



THE FUTURE OF ACCOUNTING

WORLD CONGRESS OF ACCOUNTANTS 2018





FOREWORD

PETER WILSON FCPA

CPA Australia was proud to co-host the World Congress of Accountants (WCOA) 2018 and welcome the world's leading accounting and finance experts to Sydney for a global gathering of our profession under the auspices of the International Federation of Accountants (IFAC).

Close to 6000 delegates from 130 countries convened in Sydney for four days to share their expertise and knowledge, to tell their stories and listen to some of the world's most thought-provoking speakers and presenters. The impressive scale of the event was matched by the scope of the topics covered.

Like everyone who was fortunate enough to attend WCOA 2018, I found it inspiring and invigorating to listen to the key players discuss the big issues confronting the profession – everything from data analytics to digital currencies, technological change to taxation, automation to audit, AI to VR and everything in between.

It was a pleasure to collaborate with other professional accounting bodies, including our co-hosts Chartered Accountants Australia and New Zealand (CAANZ), and to mix with

policymakers, standard setters and industry regulators from across the globe. One of the most rewarding aspects of the week was meeting so many CPA Australia members.

To amplify the benefits of WCOA 2018 for all members, we have produced this e-book bringing together the highlights of the event. It contains coverage of the four days and supplements the wide range of additional material already available on our website at cpaaustralia.com.au and intheblack.com, including articles, videos and interviews with special guests.

At CPA Australia, our vision is to partner with members to prepare for today and tomorrow in a globally connected world. WCOA 2018 represented the living reality of this and we thank the presenters, delegates and sponsors who made this such an inspiring event.

Sydney provided a stimulating backdrop for a rich exchange of ideas and dynamic discussion and we look forward to reconvening in Mumbai in four years.

Peter Wilson AM FCPA

President and Chair, CPA Australia



WELCOME

ANDREW HUNTER CEO

The World Congress of Accountants (WCOA) 2018 held at Sydney's International Convention Centre in November was a significant and transformative event for both the accounting profession and CPA Australia.

I was proud to be there as part of the CPA Australia team as we partnered with Chartered Accountants Australia and New Zealand (CAANZ) and the International Federation of Accountants (IFAC) to host the four-day event.

If the ambition of WCOA 2018 was bold, then it was only surpassed by the quality of the program and the success of the event.

Each of the four days had an overarching theme: business and accounting showcase, purpose, best practice and the future of accounting. These themes were explored through an impressive line-up of outstanding keynote speakers, absorbing panel discussions

and a series of masterclasses and think tanks in which delegates were informed, inspired and highly engaged. I was particularly gratified to see that a number of these sessions were facilitated by CPA Australia members and policy specialists.

WCOA 2018 also acted as the setting for some significant events for CPA Australia, including the inaugural face-to-face meeting of CPA Australia's Council of Presidents as well as the opportunity to sign and renew new partnership agreements with professional accounting bodies from around the world.

One of the goals of our strategy is to lead the future of the accounting profession and being co-host of WCOA was a positive step towards realising this aim. To bring together the world's finance and business leaders and professional accounting bodies offered a unique opportunity for collaboration and learning.

The learnings from WCOA don't end just because the delegates have departed Sydney. With this e-book, we hope to capture the highlights of the event and include all CPA Australia members in the ongoing discussion about the future of the profession.

Thank you to everyone who attended WCOA or who followed our coverage online and via social media.

Andrew Hunter

Chief Executive Officer, CPA Australia

A man in a dark suit and white shirt is wearing a VR headset. He is holding a VR controller in his right hand. A lanyard with a badge is around his neck. The badge has text including "World Congress of Accountants" and "RAM MURPHY". The background is a plain, light-colored wall.

01.

HOW THE CHANGING
DIGITAL LANDSCAPE WILL
AFFECT YOUR BUSINESS



Digital technologies such as artificial intelligence (AI) and blockchain will “cut out the middleman” in financial services, leaving the accountants of the future to focus less on compliance and more on strengthening relationships and delivering insights to clients.

AI IN ACCOUNTING: MOVING BEYOND COMPLIANCE

Artificial Intelligence (AI) in accounting will rapidly move from a tool for compliance and towards the delivery of advice, but will never replace a human accountant, delegates at WCOA heard.

Carole Barnay, head of AI research & development programs at Xero, told delegates that AI was “on the path of moving the administration task” and rapid developments would be made in 2019.

“AI will provide suggestions to accountants instead of driving compliance,” Barnay told a panel discussion on AI for finance.

AI would progress beyond “showing you anomalies” and develop new abilities to focus on accounting and business issues “which could be more problematic.”

Will AI replace accountants?

Accountants, however, should not worry they are being replaced.

“AI is being created to augment the human who is still at the centre,” Barnay said. Xero regularly held workshop sessions with young accountants in New Zealand to “debunk” AI myths and understand the needs of the profession.

“Overwhelmingly, they want AI to help make their connections with clients better,” she said.

Another panellist, Natalie Nguyen, CEO and founder of AI start up Hyper Anna, agreed that machines were not replacing accountants, and named two areas that would remain exclusively human.



The first was “high-value tasks” around budgeting and governance, strategic directions and policy.

“The second is change management in organisations and this is a huge area where we need to find a formula, and in some ways machines can work with humans,” she said.

Task loss not job loss

The third panellist, Sage VP of AI and ethics, Kriti Sharma, said accountants should look at the rise of AI not in terms of potential job loss, but “task loss”. There were many repetitive tasks that AI could perform, and which accountants might not regret losing because it would make their jobs more creative and interesting.

Asked about her goal for AI, Sharma said it was to integrate it seamlessly within people’s everyday lives so people “don’t even realise it.”

Sharma is highly aware of the governance and ethical side of AI, which she said was a critical part of building trust. “Technology can give you answers but there is also a lack of trust and understanding of what is going on under the hood,” she said.



[Read the full story here](#)

A man in a suit is speaking on a stage in front of a large, tiered audience. The scene is dimly lit with spotlights creating starburst effects. The background features a large, geometric pattern on the wall.

“Complexity is the biggest opportunity for [small practitioners] and it’s also the biggest challenge. How do they use technology, how do they keep up with changing regulations and how do they train their staff? Those are the challenges – and also the opportunities.”

**ERIK ASGEIRSSON,
PRESIDENT AND CEO, CPA.COM**



AUDIT & THE MACHINE: HOW CLIENT DEMAND IS CHANGING AUDIT AND ASSURANCE

Client demand is encouraging a push towards continuous audit and assurance, a panel discussion on “audit and the machines” heard.

Mark Edmonson, president and CEO of software company Inflo, told delegates that data analytics is unlocking new assurance opportunities for auditors who can show a deeper understanding and different view of clients’ businesses.

“Clients are saying: ‘Why are you telling me this once a year – and five months after I could do something with it?’” Edmonson said this could lead to firms providing a different service for organisations that value an independent perspective from someone who really understands the business.

Challenges for auditors

The panel debated how auditors could capture the

extra value into their fees. Bentley’s Qld audit director Ashley Carle said clients are intrigued by new insights provided by analysis, but the extra information may not help her sign the auditor’s opinion. It was easy to “get lost for days in the data” and clients might appreciate it, but would they pay extra for the audit?

Mark Mayberry, director and assurance officer of BDO, said such work solidifies the relationship with the client and could lead to advisory opportunities. Technology might speed the audit process and allow firms to spend less time on an audit but charge the same rate.

“The machines do not remove the ability for the auditor’s judgment,” Mayberry said. “The robots are not going to take your job away.”



**Read the
full story
here**

the quotable wcoa



William E. Balhoff, Board Member, IFAC

WHAT ARE THE MAIN CHALLENGES TO THE PROFESSION RIGHT NOW?

The challenges generally are as it relates to us embracing change, particularly technology-wise. So how transactions are going to be recorded is going to be different and how we address that as auditors or accountants working for companies. That's going to be really important for us to try to stay ahead of the curve because if not, we're not going to be as relevant five years from now as we are today.



[Watch his story here](#)



Stavros Thomadakis, chair, International Ethics Standards Board for Accountants

HOW HAVE ETHICAL STANDARDS IN ACCOUNTING EVOLVED OVER TIME?

We are now in front of a big evolutionary step with technologies being applied to all areas of business and to accounting and auditing. I think the big challenges will be to see how technology will impact behaviour, but mostly professional judgment. And that's something we're looking into ourselves. I don't have answers to that but it's very important to be putting the question and to work towards a response to this question.



Grainne Oates CPA, CEO Quitch

WHAT HAVE YOU LEARNED THAT YOU CAN APPLY TO YOUR CAREER?

I'm an academic at Swinburne University [teaching first year accounting] so in terms of my career, [being at WCOA] was important to [bring] that professional element to being there in the class, and delivering to students, and to tell them exactly what to expect when they graduate.



[Watch her story here](#)



02.

FUTURE BEST
PRACTICE IN THE
DIGITAL LANDSCAPE



The role of the accountant is changing, with technical skills needing to be supplemented by strong interpersonal relationships and the ability to influence clients. These soft skills are crucial in protecting the future value and authority of industries such as accounting, where much of the work can be delivered by an algorithm.

LIFELONG LEARNING THE CAREER KEY

Accountants' communication and collaboration skills are becoming more important than technical skills when building successful careers.

Technology skills now have a life cycle of only two to three years and accountants should focus more on the soft skills of collaboration, teamwork and communications as they build their careers.

That was the advice from Matt Tindale, the Australia and New Zealand managing director of professional network website LinkedIn at the closing session of WCOA.

Speaking to the topic of "Future Proof Your Career", Tindale said that to stay relevant, professionals needed to "adopt an ethos of continual learning".

"Over the last five years it has become clear that you cannot rest on the knowledge you have gained, because it is not enough," he said.

Tindale explained that LinkedIn data showed that for accountants hired in the last 18 months, communication and strategy skills had become more important than technical skills, which were "important but fleeting".



Accountants on LinkedIn

There are currently 6 million accountants on LinkedIn globally, Tindale said, and he urged them to look at the platform not as a place to post their resumes, but as a forum to interact and manage their reputations.

Research by LinkedIn found that accountants are two times more likely to engage with “accounting” content on LinkedIn than average users.

While this is not surprising, the research also found that accountants are 1.7 times more likely to engage with LinkedIn content on robotics, chat bots and climate and meteorology.

This showed that many accountants were already aware of what was needed to adapt to the future.



Read the full story and watch the video here

Accounting ethics

Tindale shared the final WCOA session with ethics advocate Clare Payne, the chief of global strategy at Tobacco Free Portfolios, which lobbies institutional investors on ethical investment.

Payne said that it was impossible to “talk about the future without talking about trust”.

“Accounting is at the core of the accounting profession, but other parts of the finance sector don’t have ethical frameworks,” she said. “Trust has shifted to individuals rather than companies, and this didn’t used to be the case.

“This is a good development, because it means that trust resides in you and your behaviour, but it also means you have to ask questions.” LACHLAN COLQUHOUN

“When I take a look at the future of cybersecurity, the key message is that it’s not only going to be about the technology. It’s actually going to be about the human element in the equation.”

**KEREN ELAZARI,
FORMER HACKER-TURNED-
CYBERSECURITY EXPERT.**





LEARNING TO LOVE AI: DR AYESHA KHANNA SEES A NEW WAY FORWARD WITH ARTIFICIAL INTELLIGENCE

The digital world is encroaching and many of us are frightened, but there's no need to be, says one of the world's foremost thinkers and educators on artificial intelligence, Dr Ayesha Khanna.



[Read the full story here](#)



Even if the fintechs and banking alternatives are seeing opportunities after the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry, Khanna is not. This new world we seem to be forced into entering is not about market share or efficiency, or even eradicating human error, according to Khanna, who runs Singapore-based AI consultancy ADDO AI. It is certainly not about displacing for displacement's sake. For Khanna, AI must be an aid to humanity, not a destroyer of it.

"Netflix and Google know how to personalise experiences," she says. "Give people things they find interesting. That should always be the approach – and it's not just for the digital route, but also the way you build housing, apartments and institutions."

According to Khanna, technology "has to tango with humans" – it has to give us what we need for a more relevant, productive and higher quality life.



Bri Williams CPA speaks at WCOA 2018.
Photo: Capture Content.

HOW BEHAVIOURAL ECONOMICS CAN TRANSFORM ACCOUNTANT/CLIENT RELATIONSHIPS

Managing relationships and effectively influencing clients who don't act logically can be frustrating, particularly if accountants aren't given the right tools and training.

Bri Williams, CPA, founder and principal of People Patterns and an expert in behavioural influence acknowledged this pain point in her conference presentation, The changing role of trusted advisor - Influencing small business client behaviour, before offering delegates her solution to the problem.

“There are two flawed assumptions about how people behave. The first mistake is assuming that people actually do what they say they'll do, and the second is assuming that people are rational.

“Don't be fooled into thinking people are data-driven - they're just fishing for

data to support the decision they have already made,” Williams admitted to delegates.

“This means we have built our businesses around a type of decision maker that doesn't exist, which is why you have those days when you feel like you're banging your head against a brick wall.

“But if you can understand their biases and characteristics, you can predict what your client is likely to do. There's a field called behavioural economics - the study of how people behave. This can be the equivalent of accounting standards for the soft skills we need to influence clients.” SHANNON CUTHBERT



Read the full story and watch the video here

the quotable wcoa



Jacqueline Chan CPA, MD and
CFO, DBS Bank (Hong Kong)

*HOW CAN LEADERS
ENCOURAGE INNOVATION
WITHIN THEIR FINANCE
TEAMS?*

The innovation process needs to start from ourselves as leaders, because when we try to ask our staff to innovate, to transform the team [or] the organisation, we have to ask ourselves whether we have the passion to innovate. And then whether we have the personality to have discovery and exploration. That is very important before we move on to talk about transforming the organisation.



[Watch her story here](#)



Jessica Fries, Executive Chairman,
The Prince's Accounting for
Sustainability Project

*WHAT ROLE DO
ACCOUNTANTS PLAY
IN THE UNITED
NATIONS' SUSTAINABLE
DEVELOPMENT GOALS?*

We really need to rethink how we go about economic development. Clearly there's a role for accountants within that so that we can have a prosperous society for all.



[Watch her story here](#)



Shekhar Kapur, filmmaker, scholar,
former accountant

*HOW CAN ACCOUNTANTS
INCORPORATE
STORYTELLING INTO
THEIR WORK?*

Well, isn't a balance sheet a story? A profit and loss account is a story. You're telling stories. You're looking at the books and extracting a story that you're going to tell shareholders and investors. So in fact it is a story that you tell so you better tell a good story because a lot of accountants today have been caught out not telling great stories. Or stories that are too great!

03.

THE GLOBAL
ECONOMIC
OUTLOOK





Accountants will be required to contribute to financial decisions in an increasingly connected world. This includes global efforts to combat tax evasion, and to respond to climate change.

TAX EVADERS AROUND THE WORLD

SHOULD FEEL THE NET CLOSING



Closer collaboration between tax authorities around the world is closing the net on tax evaders and the intermediaries who enable their activities, the World Congress of Accountants heard.

Australian Tax Commissioner Chris Jordan said that while the Paradise Papers and Panama Papers data leaks had grabbed attention, the Australian Taxation Office (ATO) was working on more than 10 other major data sets that did not have the same profile. The Joint International Task Force on Shared Information and Collaboration (JITSIC) had 37 member countries that had authorised key tax officers from each to talk to each other, pool information and collaborate on projects.

The resulting benefit had been “incredible” he said. “We are getting information all the time from other jurisdictions.”



Australian Tax Commissioner Chris Jordan (centre) speaking at WCOA 2018 with EY tax partner Sue Williamson FCPA and OECD head of tax policy and statistics, David Bradbury

David Bradbury. Photo: Capture Content

[Read the full story here](#)

Corporate tax evasion

The ATO was also focusing on the advisers and intermediaries promoting tax avoidance. While it was important to get individuals “it is more important to disrupt intermediaries and their business models,” Jordan said.

He said corporates were also responding, and intermediaries who could devise a scheme that “looked smart on a white board” were encountering clients worried about reputational risk and the public interest in tax issues.

The conference heard that corporate attitudes on paying tax are changing, fuelled by increased public focus that was driving political interest.

Jordan said boards realised they could not continue funnelling billions of dollars of profits through tax havens.

“That in itself is a step,” he said. “If all the profit does not land there [in tax havens], where should they allocate profit?”

Tax authorities exchanging information

Head of the OECD tax policy and statistics division, David Bradbury, a former Australian assistant federal treasurer, said more countries were introducing voluntary disclosure programs, warning citizens that their tax authorities would find out about evasion and it was better to come forward early and “come clean”.

Bradbury said more than 100 countries were exchanging information under the Base Erosion and Profit Sharing (BEPS) project being driven by the OECD and G20 group of 20 nations. Prior to this the opportunities for individuals to have wealth hidden offshore was “something that people



were willing to take a risk on” because they knew tax authorities did not talk to each other, he said.

Early results from voluntary disclosure programs had brought in 93 billion euros globally as taxpayers came forward, he said.

Introducing a digital tax

The OECD is working on plans for consensus on digital taxation by 2020. There are 122 nations involved in the project, but some nations are already moving on taxing the digital economy.

The Australian Treasury has released a discussion paper on a digital tax, the UK announced earlier this year plans to tax sales by large social media organisations such as Facebook and Google and there is speculation that New Zealand will follow. The Malaysian government in its recent budget in November 2018 announced that it intends to introduce a digital tax on foreign online service providers.

Bradbury called for global co-operation on tax policies, saying there was a risk of double taxation occurring if nations decided “to go off and do their own thing” to earn revenues from the digital economy.

He warned of flights of capital in response, “so it is important to coordinate globally”.

Jordan said the mobility of capital in world moving to a wholly different model of business transaction reinforced the need for reform of taxation systems.

Countries moving beforehand should reinforce their GST/VAT regimes and respect the principles set out by the OECD, including that their digital taxes be temporary, and would be removed once there is global agreement, Bradbury told INTHEBLACK on the sidelines of the congress.

“Our position is that we don’t recommend implementation of these measures but if countries are inclined to go down that path they should be mindful of these issues and try to respect them.”



“We’re at this interesting point in time where technology can enhance ethics but can also challenge ethics. So it’s really important that accountants think about the potential risks and even unintended consequences of technology. It can be a force for good and that’s what we need to ensure.”

CLARE PAYNE, EY FELLOW FOR TRUST AND ETHICS





RICHARD HOWITT, CEO IIRC ACHIEVING GENUINE INTEGRATION OF DIFFERENT GLOBAL REPORTING FRAMEWORKS

“We’ve seen a very exciting period where all sorts of different reporting opportunities have come up for business and for the profession – governance reporting, sustainability reporting, now integrated reporting. Antislavery reporting is on its way. And this pressure for disclosure is unabated.

“In a way that’s good because transparency is part of the new world. But to the degree that it’s leading to overlaps and duplications, and perceived competition, and one focus one minute and another the next, is a problem.

“And so the idea that we would seek to try and bring greater clarity, cut some of the clutter, and genuinely integrate the different reporting frameworks came up.

“That started with the Integrated International Reporting Council (IIRC)

bringing together for the first time the major financial standsetters in the world including the IASB with the major sustainability frameworks – GRI, CDP, CDSB and SSB.

“We’ve done a lot together: common statement of materiality, common mapping so each recognises what each other does – doesn’t compete with each other – common statements around the UN Sustainable Development Goals, around investor needs, around the benefits of transparency to business.

“So there really is a common understanding between these frameworks but what we’ve been discussing at the World Congress is the very exciting next stage where this isn’t just a dialogue and cooperation but where there will be alignment of metrics.”



*BERNARD SALT AM,
MANAGING DIRECTOR - THE
DEMOGRAPHICS GROUP*

What demographic shift will most surprise people in the coming years?

The key demographic shift that will surprise people over the next four years is the rising influence of the Millennial generation – people in their early twenties through to late thirties. Over the next four, five years, I think they will start to move into serious management positions and start creating businesses along their lines.

We will see new management systems, a greater uptake of technology, a greater inclusivity, a greater diversity. Everything we've just seen people dip their toe in the water in over the last couple of years will gather momentum over the next four years.

How will the intergenerational conversation change in the coming

years?

Over the next four years I think there's going to be a power shift. The baby boomers will move fully into retirement and will start complaining about retirement benefits and so forth.

Generation X and the Millennial generation and the generation beyond that will start to perhaps question why we're paying all this tax to the baby boomer generation – “they should have provisioned better for retirement in their time”.

I think we're due for some intergenerational tension as the baby boomers move fully into retirement over the next decade.

**the
quotable
wcoa**



**Paul Ho FCPA, Partner, Ernst & Young,
and 2018 Greater China Divisional
President, CPA Australia**



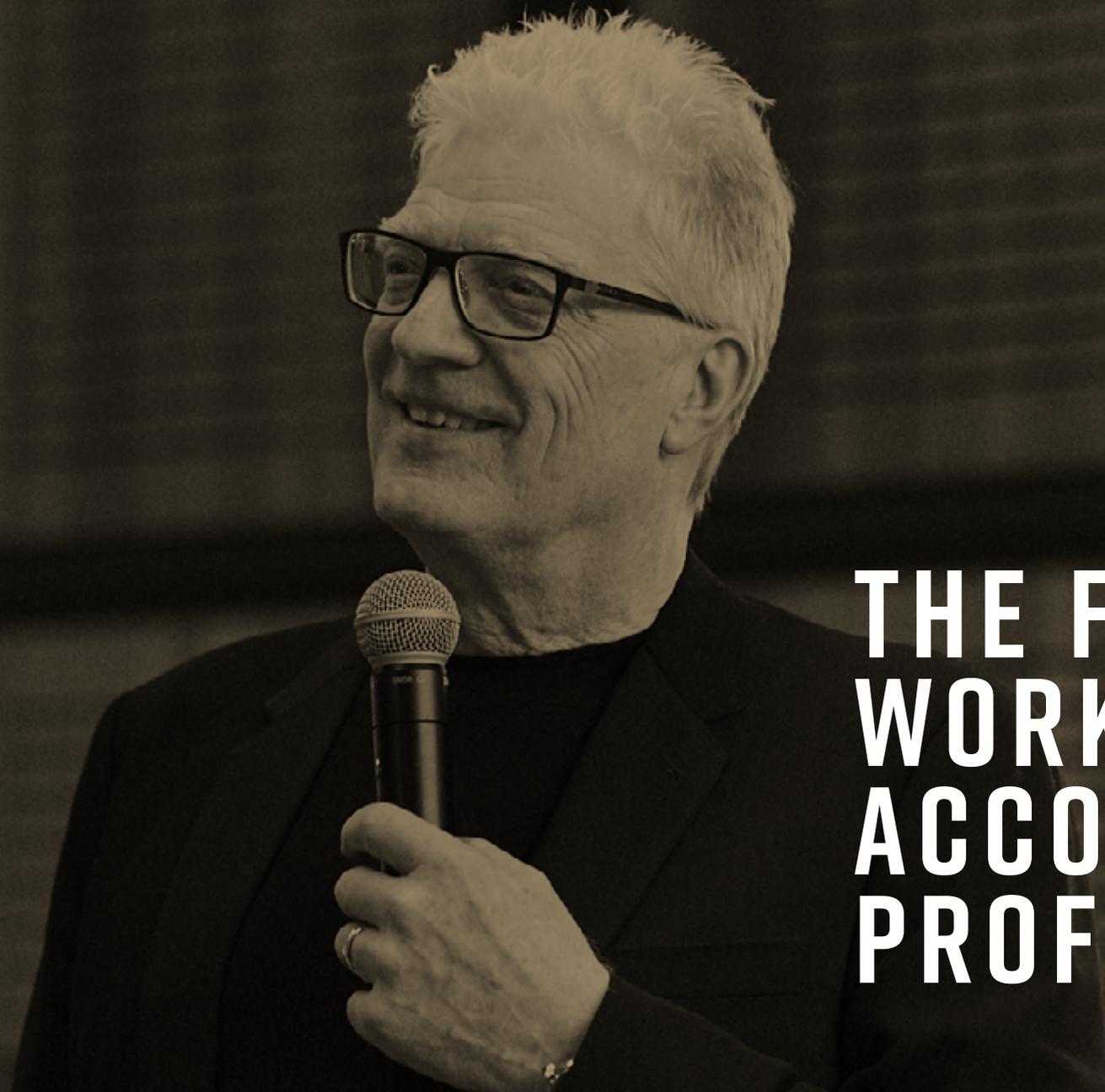
**Shabnam Amirbeaggi FCPA,
Managing partner,
Crouch Amirbeaggi**

WHAT WILL YOU TAKE AWAY TO YOUR ORGANISATION?

To tell my people to respect and be proud of your profession because we are the gatekeepers and the caretakers for the business community. We need to do our jobs well.

That I need to jump on the IT bandwagon more. I've been reluctant to invest in that and I'm thinking that I'm falling behind the eight ball. It's time to move forward and try and get some of that expense happening.

04.



**THE FUTURE OF
WORK AND THE
ACCOUNTING
PROFESSION**



A culture of possibility encourages and rewards ideas – and is prepared to accept and learn from failure. Innovation starts with leaders. Do they have the passion to innovate and are they sharing it with staff? Are they prepared to accept the occasional failure in order to learn and succeed? Diverse organisations can capture a wider variety of ideas as people from different backgrounds and perspectives collaborate.

YOUNG ACCOUNTANTS CHANGING THE PROFESSION

Younger accountants should step up into leadership roles says Shelley Cable ASA, senior consultant PwC Indigenous Consulting.

Cable, who addressed the United Nations in 2017 on Indigenous empowerment and the need to improve Indigenous financial literacy, said younger accountants were already shaking up the profession.

“We have different views about what the world can be and we have new ideas of what we can

do.”

She urges practitioners to “dare to question notions about value,” saying a mining company, a developer and an Indigenous group would each place different values on land.

Cable, a Noongar woman from Western Australia, dared the WCOA audience to “measure what is important instead of what is easy” saying that “as accountants we severely limit ourselves and what we measure”.

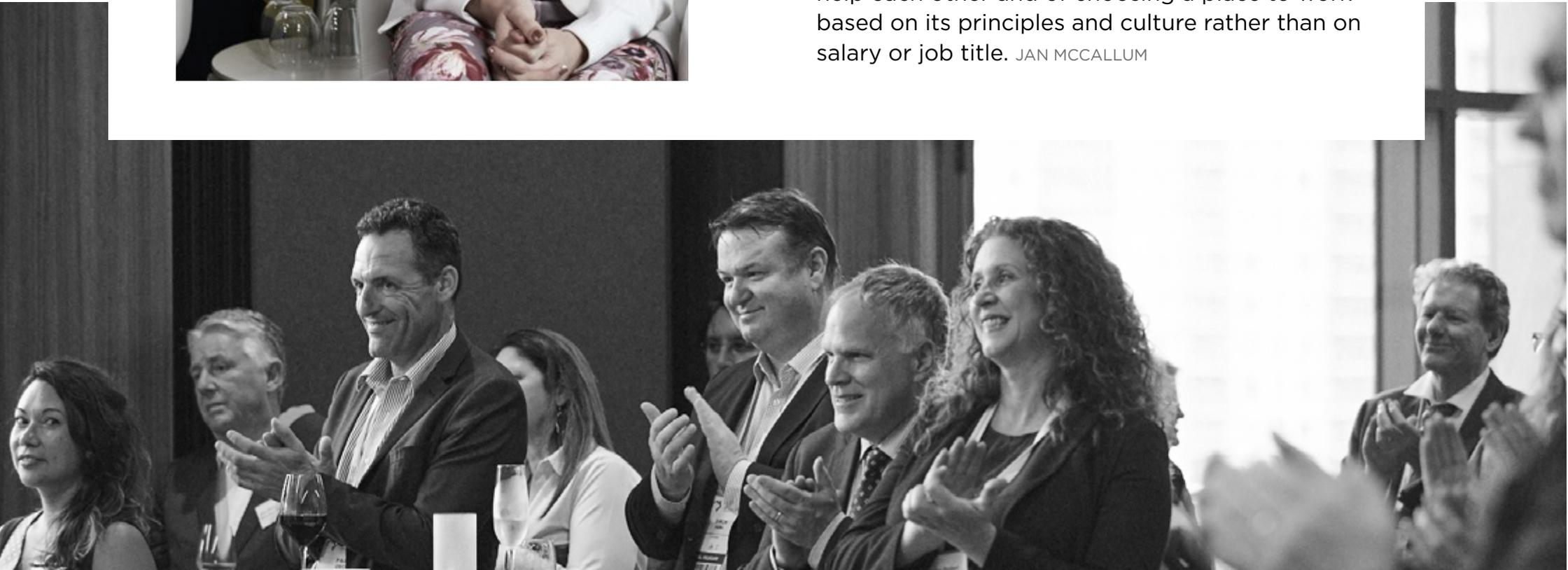


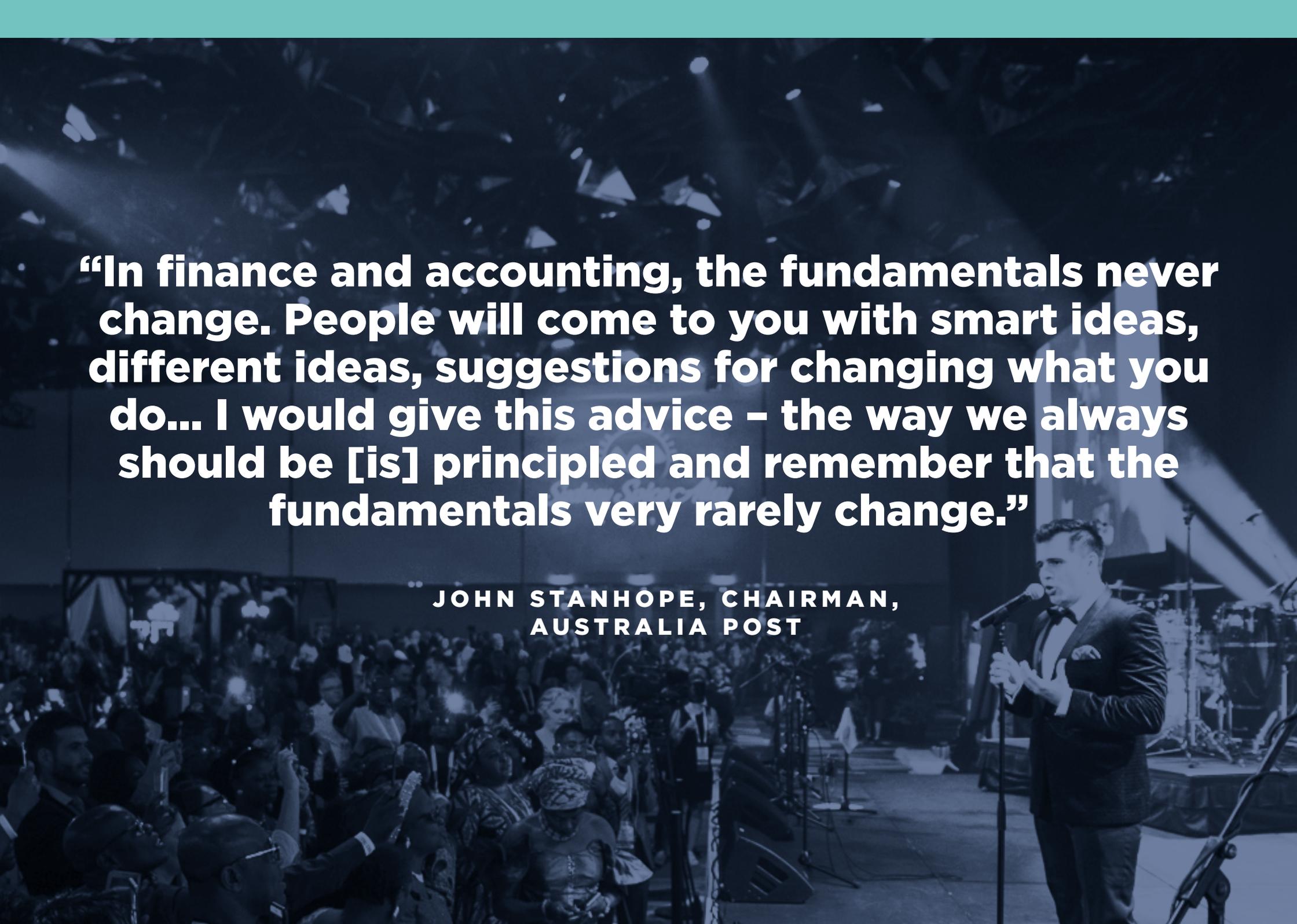
What gets measured, gets managed, said Cable, and if it was possible to measure reputation and goodwill, it was possible to value other intangibles - for instance mental health - that affects millions of people on a daily basis.

Charlotte Hayes CPA, CFO of the 2018 Invictus Games for military veterans held in Sydney, added that the 18-month contract had shown her that it was important to work in a job that made you happy.

“Surround yourself with people who have your interests at heart,” she said.

Working with the Games had reinforced the value of people within an organisation wanting to help each other and of choosing a place to work based on its principles and culture rather than on salary or job title. JAN MCCALLUM



A man in a dark suit and bow tie stands at a podium on a stage, speaking into a microphone. He is gesturing with his hands. The stage is lit with spotlights, and a large, diverse audience is seated in front of him. The background is dark with some stage equipment visible.

“In finance and accounting, the fundamentals never change. People will come to you with smart ideas, different ideas, suggestions for changing what you do... I would give this advice – the way we always should be [is] principled and remember that the fundamentals very rarely change.”

**JOHN STANHOPE, CHAIRMAN,
AUSTRALIA POST**



SIR KEN ROBINSON'S FOUR CREATIVITY HACKS

Creativity has always been at the heart of human endeavours but in a time when information overload has become our daily reality, it can be hard to find the headspace for creative solutions. Sir Ken Robinson outlines four ways individuals and companies can cultivate the traits of imagination and creativity that lead to innovation.

Creativity starts with culture

As companies mature, some become sclerotic and adopt a fixed mindset - both significant obstacles to innovation. Companies “become set in their ways,” says Robinson. “The leaders create an internal culture which is resistant to new ideas. Often, they become very separated internally.”

For a company to grow, its leaders must create a culture of possibility, says Robinson.





To encourage creativity, start with the right skills

The next step is to provide staff with the training they need to develop their creative skills.

“It’s not reasonable, I think, to expect people just to start being creative where they’ve not asked to be before.”

It’s okay to fail

Innovation and failure are two sides of the same coin. “If you’re not prepared to be wrong, you’ll never come up with anything original,” Robinson memorably said in his 2006 TED Talk.

Creativity isn’t some abstraction, he observes. “You

can’t be creative unless you do something. You can’t be creative just by staring out the window.” Creativity involves a process of generating and testing ideas, some of which will inevitably fail.

Diverse perspectives contribute to creativity

Innovation relies on cross-disciplinary communication within an organisation, says Robinson. “If companies become over stratified or they become too insulated internally, then that dynamic starts to slow down.”

Leaders should ensure there is “plenty of traffic” between different parts of an organisation, he says.

NICOLA HEATH

As a valued CPA Australia member, we want to ensure you benefit from our involvement in WCOA 2018. In addition to exclusive interviews and articles, members have complimentary access to World Congress On Demand until 31 July 2019.

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WORDS: JAN MCCALLUM, LACHLAN COLQUHOUN

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CREATIVE: FRIENDS. LOVE. DESIGN.

