



Corporate Finance & Accounting

Talent Study **2025**



Corporate Finance & Accounting Talent Study 2025

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Corporate Finance & Accounting Talent Study 2025

Executive Summary

The purpose of the 2025 corporate finance and accounting (F&A) talent study was to identify how Controllers, CFOs and related executives are effectively managing corporate F&A talent, with such challenges as talent shortages and skill gaps, evolving hybrid work environments, rapidly changing business, economic, political and technology environments, and more.

A national survey was conducted from May to July 2025, with more than 300 respondents participating across North America. Importantly, this year's study benchmarks prior studies to identify trends, uncover insights and opportunities.

This annual study covers a broad range of talent topics including hiring plans, work models, F&A compensation and benefits, talent shortages, recruiting and retention strategies, training, outsourcing and more. The study includes respondents in only F&A executive roles (Controllers, CFOs, VPs, CAOs, etc.), all company sizes and types (private, public, non-profit), 31 industry categories, and across all North American geographies, per classification demographics.

Please leverage the information contained within this Controllers Council survey and study to assist in your organization's talent acquisition and retention strategy. We also invite you to share your feedback so we can continue to deliver timely and relevant industry insights.

Corporate Finance & Accounting Talent Study 2025

Key Takeaways

Following are key takeaways from the 2025 Corporate Finance & Accounting Talent Study.



F&A Talent Shortages:

While a slim majority (53%) experienced no shortages, 10% had significant F&A shortages, and 33% have minor shortages reinforcing media reports; Controllers/ Assistant Controllers continue to be the most challenging roles to recruit.



F&A Hiring Plans:

Only 5% intend to decrease F&A staff, with 24% increasing staff, and 71% maintaining staff levels. However, 3-year trends indicate hiring increases are moving toward maintaining staff, driven by many factors.



Work Models:

A majority 53% will offer a hybrid combination of onsite and remote work options, along with 33% fully onsite, and only 10% fully remote. While hybrid is here to stay, full onsite continues to grow.



Compensation Increases:

Overall F&A pay increased by 3.5% in the past 12 months, a full percentage point lower than 2024, with executives averaging 3.9%, followed by managers at 3.6%, clerical staff at 3.4%, and directors at 3.2%; pay outlooks are even stingier across all levels.



Outsourcing Trends:

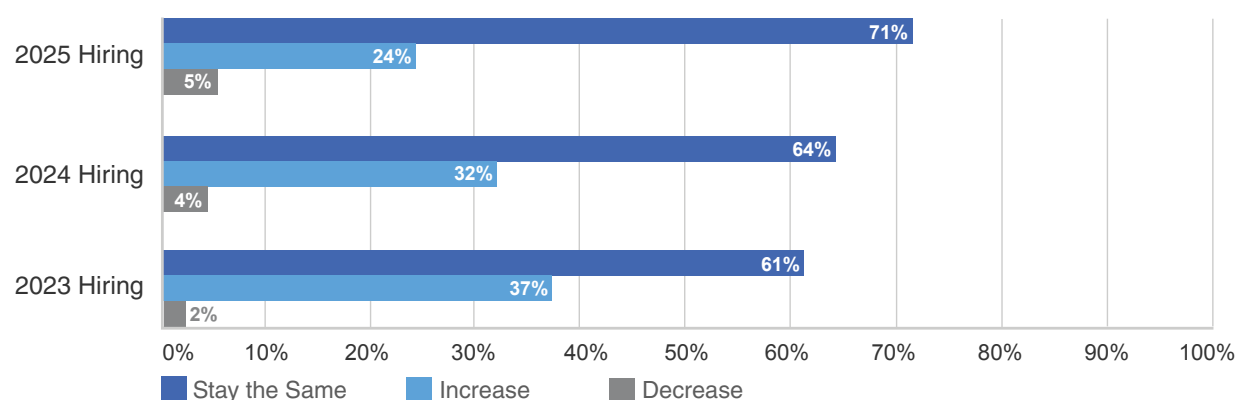
Fully inhouse F&A is used by 56%, while a combined 42% use either consultants (25%), or outsource (17%). Use of both consultants and outsourcing is expected to increase by 24% and 16% respectively in the next 12 months.



The following report details and summarizes the responses to each question, followed by respondent classifications.

What are Your Organization's *Hiring Plans* for Finance & Accounting Staff in the next 12 months?

The 2025 survey responses reveal a continued preference for stability in finance and accounting (F&A) staffing. Nearly 71% of respondents intend to maintain current staffing levels, up from 64% the previous year. Those planning to expand their teams fell to 24% from 32%, suggesting more caution in growth planning. The share of organizations anticipating reductions in staff increased to 5%, up from 4% in 2024, and 2% in 2023.

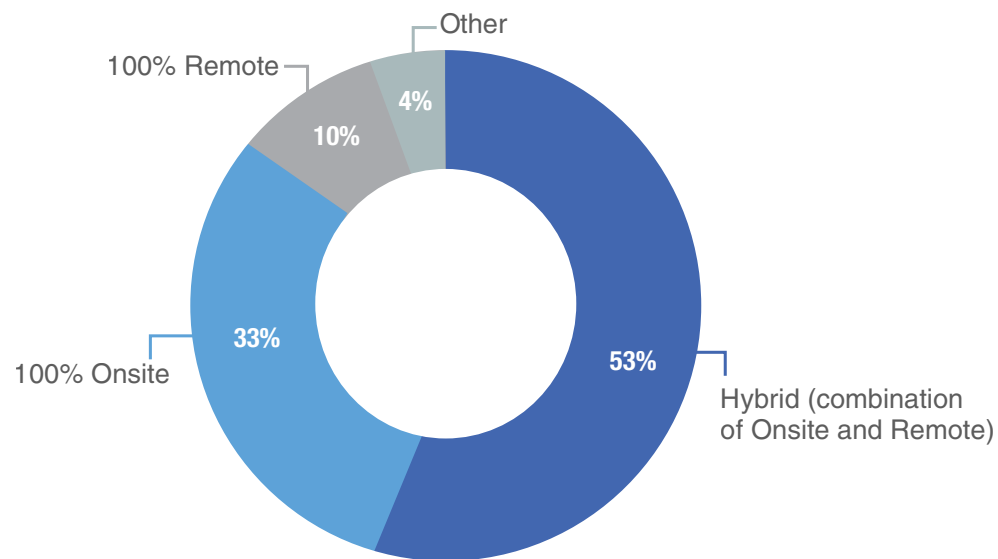


TAKEAWAYS

F&A hiring trends indicate a measured approach as economic and regulatory uncertainty persists. Employers may be planning to optimize current teams rather than pursue aggressive expansion. Decreasing hiring trends may reflect rising cost pressures, and possibly automation replacing some manual and repetitive duties and corresponding staff. As you will learn via other survey results, F&A talent shortages and other talent challenges persist.

What will be Your *Company Policy* regarding Hybrid, Onsite and Remote Work Models?

Organizations in 2025 continue to redefine their workplace models. While hybrid arrangements remain the most common (53%), they have declined to just over half of respondents. One-third of organizations have moved to fully onsite operations (33%), a modest increase from the prior year. While remote-only environments remain limited, holding steady at 10%.

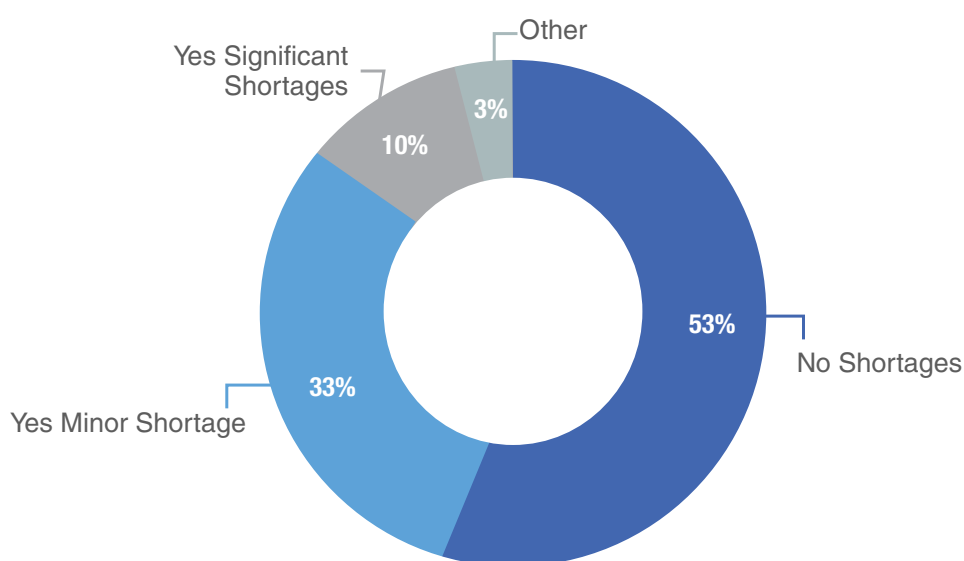


TAKEAWAYS

The shift toward more traditional onsite models suggests greater employer control over workplace settings, possibly influenced by perceived gains in productivity or collaboration. However, the enduring presence of hybrid models confirms ongoing demand for flexibility. These results reflect a market gradually recalibrating after several years of volatility in workforce expectations. This study will identify many indications that the job market has shifted to an “employer’s market”.

Are you *Experiencing Shortages* in Finance and Accounting Talent?

The 2025 survey results corroborate media reports of F&A talent shortages with 10% experiencing significant F&A shortages, and 33% with minor shortages (a total of 43% with shortages). While a slim majority 53% had no shortages.

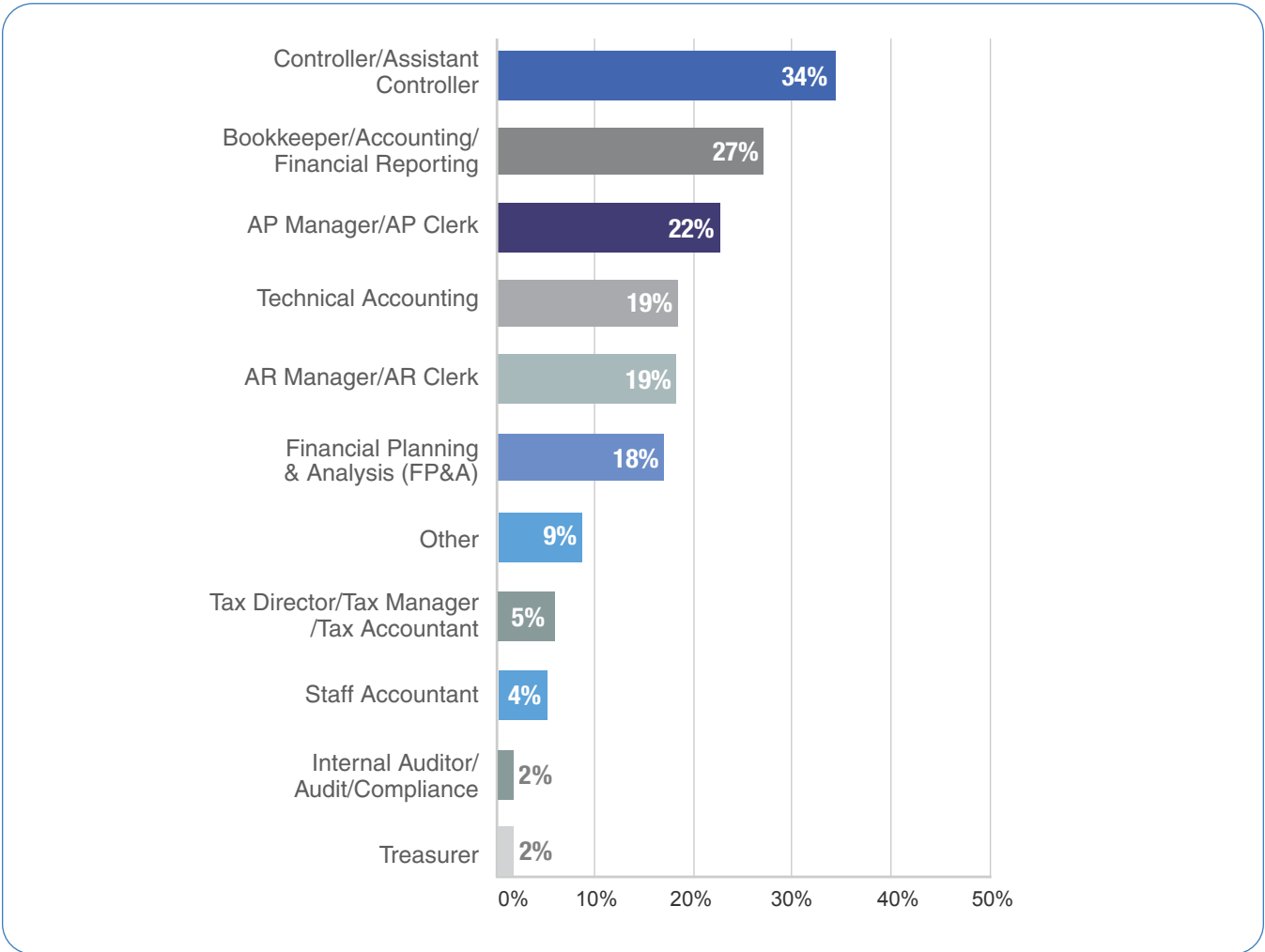


TAKEAWAYS

While the AICPA and business media have reported on CPA and accountant shortages at public accounting firms for some time, this study is the first to identify and quantify shortages in *corporate* finance and accounting. The combined 43% with F&A talent shortages is the tip of the iceberg for coming CPA and accountant shortages impacted by retirements and declining student pipelines. This question and the next question reinforce that corporate finance and accounting careers will continue to be in high demand. Yet other survey questions on hiring and compensation suggest a cooling labor market, likely a shift to an “employers market” driven by multiple factors identified in this report.

Which Finance & Accounting Skills are the **Most Challenging** to Recruit for in Your Organization?

In 2025, Controller and Assistant Controller roles ranked as the most difficult positions to fill, cited by 34% of survey respondents. Bookkeeper/Financial Reporting ranked second most challenging at 27%, followed by a second tier of titles including Accounts Payable (22%), Technical Accountant (19%), Accounts Receivable (19%), and FP&A (18%).

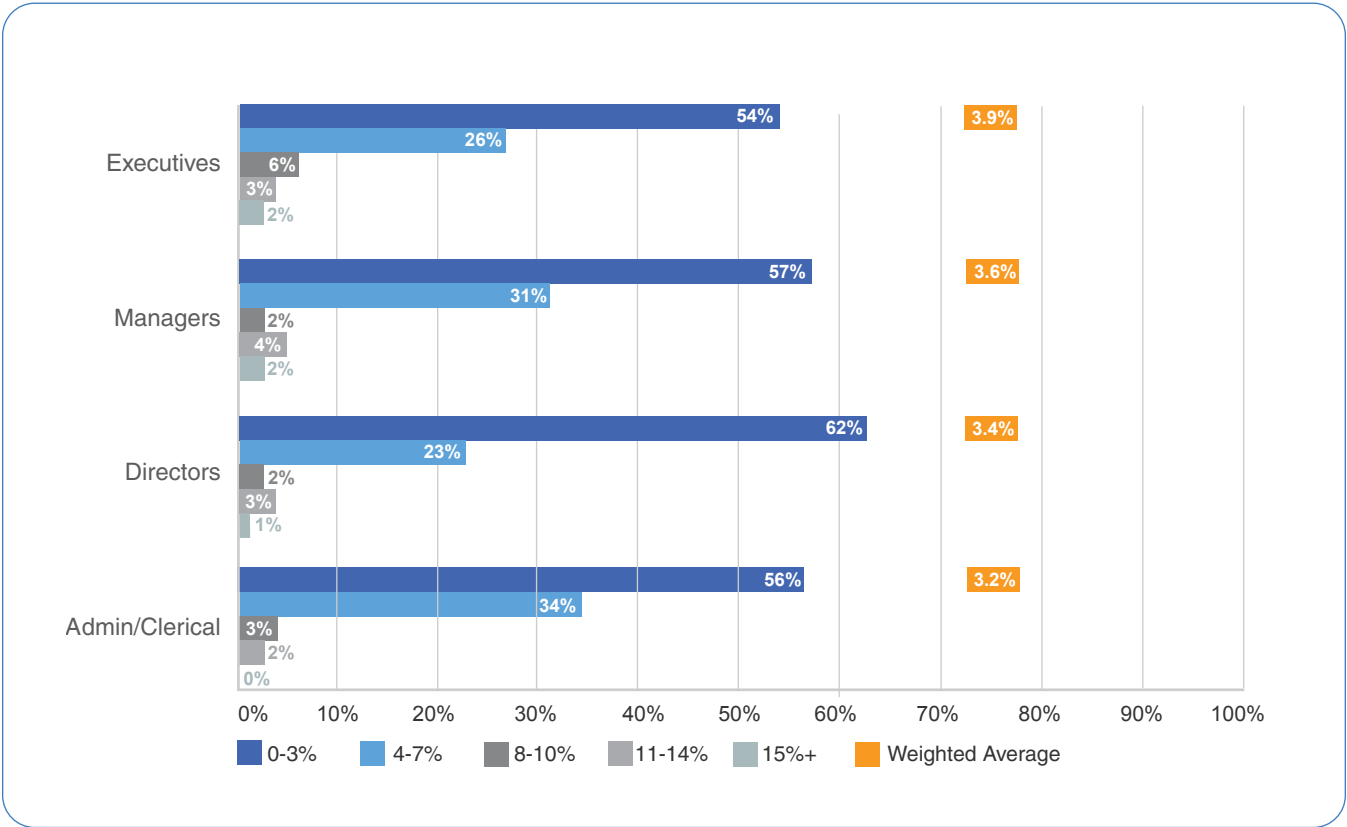


TAKEAWAYS

Interestingly, Controller/Assistant Controller roles ranked most difficult in 2025 by 34%, and most difficult in 2024 by 54%, and second most difficult in 2023 at 34%. While Bookkeeper and FP&A had similar rankings in the past two years. Although some transactional roles remain competitive, the difficulty in hiring senior-level controllers suggests that organizations are prioritizing leadership with cross-functional knowledge and risk management expertise. The elevated demand for Controllers may reflect expanded responsibilities around reporting accuracy, automation oversight, and compliance amid tightening regulatory expectations.

What were *Average Annual Pay Increases* by F&A Staff Level in the *last 12 months*?

Organizations in 2025 are reporting moderate compensation increases across all finance and accounting roles in comparison to the prior two years. Not surprising, executive staff led all pay increases for the third year in a row with a 3.9% weighted average, followed by managers (3.6%), admin/clerical (3.2%), and directors (3.4%). Keep in mind that these pay increases are likely base salary, not bonus, profit sharing or stock options that are more likely included in executive and director-level compensation packages.

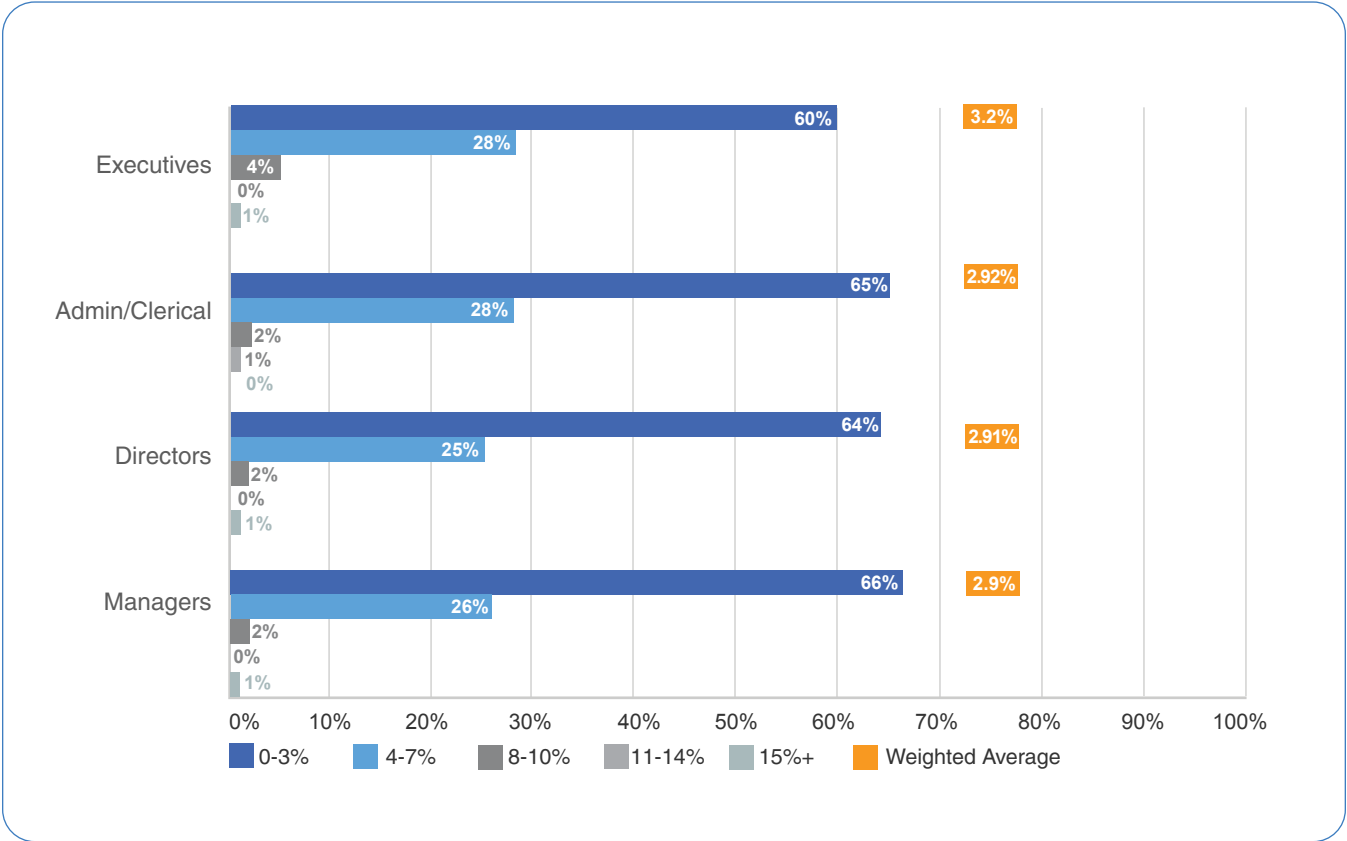


TAKEAWAYS

What is surprising is that pay increase weighted averages in the last 12 months across all levels are nearly one percentage point lower than the prior two years, perhaps the result of challenging business, economic, political and geo-political environments, and reinforcing the “employers market” scenario. Lower pay increases also surprising as they seem contrary to talent recruiting and talent shortage challenges.

What are *Expected Average Annual Pay Increases* by Staff Level in the *next 12 months*?

After a significant drop in average pay increases from the last 12 months in comparison to the last 2 years, organizations project even lower pay increases for the next 12 months, and again, across all F&A levels. As before, executive staff pay increases lead all levels with a 3.2% weighted average, but all levels are closely ranked with admin/clerical at 2.92%, directors (2.91%), and managers (2.9%).

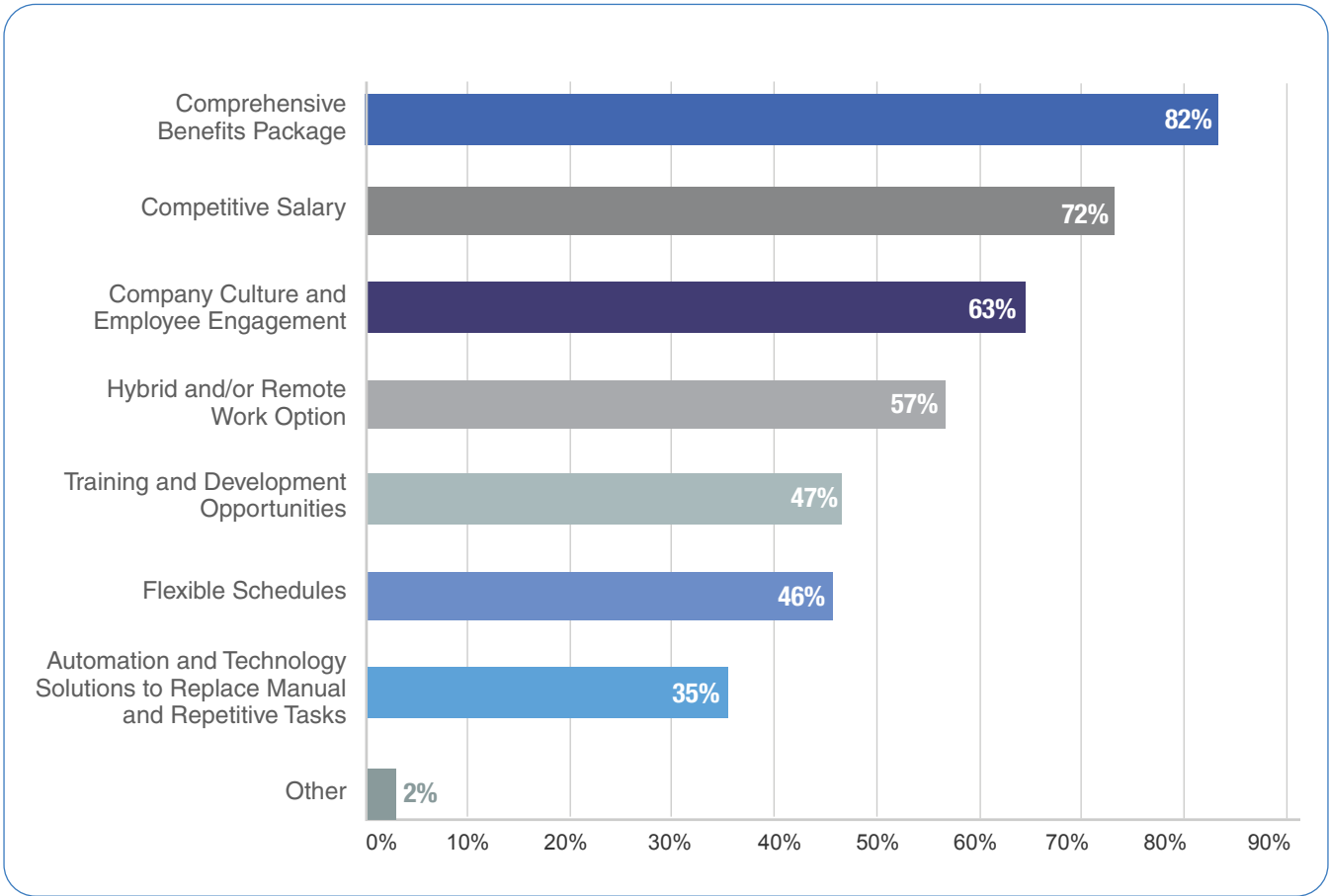


TAKEAWAYS

Again, despite talent recruiting and talent shortage challenges, projected salary increases in the next 12 months are lower than the last 12 months, and a significant 1.5% lower on average than 2023 and 2024 pay increases. No question, root causes of “stingy” pay increases likely include challenging business, economic and geo-political environments. There is also much media hype about company downsizing, along with AI replacing broad swaths of particularly, white collar employees, which is clearly a future issue, not present issue.

Which *Benefits or Perks* does Your Organization currently use to Attract and Retain F&A talent?

2025 benefits and perquisites used to recruit and retain finance and accounting professional staff are consistent with prior studies with comprehensive benefits cited by a significant 82%, followed by competitive salary (72%), company culture and employee engagement (63%), hybrid and remote work options (57%), training and development opportunities (47%), and flexible schedules (46%).

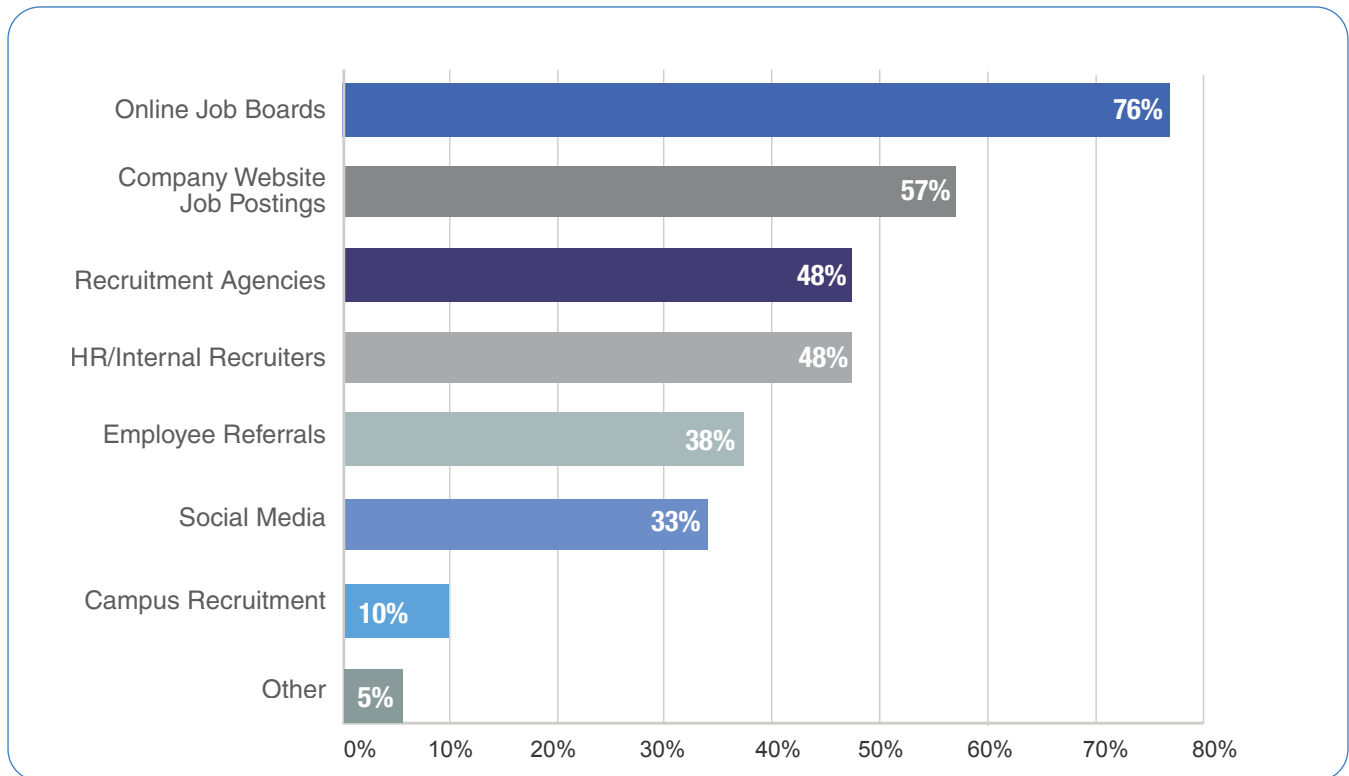


TAKEAWAYS

Rankings are nearly identical for the last 3 years with comprehensive benefit packages leading each year, while compensation and company culture jockey for second and third rankings. Clearly, organizations need to offer a complete range of benefits and perks, and surprisingly, salary is not the top requirement.

What *Tools or Channels* are used for F&A Talent Recruitment?

Organizations are employing a range of recruitment strategies to attract F&A talent in 2025. Not surprisingly, online job boards lead all tools by a wide margin for 76% of respondents including the popular Indeed and ZipRecruiter (likely for entry and management levels). A second tier of tools includes company website job postings (57%), followed by recruitment agencies and HR/internal recruiters tied at 48% each. Next, a third tier includes employee referrals (38%), and social media (33%).

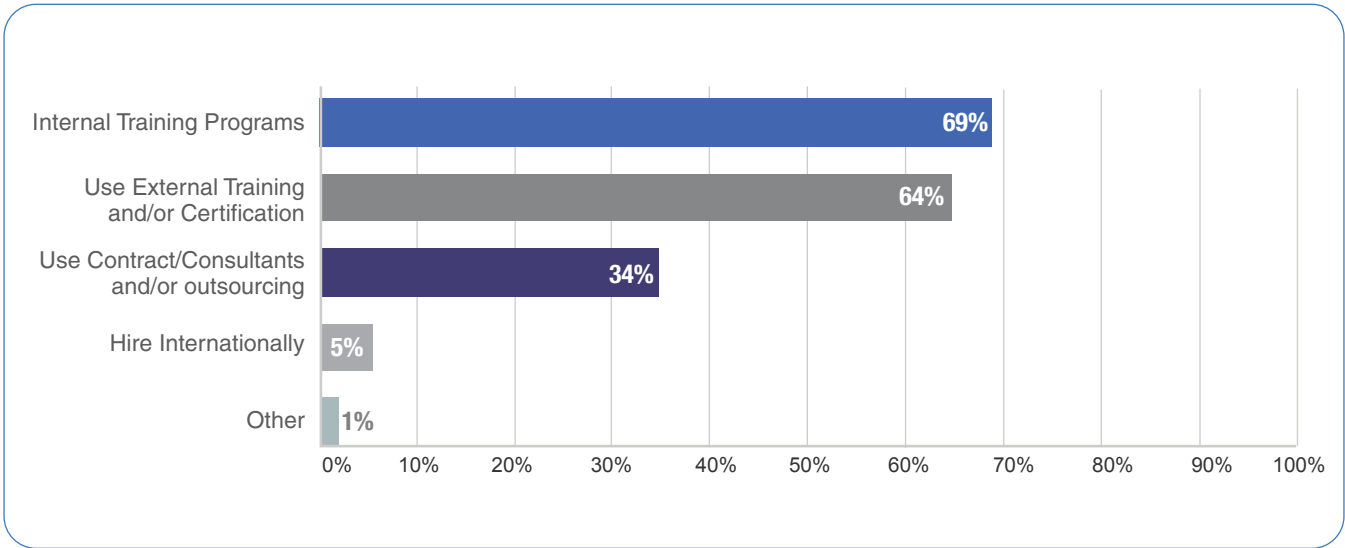


TAKEAWAYS

While online job boards reign supreme by high percentages in recent studies, other tools jockey for second tier rankings including company website job postings, recruitment agencies and employee referrals. Anecdotally, executive level recruitment often involves personal networking, and surely recruitment agencies.

How does Your Organization Address F&A *Training and Skills Gaps*?

Companies continue to rely heavily on internal training programs to address skills gaps in finance and accounting. In 2025, internal training programs were employed by 69% of respondents, closely followed by external training and certification programs (64%). A second tier of respondents use consultants or outsourcing to address skill gaps (34%). And only 5% hire internationally to address skill gaps.

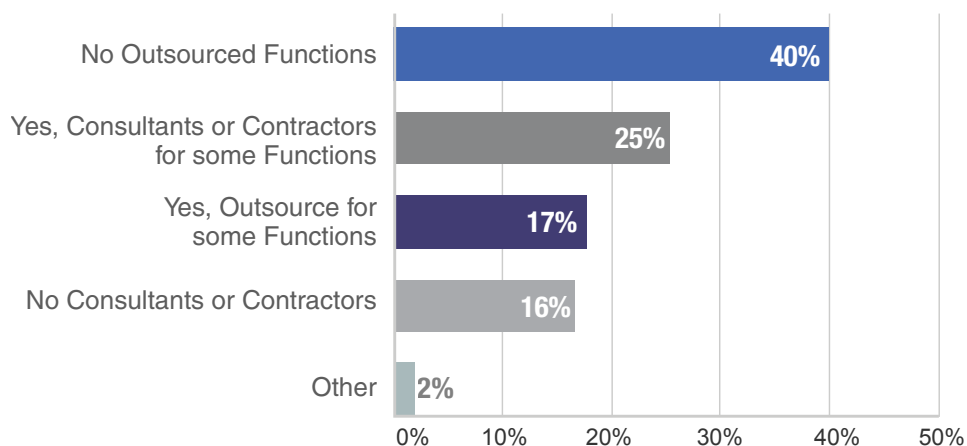


TAKEAWAYS

These results underscore the growing importance of continuous learning within F&A functions. Organizations are prioritizing development not only to improve retention and performance but also to keep pace with evolving technologies and regulatory requirements. While outsourcing remains a tactical supplement, the overwhelming preference is to build capability from within.

Does Your Organization use *Consultants or Outsource* any F&A Functions?

Nearly one-quarter (25%) of organizations report using consultants or contractors to support their finance and accounting functions, while another 17% outsource some F&A functions. At the same time, 40% of respondents do not outsource, and 16% do not use consultants for a combined majority total of 56%, compared to a combined total of 42% that use both consultants and outsourcing for some functions.

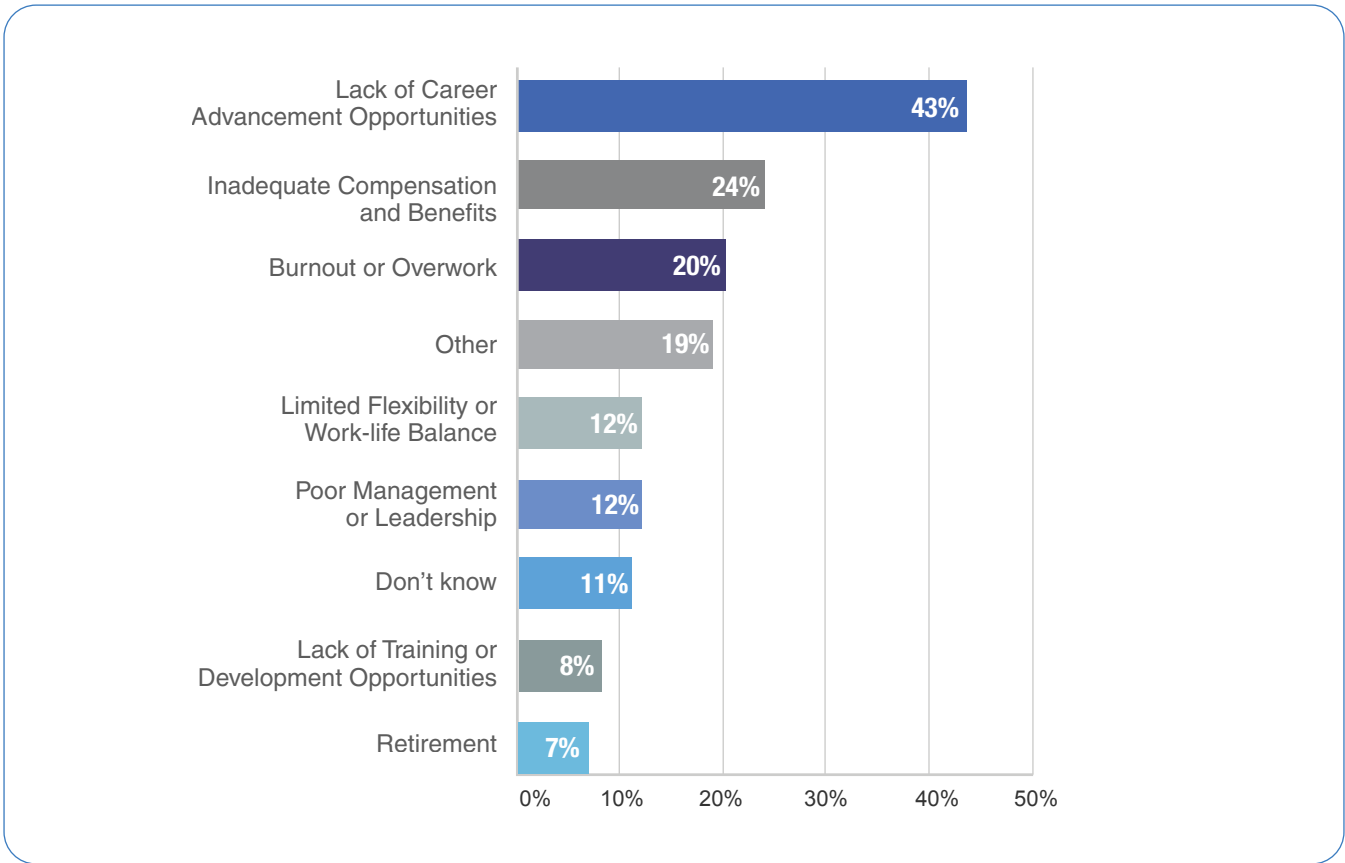


TAKEAWAYS

These figures show a measured approach to external resourcing. Rather than expanding outsourcing broadly, many companies appear to be selectively supplementing internal teams with targeted expertise or capacity via consultants. Anecdotally, F&A executives have shared the use of external resources for specialized or one-off requirements. Also identified in the survey, the use of both consultants and outsourcing is expected to increase by 24% and 16% respectively.

What are the *Most Common Reasons* for F&A Staff Leaving Your Organization?

The top-cited reason for turnover in 2025 was a lack of career advancement opportunities noted by 43% of respondents, followed by compensation and benefits (24%), burnout or overwork (20%), limited flexibility or work-life balance (12%), poor management or leadership (12%), lack of training or development opportunities (8%), and retirement (7%).



TAKEAWAYS

2025 findings are nearly identical to both 2023 and 2024 responses. Intuitively, professional staff have growing expectation for meaningful career progression, sustained engagement, and adaptable work models. Organizations that continue to underinvest in career paths or professional growth may face retention challenges even in a more balanced labor market.

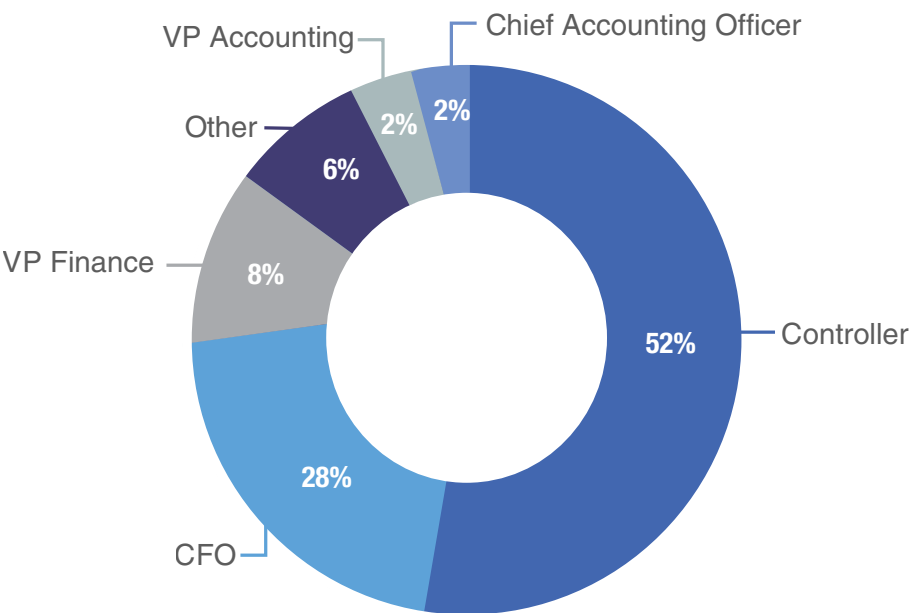
Classification Demographics:

Title/Role

As part of our 2025 Corporate Finance & Accounting Talent Study, the Controllers Council gathered demographic data on respondents to gain further insights including Title/Role, Industry, and company size via number of employees.

When conducting our surveys and developing research studies, we strive to recruit respondents from a broad range of company types and sizes, this to ensure that results are representative of the business ecosystems we serve.

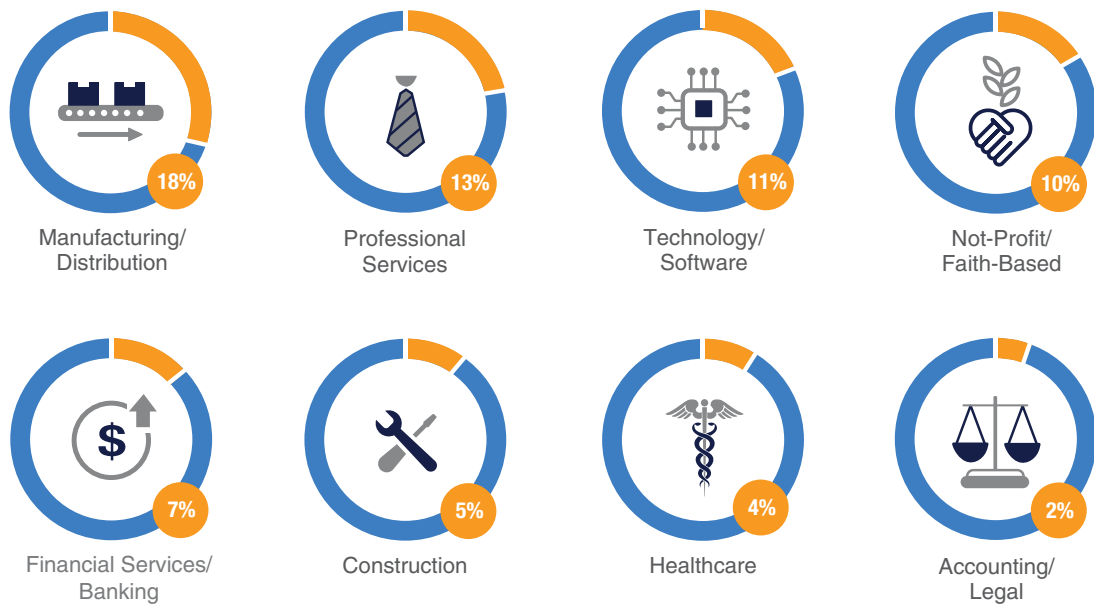
In this year's study, 52% of respondents held the title of Controller, followed by 28% CFOs and 8% VP Finance, or a total of 36% finance executives within their organizations. The remaining 14% of participants have a range of accounting and executive roles.



Classification Demographics

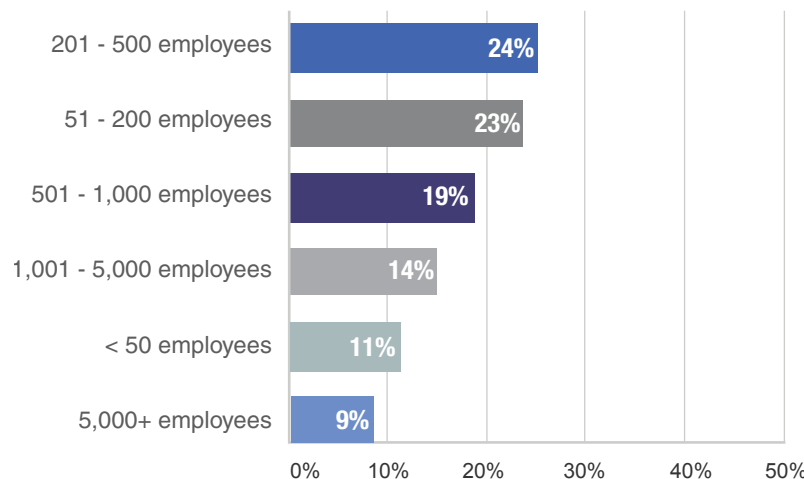
Industry

A total of 31 different industry (categories) were represented in the 2025 Corporate Finance & Accounting Talent Study. Following is a snapshot of the top eight industries with Manufacturing/Distribution leading all at 18%. A “second tier” of industry rankings includes Professional Services (13%), Technology/Software (11%), and Non-Profit/Faith-Based (10%). Another tier of industries includes Financial Services (7%), Construction (5%), Healthcare (4%), and Accounting/Legal (2%).



Company Size (Number of Employees)

In order to understand relative sizes of respondent organizations, we asked respondents to identify the total number of employees. As private companies tend not to divulge sales revenue as proprietary, “employees” is an excellent reference that can be a facsimile for revenue with common multipliers by industry. About 24% of organizations have 201-500 employees, followed by 23% with 51-200 employees, 19% with 501-1,000 employees, and 14% with 1,001 or more employees. Another 11% have less than 50 employees, and 9% have more than 5,000 employees. In sum, all company sizes are represented.



F&A Talent Best Practices at-a-Glance

The 2025 Corporate Finance & Accounting Talent Study reflects a profession undergoing thoughtful adjustment. While the chaos of the pandemic and the great resignation are behind us, challenges continue including evolving work models, talent shortages, rapidly changing technologies, and unpredictable business, economic and political/geo-political environments. What remains is a set of deeper, more structural expectations from both employers and employees.

F&A leaders are balancing the need for cost management with the reality of retention. They are pursuing automation while preserving institutional knowledge and placing equal weight on culture, training, and compensation. The emphasis on maintaining headcount, adjusting salary growth within more modest ranges, and investing in internal development marks a shift from short term staffing reactions to longer range workforce planning.

This year's study identified and quantified the shortage of *corporate* F&A talent for the first time, as business media has focused on CPA shortages at public accounting firms. Despite shortages, the study also identified the beginnings of a shift to an “employers market” from an “employees market” as evidenced by lower hiring outlooks, decreasing pay, and rapid adoption of outsourcing. Some pundits are predicting AI will replace many jobs, and intuitively, further many of these trends, although we are clearly at the beginning of the AI revolution.

Regardless, recruiting and retaining the best talent will continue to be a differentiator in success or mediocrity. To this end, we have witnessed, surprisingly, company culture and engagement to be even more important than compensation and benefits.

The 2025 Corporate Finance & Accounting Talent Study highlights ongoing challenges and emerging trends in talent acquisition and retention. Organizations must continue to adapt their strategies to navigate the competitive landscape, leveraging insights from peers to make informed decisions. This year's findings offer F&A executives and human resources professionals a practical lens to refine their approach to talent, guided by stability, focus, and long-term value.

Thank you for engaging with the 2025 Controllers Council Corporate Finance & Accounting Talent Study.

To view a Roundtable Panel of experts share their insights and perspectives on F&A talent, please view the [video archive here](#).

To view the latest research studies, visit the Controllers Council [research studies page here](#).

About the Controllers Council



Controllers Council™ is a national member association, community, and platform of more than 100,000 Controllers, CFOs, and corporate accounting and finance professionals focused on career development and training, best practice resources, networking, recognition and more. Programs include continuing professional education (CPE), a national Career Center, strategic research studies, webcasts with expert panelists on trending topics, articles and whitepapers. Controllers Council publishes the annual CFO/Controller Sentiment™ Study, the Corporate Finance & Accounting Talent Study, the CFO/Controller Financial Performance Index™ (FPI); and produces the annual Controller of the Year™ Awards, Meet the Controller™ Interview Series, the Controllers for a Cause™ Scholarship Fund, and the upcoming Controllership 2030™ - Predictions Panel and study.

For more information, visit www.ControllersCouncil.org, or email Executive Director Neil Brown at neil@controllerscouncil.org

About the Study Sponsor



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