2026 Strategic Plan: Trends and Opportunities for the Global Accountancy Profession

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1) Sustainability Transformation

Trend

Sustainability is a core factor in value creation, risk management, and trust in markets. Governments, investors, lenders, and supply-chain partners increasingly require high-quality sustainability-related information to support decisions aligned with long-term economic success.

Opportunity for the profession

Professional accountants are uniquely positioned to lead their organizations toward sustainability. They can integrate financial and sustainability-related information in broader corporate disclosure, convert high-quality standards into high-quality reporting, and provide assurance that builds confidence—and in the process earn a central role in sustainability that mirrors their longstanding role in financial reporting. They can also act within companies as a catalyst for better governance and better decision-making.

A central opportunity for the profession lies in building a harmonized global system for high-quality sustainability-related disclosures and assurance of those disclosures. IFAC advocates for convergence on the ISSB standards as the global baseline for sustainability-related corporate disclosure and the IPSASB's Sustainability Reporting Standard as the baseline for sustainability-related public sector disclosure. Convergence is critical to avoid regulatory fragmentation, which would increase costs and impede commerce. IFAC also supports convergence on the IAASB's ISSA 5000 as the global baseline for sustainability-related assurance. A level playing field among all providers of assurance services is crucial to investor protection and the credibility of sustainability-related disclosures.

Sustainability offers a generational opportunity for professional accountants to reinforce their public interest role: enabling transparent markets, resilient organizations, and long-term value creation. Success will depend on rapid upskilling and reskilling, strong advocacy for global convergence, and close collaboration among professional accountancy organizations (PAOs), regulators, and other stakeholders.

See more perspectives from IFAC and the profession on IFAC's Knowledge Gateway here: Sustainable Organizations & Sustainability Transformation.

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2) Technology & Artificial Intelligence

Trend

Technology is reshaping how accountants and auditors work. AI, in particular, is a powerful tool for data analysis, risk assessment, fraud detection, and the drafting and synthesizing complex financial and non-financial information—among many other uses. Beyond formal systems, new technologies are transforming routine tasks with emails, spreadsheets, presentations, and project management.

Opportunity for the profession

AI is an opportunity to move the profession from scorekeeping to strategy. By automating routine tasks, AI can free professionals to focus on higher-value activities: judgment, insight, advisory, and stewardship. The central challenge is not whether accountants can use AI, but whether the profession will redefine its work before others redefine it first.

AI is also creating new risks, including cybersecurity threats, privacy concerns, lack of transparency, and bias in AI models. The professional accountant's bedrock ethics, independence, and professional judgment are invaluable in identifying and mitigating these risks.

A further opportunity lies in education and skills transformation. Digital literacy and practical experience with AI will open doors for today's professionals and tomorrow's entrants to the profession. PAOs must lead the way with relevant continuing professional development and work with universities to adapt the accounting curriculum to reflect technological change.

See more perspectives from IFAC and the profession on IFAC's Knowledge Gateway here: Artificial Intelligence & Technology.

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3) Attraction, Development & Retention of Talent

Trend

The profession is operating in a turbulent global context. At the same time, expectations of professional accountants are expanding from financial reporting and assurance to include greater roles in sustainability, the digital transformation, public financial management, and other emerging areas. These dynamics are reshaping what it means to be a professional accountant and the skills required to succeed.

Opportunity for the profession

The profession can seize on the next generation's interest in purpose-driven careers. Accounting careers live at the intersection of markets, society, and technology, where professionals can contribute to resilient organizations, transparent public finances, and sustainable economic growth. PAOs can move swiftly and boldly with their members into the future by providing accessible pathways for upskilling and reskilling to professionals at every stage of their careers.

Educational institutions are another site of opportunity. Recent updates to IFAC's International Education Standards embed sustainability-related learning outcomes in professional training, ensuring that new entrants develop core knowledge and skills aligned with emerging market needs. The profession can work with its partners in academia to ensure that accountancy education strengthens the profession's ability to attract high-caliber students and to support lifelong learning.

Trust and ethics remain central to the profession's value proposition to its stakeholders. Maintaining high ethical standards, strong public oversight, and a visible commitment to the public interest differentiates the profession and reinforces its appeal to those seeking meaningful, impactful careers.

See more perspectives from IFAC and the profession on IFAC's Knowledge Gateway here: Attractiveness of the Profession.