



AN FTI CONSULTING REPORT

2026 Global CFO Survey

Australian Insights and Strategies

EXPERTS WITH IMPACT™



Introduction

The 2026 Global CFO Survey reveals a profession at a defining moment. Finance leaders have shifted beyond their limited role as finance operators, to enterprise-wide transformation leaders, embedding technology, analytics, risk and cost disciplines into the operating core of their organisations. The result is that finance and associated functions are required to be faster, sharper, leaner, and more central to enterprise performance than ever before.

Across Australia, CFOs are balancing strong growth ambitions with efficiency and the operational realities of transformation execution. Customer acquisition and cybersecurity are top priorities, while global conflict / instability and regulatory shifts remain persistent concerns. At the same time, AI has moved from experimentation to operational necessity, reshaping forecasting, reporting, and treasury management across finance functions.

Australian CFOs report improving access to capital and renewed deal activity, yet structural execution challenges remain, particularly around business model transformation and AI capability development. With AI widely recognised as a critical driver of enterprise value, it is also viewed as the area requiring the greatest investment to ensure it effectively supports strategic objectives while also realising cost and other associated benefits.



Australia Observations

Australian CFOs Are Balancing Growth Ambitions with Execution Discipline

Australian CFOs are entering 2026 with renewed growth ambitions, particularly in customer acquisition and retention (54%) and geographic expansion (36%). However, these priorities are being pursued in an environment where capital market uncertainty and funding constraints are unlocked through cost effectiveness and profitability, reinforcing the need for disciplined execution.

Whilst many CFOs are seeking to expand their enterprise-wide strategic influence (40%), organisational capability gaps remain. Despite the rapidly developing technology environment, FP&A and performance insight generation rank among the lowest areas of organisational strength, reflecting legacy operating models and continued fragmentation between finance, operations and commercial teams. As a result, translating growth strategy into coordinated execution remains an ongoing challenge.

Building Resilience in Response to Market and Cost Volatility

Capital markets uncertainty (44%) and input cost volatility (40%) rank as the most significant concerns for Australian CFOs.

In response, Australian CFOs are focused on customer acquisition & retention and on strengthening cybersecurity.

Digital transformation (60%) and AI enablement and automation strategy (56%) are among the areas that finance most often lead or significantly contribute to, with CFOs at the forefront of ensuring enterprises have the tools and capabilities to manage through critical scenarios.

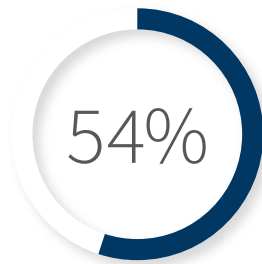
AI Adoption Is Widespread, but Value Realisation Is Still Evolving

AI is operational across Australian finance functions, spanning anomaly detection, transaction processing, forecasting, and treasury management. Whilst software developers are increasingly embedding AI tools into existing systems, finance's competitive advantage now lies in the speed of uptake and depth of integration, rather than simple adoption.

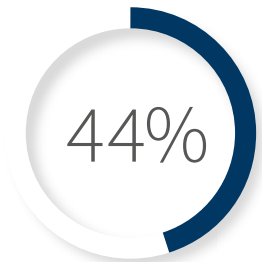
AI is also identified as the area requiring the greatest improvement to support strategic goals. Implementation challenges include infrastructure limitations, data quality issues, and skills shortages. With AI recognised as a leading driver of enterprise value, organisations continue to build the capabilities needed to realise its full potential.

Australian finance leaders are therefore focused on embedding AI more deeply into planning, reporting, and decision cycles, moving from functional deployment to enterprise-wide value creation.

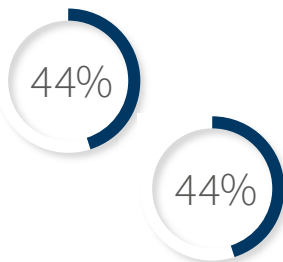
Top Three Strategic Priorities



Customer Acquisition
and Retention



Cybersecurity

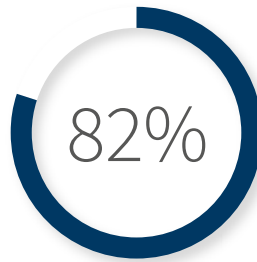


Recruitment and
Developing Future
Finance Leaders

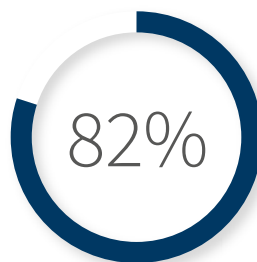
Top Three Challenges



Global
Conflict/Instability



Global Regulatory
Changes



Inflationary
Pressure

Top Three AI Capabilities Prioritised*



Machine Learning
Forecasting



Intelligent Document
Processing



Predictive Cash
Flow Forecasting

Recommendations for CFO's within Australia

— **Embed AI across financial and strategic decision-making processes**

Integrate AI across forecasting, planning, performance management and capital allocation, moving beyond functional deployment. Strengthen data governance and build workforce capability to convert AI adoption into sustained enterprise value.

— **Protect margin through cost and working capital precision**

Deploy cost-to-serve analytics, inflation pass-through strategies and predictive cash forecasting to defend profitability. Treat liquidity and cost structure optimisation as strategic levers rather than defensive safeguards.

— **Operationalise geopolitical and regulatory scenario discipline**

Build dynamic planning models that integrate global conflict exposure, regulatory change and inflationary assumptions into core financial forecasts. Move from reactive compliance toward proactive risk-adjusted decision-making.

— **Build resilience into the operating model**

Integrate cyber, compliance, supply chain and risk indicators into finance dashboards to strengthen oversight and decision readiness. Embed advanced FP&A practices and scenario planning to link operational and financial insights, ensuring transformation initiatives are both resilient and aligned with growth ambitions.

* (Rated "Currently Operational" + "In Development" + "High-Priority Planned" for 2026)

Top of Mind for CFOs Across Australia

AI-Powered Finance

AI has become the invisible infrastructure of modern finance. In Australia, 44% of CFOs cite AI leverage as a key driver of enterprise value, with 96% reporting AI capabilities as operational, in development, or categorised as a high priority. The focus is still primarily on efficiency, with automated AI reporting (96%), cost structure optimisation (96%), and anomaly detection & exception alerts (94%) listed as core use cases across the AI roadmap, indicative of a developmental gap in AI integration compared to other regions.

Finance in an Era of Geopolitical and Regulatory Volatility

Systemic risk is now a constant. Australia CFO concern has surged year over year, with capital markets uncertainty (44%), input cost volatility (40%) global conflict / instability and supply chain disruption (38%) ranking highest. Regulatory pressure remains considerable: 36% cite domestic regulations and 24% cite global frameworks as major challenges, further compounded by escalating ESG compliance requirements (26%). In response, CFOs are redefining their remit: 48% now lead enterprise risk and resilience programs, while 44% lead ESG initiatives – transforming governance into a strategic differentiator.

The Strategic CFO as Enterprise Transformer

In line with their global peers, Australian CFOs have become architects of enterprise transformation. All of the Australian respondents lead or co-lead company-wide change, 56% steer AI enablement, and 60% oversee digital transformation. By embedding governance, analytics and talent capabilities into performance management systems, CFOs are unifying strategy and execution, cementing finance as the organisational command centre for transformation.

Working Capital is the Fastest Path to Cash

Liquidity has emerged as the most controllable growth lever. 98% of Australian CFOs have prioritised predictive cash forecasting, 96% are scaling working-capital optimisation, and 94% are deploying AI within treasury functions. As capital markets remain volatile, CFOs are driving self-funded growth through real-time forecasting and anomaly detection, turning cash velocity from a constraint into a competitive weapon.

Leveraging an Increase in Deals to Drive Value

Deal flow is accelerating, with greater emphasis on discipline and selectivity. Approximately 50% of Australian respondent organisations are actively pursuing acquisitions, while 50% are considering strategic divestitures and 48% are in active integration phase. Capital access is strengthening with more than 36% of Australian CFOs reporting improvements across internal funding, private equity, and public markets. Despite this momentum, 44% of Australian CFOs cite capital markets uncertainty as a key risk – shifting focus from deal volume to integration precision. Reflecting this shift, finance's influence is expanding, with 24% of CFOs leading M&A initiatives and 20% driving capital allocation strategy.

Strategic Outsourcing to Unlock Capacity

Outsourcing has evolved from a cost lever into a strategic engine for capacity and capability. Nearly eight in ten Australian CFOs report that core finance activities - such as FP&A, reporting, tax, and treasury - are either currently outsourced, in development, or planned as high-priority initiatives for 2026. With 78–84% of Australian CFOs citing complex processes, talent shortages, and unclear AI applications as major efficiency barriers, strategic outsourcing has become the fastest route to operational scalability.

Looking Forward

At the outset of 2026, CFOs stand at the centre of enterprise transformation, shaping strategy, unlocking performance, and steering their organisations through a landscape defined by accelerating change.

This year's Global CFO Survey results point to improved growth expectations, driven by increased investment in geographic expansion and customer acquisition and retention. These ambitions, however, are being pursued against a backdrop of a growing pressure to deliver efficiency, alongside capital market uncertainty and volatility. This reinforces the pressing need to institutionalise capabilities that enable faster insight, execution, and value delivery. This includes both embedding and utilising AI-enabled decision-making across planning, reporting, and performance workflows.

At the same time, Australian CFOs are focused on improving resilience, optimising operations and costs to navigate persistent uncertainty, while responding to concerns related to regulatory changes and access to capital.

Looking ahead, success will be most visible where the CFO accelerates change across the organisation, anticipatory of risk and relentlessly focused on costs and value creation. The Strategic CFO is now the most essential catalyst for enterprise momentum, guiding organisations with clarity, conviction, and data-driven foresight.

Discover the Global CFO Survey here:



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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.

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