



AN FTI CONSULTING REPORT

2026 Global CFO Survey Report

EXPERTS WITH IMPACT™



Executive Summary

The 2026 Global CFO Survey reveals a profession at a defining moment. Finance leaders have shifted from being transformation operators to enterprise-wide transformation leaders, embedding technology, analytics, and discipline into the operating core of their organizations. The result is a finance function that is faster, sharper, and more central to enterprise performance than ever before.

This year's survey of 700 CFOs worldwide finds confidence running high, with 85% expecting revenue growth of 10% or greater over the next 12 months, up from 72% for 2025. Yet this optimism is balanced by realism: 83% cite inflation, 82% cybersecurity, and 84% geopolitical conflict as significant risks to performance. CFOs are responding with discipline — strengthening governance, embedding predictive modeling, and leveraging artificial intelligence (AI) to convert volatility into advantage.

CFOs now stand at the intersection of technology, transformation, and value creation. More than half (52%) report leading or co-leading enterprise transformation. This shift underscores the evolution of what FTI Consulting identifies as “the Strategic CFO,” a finance leader who not only reports results but also shapes the enterprise growth strategy. These CFOs are setting data strategy, overseeing enterprise automation and steering investment toward the capabilities that define tomorrow's competitive edge.

Technology is the single most powerful accelerant. AI and automation are now operational realities, not pilots — with 44% identifying AI leverage as a top enterprise value driver and 41% ranking AI-driven revenue growth and cost management among their strategic priorities. Across forecasting, optimization, reporting and automation, 69% of CFOs report AI capabilities that are either operational, in development or planned as high priorities in 2026.

The adoption curve is accelerating because the value is tangible. CFOs who lead or co-lead AI enablement (48%) and digital transformation (47%) are directly linking technology investment to financial performance — shorter close cycles, more reliable forecasts and faster capital redeployment. The shift is also cultural: finance teams are beginning to trust predictive insight along with experience-based judgment, fusing human intuition with machine precision.

Three defining themes emerge from this year's findings. AI-powered finance is accelerating growth, transforming how data becomes foresight and foresight becomes advantage. Volatility, once viewed as disruption to withstand, is now being reframed as a variable to model, monetize and manage. And the Strategic CFO has fully arrived, designing the digital, data and operating frameworks that determine how effectively enterprises execute, adapt and grow.

Collectively, these forces define the modern CFO's agenda: turning intelligence into execution, risk into readiness and finance into the enterprise's most reliable engine for value creation.



2026 CFO Highlights and Observations

AI-Powered Finance

AI has become the invisible infrastructure of modern finance. 44% of CFOs identify AI leverage as a top driver of enterprise value, and 69% have AI capabilities operational, in development or planned as a high priority. Engagement is highest in EMEA (73%), followed by North America (69%) and APAC (65%). Predictive cash forecasting (64%), working capital optimization (68%) and automated reporting (59%) are core use cases across the AI roadmap, signaling that finance has moved from experimentation to embedded intelligence.

The Strategic CFO as Enterprise Transformer

The CFO has become the architect of enterprise transformation. Fifty-two percent (52%) of CFOs lead or co-lead company-wide change, 48% steer AI enablement and 47% oversee digital transformation. CFOs are embedding governance, analytics and talent redesign into performance management systems that unify strategy and execution, cementing finance as the organizational command center for transformation.

Finance in an Era of Geopolitical and Regulatory Volatility

Systemic risk is now a constant. CFO concern has surged year over year across global conflict (84%), cybersecurity (82%) and inflation (83%). Regulatory pressure is equally intense, with 78% citing domestic and 81% citing global regulation as major challenges, and 75% pointing to growing global ESG compliance burdens. In response, 42% of CFOs lead enterprise risk and resilience programs, and 33% direct ESG initiatives, transforming governance into a strategic differentiator.

Working Capital Is the Fastest Path to Cash

Liquidity is now the most controllable growth lever. Ninety percent (90%) of CFOs have prioritized predictive cash forecasting, 89% are scaling working capital optimization and 87% are deploying treasury AI. As capital markets remain volatile, CFOs are driving self-funded growth through real-time forecasting and anomaly detection, turning cash velocity into a competitive weapon rather than a constraint.

Leveraging an Increase in Deals to Drive Value

Deal flow is accelerating, with greater emphasis focused on discipline and selectivity. Forty-five percent (45%) of organizations are actively pursuing acquisitions, while 36% are focused on post-transaction value creation. Capital access is strengthening — two-thirds of CFOs report improvements across internal funding, private equity and public markets. Despite accelerating deal activity, 83% of CFOs cite capital markets uncertainty as a key risk, driving a stronger focus on integration precision rather than deal volume. Finance's influence is expanding, with 27% leading M&A initiatives and 32% driving capital allocation strategy.

Strategic Outsourcing to Unlock Capacity

Outsourcing has evolved from a cost tactic to a capacity and capability engine. Nearly seven in ten (68%) CFOs report that key finance activities — such as FP&A, reporting, tax, and treasury — are either currently outsourced, in development or planned as high-priority initiatives for 2026. The capacity equation is undeniable: with 83–85% of CFOs citing complex processes, talent shortages and unclear AI applications as major efficiency barriers, strategic outsourcing has become the fastest route to operational scalability.

2026 CFO Highlights and Observations Deep Dive

AI-Powered Finance

AI has become both a top value creation lever and a growing source of pressure for CFOs. Finance leaders overwhelmingly agree that AI is now one of the most important drivers of productivity, efficiency and enterprise value. Yet it is also the area where many feel least equipped — citing gaps in time, attention, talent readiness and upskilling across their teams. The interesting duality of implementing AI has been found across other surveys as well, including [FTI Consulting's 2025 PE Value Creation Index](#).

As the nexus for strategic decisions and cross-functional priorities, CFOs are uniquely positioned to translate AI's potential into organizational impact. Their role extends far beyond adopting tools within finance; CFOs are now orchestrating enterprise-wide transformation, setting the standards, governance and operating rhythms that will determine how effectively AI reshapes performance, growth and competitive advantage.

AI has become embedded in the finance operating model, transforming how CFOs deliver precision, speed and foresight. In the 2026 Global CFO Survey, 44% of CFOs identify AI leverage as a top driver of enterprise value creation, while 41% cite AI-driven revenue growth and cost management among their leading strategic priorities. Finance has crossed the threshold from pilots to platforms — using AI to refine forecasting, accelerate close cycles and elevate confidence in enterprise decisioning.

AI's footprint now spans every finance domain. CFOs are prioritizing AI across forecasting, optimization, reporting and automation, with 69% indicating capabilities that are either operational, in development or planned as high priorities for the next year. Engagement is highest in EMEA (73%), followed by North America (69%) and APAC (65%). Within these capabilities, CFOs most often point to predictive cash flow forecasting (64%), working capital optimization (68%) and automated reporting (59%) as current or near-term focus areas — evidence that AI is no longer an experiment but a structural component of modern finance.

This acceleration is redefining how finance operates. AI is being embedded into planning, close and performance cycles, enabling dynamic scenario analysis and continuous variance management. Leading CFOs use predictive and generative tools to simulate the financial impact of pricing shifts, supply-chain changes and capital allocation decisions before execution, shortening iteration loops and strengthening the link between strategic choices and value creation.

But structural challenges persist. Nearly 47% of CFOs cite data accuracy and deployment as areas needing improvement, while about 31% flag unclear AI applications as a top efficiency barrier. Talent capability also lags: 28% report insufficient digital and AI fluency within their teams, prompting 25% of organizations to embed AI into upskilling programs or workflows.



STRATEGIC PERSPECTIVE

For the strategic CFO, AI is emerging as the engine of modern value creation. Competitive advantage now stems from orchestrating human and machine intelligence, embedding AI governance with the rigor of financial controls, developing analytics fluency across teams and linking predictive insights to capital and performance decisions. The outcome is a finance organization that anticipates outcomes, not just explains them after the fact — where every cycle compounds value and AI-enabled precision becomes a durable source of strategic differentiation.

Finance in an Era of Geopolitical and Regulatory Volatility

Uncertainty has become a defining condition of the global economy. Top concerns for finance leaders are around global and regional conflict (84%, up from 65% in 2025), cybersecurity (82%, up from 70%) and inflation (83%, up from 72%) — each rose sharply year over year, underscoring the persistence of systemic risk. CFOs also identified domestic (78%) and global (81%) regulatory changes as primary areas of concern, underscoring the confluence of macro and regulatory shocks influencing liquidity, forecasting and capital access. Seventy-five percent (75%) cite ESG-related compliance as a growing burden, reflecting the rapid expansion of disclosure mandates across regions.

Finance is responding by expanding its governance reach. Forty-two percent (42%) of CFOs now lead or co-lead enterprise risk and resilience programs — an evolution from observing volatility to architecting resilience.

The overall response to this uncertainty is increasingly digital and data enabled. When combining CFO respondents who have AI forecasting tools currently operational, in development or planned as a high priority, seventy-two percent (72%) have prioritized anomaly detection, seventy-one percent (71%) predictive cash forecasting and seventy percent (70%) scenario modeling. These capabilities enable dynamic stress-testing, cross-border exposure modeling and faster capital redeployment as regulatory and geopolitical events unfold.

Regional patterns reveal varied stressors. EMEA CFOs report the highest concern for global regulatory complexity (83%) and ESG compliance (81%); North American CFOs are most attuned to cybersecurity (84%) and capital markets volatility (78%); while APAC CFOs emphasize supply-chain continuity (79%) and tax unpredictability tied to cross-border regulation (77%).

The implication for finance is clear: it must act as both an early-warning system and a stabilizing force. Scenario models are refreshed as macro conditions shift; hedging, pricing and working capital strategies are recalibrated against policy moves; and liquidity visibility becomes continuous. By prioritizing predictive analytics and governance discipline, CFOs are reframing volatility — not as a disruption to endure, but as a variable to model, monetize and manage for competitive advantage.



STRATEGIC PERSPECTIVE

Volatility has become a constant, but not an equalizer. Differentiation lies in how the CFOs anticipate and how timely they act. Leading CFOs are connecting geopolitical intelligence, regulatory foresight and predictive forecasting into a single adaptive, AI-powered system that governs decisions with the same rigor as financial reporting. By translating uncertainty into structured readiness — where liquidity, capital and compliance strategies move in sync — finance transforms volatility into momentum. The result is not just resilience, but advantage: the ability to sense sooner, decide faster and deploy smarter in markets defined by disruption.

Leveraging an Increase in Deals to Drive Value

Deal pursuit has regained its stride, with nearly half of CFOs (45%) reporting their organizations are actively pursuing acquisitions, driven by an increasing pace of competition in many industries, more clarity on the economy and interest rate environment, a better understanding of the current U.S. administration's approach to tariffs and a somewhat more favorable regulatory view towards M&A compared to the last few years. This increase in pursuit activity is led by North America (51%), followed by APAC (46%) and EMEA (38%). Another third is preparing for a capital raise or focusing on post-transaction value creation (36% each), signaling an emphasis on disciplined growth over volume. Integration is also front of mind, with 35% already in active phases and an equal share planning strategic divestitures (35%).

Capital conditions are fueling this resurgence. Two-thirds of CFOs report improved access to internal capital (67%), private equity (66%), public equity markets (65%) and debt financing (61%). Yet, amid this momentum, caution endures. Eighty-three percent (83%) cite capital markets uncertainty as a top risk and sixty-nine percent (69%) flag involvement in M&A or restructuring as a growing concern — reflecting a shift toward quality over quantity of deals, backed by thoughtful sequencing and a disciplined approach to valuation.

Experience shows that all M&A succeeds or fails based on four “must get right areas”: strategy and deal rationale, due diligence, valuation and integration. Companies that get all of these right are virtually guaranteed to be rewarded with a successful transaction. Companies that get one of these wrong are likely to stumble, while those that get more than one wrong are almost certain to fail.

Strategic intent is clear: M&A, while primarily viewed as a growth lever, can also be utilized as a means of transformation. Nearly a third of CFOs (29%) list M&A or divestitures among their top strategic priorities and one in five (19%) identify Strategic M&A or Buy-and-Build as a leading driver of enterprise value. Still, 21% acknowledge that executing deals effectively remains among their greatest challenges, underscoring the premium now placed on integration planning, synergy tracking and post-close performance management.



STRATEGIC PERSPECTIVE

The next era of dealmaking will reward discipline, outstanding execution and delivery over deal sourcing or pace. CFOs should approach transactions as a catalyst for transformation, not just expansion — anchoring diligence in data, designing integrations around measurable value and aligning governance with performance outcomes. Post-close success depends on treating M&A as a continuous system of value realization, where capital allocation, reporting transparency and leadership alignment reinforce one another. In sum, the finance function's growing influence across deal strategy, integration and enterprise performance positions the CFO as both architect and operator of sustained value creation.

The Strategic CFO as Enterprise Transformer

While CFOs still need to execute basic financial reporting and forecasting well, today's strategic CFO has evolved into the architect, monitor and communicator of enterprise transformation. Fifty-two percent (52%) of CFOs now lead or co-lead company-wide transformation initiatives, underscoring finance's growing influence on organizational direction. This illustrates how a consistent global elevation of finance authority is occurring with EMEA (52%) and North America (52%) and APAC (51%) CFOs all leading enterprise transformation efforts. Nearly half of CFOs also drive AI enablement (48%) and digital transformation programs (47%), signaling a decisive move from reporting performance to shaping it.

Enterprise-wide transformation is being institutionalized through governance and alignment; nearly half of CFOs (49%) are steering cost optimization and operational redesign efforts, and 45% oversee digital integration initiatives that link data, systems and strategy. Another 42% lead risk and resilience planning, reinforcing finance's role as the enterprise integrator — balancing innovation with stability. These data points reveal a shift from episodic transformation to a sustained operating rhythm in which finance orchestrates change across functions, markets and growth levers.

CFOs are no longer confined merely to financial stewardship — they are considered the guardians of the investment thesis and responsible for how

the enterprise executes. Forty-one percent (41%) have restructured their finance operating models in the past year to better align technology, analytics and governance to enterprise objectives. The most cited value drivers — business model transformation (47%), margin expansion (43%) and technology optimization (41%) — underscore that transformation is being prioritized as both a performance accelerator and a risk mitigator.

Finance leaders are also reimagining structure, talent and sourcing models to sustain transformation. Forty-four percent (44%) are investing in succession planning and leadership development, 42% are redesigning team structures or roles and 38% are embedding AI into finance processes. Another 35% are leveraging outsourcing or third-party support to increase agility and scalability. These actions reinforce finance's pivot toward a hybrid model of capability building — one that combines internal expertise with external leverage to maintain momentum across transformation cycles.

Finally, transformation is being supported by advanced decision infrastructure. 58% of CFOs are prioritizing decision-intelligence and optimization models, 56% are scaling AI-powered variance analysis and 54% are implementing GenAI pipelines that automate reporting and scenario insights. Together, these capabilities are establishing an enterprise nervous system — where finance data flows in real time, performance outcomes are visible across functions and decisions are informed by predictive foresight rather than retrospective analysis.

STRATEGIC PERSPECTIVE

The Strategic CFO is increasingly taking on an expanded role as a counselor to the CEO, with a mandate that spans the organization. As a result, the CFO must provide transformative direction, performance metrics, and analytical support to build a best-in-class organization that integrates technology, analytics, and human capital under a unified governance model. Finance must govern portfolio decisions, allocate capital to the highest-return initiatives, quantify outcomes in real time, and enforce discipline around transformational change. Throughout this process, the Strategic CFO also serves as a close confidant to the CEO, helping define and communicate the organization's financial story to the board and key stakeholders.



Working Capital Is the Fastest Path to Cash

Liquidity has become a global enabler of value creation and CFOs are building and protecting it through precision cash management and accurate forecasting. Concern among CFO respondents is highest where cash conversion is most exposed: inflationary pressure (90%), capital markets uncertainty (83%), interest-rate volatility (83%), input-cost fluctuations (79%) and unpredictable customer demand (76%) all rank as significant risks. In response, organizations are prioritizing actions to improve cash management and visibility, including prioritizing AI as a lever for growth and cost (47%), enhancing reporting and analytics (42%), driving enterprise-wide cost reduction (41%) and championing enterprise technology adoption (40%) to improve forecasting confidence.

CFOs are converting this intent into near-term cash outcomes through finance AI and automation. When asked to classify as prioritized (responding Currently Operational or In Development or High-Priority Planned for 2026), adoption among CFO respondents is broad-based: 92% of CFOs have prioritized predictive cash flow forecasting, 89% are scaling working capital optimization, 89% are advancing anomaly detection and exception alerts and 90% are deploying intelligent document processing to accelerate invoicing and streamline payments processing. Treasury AI for liquidity management is close behind at 87%. Regional emphasis varies — CFOs in APAC lead in predictive cash and treasury automation; North

American CFOs focus on cost-structure optimization and decision intelligence; while CFOs in EMEA maintain strong coverage across all major liquidity enablers.

Roughly two-thirds of CFOs report greater availability of internal funding (67%), private equity (67%), public equity (65%) and debt (62%). Even as access to external capital improves, many remain focused on unlocking internal liquidity. With execution challenges mounting in AI leverage (30%), technology implementation (29%) and innovation (27%), faster cash conversion is emerging as the most dependable, CFO-controlled lever for funding growth.

Finance teams are shifting from periodic to continuous forecasting — a north star many CFOs are actively working toward. With predictive cash and anomaly-detection capabilities widely prioritized, finance leaders are aiming to shorten collection cycles, streamline disbursements and improve Days Sales Outstanding (DSO) and Days Payable Outstanding (DPO) discipline without constraining growth. Intelligent document processing is accelerating invoice throughput and dispute resolution, while integrated analytics and AI models embed liquidity metrics alongside margin and operational KPIs. At the same time, many recognize that this evolution is aspirational, and that AI will not get every prediction right. Even so, the direction of travel is unmistakable: finance is moving toward a more continuous, adaptive forecasting environment.

STRATEGIC PERSPECTIVE

Cash velocity is emerging as more than a process — it's becoming an integrated system, where forecasting, decisioning and automation increasingly operate from the same data foundation. The vision ahead is orchestration: a future where predictive cash, working capital optimization, treasury automation and intelligent document processing work in concert within a unified liquidity framework. Few organizations are fully there today, but the trajectory is clear. As these capabilities mature and connect, liquidity begins to behave like a self-funding engine — able to support transformation, absorb shocks and accelerate strategic bets.



Strategic Outsourcing to Unlock Capacity

Outsourcing has evolved from a cost lever to a capacity and capability strategy. One in three (34%) CFOs list outsourcing non-core functions among their 2026 priorities. In parallel, one in five (21%) are actively leveraging outsourcing or third-party support to address finance-talent pain points, with similar uptake for interim/fractional talent (21%) and partnering with external providers for training (25%). The intent is clear: free scarce internal capacity and import hard-to-build capabilities where speed matters most.

The capacity squeeze is real and quantifiable. 41% of CFOs say time is still tied up in managing finance systems/tools and budgeting & forecasting, while 43% want to spend more time on digital/AI initiatives, new growth/value levers and strategic partnering with the business. This pattern — lower-value activities consuming time while higher-value work is capacity-starved — sets the natural scope for a strategic outsourcing mix.

Reported efficiency barriers underscore the role that outside resources can play. Complex/manual processes (85%), unclear AI applications (83%), difficulty accessing qualified talent (83%), skills shortages in teams (82%) and outdated tools/technology (79%) are the top impediments according to our survey. Each is a classic trigger for managed services or co-sourced models that bundle process redesign, automation and talent.

Critically, the outsourcing playbook is now fused with AI. On the AI roadmap, CFOs have already prioritized capabilities that align naturally to managed services: Predictive Cash Flow Forecasting (90%), Automated AI Reporting (88%), Intelligent Document Processing (88%), Working Capital Optimization (87%), AI-Powered Variance Analysis (86%) and Treasury AI for Liquidity Management (84%). These are prime domains to “buy” as outcomes (SLAs, dashboards and alerts) rather than “build” as tools, accelerating time-to-benefit while conserving internal bandwidth.



STRATEGIC PERSPECTIVE

For the Strategic CFO, outsourcing is a capacity convertor — turning efficiency into growth. The modern model is modular. Transactional and repeatable workloads move to external partners with embedded automation; internal teams reallocate capacity to performance management, forecasting, decision support and enterprise value initiatives. Governance is anchored in shared KPIs, integrated data pipes and transparent digital platforms — so control improves even as delivery becomes more distributed.

Design a hybrid ecosystem that pairs co-sourced operations with AI-enabled managed services and reinvest the capacity dividend into digital, analytics and strategic influence. Done well, outsourcing doesn't just lower unit cost; it compounds enterprise agility, letting finance flex resources with market conditions and focus relentlessly on value creation.

Regional Survey



Asia Pacific (APAC) Highlights and Recommendations

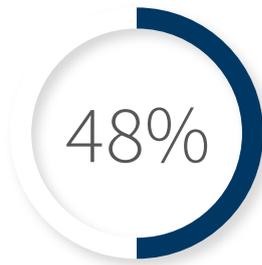
Surveyed CFOs across APAC are balancing growth with control. Nearly half (48%) are prioritizing customer acquisition and retention, followed by leveraging AI for growth and cost management (42%) and developing future finance leaders (40%). The region remains optimistic but pragmatic — focused on strengthening working capital efficiency and forecast accuracy to offset margin pressures.

Regulatory complexity remains a major concern, with 82% of CFOs citing global regulatory changes, 81% citing capital markets uncertainty and 80% citing domestic regulatory shifts as moderate to significant risks. Meanwhile, finance teams are stretched thin: 19% of CFOs say their time is consumed by managing systems and tools, and 15% by budgeting and forecasting. When asked where they want to spend more time, CFOs point to new growth levers (15%) and digital or AI initiatives (14%).

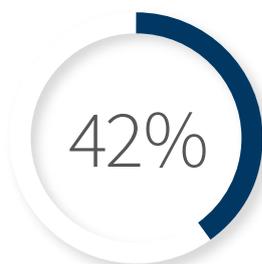
APAC finance functions are prioritizing improvements in AI for operational efficiency (32%), AI for growth and advantage (29%) and upskilling talent (26%). Among AI tools, CFOs most often prioritize predictive cash forecasting (94%), intelligent document processing (94%) and automated reporting (93%).



Top 3 Strategic Priorities



Customer acquisition
and retention

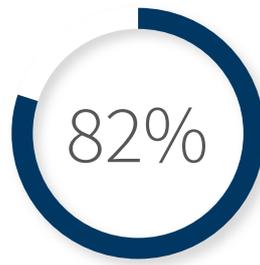


AI for growth and
cost management



Developing future
finance leaders

Top 3 Challenges



Global regulatory
changes



Capital markets
uncertainty



Domestic
regulatory shifts

Top 3 AI Capabilities Prioritized



Predictive cash
forecasting



Intelligent document
processing



Automated AI
reporting

Recommendations

- **Institutionalize forecasting intelligence**
Deploy continuous planning frameworks that align financial and operational data to improve speed and accuracy in volatile markets.
- **Convert liquidity into strategy**
Treat treasury and working capital analytics as performance levers, not safeguards — linking cash velocity directly to enterprise growth goals.
- **Redesign the sourcing model**
Use strategic outsourcing to absorb transactional work, expand analytical depth and focus internal talent on higher-value decisions.
- **Invest in future finance leaders**
Develop a generation of data-fluent CFO successors through structured rotations and advanced digital training programs.

Europe, Middle East and Africa (EMEA) Highlights and Recommendations

EMEA CFOs report navigating persistent volatility by sharpening their focus on risk management, capital resilience, and cost control. Their top strategic priorities include cybersecurity (54%), expansion into new markets (50%) and customer acquisition and retention (49%).

Economic and regulatory risks dominate the region, with global regulatory changes (83%), capital markets uncertainty (83%) and interest-rate volatility (82%) ranking as the most significant concerns. Finance capacity remains strained — 55% of CFOs say budgeting and forecasting, managing finance systems and managing teams consume most of their time.

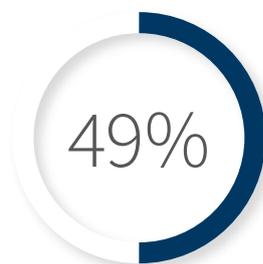
Improvement efforts are concentrated in AI for growth and competitive advantage (34%), AI for operational efficiencies (30%), and upskilling finance talent (25%). CFOs are also rapidly adopting advanced forecasting tools — 90% prioritize predictive cash forecasting, 88% use machine learning forecasting, and 88% have implemented or plan to implement automated AI reporting.



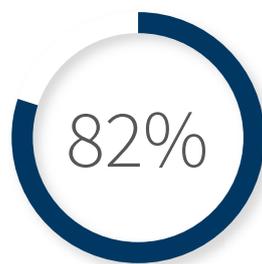
Top 3 Strategic Priorities



Cybersecurity

Expansion into
new marketsCustomer acquisition
and retention

Top 3 Challenges

Global regulatory
changesCapital markets
uncertaintyInterest-rate
volatility

Top 3 AI Capabilities Prioritized

Predictive cash
forecastingMachine learning
forecastingAutomated AI
reporting

Recommendations

- **Operationalize scenario discipline**
Build dynamic models that link financial planning with regulatory, rate and market volatility assumptions to enable real-time decision agility.
- **Unify the data spine**
Integrate ESG and financial reporting into a single governance framework to reduce manual reconciliation and elevate disclosure confidence.
- **Reallocate cost to value**
Apply cost-to-serve and zero-based budgeting to surface margin leakage and self-fund transformation investments.
- **Raise digital fluency**
Accelerate finance's ability to interpret and act on analytics by embedding training and accountability at every level of the organization.

North America Highlights and Recommendations

North American CFO respondents maintain a confident yet disciplined outlook, focusing on liquidity, margin protection and finance modernization. The leading strategic priorities are cybersecurity (58%), customer acquisition and retention (57%), and expansion into new markets (56%).

Top risks include interest-rate volatility (86%), AI-related competitive pressure (85%), and capital markets uncertainty (85%), each cited as moderate to significant concerns. 60% of CFOs report that their time is tied up in budgeting and forecasting, managing finance systems and managing teams.

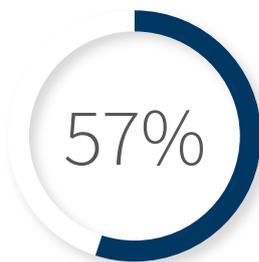
Areas of improvement center on finance operations and process efficiency (32%), upskilling finance talent (32%), and AI for operational efficiencies (31%). AI investment is widespread, with cost-structure optimization models (93%), predictive cash forecasting (92%) and dynamic scenario modeling (90%) topping the list of prioritized tools.



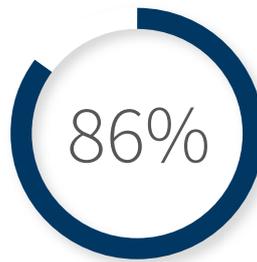
Top 3 Strategic Priorities



Cybersecurity

Customer acquisition
and retentionExpansion into
new markets

Top 3 Challenges

Interest-rate
volatilityAI-related competitive
pressureCapital markets
uncertainty

Top 3 AI Capabilities Prioritized

Cost-structure
optimization modelsPredictive cash
forecastingDynamic scenario
modeling

Recommendations

- **Engineer liquidity performance**
Treat cash flow as a strategic flywheel — connecting pricing, procurement and supply-chain data to working capital metrics.
- **Modernize the finance stack**
Simplify system architecture and automate close, consolidation and forecasting processes to shorten cycles and increase control.
- **Redefine outsourcing as acceleration**
Use outcome-based partnerships to expand capacity, reduce fixed cost and deliver measurable value creation.
- **Build resilience as an ecosystem**
Integrate cyber, compliance and risk telemetry into finance dashboards to strengthen oversight and readiness.

Looking Forward

At the outset of 2026, CFOs stand at the center of enterprise transformation — shaping strategy, unlocking performance and steering their organizations through a landscape defined by accelerating change. This year's FTI Consulting's Global CFO Survey results reaffirm the CFO's expanding influence: from architecting profitable growth and optimizing cost-structures to elevating digital, data, and AI capabilities that will define the next decade of competitiveness.

The 2026 survey highlights a profession mobilizing around precision, speed and value creation. CFOs are sharpening forecasting rigor, modernizing operating models and embedding AI-enabled decisioning across planning, reporting, and performance workflows. At the same time, persistent concerns around talent capacity, operational bottlenecks, regulatory pressure and capital access reflect the complexity of leading finance through a period of volatility. The push toward strategic outsourcing, advanced automation and targeted upskilling underscores the imperative to release trapped capacity so finance teams can focus on more strategic, high-impact work.

Amid these challenges, an unmistakable theme emerges — transformation agendas, and institutionalizing the capabilities required for faster cycles of insight, execution and value delivery.

Looking ahead, the organizations that succeed will be those where finance serves as a force multiplier — integrated across the organization, anticipatory of risk and relentlessly focused on value creation. The Strategic CFO is now the most essential catalyst for enterprise momentum, guiding organizations with clarity, conviction and data-driven foresight.

Report Sponsors

**Gina Gutzeit**

Senior Managing Director
Office of the CFO Solutions Global Leader
gina.gutzeit@fticonsulting.com

**Alan Numsuwan**

Executive Vice President
Office of the CFO Solutions
alan.numsuwan@fticonsulting.com

Authors:

Omar Ellis; Amir Agam; Michael Ovalles; Brian Salsberg; Sumeet Gupta;
Derek Sappenfield; Anna Foli; Peter DeCaro; Steven Szaraz

ABOUT THE SURVEY

In August of 2025, FTI Consulting, in conjunction with CFO Dive, conducted a survey of senior finance executives in North America, Asia, Europe, Australia and the Middle East/Africa. A total of 700 completed responses were collected from North America, EMEA and APAC.

Respondents were senior finance executives who were likely to have strategic responsibilities within their companies and a wide purview of the challenges and opportunities their companies will be facing over the coming year. More than 83% held the title of either CFO, VP of Finance, Chief Accounting Officer or Director of Finance. The remainder held the title of controller, treasurer or internal auditor.

The views expressed herein are those of the author(s) and not necessarily the views of FTI Consulting, Inc., its management, its subsidiaries, its affiliates, or its other professionals. FTI Consulting, Inc., including its subsidiaries and affiliates, is a consulting firm and is not a certified public accounting firm or a law firm.

FTI Consulting is an independent global business advisory firm dedicated to helping organizations manage change, mitigate risk and resolve disputes: financial, legal, operational, political & regulatory, reputational and transactional. FTI Consulting professionals, located in all major business centers throughout the world, work closely with clients to anticipate, illuminate and overcome complex business challenges and opportunities. FTI Consulting, Inc., including its subsidiaries and affiliates, is a consulting firm and is not a certified public accounting firm or a law firm.

© 2026 FTI Consulting, Inc. All rights reserved. [fticonsulting.com](https://www.fticonsulting.com)