



PROFESSION UPDATE

Trusted leadership for a future-ready profession

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110th AICPA Chairman and Past Chairman of the Association of International Certified Professional Accountants

National Council of Philippine American Canadian Accountants 39th Annual Convention

September 5, 2026

Defining forces shaping the profession



Geo-politics, global trade and economics



Regulation and compliance



Workforce readiness



Technology, innovation and risk



Value creation

Navigating economic uncertainty amid rising geopolitical tensions

- Energy price volatility influencing cost structures and financial projections
- Market fluctuations affecting valuations, liquidity conditions, and borrowing costs
- Expanded sanctions activity, creating added compliance complexity
- Potential supply chain delays or higher freight and insurance costs
- Elevated cyber and payment fraud risks during periods of global tension

For additional support, access the [Business Resilience Toolkit](#)



Trust / Quality

Telling a positive story: CPA Trust brand awareness campaign

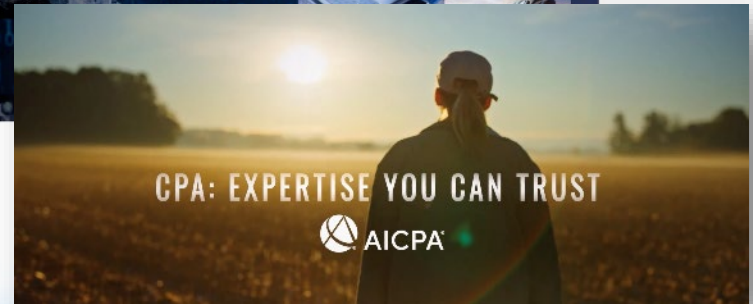
CPA Trust **national brand awareness campaign**

Key audience: Business decision makers and advisory service users

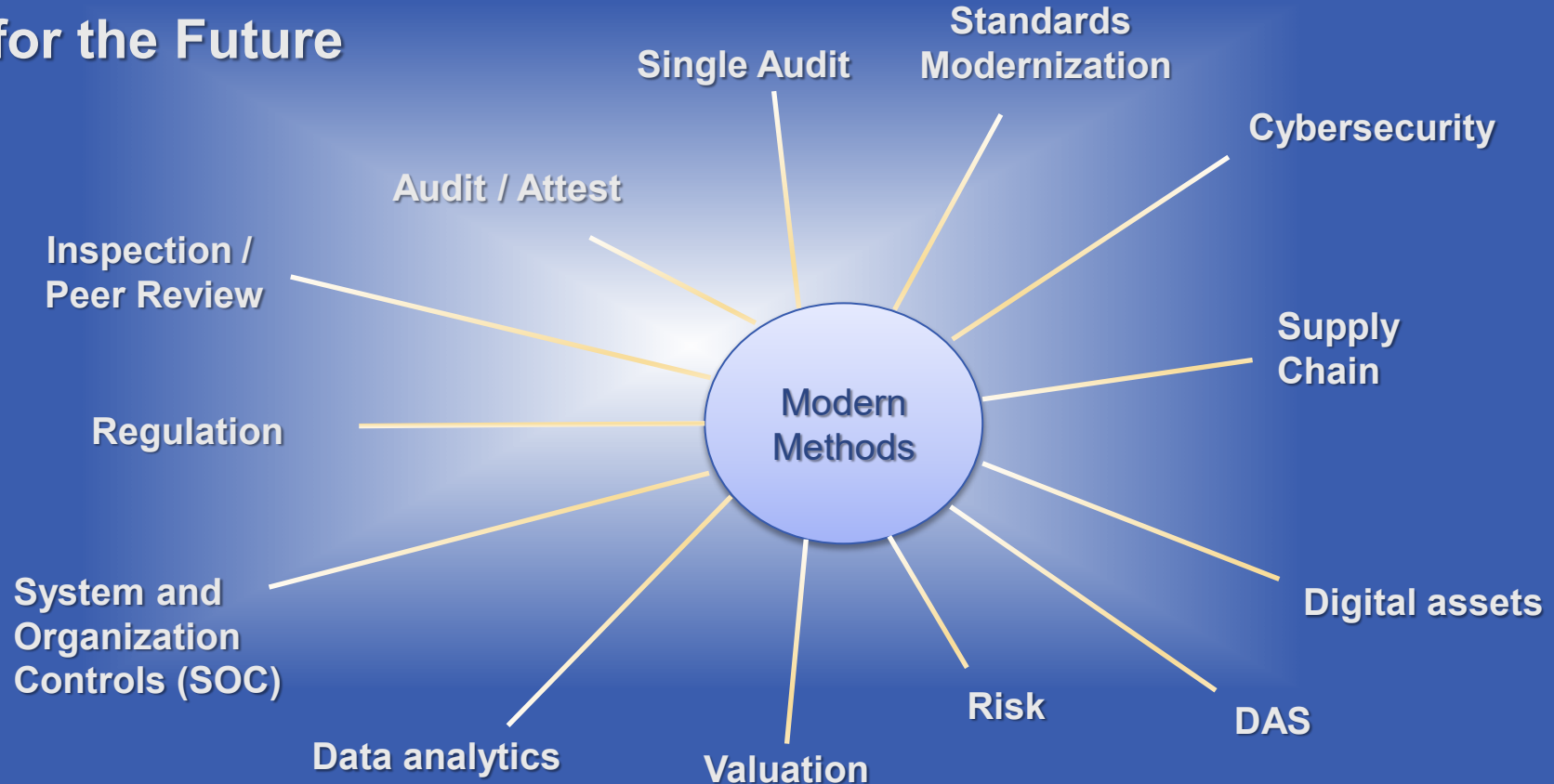
Students and prospective CPAs are a secondary audience

What you'll see:

- National media partnership
- Television
- Targeted social media promotion



Serve with Integrity
Inspire Stakeholder Trust
Lead for the Future





Technology and Innovation

AI investment and impact

97%

U.S. business executives
expect their AI investments to
drive broad productivity gains
and upskill their workforce.

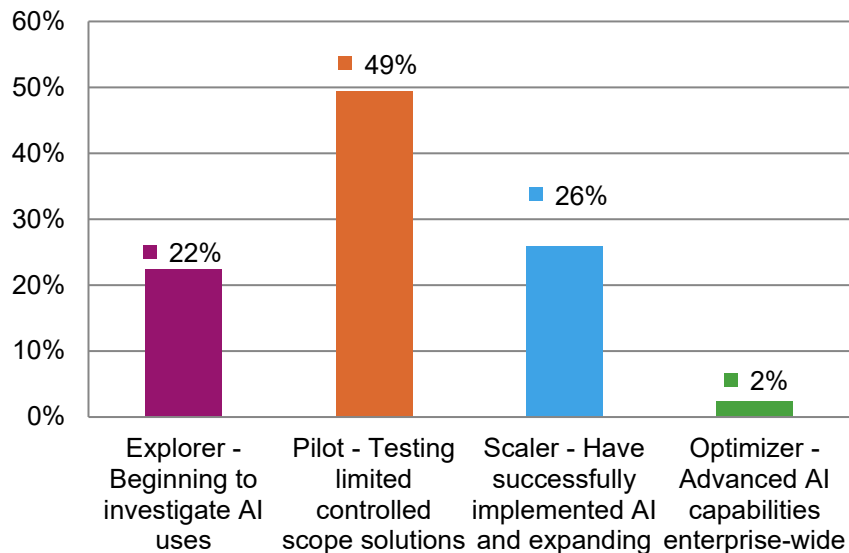
Compared to 82% YOY Q2 2025

Source: 2Q 2026 AICPA Economic Outlook Survey



Finance is moving from AI exploration to execution

Where are you in your AI Journey?



RISE2040 RESULTS | 2025

Explorer

Beginning to investigate AI apps & uses

58.12%

Pilot

Testing limited controlled-scope AI solutions

30.25%

Scaler

Have successfully implemented AI & are expanding

10.58%

Optimizer

Advanced AI capabilities enterprise-wide

1.04%

Ensuring Responsible Use of Artificial Intelligence

A key component of our strategy is to deploy AI responsibly. To accomplish this, it's important to have a set of principles to guide and assess our use of AI.

P	R	O	T	E	C	T
Privacy-protecting	Reliable	Outcome-driven	Transparent	Equitable	Customer-focused	Trustworthy
Monitor, safeguard, and ensure quality control.	Design tools that work for the long-term.	Advance high-quality and affordable care.	Require patient awareness and consent whenever possible. Provide explanations to users.	Reduce bias as much as possible. Address the root causes of inequities.	Prioritize the needs and preferences of our members, doctors, other clinicians, and employees.	Ensure ongoing safety and performance.

Risks and Concerns for AI

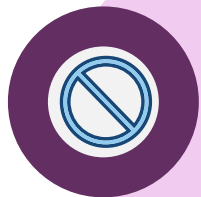
Recent AI developments have heightened public expectations and concerns around how AI can or will be used.



Hallucinations: Gen AI may output incorrect or misleading information. Important details require external validation.



Bias: AI may exacerbate existing societal biases.



Insufficient testing: Lack of external validation can result in poor user experience, unreliable performance, and inaccuracies.



Lack of trust: The significant gap in public trust is driven by public perception, personal preference, and understanding of AI.

State of AI in Practice Areas



Audit

- Workpaper summarization
- Risk identification
- Documentation drafting



Tax

- Research acceleration
- Memo drafting
- Code interpretation



Advisory

- Data analysis
- Financial storytelling
- Client deliverables

Productivity gains: 20–40% time compression in knowledge tasks using the "Human + AI" model.
Best results in structured, repeatable, document-heavy work.

Activating AI intelligence



Bookkeeping & automation is already AI-driven but will become fully automated with agentic AI.

Tax preparation & compliance is evolving rapidly, moving toward near total automation for prep and significant AI augmentation in review.

Audit & risk analysis is cautiously adopting AI, with compliance and liability concerns slowing full automation.

Advisory services is currently less AI-driven, but as compliance work gets Automated, AI-powered insights will be a key opportunity to fuel growth.

Workflow & efficiency AI (including email automation, process optimization, and AI assistants) is already advances and will become ubiquitous in firms.



AI Resources for Accounting and Finance Professionals

Your comprehensive hub for AI guidance, insights, and tools

Templates & tools

GenAI policy template, AI glossary, due diligence guide, and GenAI toolkit

Guidance

Insights covering governance, risk management, assurance, and ethics

Research & reports

Opportunities, risks, implementation, strategy, and trends

AI Accelerator Program

Training on leadership, critical thinking, governance, productivity and automation

Josi

AI-powered auditing and accounting assistant backed by trusted sources

CPE

Core AI concepts to practical applications for accounting and finance

CPA.com AI Initiative

Supporting CPAs understanding and application of this transformative technology

CPA.com AI In Focus Newsletter

AI trends, updates and resources to power your practice

CPA.com AI resources

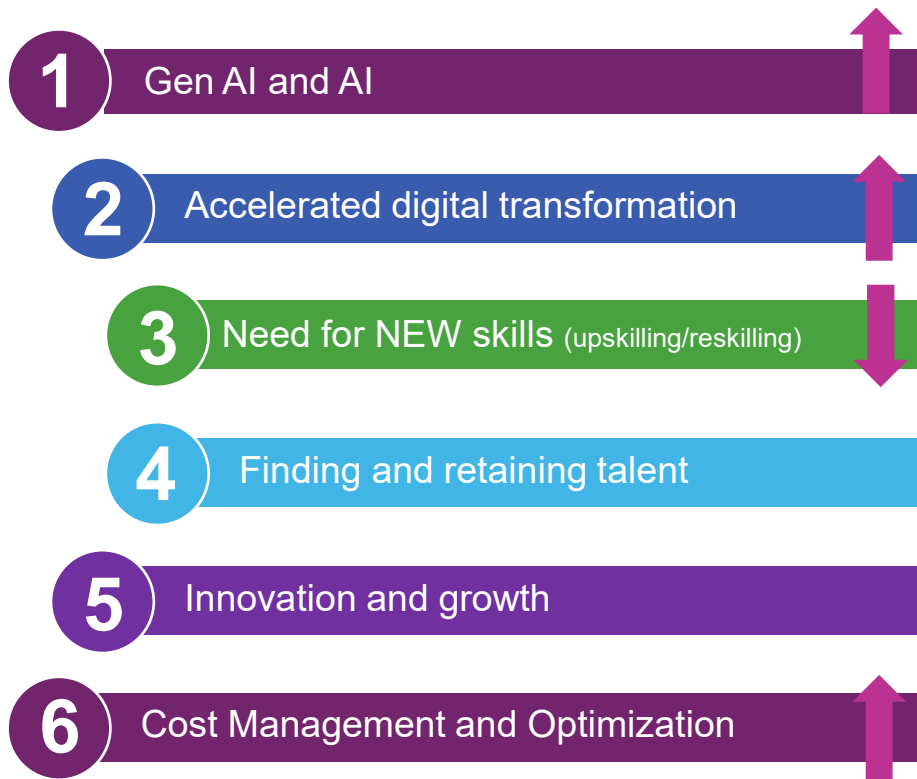


AICPA & CIMA AI resource hub



Finance Developments

Priority areas for corporate finance and accounting leaders



Change in top issues reflects rapid **advancements in technology, changing economic environment** and the need for **digital transformation**.

AICPA & CIMA Future of Finance:
CFO Summit - Dec. 2025

THE FUTURE OF FINANCE



> Staying Connected and Providing Value to Operations



> Improving Operational Performance and Market Share in Volatile Times



> Driving Innovation and Change



> Leveraging AI to Create Tangible Outcomes and Results that Move the Needle



> Serving as a Trusted Advisor to the CEO



> Understanding the Hard No & Enabling Yes



> Making the News, Not Just Reporting It



> Not Just Seeing Around the Corners... But Living There



> Human Capital in Hybrid Work Environments and Maintaining Culture



> Navigating the Polarization of our Country and its Impact on Business, Trust, and People



> Leading Inclusively & Investing in People

RELEVANCE

Workforce Development

The evolution of the finance professional



The T-Shaped Finance & Accounting Professional Boundary-Crossing Skills

WIDE



**Anticipation &
Resilience**



**Communication
& Storytelling**



**Strategic &
Critical Thinking**



**Leadership &
Impact**



**Innovation &
Collaboration**

DEEP

**AI & Digital
Skills**

**Technical &
Functional
Knowledge**

Trust & Ethics

The T-Shaped Finance & Accounting Professional

Boundary-Crossing Skills

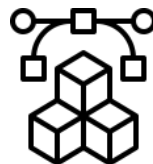
WIDE



Anticipation & Resilience



Communication & Storytelling



Strategic & Critical Thinking



Leadership & Impact



Innovation & Collaboration

External Awareness

Trend Analysis

Creativity

Change Agility

Managing Stress

Business Storytelling

Data Visualization

Presentation Skills

Business Writing

Active Listening

Systems Thinking

Problem Solving

Decision Making

Data Interpretation

Scenario Analysis

Strategic Planning

Influence & Persuasion

Team Building

Coaching & Mentoring

Executive Presence

Emotional Intelligence

Building Connections

Stakeholder Engagement

Constructive Feedback

Conflict Resolution

Research-backed themes shaping our workforce strategy

- Address cost and time of education
- Grow support for CPA Exam candidates
- Expand access for underrepresented groups
- Make education more engaging
- Tell a more compelling story
- Enhance employee experience (workload, salary, career paths)

Source: National Pipeline Advisory Group Survey, 2024

Accounting enrollments continue to climb

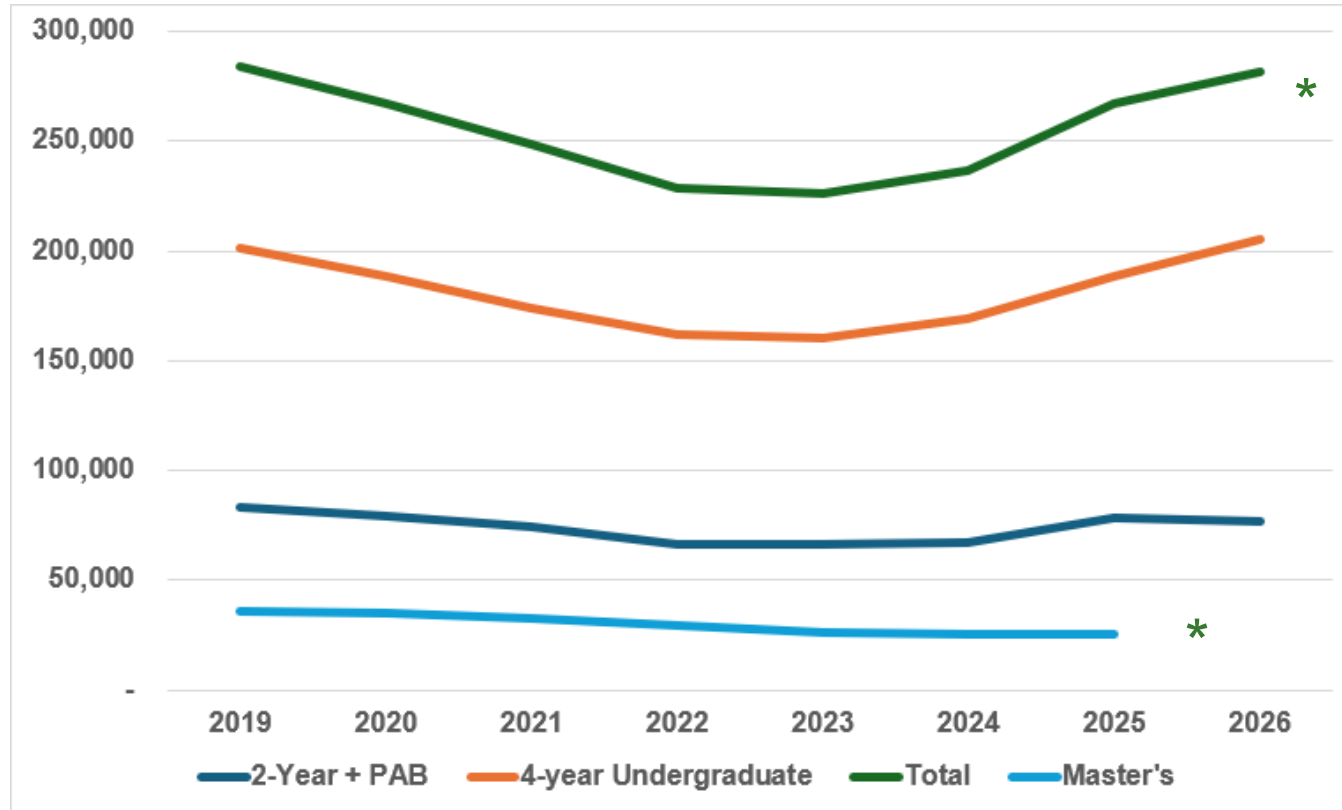
↑8.9%

Undergraduate accounting enrollment
increased for the third consecutive year

Source: National Student Clearinghouse:
Final Spring Enrollment Trends 2026 Report



Spring 2026 Accounting Enrollments



For the third consecutive year, total 4-year undergraduate enrollment in accounting has increased over the prior year

* Master's Spring 2026 enrollment by major not released. PABs offer at least one BA degree program and award more than half of their degrees at the associate level.

Source: National Student Clearinghouse Research Center



2040: Rise to the future

AN INTRODUCTION



6,000+ VOICES



25 COUNTRIES



Written by the finance and accounting
profession for the profession
Facilitated by the AICPA® and CIMA®

**ENDURING
WISDOM
SYSTEM**

An invitation to shape what comes next

Rise2040™ is not a final answer. It is a starting point and an ongoing, global process to explore, challenge, and shape the future of finance and accounting at the dawn of the age of AI.



A **conversation**

Not a presentation to consume, but a dialogue to join, grounded in the lived experience of practitioners.



A **method**

Structured foresight using Daniel Burrus's Anticipatory Organization® framework to find certainty in uncertainty.



A **platform**

More than a report, an enduring wisdom system that turns collective insight into action over time.

Rise2040 Top Insights- 2026

Core Insights

AI is accelerating the future of finance, but human judgment, trust, skills, and leadership remain the foundation.

Representative phrases: “Human in the Lead,” “Trust is the anchor,” “Past tense to future tense,” “It’s a lot. Let’s go.”

1. Human in the Lead™ is resonating

The strongest repeated theme: future finance is not just “human in the loop” — it is human-led.

2. Finance is shifting from historian to strategist

Leaders connected Rise2040 to a future-tense profession: insight, foresight, strategy, and decision support.

3. Trust remains the anchor

Representational faithfulness, validation, ethics, and judgment remain core as AI changes workflows.

4. Urgent optimism + upskilling

Sentiment combined realism and momentum: “It’s a lot. Let’s go.” The action is human capital and AI fluency.

Key takeaway: Rise2040 validated what senior finance leaders are already seeing — the Future of Finance is here, and it will be defined by humans who lead with trust, judgment, strategy, and AI-enabled capability.

What the profession sees coming



Trust is the anchor

Trust, ethics, and integrity are non-negotiable, a competitive moat in an AI-saturated world.



HUMAN IN THE LEAD™

Technology and data are amplifiers of judgment, not replacements.



From scorekeeper to **navigator**

Evolving from compliance and reporting to forward-looking strategic advice.



Human skills win

Critical thinking, emotional intelligence, and ethical judgment become the differentiators.



Stewardship for the next generation

A strong sense of responsibility to leave the profession stronger.



Our biggest **threat** is us

Resistance to change — not AI — is the most-cited internal barrier.

The defining skills are human



Human capabilities

Communication, storytelling, collaboration, trust-building, emotional intelligence, strategic listening.



Insight and judgment

Critical thinking, ethical reasoning, strategic advisory, anticipatory mindset, systems thinking.



Leadership capabilities

Transformation leadership, innovation, and learning agility, driving transformation, not just change.

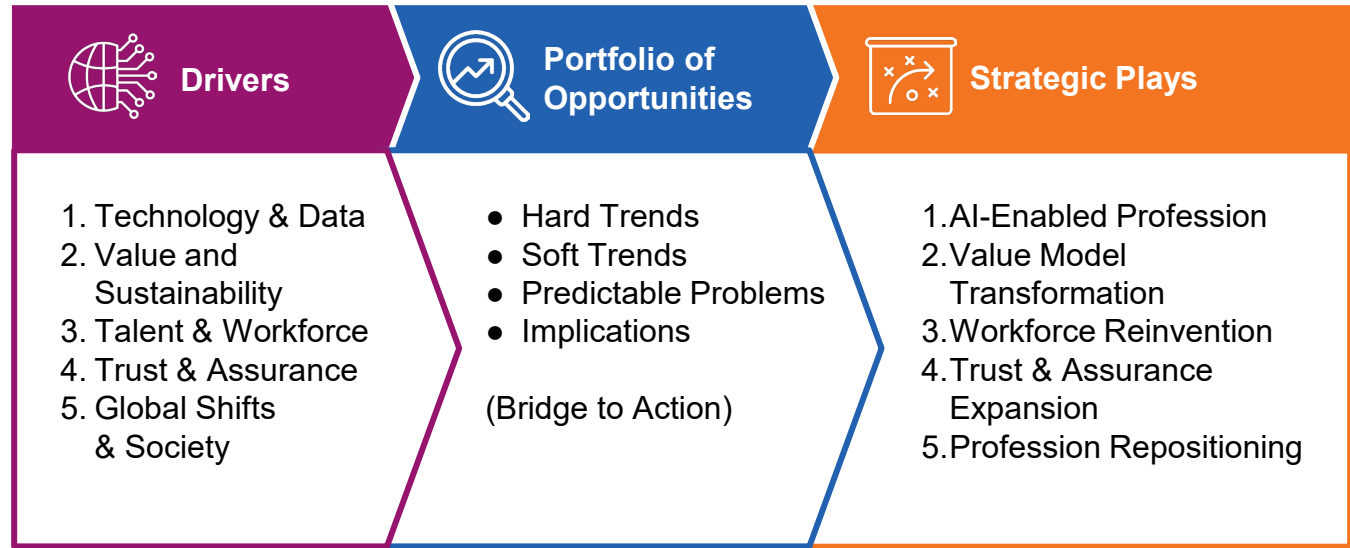


Technical and AI fluency

AI literacy, data analytics, tech fluency, built on enduring, foundational accounting knowledge.

THE TRANSFORMATION
TO 2040 IS NOT JUST
A TECHNOLOGICAL
EVOLUTION. IT IS A
HUMAN ONE.

Rise2040: From Insight → Action → Impact



Trust = The Integrating layer across all drivers and plays



RISE2040 – Capabilities for the Future



Future-ready professionals combine deep technical expertise with uniquely human capabilities to create lasting value.

From technical expert to strategic business advisor



Technical Accounting & Finance Expertise
Our Foundation of Trust, Ethics, and Integrity





Inclusion and Belonging



Inclusion and Belonging: The Path to Success

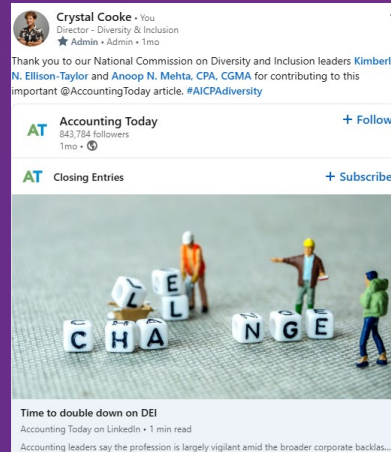
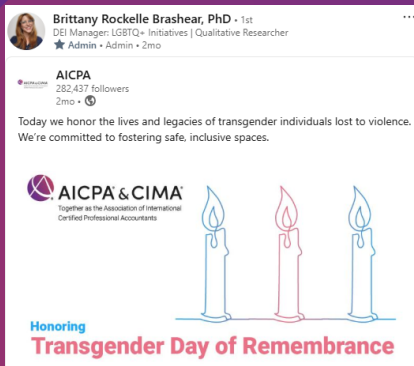
Five Key Areas:

1. Understand the business case for why creating an environment that is inclusive is important
2. Provide support and flexibility for women
3. Address biases, sense of belonging and implications on advancement and retention
4. Maintain accountability
5. Support students and young professionals of all backgrounds

JOIN our LinkedIn Group!



Together as the Association of International
Certified Professional Accountants

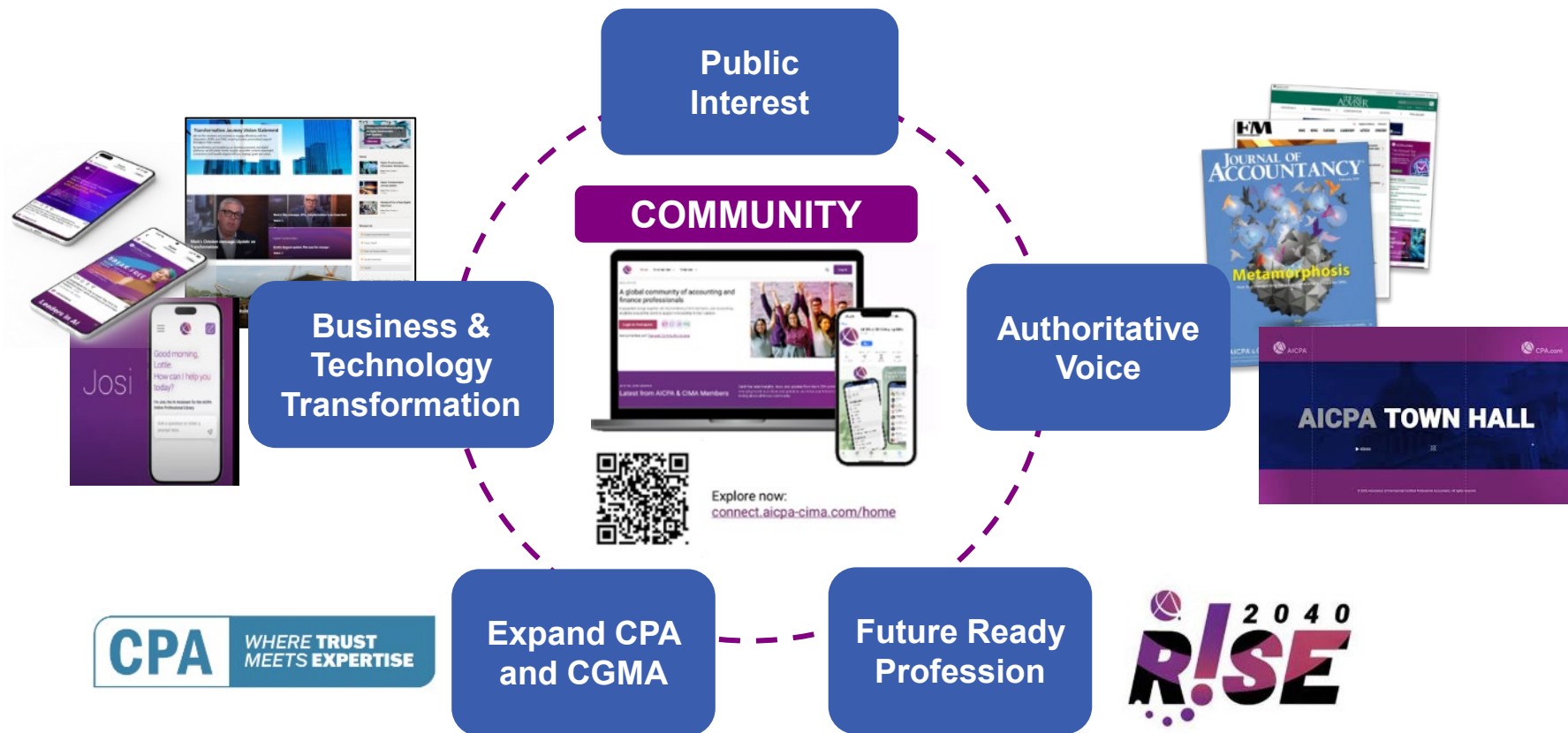


Stay up to do date with AICPA & CIMA DEI Initiatives



Listening and connecting

Our value delivery focus



Member value and resources

Listen & Connect

- Engage365 communities
 - Town Hall
 - Future of Finance Leadership Advisory Group
-

Voice & Profile

- Advocacy & Influence
 - CPA Trust
 - Rise2040
-

Value & Relevance

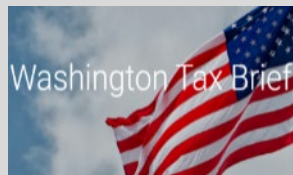
- CGMA Financial Leadership Program (FLP)
 - Profession Ready Initiative
 - Learning & CPE
 - Registered Apprenticeship Program
-

Resources

- Webcasts, Podcasts & Conferences
- ENGAGE (10th Anniversary)
- Journal of Accountancy

Tools and Resources

Community building and value delivery in 2026



AICPA TOWN HALL

Live news broadcast

Real-time analysis, strategies and insights to advance your firm or organization.

Thursdays at 3pm ET

Included with AICPA membership | 1 CPE Credit

Learn more at [CPA.com/townhall](https://cpa.com/townhall)



Why Volunteerism Matters

Volunteers influence the future of the accounting and finance profession.

Join 1,600+ annual volunteers in 100+ groups to guide the profession today, tomorrow — *and beyond.*



Types of AICPA volunteer groups

**Distinct
ways to
contribute
to the
profession**

01 Council

02 Board of Directors

03 Audit Quality Centers

04 Senior Committees*

05 Committees

06 Expert Panels

07 Technical Resource
Panels

08 Subcommittees

09 Conference Planning
Groups and Workshops

10 Task Forces

* Senior committees are authorized to make statements without clearance with the Council or the Board of Directors in matters related to their area of practice.

How volunteering helps you

01 **Influence**

Volunteering enables contribution to strategic decisions shaping the accounting profession.

03 **Grow**

Volunteering provides exposure to new challenges, leadership roles, and skill-building experiences accelerating growth.

02 **Connect**

It expands your network by connecting you with leaders, peers, and experts offering mentorship and collaboration.

04 **Advance**

It translates into career benefits like enhanced visibility, leadership experience, and access to exclusive opportunities.



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2023 - 2024 AICPA & Association Chair | Finance
Executive | SOX Leader | Board Member | CPA | Valu...



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Thank you!