

Hey! What's New? 2026-55

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*.

In its press release, EY says 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%)."

The survey found that 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." According to Jad Shimaly, EY Global Managing Partner – Client Service, "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"

One of the key barriers to CFOs fulfilling their potential as value creators highlighted by the findings 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 says that "CFOs, and finance teams in general, won't be able to lead the charge on value creation, without a rethink in how value is measured. 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. This lack of confidence appears to be limiting the extent to which CFOs use technology to inform high value decisions."

The survey also shows that less than half of CFOs see strong potential for AI in areas such as data analysis (49%), growth forecasting (45%) and dynamic pricing (41%). "However, it is clear

that CFOs who consider their teams to be more AI 'ready' are much more likely to see the full potential of AI in value creation: for example, almost three quarters (71%) of those who say they are fully prepared for AI believe it can play a role in growth forecasting."

Finance teams also report a number of hurdles when it comes to securing investment for AI – 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.

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."

Says the press release: "Without the right skills, finance teams will struggle to influence high-stakes decisions, and the ability of CFOs to truly impact organizational progress will be limited. There's also a very real risk that, if leadership skills across finance functions do not advance fast enough, future CFO talent pipeline won't be as strong, placing the CFO role in jeopardy."

For more of the survey findings and some suggested solutions, get the survey at [2026 EY Global DNA of the CFO Survey | EY - Global](#).