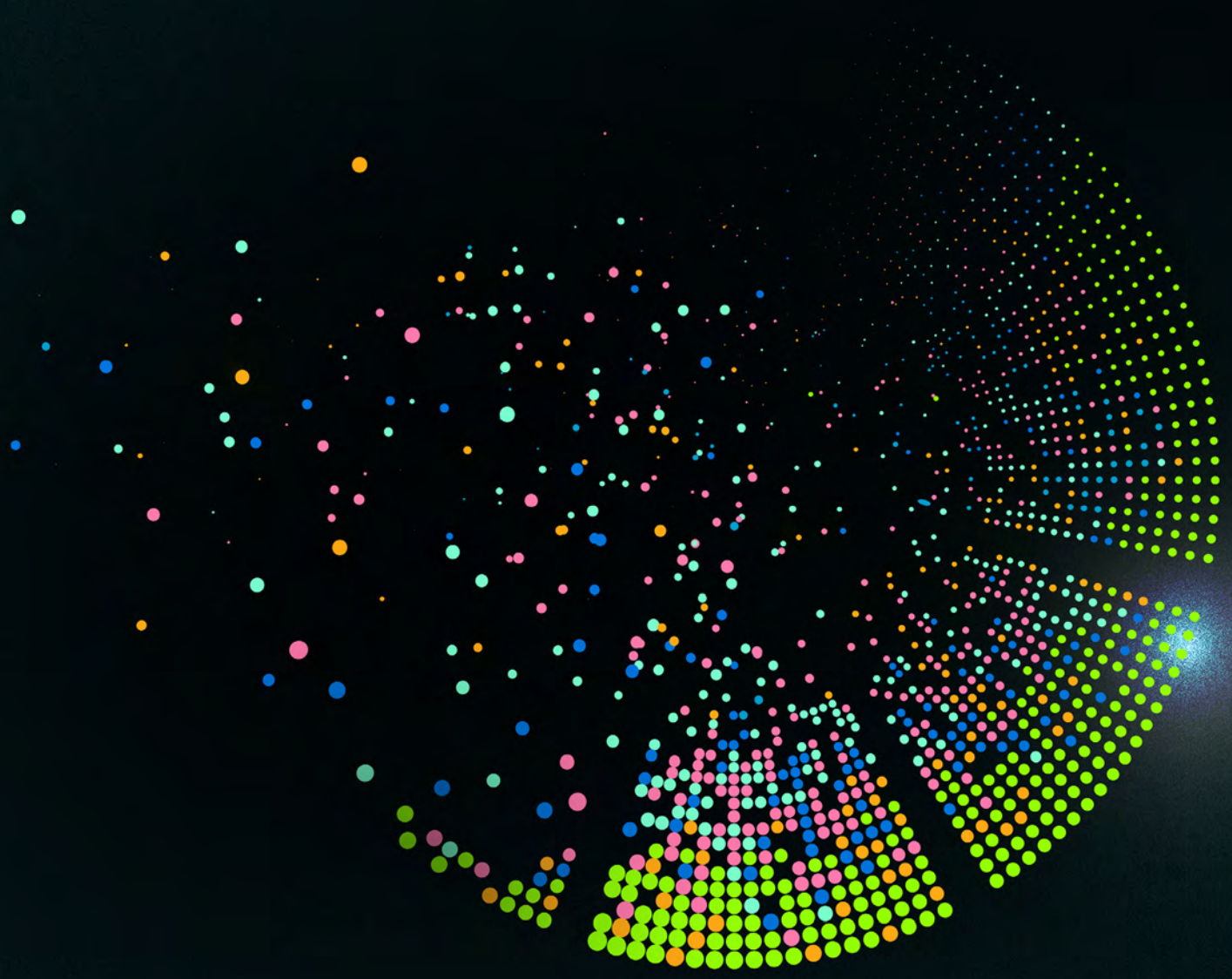


# Finance Trends 2026: Navigating the expanded scope of finance

*A Deloitte survey shows finance leaders influencing enterprise strategy, cost optimization, and digital transformation—and building tech-fueled teams to power their organizations*

CFO Program







C

methodology



F



Figure 1

### Many finance leaders may be focusing on several top priorities, from planning for external challenges to cost management, simultaneously

Top respondent priorities through FY 2026 (percentage of respondents)



Notes: n =1,326. Respondents were asked to rank their top three priorities to drive organizational success for fiscal years 2025 and 2026. Source: Deloitte Finance Trends survey, spring 2025.

Figure 2

## Respondents plan to build stronger anticipation and response capabilities within finance teams to bolster organizational resilience

Actions considered most important to managing uncertainty more effectively (percentage of respondents)



Note: n = 1,326.

Source: Deloitte Finance Trends survey, spring 2025.

More than half of survey respondents (57%) say they are now among the top leaders influencing strategy development across the organization.



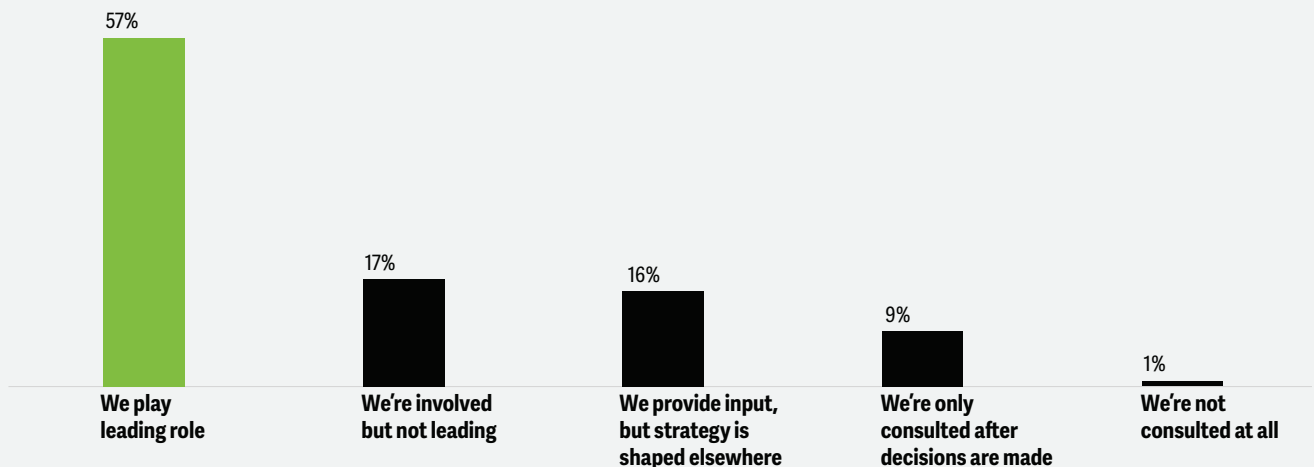
analysis of CFO job postings

Deloitte

Figure 3

### More than half of finance leaders surveyed play a leading role in influencing strategy across the organization

Respondents' reported level of influence on enterprise strategy (percentage of respondents)



Note: n = 1,326.

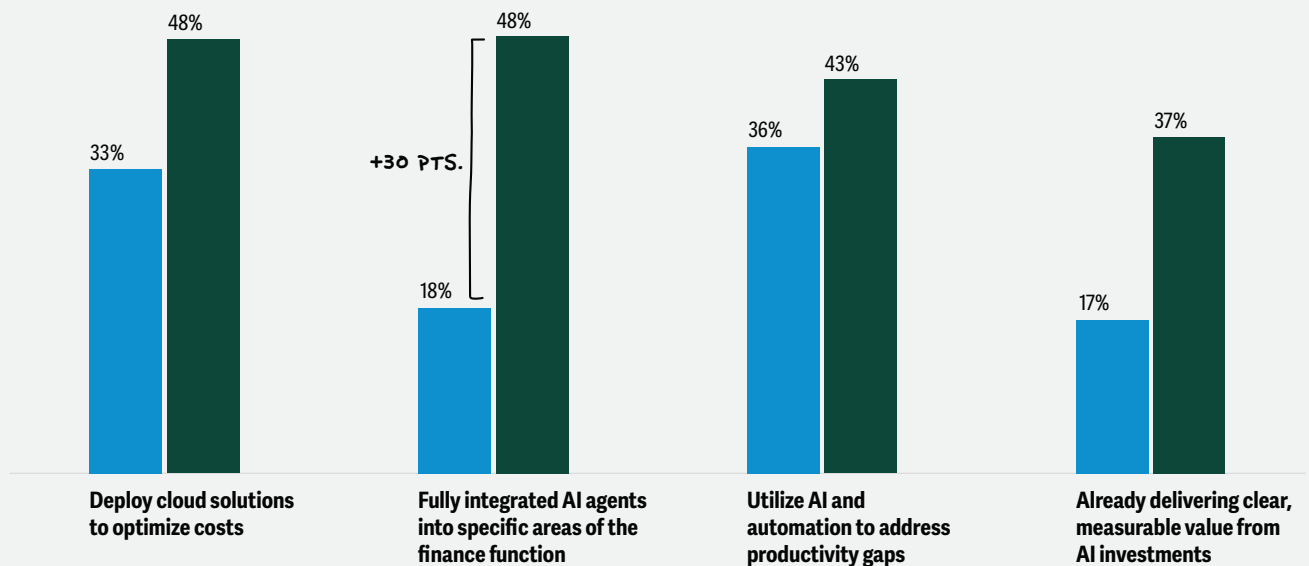
Source: Deloitte Finance Trends survey, spring 2025.

Figure 4

### Many strategic finance leaders scale their influence by championing the cloud, automation, and AI

● Supporting strategy role    ● Leading strategy role

Actions respondents say they have achieved (percentage of respondents)



Note: n = 1,326.

Source: Deloitte Finance Trends survey, spring 2025.



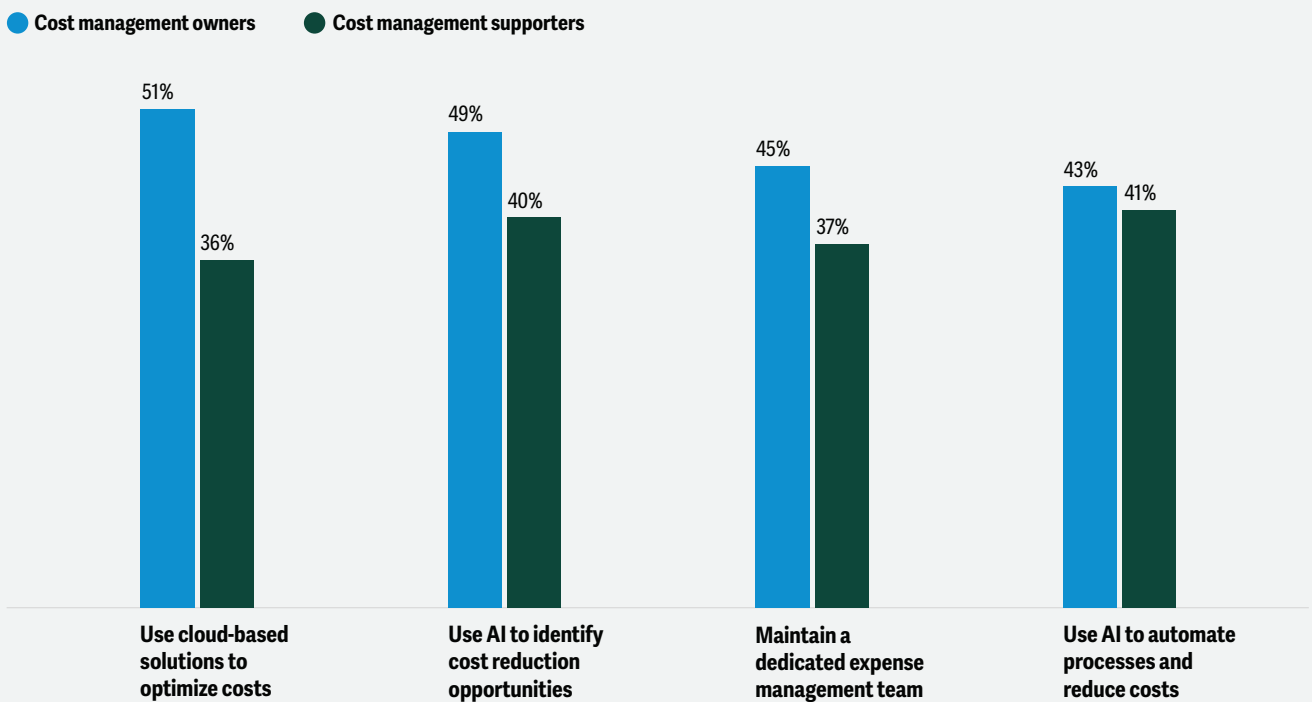
**W**

Deloitte's 2025 MarginPlus survey

Figure 5

### Respondents who own cost management prioritize cloud solutions, AI, and dedicated expense teams more than those in supporting roles

Cost management practices by ownership (percentage of respondents)



Note: n = 1,326 (477 respondents who serve as cost and expense management owners and 849 respondents who serve as cost and expense management supporters).

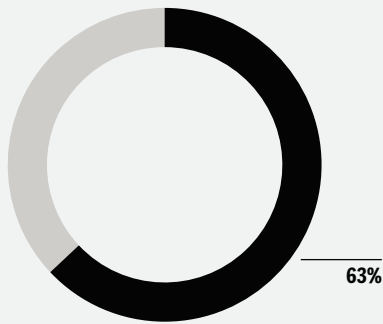
Source: Deloitte Finance Trends survey, spring 2025.



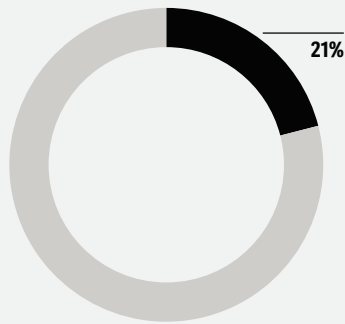
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Figure 6

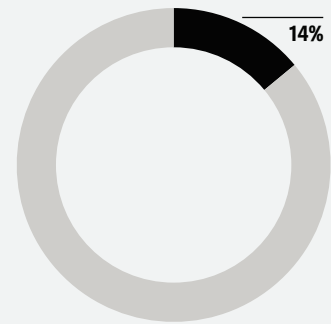
### Most respondents' teams use AI tools, but few have figured out their ROI or have integrated agents



63% of finance leaders have **fully deployed and actively use AI within their function**



21% of finance leaders have **fully deployed** and already see those investments **delivering clear, measurable value**



14% of finance leaders have fully deployed AI, already delivered clear value, and **fully integrated AI agents** into specific parts of their function.

Note: n = 1,323.

Source: Deloitte Finance Trends survey, spring 2025.

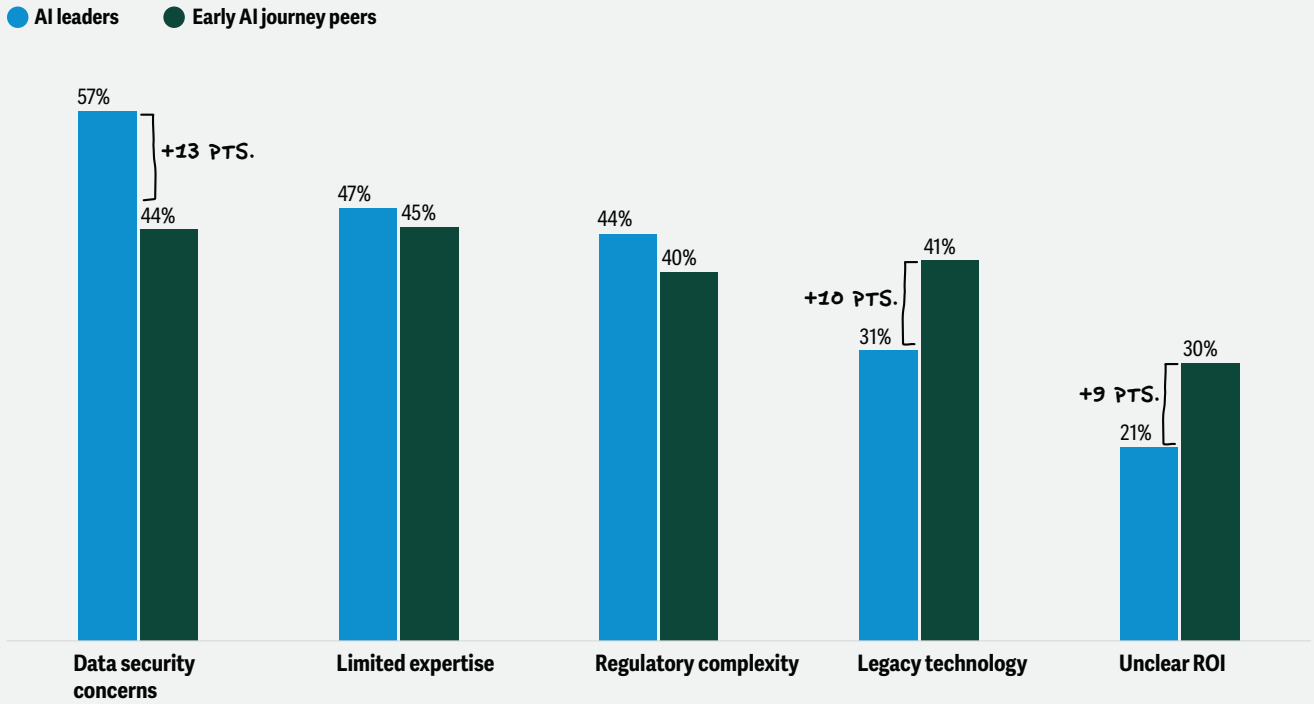
State of  
gen AI in the enterprise January 2025 report

Deloitte Global research

Figure 7

### Scaling AI in finance: Respondents further along their AI journeys face different challenges than peers in earlier stages

Top AI challenges (percentage of respondents)



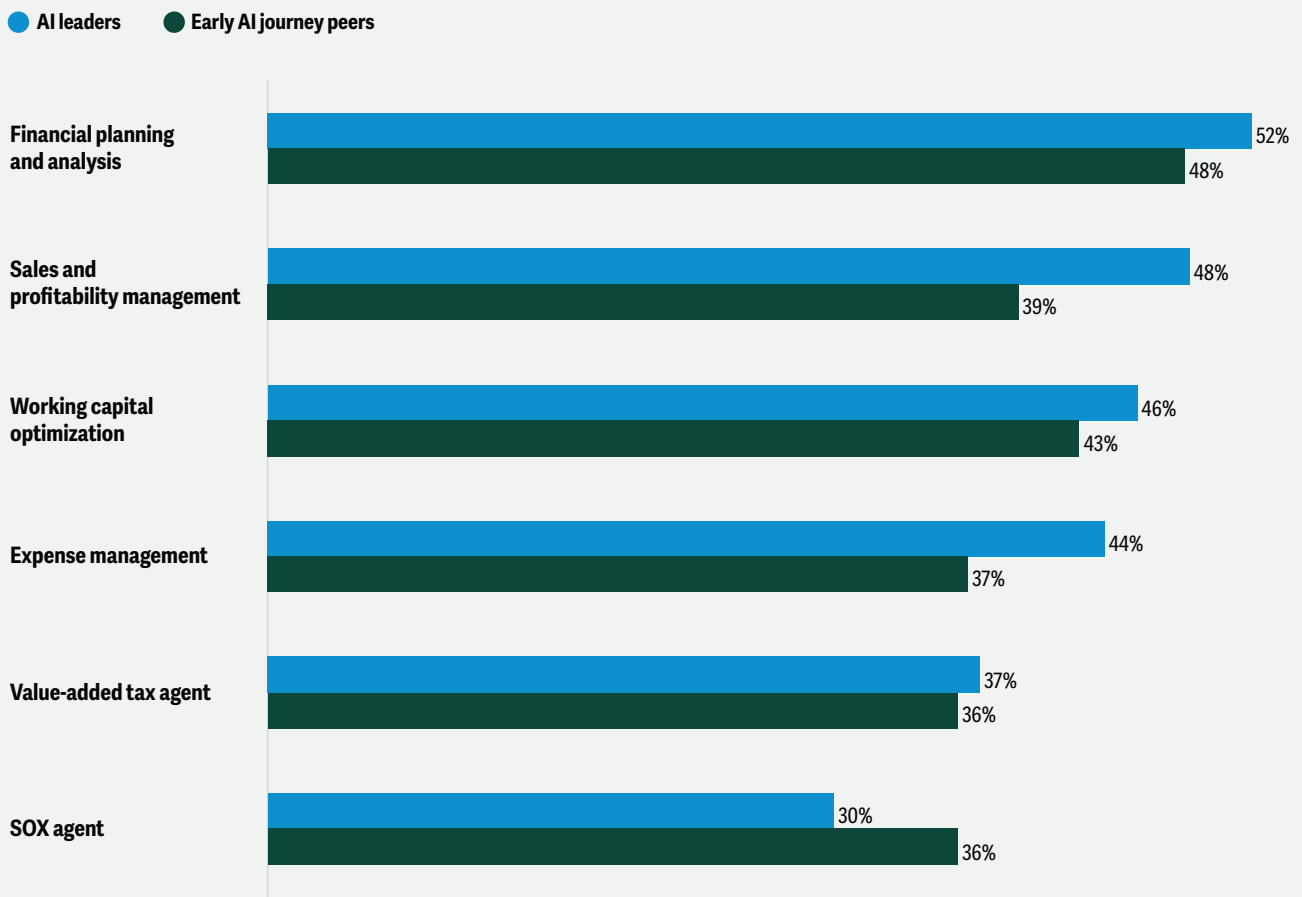
Notes: AI leaders (n = 182) are respondents who have fully deployed AI use cases, delivered measurable value, and integrated AI agents into the finance function. Early AI journey peers (n = 1,048) have not fully deployed AI use cases or delivered measurable value.

Source: Deloitte Finance Trends survey, spring 2025.

Figure 8

### Leveraging agentic AI: "AI leader" respondents are more optimistic about using agents across the finance function compared with "early AI journey peer" respondents

Areas within finance where AI agents could have the most positive impact (percentage of respondents)



Notes: AI leaders (n = 182) are respondents who have fully deployed AI use cases, delivered measurable value, and integrated AI agents into the finance function. Early AI journey peers (n = 1,048) have not fully deployed AI use cases or delivered measurable value.

Source: Deloitte Finance Trends survey, spring 2025.

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Almost two-thirds of respondents (64%) say they plan to infuse more technical skills and capabilities within their function over fiscal years 2025 and 2026.



**B**

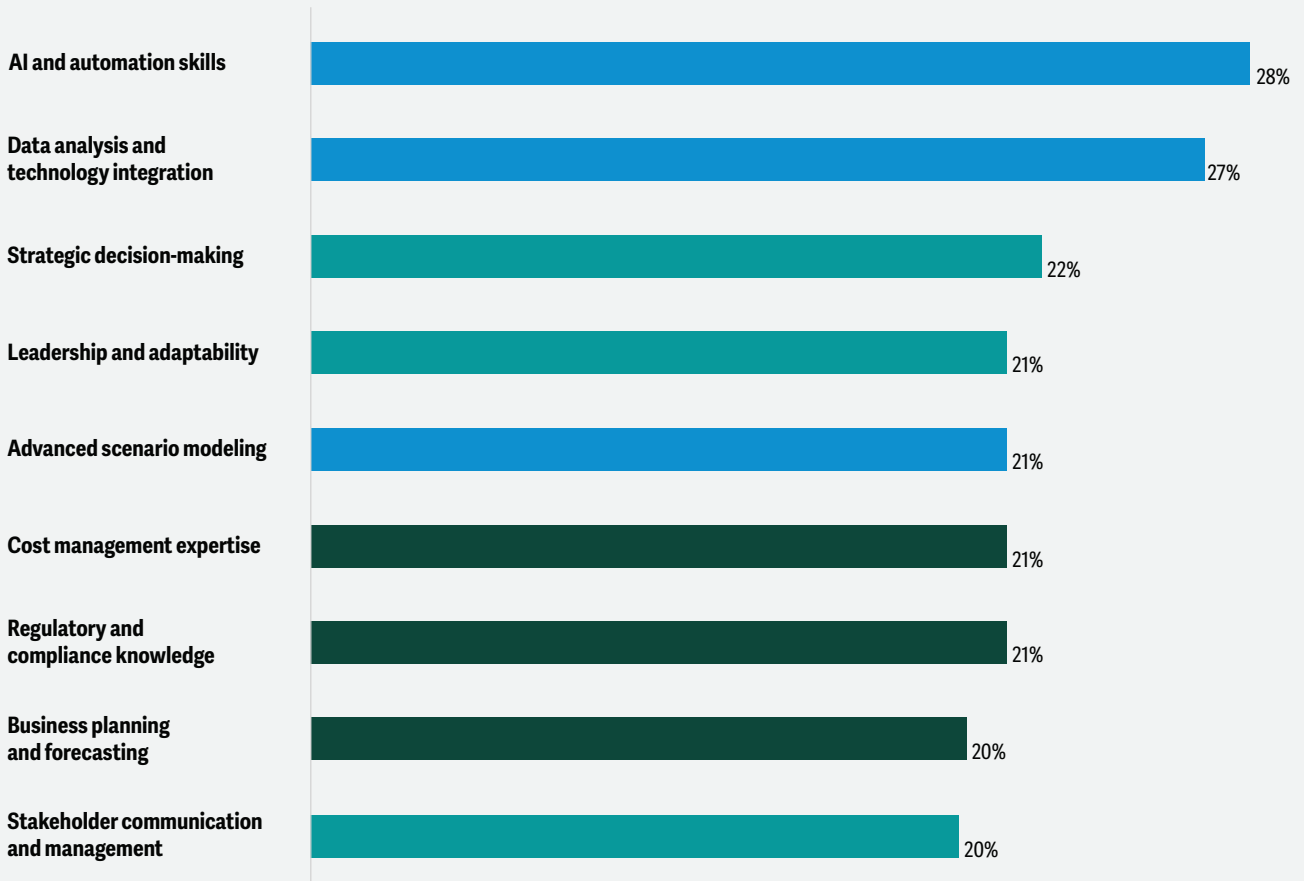
Deloitte's Q1 2025 CFO Signals™ survey

Figure 9

### Most-wanted finance team skills: 64% of respondents chose at least one technical skill as a top development priority through 2026

Top skills development priorities, FY 2025 and 2026 (percentage of respondents)

● Technical skills ● Human skills ● Business skills



Notes: n = 1,326. Respondents were asked to choose their top two priorities.

Source: Deloitte Finance Trends survey, spring 2025.

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“We’re seeing a convergence of the accounting profession with the engineering profession to solve some of the organizations biggest challenges.”

– Bridgette Link, senior vice president, Finance Solutions and Technology, Johnson & Johnson

Signals’ respondents

among CFO



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# Endnotes

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## **About the authors**

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## **Acknowledgments**

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# Continue the conversation

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