

The CFO Imperative

How can the financial controller transform to shape the future with confidence?



ISAAC SARPONG: Isaac is the Partner in charge of Tax Services. He has over 26 years' experience in the provision of multi-faceted advice to both local and international clients in taxation, accountancy, audit & assurance, and corporate law, among others. Isaac is a Chartered Accountant, a Chartered Tax Practitioner and a Lawyer.



The future controller is a dynamic and strategic force, balancing the stewardship of financial data with the strategic objectives of the CFO.

In brief

- ▶ The financial controller's role is evolving to embrace value creation in addition to value protection and value optimization.
- ▶ Financial controllers can create value for their organization through data, artificial intelligence and sustainability.
- ▶ To act as exceptional partners to CFOs, controllers should keep fulfilling their current responsibilities while acquiring future-focused mindsets and skill sets.

The future of the financial controller

Financial controllers face an exciting opportunity in a complex business environment. Myles Corson explains how financial controllers can transform to shape the future with confidence.

The financial controller's role is evolving in response to the transformation of the finance function and enterprise-level change.

Where once controllers may have focused almost exclusively on value protection (such as regulatory compliance) and value optimization (such as driving incremental efficiencies), they are now increasingly regarded as potential value creators who can copilot the business toward long-term success.

Of course, controllers should still be the "safe pair of hands" who competently oversee the organization's accounting and reporting activities. That is a given. However, at the same time, automation and artificial intelligence (AI) are freeing up controllers' time and providing them important opportunities to create value by leading on innovation, delivering unique insights from data, and identifying new drivers of organizational growth.

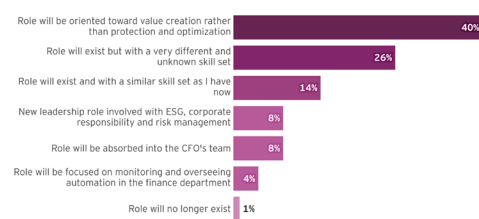
This is the exciting scenario presented by the "Age of And" – an age when finance leaders are increasingly expected to balance multiple priorities in parallel, simultaneously supporting short-term performance and long-term value creation. In this age, controllers should become catalysts for transformation and value creation while continuing to fulfill their traditional reporting and compliance remit. In doing so, they can position themselves as exceptional partners to the CFO and as trusted and strategic advisors to their peers in other functions, as well as to the management and board.

The [2024 Global EY DNA of the Financial Controller Report \(pdf\)](#) highlights the paradigm shift that is already underway:

- ▶ 86% of controllers surveyed expect their role to change significantly over the next five years.
- ▶ 26% of controllers surveyed say that in five years' time, the role will have a very different and unknown skill set compared with today.
- ▶ When asked how the controller's role would evolve, the most common answer was that it would shift from being largely focused on value protection and value optimization to embracing value creation (cited by 39% of both controllers and senior finance leaders surveyed).

The role of the controller in five years is likely to require new skills

Controllers' expectations of their role in five years' time



This chart shows responses to the question, based on your current experience, where do you think the role of the controller will be in five years' time? Data is from the 1,000 financial controller respondents.

1. Be oriented toward value creation rather than as a protector and optimizer of value: 40%.
 2. Have a very different and unknown skill set: 26%.
 3. Will exist with a similar skill set as now: 14%.
 4. A new leadership role involved with ESG, corporate responsibility and risk management: 8%.
 5. The role will be absorbed into the CFO's team: 8%.
 6. The role will be downgraded to monitoring and overseeing automation: 4%.
 7. The role will no longer exist: 1%.
- Total does not add to 100% due to rounding.

By embracing value creation in addition to value protection and value optimization, controllers can set themselves up for long-term career success, regardless of whether they aspire to sit in the CFO's seat or prefer to build on the controllership role. The 2024 Global EY DNA of the Financial Controller research, based on a survey of more than 1,200 financial controllers and other senior finance leaders, sets out a roadmap for how they can redefine

the role of the financial controller:

1. Embrace transformational opportunities: controllers can capitalize on the opportunities presented by data, AI and sustainability to create new value.
2. Get future ready: by applying new technologies and tools to their daily activities and processes, controllers can create the time and capacity to broaden their business skill sets and evolve their mindsets around what their role could entail.
3. Develop as a confident controller: confident controllers are helping to reinvent their role by taking on enterprise-level responsibilities and investing time in future-focused tasks.

This research identifies and defines the DNA of the future financial controller and provides valuable insights for financial controllers, as well as senior finance leaders looking to develop their teams and drive success across their organizations. These insights form part of our CFO Imperative Series, which provides critical answers and insights to help finance leaders shape the future with confidence. To find more insights, visit [The EY CFO Agenda](#).

What is value creation?

"Value creation" is a broad definition covering important activities that can be undertaken by finance. These range from developing and funding business strategy, through to helping to make sure that business decisions are grounded in sound financial criteria; providing insight and analysis to support the CEO and other senior managers; leading key initiatives in finance that support overall strategic goals (e.g., finance transformation); and communicating the organization's progress on strategic goals to external stakeholders.

While there is growing awareness that finance can create value in a number of ways, value creation can still too often be seen as a list of qualitative activities, rather than an opportunity to make a measurable contribution to the long-term success of the business. Financial controllers can play a meaningful role in defining, creating and measuring the value that is delivered both by finance and other functions within the organization.

About the research

In May and June 2024, the global EY organization conducted research to understand the evolving role of the financial controller. Through an anonymous online survey, responses were collected from 1,000 financial controllers – including 334 group financial controllers, 333 divisional financial controllers, and 333 regional financial controllers. Additionally, responses from 280 senior finance leaders – including CFOs – were collected to understand their perspectives on the financial controller's role. Respondents were from 28 countries – 53% from the Americas, 31% from EMEIA, and 16% from Asia-Pacific – and 19 industry segments. To participate in the survey, respondents were required to work for organizations with US\$1b or more in annual revenue.

In addition, 14 in-depth qualitative interviews were conducted with financial controllers from global organizations and EY subject matter professionals.

Furthermore, to understand talent and skill set trends, EY teams analyzed data from job postings and 6,600 individual profiles. In total, 4,000 job postings from 2020-24 were collected from multiple sites. Both datasets included financial controllers and other senior finance leaders such as CFOs and finance directors.

(CONTINUED IN NEXT EDITION) ■

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Chapter 1

Embrace transformation opportunities

Controllers should turn data into action, build AI confidence and integrate sustainability strategy with business performance.

As stewards of the organization's data, the controller already plays an instrumental role in building confidence in the enterprise. In the Age of AI, they can further build on this standing by evolving in response to an increasingly complex business environment, rapid technological advances, and growing awareness of the risks and opportunities presented by sustainability. Accordingly, the research identified three important transformational opportunities for controllers to create value:

1. Transform data into action

Today, organizations have a wealth of data at their disposal. Yet it is not necessarily organized, managed or used in ways that will help the organization to identify the actions that will drive long-term success. By virtue of their influential strategic position, controllers are well-placed to unleash the potential of data. As well as analyzing it for insights, they can help capture the appropriate data elements for use with AI and other powerful digital tools.

Deirdre Ryan, EY Global Finance Transformation Leader, believes that by collecting data to fulfill the enterprise's compliance requirements, the controller is developing a foundational data layer that could be immensely valuable to the broader enterprise. "The data that the controller is collecting to comply with statutory obligations is the same data that companies are using to drive value," she says. "Controllers can mine that data and, in some cases, combine it with operational and external data, to drive insights and improve the ability of decision-makers to make better decisions for the entire enterprise"

The research shows that controllers are aware of this opportunity, with 88% of respondents saying that using data insights to recommend strategic opportunities is already an important aspect of the controller's role. Furthermore, more than two-thirds (67%) of controllers always or frequently

promote data-driven decision-making and technology as part of their role.

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Deirdre Ryan
EY Global Finance Transformation Leader

2. Build AI confidence within the finance function and enterprise

AI can be a game-changer for both finance functions and their enterprises by enabling them to completely rethink what they do and how they do it. The research highlighted that controllers are already enthusiastic users of AI tools, with 89% of controllers surveyed having adopted AI and 65% using generative AI (GenAI) on a frequent basis. This could reflect the fact the controllers surveyed for this research work for large businesses that may have sufficient resources to invest in AI.

As more organizations adopt AI tools, controllers can draw on their own expertise to help drive AI-enabled transformation within their organization. As well as identifying potential use cases, they can build confidence in the technologies by assessing whether the outputs of AI – and GenAI, in particular – meet the necessary requirements for reliability, transparency and explainability. In the specific context of finance, AI can be used to automate a wide range of basic finance processes, while GenAI can be deployed for various strategic activities such as predicting market trends and monitoring the performance of competitors.

Jeanne Boillet, EY Global Accounts Committee Assurance Lead, believes that over the next five years, as many routine finance activities become automated, compliance will consume less of the controllers' time, freeing them to play a more strategic role within their organizations.

She says: "The financial controller will apply more time to judgmental areas, forecasting and being a copilot of the business, helping it to take the right decisions."

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Jeanne Boillet
EY Global Accounts Committee Assurance Lead

3. Integrate sustainability with business performance

The shift toward a more sustainable economy could help controllers prove themselves as both innovators and value creators. To innovate, they can support the growing requirement for robust sustainability reporting, which could involve sourcing new kinds of data, implementing new systems, building new processes and establishing new checks and controls. To create value, they can take responsibility for how the organization's financial and nonfinancial performance is communicated to stakeholders, including the board, analysts and investors.

However, despite the pronounced opportunity, most controllers are not highly engaged with sustainability. In fact, just 43% of controllers surveyed expect to be frequently involved in sustainability considerations in financial planning and reporting in five years' time, a moderate increase from 36% of respondents who are frequently involved today.

That said, some forward-looking controllers are exploring how they can reinforce and communicate their organization's total stakeholder value proposition. "I am seeing some evolution in terms of how financial reports support the equity story and shareholder value creation, both from a financial and a sustainability perspective," says Juan Uro, EY Americas Leader, EY Center for Executive Leadership. "Financial controllers can drive a lot of value through supporting the total shareholder position by describing the company's performance against its financial and sustainability goals."

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Financial controllers can drive a lot of value through supporting the total shareholder position.

Juan Uro
EY Americas Leader, EY Center for Executive Leadership

Recommendations

To seize the three transformational opportunities, controllers should:

1. Build on their data-stewardship role by further developing their analytical expertise, collaborating with other functions to extract new insights from data, and helping to shape data strategy and governance to be scalable as volumes and sources of data continue to grow.
2. Understand how both automation and AI systems can be used to reinvent the processes of finance and other functions within the organization. For example, basic finance processes, such as budgeting and forecasting, lend themselves to automation. Controllers should also consider the cost of AI and potential return on investment as part of evaluating the right tools for the right job.
3. Explore opportunities to free up their capacity – potentially through automation – so they can become more involved with the production of sustainability information. This involvement could include identifying relevant datasets and metrics for reporting and improving the associated controls and processes.

(CONTINUED IN NEXT EDITION) ■

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Chapter 2

Get future ready

To succeed as the finance leaders of tomorrow, controllers should invest in personal development and expand their remit.

To take full advantage of the three transformational opportunities, controllers should build a far broader skill set than they may have today. In addition to financial technical expertise, they will likely require general business acumen; knowledge of AI, analytics and cybersecurity; strategic thinking skills; and the ability to oversee data governance.

Alongside these technological and data skills, controllers should develop strong interpersonal and communication skills. Empathy and relationship skills can be important for managing a broad set of internal and external stakeholders. It can also be helpful to know how to build a personal brand, including on social media channels such as LinkedIn, since personal brand building can be a powerful strategy for attracting new talent and engaging with peers across the organization.

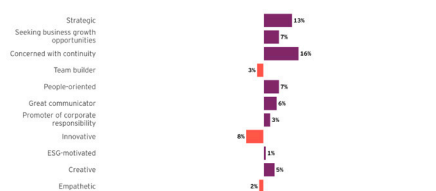
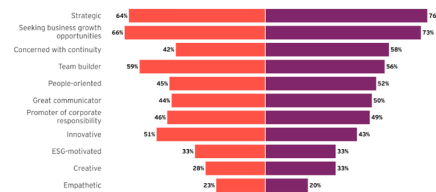
Controllers recognize that investment in collaboration and coaching skills can be essential to promote effective teamwork. Almost half (46%) of respondents believe that in five years' time, they will always or frequently need to engage in team building, mentoring and career development.

Agility and a willingness to embrace innovation can also be critical if controllers are to create greater value through data, AI and sustainability. Yet, it seems that a mindset shift may be required since just 43% of controllers surveyed think that being innovative is an important quality for their role – despite 51% of senior finance leaders surveyed believing this to be so.

Senior finance leaders emphasize the importance of innovation for controllers

Attributes ranked as

important for the role of the controller



This chart shows responses to the question, what qualities do you see as important in the role of the financial controller today? Financial controllers (FCs) compared with senior finance leaders (SFLs).

- 1. Strategic: 76% FCs; 64% senior finance leaders SFLs.**
- 2. Interested in seeking opportunities for business growth: 73% FCs; 66% SFLs.**
- 3. Concerned with continuity: 58% FCs; 42% SFLs.**
- 4. Team builder: 56% FCs; 59% SFLs.**
- 5. People-oriented: 52% FCs; 45% SFLs.**
- 6. Great communicator: 50% FCs; 44% SFLs.**
- 7. Promoter of corporate responsibility: 49% FCs; 46% SFLs.**
- 8. Innovative: 43% FCs; 51% SFLs.**
- 9. ESG-motivated: 33% FCs; 33% SFLs.**
- 10. Creative: 33% FCs; 28% SFLs.**
- 11. Empathetic: 20% FCs; 23% SFLs**

Ultimately, controllers should become change agents who can lead the finance function into the future, argues Andrea Gronenthal, EY Americas Strategic Tax Transformation Leader. "Operationalization of the transformation strategy is going to fall squarely on the controller," she says. "So, they should be people leaders who can carry the function through significant change. They should also balance being a steward of the organization and managing risk with creating value and meeting the strategic objectives of the CFO."

Actions for CFOs

CFOs play an essential role in developing controllership talent. To equip their controllers with the right mindsets and skill sets for the future, CFOs should encourage them to take on responsibilities outside of controllership, whether that's on a full-time, part-time or project basis.

In particular, controllers should increase their exposure to financial planning and analysis (FP&A) and investor relations, as well as opportunities to think about value creation more broadly. They should also increase their engagement with the C-suite and other key internal and external stakeholders.

Skills shortages are an issue in many markets, including the US. Therefore, CFOs should be open-minded about their people strategy, aiming to tap a diverse talent pool when seeking out the next generation of controllers. To attract the best talent, they should paint a compelling picture of what the future of controllership looks like.

"When developing their people, CFOs should be conscious that they may struggle to attract and retain talent with the right mindsets and skill sets into controllership roles if they strictly categorize those roles as compliance positions," says Myles Corson, EY Global and EY Americas Strategy and Markets Leader, Financial Accounting Advisory Services. "To compete in the talent market, CFOs should outline an inspiring vision of the future financial controller as a dynamic and strategic force within the organization – someone who balances their responsibilities as a steward of the organization's financial data with creating value and meeting the strategic objectives of the CFO."

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To compete in the talent market, CFOs should outline an inspiring vision of the future financial controller.

Myles Corson
EY Global and EY Americas Strategy and Markets Leader, Financial Accounting Advisory Services

Recommendations

To get future ready, controllers should:

1. Expand their internal network and look to create value by building relationships with peers across the organization. For example, they could aim to become more involved at an earlier stage of commercial processes.
2. Create time and capacity to work on their skill sets and mindsets by applying new technologies and tools to their daily activities and processes.
3. Understand the current perception of controllership across internal stakeholder groups and create a plan to align their team with their vision for the future role of controllership.

Chapter 3

Develop as a confident controller

Confident controllers are helping to create long-term value by spending time on future-focused tasks.

Some controllers are starting to redefine the role by seizing transformational opportunities and developing future-focused mindsets and skill sets. This group, which we call "confident controllers," are playing a formative role in driving finance transformation, accelerating enterprise growth and creating long-term value.

Defining a confident controller

To better understand how controllers are aligned with the future priorities of CFOs, the EY organization created an index based on controllers whose responses emphasized qualities aligned to technology, advanced data analytics, sustainability and innovation. These attributes reflect the most important priorities of CFOs as they transform their finance function over the next three years.

(CONTINUED IN NEXT EDITION) ■

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The index was created based on the importance respondents placed on each attribute for today's financial controller. Using the total score of each component, normalized from zero to 100, we identified the top quartile of respondents as confident controllers.

What sets confident controllers apart?

Confident controllers spend more time on future-focused tasks compared with other controllers and they encourage their teams to develop skills in these areas. Almost three-quarters (72%) of confident controllers always or frequently invest time in data-driven decision-making and technology use. Furthermore, 66% of confident controllers always or frequently spend time on risk management, while 66% do the same for corporate responsibility.

Confident controllers are more closely aligned with the future priorities of CFO

Percentage of respondents who ranked attributes as important or extremely important to the controller's role today



Confident controllers spend more time today on future-focused priorities

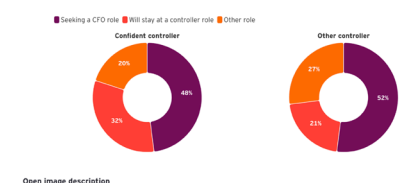
Percentage of respondents who always or frequently conduct the following activities



Confident controllers are more likely to lead data governance at an enterprise level



Confident controllers are more likely to see the controller as their final career destination



This chart shows the percentage of respondents who ranked attributes as important or extremely important to the controller's role today.

1. Innovation: 96% of confident controllers (CCs); 42% of other financial controllers (OFCs).
2. ESG specialization: 94% CCs; 42% OFC).
3. Technology: 97% CCs; 55% OFC).
4. Data analysis: 100% CCs; 83% OFC).

How frequently do financial controllers conduct the following activities as part of their role. Data is for percentage of financial controllers who responded always or frequently.

1. Data-driven decision-making and tech use: 72% CCs; 66% OFCs.
2. Risk management: 66% CCs; 57% OFCs.
3. Corporate responsibility: 66% CCs; 42% OFCs.
4. Financial strategy and planning: 57% CCs; 52% OFCs.
5. Team development: 52% CCs; 28% OFCs.
6. ESG in financial reporting: 47% CCs; 28% OFCs.
7. Finance innovation: 40% CCs; 28% OFCs.
8. Digital tools and AI in finance: 32% CCs; 17% OFCs.

Confident controllers are more likely to lead data governance at an enterprise level.

1. Data analytics and reporting: 45% CCs; 26% OFCs.
2. Data governance and data strategy: 26% CCs; 8% OFCs.

Confident controllers are more likely to see the controller as their final career destination.

1. Seeking a CFO role: 48% CCs; 52% OFCs.
2. Will stay at a controller role: 32% CCs; 21% OFCs.
3. Other role: 20% CCs; 27% OFCs.

Significantly, confident controllers appear to have been more successful than other controllers at capitalizing on their role as the organization's data steward. While most controllers lead their finance function when it comes to data governance, strategy, analytics and reporting, confident controllers are more likely to have these responsibilities at an enterprise level.

In fact, 45% of confident controllers lead on enterprise-wide analytics and reporting (1.7 times higher than other controllers). Meanwhile, 26% of confident controllers lead on data governance and strategy (3.3 times higher than other controllers).

While these confident controllers appeared to be more aligned with their CFOs' transformation agendas than other controllers, the data revealed a surprising twist. Despite having the skills and aptitude to succeed as a CFO, confident controllers were more likely to seek long-term impact by remaining a controller, with 32% seeing the controller role as their ultimate career ambition, compared with 21% of other controllers.

Career aspirations: CFO

1.5X

Confident controllers are more likely to see controllership as their ultimate career ambition.

The path to CFO

The path from controllership to CFO is well-worn. In fact, based on this

research, 18% of current CFOs were previously controllers, while 51% of all controllers surveyed have their sights set on ultimately progressing to the CFO role.

For today's CFOs, robust technical skills are taken as a given. To succeed in their role, they also require a wide range of business and personal skills, including strategic thinking and the ability to communicate confidently and competently. Moreover, in their capacity as transformation leaders, they need the capability to engage, inspire and motivate their people.

Libby Hacker, EY Global People Advisory Services Finance Leader, believes that controllers with CFO ambitions need the ability to craft a narrative around their vision and engage people with it. They also need to be strong at developing their teams. "Younger generations want to align their purpose to the broader purpose of an organization, whether that's finance or the organization more broadly," she says. "So, controllers should help to shape and communicate a purpose and vision for finance that inspires finance employees and attracts the top talent. They should also be able to explain what the employee value proposition is, which career paths exist, and where there are opportunities to innovate and develop future-focused skills."

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However, controllers looking to become CFOs are prioritizing hard financial skills – presumably because they see these as paving the way to the top job. For instance, they are more likely to say that accounting and financial reporting is important to their role (86% vs. 68%). They are also less likely to cite the importance of softer skills such as communication, technology, innovation and sustainability knowledge. Therefore, to achieve their career ambitions, confident controllers should shift their mindset in favor of developing a broad skills base.

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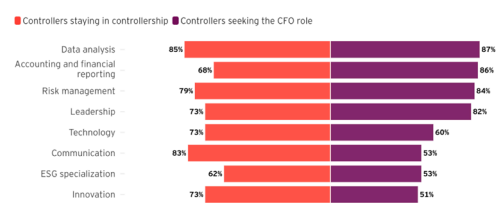
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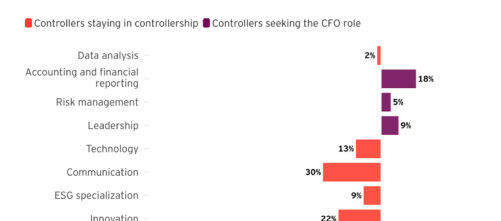
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Controllers seeking a CFO role are not placing enough importance on skills required for the position

Rated as important or very important
Overall



Gap



This chart shows responses to the question, how important do you believe the following areas are for today's controller? Data is segmented in financial controllers seeking the CFO role (FCs-CFOs) and financial controllers seeking to stay as a financial controller (FCs-FCs).

1. Data analysis: 87% of FC-CFOs; 85% FCs-FCs.
2. Accounting and financial reporting: 86% FCs-CFOs; 68% FCs-FCs.
3. Risk management: 84% FCs-CFOs; 79% FCs-FCs.
4. Leadership: 82% FCs-CFOs; 73% FCs-FCs.
5. Technology: 60% FCs-CFOs; 73% FCs-FCs.
6. Communication: 53% FCs-CFOs; 83% FCs-FCs.
7. ESG specialization: 53% FCs-CFOs; 62% FCs-FCs.
8. Innovation: 51% FCs-CFOs; 73% FCs-FCs.

Recommendations

To become a confident controller, controllers should:

1. Create the capacity to lead on innovation and understand how to demonstrate a tangible return on investment for innovative projects. They should also request organizational support in the form of people and budget.
2. Focus on attracting and retaining the best talent. This will require them to increase the amount of time they devote to team development so that their team is equipped with the skills and experiences to create value for the organization.
3. Enhance the brand of controllership within the organization by demonstrating their team's ability to impact a broader range of key performance indicators.

Chapter 4

The way forward

The financial controller as value protector, value optimizer and value creator.

“The controller of the future will be a trusted partner to the CFO right across the transformation spectrum,” according to Mike Verbeck, EY Global Assurance Deputy Chair. “They will create value in their capacity as analysts, collaborators, innovators, storytellers and leaders of talented teams, as well as in their capacity as accounting and compliance experts.” So, how can controllers get from where they are today to where they should be tomorrow: value protectors, value optimizers and value creators?

Financial controllers can seize the opportunity to transform their role by:

1. Embracing uncertainty and disruption
Seek new opportunities to create value for the organization, while overseeing compliance and pursuing efficiencies.
2. Exploiting the potential of data
Use data to drive the organization's short-term performance and long-term value creation strategy. Financial data can be combined with operational and external data to deliver powerful insights that support better executive decision-making.
3. Harnessing the power of AI
Draw on the power of AI to develop smarter ways of working. Develop a roadmap that outlines the future vision for the AI-enabled controllership team, considering which data, processes and controls are required and – most importantly – what can be done completely differently from today?
4. Equipping their team with future-focused mindsets and skill sets
Encourage their teams to embrace agility while developing a broad range of business, personal and technological skills. They should also challenge them to think of themselves as innovators and problem-solvers, as well as financial and compliance experts.

CFOs can empower their financial controllers to realize their potential as value creators for the whole enterprise by:

1. Incorporating innovation into their controller's job description and performance criteria. Provide controllers with the opportunity to lead a transformation program or another innovative project and provide them with appropriate budget, staff and mentoring.
 2. Equipping their controller with future-focused skills. Help controllers develop future-focused skills that can support them to create value in their current role and advance to more senior positions, including CFO, if that is their aspiration. Consider giving them additional responsibilities – for example, ownership of tax or treasury.
 3. Building a pipeline of controller talent. Develop future talent by taking an open-minded approach to recruitment and retention. Hire people based on their mindset and willingness to learn, rather than on their educational background. Articulate how the finance function contributes to the organization's purpose to inspire people in their work.
- The **EY Global DNA of the Financial Controller Survey (pdf)** provides action-

able insights for financial controllers, CFOs and other finance leaders looking to elevate the status of controllership within their organizations. By creating new business value, while fulfilling their traditional responsibilities in value protection and optimization, controllers can support finance transformation and steer their organization toward long-term success.

Summary

The financial controller of the future should combine existing value protection and value optimization responsibilities with a new orientation toward value creation. In addition to being a compliance specialist and a data steward, the financial controller should be a technological innovator and future-focused enabler of change.

Enhanced Corporate Reporting and Accounting

EY teams can help support finance organizations by aiding them in meeting the rapidly evolving regulatory and stakeholder demands for high-quality enhanced corporate reporting, and building new evaluation frameworks that measure and value financial and nonfinancial outcomes.

STRATEGY CONSULTING

EY-Parthenon professionals recognize that CEOs and business leaders are tasked with achieving maximum value for their organizations' stakeholders in this transformative age. We challenge assumptions to design and deliver strategies that help improve profitability and long-term value.

Our purpose is building a better working world. It starts with better questions. The better the question. The better the answer. The better the world works. Please send an email to isaac.sarpong@gh.ey.com and copy in kofi.akuoko@gh.ey.com

About EY

EY is a global leader in assurance, tax, strategy and transaction and consultancy services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, clients and for our communities.

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