

Guide to the Structure of This Book This book is arranged into two sections following this initial 1.2 introduction. Section One outlines in more detail over three chapters what we believe the most pressing challenges are. Sustainability, the Triple Bottom Line and Corporate Social Responsibility (CSR) are assessed in Chapter 2, where the wider impact of businesses and governments on society and the environment are discussed. Chapter 3 introduces the challenges of a circular economy—where we discuss the new model for our economic existence and the role of the accountant within that model. The last chapter in this section, Chapter 4 looks at the advent and progress of accounting technology. Here the proliferation of technology change is considered, Big Data, Cloud Computing, Artificial Intelligence and blockchain are explained and contextualised for the accountant. Section Two, consisting of five further chapters, outlines accounting and business' responses to these external environment challenges.

In Chapter 5 we cover 'fair' corporate tax strategies in the context of being perceived as a good corporate citizen. We look at how corporate reporting has developed beyond the numbers in Chapter 6 to include narrative that underpins the broader strategic focus of the company. Developments in auditing, along with what is expected of the audit function and the skills needed by future auditors are covered in Chapter 7. Chapter 8 recognises how firms need to adapt their performance management systems to account for their many diverse priorities, and finally Chapter 9 outlines how further skills development in accounting can help individuals to adapt to the ever-changing business environment, developing for example, 'self-leadership' skills. Our concluding Chapter 10 brings many of these issues together as we summarise—looking at the way forward for the accounting profession beyond the numbers.