

From the EDITOR'S DESK

The commencement of Financial Year 2026–27 represents far more than a routine transition in accounting cycles; it signifies a pivotal shift toward a fully digital, dynamic, and data-driven economic ecosystem. Across sectors, digital infrastructure has evolved from a supporting enabler into the very foundation of growth, operational efficiency and resilience. From AI-enabled decision-making and real-time analytics to seamless digital payments and cloud-based governance, organizations are fundamentally reimagining how they operate, compete and deliver value. Concurrently, governments and enterprises are prioritizing digital public infrastructure, cybersecurity and innovation-led policy frameworks to promote inclusivity while accelerating economic growth.

As we enter FY 2026–27, the challenge extends beyond the adoption of digital tools to fostering a culture that values innovation, collaboration and the ethical use of data. This financial year presents a unique opportunity to shape a future-ready economy—one that is intelligent, sustainable, and driven by digital evolution.

The vision of *Viksit Bharat* gains renewed momentum in a financial year defined by digital, dynamic and data-driven transformation. As India advances toward becoming a developed economy, the integration of digital technologies across governance, finance and industry is unlocking new levels of efficiency, transparency and inclusiveness. In FY 2026–27, this theme underscores how the strategic adoption of digital innovation and adaptive frameworks can serve as

a powerful catalyst in realizing the aspirations of a truly developed India.

This issue features a range of insightful articles aligned with the theme *Financial Year 2026-27-Digital Dynamic Driven*:

- ⊙ *Becoming Organisational Insiders: A Strategic Imperative for Professionals Seeking Influence and Impact*

This article presents a structured, research-based framework for professionals aiming to build insider influence. It emphasizes contextual intelligence, trust-based relationships, and sustained value creation as key drivers of professional impact.

- ⊙ *Exploring Blockchain for Management Accounting and Control*

This paper highlights the importance of critically evaluating blockchain applications in management accounting, taking into account prevailing misconceptions and implementation challenges.

- ⊙ *Navigating the Model Concession Agreement: Governance and Risk in India's National Highway PPPs*

By assessing the operational implications of the Model Concession Agreement (MCA), this study positions it not merely as a legal framework but as a governance instrument that enhances investor confidence and safeguards public value in India's

highway sector.

- ⊙ *Agentic AI: The New Engine of Cost-Optimized Banking*

This research identifies key banking domains where agentic AI significantly reduces operational costs and improves processing efficiency, enabling a transition toward intelligent and autonomous operations.

- ⊙ *Strategic Cost Management (SCM) for Sustainable Value Creation: Integrating Financial Discipline, Triple Bottom Line Thinking, and Long-Term Competitive Advantage*

The paper explores how SCM integrates social, environmental, and economic considerations through approaches such as target costing, life-cycle costing, and activity-based management to enhance resilience and innovation.

- ⊙ *Digital Workforce Management: Catalyst for Effective Implementation of New Labour Codes*

The article concludes that digital workforce management platforms can enable the vision of a unified national workforce framework, enhancing transparency, efficiency, and inclusive economic growth.

- ⊙ *Sustainable Growth Powered by Technology and Cost Data Management*

This study examines how the integration of advanced technologies with robust cost data management supports scalable growth while maintaining financial discipline and sustainability, highlighting the role of automation, cloud computing, and data analytics.

In addition to these theme-based contributions, this issue also includes expert perspectives on emerging trends relevant to management accountants, finance professionals and policymakers. We are privileged to feature an exclusive interview with CMA D. Ramana Murthy, Financial Advisor & Chief Accounts Officer (FA&CAO) and Head of the Finance Department at Visakhapatnam Port Authority, offering valuable insights into contemporary financial governance and strategic management practices.

This edition aims to inspire fresh thinking, spark meaningful dialogue and provide actionable takeaways that can enhance professional effectiveness and organizational impact. We encourage you to discover new pathways to navigate the opportunities of FY 2026–27 with confidence and clarity.