



Corporate Finance & Accounting

Talent Study **2026**



Corporate Finance & Accounting Talent Study 2026

Table of Contents

Executive Summary.....	3
Study Key Takeaways.....	4
Survey Questions/Answers/Takeaways.....	5-15
2026 Hiring Plans.....	5
Shortages of F&A Talent.....	6
Which F&A Roles are Most Challenging to Recruit.....	7
Policy for Onsite/Hybrid/Remote Work Models.....	8
F&A Compensation by Staff Level.....	9 -10
Which Benefits or Perks to Recruit and Retain.....	11
What Tools Used in Recruiting.....	12
How to Manage Training.....	13
How is AI Managed.....	14
Reasons for F&A Attrition.....	15
Study Classification Demographics.	16 -17
Looking Ahead: The Future of Corporate F&A Talent	18
About the Controllers Council.....	19
Thanks to Controllers Council Sponsors.....	19

Corporate Finance & Accounting Talent Study 2026

Executive Summary

Corporate finance and accounting organizations entered 2026 facing a rapidly evolving workforce landscape. While hiring activity has strengthened compared to the previous year, organizations continue to face persistent talent shortages, changing workforce models, expanding technology adoption, and growing demand for specialized finance expertise. At the same time, artificial intelligence has moved from experimentation to practical implementation, fundamentally reshaping how finance departments operates and the skills required for future success.

To better understand these changing dynamics, Controllers Council conducted its annual Corporate Finance & Accounting Talent Benchmark Survey and Study. More than 350 Controllers, CFOs, Chief Accounting Officers, Vice Presidents of Finance, and other related executives participated from organizations across North America participated in the study, representing a broad cross-section of industries and company sizes.

Please use the information contained within this Controllers Council survey and study to assist in your organization's effective management of talent and human capital. We invite you to share your feedback so we can continue to deliver timely and relevant industry insights.

Corporate Finance & Accounting Talent Study 2026

Key Takeaways

Following are key takeaways from the 2026 Corporate Finance & Accounting Talent Study.



F&A Hiring Rebounds:

Hiring rebounds from a 2-year lull to a **134% Hiring Index** compared to a 119% index in 2025, fueled by 38% of respondents increasing hiring.



Significant F&A Talent Shortages:

Now front and center with a **77% Talent Shortage Index**, compared to a **108% Talent Surplus** in 2025, a swing of 31 percentage points signaling a possible crisis. Meanwhile, Controllers continue to be the most challenging roles to recruit.



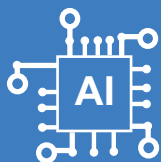
Onsite Work Models Surge:

For the first time since the pandemic, Onsite work environments or models surpass Hybrid at 46% and 43% respectively; still Hybrid models are here to stay.



Compensation Nearly Doubles:

Pay over the last 12 months increased by an average of 6% across all staff levels, while expected future pay projected average increases of 5%, nearly double YOY likely due to increased hiring, shortages, challenging roles, and possibly improved macroeconomics.



AI Adoption Growing Rapidly:

A majority 53% of F&A departments evaluate, pilot or implement AI with internal staff, while only 19% do not use AI, 16% have training planned or in process, and 12% use consultants or contractors for AI, demonstrating **significant AI adoption**.

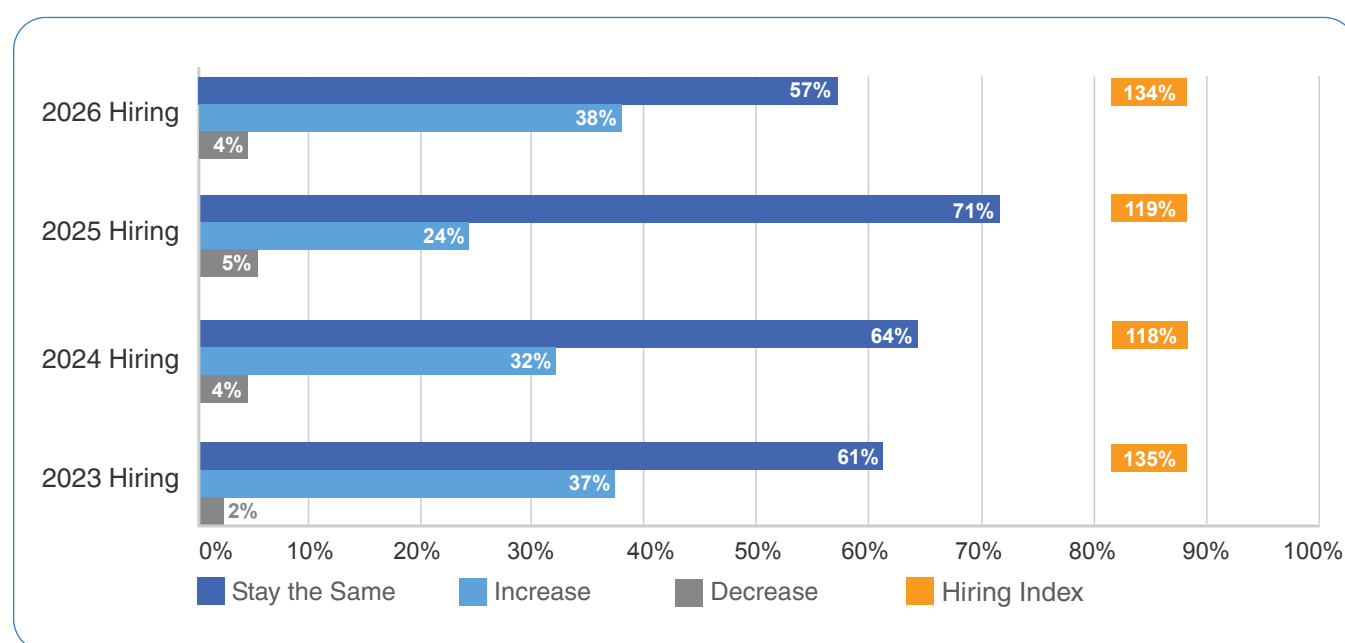


The following report details and summarizes the responses to each question, followed by respondent classifications.

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

The 2026 survey results indicate renewed hiring confidence among finance organizations. Fifty-seven percent of respondents expect to maintain current staffing levels, while 38% plan to increase accounting and finance headcount over the next 12 months. Only 4% anticipate reducing staff for a **2026 Hiring Index of 134%**.

Compared to the 2025 study, organizations planning to increase hiring rose significantly from 24% to 38%, with corresponding plans to maintain existing headcount decreasing from 71% to 57%, a fourteen-percentage point swing, and a **2025 Hiring Index of 119%**, representing a 15 percentage point swing.



TAKEAWAYS

F&A hiring plans are rebounding from a 2-year lull to pandemic/post-pandemic highs as evidenced by the Hiring Indexes returning to 2023 levels.

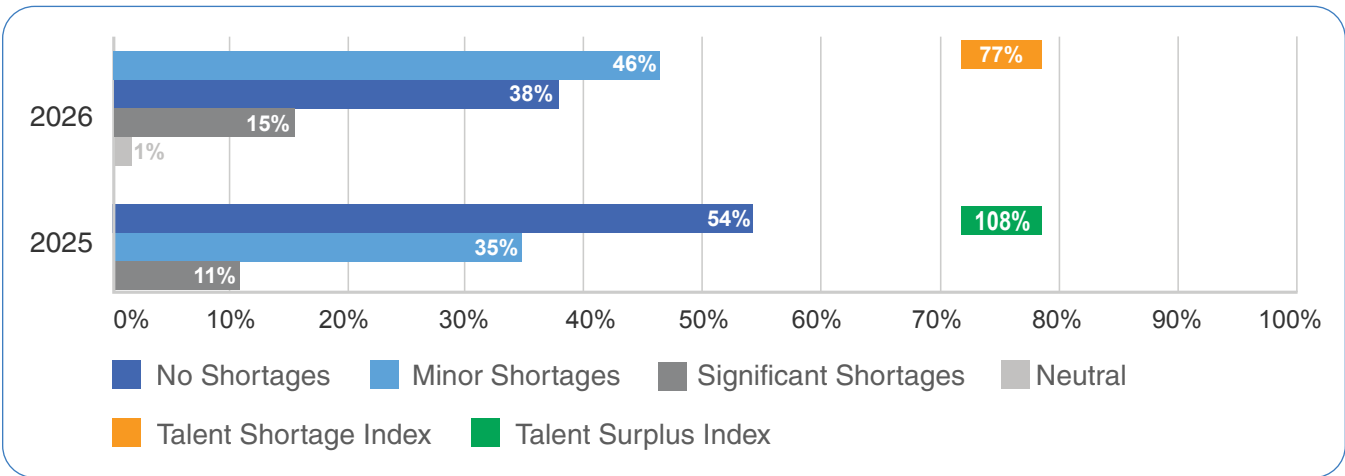
The Hiring Index is calculated by the difference of hiring increases and decreases from the base of 100 or 100%. This survey and study identifies a number of factors that are driving increased hiring including shortages of accountant, finance and CPA talent; increased hiring due to F&A talent turnover, and improving compensation. Surely, the need for specialized skills including AI, and improving macroeconomics drive increased hiring as well.

For CFOs and Controllers, the challenge will not simply be hiring but hiring the *right* talent. As competition remains strong for experienced professionals, organizations should strengthen recruiting pipelines, invest in succession planning, and continue leveraging automation to reduce routine work while reserving headcount for higher-value roles that directly support business performance.

Is Your Organization *Experiencing Shortages* of Finance & Accounting and/or CPA talent?

Talent shortages remain a significant challenge for corporate finance and accounting organizations in 2026. Sixty-one percent of respondents report experiencing either minor (46%) or significant (15%) shortages of accounting, finance, and CPA talent. A minority 38% report no shortages for a **2026 Talent Shortage Index of 77%**.

This compares to 2025 survey results when a majority 54% reported no shortages, 35% with minor shortages, and 11% with significant shortages for a **2025 Talent Surplus Index of 108%**.



TAKEAWAYS

Expected CPA and accountant shortages have been forecasted for years, and now are gaining momentum with significant increases in year-over-year shortages identified. These results indicate that while hiring demand has increased, the supply of experienced finance professionals continues to lag employer needs.

The findings suggest the accounting talent shortage has become a structural issue rather than a temporary hiring cycle, particularly for organizations seeking experienced professionals with both technical expertise and business acumen.

The **Talent Shortage™ Index** or **Talent Surplus™ Index** is calculated by the difference of significant and minor shortages, and no shortages from the base of 100 or 100%. .

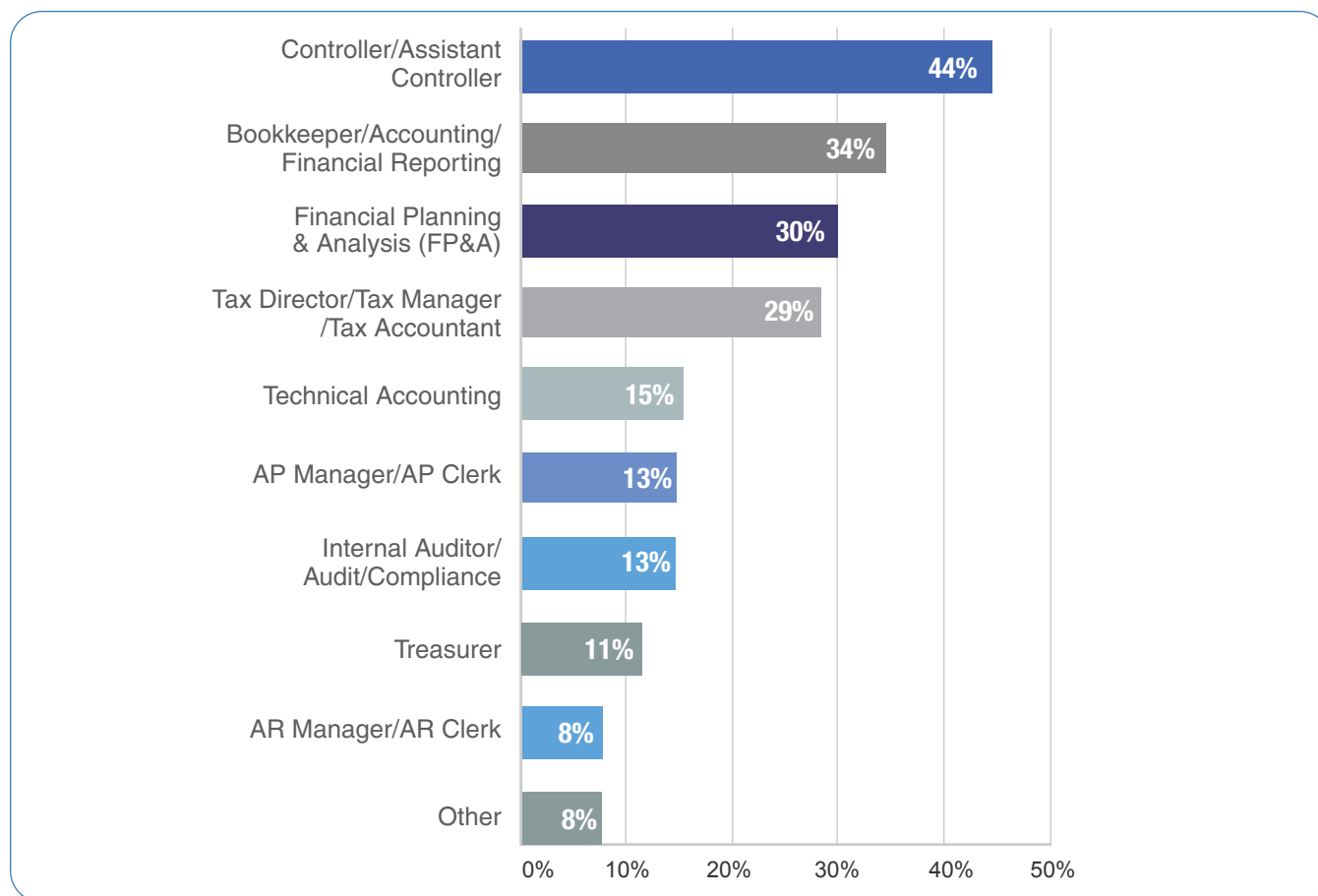
The continued shortage of qualified finance professionals reinforces the need for a long-term workforce strategy. Recruiting alone is unlikely to solve the problem. Organizations should strengthen succession planning, invest in employee development, and evaluate alternative workforce models such as outsourcing or fractional finance support where appropriate.

Technology also has an increasingly important role to play. AI and automation are helping finance teams become more productive, but they are not replacing experienced professionals. Instead, organizations should use technology to reduce manual work while allowing finance teams to focus on analysis, controls, forecasting, and strategic decision-making.

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

Controllers and Assistant Controllers remain the most challenging or difficult corporate accounting and finance positions to recruit, cited by 44% of respondents. A “second tier” of challenging roles include Bookkeepers, accounting, and financial reporting professionals at 34%, closely followed by FP&A professionals (30%) and Tax professionals (29%) ranked among the most difficult positions to fill. Technical Accounting (15%), Internal Audit (13%), Accounts Payable (13%), Treasurer (11%), and Accounts Receivable (8%) rounded out the list.

Interestingly, Controllers have been ranked as most challenging to recruit for the last four years, often by wide margins from other roles. Bookkeepers/Accountants have ranked second, followed by FP&A and other roles.



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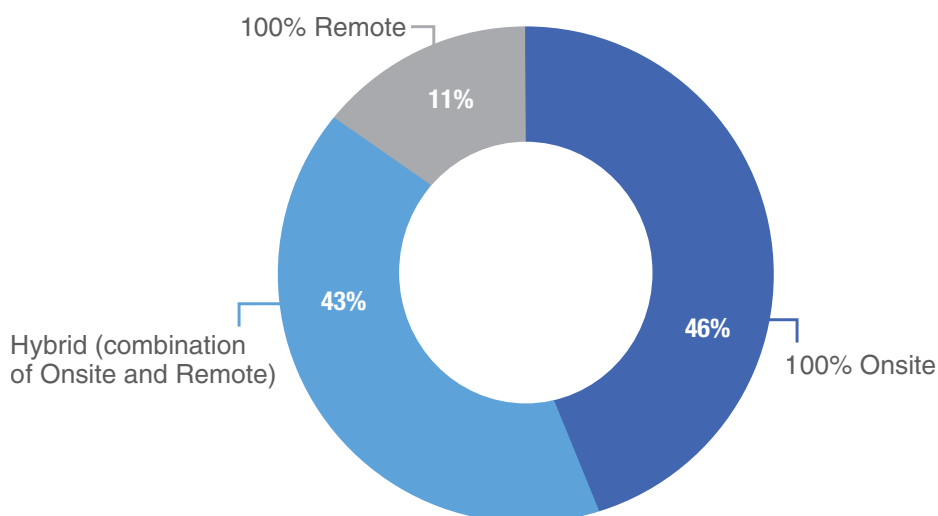
The results reinforce that today's accounting and finance talent shortage is concentrated in positions requiring leadership, technical expertise, and specialized skills rather than transactional accounting skills alone. As finance organizations become more technology-enabled and data-driven, demand continues to shift toward professionals who can combine accounting knowledge with strategic thinking, analytical expertise, and tech know-how.

For CFOs and Controllers, developing internal talent has become increasingly important. As you will learn in this study, organizations that create clear career paths for Controllers, FP&A professionals, tax specialists, and technical accountants will likely be better positioned than those relying exclusively on external recruiting in an increasingly competitive labor market.

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

The 2026 survey reveals a notable shift in workplace strategy. Forty-six percent of respondents report their accounting and finance teams will operate in a fully Onsite environment, making it the most common workplace model this year for the first time since the pandemic began. Hybrid work follows closely at 43%, while 11% of organizations will remain fully remote.

Compared to the 2025 study, where Hybrid work represented 53% of responses and Onsite environments accounted for 33%, the results suggest many organizations are placing renewed emphasis on in-person collaboration while still maintaining workplace flexibility where appropriate.



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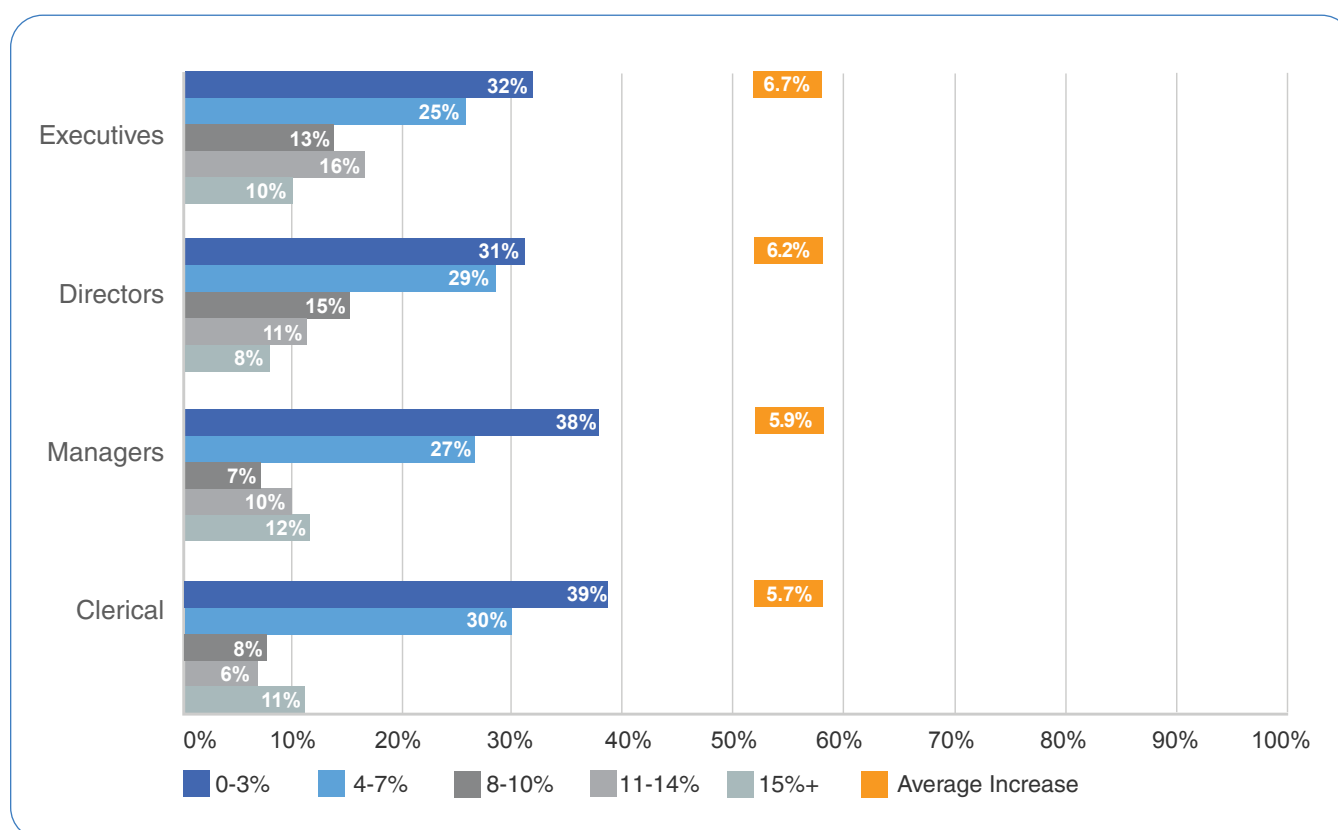
The increase in Onsite work does not necessarily signal the end of workplace flexibility. Instead, it reflects a growing recognition that finance organizations benefit from different work models depending on the responsibilities of individual roles. Planning, financial close, executive collaboration, and business partnering often benefit from more frequent in-person interaction, while many analytical and transactional activities continue to support Hybrid arrangements.

For CFOs and Controllers, workplace policies should be driven by operational effectiveness rather than market trends. Organizations that balance collaboration, employee development, flexibility, and business performance will likely be best positioned to attract and retain experienced finance professionals.

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

The 2026 survey indicates that salaries have increased substantially from 2025 across all corporate accounting and finance staff levels. Executives led with average pay increases of 6.7%, followed by Directors at 6.2%, Managers at 5.9%, and Clerical/Administrative at 5.7%.

By comparison, 2025 pay increases were much less at 3.8% for Executive and Manager levels, 3.5% for Clerical, and 3.3% for Directors; nearly 40-50% less than these 2026 levels.



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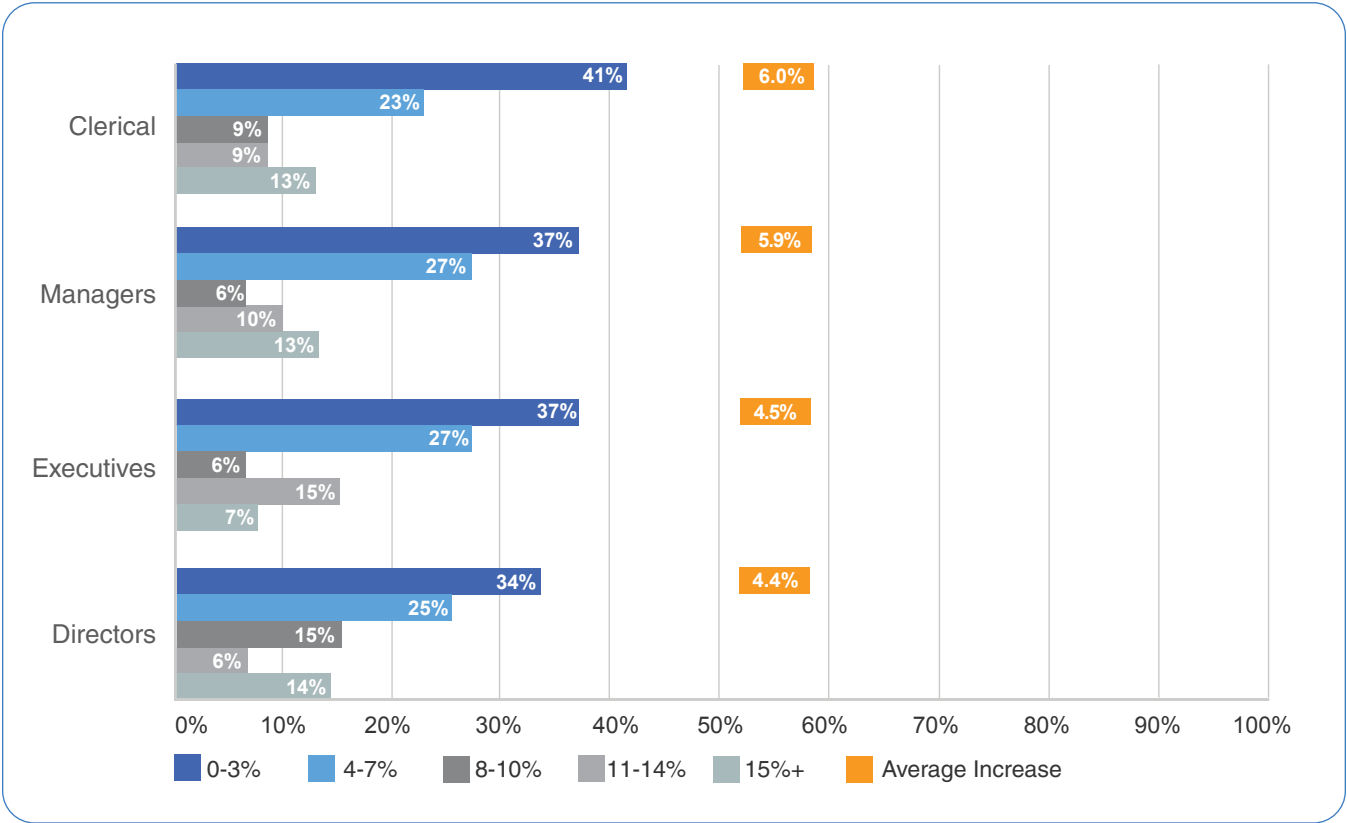
This year's talent survey continues to reinforce a "perfect storm" of variables driving accounting and finance salary growth: shortages lead to turnover, lead to hiring. Supply and demand drive up compensation. Improving macroeconomics add confidence in spending and investment.

For CFOs and Controllers, compensation planning should focus on retaining critical talent while balancing broader budget objectives. Targeted investments in key employees, combined with career development and modern technology, may provide greater long-term value than uniform salary adjustments across all staff levels.

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

While the prior survey question identified actual pay increases, this question seeks a forecast or projection for future pay increases. The results, generous increases expected but slightly more conservative than the last 12 month's average increases with Clerical/Administrative leading all staff levels at 6%, closely followed by Managers at 5.9%, Executives at 4.5%, and Directors at 4.4%.

By comparison, 2025 pay increases were much less at 3.3% for Executive levels, 3.2% for Clerical, 3.1% for Managers, and 3% for Directors; again nearly 40-50% less than these 2026 levels.



TAKEAWAYS

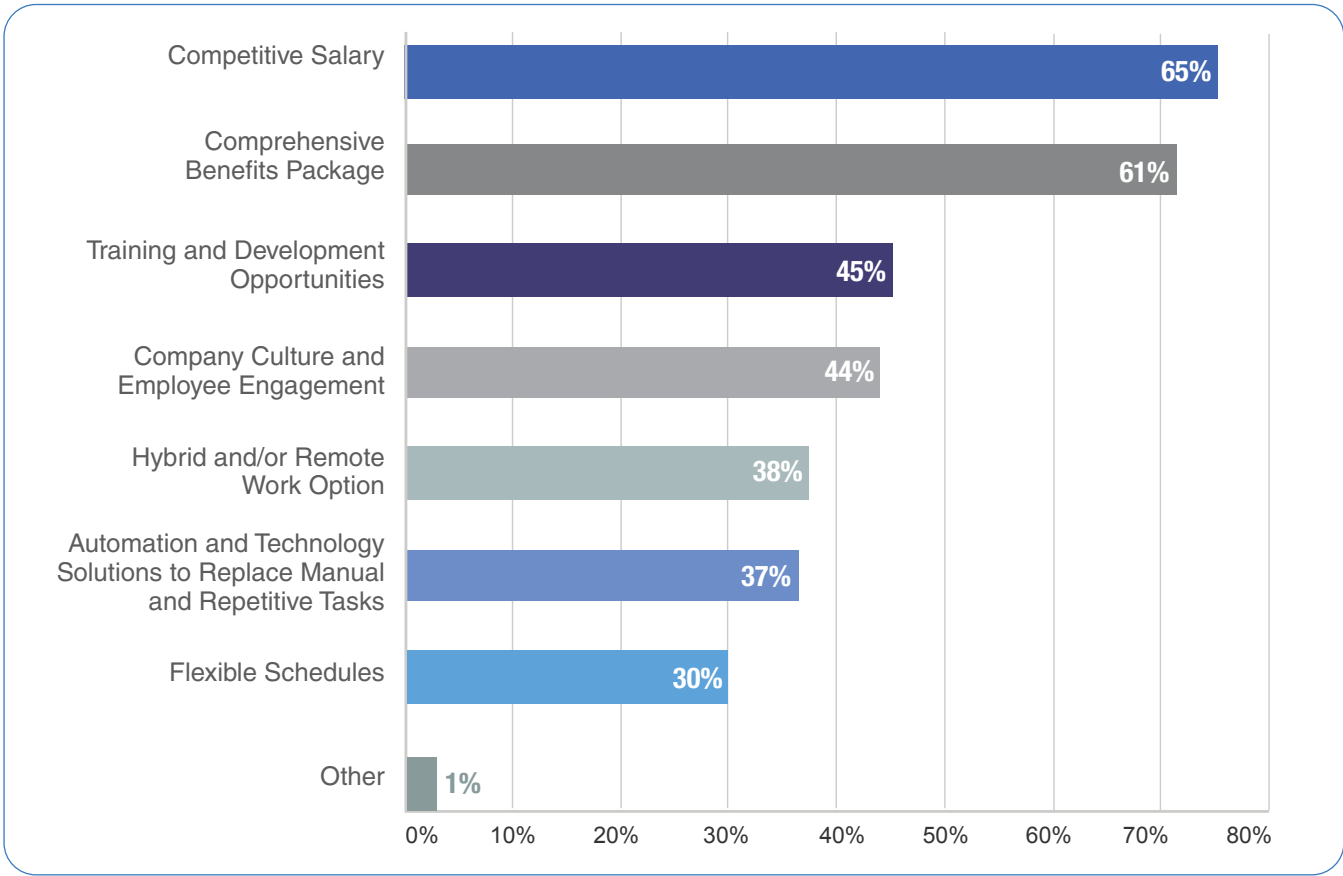
Similar to the last 12 months average salary increases, the projected salaries for the next 12 months are significant increases from prior years, but a fraction less than the last 12 month salaries. The same reasons apply including shortages, turnover, and supply/demand for accounting and finance professionals. While macroeconomics show signs of improvement, forecasting macroeconomic factors in turbulent political and geo-political times is difficult with unknown risks.

For finance leaders, compensation should be considered one component of a broader talent strategy. Organizations that combine competitive pay with clear career progression, modern finance technology, and leadership development will likely be better positioned to retain high-performing professionals in an increasingly competitive labor market.

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

Competitive salary (65%) leads all for the first time in four years for the most common strategy organizations use to attract and retain finance professionals, followed closely by comprehensive benefits package (61%), the previous leader since survey inception. Training and development opportunities (45%) and company culture and employee engagement (44%) ranked next, while hybrid or remote work options (38%) and automation and technology solutions (37%) were cited at nearly identical levels.

Compared to the 2025 survey, workplace flexibility has become a less significant differentiator as organizations place greater emphasis on compensation, career development, and the overall employee experience.



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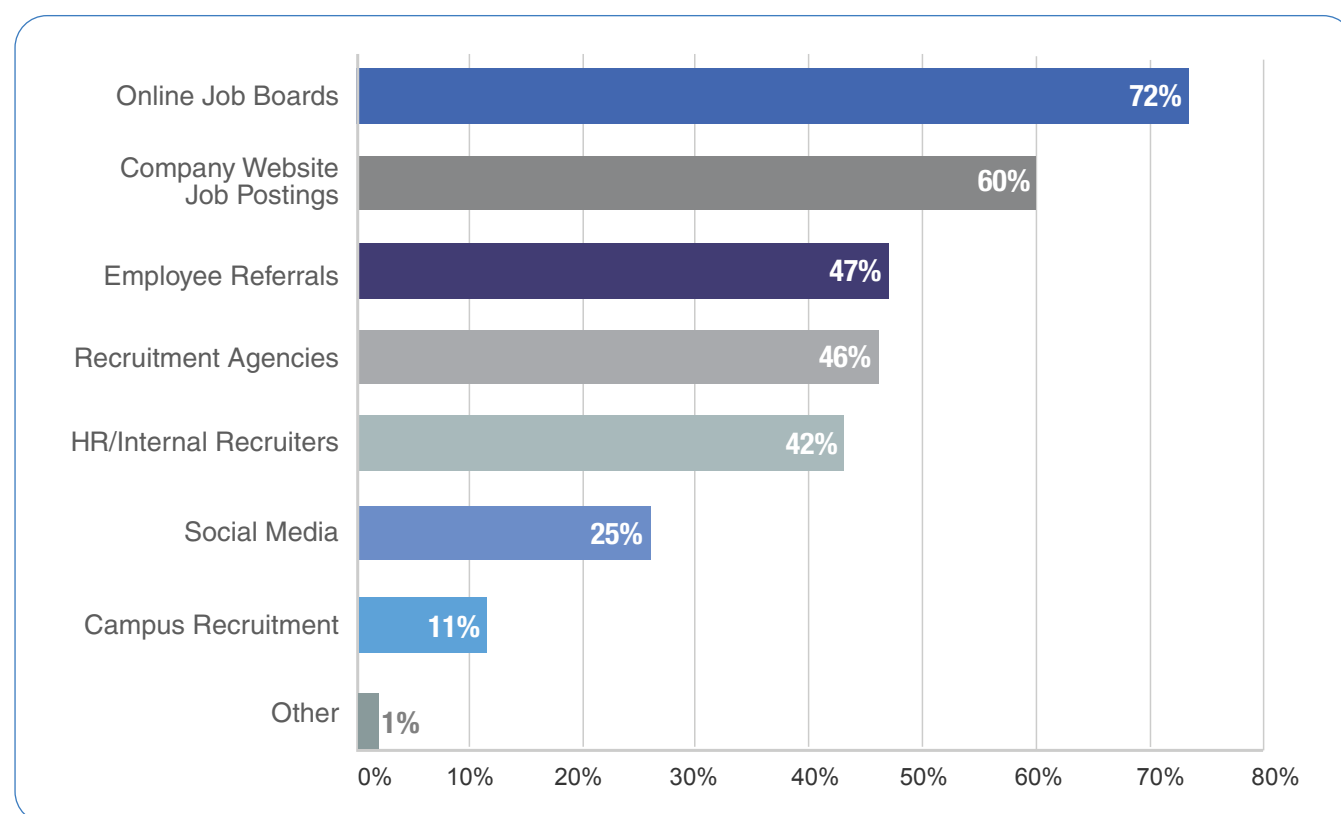
The findings reinforce that attracting finance talent requires a comprehensive employee value proposition rather than relying on compensation alone. While salary and benefits primary recruiting strategies, the primary recruiting tool, professionals increasingly evaluate employers based on career development, organizational culture, leadership, and the opportunity to work with modern finance technology.

One particularly noteworthy trend is the growing importance of automation as a retention strategy. Organizations are recognizing that investing in technology not only improves efficiency but also enhances employee satisfaction by reducing repetitive work and allowing finance professionals to focus on higher-value analysis and decision support.

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

Online job boards remain the most widely used recruiting channel, cited by 72% of respondents, followed by company website job postings (60%). Employee referrals ranked third at 47%, narrowly surpassing recruitment agencies at 46%. Social media accounted for 26% of responses, while 11% utilize campus recruiting. Compared to the 2025 study, employee referrals continue to gain importance as organizations seek experienced finance professionals through trusted networks.

Overall, the findings indicate that organizations continue to rely on multiple recruiting channels rather than a single sourcing strategy.



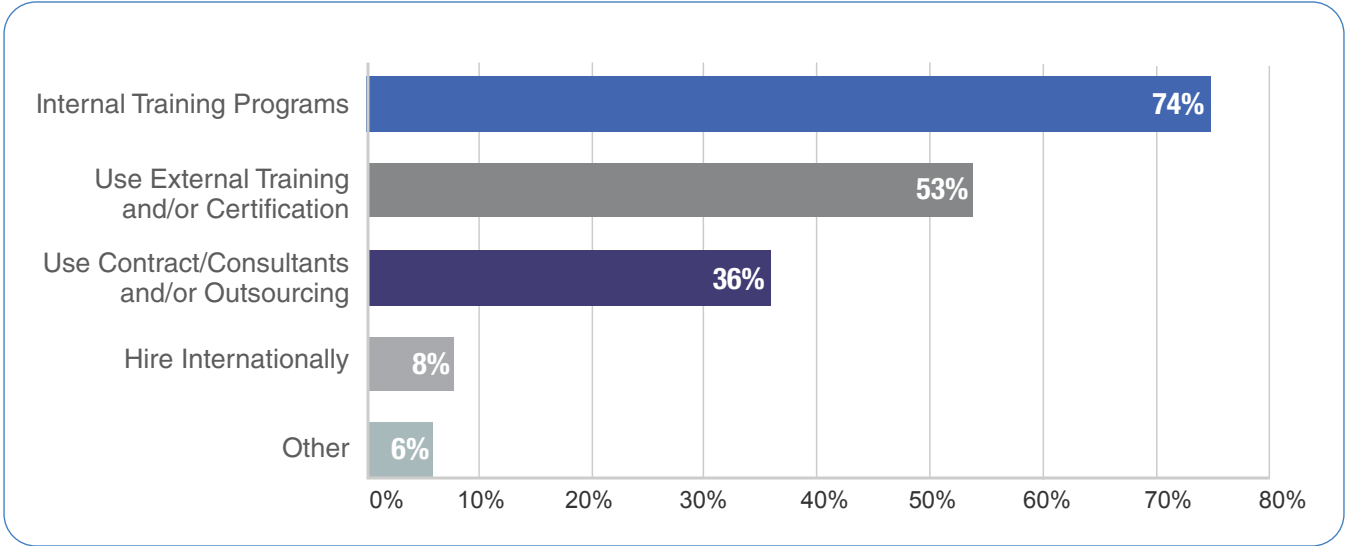
TAKEAWAYS

Successful recruiting increasingly depends on combining traditional recruiting methods with relationship-based sourcing. While online job boards remain essential for building candidate pipelines, employee referrals continue to prove valuable for attracting experienced professionals who are often difficult to reach through conventional recruiting methods.

For finance leaders, recruiting should be viewed as an ongoing process rather than an activity that begins when a position opens. Organizations that invest in employer branding, maintain active talent pipelines, and encourage employee referrals will likely achieve stronger hiring outcomes while reducing both recruiting costs and time-to-fill.

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

Organizations continue to prioritize employee development as their primary strategy for addressing finance skills gaps. Internal training programs were cited by 74% of respondents, making them the most common approach, followed by external training and certification programs (53%). More than one-third (36%) supplement internal capabilities through consultants or outsourcing, while relatively few organizations hire internationally (8%) to address talent shortages. The results suggest employers are increasingly focused on developing existing employees rather than relying solely on external hiring.



TAKEAWAYS

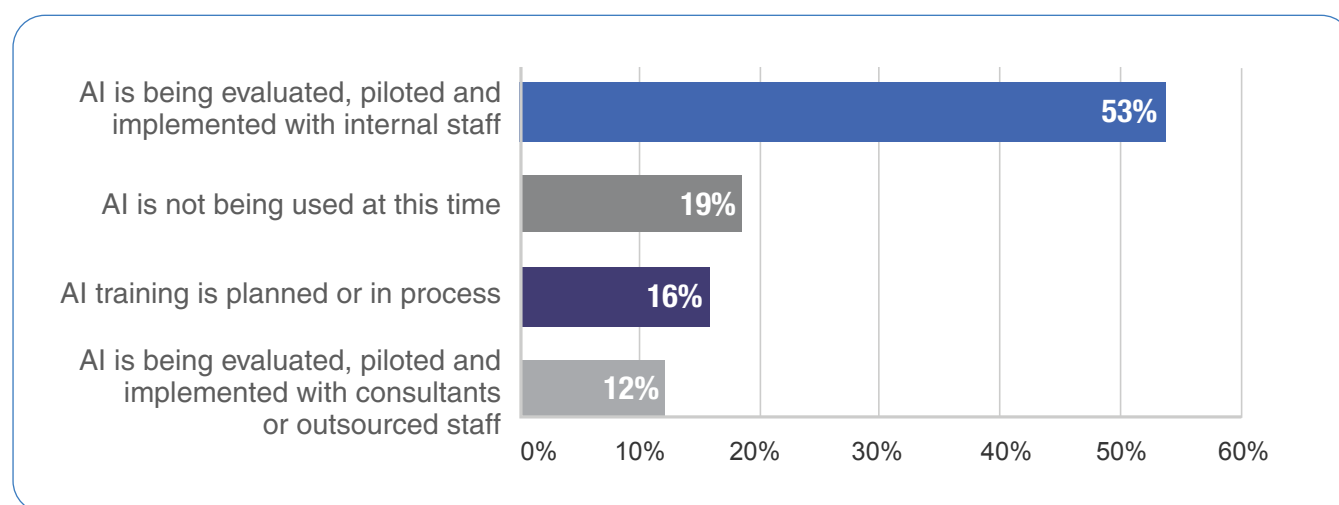
The findings reinforce that workforce development has become a strategic business priority rather than simply an HR initiative. As finance organizations adopt new technologies, regulatory requirements evolve, and analytical expectations increase, continuous learning is becoming essential to maintaining organizational capability.

For CFOs and Controllers, investing in employee development can improve retention, strengthen succession planning, and reduce dependence on an increasingly competitive labor market. Organizations that combine technical accounting education with training in analytics, AI, ERP systems, and leadership development will likely build more resilient and future-ready finance teams.

What Best describes Your Organization's **Current Approach** to Artificial Intelligence (AI) within Finance & Accounting functions?

Artificial intelligence continues gaining momentum across corporate finance. More than half of respondents (53%) report that AI is currently being evaluated, piloted, or implemented using internal staff, while 12% are utilizing consultants or outsourced resources to support implementation. Another 16% have AI training planned or underway, leaving only 19% of organizations reporting no current AI activity.

The findings suggest AI has moved beyond experimentation and is becoming an increasingly important component of modern finance operations.



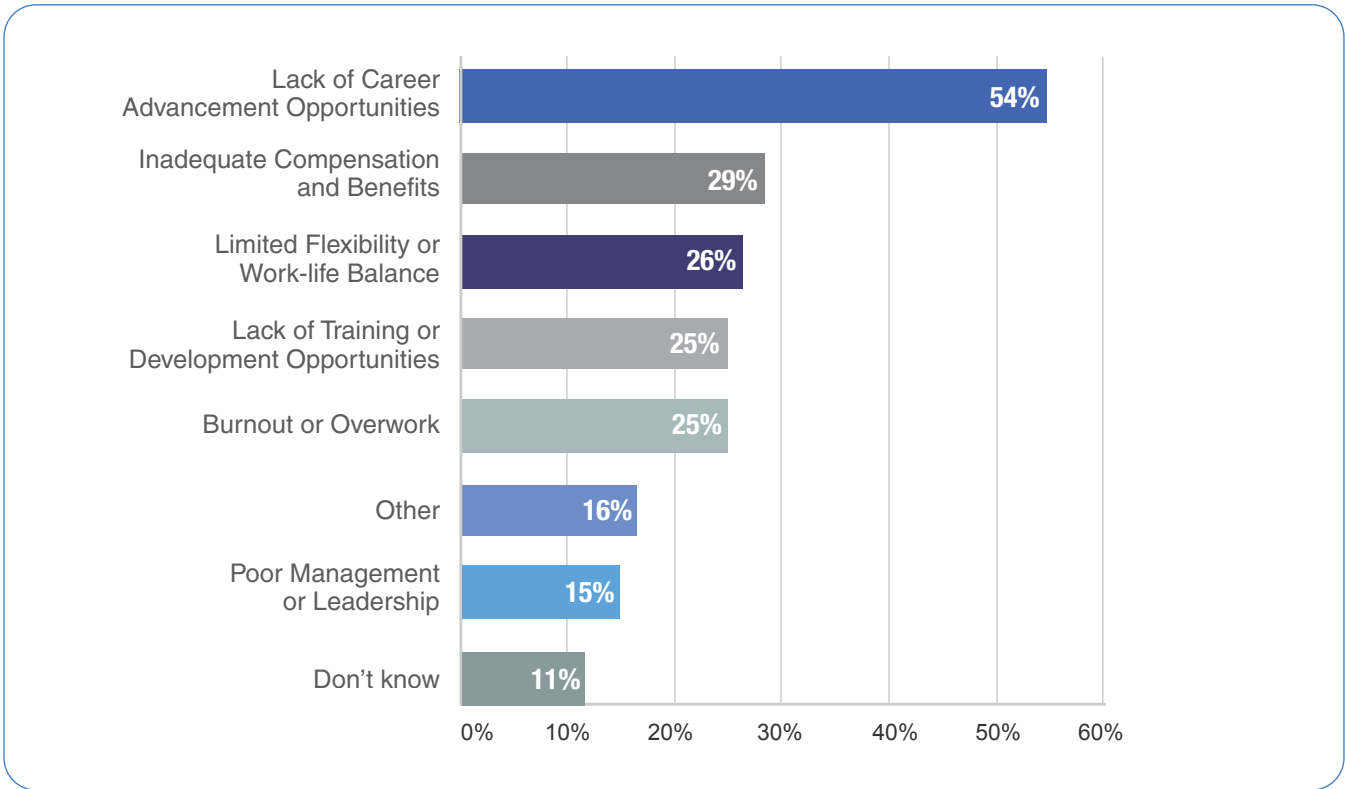
TAKEAWAYS

The survey indicates that finance leaders have shifted their focus from whether to adopt AI, to how AI can be implemented responsibly and effectively. Organizations are increasingly using AI to automate repetitive work, improve reporting efficiency, enhance forecasting, and strengthen decision support while allowing finance professionals to concentrate on higher-value analysis and business partnership.

For CFOs and Controllers, successful AI adoption requires more than technology investment. Organizations should establish governance frameworks, improve data quality, redesign business processes, and invest in employee training to maximize long-term value. Those that successfully combine AI with skilled finance professionals will be better positioned to improve productivity while strengthening strategic decision-making.

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

Lack of career advancement opportunities (54%) remains the leading reason accounting and finance professionals leave their organizations, increasing significantly from 43% in the 2025 study. Inadequate compensation and benefits (29%) ranked a distant second, followed by limited flexibility or work-life balance (26%). Lack of training and development opportunities (25%) and burnout or overwork (25%) were tied as the next most common reasons for turnover. Overall, the findings suggest employees are increasingly prioritizing long-term career growth over short-term workplace considerations.



TAKEAWAYS

The results reinforce that retaining finance talent requires more than competitive compensation. Employees increasingly expect organizations to provide visible career progression, professional development, meaningful work, and opportunities to build new skills as the finance profession continues to evolve.

For CFOs and Controllers, retention strategies should include leadership development, mentoring, succession planning, and continuous learning alongside competitive pay and benefits. Organizations that invest in employee growth while providing opportunities to work with modern finance technologies will likely experience stronger retention and develop a deeper pipeline of future finance leaders.

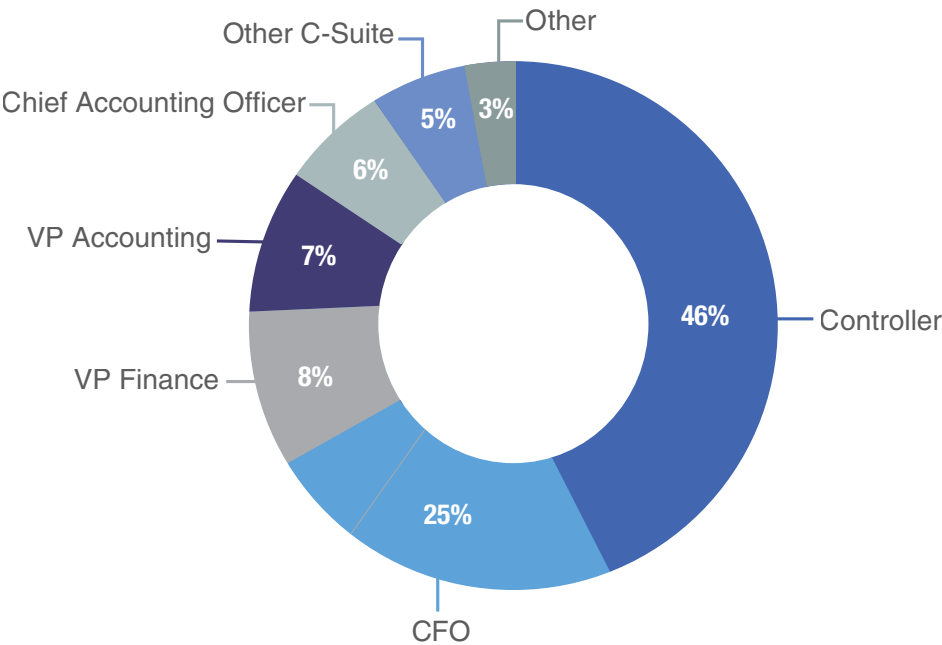
Classification Demographics:

Title/Role

As part of our 2026 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.

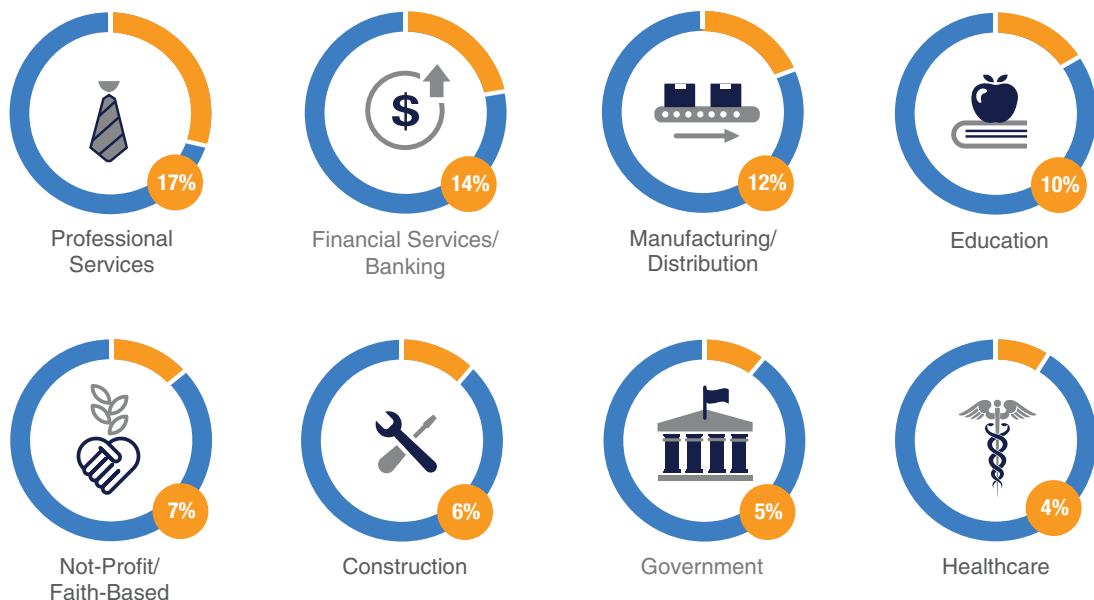
In this year's study, 46% of respondents held the title of Controller, followed by 25% CFOs, 8% VP Finance, 7% VP Accounting, 6% Chief Accounting Officer (CAO), 5% other C-Suite, and 3% other roles.



Classification Demographics

Industry

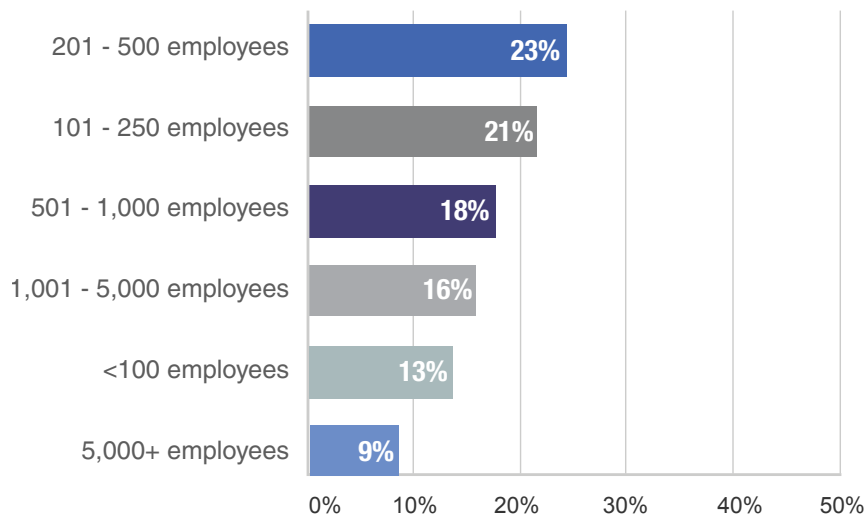
A total of 33 different industry (categories) were represented in the 2026 Corporate Finance & Accounting Talent Study.



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.

Organizations with 251-500 employees accounted for 23% of respondents, closely followed by 101-250 employees (21%), 501-1,000 employees (18%), and 1,001-5,000 employees (16%). Another 13% have less than 100 employees, and 9% have more than 5,000 employees. In sum, all company sizes are represented.



Looking Ahead: The Future of Corporate Finance & Accounting Talent

The 2026 Corporate Finance & Accounting Talent Study illustrates a profession that continues to evolve at an unprecedented pace. While many of the workforce challenges identified in previous studies remain, including talent shortages and recruiting difficulties, the priorities of finance organizations are clearly shifting. The conversation is no longer centered solely on hiring accountants. It has expanded to building modern finance organizations capable of supporting increasingly complex businesses through technology, analytics, and strategic leadership.

This 2026 talent study uncovered several significant trends that will be important to watch. First, F&A hiring has rebounded sharply from a lull, returning to pandemic/post-pandemic hiring levels. Increased hiring perhaps caused by long-anticipated talent shortages finally emerging that could gain further momentum in the coming years. With increased hiring and talent shortages, no surprise that F&A compensation is rising, significantly. That old law of supply and demand?

The findings also reinforce that today's finance professionals have different expectations than previous generations. Career advancement opportunities, professional development, organizational culture, and meaningful work have become increasingly important factors influencing recruitment and retention. Employers that invest in employee growth, modern technology, and leadership development will likely maintain a significant competitive advantage in attracting and retaining high-performing finance talent.

For CFOs and Controllers, these results reinforce the importance of taking a long-term approach to workforce planning. Organizations should view talent acquisition, succession planning, AI adoption, technology modernization, and employee development as interconnected initiatives rather than separate business priorities. Finance organizations that successfully integrate these strategies will be better positioned to improve performance, manage risk, and support business growth in an increasingly competitive environment.

The accounting profession has always adapted to changing business conditions, regulatory requirements, and technological innovation. Artificial intelligence represents the next stage of that evolution, but the survey clearly demonstrates that people remain the profession's greatest competitive advantage. Organizations that invest in developing highly skilled, technology-enabled finance professionals will be best positioned to navigate future change while creating lasting value for their businesses.

Thank you for engaging with the 2026 Controllers Council Corporate Finance & Accounting Talent Study.

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

To view our 2026 Talent Study webcast panel discussion, or other panels, [link 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 NASBA-certified 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 Controllershship 2030™ - Predictions Panel and study.

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

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