CFO LEADERS SUMMIT 2026 | NOVEMBER 15, 2026

The Future of Accounting and Finance Careers: The Value of the US-CMA

Why the US-CMA Matters More Than Ever



Speakers following the session

On November 15, 2026, IMA (Institute of Management Accountants) hosted a session at CFO LEADERS SUMMIT 2026 at the Tokyo International Forum. Drawing on their own experiences, the speakers discussed the changing expectations of accounting and finance professionals and how learning through the US-CMA can support careers and practice.

> **Beyond reporting: expertise that turns numbers into decisions.**

Mike DePrisco
President and CEO, IMA

Takahide Shinkai
Professor, Graduate School of Professional Accountancy, Kumamoto Gakuen University

Shinya Konishi
Senior Director, Johnson & Johnson K.K.

Nina Michels Kim
Member, IMA Global Board of Directors (2025–2028)

Atsushi Ono
Head of Product Management, Money Forward Consulting, Inc.

01 THE SHIFT

Building on Financial Reporting to Support Future Decisions

As companies place greater emphasis on capital efficiency and seek timely, sound management decisions, the role of accounting and finance is expanding. The session highlighted growing expectations for financial planning and analysis (FP&A) and business partnering: connecting business strategy with financial data to support future decisions, while maintaining accurate financial information and reporting.

For CFOs, the task is not to neglect the defensive side of finance, but to build on reliable reporting and contribute to value creation. That means developing trust with business teams and management, understanding the story behind the numbers, and offering options and insights.



The panel discussion at the venue

02 PORTABLE EXPERTISE

Expertise That Travels Across Companies and Borders

As career development shifts from a company-centered model toward one based on roles and skills, the speakers introduced the idea of “portable expertise”: knowledge that can be shared and applied across organizations and countries.

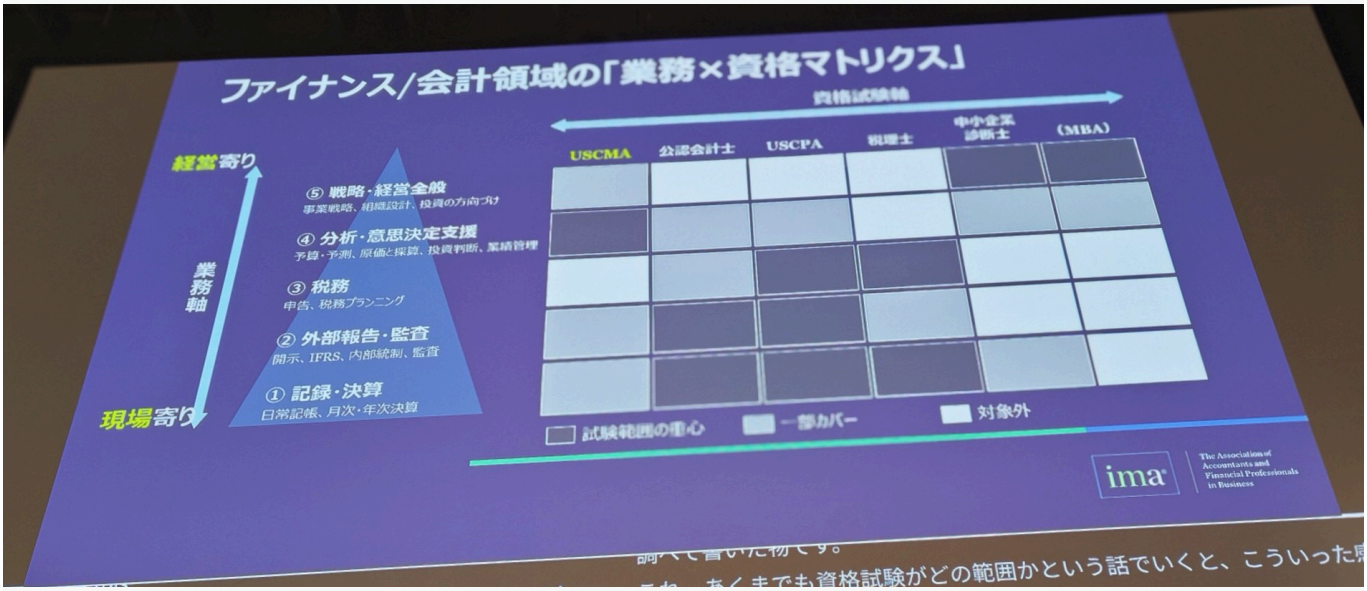
The US-CMA was presented as one way to study management accounting and finance systematically and demonstrate professional expertise. DePrisco also discussed the importance of globally portable expertise and professional networks.

> **From learning to practice.** The value of expertise grows when certification is paired with analysis, decision support and dialogue with the business.

03 US-CMA IN CONTEXT

The US-CMA's Place in Finance and Accounting

The session introduced a matrix mapping areas of study for different qualifications and degrees against five areas of finance and accounting work: recording and closing; external reporting and auditing; taxation; analysis and decision support; and strategy and general management.



The "work × qualifications" matrix presented during the session (original slide in Japanese)

In this framework, the US-CMA centers on **analysis and decision support**, with an emphasis on areas close to management decisions, including budgeting and forecasting, costs and profitability, investment decisions, and performance management. It also covers aspects of recording and closing, external reporting, and strategy and general management.

Compared with credentials such as CPA, USCPA and tax accountant qualifications, the distinction is not one of superiority, but of **what each program emphasizes and how its learning is applied**. The US-CMA can be an option for professionals who want to add forward-looking analysis and decision support to a foundation in financial reporting.

> The matrix is a conceptual overview by the speaker of examination and study areas for qualifications and degrees. The work individuals can perform and the overlap among fields vary with their experience and other factors.

04 CAREER & PRACTICE

Putting the US-CMA to Work: Speakers' Experiences


Mike DePrisco


Nina Michels Kim


Takahide Shinkai



Atsushi Ono



Shinya Konishi

Mike DePrisco noted that IMA has more than 120,000 members. He described how its cross-border network allows members to share best practices and strengthen one another's skills and mindsets.

Takahide Shinkai reflected on his FP&A experience at a company in Ireland, where some of the knowledge needed in practice differed from what he had learned through the USCPA. He said the US-CMA aligns closely with management accounting practice and provides a way to demonstrate that capability.

Nina Michels Kim described pursuing the US-CMA while raising children, after a supervisor encouraged her to consider certification. The syllabus overlapped with her work as an FP&A manager. Her experience offers insight for women building expertise while balancing family and career. She said the qualification helped underpin a career in which she took on broader responsibilities as a finance controller and later moved into consulting and developing people.

Atsushi Ono explained that studying for the US-CMA broadened his perspective beyond financial accounting and external reporting to include analysis, decision-making and strategic support. While the credential does not confer exclusive practice rights, he valued it as a way to make his learning visible, demonstrate expertise and continue updating his knowledge and skills. He also emphasized the value of connecting with professionals outside his company through IMA.

Shinya Konishi said the US-CMA added the ability to move decisions forward to the disclosure and internal-control perspectives he had developed through the USCPA and CIA. It helped him build the skills to identify issues and meet management expectations. He also noted that positions at foreign-affiliated companies may change every two or three years for career advancement, making continuous skill development essential. He recommends the US-CMA to his team as a way to build expertise that can respond to change.

Turning knowledge into value.

As AI makes knowledge easier to access, it is important to consider why and how to use what we learn—and to engage with the business and its people. Throughout the session, the speakers shared how connecting US-CMA learning with practice can support continuous growth and new relationships.

Official links: CFO LEADERS SUMMIT 2026 | IMA Japan Chapter

Affiliations and titles are as of the event. Session remarks have been summarized.