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New Technology Driven Consulting Business Models

AND HOW IT IMPACTS THE HUMANS

Presented by

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What is Shifting in The Tax Technology and Consulting Industry

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Tax Technology Trends

- **Human-to-Human Stacks** — Collaborative platforms for sharing insights and best practices.
- **Cloud Solutions** — Shifting to scalable and flexible tax platforms.
- **Rethinking Knowledge Management** — Moving beyond PDFS and slides to dynamic knowledge systems.
- **Real-Time Reporting** — Instant access to up-to-date financial data.
- **AI & Automation** — Integrating AI to streamline tax processes.
- **Data Security & Privacy** — Enhancing protection of sensitive tax data.

The Big 4 are losing market share → the winners will be boutique consulting firms

Strategy firms are moving downstream. Systems integrators are moving upstream.

In PE land client value is binary: either it moved EBITDA or it didn't.

Redesign of business model, the first hit are the entry-level consulting jobs.

AI is stripping consulting down to its core. Outcomes are won by judgment, influence, and the ability to move decision-makers.

The traditional partnership model is eroding as titles and liability remain, but real ownership, autonomy, and influence disappear.

AI is dismantling the Big 4's core model turning the pyramid into an hourglass and shifting power from traditional accountants to technologists.

Why Tax Digital Transformation Keeps Stalling

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Technology is rarely the real problem

Over the past years, tax departments have invested heavily in:

| ERP upgrades | Tax engines | Workflow tools | Data lakes | AI pilots |

Yet many transformations fail

⚠️ Stall after the pilot phase
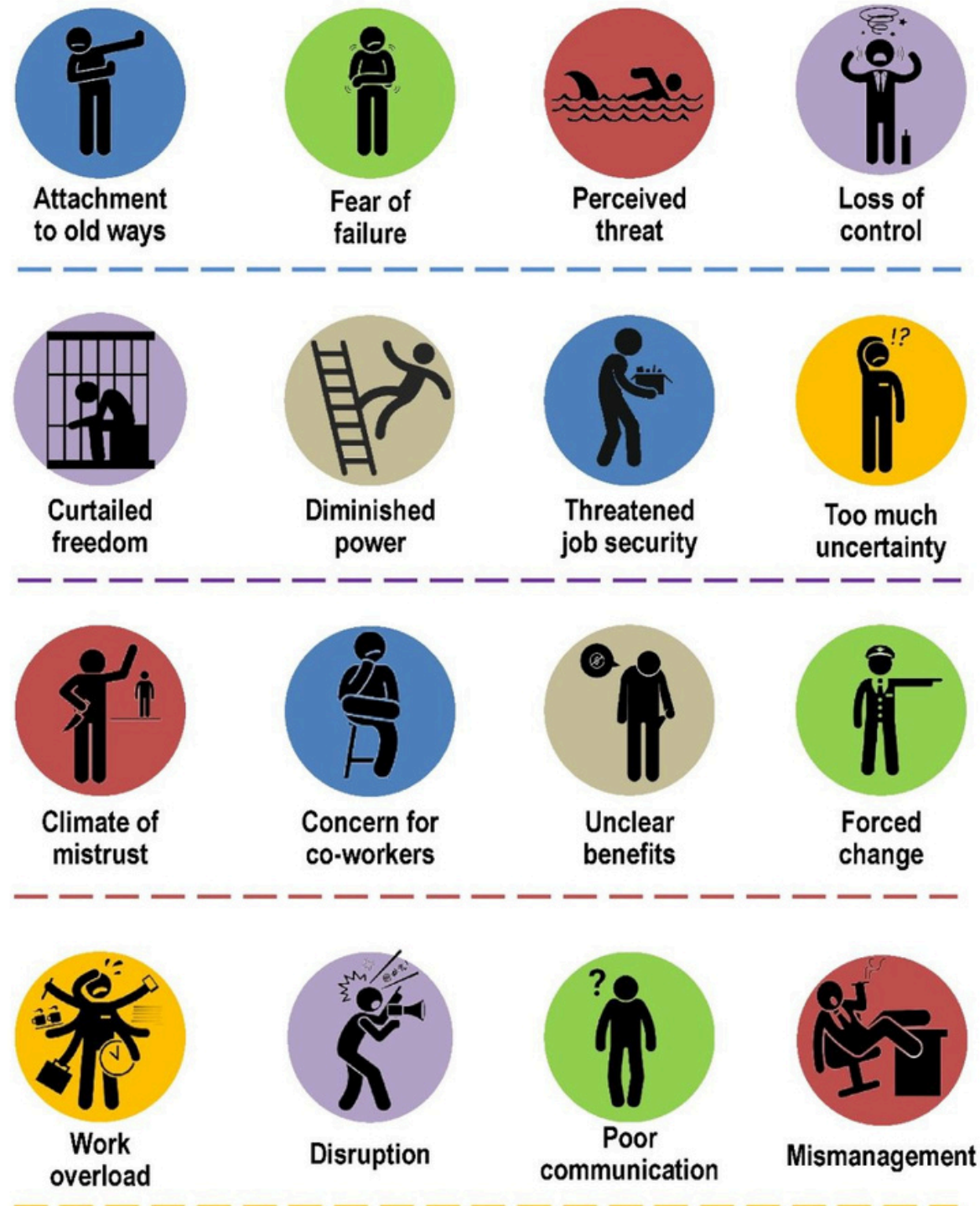
⚠️ Deliver far less ROI than expected

⚠️ Become 'side tools' instead of core workflows

⚠️ Remain dependent on a few key individuals

Tax digital transformation fails when knowledge stays individual, local, or implicit.
It succeeds when knowledge becomes shared, discussed, challenged, and refined collectively.

Why People Resist Change

Attachment to old ways · Fear of failure · Perceived threat · Loss of control · Curtailed freedom · Diminished power · Threatened job security · Too much uncertainty · Climate of mistrust · Concern for co-workers · Unclear benefits · Forced change · Work overload · Disruption · Poor communication · Mismanagement

In tax, change is rarely resisted because of technology. It is resisted because it disrupts judgment, routines, and accountability in high-risk environments.

Common reactions include:
- Fear of getting it wrong
- Loss of control over expertise
- Uncertainty about new tools and expectations
- Increased workload before benefits are visible

Key insight

When change is introduced without shared understanding and peer support, resistance becomes a rational response.

External Validation

Why collaboration breakdown is the hidden cost

Global productivity data (2025)

$8.9T

Lost annually

Due to disengagement and poor collaboration

75%

Professionals

Spend over 1 hour/day on administrative tasks

10+

Tools used

Increases collaboration breakdowns & context switching

57%

Leaders say

Canceled meetings would be a better use of time

Source: Zoom, The State of Productivity in 2025

Why This is Critical for Tax Teams

Fragmented collaboration —— Fragmented tax positions

Context switching —— Increases judgment errors
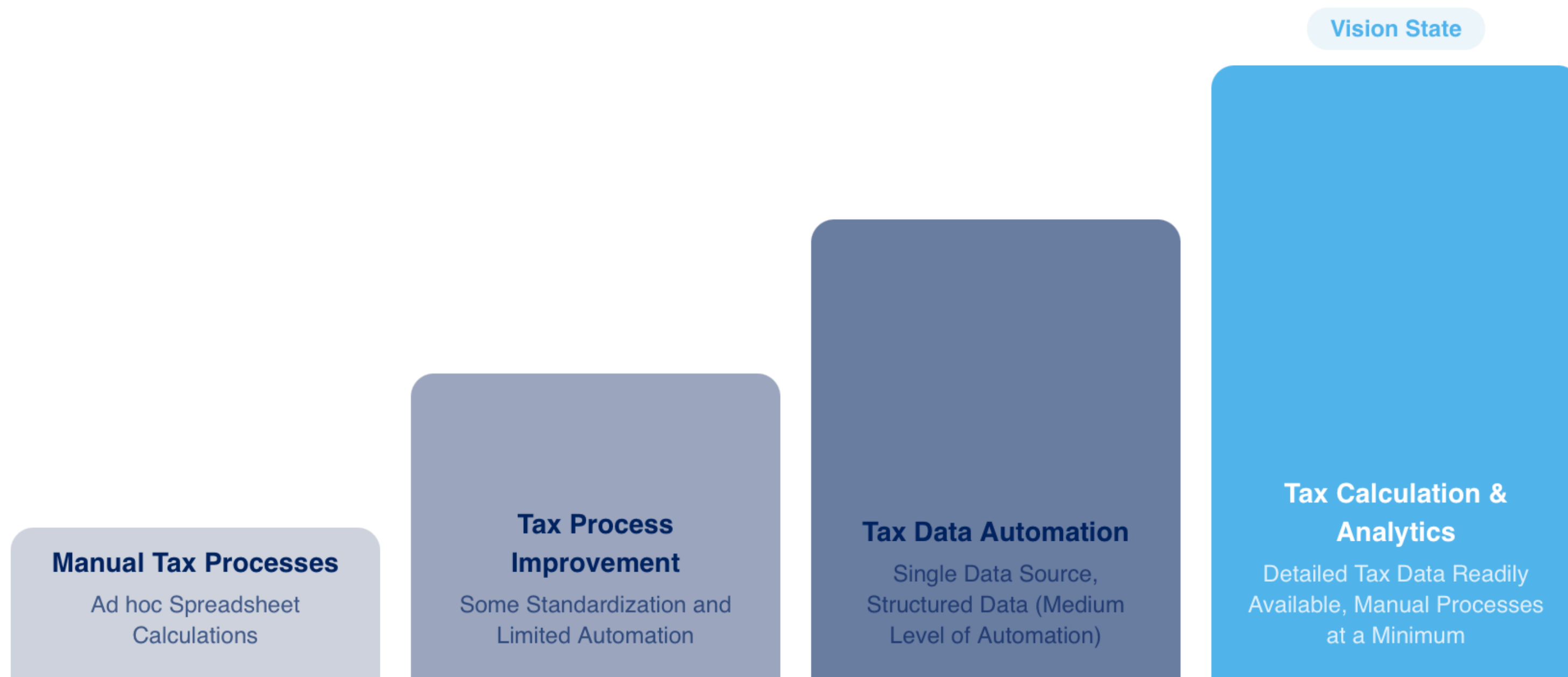
Miscommunication —— Amplifies risk in digital, real-time tax environments

Key Insight

Productivity issues are not just efficiency problems — in tax, they become **consistency**, **defensibility**, and **governance** risks.
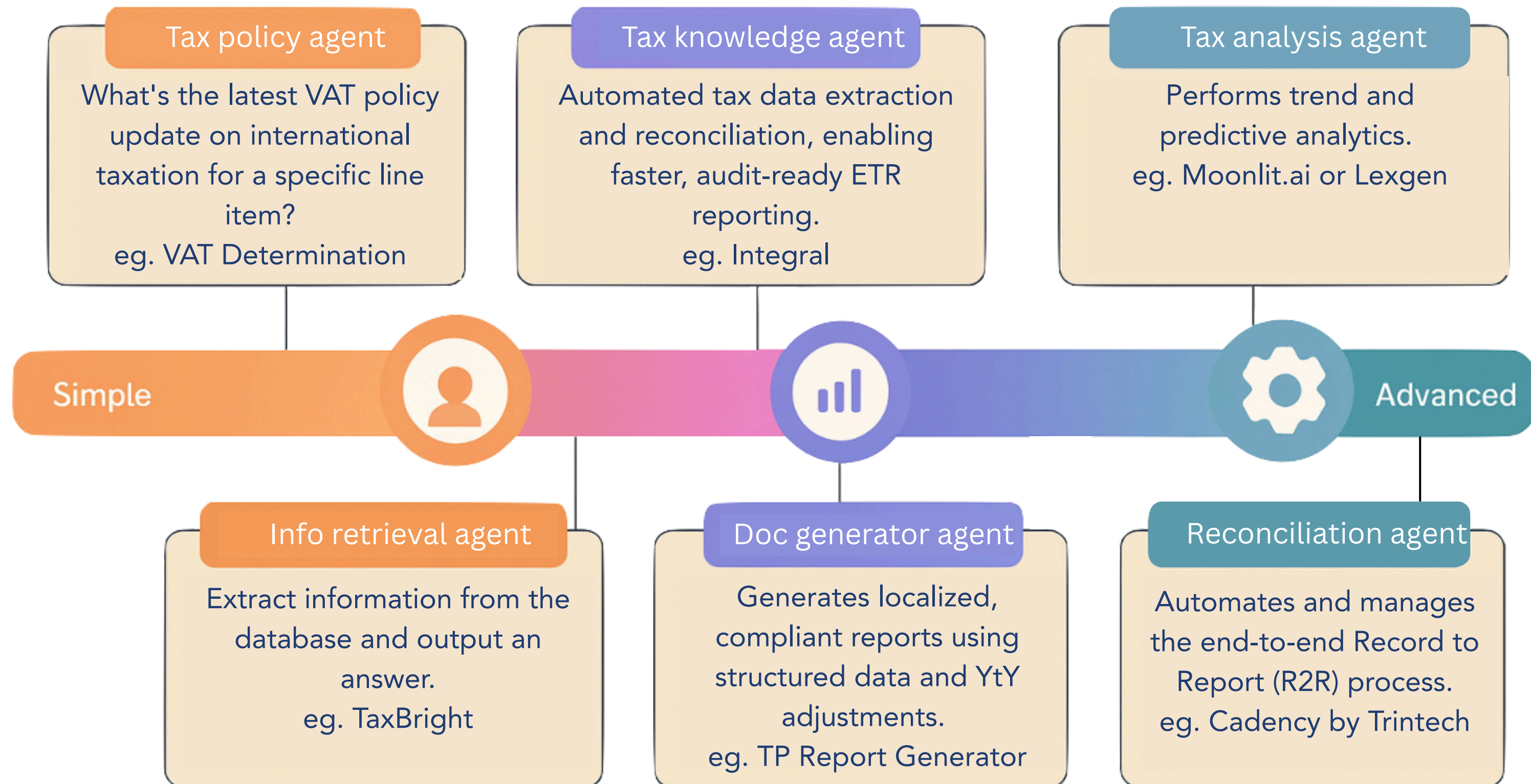
Source: e-Bright, 2026/WEF publications

Tax Transformation Maturity

Where do you stand vs where does your organization stand?

Vision State

Manual Tax Processes

Ad hoc Spreadsheet
Calculations

**Tax Process
Improvement**

Some Standardization and
Limited Automation

Tax Data Automation

Single Data Source,
Structured Data (Medium
Level of Automation)

**Tax Calculation &
Analytics**

Detailed Tax Data Readily
Available, Manual Processes
at a Minimum

Source: e-Bright, 2026/WEF publications

Understanding your maturity stage helps determine readiness for an H2H stack

Spectrum of Agents in Tax

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Tax policy agent

What's the latest VAT policy update on international taxation for a specific line item?
eg. VAT Determination

Tax knowledge agent

Automated tax data extraction and reconciliation, enabling faster, audit-ready ETR reporting.
eg. Integral

Tax analysis agent

Performs trend and predictive analytics.
eg. Moonlit.ai or Lexgen

Simple — Advanced

Info retrieval agent

Extract information from the database and output an answer.
eg. TaxBright

Doc generator agent

Generates localized, compliant reports using structured data and YtY adjustments.
eg. TP Report Generator

Reconciliation agent

Automates and manages the end-to-end Record to Report (R2R) process.
eg. Cadency by Trintech

Common Pitfalls of AI Implementation

Data Quality & Model Drift

- AI models trained on outdated tax datasets can misalign filings with current 2025 compliance standards.
- leading to incorrect transaction classifications and overestimation of credits.

Data Quality & Model Drift - Mitigation

- Implement continuous model retraining with up-to-date tax datasets.
- Establish validation checks to detect anomalies before filing.

Lack of Tax-Specific Data Structure

- Financial systems capture transactions for accounting purposes, not tax.
- Miss critical tax data such as asset classification, placed-in-service dates, and location-specific tax treatments.

Lack of Tax-Specific Data Structure - Mitigation

- Map accounting data to tax-specific fields during ingestion.
- Use data models that capture asset type, service dates, and jurisdiction.

Over-Reliance on Automation Without Logic

- 64% of tax professionals cite regulatory complexity as a major challenge.
- Systems that execute without explainability create audit vulnerabilities and compliance risks.

Over-Reliance on Automation Without Logic - Mitigation

- Embed explainable rule layers within automation workflows.
- Use audit-ready logic mapping to trace every decision.

Fragmented Tool Implementation

- Reliance on many third-party partners leads to a fragmented indirect tax setup.
- This architecture increases manual intervention instead of delivering real automation efficiency.
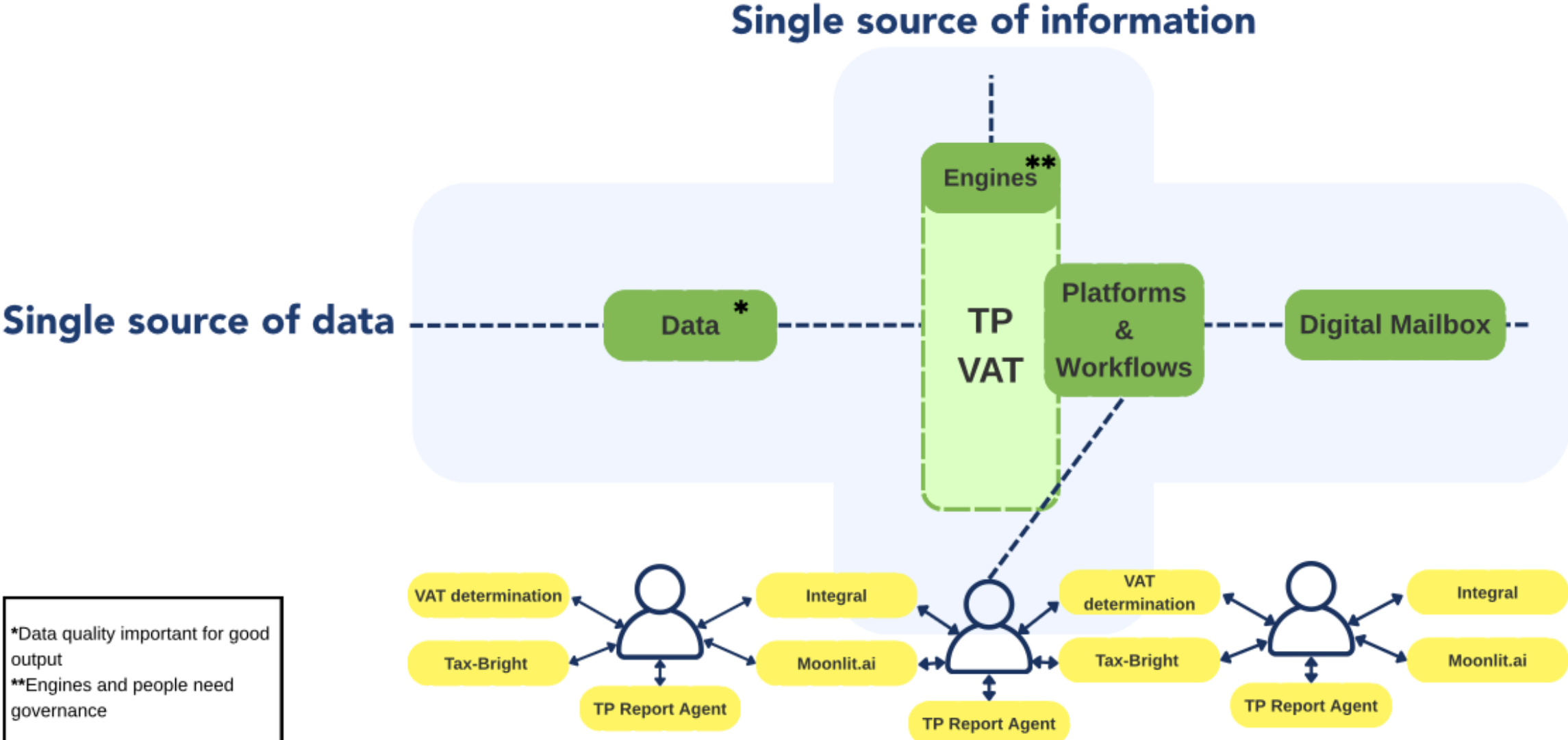
Fragmented Tool Implementation - Mitigation

- Consolidate workflows under a unified tax data platform.
- Integrate APIs to reduce manual steps and system silos.

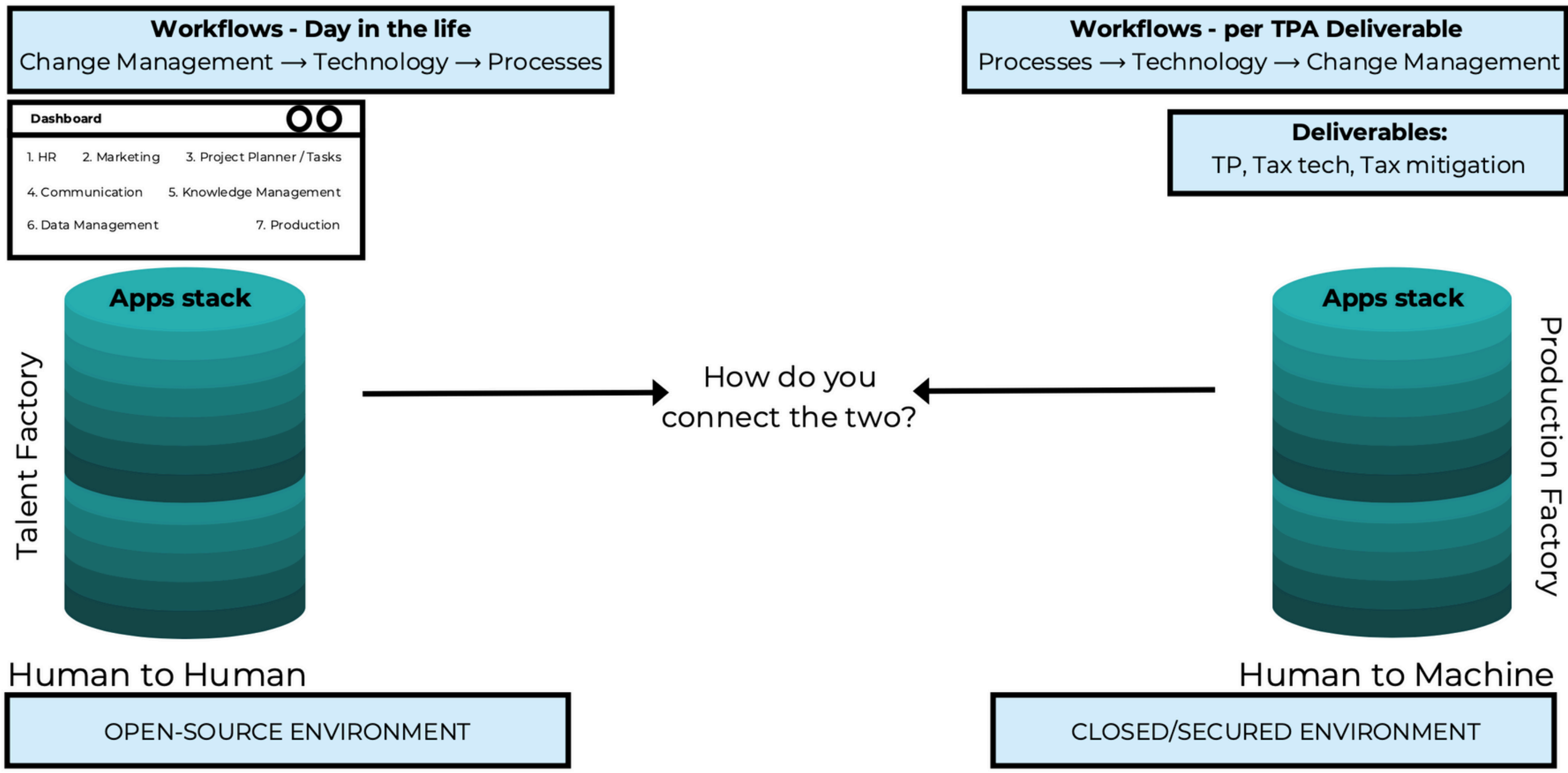# H2H Stacks Reject Centralized Knowledge Ownership

The Swallow Metaphor: Like a flock of swallows where each bird focuses on the seven immediately around them, effective organizations rely on **local responsibility** rather than global oversight.

Single source of information

Single source of data

Data *

Engines **

TP VAT

Platforms & Workflows

Digital Mailbox

*Data quality important for good output
**Engines and people need governance

VAT determination

Integral

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Moonlit.ai

TP Report Agent

VAT determination

Integral

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Moonlit.ai

TP Report Agent

TP Report Agent

Country Tax Manager connects to:

- Adjacent jurisdictions
- Central tax technology leads
- Data owners feeding their reports

Tax Technologist connects to:

- End users
- Data modelers
- Policy interpreters

No one needs full visibility of the entire system. What matters is strong, reliable links at the edges.

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Conceptual Framework for an H2H Stack

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Workflows - Day in the life
Change Management → Technology → Processes

Dashboard ○○
1. HR   2. Marketing   3. Project Planner / Tasks
4. Communication   5. Knowledge Management
6. Data Management   7. Production

Apps stack

Talent Factory

Human to Human

OPEN-SOURCE ENVIRONMENT

Workflows - per TPA Deliverable
Processes → Technology → Change Management

Deliverables:
TP, Tax tech, Tax mitigation

Apps stack

Production Factory

Human to Machine

CLOSED/SECURED ENVIRONMENT

How do you
connect the two?

Source: e-Bright, 2026/WEF publications

Why This Creates Speed and Control

Not Chaos

⊗ Without Local Responsibility

- Issues surface late

- Problems escalate formally, not informally

- Risk is detected after reporting or audit

⊘ With Local Responsibility

- Signals are picked up early

- Questions are raised before positions harden

- Interpretation is tested continuously

Control emerges not from hierarchy, but from constant alignment.

How H2H Stacks Reframe Work Dynamics

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| Escalation — ⚡ — Alignment | People align early instead of escalating late |

| Individual expertise — ⚡ — Shared judgment | Decisions shaped collectively, executed locally |

| Ownership of tasks — ⚡ — Ownership of outcomes | Successes and failures become shared signals |

Particularly important in:

- Real-time or near-real-time reporting environments
- AI-assisted tax workflows
- Cross-border consistency requirements

How H2H Stacks Reframe Collaboration

Inside Tax Organizations

High-performing teams operate as **connected micro-networks**, not through centralized control.

Tax professionals don't need visibility over the entire tax landscape. They need strong, trusted, and continuous knowledge exchange with people closest to their work.

⊙ **Why Centralized Knowledge Doesn't Scale**

- Tax rules evolve faster than central documentation can be updated

- Digital tools create new interpretations continuously

- Issues emerge locally before they're visible centrally

Result: Central teams become bottlenecks, local teams solve problems in isolation

Why This is Especially Relevant for Tax Digital Transformation

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Digital environments amplify small misalignments:

⊙ A data definition

⊙ A configuration choice

⊙ A prompt used in an AI tool

⊙ A local workaround

When professionals operate in isolation, these misalignments scale silently.

H2H stacks ensure:

1 Small deviations are visible

2 Interpretations are calibrated

3 Knowledge moves faster than risk

Source: e-Bright, 2026

What Knowledge Cannot Be Automated

A critical mistake: assuming all tax knowledge can be codified, documented, or automated.

Codifiable Knowledge
(Automatable, but limited)

- Tax legislation
- OECD guidelines
- Case law summaries
- Internal policies

Can be documented and stored in systems

Interpretative Knowledge
(Human-dependent)

- How to interpret grey areas
- How to position uncertain treatments
- Balancing conservatism vs. efficiency

Requires judgment and experience

Operational Knowledge
(Rarely written down)

- How data flows from ERP to reports
- Which manual overrides are needed
- Which controls really work

Lives in the heads of practitioners

Institutional Knowledge
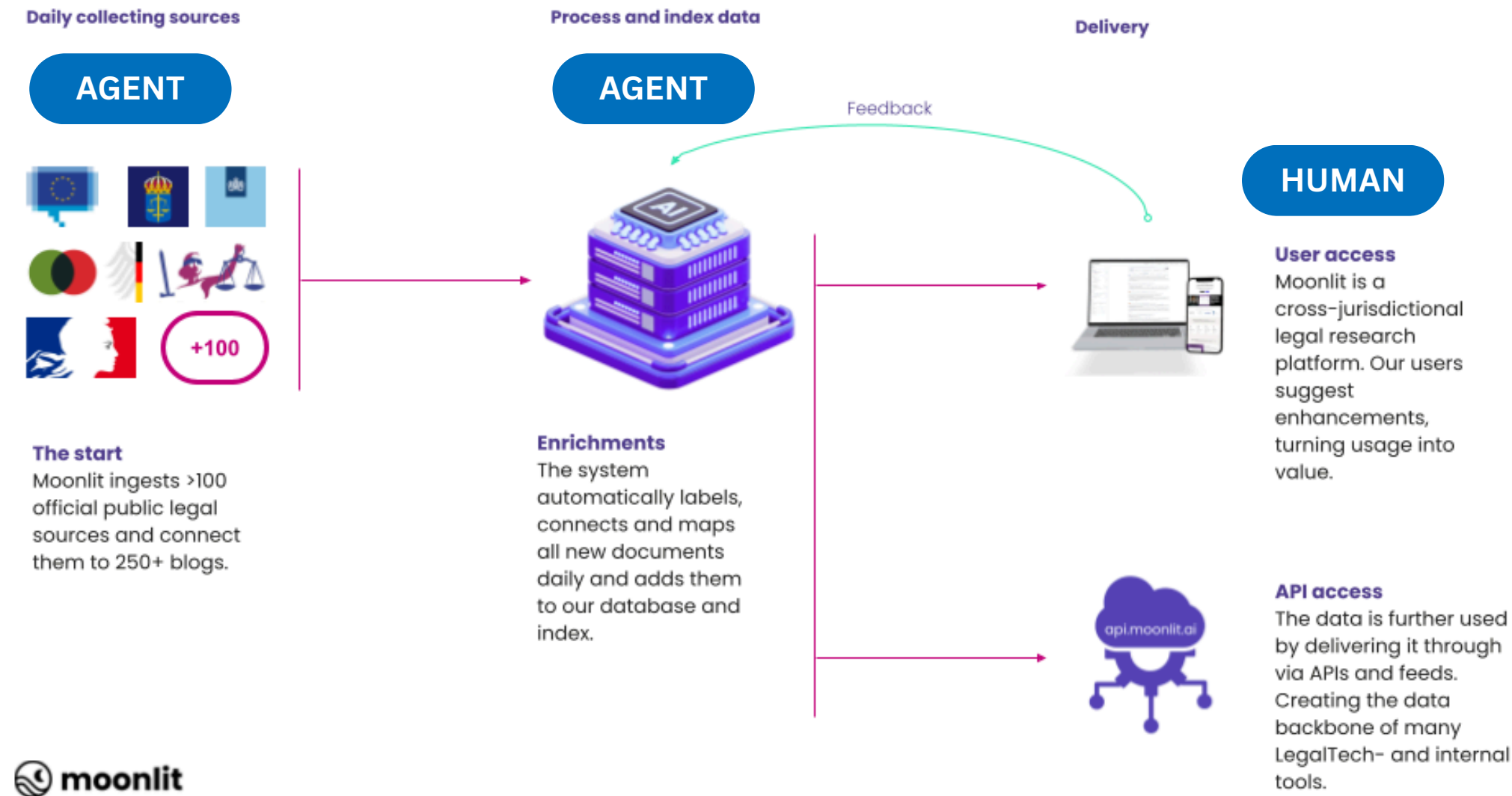### (Highly sensitive, highly valuable)

- Historical context
- Relationships
- Lessons from past audits

Cannot be found in guidance, comes from lived experience

Tax professionals manage **judgment, interpretation, and context** — these require human exchange.

How Shared Knowledge Reduces Tax Risk

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Daily collecting sources

AGENT

The start
Moonlit ingests >100 official public legal sources and connect them to 250+ blogs.

moonlit

Process and index data

AGENT

Feedback

Enrichments
The system automatically labels, connects and maps all new documents daily and adds them to our database and index.

Delivery

HUMAN

User access
Moonlit is a cross-jurisdictional legal research platform. Our users suggest enhancements, turning usage into value.

api.moonlit.ai

API access
The data is further used by delivering it through via APIs and feeds. Creating the data backbone of many LegalTech- and internal tools.

As tax becomes more digital, exposure increases

- Individual interpretation becomes risky
- Inconsistent practices become visible
- Key-person dependency becomes dangerous

Risk is no longer mitigated only by controls and systems, but by **shared understanding, collective judgement, and institutional memory**.

Shared Knowledge as Risk-Reduction Layer

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1 🌐 **Consistency Across Jurisdictions**

- Shared interpretations reduce divergence
- Peer validation aligns positions
- Deviations are conscious, not accidental

2 📄 **Defensibility of Tax Positions**

- Positions shaped collectively
- Rationale tested against peer experience
- Documentation reflects real-world scrutiny

3 👥 **Reduced Key-Person Reliance**

- Knowledge is institutionalized
- Teams resilient to turnover
- Decision-making becomes repeatable

4 🎯 **Faster Issue Detection**

- Problems surface earlier through discussion
- Others have 'seen this before'
- Risk signals recognized faster

Reframing H2H Stacks for Tax Leaders

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Instead of presenting as:

- ~~Learning communities~~
- ~~Collaboration tools~~
- ~~Training platforms~~

Position as:

- Risk mitigation infrastructure
- Consistency frameworks
- Knowledge resilience systems

This framing resonates strongly with:

Heads of Tax   Tax Technology Leads   Risk & Compliance stakeholders

Source: e-Bright, 2026

How to Measure Value and Impact

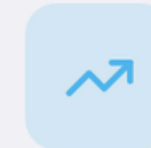Metrics for assessing learning outcomes, community health, and practice improvement

Learning Outcomes

- Knowledge retention rates
- Application of learnings to work
- Time to competency for new topics

Community Health

- Participation rates
- Response times to questions
- Cross-jurisdictional engagement

Practice Improvement

- Consistency of tax positions
- Reduction in escalations
- Speed of issue resolution

The real measure of success: Is knowledge moving **faster than risk**?

Thank you

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