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AN FTI CONSULTING REPORT

# 2026 Global CFO Survey

UK Insights and Strategies

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## Introduction

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

Globally we are seeing CFO's concern surging year over year when it comes to global conflict (84%), cybersecurity (82%) and inflation (83%) and this concept of geopolitical and regulatory volatility is showcasing itself in unique ways across different regions. CFOs within Europe, the Middle East and Africa ("EMEA") in particular report navigating persistent volatility by intensifying their focus on risk management, capital resilience and cost control. Economic and regulatory risks dominate the region, while finance capacity remains strained — 55% of CFOs within EMEA say budgeting and forecasting consume most of their time, while 20% want to focus more on digital or artificial intelligence ("AI")-driven initiatives. Improvement efforts are concentrated in AI for growth and competitive advantage (34%), AI for operational efficiencies (30%) and upskilling finance talent (25%).



# EMEA Observations

## EMEA CFOs Are Taking a Disciplined Approach to a Renewed Focus on Revenue

Although less optimistic than the global average, where 85% of CFOs reported they expected revenue growth of 10% or greater over the next 12 months, EMEA CFOs are seeing improved growth expectations, with a renewed focus on geographical expansion (50%) and customer acquisition and retention (49%).

But the road ahead is not fully clear, as capital markets uncertainty and constraints are still ahead, meaning these growth efforts require a disciplined approach. Whilst many CFOs are keen to expand their enterprise-wide strategic influence (43%), business partnership and strategic influence remains one of the lowest ranking areas of strength for their organisation given legacy operating models and siloed sales, operations and finance functions.

## CFOs Are Looking To Optimise Business to Navigate Uncertainty and Manage Risks

While internationally, top concerns for finance leaders include global and regional conflict (84%), cybersecurity (82%) and inflation (93%), across EMEA global regulatory changes (83%), capital markets uncertainty (83%) and interest rate volatility (82%) rank as the most significant concerns for CFOs.

In response, EMEA CFOs are focused on operational and cost optimisation as well as strengthening cybersecurity. With cost optimisation and enterprise transformation (55%) and risk resilience and planning (44%) being among the areas finance most often lead or significantly contribute to, EMEA CFOs are focused on ensuring they have the tools and capabilities to manage through critical scenarios.

## AI Adoption Is Top of Mind

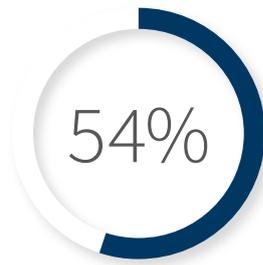
More so than in other regions, EMEA CFOs cite leveraging AI as a top value creation driver for their organisations (47% vs 43% globally). We're seeing these EMEA CFOs often (43%) driving or significantly contributing to the effort as they seek to optimise manual processes around order-to-cash and procure-to-pay.

The focus is still primarily on efficiency, with forecasting (90%) and reporting automation (88%) listed as the key priorities, likely driven by a lower AI maturity compared to other regions.

Germany however is a notable outlier, where less than one third of CFOs cite AI adoption as their strategic priority (compared with the EMEA average of 49%) and instead focus on enhancing reporting, analytics and insights.



## Top Three Strategic Priorities



Cybersecurity

Expansion into  
new marketsCustomer acquisition  
and retention

## Top Three Challenges

Global regulatory  
changesCapital markets  
uncertaintyInterest-rate  
volatility

## Top Three AI Capabilities Prioritised

Predictive cash  
forecastingMachine learning  
forecastingAutomated AI  
reporting

## Recommendations for CFO's Within EMEA

— **Operationalise scenario discipline**

Build dynamic models that link financial planning with regulatory (including tariff and supply chain risk), rate and market volatility assumptions to enable real-time decision agility.

— **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 the finance function's ability to interpret and act on analytics by embedding training and accountability at every level of the organisation.

— **Unify the data spine**

Integrate environmental, social and governance ("ESG") and financial reporting into a single governance framework to reduce manual reconciliation and elevate disclosure confidence.

# Top of Mind for CFOs Across the UK

## The Strategic CFO as Enterprise Transformer

In line with their global peers, UK CFOs have become architects of enterprise transformation. Fifty six percent (56%) of UK CFOs lead or co-lead company-wide change, 49% steer AI enablement and 56% 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.

## AI-Powered Finance

AI has become the invisible infrastructure of modern finance. In the UK, 61% of CFOs cite AI leverage as a key driver of enterprise value, with 87% reporting AI capabilities as operational, in development, or categorised as a high priority. In the UK, and the wider EMEA region, the focus is still primarily on efficiency, with automated AI reporting (75%), anomaly detection and exception alerts (74%) and cost structure optimisation (73%) listed as core use cases across the AI roadmap indicative of a developmental gap in AI integration compared to other regions. This aligns with global sentiment, where 69% of CFOs report having AI capabilities as operational, in development or planned as a high priority.

## Finance in an Era of Geopolitical and Regulatory Volatility

Systemic risk is now a constant. UK CFO concern has surged year over year, with inflation (93%), interest rate volatility (89%) and cybersecurity (86%) ranking highest as areas which pose a significant risk to performance.

UK CFO's ranked exposure to inflation significantly higher than their counterparts in other regions (global results showed the risk from inflation 10 percentage points lower at 83%) perhaps unsurprising given the regions increased exposure to import costs, energy price rises and recent wage pressures.

Regulatory pressure is equally intense: 81% cite domestic regulations and 86% cite global frameworks as major challenges, further compounded by escalating ESG compliance requirements (86%), significantly higher (+11 percentage points) than global results which put ESG compliance burdens down at 75%. Mounting regulatory pressures for UK CFOs (comparable to a more fragmented, voluntary approach taken by other countries such as the US), further cement their role leading accelerated change. In response, CFOs are redefining their remit: 50% now lead enterprise risk and resilience programs, while 31% oversee ESG initiatives — transforming governance into a strategic differentiator.

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## Leveraging an Increase in Deals to Drive Value

Deal flow is accelerating, with greater emphasis on discipline and selectivity. Approximately 56% of organisations are actively pursuing acquisitions, while 38% are considering strategic divestitures and 37% are in the active integration phase. Capital access is strengthening with more than 70% of UK CFOs reporting improvements across internal funding, private equity and public markets. Despite this momentum, 84% of UK 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 28% of CFOs leading M&A initiatives and 39% driving capital allocation strategy.

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## Working Capital Is the Fastest Path to Cash

Liquidity has emerged as the most controllable growth lever. Ninety percent (90%) of UK CFOs have prioritised predictive cash forecasting, 87% are scaling working-capital optimisation and 82% 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.

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## Strategic Outsourcing to Unlock Capacity

Outsourcing has evolved from a cost lever into a strategic engine for capacity and capability. Six in ten UK 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 83%–86% of UK 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

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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.

CFOs within EMEA are focused on improving resilience and optimising operations and costs to navigate persistent uncertainty, while responding to concerns related to regulatory changes and access to capital.

Looking ahead, the organisations that succeed will be those where finance serves as a force multiplier — integrated across the organisation, anticipatory of risk and relentlessly focused on 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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