

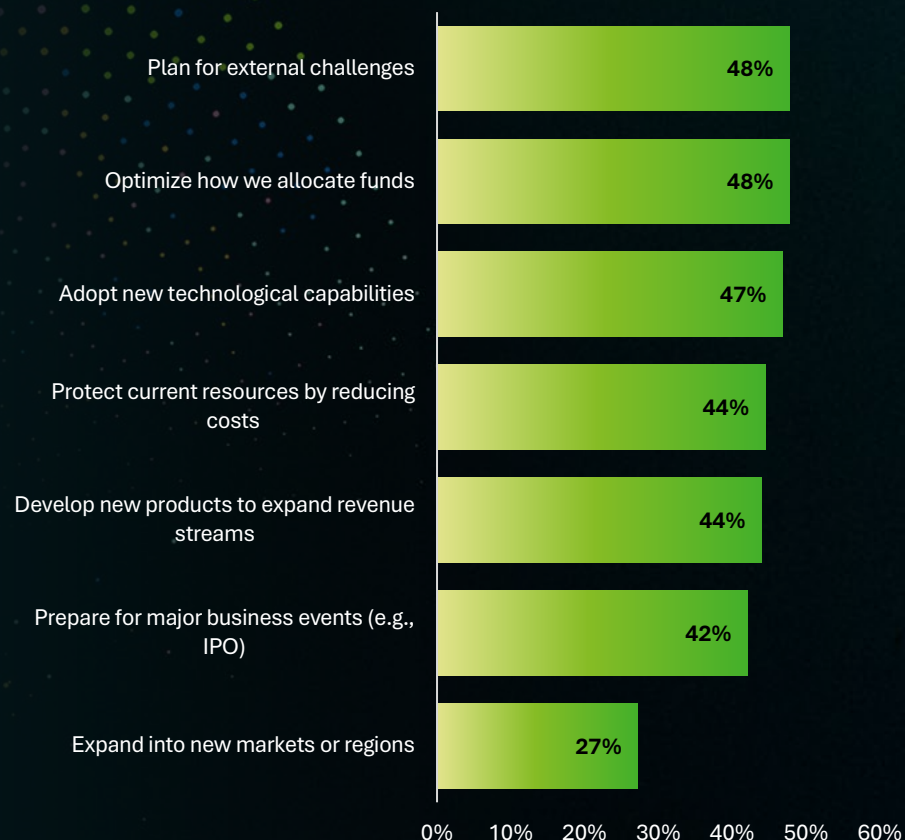


Finance Trends 2026: Energy, Resources & Industrials Perspective

Deloitte polled 423 CFOs and senior finance professionals from companies within the Energy, Resources & Industrials (ER&I) industry with annual revenues of US\$1 billion or more.

Many ER&I leaders are focusing on several priorities, from planning for external challenges to optimizing fund allocation

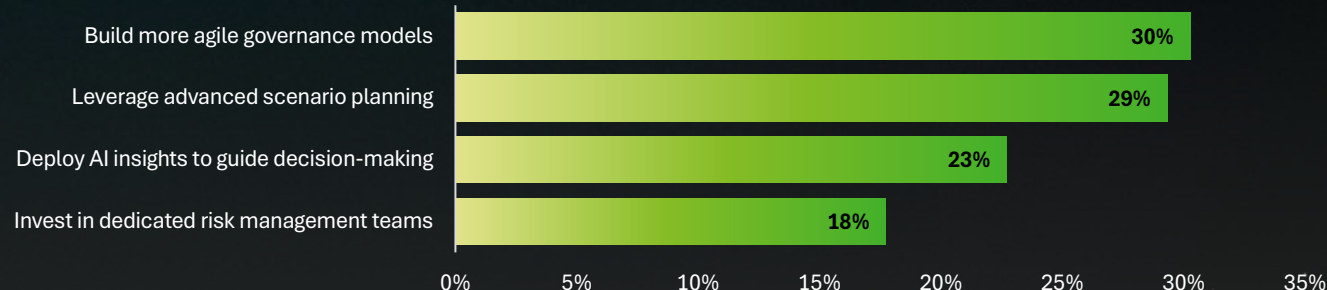
TOP 3 ER&I RESPONDENT PRIORITIES THROUGH FY 2026



TREND 1

The speed priority—Advanced scenario planning and agile governance for navigating uncertainty

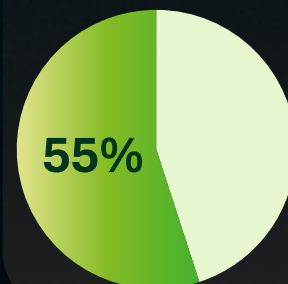
Most surveyed ER&I leaders cite better anticipation of needs and more agile governance models as most important for managing uncertainty more effectively.



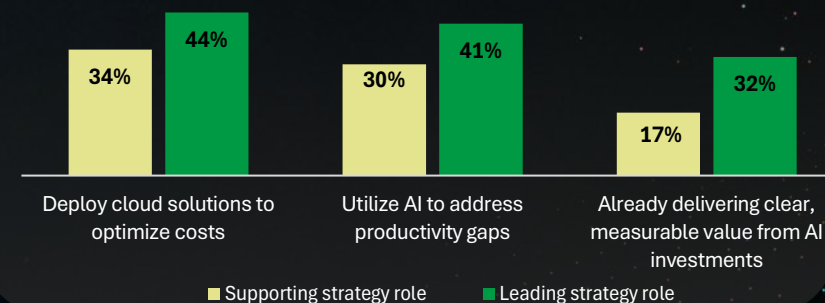
TREND 2

Finance leaders are stepping up as strategy leaders—especially when they embrace advanced AI and cloud

Many ER&I leaders use cloud and AI to scale their influence.



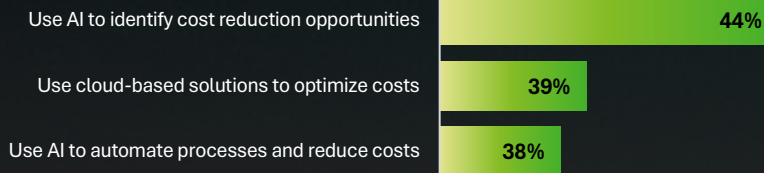
Of surveyed ER&I leaders play a leading role influencing enterprise strategy



TREND 3 Focus. Precision. Discipline—How finance-led cost management helps drive measurable value
Many surveyed ER&I leaders focus on AI and cloud to optimize costs.



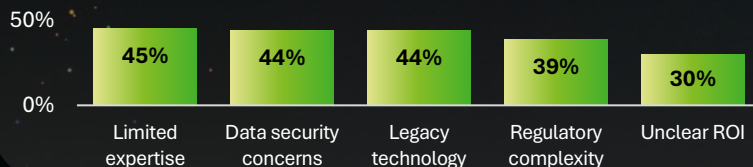
TOP 3 COST MANAGEMENT TACTICS REPORTED BY SURVEYED ER&I LEADERS



TREND 4 The journey to agentic insights—Many finance teams embrace AI, but ROI and agentic implementations often lag
Limited AI expertise and data security concerns hinder AI adoption for many ER&I respondents.

While **57%** of respondents fully deployed an AI solution in finance, only **11%** have also demonstrated measurable value and integrated at least one agentic solution

TOP AI CHALLENGES FOR ER&I RESPONDENTS

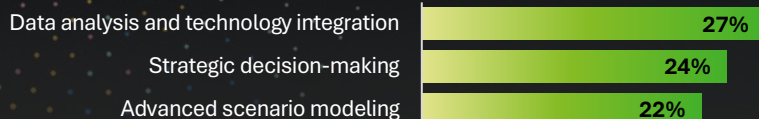


Top three opportunities cited for agentic AI:

1. Financial planning and analysis (46%)
2. Working capital optimization (39%)
3. Value-added tax agent (38%)

TREND 5 Infusing tech talent in finance—Where data scientists and accountants meet
Technical and human skills are of priority for many surveyed ER&I executives.

TOP 3 SKILLS PRIORITIZED THROUGH 2026 FOR ER&I RESPONDENTS



61%

Of ER&I respondents choose at least one technical skill as a top development priority through 2026

Collectively, these trends illustrate the integral—and increasingly more prominent—role finance leaders are often playing in helping their organizations optimize costs, catalyze innovation, and orchestrate a strategic agenda that fuels enterprise-wide growth and value.

Finance Trends 2026

Let's get started



JAY COCHRAN
ER&I Audit & Assurance Leader
jcochran@deloitte.com



MARK KOEPPEN
ER&I Finance Transformation Leader
mkoeppe@deloitte.com



ANN SCHEUERMAN
ER&I Tax Leader
ascheuerman@deloitte.com



ANDREW SWART
Global ER&I Industry Leader
aswart@deloitte.ca

Scan the QR code or [click here](#) to read the report.

