

NARROW AI

(AI today - Generative AI, Agentix AI)

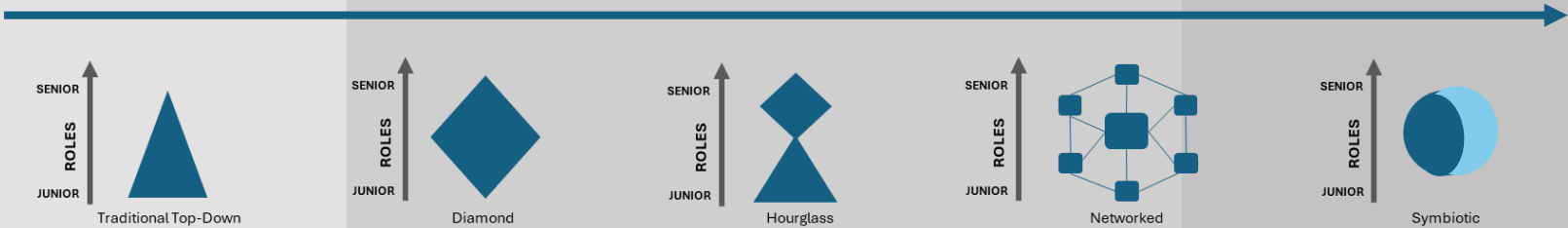
GENERAL AI

(AI mimics human capabilities)

SUPER AI

(AI surpasses human capabilities)

PERCEIVED CHANGES TO THE GEOMETRIC SHAPE OF ROLES OVER TIME



Traditional categorisation productivity resource

Full Time Equivalent

FTE

Projected categorisation of productivity resources

Human Full Time Equivalent

hFTE

Machine Full Time Equivalent

mFTE

Human-Led, AI Augmented Equivalent

aFTE

Machine-Directed, Human Executed Equivalent

dFTE

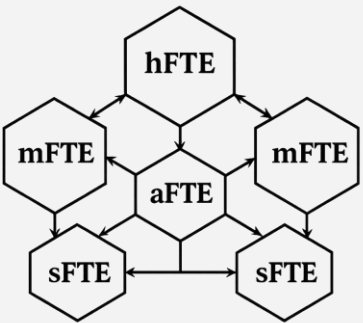
Human-AI Symbiotic Equivalent

sFTE

Traditional costing methods

- Traditional (Absorption) Costing
- Activity-Based Costing (ABC)
- Time-Driven Activity-Based Costing (TDABC)
- Process Costing
- Job / Batch Costing
- Resource Consumption Accounting (RCA)
- Lean Accounting / Throughput Accounting
- Life-Cycle Costing
- Environmental / Social Costing
- AI-Enhanced Costing (Emerging)

Projected Costing Methodology: The Pignatelli Costing Framework (PCF)



The Pignatelli Costing Framework

Assumption - Benefits of a Multimodal Approach to costing in an AI Augmented World:

- Integrative Model :** captures productivity across human, machine, and hybrid contributions within a single framework.
- Comparative Transparency:** enables cross-mode benchmarking of efficiency and value creation (hFTE ↔ mFTE ↔ aFTE ↔ dFTE ↔ sFTE).
- Strategic Foresight:** informs investment decisions in automation, augmentation, and workforce design.
- Empathetic Alignment:** recognises human-machine complementarity, not competition.