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## B.Com Sem IV

### \* Changing Role of financial manager:-

#### • Traditional Role (Pre-1980s)

- ① Focus on accounting and financial reporting
- ② Cash management and funding
- ③ Risk management

#### • Transitional Role (1980s-2000s)

- ① Strategic Planning
- ② Financial analysis and planning
- ③ Cost management

#### • Modern Role (2000s-present)

- ① Business partnering
- ② Data-driven decision-making
- ③ Risk-management and Compliance
- ④ Digital transformation
- ⑤ Sustainability and ESG. (Environmental, Social and Governance Initiatives)

#### • Future Role

- ① Increased focus on sustainability and ESG.
- ② Further adoption of emerging technologies
- ③ More emphasis on strategic planning and business partnering.
- ④ Continued focus on risk management and compliance.