



Shaping the future of finance

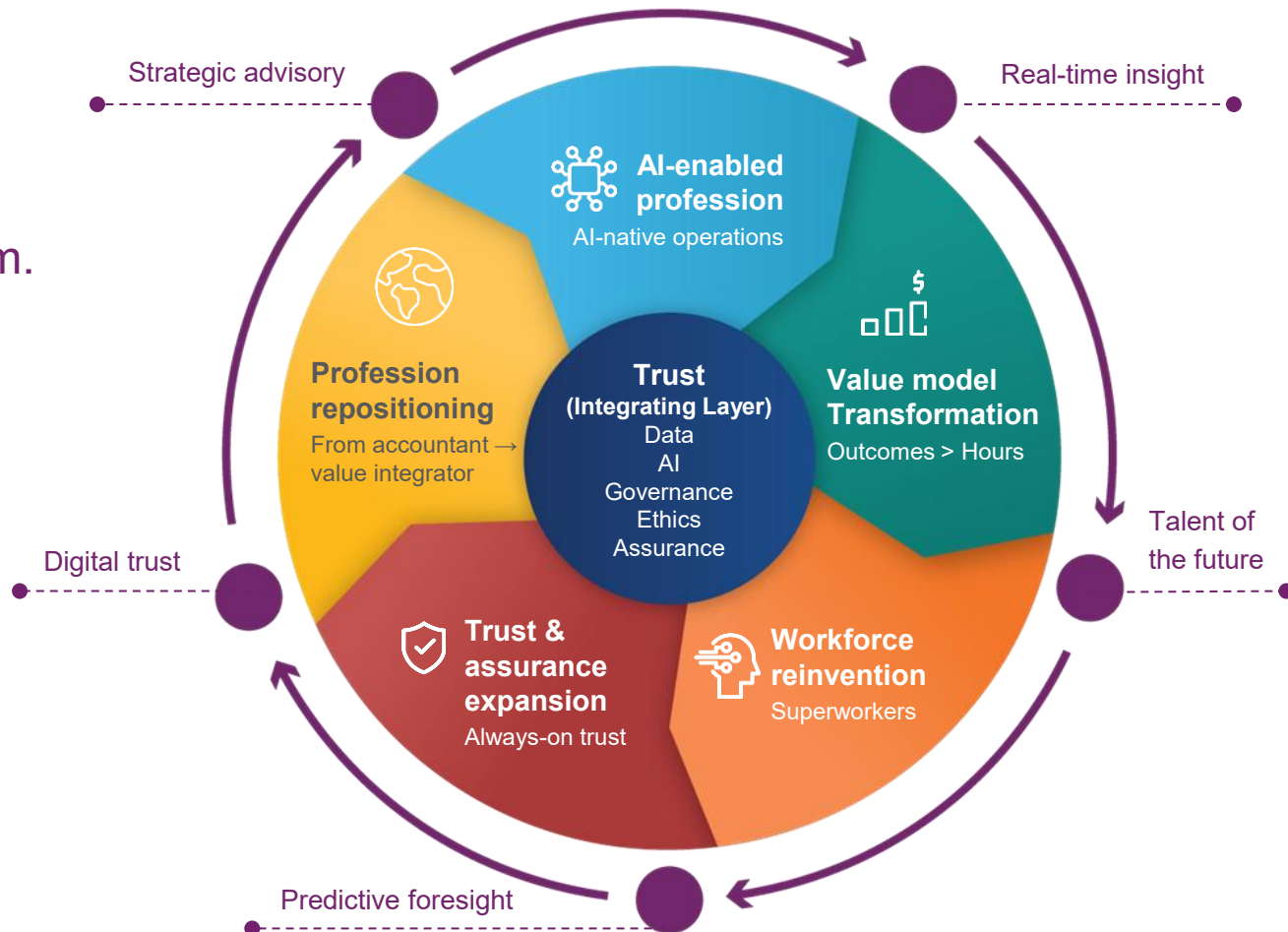
Rise 2040 – HUMAN IN THE LEAD™

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Secretary General, CIMA

24 June 2026

Rise2040: 5 strategic plays

One Integrated System.
Powered by Trust.



The evolution of the finance professional

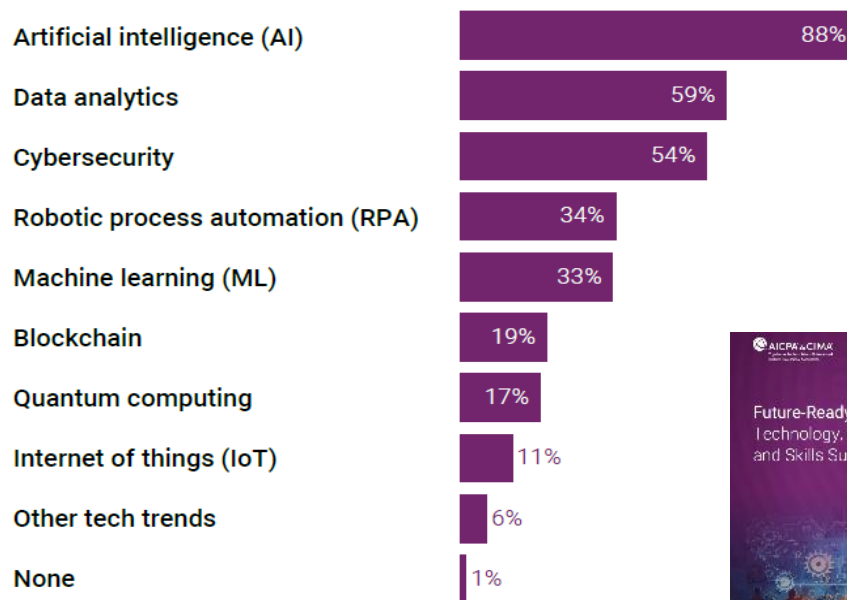


The impact of AI



Members: Perceived impact of future technologies

Figure 1: Future trends in technology expected to significantly affect the profession (12–24 months): % of total respondents



Download the full report at <https://bit.ly/4aH2DAi>

“

97%

of finance leaders say human oversight is critical to ensure accuracy and credibility in accounting and finance.

Source: CFO Dive – Wakefield Research Study (January 2026)

AI deployment and maturity

AI depth of integration

Macro layer: *Anticipator* –

Foresees and shapes the future context for AI and society

Platform layer: *Innovator* –

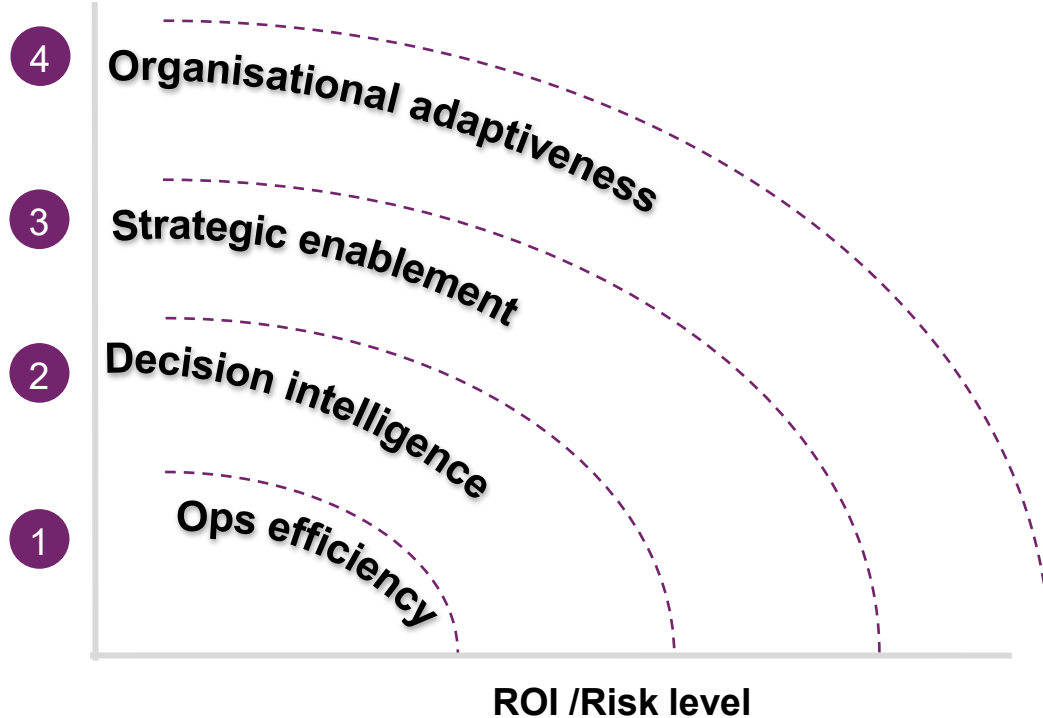
Reimagines business models and ecosystems

Boundary layer: *Integrator* –

Connects data and decisions across functions

Internal layer: *Implementor* –

Executes and embeds AI for efficiency



The enterprise evolution

Traditional



*Work constrained by
hierarchy and silos.*

AI-enabled



*Work flows
horizontally with AI
orchestration.*

Autonomous



*Emerging
**autonomous work
charts** transform
operations.*



The frontier enterprise model



Org charts govern accountability and decision rights

- Strategic direction and priorities
- Governance, ethics and AI oversight
- Risk ownership and escalation authority
- Accountability for outcomes
- Stakeholder trust
- Regulatory responsibility



Work charts orchestrate value creation and execution

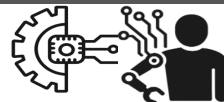
- Customer value flow
- Product and production flow
- Financial value flow
- Risk and governance flow
- Talent and capability flow

The AI roles

GOVERNANCE LAYER



Embedded operational governance



Human in the Loop
(A&F process
expertise)



Human on the Loop
(Cross-functional
expertise)

Human in the Lead
(Finance business
generalists)

DECISION LAYER

ORCHESTRATION LAYER

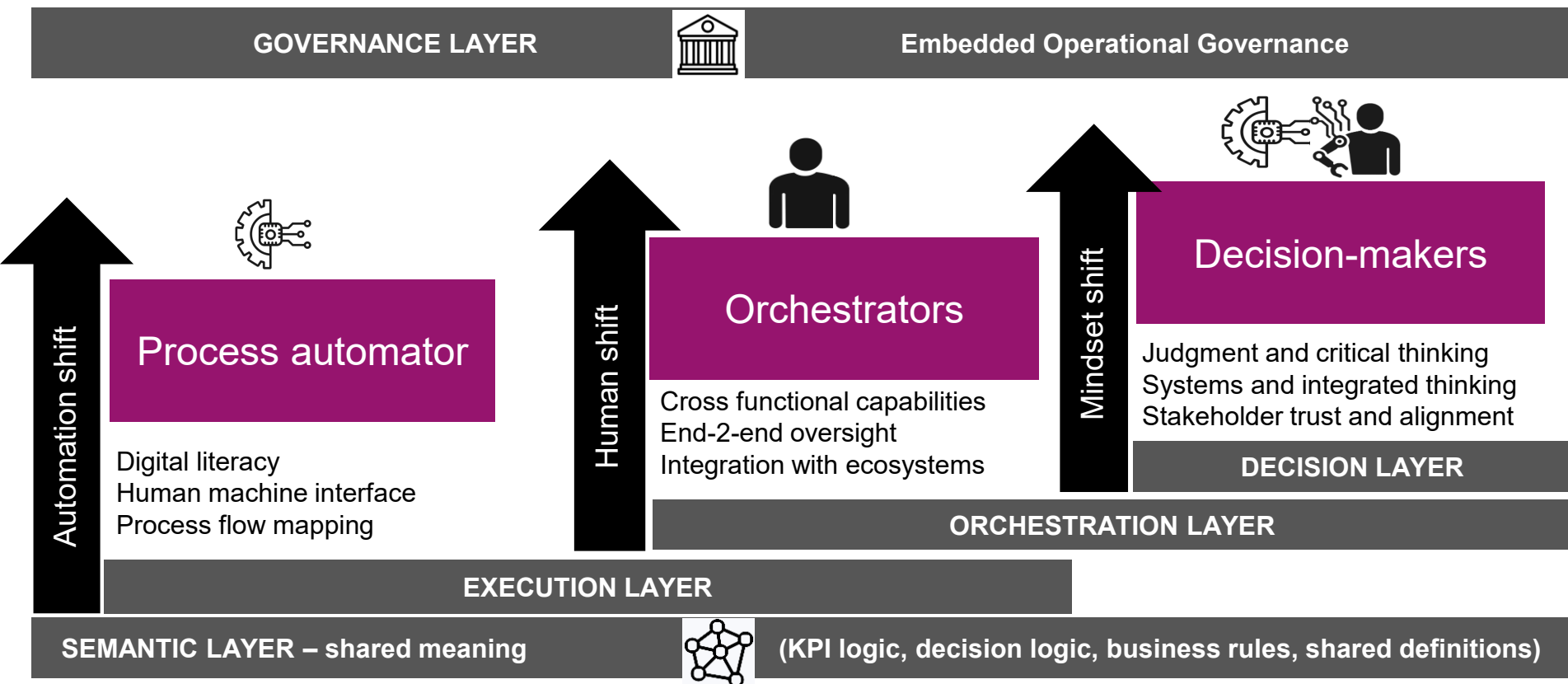
EXECUTION LAYER

SEMANTIC LAYER - shared meaning



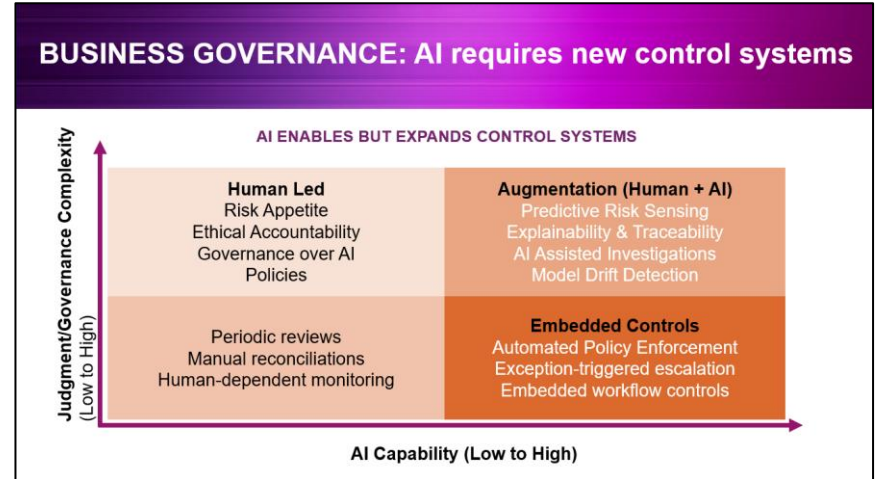
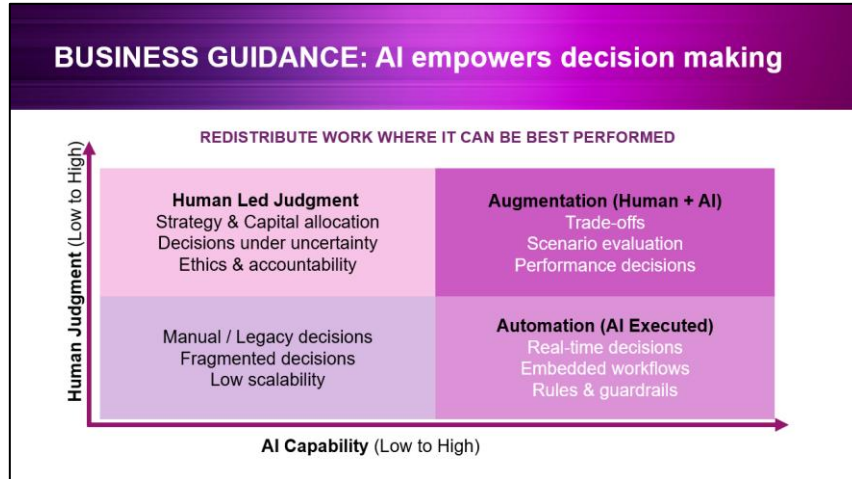
(KPI logic, decision logic, business rules, shared definitions)

The AI skill shifts



The impact of AI on the enterprise

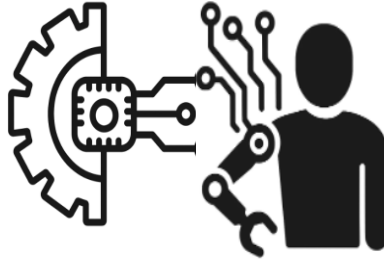
*AI will help with the business guidance gap **BUT** will disrupt and require greater business governance*



Accountability is always human

AI

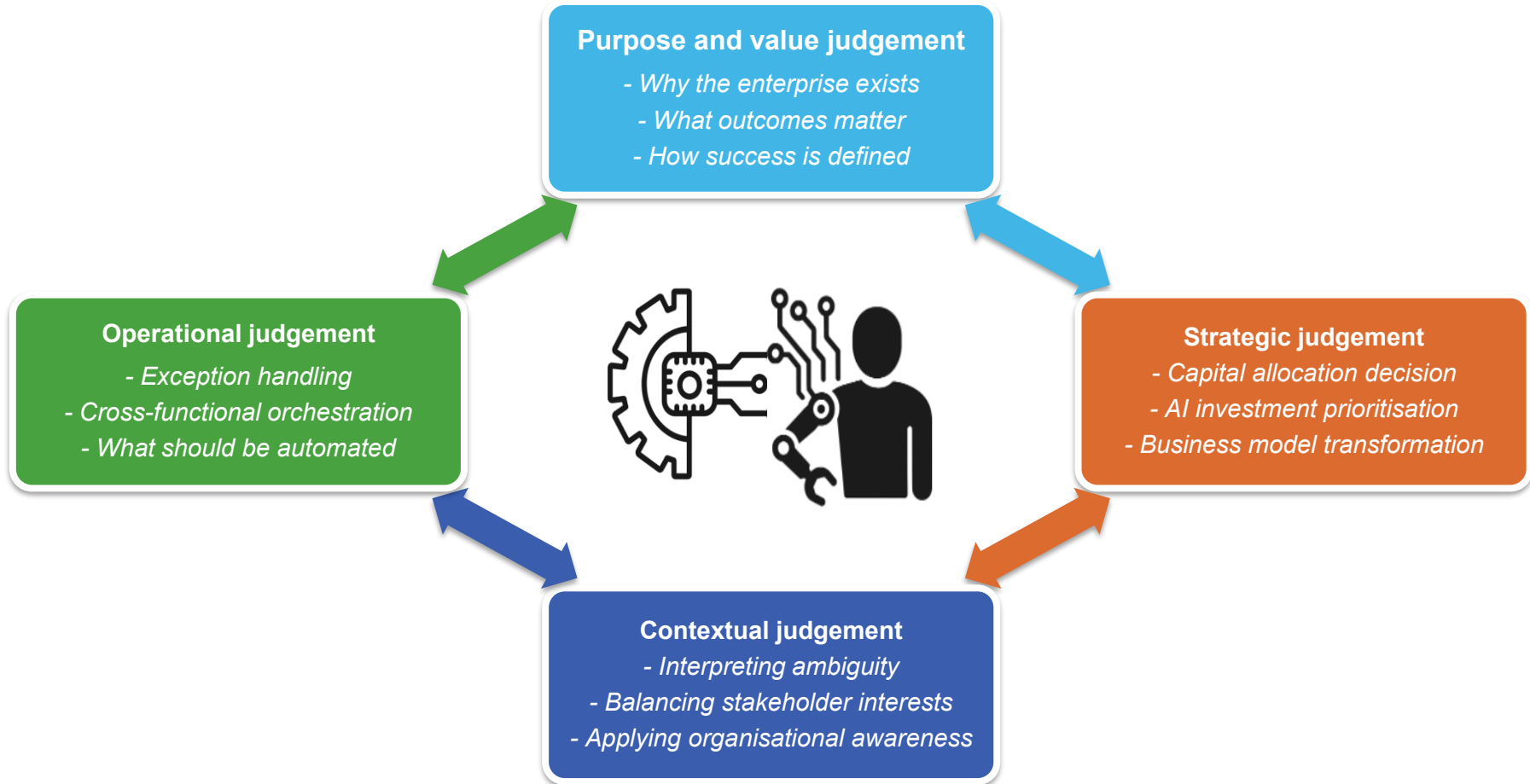
- Learns correlation from data
- Mimics observed reasoning
- AI uses data patterns
- Not accountable



HUMAN

- Critical thinking
- Strategic thinking
- Systems thinking
- Contextual and ethical reasoning
- Values
- Fully accountable

From knowledge to judgement



A woman with blonde hair in a ponytail, wearing a dark blue business suit, is shown in profile from the waist up. She is holding a tablet in her left hand and pointing with her right index finger at a glowing white line graph that rises from the bottom left towards the top right. The background is a blurred city skyline at night with bokeh lights. A large purple circle with a white border is positioned in the upper left quadrant, containing white text.

80%

Of *Rise2040*
respondents are
optimistic about the
future of the
profession

Source: *Rise2040* – Shaping the future of
finance and accounting

HUMAN IN THE LEAD™

“There’s never been a better time to be CGMA qualified”

Thank you