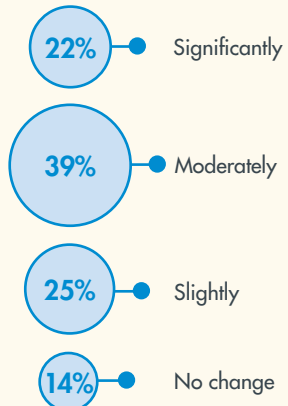


**Increasing complexity has expanded the role of the CFO\***



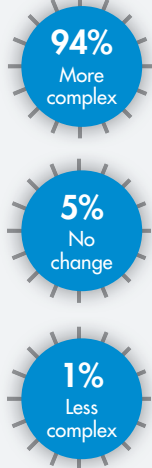
**Executives the CFO partners with to drive transformational change**



# HIGH-VOLTAGE STRATEGIES

Recent surveys by the American Institute of CPAs and Accenture show that complexity is a growing issue for the modern CFO in maximising business performance and efficiencies.

**Business complexity expected in the next three years\***



**GREATEST CHALLENGES FOR SENIOR FINANCE EXECUTIVES**



SOURCES: Those noted with an asterisk (\*), AICPA. All others, Accenture Strategy 2014 High Performance Finance Research, *The CFO as Architect of Business Value: Delivering Growth and Managing Complexity*.

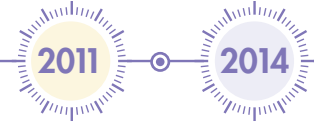
### Essential finance skills in the next three years\*

- 69% Strategic business planning
- 52% Risk management and internal controls
- 50% Management reporting and analysis
- 41% Change management
- 38% Communications
- 34% Driving performance
- 29% Project management
- 26% Business relations
- 10% Macroeconomic analysis

- Risk management (67%)
- Strategic business planning (58%)
- Accounting information systems (55%)
- Management & corporate governance (46%)
- Legal & compliance (44%)
- Tax strategy & planning (43%)
- Pricing & cost analysis (41%)
- HR (39%)
- Stakeholder relations (22%)
- Macroeconomic analysis (12%)

### NEW AREAS OF FOCUS 2014\*

### SATISFACTION WITH THE FINANCE FUNCTION'S PERFORMANCE



Efficiency of the finance function



Contributing to the strategic direction of the enterprise



Finance workforce effectiveness



Managing risks



Flexibility/ability to rapidly change



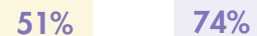
Addressing regulatory/compliance issues



Capitalising on M&A opportunities



Addressing sustainability issues



### Metrics used to measure CFO performance

- 58% Profitability
- 50% EBITDA
- 45% Return on capital/invested capital
- 39% Total shareholder return
- 34% Earnings per share/net income
- 32% Cash flow
- 30% Operating income margin
- 28% Cost of finance as a percentage of revenue
- 28% Revenue growth
- 24% Return on equity

### TIME TO COMPLETE QUARTERLY CLOSE

