



Centre for Controllershhip
Finance data model evolution:
Future-ready common
information model

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Your speakers



Simon Atherton

Senior Director
Deloitte MCS



Rizwan Sidat

Associate Director
Deloitte MCS



Harley Radford

Associate Director
Deloitte MCS



James Robson

Group Financial Controller
Sonnedix



Clare Campbell-Smith

Senior Director
Deloitte MCS

Agenda

1

**Set the common
information
model (CIM)
foundation**

2

**Analyse the CIM
evolution**

3

**Explore AI-ready
data models and
what we're
seeing in the
marketplace**

4

**Panel discussion
and Q&A**



Polling question 1

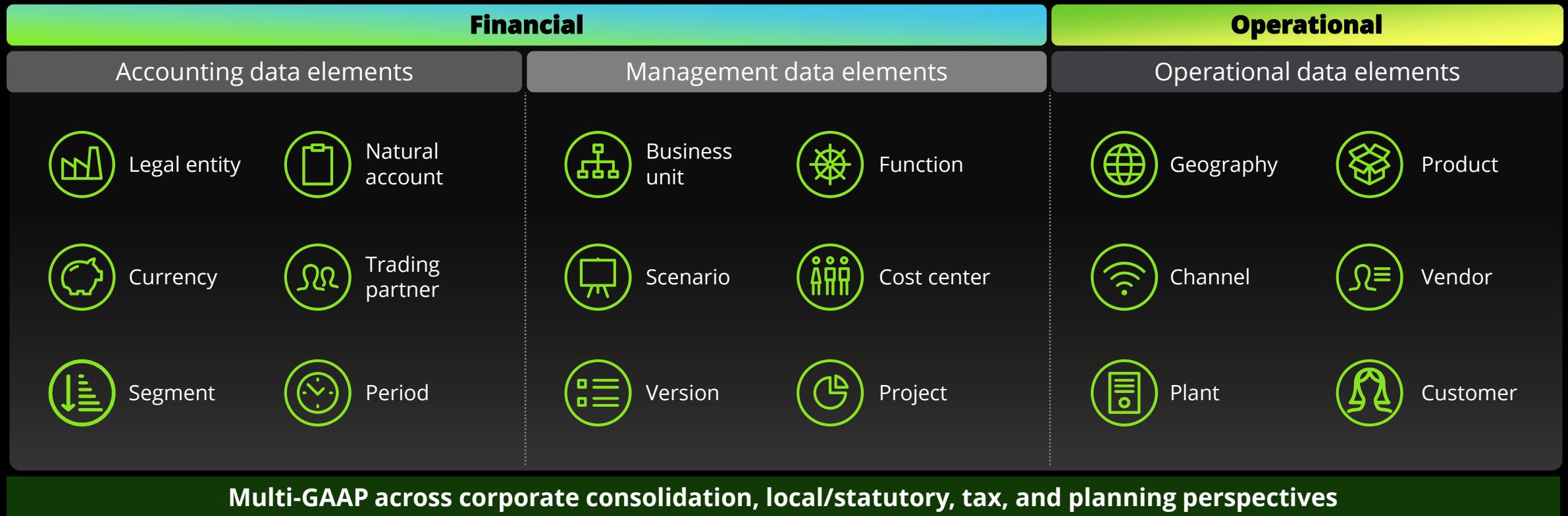
 **How well does your finance data landscape support your statutory reporting needs and requirements?**

Answer

- ☐ Fully supports (e.g., our data landscape meets all reporting needs with minimal manual effort)
- ☐ Mostly supports (e.g., we cover most needs but have occasional gaps or workarounds)
- ☐ Partially supports (e.g., significant gaps exist; manual intervention is frequently required)
- ☐ Minimally supports (e.g., our data landscape struggles to meet basic reporting requirements)
- ☐ Does not support (e.g., we lack the infrastructure to reliably address reporting needs)
- ☐ Don't know / not applicable

What is a common information model (CIM)?

A CIM is a **standardised, enterprise-wide data architecture** that defines a unified structure for representing financial and operational data across all source and target systems. It is not a technology product — it is a blueprint that dictates how financial data is organised regardless of platform.



Key insight: The effectiveness of the CIM design has a direct correlation on the perceived success (or failure) of a finance transformation program.

Polling question 2



Where is your organisation on its CIM journey?

Answer

- ☐ Not yet started (e.g., still using legacy/fragmented data models)
- ☐ Implementing (e.g., actively adopting a CIM as part of an enterprise resource planning [ERP] or enterprise performance management [EPM] transformation)
- ☐ Experimenting (e.g., iterating on and evolving CIM options)
- ☐ Exploring (e.g., evaluating CIM options and platforms)
- ☐ Completed (e.g., initial CIM deployed and optimising post-go-live)
- ☐ Don't know / not applicable

The CIM evolution: From rigid conformity to adaptive architecture

The key paradigm shift: **“Adapt your reporting to the model”** → **“Adapt your model to your reporting need”**

1990s — Conform to the system

Rigid, monolithic ERP data models with 4-6 fixed dimensions. Organisations adapted their structures to the ERP. Consolidation via the Enterprise Performance Management system with manual mapping. Close cycles: 15-20 days.

2000s-2010s — Configure your dimensions

Metadata-driven platforms with 8-15 configurable dimensions. IFRS® adoption drove multi-GAAP requirements. Cloud migration began. Close cycles: 5-8 days.

2020s — The model adapts to you

Composable, API-first, cloud-native platforms with extensible dimensionality. Different business units can maintain unique structures while consolidating to a single corporate model. Close aspiration: 1-4 days.

What's next — The agentic-optimised data model

AI-native data architectures with metadata richness, full lineage, encoded business rules, and self-describing schemas. Designed for AI agents to navigate, query, and reason over financial data autonomously.

This is not a one-and-done deal.

There are options to evolve your data model post-go-live. CIM design is an art, not a science — challenge the design, weigh the trade-offs, and build for flexibility.

Polling question 3



To what extent does your finance data model support operational, commercial, and management reporting needs?

Answer

- ☐ Fully supports all needs (e.g., our data model consistently meets operational, commercial, and management reporting requirements)
- ☐ Supports most needs (e.g., we meet the majority of needs with only minor gaps or exceptions)
- ☐ Supports some needs (e.g., our data model meets requirements for some of the above, but not all three areas)
- ☐ Supports basic needs only (e.g., we can meet fundamental reporting requirements but lack depth across all three areas)
- ☐ Does not support our needs (e.g., our data model is unable to reliably meet operational, commercial, or management reporting requirements)
- ☐ Don't know / not applicable

Designing for the future of finance with AI – our view

The semantic layer should be a prerequisite for AI in finance — not a nice-to-have



AI consumers

(Finance co-pilot · Anomaly detection · Variance analysis · Close automation · NL-to-SQL)



AI semantic layer – central hub: Unified financial knowledge graph and context resolution engine

(COA Mapping · Entity Structure · Business Rules · FX Logic · IC Semantics · KPI Definitions · Lineage · RLS)



Enterprise master data

(COA · Entities · Cost centers
Vendors · Customers · FX)



Financial subledgers

(AP · AR · FA · Inventory -
Cash · Payroll · Tax)



General ledger book of record

(Trial balance · JEs
Allocations · Period close)



EPM platform

(IC elims · CTA · GAAP / IFRS ·
Segments · Budgets ·
Forecasts)

What are the semantic layer challenges for finance data?

Field ambiguity across modules

ERP → Consol boundary

Granularity and currency mismatches

Cryptic and inconsistent field names

Looking ahead: The AI-ready data model every CFO should be thinking about

Traditional data models, built over decades to address specific needs, are constrained by technical rigidity and reliance on institutional knowledge. **AI-ready models replace this with discretely defined dimensionality that encodes business process understanding.**

Design principles for agentic-optimised CIMs:

- Dimensional decomposition
- Full data lineage
- Point-in-time versioning
- Natural language dimensional definitions/self-describing schemas
- Flexibility to handle strategic org changes
- Dimensional consistency across systems

Traditional data model

120 revenue accounts used to capture revenue by:

- Product line
- Channel
- Region

Example: 44000-Revenue-Widgets-Dir-LATAM

AI-ready data model case study

How easily can you answer the question:

“What was the fastest-growing product line and channel combination in Q4 last year for the APAC commercial business?”

AI-ready data model

Natural accounts	Product line	Channel	Region	Business unit
• Revenue • Discounts • Rebates • Adjustments	• Widgets • Gizmos • Doodads • Gadgets	• Direct • Distributor • E-commerce	• North America • EMEA • LATAM • APAC	• Consumer • Commercial • Services

The urgency is now: Legacy ERP end-of-life, CSRD, Pillar Two, DISE and maturing AI capabilities are converging on the same 18-month window. The investments and priorities organisations set now will define what their finance function is capable of for the next decade.

Polling question 4



To what degree is your finance organisation leveraging AI today?

Answer



Not yet leveraging AI (e.g., we want to use AI but are still struggling to define business value-add use cases)



Exploring AI (e.g., we are actively working on building out AI use cases)



Early adoption (e.g., we are leveraging AI for basic use cases, but separate from our core ERP)



Moderate adoption (e.g., we have a few advanced use cases using summarised inputs from ERPs and our finance data landscape)



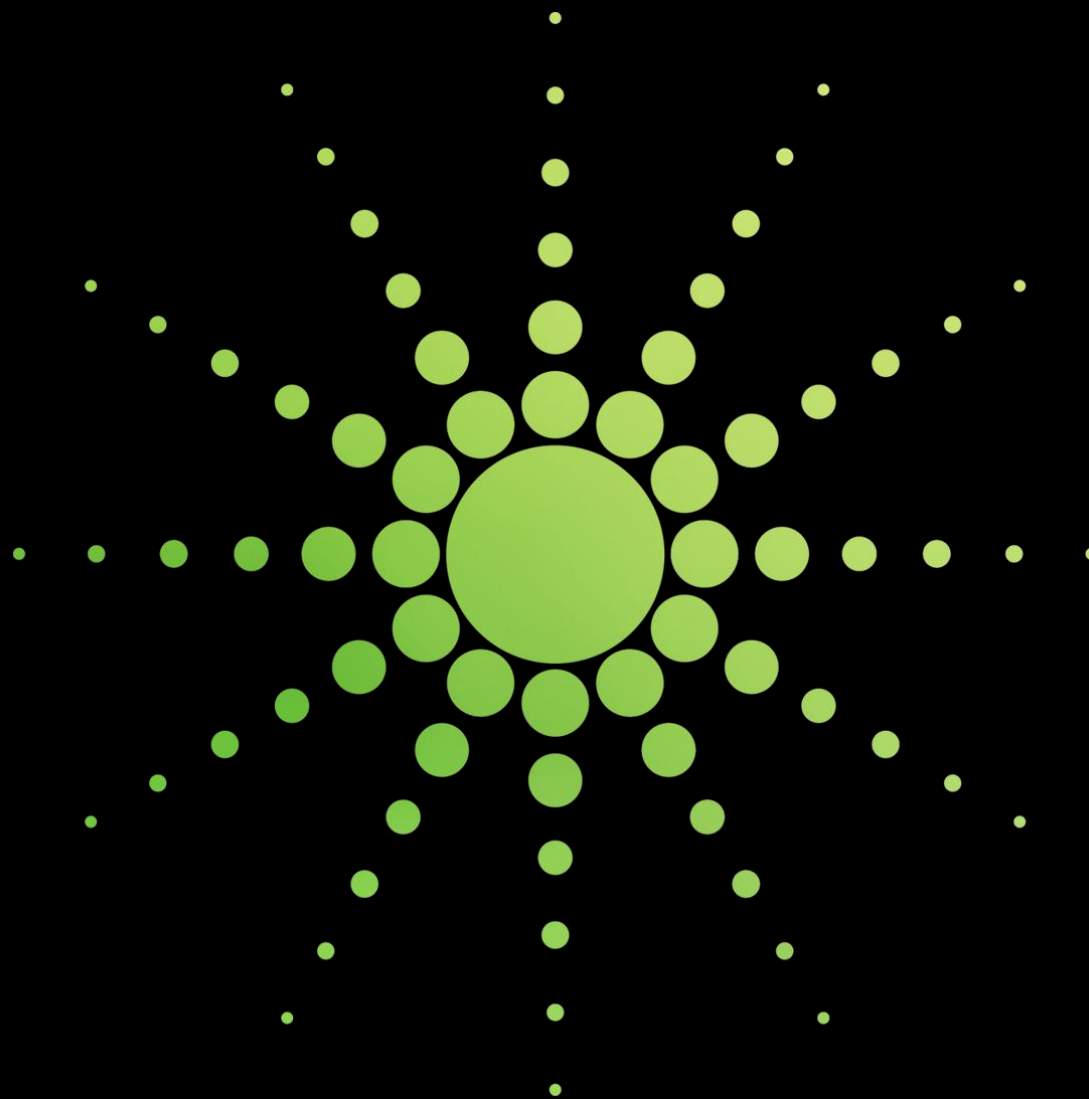
Fully leveraging AI (e.g., AI is deeply embedded across our finance organisation and core systems)



Don't know / not applicable

Panel discussion

Questions and answers



Controllership Perspective series

Keep and eye out for our next webinar:

Re-shaping Finance Operations: Prevailing BPO trends in delivery models

Contact information



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