ThinkTWENTY20
The Magazine for Financial Professionals

The *ThinkTWENTY20* Newsletter

IDEAS Driving the Profession, January 2026

Empowering financial professionals for the future of work

Ideas are at the root of all progress. This newsletter offers an update on some major ideas shaping the profession.

First, our latest e-book – *Interviews by ThinkTWENTY20*:

Accounting today looks very, very different from what it was like even 20 years ago. We thought that one of the best ways to get deep insights into how standards, technology, education and training, climate change, sustainability and much more are evolving was to talk to the people directly involved in this evolution. Each of our issues features an interview with an expert in a particular field of accounting currently undergoing major transformation. Learn how this is affecting your work life with this compendium of nine of those interviews. Order your copy for an informative picture of where we are today, and where the profession is heading in the near future.

Get ***Interviews by ThinkTWENTY20* *at*** [***www.thinktwenty20.com/shop***](http://www.thinktwenty20.com/shop) now for $14.99. Or you can buy it on Amazon.

IDEAS

1. *IDEA:* AI success isn't magic, it's built on data strategy.

SHORT DESCRIPTIONPeter Nebel writes, in *The Data Administration Newsletter*, that "among organizations with a clear data and AI roadmap, 66% report revenue growth directly led to AI initiatives. 63% say AI has improved their insights and decision-making. Another 64% have seen operational efficiency gains, while an equal 64% report measurable cost and time savings. Meanwhile, 63% have improved their customer interactions and overall experience."

These figures, he notes, "reveal a broader truth: AI success is less about adopting technology for technology's sake and more about transforming data into actionable intelligence. Companies that invest in clean, well-managed data are seeing not only financial improvements, but also cultural and operational benefits. Time reduction, for example, has emerged as the most frequently achieved outcome, surpassing even cost savings. That reflects AI's ability to streamline complex processes, accelerate workflows and free teams to focus on higher-value work."

***SOURCE*:** https://thinktwenty20.com/wp-content/uploads/2025/12/Hey-Whats-New-2025-133.pdf

2. ***IDEA*: AI has moved quickly from exploration to experimentation to everyday use.**

SHORT DESCRIPTION

A new report tracking the use of artificial intelligence at large American companies finds the technology is now deeply embedded into core functions and leaders are starting to see financial gains from it. Gen AI *Fast-Tracks into the Enterprise* is a joint report by Wharton Human-AI Research (WHAIR) and marketing consultancy GBK Collective. It's a cross-sectional survey of more than 800 senior leaders at companies with more than 1,000 employees and at least $50 million in revenue. Now in its third year, the report reveals how generative AI has moved quickly from exploration to experimentation to everyday use.

According to the 2025 report:
• About 82% of respondents are using AI daily, and 46% use it weekly. Both numbers reflect an increase of more than 10 percentage points over 2024.
• More than 70% of executives are implemen3ng ROI metrics, investing significantly in internal research and development, and tightening guardrails around the use of AI.
• Three out of four leaders reported positive returns on AI investments, and 88% plan to increase spending in the next year.

SOURCE*:* https://thinktwenty20.com/wp-content/uploads/2025/11/Hey-Whats-New-2025-123.pdf

***3. IDEA: We are* navigating from deterministic to probabilistic financial analysis.**

SHORT DESCRIPTION

For 30 years, Microsoft Excel has served as the "accountant's hammer" – the primary, deterministic tool for financial analysis, audit and reporting. Its utility lies in its predictability: a specific input processed by a specific formula always yielded the same result. The integration of Generative Artificial Intelligence (GenAI) through Microsoft's various Copilot initiatives fundamentally alters this paradigm, prompting a transition from deterministic calculation to probabilistic reasoning within the spreadsheet grid.

SOURCE: Article by Eiric Cohen in the fall issue of ThinkTWENTY20. https://thinktwenty20.com/wp-content/uploads/2025/12/Fall-2025-Issue.pdf

4. *IDEA:* Net zero AI could become a reality.

SHORT DESCRIPTION: New analysis suggests that in the decade ahead, AI could boost energy efficiency enough to save as much energy as the technology uses.

- Modelling by PwC shows that AI-driven improvements in energy efficiency could make up for the additional energy required by data centres.
- As a result, AI's overall effect on carbon emissions could be neutral as well.

SOURCE: https://www.pwc.com/gx/en/issues/value-in-motion/ai-energy-consumption-net-zero.html

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CHECK OUT OUR E-BOOKS at *www.thinktwenty20.com/shop*.

Interviews by ThinkTWENTY20

An informative picture of where we are today, and where the profession is heading in the near future.

Mental Health – A Major Study

A report on a long-term study of what is being done to foster mental health in the Canadian accounting profession, as well as on the actual experiences of several accountants who found themselves caught up in their real-life struggles to survive in their work lives. Best of all, the book offers guidance on where to get help when it is needed most.

Integrated Thinking and Corporate Social Responsibility.

This book sets out a model for companies to follow when they are interested in pursuing strategic initiatives to address environmental concerns. It acknowledges the merits of sustainability reporting but goes beyond that to the idea that such reporting is worthwhile and may point the way for certain strategic initiatives, but that reporting on sustainability-related matters is not enough. The deteriorating state of our planet and the advancement of climate change are so severe that more direct action is needed. It's

Selected Writings of Eric Cohen on AI.

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