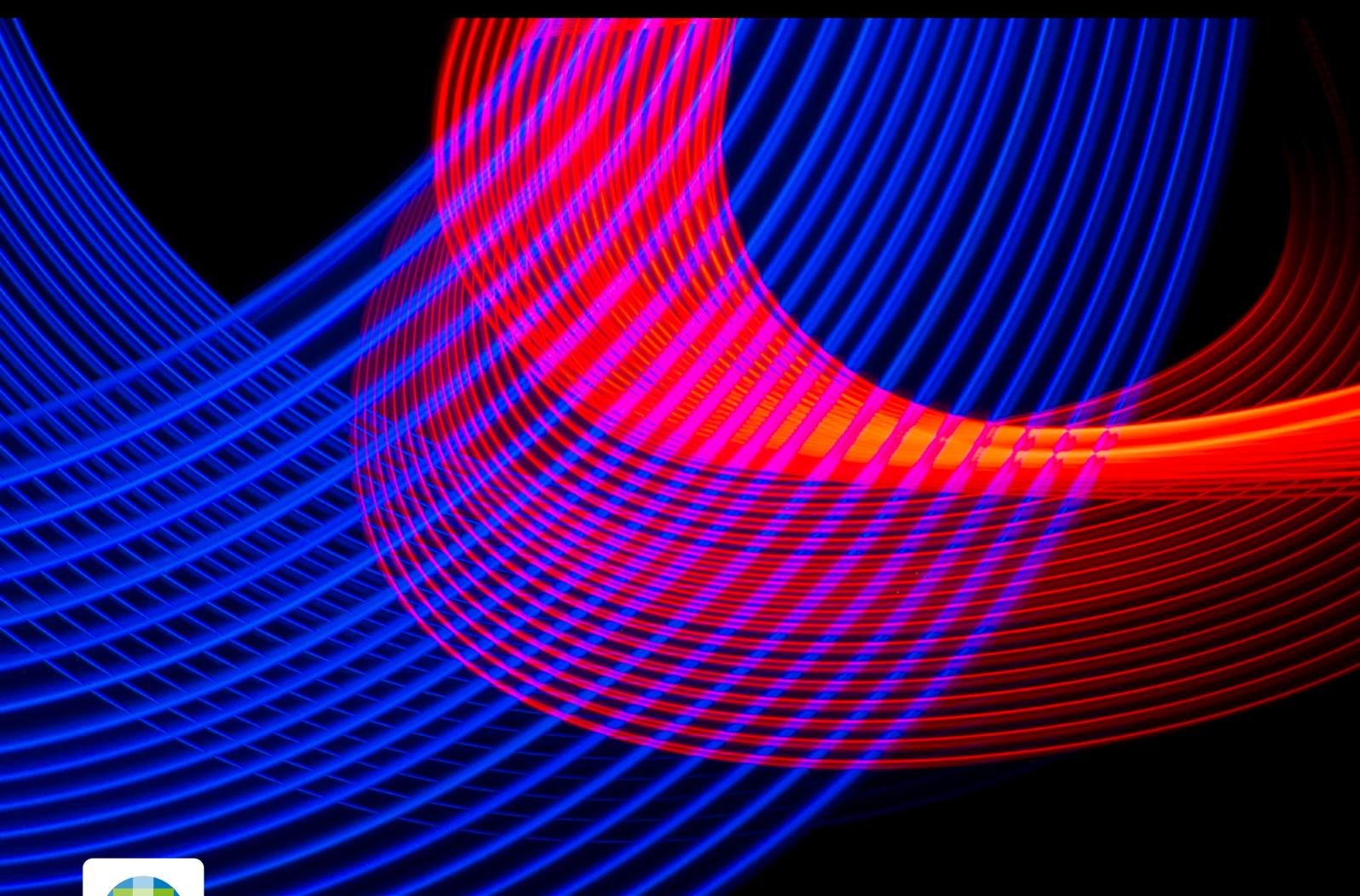


E-BOOK

# The evolving CFO: Five strategic trends reshaping Finance leadership in 2026

**Mike Shuker, Global Head of Solution Consulting,  
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# Table of content

Introduction .....	3
<b>Trend #1:</b> Agentic AI & the workflow revolution .....	4
<b>Trend #2:</b> CIO–CFO collaboration .....	5
<b>Trend #3:</b> Hyperscaler neutrality .....	6
<b>Trend #4:</b> Geopolitical & regulatory complexity .....	7
<b>Trend #5:</b> Absorptive capacity .....	8
Conclusion & call-to-action .....	9
About the author .....	10

## Introduction

“

The CFO role is no longer just about financial stewardship. Today's CFOs are shaping technology strategy, navigating geopolitical and regulatory uncertainty, and building organizations that can adapt as fast as the world changes. In a landscape defined by constant disruption, success isn't just about making the right decisions, it's about creating a finance function that can learn, pivot, and thrive. This ebook presents five strategic trends every CFO must master to **lead—not lag—in 2026.**”



**Mike Shuker**

Global Head of Solution Consulting,  
Wolters Kluwer Corporate Performance Management

## Trend

# 1. Agentic AI & the workflow revolution

## Agentic AI: Redefining how work gets done

“Agentic AI is shifting finance from static processes to dynamic, self-optimizing systems. Unlike previous waves, AI agents are **collaborators** - able to plan, execute, and adapt entire workflows autonomously.”

- By 2028, ~33% of enterprise software will incorporate agentic AI. (Source: Gartner)
- Governance must be **human-led** and principle-based - anchored in transparency, privacy, and adaptability.
- CFOs should build technical fluency across finance, define clear objectives for AI agents, and embed continuous learning.

“

How can AI agents reshape financial strategy to be **proactive, not reactive?**”

“

Which workflows should be fully automated to free talent for higher-value work?”

“

How will we govern AI to **enhance human judgement**—not replace it?”



Trend

# 2. CIO-CFO collaboration

## Shared leadership: The CIO-CFO alliance

“As AI rewrites workflows, **joint leadership** becomes decisive. What might look like a turf war is in fact a strategic opportunity for alignment.”

- 82% of CIOs now lead enterprise-wide digital transformation.
- 93% of CFOs and CIOs say AI integration has **increased collaboration**.
- **Role clarity:** CIOs own architecture & integration; CFOs ensure compliance and drive real finance workflow change.



- **Define** finance priorities (CFO)
- **Design** scalable architecture (CIO)
- **Decide** jointly on CPM/financial software
- **Deliver** measured outcomes (risk, efficiency, innovation)

Trend

# 3. Hyperscaler neutrality

## Cloud flexibility: Your strategic safeguard

“In a cloud-dominated world, locking into a single hyperscaler can limit flexibility, inflate costs, and constrain innovation. **Neutrality** preserves agility, negotiating power, and resilience amid regulatory and geopolitical shifts.”

→ Prioritize **open standards, robust APIs, and scalable data models**.

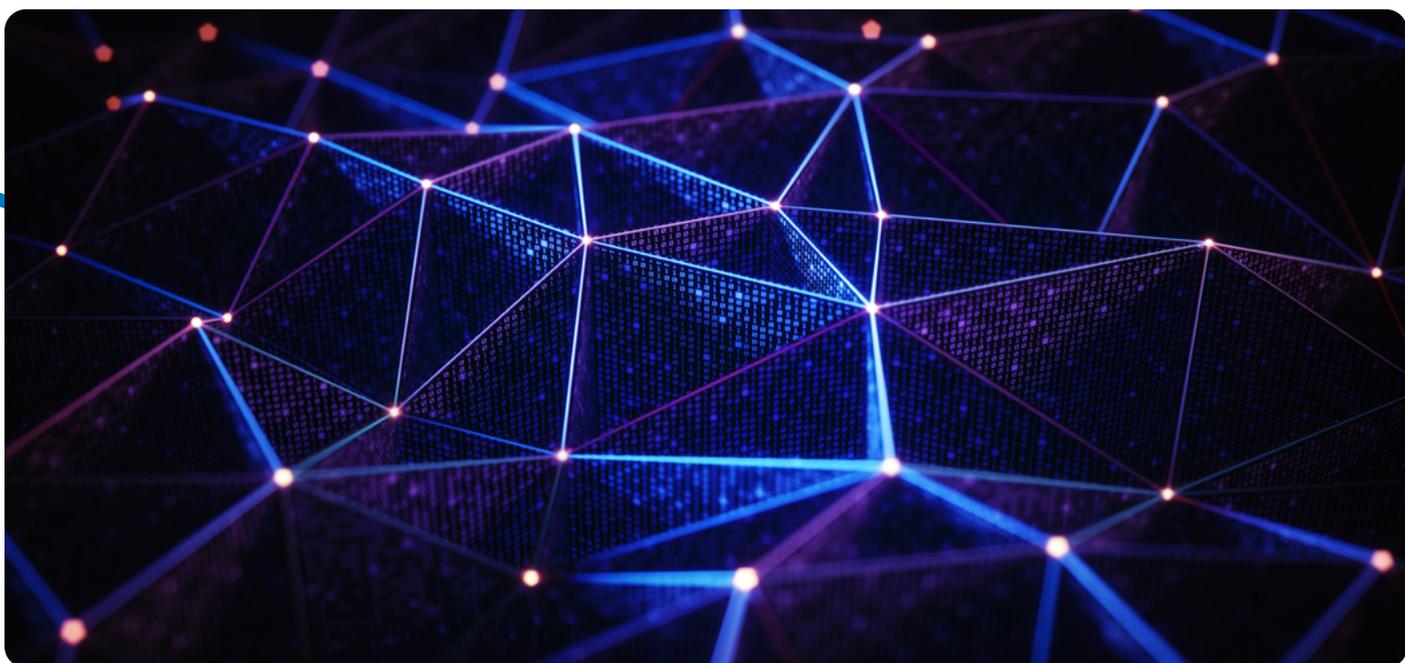
→ Treat data accessibility as both an **IT** and **financial** advantage.

“

Where could vendor lock-in constrain future AI capabilities or compliance?”

“

How do our data models enable multi-cloud agility?”



Trend

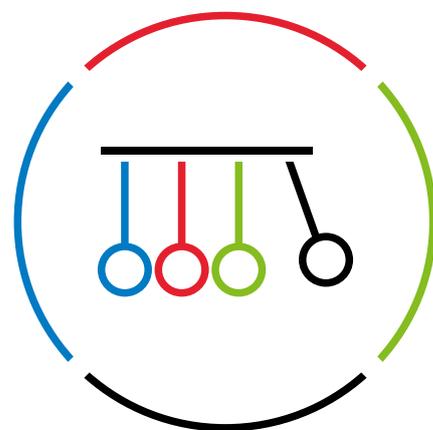
# 4. Geopolitical & regulatory complexity

## Prepare for the pendulum swing

“The EU’s **Omnibus I** simplification package narrowed CSRD scope and eased timelines. Don’t treat this as a permanent reprieve. Pendulums swing—capital markets still demand ESG transparency, and future tightening is plausible.”

- CSRD scope now targets large undertakings **>1,000 employees** and **≥€450m** net turnover; transitional relief applies in certain cases.
- Expect simplified ESRS data points and emphasis on quantitative disclosures.
- Investors continue to push for ESG transparency - **don’t scale back capabilities**; operationalize monitoring and future-proof systems.

In 2025, EU co-legislators provisionally agreed to raise CSRD thresholds and defer obligations; final approvals followed in December. CFOs who keep compliance infrastructure robust now will avoid costly catch-up when the pendulum swings back.



Trend

5.

## Absorptive capacity

### Build the organization that absorbs disruption

“Winners won’t predict every change - they’ll **absorb** it. Absorptive capacity is the ability to spot external knowledge, internalize it, and apply it for impact—critical for agentic AI, regulatory shifts, and competitive shocks.”

- ✔ **Hire for adaptability**  
(curiosity, cognitive agility > static credentials)
- ✔ **Build AI-literate teams**  
(question outputs; understand mechanics)
- ✔ **Design roles for augmentation**  
(humans: complexity/creativity; AI: repeatable)
- ✔ **Create learning ecosystems**  
(embedded experimentation, peer knowledge-sharing)
- ✔ **Empower expertise over hierarchy**  
(let the best ideas lead, regardless of title)

“

Who in our team is already pioneering better AI-enabled forecasting or compliance?  
How will we elevate them?”



## Conclusion & call-to-action

“

Finance’s next era will be defined by **intelligent workflows, shared leadership, adaptive architectures, resilient compliance, and continuous learning**. CFOs who lead boldly—by asking bigger questions, investing in future-proof systems, and embedding governance and adaptability into every decision—won’t just keep pace with change. **They’ll set the pace.**”



## About the author

### Mike Shuker

Mike Shuker is a finance transformation leader with over 12 years of experience in Corporate Performance Management and Enterprise Performance Management solutions. As Global Head of Solution Consulting for Wolters Kluwer Corporate Performance Management, powered by CCH® Tagetik, Mike partners with the Office of the CFO to deliver innovative strategies that drive agility, compliance, and growth.

With deep expertise in financial consolidation, agile planning, reporting, and sustainability, Mike helps organizations future-proof their finance systems and unlock the full potential of their CPM technology. His work focuses on embedding Artificial Intelligence and automation into financial processes to accelerate close cycles, enhance transparency, and support ESG and regulatory reporting requirements.

Mike has led finance transformation initiatives for FTSE 100 companies, implementing best practices that optimize performance and ensure compliance. His leadership in digitalization, finance automation, and risk-aware planning positions him as a trusted advisor for CFOs navigating complex business environments.