

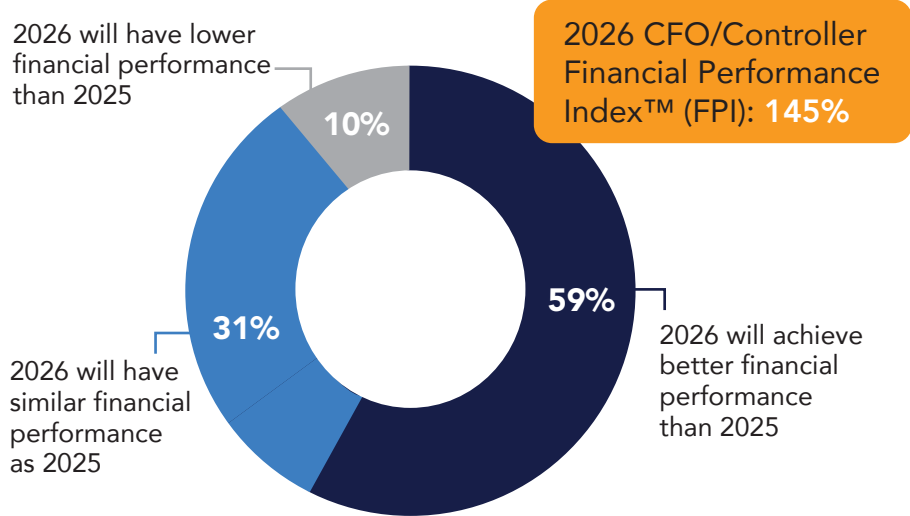
2026 CFO/Controller Outlook & Sentiment Study • Infographic



The fourth annual study achieved a milestone record financial performance index (FPI), but a return to cautious spending perhaps the result of inflation, tariffs or supply chain issues. AI and Hybrid work trends continue momentum. Following are Key Takeaways:

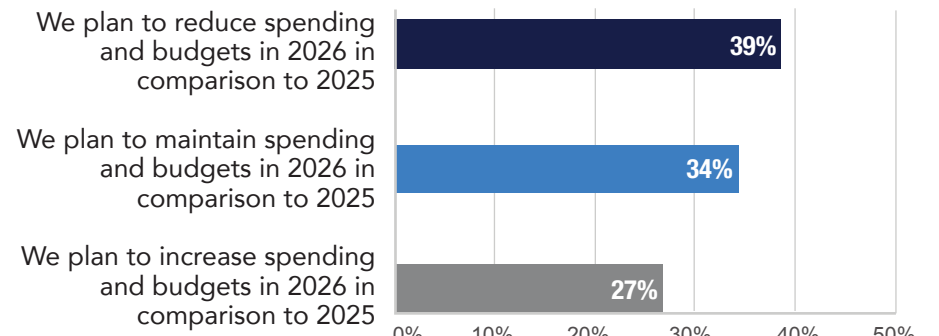
2026 CFO/Controller Financial Performance Index™ (FPI)

A confident record 2026 FPI of 149% with 59% expecting better performance overall, and only 10% expecting lower performance (vs. 145% FPI in 2025).



2026 CFO/Controller Spending-Budget Index™ (SBI)

The 2026 SBI declines 22 percentage points to a cautious 88% vs. 110% SBI in 2025, but closer to 2023 and 2024 indexes.

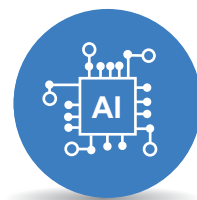
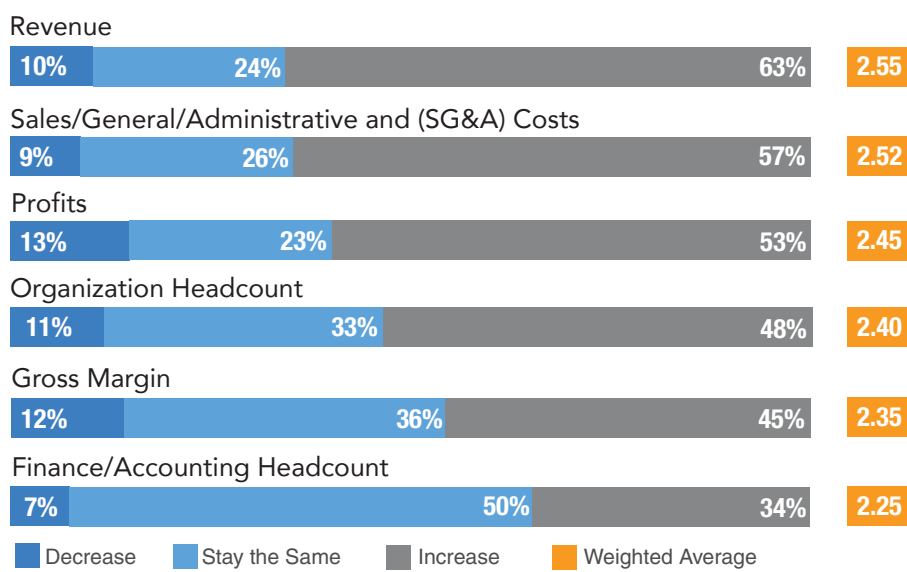


2026 CFO/Controller Spending/Budget Index™ (SBI): 88%



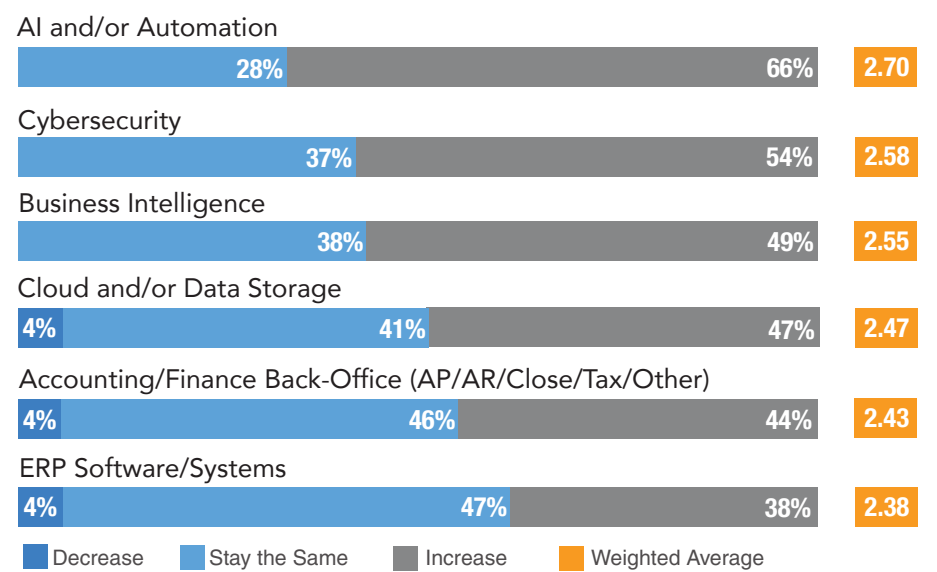
2026 Financial Metrics Forecast Reinforce Both Confidence and Caution

Revenue continues to lead all metrics with 63% forecasting increases. Closely followed by SG&A cost increase for 57%, and Profits for 53%, and profits increasing for 48%.



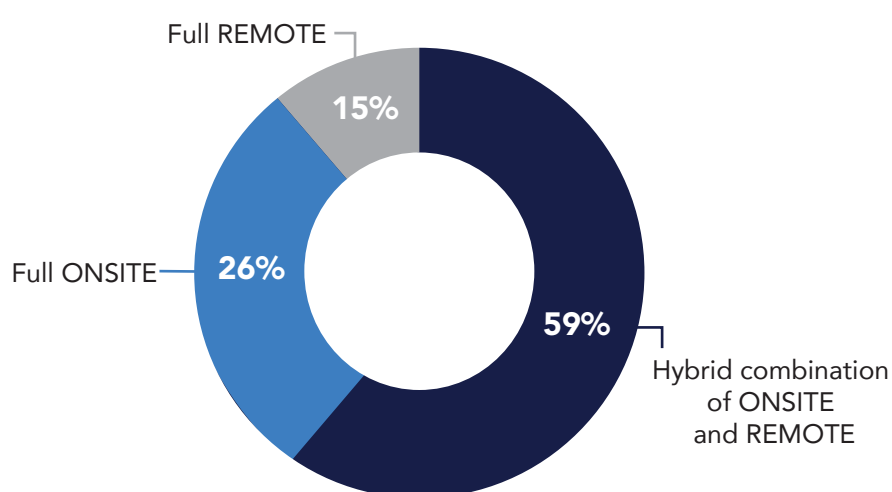
AI Momentum Dominates Tech

Not surprisingly, AI continues to lead all technology plans with 66% increasing AI in 2026, along with overall technology investment increasing for key systems including Cybersecurity and Business Intelligence.



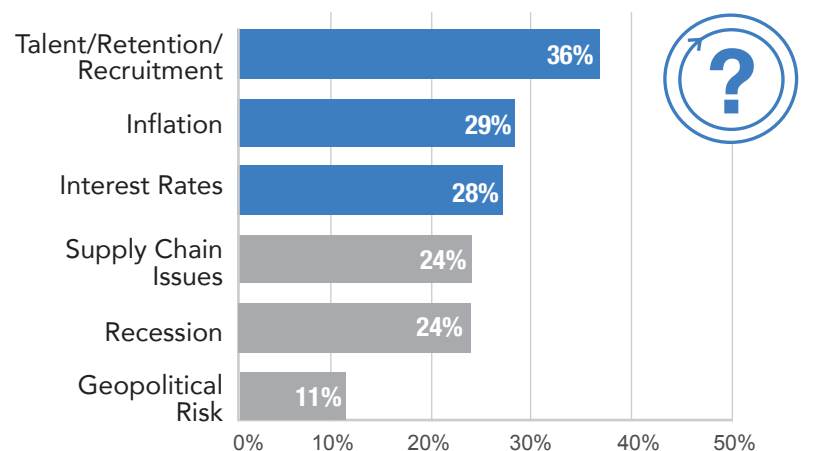
Hybrid Work Continues

Work environments or models continue to emphasize a Hybrid combination of Onsite and Remote for a majority 59%, followed by Full Onsite for 26%, and 15% Full Remote.



2026 Greatest Concerns (What keeps you up at night?)

With CFO and Controllers roles in high demand, these F&A leaders are not losing much sleep, however, talent retention and recruitment is the greatest concern reinforcing the shortage of accountants and CPAs, closely followed by geopolitical risk increasing.



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