

# THE EVOLVING ROLE OF CFOs — NAVIGATING WITH TECHNOLOGY AND FORESIGHT

Global Finance Trends Survey  
FEI Eastern Wisconsin — March 18, 2026

**rh** Robert Half®  
Talent Solutions

**protiviti**®  
Global Business Consulting

# Our Speakers



**Nick McKeehan**

Managing Director,  
Protiviti CFO Services

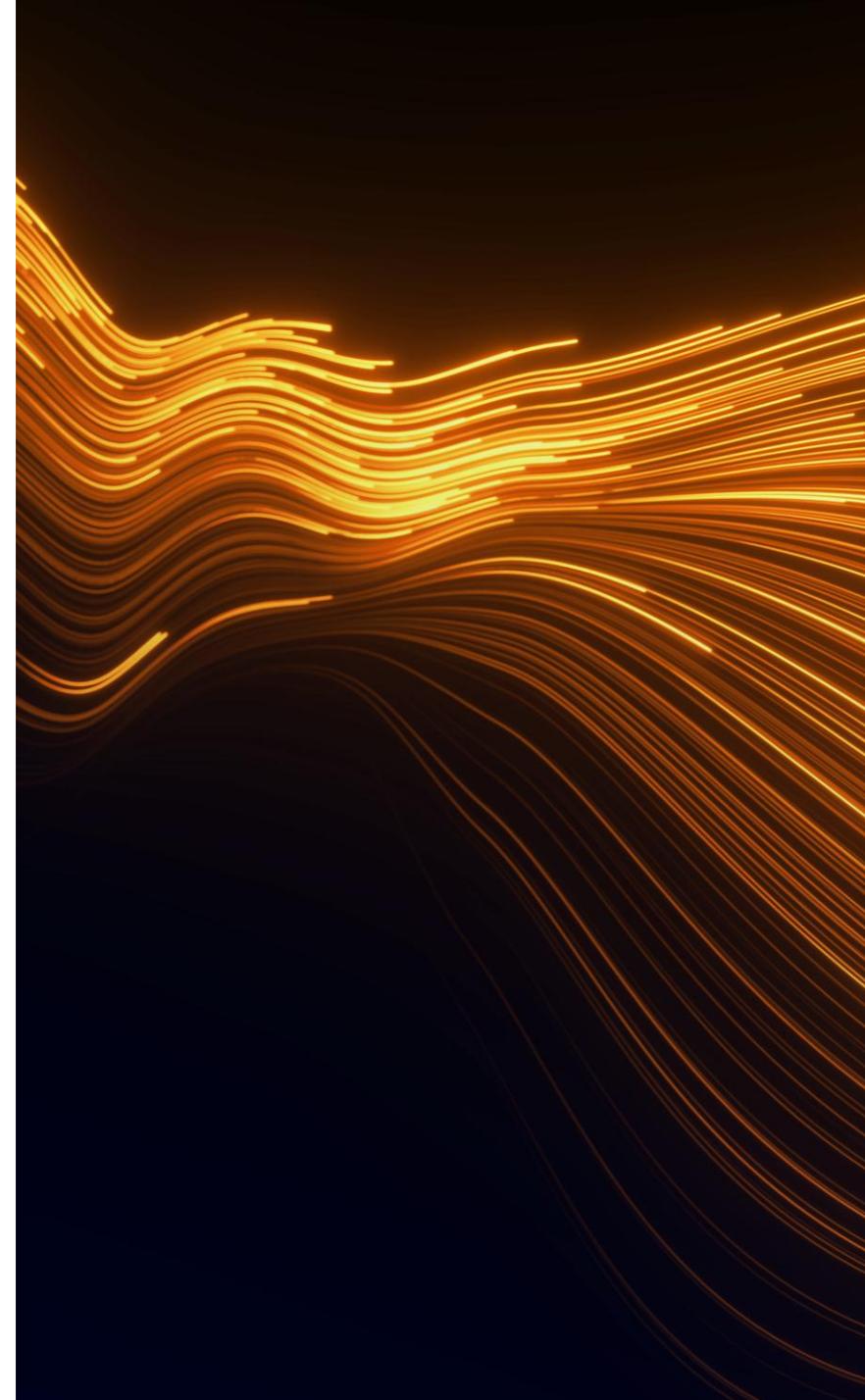


**Kathy Spearing**

Regional Vice President,  
Managed Business Solutions  
Robert Half

# Agenda

- Identify the top priorities for CFOs and finance leaders in 2025, including data security, strategic planning, and FP&A.
- Discuss the increasing importance of Financial Planning & Analysis and how to alleviate key challenges in this area.
- Examine the emerging cybersecurity risks and opportunities introduced by AI in finance operations, including internal vulnerabilities and evolving regulatory requirements.
- Gain practical insights into strengthening cross-functional collaboration and building a resilient, technology-enabled finance organization.
- Describe key action items for CFOs and finance leaders going into 2026.



# Methodology & Demographics

More than 940 (n=942) finance leaders worldwide participated in this year’s survey, which was conducted online in the second quarter of 2025.

### Position

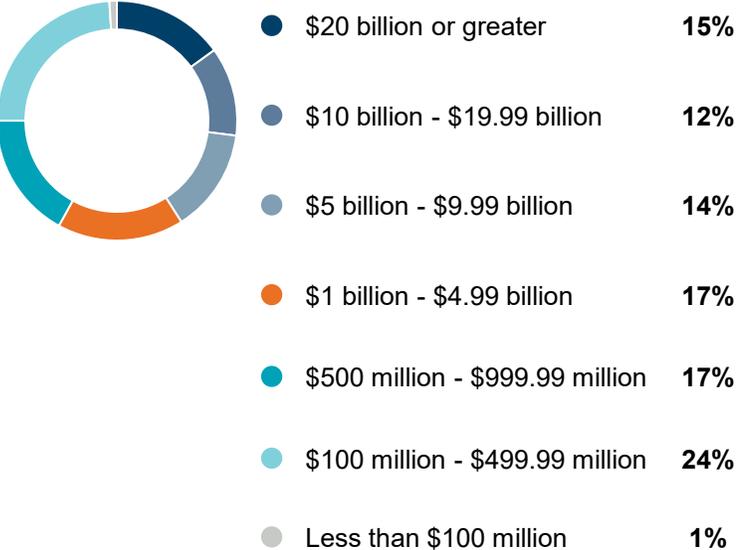
Chief Financial Officer	17%
Vice President, Finance	12%
Corporate Controller	6%
Financial Reporting Director/Manager	13%
Finance Transformation Director/Manager	13%
Finance Process Director/Manager	12%
Budgeting/Planning Director/Manager	12%
Finance Technology Director/Manager	8%
SEC Reporting Director/Manager	6%
Other	1%

### Industry

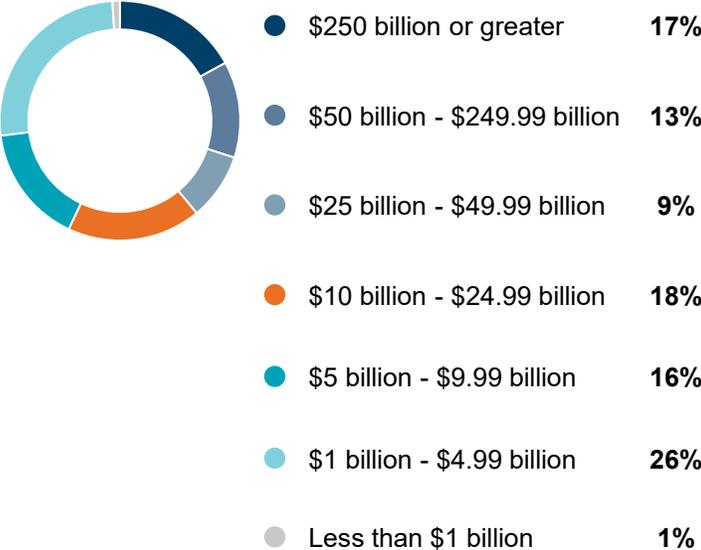
Government	7%	Transportation and Logistics	4%
Media & Entertainment	7%	Financial Services - Banking	3%
Retail	7%	Financial Services - Asset Management	3%
Aerospace and Defense	6%	Financial Services - Broker-Dealer	3%
Consumer Packaged Goods	5%	Financial Services - Payments	3%
Healthcare Provider	5%	Automotive	3%
Technology (Software, High-Tech, Electronics)	5%	Insurance (other than Healthcare Payer)	3%
Healthcare Payer	4%	Oil and Gas	3%
Power and Utilities	4%	Mining	2%
Telecommunications and Data Infrastructure	4%	Biotechnology	2%
Manufacturing (other than Technology)	4%	Wholesale and Distribution	2%
Chemicals	4%	Renewables	2%
Pharmaceuticals and Life Sciences	4%	Professional Services	1%

# Methodology & Demographics

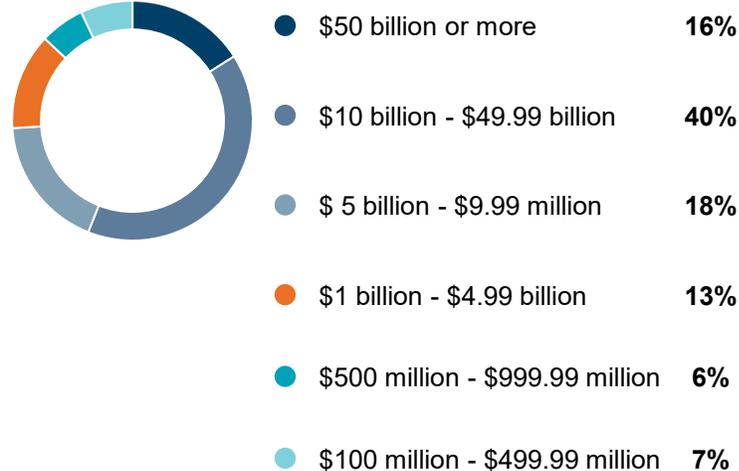
Size of organization (outside of financial services) - by gross annual revenue in U.S. Dollars



Size of organization (within financial services) - by assets under management in U.S. Dollars

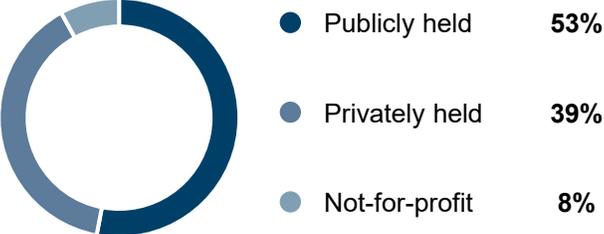


Size of government agency - by annual budget in U.S. Dollars



# Methodology & Demographics

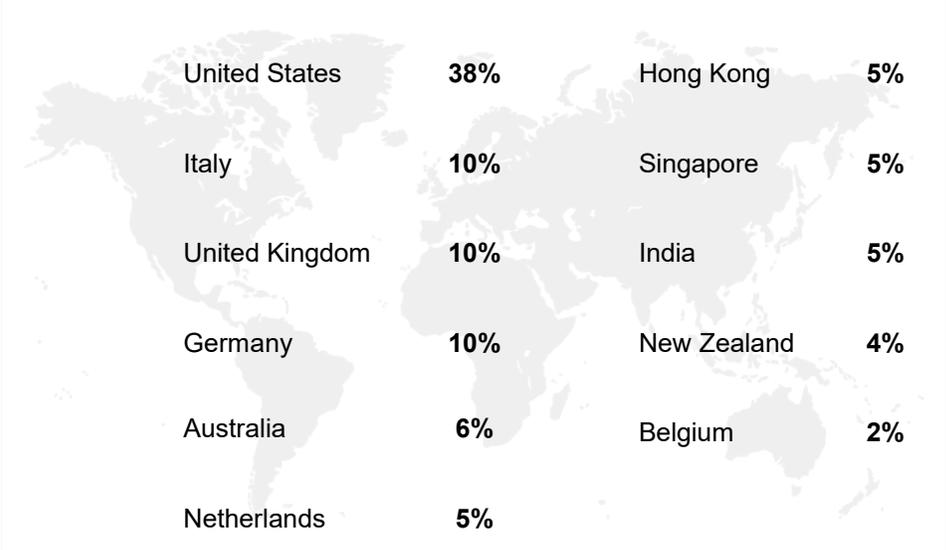
Type of organization



Scope of organization



Organization headquarters



# Top Priorities for Finance Leaders

# Top finance priorities\*

Question: Please rate the following areas based on a 10-point scale, where "1" reflects the lowest priority and "10" reflects the highest priority for the finance function to improve its knowledge and capabilities over the next 12 months.

(Shown: All responses)

2025 rank	Area	2025	2024 Rank
1	Security and privacy of data	7.2	1
2	Strategic planning	7.1	3
3	Financial planning and profitability analysis and reporting	7.1	2
4	Process improvement	7.0	5
5	Leadership (within your organization)	6.8	6
6	Routine reporting and closing activities	6.7	4
7	Enhanced data analytics	6.7	7
8	ESG metrics and measurement	6.6	9

2025 rank	Area	2025	2024 Rank
9	Change management	6.6	N/A
10	Changing demands and expectations of internal customers	6.6	10
11	Cloud-based applications	6.5	8
12	Transaction planning and readiness	6.4	13
13	Artificial intelligence (including generative AI)	6.2	15
14	Tax changes	6.1	11
15	The changing roles of human resources, leadership & development, and recruiting	6.1	12

\*These rankings accurately reflect the full averages for each risk issue, despite the appearance of some virtual ties

# Key Findings

## 01

### **Tariffs are having an impact ... but confidence levels to navigate economic challenges are high**

A majority of finance leaders indicate that new and changing tariffs are having at least a moderate impact on profitability as well as financial forecasting and reporting capabilities. Yet most report they are confident in their organization's ability to navigate current economic challenges and uncertainties. These findings speak to the improved FP&A and strategic planning capabilities CFOs and finance teams have developed over the past several years - first honed during the global pandemic - to foresee emerging developments and respond with precision and agility.

## 04

### **FP&A capabilities continue to deliver increasing value**

A multiyear focus on enhancing FP&A capabilities (which began during the global pandemic) continues to deliver greater value for the finance organization and broader enterprise. A majority of CFOs and finance teams report that automation and RPA tools have delivered meaningful and measurable progress in their cost optimization efforts over the past year, as have technology rationalization and the utilization of cloud-based systems.

## 02

### **AI use in finance has risen dramatically**

A vast majority of finance organizations (72%) are currently employing AI, including generative and agentic AI. This is a substantial increase compared to 34% of finance groups that reported using generative AI in last year's survey.

Finance areas in which AI is being used most frequently include process automation, financial forecasting, and risk assessment and management.

## 05

### **Technology enablement is paying dividends**

Process transformation and ERP enablement are among the top technology areas delivering valuable cost and efficiency benefits for finance teams.

## 03

### **Security and privacy of data remains the top priority**

Amid ongoing economic uncertainty, multiple and diverse impacts from tariffs, and the rapid emergence of AI and other new technologies, the security and privacy of data remains the top priority for CFOs and finance leaders. This underscores the value these finance executives place on enterprise data and the many functions it serves, as well as how important they view the protection of that data, particularly given the increasing use of AI technologies and the risks they introduce.

# Top priorities – Key Themes

Top 10 Priority Areas		AI	Cybersecurity	FP&A	Technology Enablement
1	Security and privacy of data	●	●		●
2	Strategic planning	●		●	●
3	Financial planning and profitability analysis and reporting	●		●	●
4	Process improvement	●		●	●
5	Leadership (within your organization)	●			●
6	Routine reporting and closing activities	●	●	●	●
7	Enhanced data analytics	●		●	●
8	ESG metrics and measurements	●	●	●	●
9	Change management	●		●	●
10	Changing demands and expectations of internal customers	●	●	●	●

# Talent and Succession Planning Are Top Priorities

By **2030**, all Baby Boomers (born 1946-1964) will be over the age of 65. This means around **10,000** individuals in the U.S. will be reaching retirement age **EVERY DAY**.



**57%** of organizations are concerned about the impact of mass retirements on their talent pipelines, particularly leadership roles.



**14%** of companies believe they have a strong succession pipeline in place, indicating widespread gap in leadership readiness.

Since 2016, the number of CPA exam candidates has fallen more than **32%**.

In the 2021-22 academic year, only **47,067** students earned a bachelor's in accounting – down 7.8% from the prior year.



# The Accounting Comeback – It Is Evolving and Thriving



12%

increase in undergraduate accounting enrollment (Fall 2023), adding ~28,700 students nationwide.

(Source: National Student Clearinghouse Research Center)



75%

of bachelor's and 78% of master's programs expect stable or increased enrollment.

(Source: AICPA 2023 Trends Report)

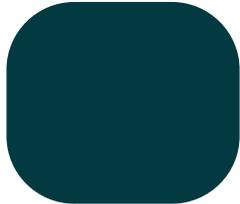


91%

of public accounting firms plan to hire the same or more graduates – signaling strong demand and renewed interest in the profession.

(Source: AICPA Trends Report)

# Generations and Their Common Traits



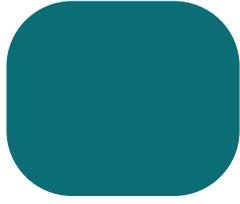
## GENERATION Z

### Common work traits

Self-starting, stability-focused, collaborative, prioritize mental health

### Management tip

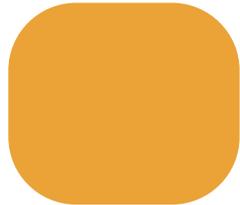
Offer training, embrace new tech, offer flexibility, foster inclusivity



## MILLENNIALS

Digitally fluent, team/mission-oriented, value work-life balance

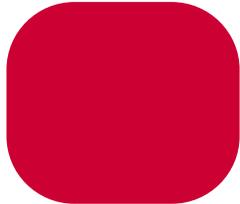
Offer consistent guidance, outline career paths, give them room to grow



## GENERATION X

Self-reliant, flexible, prioritize work-life balance

Support their independent work style, offer flexible work options



## BABY BOOMERS

Dedicated, achievement-driven, results-oriented

Recognize their knowledge, offer mentoring, define expectations



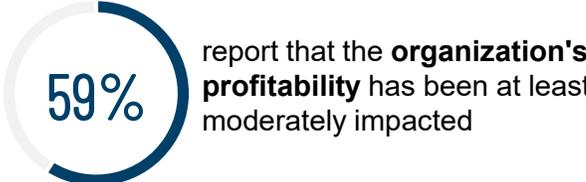
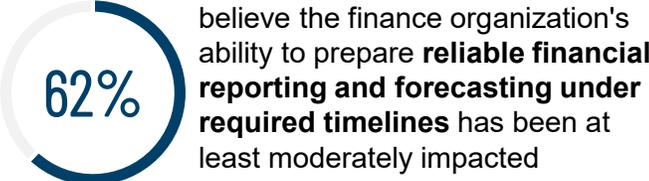
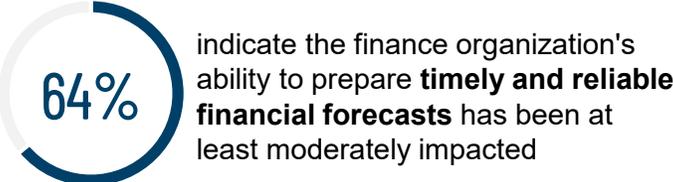
# Being the Voice of Reason Amid Volatile Economic Conditions

## Confidence in navigating current challenges and uncertainties in the economy

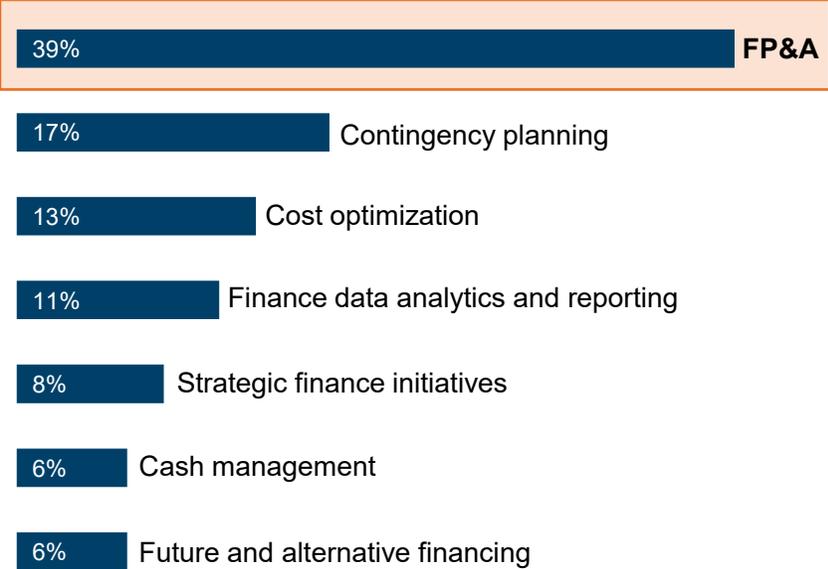


# Tariff Impact: Survey Results

## FORECASTING & PROFITABILITY

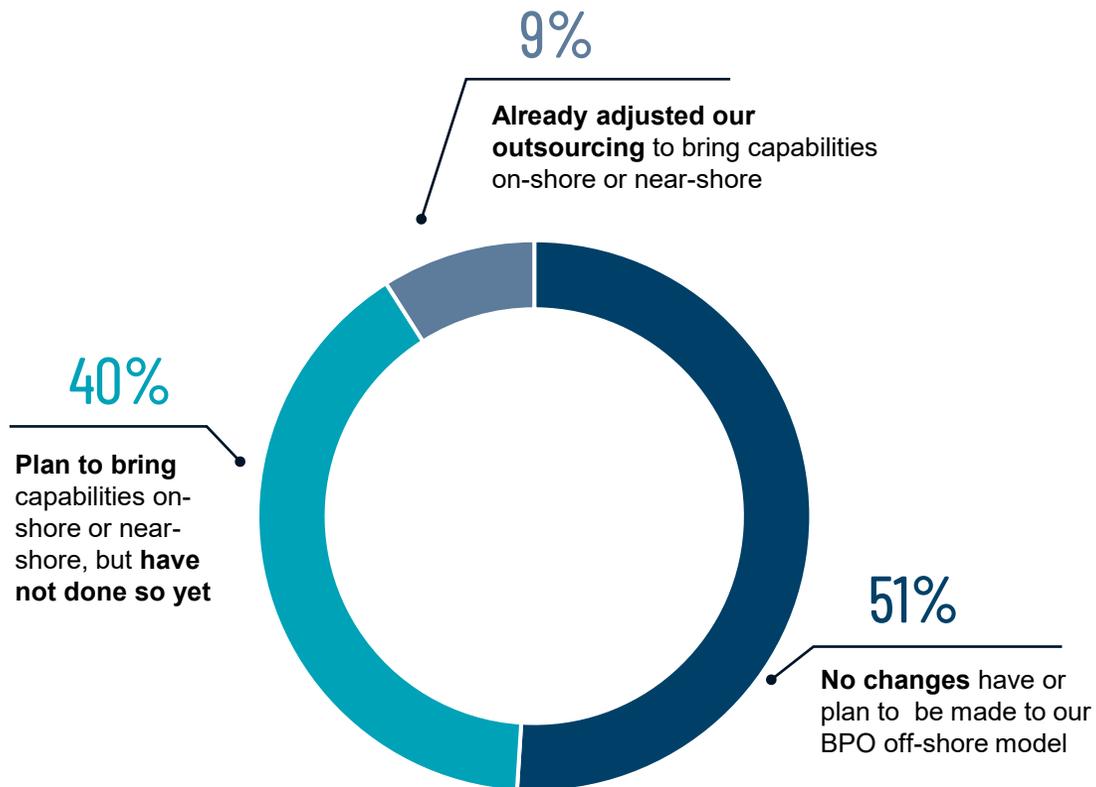


Which **activities/area have required the most attention** in the past 3 months due to the impact of new and changing tariffs?



# By the numbers: Impact of new and changing tariffs (2/2)

With recent tariff increases, what actions, if any, has your organization taken or planned to take with regard to your **off-shoring strategy**?



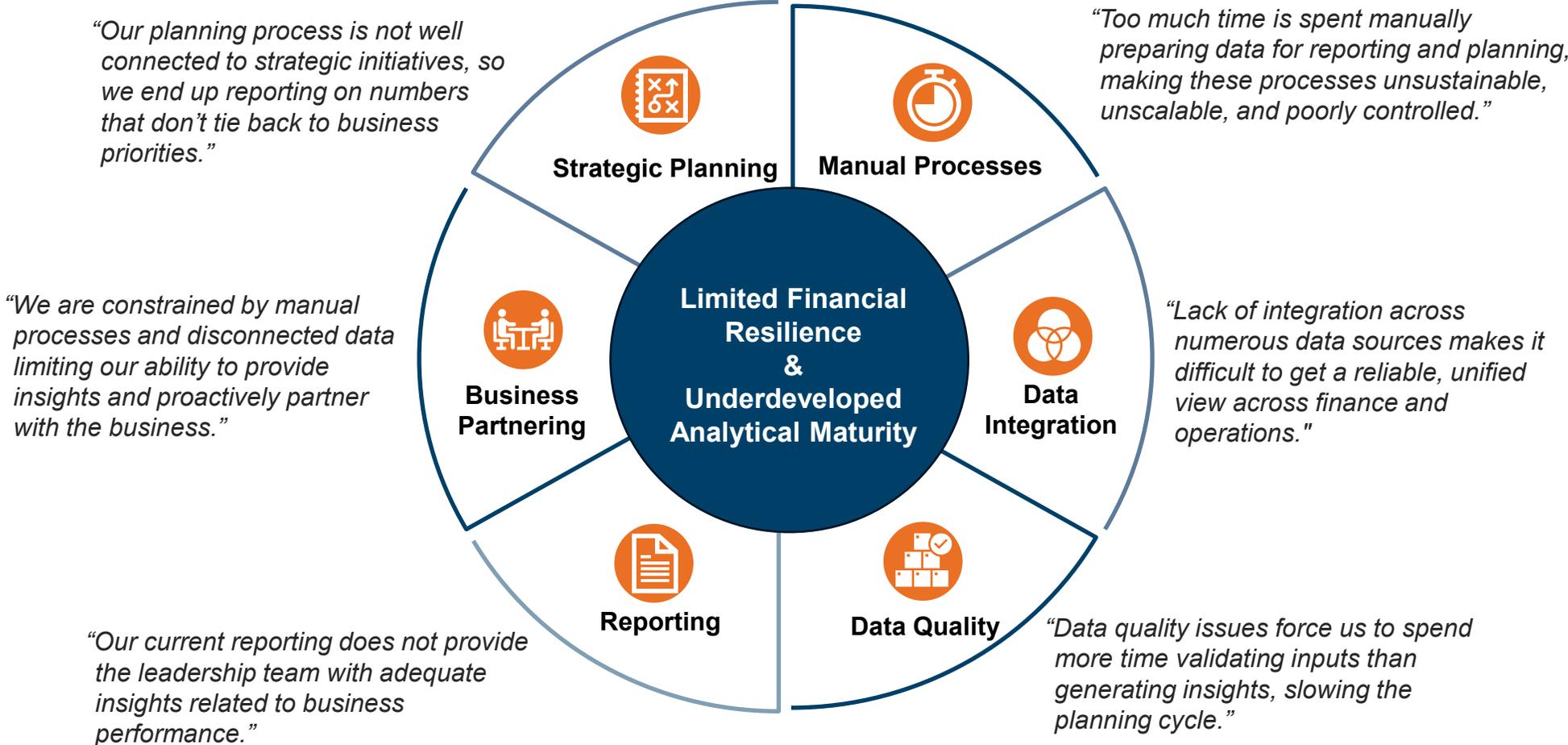
With tariffs and global trade policies in flux, how, if at all, is your organization reviewing its policies toward **sourcing goods from its supply chain**?





FP&A is Job Number One

# Common Financial Planning & Analysis Challenges

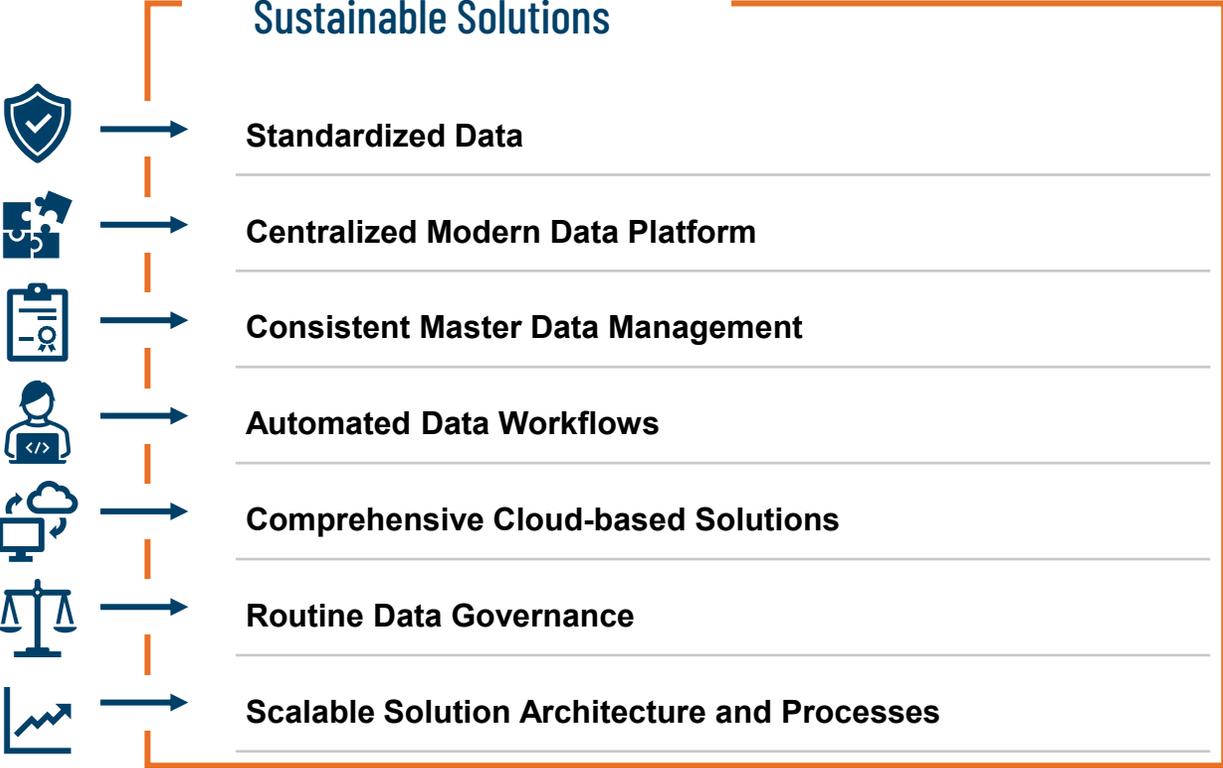


# The Power of Data: Enabling the Art of the Possible

Addressing upstream root cause issues is essential for FP&A teams to move beyond aggregation to unlock deeper, value-added financial analysis.

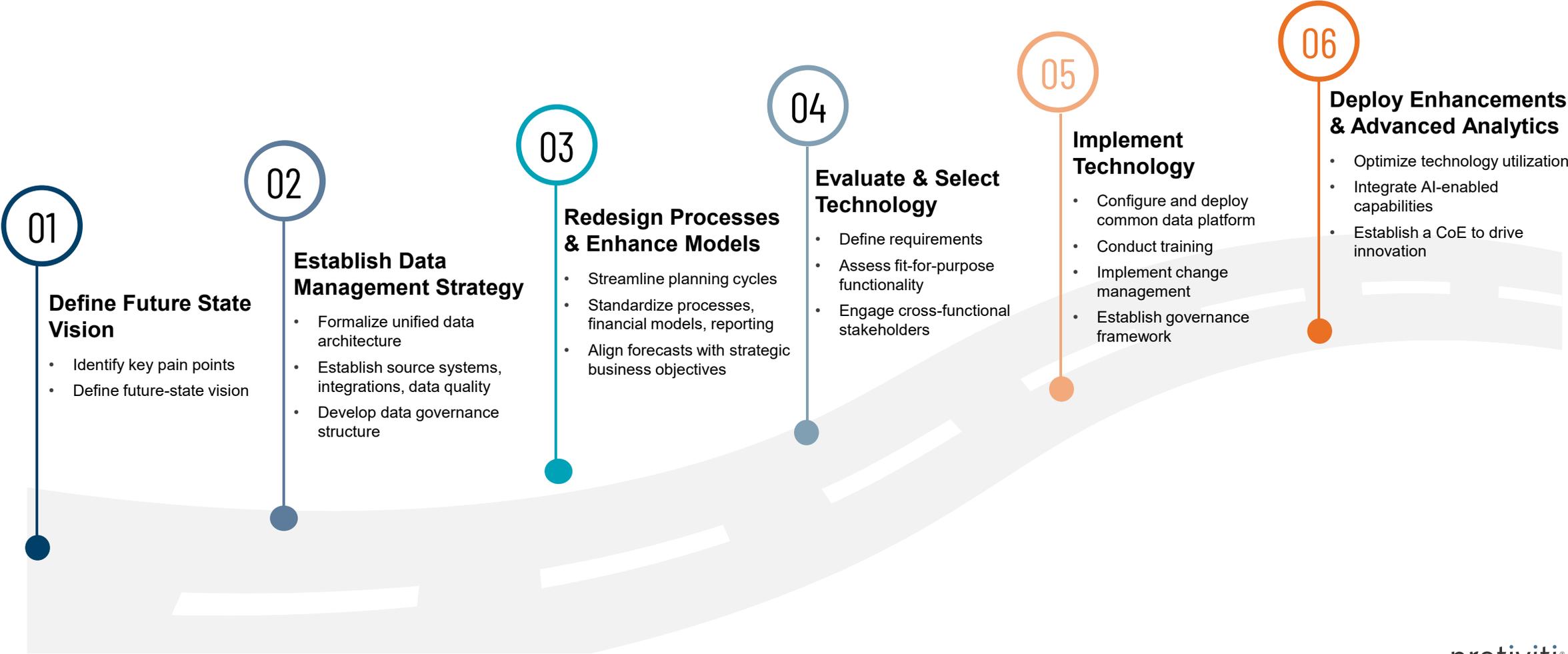
## Root Cause Issues

- Lack of Data Reliability and Accessibility
- Siloed and Fragmented Systems
- Data Quality and Consistency Issues
- Manual Spreadsheet Manipulation
- Outdated Tools and Technology
- Poor Data Governance
- Growing Business Complexity



# Transform FP&A into a Business Planning & Analysis Function

The goal of transformation is to evolve the **Financial** Planning & Analysis function into a scalable, insight-driven **Business** Planning & Analysis function that serves as a strategic advisor across the business.

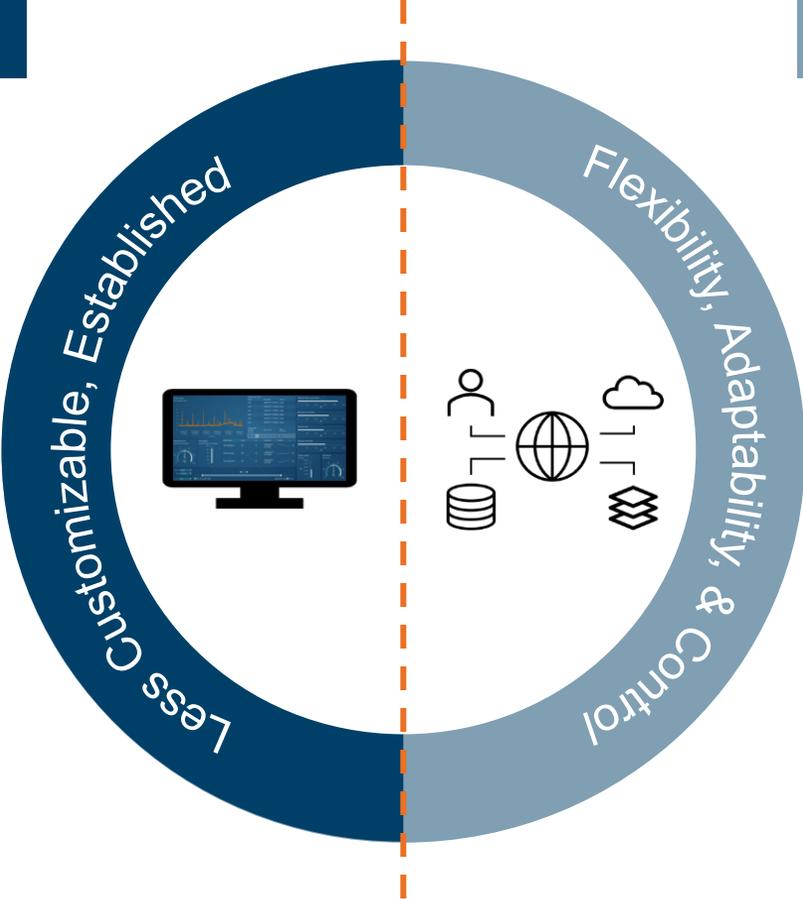


# EPM to EDM: Modern Data Architecture Purpose-Built for a Data-Driven Enterprises

FP&A is evolving from siloed planning tools to integrated data platforms that drive real-time, enterprise-wide decision-making.

## Enterprise Performance Management Software

- ✓ Financial Planning & Reporting
- ✓ Management Reporting & Variance Analyses
- ✓ ERP-Centric Integrations
- ✓ Limited Scalability, Performance Constraints
- ✓ Self-service Finance Administration
- ✓ Assumes Financial Data is Governed
- ✓ Scenario Modeling



## Enterprise Data Management Platforms

- ✓ Enterprise Data & Analytics
- ✓ Business Intelligence Analytics & Dashboards
- ✓ Multiplatform, Real-time Integration
- ✓ Highly Scalable, Growing Ecosystems
- ✓ Cross Functional Data Teams
- ✓ Requires Enterprise-wide Governance
- ✓ AI/ML-Driven Insights



# Accelerating the Adoption of AI in Finance

## Organizations currently employing AI



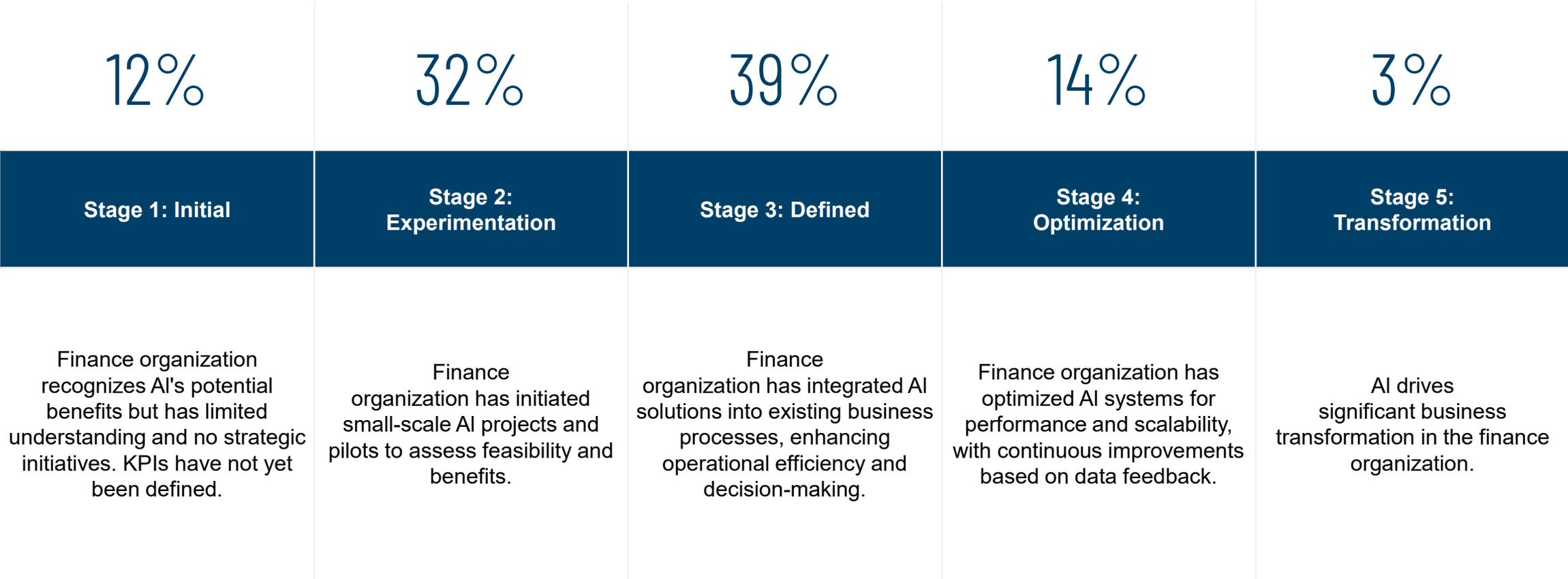
72%

of finance organizations are currently employing AI, including generative and agentic AI — up from **34%** last year.

# Where finance organizations are on the AI maturity continuum

Question: At which of the following stages do you believe your finance organization is on its AI journey?

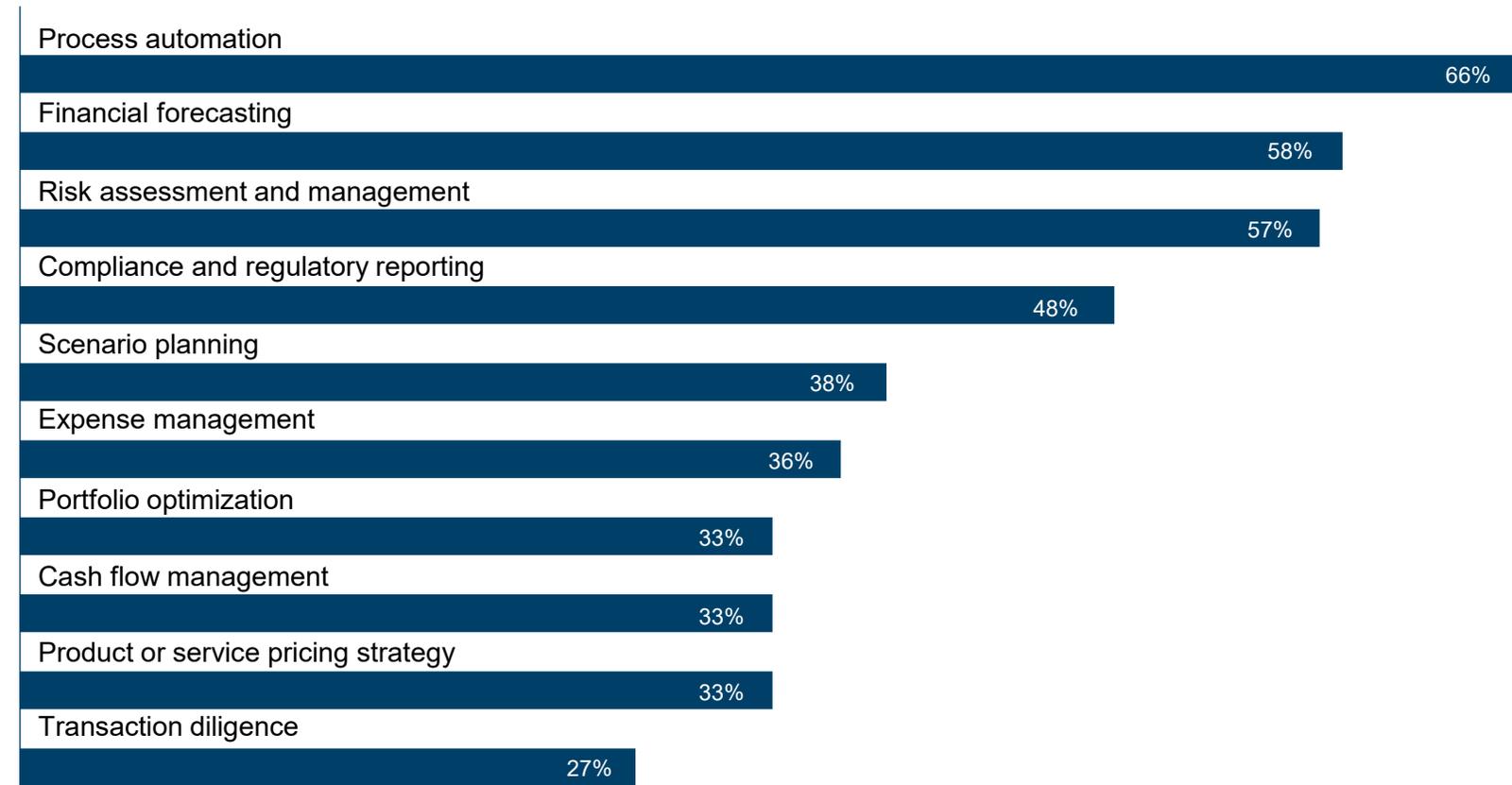
(Shown: Among finance organizations employing AI)



# Activities where the finance organization is currently employing AI\*

Question: Please indicate how your finance organization is currently employing AI (including generative AI and/or agentic AI). Select all that apply.

(Shown: All responses)



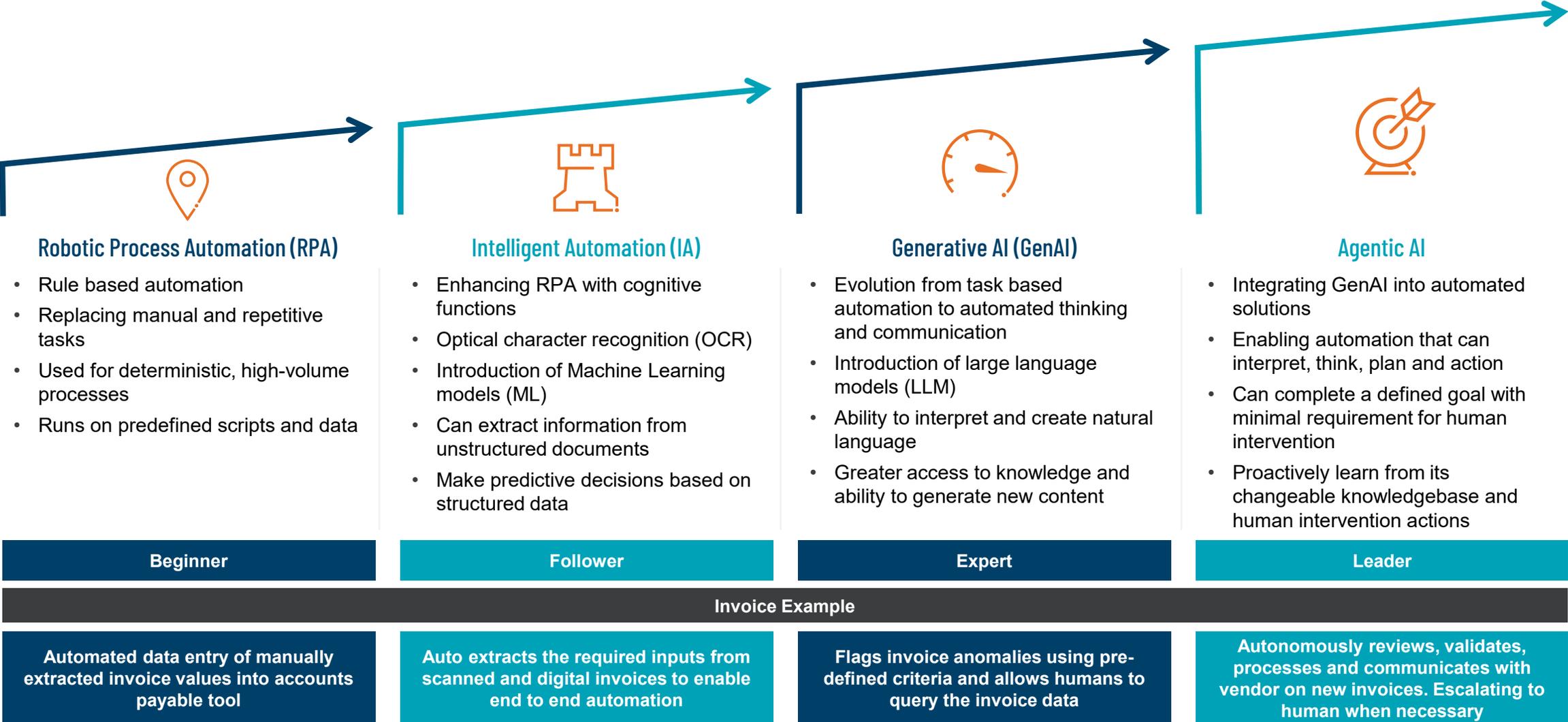
# 70%

of publicly held companies are employing AI for process automation, versus 58% of privately held companies.

\*Responses include only those that answered "yes" they are employing AI at their organization

\*Among finance organizations employing generative AI (72%) - not all responses shown.

# Evolution of Automation and how AI has Disrupted the Market



# Identifying Value & Evaluating Readiness for AI – Keep these concepts at forefront



## Value Identification

Where should we apply AI?

### Key Focus:

- Do we have a strong understanding of the strengths of AI?
- What areas of the business offer the greatest potential?
- What job roles & How many? Cost Basis?
- What levers of value will we pull? (productivity improvement, etc)? How will we measure and how fast could we deliver results?

## Data

Do we have the data and is it ready?

### Key Focus:

- What data will be needed?
- Where is it located?
- Is it organized for usage and scalable?
- What governance/security procedures do we have in place?

## Skills

Do we have the talent we need to unlock the value?

### Key Focus:

- What AI skills do we have in our organization?
- Where are they and how many?
- Is there alignment between our skills and our identified value hypothesis?
- What is our training/dev plan?

## Ecosystem

Where to build/buy/partner?

### Key Areas:

- How closely does our value hypothesis align to existing or emerging solutions?
- Are we actively engaged with the AI ecosystem? Big & small?
- Do we have a framework on how to evaluate build, buy or partner decisions?

## Experimentation

Do we have a capacity to test & learn quickly?

### Key Areas:

- Do we have a technology environment available?
- Do we have a Rapid Prototype team/approach?
- Are we leveraging best practices in Design Thinking / Agile / Lean / Innovation?

## Change Mgmt.

Do we have an organized plan to execute?

### Key Areas:

- What is the Change Readiness of our Org?
- What is most important to achieve buy in?
- How do we communicate our plan?
- How will we collect, evaluate, and act on feedback?

# AI And Machine Learning – Example Use Cases In Finance



## Order-to-Cash (OTC)

### Order Management

- Automatically validate orders against predefined business rules
- Analyze historical data to prioritize high-value or urgent orders

### Credit Management

- Analyze customer financial data, payment history, market conditions to assess credit risk / assign credit limits

### Billing & Invoicing

- Modify billing cycles for specific customers based on payment behavior
- Create and send invoices automatically based on order data

### Accounts Receivable Management

- Prioritize overdue accounts by predicting the likelihood of customer payment
- Analyze customer payment behavior to suggest optimal payment terms for each client



## Procure-to-Pay (P2P)

### Supplier Selection & Management

- Track supplier performance and recommend suppliers based on past performance, pricing, compliance

### Procurement

- Predict supplier lead times to optimize order placement schedules
- Forecast price changes for raw materials or products

### Purchase Orders & Invoice Processing

- Convert purchase requisitions into POs
- Match invoices with POs and delivery receipts

### Payment Processing

- Monitor payment transactions for suspicious activities

### Spend Analytics

- Predict future spending patterns based on historical data and market trends
- Identify areas for spend reduction, supplier consolidation, negotiating terms



## Record-to-Report (R2R)

### Reconciliations

- Compare data across multiple sources to identify and resolve discrepancies
- Match intercompany transactions and highlight discrepancies

### Financial Close

- Automate close tasks including accruals, consolidations, eliminations
- Analyze historical close data to identify bottlenecks and recommend improvements for future close cycles

### Financial Reporting

- Generate real-time financial reporting with dynamic insights
- Create insightful dashboards and visualizations that automatically update with financial data
- Automate tagging of financial data for regulatory reporting in formats (XBRL)



## Business Planning & Analysis (BP&A)

### Budgeting

- Analyze past expenditures to predicting future budget needs
- Allocate resources based on real-time data and predictive analytics

### Variance Analysis

- Analyze variances between actual and forecasted financials, automatically generating explanations for differences

### Financial Forecasting

- Analyze trends and promotional activities to generate demand plans
- Predict customer behavior patterns for revenue forecasts and retention strategies
- Simulate multiple scenarios with machine learning models

# How Can Finance Move the Ball on AI Integration?



### Assess & Define Requirements

Conduct a technology and process assessment to identify specific AI use cases that align with business objectives, such as improving accuracy, reducing processing times, or enhancing financial reporting.



### Develop & Customize Solutions

Build customized AI models, such as NLP models for document processing, machine learning algorithms for predictive analytics, and automation for process streamlining.



### Implement & Integrate into Systems

Integrate AI tools into existing ERP systems (like SAP or Oracle) and finance workflows to ensure seamless data flow and compatibility with legacy systems.



### Train & Upskill Teams

Provide training and resources for finance teams to operate and maintain AI solutions, building internal expertise and confidence in using these technologies.



### Monitor & Optimize Performance

Measure the impact of AI implementation through KPIs, gather feedback, and refine AI models as needed to ensure that they continue to meet the client's strategic goals.

# Continuing Challenges for Finance Leaders with Cyber:

- Cyber Regulations
- Cyber Resilience

# SEC's Cyber Disclosure Ruling - Highlights



## SEC's finalized Cyber Disclosure rule is effective

December 15, 2023 (for 10-K disclosures) and December 18, 2023 (for 8-K disclosures)



## Key Highlights:

- ✓ Cybersecurity threats and incidents pose an ongoing risk to public companies, investors, etc.
- ✓ Adopted amendments increase reporting and disclosure requirements for SEC registered companies; including:
  - Concept of Materiality emphasized
  - Material cyber incidents must be disclosed within 4 business days (of determined material event given cyber processes)
  - Description of Cyber Risk Management and Governance (Board and Management) processes must be in 10-K

## The SEC's Cyber Disclosure Rules: Lessons Learned So Far In Year One

*The SEC's Cyber Disclosure Rules: Lessons Learned So Far In Year One - The Protiviti View*

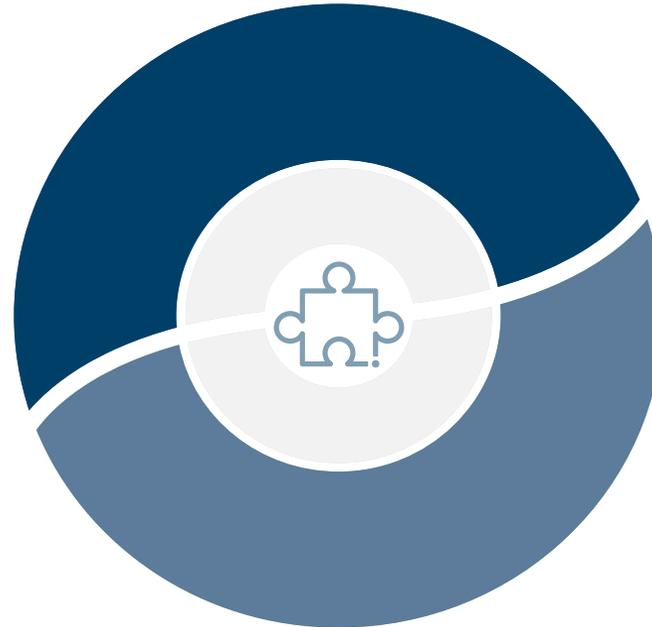


# Board Communication & Risk Quantification

## Strategic Leadership & Board Communication

### Board-Level Cybersecurity Communication

- CFOs translate complex cybersecurity risks into clear business language for board decision-making and risk management alignment.
- CFOs work closely with CISOs, CIOs, and business leaders to integrate business, financial and technical cybersecurity strategies effectively.



## Cyber Risk Quantification

### Comparing Apples to Apples (or dollars to dollars)

- Translating cyber risks into financial terms helps CFOs support strategic decisions and investment prioritization.
- Leveraging risk quantification methodologies may also support efforts to reduce cybersecurity insurance premiums

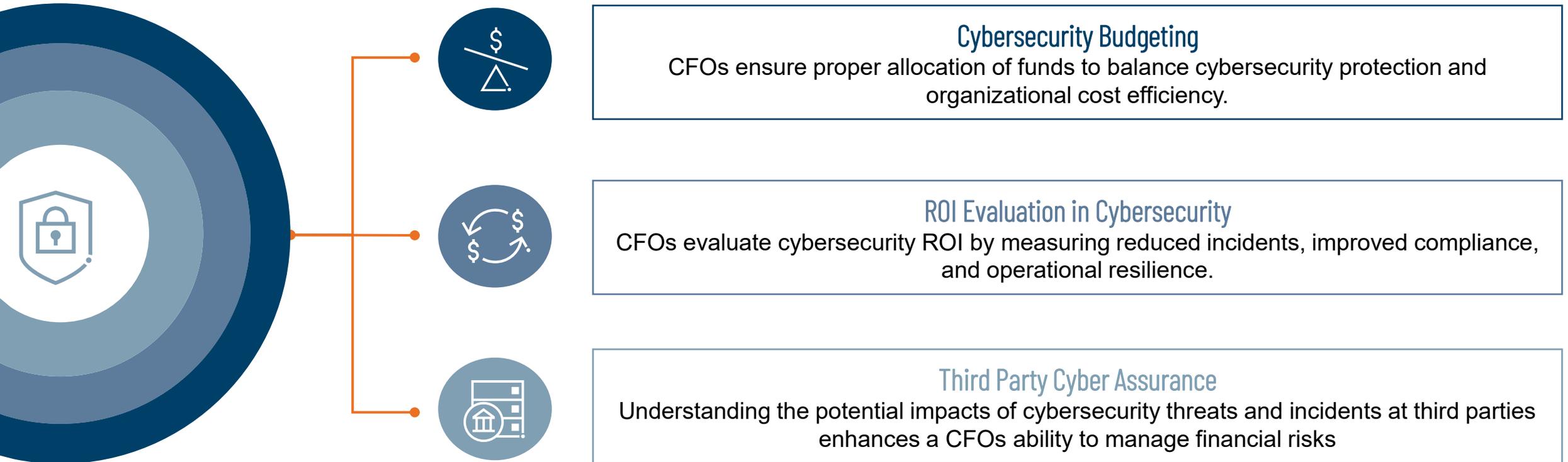
### Key Considerations

- Develop a clear board reporting framework that translates cyber risks into financial and business impact metrics.
- Foster structured collaboration between finance, security, and business teams to align cybersecurity with enterprise strategy.
- Implement a risk quantification methodology that effectively ties cybersecurity investments to reduced risk, expressed in dollars

### Issues Addressed

- Lack of clarity in board communication, leading to underestimation of cyber risk at the executive level.
- Misalignment between finance and security teams, resulting in fragmented strategies and budget inefficiencies.
- Continuous and rapid growth of cybersecurity costs

# Risk Management & Financial Oversight



## Key Considerations

- Avoid redundant security tools to reduce unnecessary spend and complexity.
- Consolidate security tools for cost efficiency, simplified support, and improved usability.
- Map assets (software, hardware, apps) to security solutions with broad coverage to maximize ROI.

## Issues Addressed

- Eliminates wasteful spending on duplicate tools.
- Reduces complexity and support costs from fragmented solutions.
- Simplifies security architecture, lowering operational and financial risk
- Enables transparency of financial risks stemming from third party cybersecurity events

# Regulatory Alignment & Audit Coordination



## Regulatory Compliance

CFOs ensure adherence to financial and cybersecurity regulations like SOX and GDPR to avoid both personal and institutional consequences

## Audit Coordination

CFOs collaborate with auditors and other risk management organizations to measure and validate cybersecurity controls and ensure accurate financial disclosures of cyber risks.

### Key Considerations

- Establish a governance model for consistent application of security baselines and compliance with regulatory requirements.
- Schedule regular audits and response drills for critical systems and applications to ensure readiness and accountability.
- Develop clear response and communication plans for major threats, including defined roles, user training, and escalation paths.

### Issues Addressed

- Avoid overly complex or costly security configurations that exceed compliance needs.
- Prevent delayed or incomplete incident responses by defining roles and processes.
- Reduce risk of user errors through governance, training, and communication.

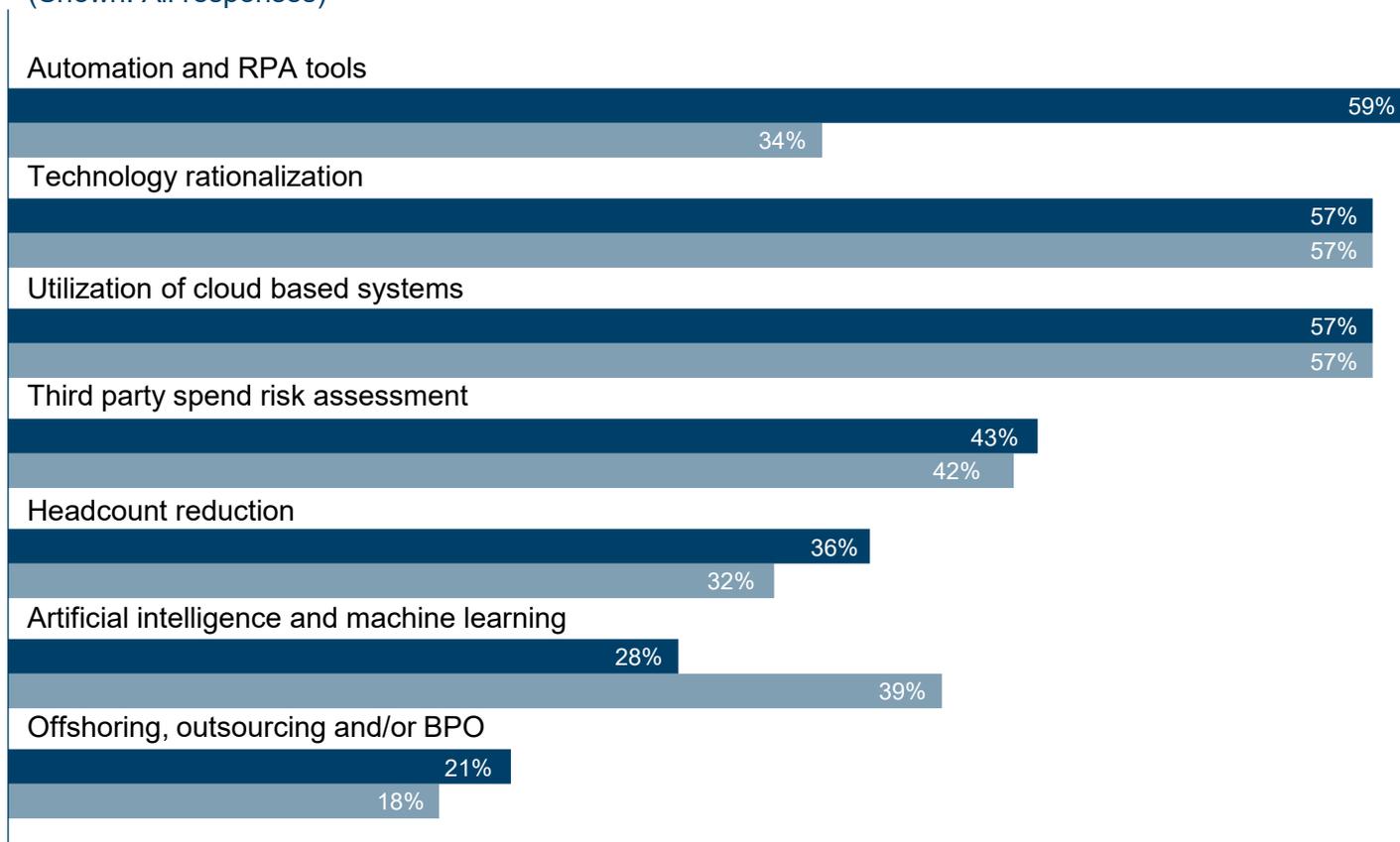
# Technology Enablement is Paying Dividends

# Areas in which finance organizations have achieved meaningful, measurable cost optimization progress over past year\*

Question: Which of the following technologies have you found to be most valuable in achieving cost and efficiency benefits and improving your finance projects?

(Shown: All responses)

2025 2024



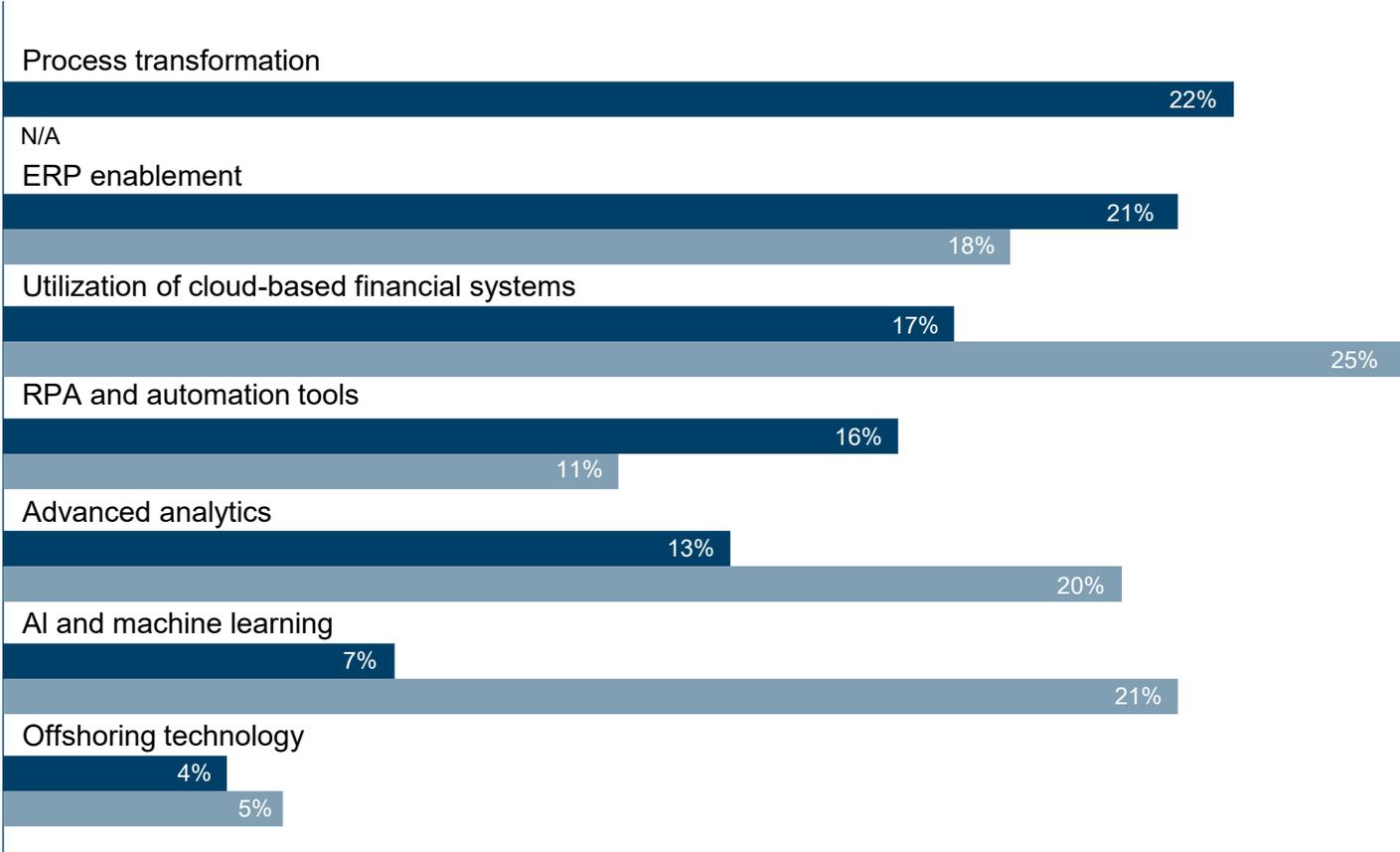
Not shown: "Other" and "Don't know responses."

# Technologies delivering the most valuable cost and efficiency benefits\*

Question: Which of the following technologies have you found to be most valuable in achieving cost and efficiency benefits and improving your finance projects?

2025 2024

(Shown: All responses)



# Talent Management

How are finance organizations staffing key functional areas?

	Full-time employees			Staff augmentation (contractors, freelancers, etc.)			Managed services provider (blend of full-time staff, contract professionals and third- party experts)			Fully outsourced			Automation		
	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023
<b>Accounting Operations - Accounts Payable</b>	84%	77%	89%	9%	18%	10%	4%	3%	1%	2%	1%	0%	1%	1%	N/A
<b>Accounting Operations - General Ledger</b>	80%	71%	84%	14%	21%	10%	3%	7%	5%	2%	1%	1%	1%	0%	N/A
<b>Accounting Operations - Accounts Receivable</b>	74%	63%	78%	17%	31%	14%	6%	5%	7%	2%	1%	1%	1%	0%	N/A
<b>Financial Reporting</b>	82%	45%	78%	10%	30%	15%	3%	20%	6%	3%	4%	1%	2%	1%	N/A
<b>Financial Planning &amp; Analysis</b>	75%	40%	78%	12%	30%	13%	9%	25%	8%	2%	3%	1%	2%	2%	N/A
<b>Mergers &amp; Acquisitions</b>	29%	22%	49%	21%	27%	18%	18%	31%	24%	31%	19%	9%	1%	1%	N/A

# Key action items

- 1 Monitor regulatory guidance, enforcement actions and changing cyberattack modes and methods.
- 2 Work with the CISO and other C-suite leaders to ensure that AI governance policies, procedures and performance evolve in ways that sustain the organization's responsible and secure use of AI.
- 3 Implement AI solutions within the finance organization and leverage these experiences, returns and learnings to enhance finance's AI capabilities continuously.
- 4 Identify the data needed to provide critical insights into current and future performance to the C-suite and other business partners
- 5 Develop an FP&A technology roadmap, highlighting opportunities to leverage ecosystems and AI, including AI agents that bolster supply chain operations, sales cycles and cash flow management while providing insightful decision support.
- 6 Consider the ways that technology enablement relates to other finance priorities, such as FP&A, cost optimization, strategic-planning and AI enablement
- 7 Analyze the strategic intent behind different tariffs (e.g., negotiation tactics, trade imbalances, intellectual property protection) to assess their potential timing and magnitude.

# Recommended Resources

## Full Report

### [Read the 2025 Global Finance Trends Report](#)



## Webinar Series

### [Register for the Webinar Series](#)



#### Webcasts

Select one or more of the following webcasts and complete registration. Click any webcast listing to view its details.

- Select All
- The Evolving Role of CFOs — Navigating With Technology and Foresight**  
Tuesday, September 23, 2025, 1:00 PM EDT
- Unlock Resilience and Foresight for Tomorrow's Finance Leaders**  
Thursday, October 16, 2025, 1:00 PM EDT
- AI Transformation and Optimization in Finance**  
Tuesday, November 11, 2025, 1:00 PM EST

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#### Overview

**Title:** The Evolving Role of Foresight

**Date:** Tuesday, September 23, 2025, 1:00 PM Eastern  
**Time:** 1:00 PM Eastern  
**Duration:** 1 hour

#### Summary

In a complex and volatile landscape, finance leaders are increasingly opportunities to guide latest survey highlights shaping the finance fun CFOs in driving resilient. We invite you to join our 2025 Global Finance Trends Survey.

- Learning Objectives:
- Identify the top 5 trends impacting the industry including data security and analysis (FP&E)
  - Define critical regulatory and compliance requirements
  - Examine the emerging technologies introduced by AI

## Infographic

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