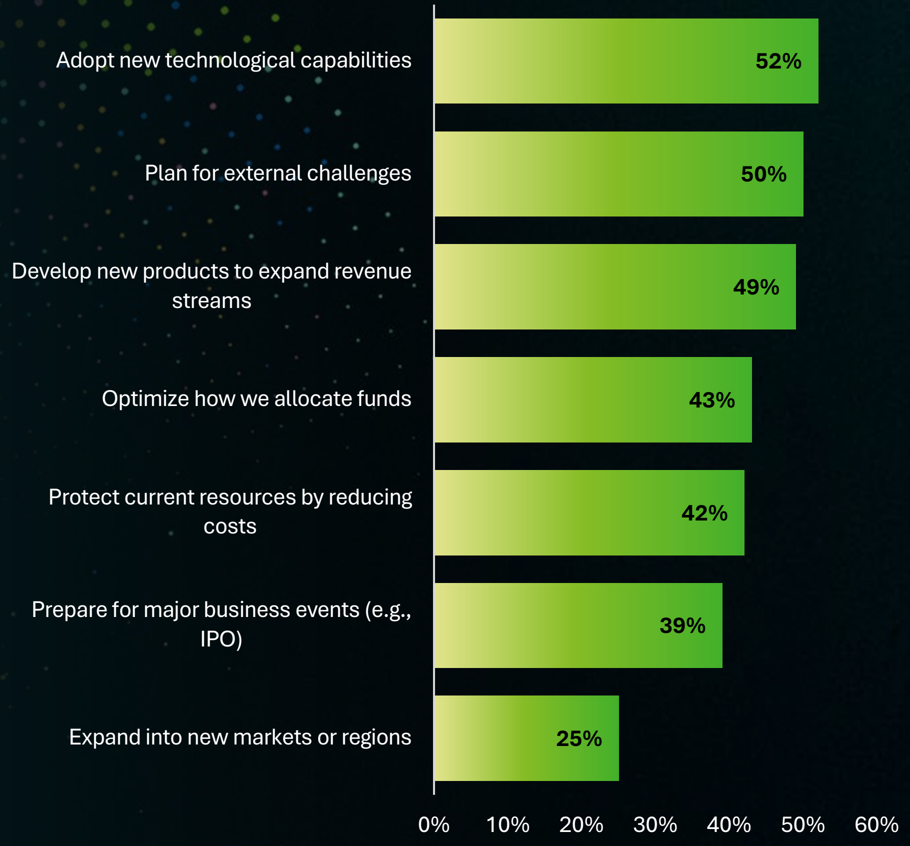
Finance Trends 2026: Life Sciences & Health Care Perspective

Deloitte.

Deloitte polled 100 CFOs and senior finance professionals from companies within the Life Sciences and Health Care (LSHC) industry with annual revenues of US$1 billion or more.

Many LSHC leaders are focusing on several priorities, from adopting new technologies to planning for external challenges

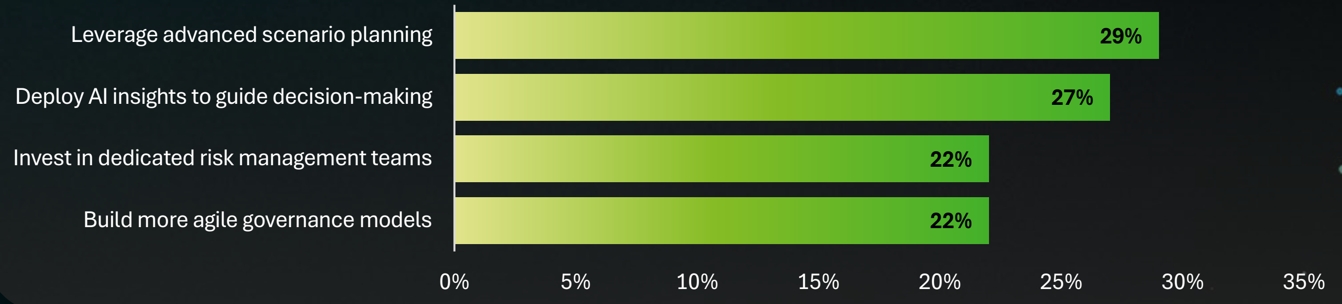
TOP 3 LSHC RESPONDENT PRIORITIES THROUGH FY 2026



TREND 1

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

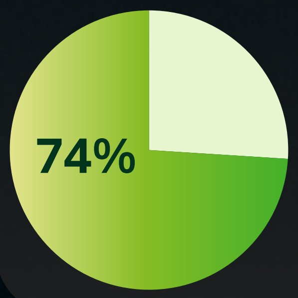
Surveyed LSHC leaders cite better anticipation of needs and more agile responses as most important for managing uncertainty more effectively.



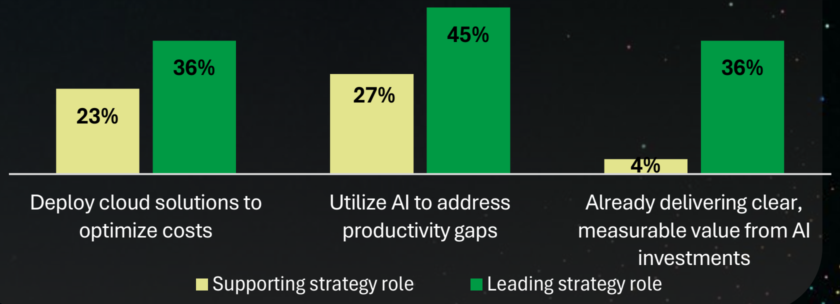
TREND 2

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

Many LSHC leaders use cloud and AI to scale their influence.



Of surveyed LSHC leaders **play a leading role** influencing **enterprise strategy**



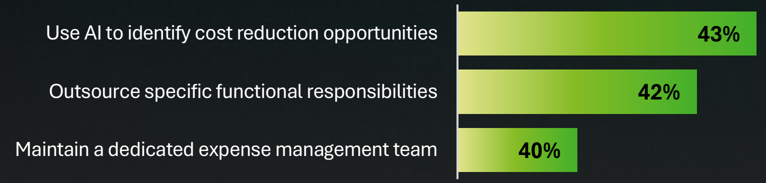
TREND 3

Focus. Precision. Discipline—How finance-led cost management helps drive measurable value

Many surveyed LSHC leaders focus on AI and outsourcing to optimize costs.

85% **of surveyed cost and expense management owners deploy at least one of the following three tactics:**

TOP 3 COST MANAGEMENT TACTICS REPORTED BY SURVEYED LSHC LEADERS



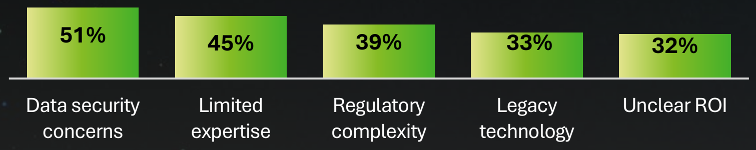
TREND 4

The journey to agentic insights—Many finance teams embrace AI, but ROI and agentic implementations often lag

Data security concerns and limited expertise hinder AI adoption for many respondents in the LSHC industry.

While 67% of respondents fully deployed an AI solution in finance, only **17%** have also **demonstrated measurable value** and **integrated at least one agentic solution**

TOP AI CHALLENGES FOR LSHC RESPONDENTS



Top three opportunities cited for agentic AI:

1. **Financial planning and analysis (49%)**
2. **Sales and profitability management (48%)**
3. **Working capital optimization (38%)**

TREND 5

Infusing tech talent in finance—Where data scientists and accountants meet

Technical, business, and human skills are of priority for many surveyed LSHC executives.

TOP 3 SKILLS PRIORITIZED THROUGH 2026 FOR LSHC RESPONDENTS

62%

Of LSHC 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

ABHINAV ASTAVANS
Health Care Finance Transformation Leader
aastavans@deloitte.com

GIGI GOPALAN
Life Sciences Finance Transformation Leader
ggopalan@deloitte.com

VICKY LEVY
Global LSHC Industry Leader
vlevy@deloitte.com

KEVIN WIJAYAWICKRAMA
LSHC Audit & Assurance Leader
kevinw@deloitte.com

MAGGIE ZELLERS
LSHC Tax Leader
mzellers@deloitte.com

Scan the QR code or click here to read the report.