Hey! What's New? 2026-40

Global Businesses Risk Losing Growth Opportunities as CFOs Sidelined on Crucial Investment and Value Decisions

Companies worldwide risk missing vital growth opportunities because their CFO's ambition to lead key investment and value creation discussions is hampered by a lack of readiness to use technology, and a dearth of skills across the wider finance team, according to the *latest EY Global DNA of the CFO survey.*

A recent EY press release notes that the report draws on the insights of more than 1,600 CFOs and senior finance leaders across 28 countries and 22 industry segments and explores how the CFO role is evolving as companies rise to the challenge of creating and measuring value in an environment of increasing complexity. The report "shows that while six in ten CFOs (60%) believe they should be involved in the process of value creation, only a quarter (25%) actually lead key investment decisions, or front discussions on value drivers (26%). There is also a perception issue at play, with just 27% of CFO respondents saying that their organizations see the finance function as a key partner in value creation."

Jad Shimaly, EY Global Managing Partner – Client Service, says that "the role of the CFO is being redefined. Organizations are looking to their finance leaders to play a more decisive role in shaping how value is created, not just how it is measured. This shift creates a powerful platform for CFOs to step forward, connect financial insight with strategic decision-making, and help steer their organizations through a more complex and fast-moving environment"

The survey found that one of the key barriers to CFOs fulfilling their potential as value creators "is the challenge of measurement. Half of all CFOs (49%) believe that traditional metrics cannot capture the value created by technology, data, new roles, or even long-term investments, while a similar percentage (50%) say that a big obstacle is the difficulty in proving ROI upfront. More than two thirds (68%) say that current metrics need to be redefined."

Myles Corson, EY Global Strategy and Markets Leader – FAAS explains that "the ways in which companies generate value are becoming ever more complex and new sources of value aren't easily captured by traditional metrics. Without a clear framework to measure value in all its forms, CFOs will find it harder to assess where it is truly being created and won't be well positioned to lead discussions or challenge decisions."

According to the survey, CFOs are also challenged in their efforts to transform by the lack of mindset and skills relating to new technologies across their teams. "Only a fifth (21%) of CFOs feel that their finance function's AI preparedness is leading or advanced, compared to other companies, and less than 15% believe their teams to be highly adaptable, or confident, using new technologies including AI."

Finance teams also report a number of hurdles when it comes to securing investment for AI as "61% cite problems with data quality, 51% struggle to clearly explain the benefits, and 50% say they lack the necessary skills or capacity to make full use of the technology."

According to Meg Paschall, EY Organization and Workforce Transformation Leader, "the survey findings highlight that finance functions are not yet ready to make the most of AI and other

emerging technologies. Many organizations are still building the capabilities to produce and interpret insights and are not yet equipped to apply these insights to business-critical decisions."

Another fundamental challenge, underscored by the survey findings, "is that leadership capabilities are not keeping up with the fast-changing demands of the CFO role. Almost two fifths (38%) of CFOs say they are evolving faster than their leadership teams across the wider finance function, and more than two thirds (68%) believe they need new skills and leadership styles if they are to remain effective. Half (50%) want leadership development to be available across the finance team, in order to prevent succession risks."

The report then outlines a series of recommendations that can help CFOs to build resilient, innovative finance functions that serve as strategic partners to businesses:

- Overhaul value measurement and take ownership of key investment decisions.
- Build AI readiness through strong data foundations and skills investment.
- Elevate people and culture as core priorities.
- Ensure adaptability, collaboration, and confidence with new technologies.
- Accelerate leadership development to strengthen succession pipelines.
- Redesign roles and operating models to free up time for value creation.

For more insights, get the survey at 2026 EY Global DNA of the CFO Survey | EY - Global.