



2026 Accounting & Finance Talent Report

How the changing CFO mandate is reshaping leadership, talent, and value creation.

PART 1

Why Finance Leadership Must Evolve Now.

Today's CFO is expected to do more than protect financial performance. The role now spans strategy, transformation, technology, talent, and risk. As expectations grow, organizations need to consider whether their finance structure has the leadership capacity to keep pace.



The CFO mandate has expanded. The operating model has not always kept pace.

CFOs are being asked to contribute earlier and more strategically to enterprise decisions while remaining accountable for the operational foundations of finance. The result is a growing gap between expectations and the capacity available to deliver.

60% 

believe CFOs should define and shape how the business creates value.

26% 

lead discussions about which value drivers matter most.

25% 

lead investment decisions where returns are uncertain, indirect, or long term.

Creating capacity for what comes next.

Organizations often recognize the need for more senior finance leadership before they know what the long-term role or structure should look like. Fractional support can create momentum, advance strategic priorities, and help clarify the level of leadership and mix of skills required.

COMMON TRIGGERS

Leadership Transition

Maintain continuity following a departure or during an executive search

Growth & Complexity

Add senior expertise when the business outgrows its current finance structure

Business Transformation

Lead an ERP implementation, integration, restructuring, or major finance initiative

Succession Needs

Support an emerging leader who needs more experience, mentorship, or time

**Immediate
business need**



Fractional Leadership



**Clearer long-term
finance model**

The strongest fractional leaders do more than fill a gap. They help define what the organization needs next.

PART 2

From Financial Stewardship to Enterprise Value.

Finance creates the most value when it contributes before decisions are made, bringing financial discipline, commercial insight, and an enterprise-wide perspective to strategy, investment, and transformation.



Value is becoming harder to measure.

Traditional financial measures remain essential, but they do not always capture the full impact of investments in technology, talent, resilience, and new ways of working.

71%



of CFOs say traditional metrics fall short when evaluating people and technology initiatives.

47%



struggle to measure value from new technology and ways of working.

What finance has traditionally measured

- Revenue
- Cost
- Margin
- Cash flow
- Return on investment

What finance now needs to measure

- Decision quality
- Resilience
- Time and capacity released
- Customer or employee outcomes
- Adaptability and future capability

The hardest decisions are rarely financial alone.

Finance leaders are increasingly asked to exercise judgement where several reasonable paths exist and the implications extend across the organization.

Discipline —●— Growth

Maintaining financial discipline while enabling investment and momentum

Efficiency —●— Capability

Improving efficiency without undermining long-term capability

Transformation —●— Risk

Advancing transformation while managing uncertainty and risk

Challenge —●— Alignment

Bringing objectivity while remaining a trusted partner to the CEO and Board



A spreadsheet can inform a decision, but it cannot make it.

The CFO's contribution is not simply providing the right data. It's helping the organization understand trade-offs, challenge assumptions, and act when the outcome is not fully predictable.

PART 3

Transformation Starts with People.

Technology can accelerate finance transformation, but it cannot deliver change on its own. Lasting progress depends on whether leaders build the skills, confidence, and ways of working required to use new tools effectively.



Technology enables change. People determine whether it delivers value.

Finance transformation succeeds when technology, processes, roles, and behaviours evolve together. Without that alignment, new tools may improve efficiency without changing how decisions are made.

68%



of CFOs say new skills and leadership styles are required for finance transformation.

Yet people and culture leadership ranks only sixth among their development priorities.

PEOPLE

Skills, confidence,
leadership, adaptability

PROCESS

Workflows, roles,
decision rights

VALUE
CREATION

DATA

Quality, access,
governance, insight

TECHNOLOGY

Systems, automation,
AI, digital tools

The finance capability mix is changing.

Technical finance expertise remains foundational. But future-ready teams need the ability to interpret data, influence decisions, lead change, and work with emerging technology.

64% of finance leaders plan to prioritize technical capabilities such as AI, automation and data analysis within their teams.

CAPABILITIES GAINING IMPORTANCE ACROSS FINANCE TEAMS

COMMERCIAL THINKING

Understanding the business and its value drivers

DATA AND AI FLUENCY

Using technology and insight with confidence

BUSINESS PARTNERING

Translating finance into better decisions

CHANGE LEADERSHIP

Helping teams adopt new ways of working

COMMUNICATION AND INFLUENCE

Aligning and building trust across functions

ADAPTABILITY AND RESILIENCE

Learning continuously as priorities shift



The objective is not to replace technical depth, but to build broader capability around it.

What we're seeing in the Edmonton market.

The local finance market reflects many of the broader shifts shaping the CFO role, particularly around succession, flexible leadership capacity, and the capabilities expected of emerging leaders.

HUMANIS MARKET PERSPECTIVE

01 Succession is becoming more intentional

Organizations are increasingly focused on identifying and developing their next finance leader before a vacancy occurs.

02 First-time CFO readiness is becoming a priority

Technical readiness is often strong, but broader exposure to strategy, influence, and enterprise decision-making may still be developing.

03 Flexible leadership models are gaining ground

Fractional and interim leaders are being used to provide continuity, guide transformation, and support internal leadership development.

04 Leadership expectations are broadening

Organizations are looking beyond technical expertise to communication, commercial thinking, technology fluency, and the ability to lead through change.

The market challenge is not simply finding finance talent. It's building and accessing the leadership capacity required to move organizations forward.

PART 4

The Future CFO: Mindset, Capability and Influence.

The future CFO will need more than technical depth. Success will depend on the ability to navigate uncertainty, understand the enterprise, influence decisions, and lead people through change.



Leading without perfect information.

CFOs are increasingly making high-stakes decisions before outcomes can be fully known. Effective leadership requires them to combine data with judgement, test assumptions, and adapt as new information emerges.

28% of finance leaders are building more agile governance models to support faster decision-making.



The goal is not perfect certainty. It's making a sound decision with the information available and adapting as conditions change.

The future CFO must see beyond finance.

Financial expertise remains the foundation of the role. But future CFOs will also need to understand how operations, customers, technology, talent, and risk combine to shape enterprise performance.

64%



expect finance to increase its role in cross-functional business cases, portfolio reviews, and capital allocation.

Connecting financial insight to the wider enterprise

COMMERCIAL UNDERSTANDING

Customers, markets, margins, and growth

OPERATIONAL INSIGHT

How the organization delivers and performs

FINANCIAL DEPTH

TECHNOLOGY FLUENCY

Data, AI, systems, and investment decisions

PEOPLE LEADERSHIP

Capability, succession, and change

Influence is becoming a defining CFO capability.

CFOs rarely own every decision they help shape. Their impact increasingly depends on their ability to communicate clearly, challenge constructively, build trust, and align leaders around a course of action.

01 Challenge

Bring an independent perspective, question assumptions, and raise risks early.

02 Connect

Translate financial insight across functions and navigate competing priorities.

03 Develop

Build the finance team, strengthen succession and create confidence through change.

The future CFO will be measured not only by the quality of their analysis, but by their ability to move people and decisions forward.

PART 5

The Finance Leadership Model of the Future.

The question is no longer only who the next CFO will be. Organizations must also consider what leadership capacity they need, how it should be developed, and where permanent, fractional, or blended models can create the greatest value.



The strongest leadership models balance five roles.

The future CFO is unlikely to succeed through financial expertise alone. The strongest finance leadership models combine stewardship, strategic perspective, transformation capability, value creation and talent leadership, with the emphasis shifting according to the organization's needs.

THE EMPHASIS SHIFTS WITH THE MANDATE



STEWARD

Protects financial integrity, liquidity, controls and resilience



STRATEGIST

Connects financial insight to growth and enterprise priorities



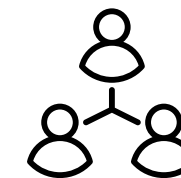
VALUE SHAPER

Frames investment choices and defines how value will be measured



TRANSFORMER

Improves systems, processes, data, capabilities and decision-making



TALENT BUILDER

Develops the finance team, succession pipeline and future capability

There is no single formula for the future CFO. The right balance depends on the business context.

The right capability can be built, hired, borrowed or enabled.

Organizations don't need to rely on a single talent strategy. The strongest finance leadership models intentionally combine internal development, permanent hiring, flexible expertise, and technology based on the capability required and how long it is needed.

70%



of CFOs plan to intensify succession planning and leadership development over the next three years.

BUILD

Develop internal talent through exposure, coaching, succession and progressive responsibility

HIRE

Add permanent leadership when the capability is central to the long-term operating model

BORROW

Use fractional expertise to address an immediate need, guide change or bridge a transition

ENABLE

Apply technology and automation to improve capacity, insight and the way work is delivered

Effective fractional leadership requires more than availability.

A fractional CFO creates the most value when the engagement is built around a clear mandate, the right level of authority and strong alignment with the leadership team.



Fractional does not mean peripheral.

FOUR CONDITIONS FOR IMPACT

CLEAR MANDATE

Define the need, expected outcomes and decisions the leader is accountable for

EXECUTIVE ACCESS

Ensure direct connection to the CEO, Board and other leaders shaping key decisions

RIGHT FIT

Match the leader's experience, style and sector context to the organization's needs

KNOWLEDGE TRANSFER

Build internal capability, document progress and leave the organization stronger

The strongest engagements solve the immediate need while strengthening the long-term finance model.

Finance leadership is becoming broader, more flexible and more human.

The findings point to a clear shift in what organizations need from finance and how that leadership capacity is developed and accessed.

01 The CFO mandate is expanding

Finance leaders are contributing across strategy, transformation, technology, talent and risk.

02 Future-ready finance depends on more than technical depth

Judgement, influence, commercial understanding and people leadership increasingly shape impact.

03 Organizations need more flexible leadership models

Internal development, permanent hiring, fractional expertise and technology can all play a role.

The future of finance leadership is not one role or one model. It's having the right capacity when it is needed.

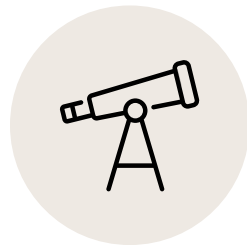
Leadership readiness is built through *connection.*

*Conversation, shared perspective and real-word insight
for today's finance leaders.*

THE CONNEXUS EXPERIENCE

What finance leaders need cannot be developed through technical experience *alone*.

As finance leaders take on broader enterprise responsibilities, readiness depends on having space to test ideas, learn from peers and build confidence in decisions beyond the finance function.



Enterprise perspective

Explore broader business decisions, competing priorities, and the trade-offs that shape organizational direction.



Peer connection

Engage in candid dialogue, challenge assumptions, and learn from leaders navigating similar demands.



Leadership readiness

Strengthen judgement, influence, communication, and confidence for broader enterprise leadership.



Let's continue the conversation.

Raj brings more than a decade of experience working with senior leaders across finance, corporate services and operations.

As a Partner with Humanis Executive Search, Raj leads fractional finance solutions and works with organizations navigating leadership transitions, transformation and evolving talent needs. He also facilitates the Connexus CFO Readiness Roundtable, helping finance leaders challenge their thinking, learn from peers and prepare for broader enterprise leadership.

[Connect with Raj →](#)



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