

DIGITAL CFO SOLUTIONS

MANAGING FINANCE IN THE AI ERA — TRAINING SERIES

MODULE 4

AI in Financial Reporting, Close, Consolidation and Compliance

Transforming the Record-to-Report lifecycle

Transaction Processing

Financial Close

Reconciliations

Consolidation

Corporate Reporting

About This Module



How this module is structured and how to get the most from it



Read

Work through each numbered section in sequence



Reflect

Pause at each Executive Insight and Knowledge Check



Apply

Relate each concept to your own close and reporting process



Review

Use the Key Takeaways slide as a revision summary

MODULE FORMAT

This module contains four short Knowledge Checks, five illustrative case studies, illustrated process flows, an Annexure quick-reference guide, and a closing summary. Allow approximately 70–90 minutes for a first read-through.



What You Will Be Able to Do (1 of 2)

1

Understand how AI is transforming the Record-to-Report (R2R) process and reshaping financial reporting.

2

Explain the role of AI in automating transaction processing, journal entries, reconciliations and close activities.

3

Evaluate how AI supports the speed, accuracy and reliability of financial-statement preparation.

4

Appreciate AI's application in consolidation, intercompany eliminations, FX translation and disclosure management.

5

Understand how AI supports regulatory compliance, continuous monitoring and governance.



What You Will Be Able to Do (2 of 2)

6

Identify the opportunities and limitations of AI-enabled financial reporting, including data quality and explainability.

7

Assess continuous accounting, intelligently orchestrated close workflows and intelligent finance platforms.

8

Apply practical frameworks, governance checklists and leading practices to strengthen reporting processes.

9

Recognize the evolving role of finance professionals as custodians of financial integrity.

10

Develop a roadmap for responsibly implementing AI while maintaining transparency and stakeholder trust.



What This Module Covers

Nine themes, following the Record-to-Report lifecycle end to end

4.1–4.2

Evolution

From manual ledgers to AI-enabled finance

4.4

Financial Close

Continuous accounting and orchestration

4.6

Consolidation

Group reporting and eliminations

4.8

Governance

Compliance and auditability

4.3

Transaction Processing

Intelligent classification and documents

4.5

Reconciliations

Intelligent matching and exceptions

4.7

Statement Prep

Disclosure and narrative reporting

—

Case Studies & Summary

Five illustrative scenarios and module review



SECTION 4.1

Introduction: AI Across the Record-to-Report Lifecycle

Reshaping how financial information is captured, processed, validated and reported



AI Across the Record-to-Report Lifecycle

- Investors, lenders, regulators and Boards depend on timely, accurate and reliable financial information to assess performance, position and cash flows.
- Cloud platforms, RPA and intelligent data technologies are reshaping how financial information is captured, processed, validated, consolidated and reported.
- The benefits depend fundamentally on the quality of underlying data, systems and governance — AI does not remove the need for human oversight.

CENTRAL MESSAGE

AI enables automation of routine activities, stronger reconciliations, faster close and better disclosure — but it does not replace professional judgement, auditability or human accountability for published financial statements.



SECTION 4.2

The Evolution of Financial Reporting

The objective is unchanged; the technology and speed have transformed



Four Eras of Financial Reporting

Era	Primary Characteristics	Evolving Role of Finance
Manual Accounting	Manual records, journals, lengthy reporting cycles	Transaction recording and bookkeeping
ERP Integration	Centralized data and standardized processes	Financial control and operational reporting
Digital Finance	Integrated workflows, automation and analytics	Process optimization and business partnering
AI-Enabled Finance	Intelligent automation, anomaly detection, predictive insight	Insight, governance and strategic decision support



The Emergence of Continuous Accounting

Distributing validation and control activities throughout the reporting period



CONTINUOUS ACCOUNTING MAY ENABLE ORGANIZATIONS TO

Validate transactions earlier and perform reconciliations more frequently; identify anomalies and exceptions promptly, resolving issues before period-end; and reduce pressure on the financial close — the objective is not necessarily real-time accounting, but a more continuous, controlled process.

4.2 THE EVOLUTION

Professional Judgement Remains Essential



Technology does not eliminate the need for careful evaluation of these matters



Accounting Estimates



Impairment



Revenue Recognition



Fair Value Measurement



Provisions & Contingencies



Consolidation Judgements



Going Concern

EXECUTIVE INSIGHT

AI may provide analysis and recommendations, but finance professionals remain responsible for evaluating evidence and approving published financial information.



KNOWLEDGE CHECK 1

What is the primary objective of moving toward Continuous Accounting?

- A To achieve fully real-time accounting with no period-end activities at all
- B To distribute validation, reconciliation and control activities throughout the reporting period for a more predictable, controlled close**
- C To eliminate the need for any journal review or reconciliation
- D To replace ERP systems entirely with AI models



Why: The chapter is explicit that the objective is not necessarily real-time accounting, but a more continuous, controlled and predictable reporting process achieved by spreading activities across the period.



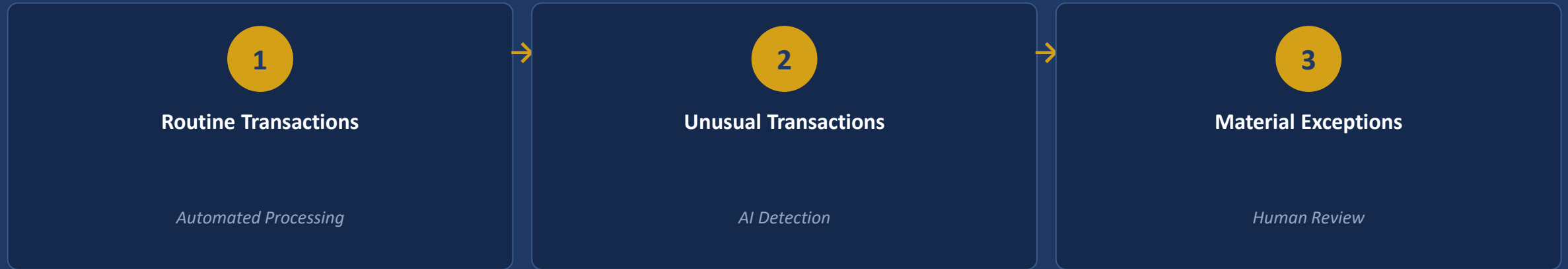
SECTION 4.3

AI in Transaction Processing and Intelligent Accounting

The objective is not to remove accounting judgement, but to concentrate it where it is most valuable



An Increasingly Exception-Based Accounting Model



EXECUTIVE INSIGHT

Machine Learning can analyse transaction attributes, counterparties and historical accounting patterns to recommend ledger accounts, cost centres, tax codes and reporting segments — directing human attention towards material or unusual items.



Intelligent Document Processing

Combining OCR, Machine Learning and NLP to extract and interpret business documents



Invoice Extraction

Data extraction and validation



PO / GR Matching

Purchase order and goods-receipt matching



Duplicate Detection

Identifying duplicate invoices



Expense Validation

Policy and validation checks



Cash Application

Matching customer receipts



Payment Processing

Payment and collection processing



AI Applications Across the Transaction Lifecycle

Transaction Activity	AI-Enabled Capability	Potential Benefit
Transaction Classification	ML-assisted account and dimension recommendations	Greater consistency, reduced coding effort
Journal Processing	Automated preparation and anomaly detection	Faster processing, focused review
Invoice Processing	Intelligent document processing	Reduced manual effort and errors
Three-Way Matching	Intelligent matching and exception identification	Stronger payment controls
Accounts Receivable	Intelligent matching and collection prioritization	Improved collection efficiency
Exception Management	Risk-based prioritization and workflow routing	Faster investigation of material issues

4.3 TRANSACTION PROCESSING



Illustration: The Intelligent Accounts Payable Workflow

How an AI-powered AP platform moves an invoice from receipt to posting



EXECUTIVE INSIGHT

Exceptions exceeding predefined tolerance levels at any stage are routed to finance personnel for review — straight-through processing depends on clear thresholds and segregation of duties.



Governance and Control

AI should operate within the accounting control environment, not outside it



Approved Data Sources



Model & System Validation



Authorization & Access



Segregation of Duties



Rule & Model Changes



Audit Trails



Exception Escalation



Human Review



KNOWLEDGE CHECK 2

In the exception-based accounting model, where should human review be concentrated?

- A On every single transaction, regardless of risk
- B On routine, low-risk transactions only
- C On material exceptions flagged by AI detection, not on routine automated processing** 
- D Human review is no longer required once AI is implemented

Why: The exception-based model routes routine transactions to automated processing and unusual transactions to AI detection, concentrating human review on material exceptions — not removing judgement, but focusing it where it adds most value.



SECTION 4.4

AI-Enabled Financial Close and Continuous Accounting

From period-end processing to continuous, controlled close



From Period-End Processing to Continuous Accounting



EXECUTIVE INSIGHT

AI supports this model by monitoring transaction flows, identifying unusual patterns, detecting incomplete postings, and prioritizing exceptions according to materiality and risk. The objective is not necessarily a fully real-time close, but a more predictable, controlled process. A shorter close is valuable only when reporting quality and control effectiveness are maintained.



Intelligent Close Orchestration

The Record-to-Report process involves numerous interdependent activities across entities and systems

- Monitoring task completion and identifying overdue or high-risk activities.
- Predicting potential bottlenecks before they occur.
- Routing exceptions to responsible personnel and triggering escalation workflows.
- Providing management with consolidated close-status information.

Journal Entry Governance



Unusual journals can be risk-scored and routed for supervisory review



Posting Patterns



User Behaviour



Account Relationships



Timing



Materiality



Supporting Information

EXECUTIVE INSIGHT

AI therefore supplements rather than replaces established journal authorization, segregation-of-duties and review controls.



Evolution of the Financial Close

Close Activity	Traditional Approach	AI-Enabled Approach
Transaction Validation	Period-end review	Earlier and more frequent validation
Journal Review	Manual supervisory review	AI-supported anomaly detection and risk scoring
Reconciliations	Primarily period-end	Automated matching and exception management
Intercompany Accounting	Manual matching and investigation	Intelligent matching and exception identification
Management Oversight	Periodic status meetings	Dynamic dashboards and risk indicators



SECTION 4.5

AI-Powered Account Reconciliations and Financial Data Integrity

From detective controls to continuous financial assurance



Intelligent Transaction Matching

Machine Learning identifies probable matches even where transactions are not identical



Timing Differences



FX Movements



Bank Charges



Partial Settlements



Inconsistent Descriptions



Incomplete Remittance Info

EXECUTIVE INSIGHT

AI-assisted matching can reduce manual investigation across bank, general-ledger, intercompany, receivable and payable reconciliations.

4.5 RECONCILIATIONS



Illustration: From Manual Matching to Risk-Based Investigation



EXECUTIVE INSIGHT

Unresolved differences may reveal underlying weaknesses in transaction processing, master data, system interfaces, accounting policies or internal controls — reconciliation analytics can provide valuable information for process improvement.



AI Applications in Account Reconciliations

Reconciliation Area	AI-Enabled Capability	Potential Benefit
Bank Reconciliations	Intelligent transaction matching and anomaly detection	Faster reconciliation, improved cash-data integrity
General Ledger	Balance validation and exception identification	Stronger account substantiation
Intercompany	Probabilistic matching and difference identification	Faster issue resolution and consolidation
Accounts Receivable	Intelligent cash application and remittance interpretation	Improved allocation and collection efficiency
Exception Management	Risk-based prioritization and workflow routing	Greater focus on material issues

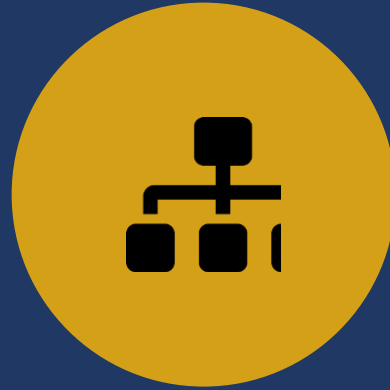


KNOWLEDGE CHECK 3

Why should a high automated-match rate not, by itself, be treated as evidence of effective reconciliation control?

- A Because automated matching is always less accurate than manual matching
- B Because excessive matching tolerance may conceal genuine reconciliation differences, so quality and unresolved exceptions must also be assessed** 
- C Because regulators do not permit automated matching
- D Because AI cannot process bank transactions at all

Why: The chapter warns that a high automated-match rate alone is not evidence of effective control. Finance leaders should also assess match quality, unresolved exceptions, ageing and override activity, since overly loose tolerances can conceal genuine differences.



SECTION 4.6

AI in Consolidation and Group Financial Reporting

Allocating review effort according to risk and materiality, not uniformly

4.6 CONSOLIDATION



Data Validation and Accounting Policy Alignment

AI-enabled systems review reporting packages to identify issues earlier in the cycle



Incomplete Information



Unusual Movements



Mapping Inconsistencies



Policy Differences



Missing Support



Entities Needing Review

EXECUTIVE INSIGHT

AI can compare local accounting treatments with group policies — but final accounting conclusions remain subject to professional review.



Intercompany Reconciliation, Eliminations and FX Translation

- AI can assist with intercompany receivables and payables, intra-group sales, purchases, loans and interest, dividends and other intra-group transactions, and identification of potential elimination entries.
- For foreign currency translation, AI can identify unusual exchange-rate applications, inconsistent currency mappings, and unexpected translation movements requiring investigation.
- Functional currency determination remains a matter of professional judgement.

Consolidation Risk Intelligence



Allocating review effort according to risk and materiality, not uniformly



Late Reporting Packages



Unusual Adjustments



Intercompany Differences



FX Movements



Ownership Changes



Unusual Balances



Recurring Adjustments



AI Applications in Consolidation and Group Reporting

Consolidation Activity	AI-Enabled Capability	Potential Benefit
Financial Data Collection	Automated ingestion, validation, exception identification	Faster and more reliable group data
Policy Alignment	AI-assisted comparison and mapping of treatments	Earlier identification of policy differences
Intercompany Accounting	Intelligent matching and elimination recommendations	Faster resolution of differences
Foreign Currency Translation	Automated processing with anomaly detection	Greater consistency, focused review
Reporting Risk	Risk scoring of entities and consolidation issues	Better allocation of review resources



SECTION 4.7

AI-Assisted Financial Statement Preparation and Corporate Reporting

AI acts primarily as a validation, analytical and review layer



Applications in Financial Statement Preparation

AI acts primarily as a validation, analytical and review layer

- Identifying unusual account movements and detecting inconsistencies between statements and supporting schedules.
- Checking arithmetic and cross-statement relationships, and comparing current and prior-period information.
- Identifying potential classification or presentation anomalies and prioritizing reporting exceptions for finance review.



Intelligent Disclosure Management

AI-enabled disclosure tools assist finance teams as requirements grow more complex



Disclosure Checklists



Applicable Requirements



Prior-Period Comparison



Cross-Reference Checks



Potential Omissions



Regulatory Change Review

EXECUTIVE INSIGHT

Determining whether a disclosure is required, material, complete and appropriately worded remains a matter for management.



Generative AI and Narrative Reporting

Should be grounded in approved enterprise data, not unrestricted model knowledge



Management Commentary / MD&A



Board & Executive Summaries



Variance & Performance Commentary



Earnings-Release Drafts



Investor Presentations



Supporting Disclosure Narratives

IMPORTANT CAUTION

Human review is essential because Generative AI may produce plausible but inaccurate statements or unsupported interpretations.



Reporting Governance and Controls

AI can accelerate reporting, but it should not weaken the control framework



Approved Data Sources



Confidential Info Access



Number & Narrative Validation



Disclosure Completeness



Hallucination Risk



Version & Change Control



Segregation of Duties



Management Approval



KNOWLEDGE CHECK 4

Why should Generative AI narrative drafts for external reporting be checked beyond simple factual accuracy?

- A Because grammar is the only concern with AI-generated text
- B Because material omissions, inappropriate emphasis, unsupported causal explanations and consistency with audited statements must also be checked**
- C Because Generative AI cannot produce any text related to finance
- D Because external reporting does not require any human review



Why: The chapter specifies that AI-generated narrative for external reporting should be checked not only for factual accuracy but also for material omissions, inappropriate emphasis, unsupported causal explanations, and consistency with the audited financial statements.



SECTION 4.8

AI Governance, Regulatory Compliance, and Auditability

Control requirements should increase as AI moves from informing towards executing



The Allocation of Activities Between AI and Human Accountability

Activity	AI Role	Human Accountability
Transaction classification	Recommend or process within approved thresholds	Approve policies and material exceptions
Reconciliation	Match items and identify exceptions	Investigate unresolved or material differences
Consolidation	Validate data and recommend adjustments	Approve consolidation judgements and entries
Disclosure drafting	Prepare controlled first drafts	Confirm completeness, accuracy and compliance
Regulatory monitoring	Identify potentially relevant changes	Determine applicability and required action
Published reporting	Support preparation and validation	Management approves and remains accountable



Key Takeaways from Module 4

- AI transforms financial reporting from a periodic production process into a more continuous, connected and exception-oriented capability.
- A faster financial close is valuable only when reporting quality and control are preserved — acceleration should not come at the cost of unresolved differences.
- Authority limits, access controls and audit trails should become progressively stronger as AI moves from analysis toward execution.
- AI can support consolidation and disclosure drafting, but does not eliminate consolidation risk or assume responsibility for published statements.
- Management and those charged with governance retain responsibility for the financial statements — AI does not assume professional, legal or fiduciary accountability.



Questions Finance Leaders Are Asking

Q: What is Continuous Accounting?

A: An operating approach performing reconciliation, validation and control activities earlier and more frequently, rather than concentrated at period-end.

Q: Will AI replace financial accountants and controllers?

A: No. Accountants remain essential for judgement, complex matters, controls, governance and accountability.

Q: How does AI support consolidation?

A: It assists with data validation, intercompany matching and FX checks — but management remains responsible for consolidation judgements.

Q: Why is governance critical in AI-enabled reporting?

A: Because AI-supported outputs may ultimately influence published financial information and regulatory filings.



Strengthening Stakeholder Confidence

THE CENTRAL MESSAGE

AI is reshaping every stage of the Record-to-Report lifecycle. Technology does not guarantee trustworthy financial reporting on its own — its greatest contribution lies in strengthening stakeholder confidence through more timely, accurate, transparent and reliable financial information, combined with sound governance and professional expertise.

LOOKING AHEAD

Module 5 examines how AI is transforming Treasury, Liquidity, Working Capital and Cash Management.



SECTION 4.9

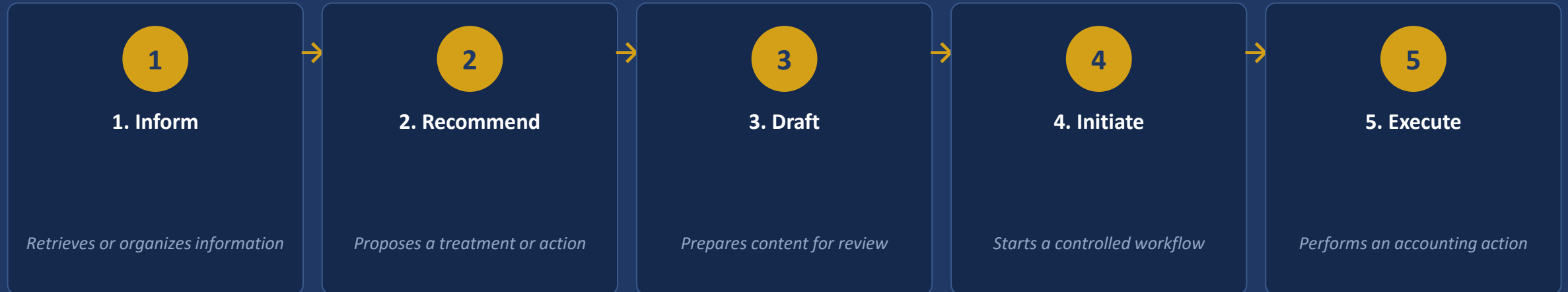
Annexure 4D: Illustration — Levels of AI Authority

Control requirements should increase as AI moves from informing towards executing



Illustration: Levels of AI Authority

Control requirements should increase as AI moves from informing towards executing



EXECUTIVE INSIGHT

An AI system should not progress from one authority level to another without explicit approval, testing and revision of the relevant control framework.



SECTION 4.10

Illustrative Case Studies: AI Across the Record-to-Report Lifecycle

Five hypothetical composite illustrations developed for learning purposes

A Note on These Cases



- The following cases are hypothetical composite illustrations developed for learning purposes.
- The organizations, circumstances, and outcomes are fictional.
- Any numerical amounts, timeframes, or performance improvements are illustrative scenario estimates rather than reported results or assured forecasts.
- Each case is broken into three parts: the Business Situation the organization faced, the AI Initiative it undertook, and the resulting Business Impact and lessons.



Intelligent Accounts Payable Automation

ABC Global Foods Ltd. — 42 Countries, USD 18 Billion Revenue, 1.2 Million Invoices/Year

- Despite a modern ERP, invoice processing remained highly manual across multiple formats and 18,000+ suppliers — causing high costs, coding errors, delayed payments and duplicate processing.

ABC Global Foods: Intelligent AP Automation



Business Situation

Despite a modern ERP, invoice processing remained highly manual across multiple formats and 18,000+ suppliers, causing high costs, coding errors, delayed payments and duplicate processing.



AI Initiative

An integrated AI-powered AP platform combined intelligent OCR, Machine Learning coding recommendations, intelligent three-way matching, duplicate detection and risk-based approval routing.



Business Impact

AI delivers the greatest value when integrated directly with ERP and procurement systems. Finance professionals shifted focus to investigating high-risk exceptions rather than routine invoice processing.



Accelerating and Strengthening the Month-End Close

XYZ Industrial Manufacturing Ltd. — 18 Countries, 42 Facilities, USD 12.5 Billion Revenue

- Despite an integrated ERP, month-end close remained highly manual — spreadsheet reconciliations, email approvals and delayed intercompany reconciliations extended reporting timelines.

XYZ Industrial: AI-Enabled Financial Close



Business Situation

Despite an integrated ERP, month-end close remained highly manual — spreadsheet reconciliations, email approvals and delayed intercompany reconciliations extended reporting timelines.



AI Initiative

An AI-enabled Financial Close Management Platform introduced intelligent close orchestration, AI-based journal analytics, continuous reconciliations, predictive close monitoring and Generative AI commentary.



Business Impact

Continuous accounting proved more effective than accelerating traditional month-end activities — issues were resolved throughout the period, strengthening governance and shortening the close.

AI-Powered Bank and General Ledger Reconciliations



Global Tech Solutions Ltd. — Multinational Technology Company, Multi-Currency Banking

- Reconciliation relied heavily on spreadsheets and manual matching. Over three-quarters of activity required manual intervention, taking 3–4 days monthly with items unresolved beyond 30 days.



Global Tech Solutions: Intelligent Reconciliations



Business Situation

Reconciliation relied heavily on spreadsheets and manual matching. Over three-quarters of activity required manual intervention, taking 3–4 days monthly with items unresolved beyond 30 days.



AI Initiative

An enterprise-wide AI reconciliation platform used Machine Learning fuzzy matching, NLP to interpret payment references, continuous reconciliation throughout the day, and Generative AI documentation.



Business Impact

Reconciliation shifted from a periodic detective control into continuous financial assurance — stronger audit trails, faster close, and more timely visibility over the organization's cash position.

CASE STUDY 4.4

AI-Enabled Consolidation and Group Financial Reporting



Global Healthcare Holdings plc — Multi-Entity Group Across Hospitals, Labs and Pharma

- Rapid acquisitions created a complex structure with subsidiaries on different ERPs and statutory bases. Consolidation took approximately 8 business days with 250+ manual journals and recurring intercompany differences.

Global Healthcare Holdings: Intelligent Consolidation



Business Situation

Rapid acquisitions created a complex structure with subsidiaries on different ERPs and statutory bases. Consolidation took approximately 8 business days with 250+ manual journals and recurring intercompany differences.



AI Initiative

An AI-enabled consolidation platform continuously validated subsidiary packages, standardized policy adjustments, performed intelligent intercompany matching, automated FX translation checks, and drafted variance narratives.



Business Impact

Group Finance shifted from a consolidation-focused function into a strategic centre of financial intelligence — fewer unresolved balances, stronger audit trails, and earlier decision-ready information.

CASE STUDY 4.5

AI-Assisted Financial Statement Finalization and Corporate Reporting



Digital Global Technologies plc — 38 Countries, USD 16 Billion Revenue, 280+ Page Annual Report

- Finance, legal, sustainability, IR and communications teams worked through disconnected spreadsheets and email review cycles, risking inconsistencies across statements, commentary and filings.

Digital Global Technologies: Intelligent Corporate Reporting



Business Situation

Finance, legal, sustainability, IR and communications teams worked through disconnected spreadsheets and email review cycles, risking inconsistencies across statements, commentary and filings.



AI Initiative

An enterprise Corporate Reporting Platform combined an intelligent financial-statement builder, source-grounded Generative AI narrative drafting, disclosure monitoring, cross-document consistency validation, and XBRL/iXBRL support.



Business Impact

Reporting became an integrated digital ecosystem rather than a document-assembly exercise — improved consistency and quality, and materially shortened reporting timelines.



Case Study Results at a Glance

Illustrative and hypothetical results, presented to demonstrate potential order of magnitude

Case Study	Key Metric Improvement
AP Automation (FMCG)	Processing time: 4.2 days → 1.4 days
Financial Close (Industrial)	Close cycle: 10 days → 6 days
Reconciliations (Technology)	Auto-match rate: 24% → 90%
Consolidation (Healthcare)	Consolidation: 8 days → 3 days
Corporate Reporting (Software)	Reporting timeline reduced ~45%



Concluding Perspective Across the Five Cases

- ABC Global Foods and XYZ Industrial show how intelligent automation and continuous accounting shift finance effort from routine processing toward material exceptions.
- Global Tech Solutions demonstrates how reconciliation can evolve from a periodic detective control into continuous financial assurance.
- Global Healthcare Holdings illustrates how consolidation can move from a manual bottleneck toward a strategic centre of financial intelligence.
- Digital Global Technologies shows how an integrated reporting ecosystem improves consistency and quality across statements, commentary and filings.
- Across all five cases, AI accelerates and strengthens the Record-to-Report lifecycle, but governance, audit trails and professional accountability for published information remain with management.



SECTION 4.11

Annexures 4A and 4C: Readiness Assessment and Executive Dashboard

Reference frameworks for implementation and Board oversight



AI Readiness Assessment Framework

Assessing whether data, process, technology, controls and people are sufficiently mature

Assessment Area	Readiness Indicator	Risk If Weak
Financial Data Quality	Defined standards; low error rates	Unreliable AI outputs and reporting errors
Master Data	Defined ownership and change controls	Incorrect classifications and transactions
Financial Close	Defined close calendar and workflows	Reporting delays and late adjustments
AI Governance	Defined governance and validation requirements	Model, compliance and accountability failures
Human Oversight	Defined review, approval, escalation thresholds	Automation bias and inappropriate reliance

Overall Score	Readiness Level	Interpretation
90–100 / 75–89 / 60–74 / <60	Highly Mature → Foundational	From ready for advanced AI use, to establishing core foundations first



CFO Executive Dashboard

The dashboard should not be used merely to maximize automation or minimize close time

Strategic Objective	Primary KPI	Executive Question
Accelerate Reporting	Financial Close Cycle	Are we producing reliable information quickly enough?
Improve Reporting Quality	Material Errors / Post-Close Adjustments	Can stakeholders rely on the reported information?
Strengthen Controls	Reconciliation Completion / Aged Exceptions	Are material reporting risks under control?
Enhance Compliance	Disclosure and Filing Exceptions	Are reporting obligations being met completely?
Build Trusted AI	AI Model Performance / Overrides	Are AI applications performing reliably within governance?

Evaluate performance across: Speed + Quality + Control + Compliance + AI Reliability



BD CHATTERJEE

FCA, ACMA, ACS, DipIFR ACCA (UK)

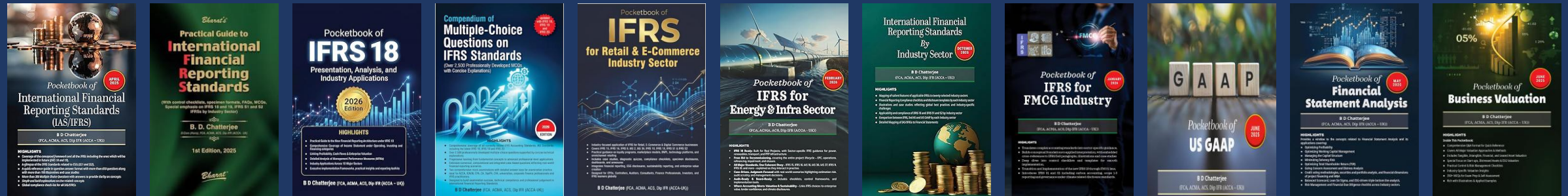
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ABOUT THE AUTHOR

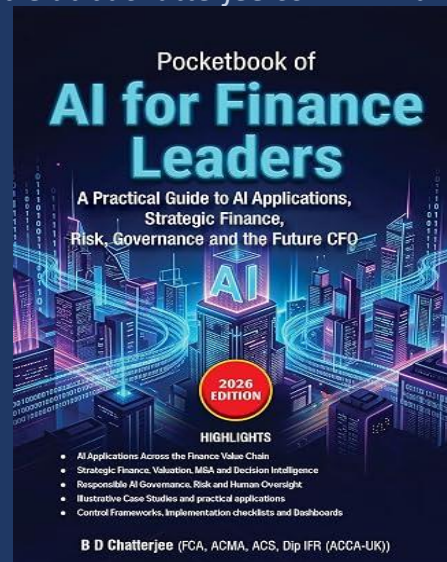
A Career Built on Making Finance Understandable

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- Author of the Pocketbook of IFRS series — institutional-grade IFRS and US GAAP educational publications for finance professionals.
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THANK YOU

*Module 4: AI in Financial Reporting, Close,
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