

Hey! What's New? 2025-55

How Sustainability and Technology Will Transform CFOs Into Value Architects

A report on the EY Global webpage notes that many organizations have viewed the CFO primarily as a “scorekeeper” delivering efficient accounting and financial performance. However, growing sustainability imperatives and the AI augmentation of the finance function bring a transformative shift into view: the CFO as Value Architect. “Not every CFO will seize the opportunities opened by this shift, but leaders will,” it says, adding that “they will see the sustainability transformations as a chance to expand their impact, set themselves up for potential CEO roles and gain a more comprehensive view on the value the company brings to a broader set of stakeholders.”

Today, with efficiency boosts from generative AI (GenAI) and data analytics, the CFO is beginning to act as the “business copilot.” In this capacity, the article says, “the CFO is increasingly integrating sustainability into decision making, monitoring progress towards environmental, social and governance (ESG) targets, defining measures with estimated capex and opex effort (e.g., for CSRD) and ultimately, infusing the equity story with sustainability.

In the next step, CFOs will become “value creators” who accelerate the sustainability transformation by enabling sustainable and profitable business models, reconciling short-term cost savings with long-term value. According to the *2024 EY Global Corporate Reporting Survey*, less than half of CFOs (48%) believe that they are already proactive value creators, while 80% are confident that they have the right skills to become key players in value creation.

Looking further ahead in the evolution of the role, the CFO as Value Architect comes into focus. The report predicts that CFOs will capture value for company, people and planet. This will involve integrating financial and ESG reporting in a unified “value reporting” that accounts for both the economic value of the organization and its social and environmental contributions.

“Since sustainability is intrinsically linked to value creation, and the CFO plays a key role in financial value creation, it is a natural progression for the CFO to have a more holistic view of value creation,” observes Julie Linn Teigland, EY EMEIA Area Managing Partner. “This shift would place the role of driving resilient business models and thereby creating long-term value for the company at the heart of the future finance function.”

The integration of financial and non-financial reporting and value capture could address a gap identified by the *2024 EY Global Corporate Reporting Survey*: 80% of investors said many companies fail to properly articulate the rationale for long-term investments in sustainability.

“Every element of the finance function is disrupted by sustainability. Realizing the potential of the CFO as Value Architect in light of this disruption will require action – just as an architect designs houses, blueprints construction plans and constructs buildings, a Value Architect designs a value story, blueprints a business case and constructs a new operating model,” the report says.

From an external and strategic perspective, the CFO’s audience has expanded. The report points out that “reports in the CFO’s remit are no longer exclusively used by financial market players,

but also by a broad group of other stakeholders: customers and suppliers, employees, non-governmental organizations and the broader public.”

The report adds that “investors say they expect reporting to embrace a multi-stakeholder model where companies demonstrate the impact of decisions on different groups, from customers to communities. In the *2024 EY Global Corporate Reporting Survey*, 82% of investors said that organizations need to do more to engage multiple stakeholders, such as governments, consumers, employees and local communities in addition to reporting on ESG issues that are material to investors and analysts.”

So, “the Value Architects of the future must report financial and non-financial performance to gain and maintain the trust of all stakeholders. In particular, they will be responsible for managing the investor community and addressing investor pressure on ESG performance and sustainable financing options. This includes the integration of sustainability into the CFO roadshows and of ESG in the equity story to raise funds.”

The report recommends several priority actions to achieve that end:

- Understand ESG requirements and expectations of investors.
- Infuse the equity story with ESG.
- Develop funding alternatives for the sustainability transformation.

For many more insights, see [CFOs as Value Architects: Driving long-term value | EY - Global](#).