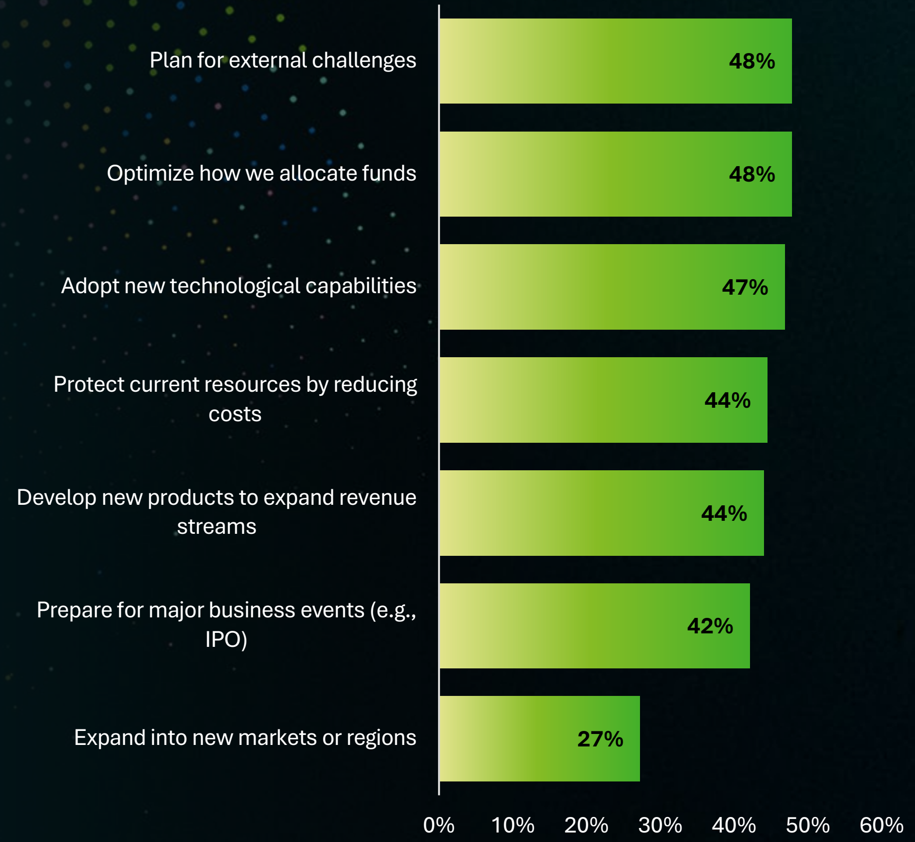
Finance Trends 2026: Energy, Resources & Industrials Perspective

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

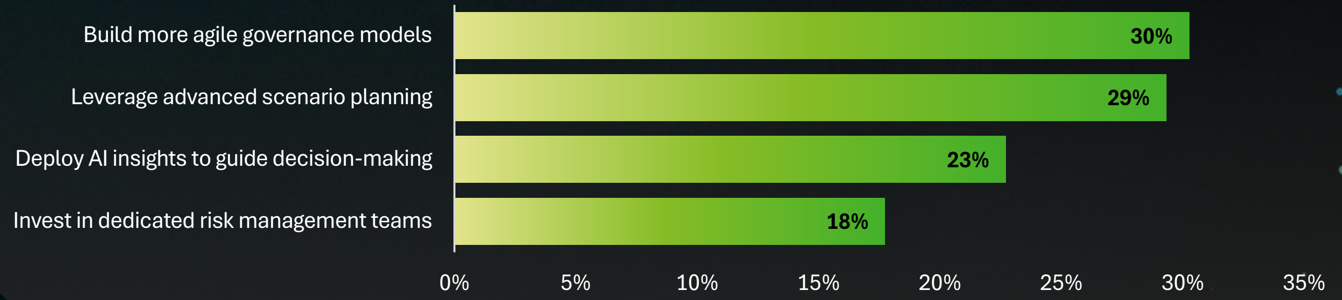
TOP 3 ER&I RESPONDENT PRIORITIES THROUGH FY 2026



TREND 1

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

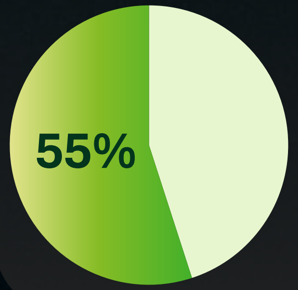
Most surveyed ER&I leaders cite better anticipation of needs and more agile governance models as most important for managing uncertainty more effectively.



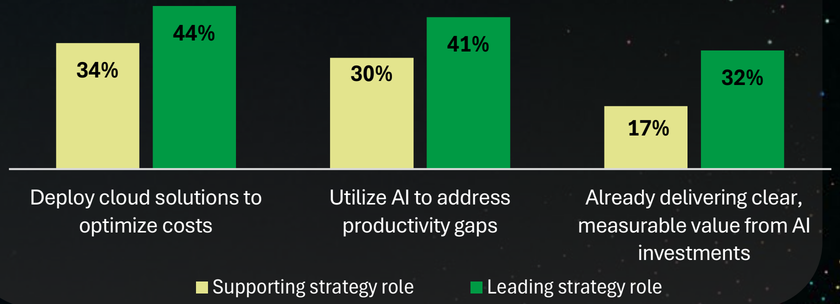
TREND 2

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**



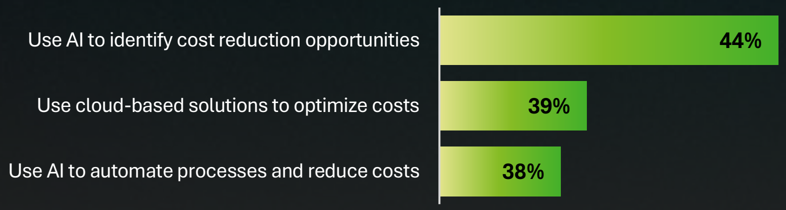
TREND 3

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.

80% of surveyed cost and expense management owners deploy at least one of the following three tactics:

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



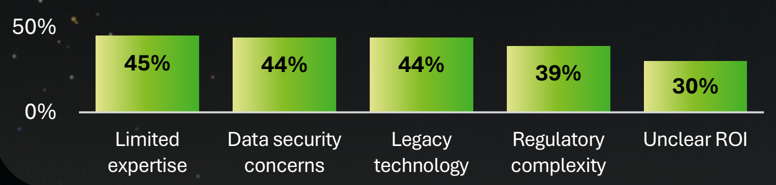
TREND 4

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:

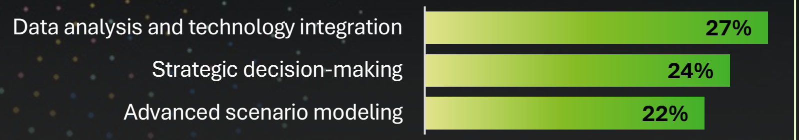
1. **Financial planning and analysis (46%)**
2. **Working capital optimization (39%)**
3. **Value-added tax agent (38%)**

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

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