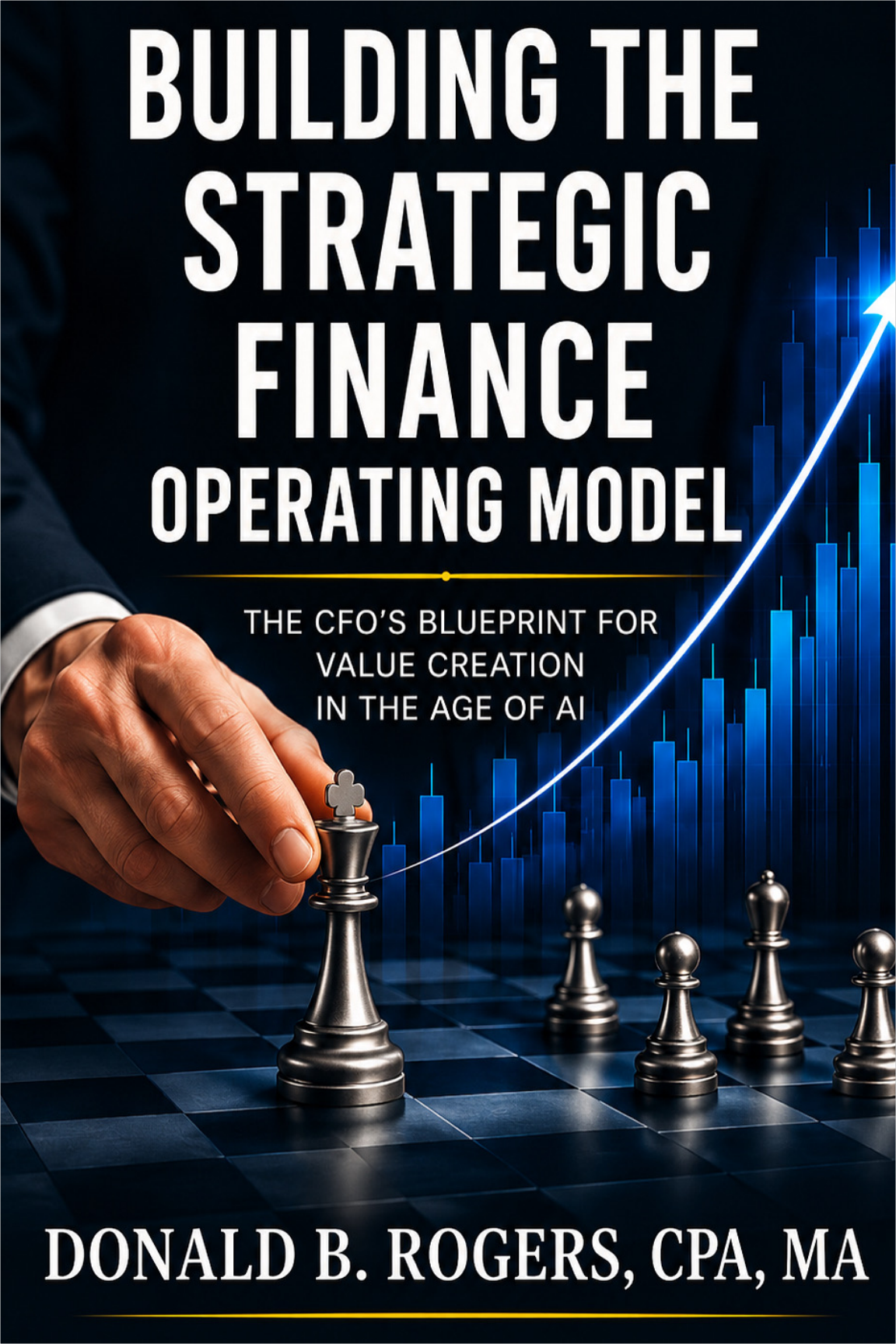


BUILDING THE STRATEGIC FINANCE OPERATING MODEL

The background of the cover features a hand in a dark suit sleeve moving a silver chess king piece on a blue and black checkered board. In the background, there is a glowing blue line graph with an upward-pointing arrow, suggesting growth and strategic planning.

THE CFO'S BLUEPRINT FOR
VALUE CREATION
IN THE AGE OF AI

DONALD B. ROGERS, CPA, MA

Building the Strategic Finance Operating Model

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*The CFO's Blueprint for Value Creation in the
Age of AI*

Donald B. Rogers, CPA, MA

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Foreword

When you spend a career advising CFOs, CIOs, COOs, CEOs, and boards around the world, you begin to recognize certain patterns - patterns in how organizations succeed, in how they fail, and in how they respond when the pace of change outstrips their ability to adapt. You see them in every sector, in every geography, in companies that are scaling fast and in those fighting to remain relevant.

Across all those experiences, one truth has become unmistakably clear: **the finance function has never been more essential to enterprise success - and never more strained by the demands placed upon it.**

For more than four decades, I have sat with leadership teams as they confronted once-in-a-generation shifts in technology, globalization, regulation, talent, and competitive pressure. I have seen organizations invest extraordinary amounts of capital into modern systems, advanced analytics, automation, and AI - with far too many falling short of the impact they intended to achieve.

Not because the tools were wrong. Not because the people were insufficient, but **because they lacked a unified, strategic operating model capable of bringing all the pieces together.**

Transformation is difficult work, but transformation without an operating model is something else entirely: it is diffusion, distraction, and ultimately - disappointment.

The finance function is the heartbeat of organizational truth. It clarifies reality. It allocates resources. It identifies risk. It measures value creation and signals whether the enterprise is on the right path. Yet in so many of the boardrooms and transformation war rooms I've been a part of, finance has been asked to deliver strategic insight while operating on foundations built for a different era.

In those moments, leaders often ask the same question, regardless of industry, maturity, or geography:

“What should the finance function of the future really look like?”

This book - *Building the Strategic Finance Operating Model* - arrives as one of the most complete and compelling answers to that question that I have encountered.

The Persistent Challenge: Operating Without an Operating Model

In advisory work, you learn quickly that organizations don't struggle because they lack intelligence or effort. They struggle because complexity accumulates faster than structure. Finance becomes a patchwork of point solutions, legacy processes, uncoordinated technology investments, and heroic individuals compensating for systemic gaps.

In many transformations, I witnessed the same sequence of events: Leaders would start with technology - an ERP (Enterprise Resource Planning) upgrade, a cloud migration, a new reporting platform. They would then attempt to retrofit processes, talent, controls, and analytics around the new system architecture. The result was predictable: the system worked, but the operating model didn't change.

Finance remained fragmented. Governance remained ambiguous. Strategy remained poorly translated into the day-to-day. **What organizations needed was not another system, but a blueprint - a way of thinking about finance holistically, strategically, and coherently.** A way to connect strategy, people, processes, data, governance, digital technology, AI, analytics, constituent experience, and ultimately, the value finance delivers. That is precisely what this Strategic Finance Operating Model offers.

Why This Book Matters Now

We are entering the most disruptive decade for finance since the rise of ERP and shared services. Artificial intelligence, autonomous operations, real-time data, constantly evolving regulatory expectations, cybersecurity threats, and new business models are redefining how finance must operate. However, while technology is accelerating, operating models have not kept pace.

The gap between what the business needs and what finance can deliver is widening for many organizations. CFOs feel that tension every day: they must provide insight, stewardship, digital leadership, strategic partnership, and operational discipline - all while running one of the most complex functions in the enterprise. This book addresses that gap directly.

It provides a model that is **both highly pragmatic and strategically ambitious.** It is grounded in the realities of finance teams that are overextended, systems that are underutilized, data that is under-governed,

and organizations that are trying to compete in markets that reward speed and punish inefficiency.

The Strategic Finance Operating Model is not a theoretical construct. It is a field-ready guide for how modern finance should work.

The Author's Perspective

To write a book like this, you need more than technical expertise. You need proximity - to the work, to the people, to the consequences of decisions made under pressure. You need the scars and the successes that come from seeing finance at its best and its worst.

I have had the privilege of working with Don Rogers for many years, and I can say with confidence that there are few practitioners who understand the operating reality of finance as deeply or as completely as he does.

Don has walked into boardrooms during moments of crisis and moments of renewal. He has advised CFOs navigating complex restructurings, governance breakdowns, cybersecurity events, and large-scale modernization programs. I've seen him sit with CFOs who hadn't been able to disconnect from the office while on vacation in years, treasury teams shaken by fraud, CIOs trying to rationalize technology stacks built over twenty plus years, and CEOs demanding clarity where confusion reigned.

What has always distinguished Don is his ability to take environments defined by ambiguity and build structure - quickly, calmly, and with extraordinary clarity. He listens differently. He connects strategy to execution instinctively. He has a gift for synthesizing complexity into a path forward that feels both manageable and meaningful.

Where others see operating model work as a purely technical exercise, Don sees the people, the behaviors, the culture, and the strategic intent that sits underneath it.

I've watched executives trust him not just because of what he knows, but because of how he carries himself - with steadiness, humility, and genuine respect for the people doing the work. This book reflects that blend of expertise, empathy, and experience.

The SFOM: A Comprehensive Blueprint

The Strategic Finance Operating Model outlined in these pages is one of the most integrated frameworks I have seen for modern finance. It recognizes that no single pillar - whether data, digital technology, AI, talent, governance, analytics, or process - can succeed in isolation.

The SFOM pulls these elements together into a coherent architecture that enables:

- Clear translation of strategy into operating decisions.
- Robust governance and risk management.
- Activated talent aligned to the right capabilities.
- Process modernization grounded in simplification and outcomes.
- Data that is governed, trusted, and accessible.
- Digital technology & AI that enhances human capability rather than overwhelming it.
- Insights that inform decisions across the enterprise.
- An experience that allows constituents - internal and external - to use finance effectively.

It explains not simply what finance should do, but how it should operate as a strategic function in a modern enterprise. Most importantly, it equips leaders with a model that is both aspirational and achievable.

A Framework for the Next Decade

Finance is at an inflection point. The emergence of autonomous finance, agentic AI, real-time scenario modeling, and predictive planning will redefine the function in ways we are only beginning to understand. These innovations will not succeed on top of outdated structures. The next decade requires:

- Simplified architectures.
- Clear accountability.
- Strong governance.
- Integrated digital and data strategies.
- Dynamic talent models.
- A culture of continuous improvement.
- Operating models that invite transformation rather than resist it.

This book anticipates that future and provides the scaffolding leaders will need to navigate it.

A Call to the Reader

As you begin this book, I encourage you to treat it not simply as a resource, but as a companion. Whether you are a CFO, a rising finance leader, or a board member seeking clarity, the Strategic Finance Operating Model will give you a structure for understanding the present and shaping the future.

Read it with curiosity. Discuss it with your teams. Refer back to it as your organization evolves.

Finance is changing rapidly. The organizations that thrive will be those that approach transformation with intention, coherence, and discipline. Don has provided a framework that brings those qualities to life.

I have immense respect for his work, and I am proud to introduce this book to you.

The future of finance will belong to those who design it well. This book helps you do exactly that.

- **John T. Weisel**
EY, Global Consulting Leader - Financial Services (Retired)