

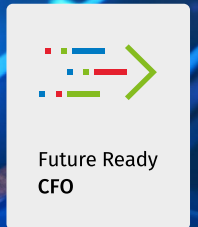
2026 Future Ready CFO Report

APAC regional insights

Balancing transformation, risk, and resilience.



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APAC in context: Priorities shaping finance in 2026

Finance leaders across the Asia Pacific region are operating in an environment defined by regulatory complexity, uneven economic momentum, and accelerating expectations for digital modernization. Compared with other regions, APAC CFOs are navigating a broader mix of local regulatory regimes, varying capital market pressures, and differing levels of technology maturity across countries.

These conditions are shaping a finance agenda that places a premium on resilience, governance, and disciplined execution, particularly as organizations seek to modernize without increasing risk exposure.

The 2026 Future Ready CFO Survey data indicates that APAC CFOs are not resistant to transformation. Instead, they are approaching change deliberately, with a strong focus on ensuring that new capabilities are well governed, aligned to regulatory requirements, and supported by appropriate skills. This balance between innovation and control is a defining feature of the APAC finance leadership mindset heading into 2026 and reflects a broader emphasis on sustainable, long term value creation.

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Forces reshaping the finance function in APAC

APAC finance leaders report that several external and internal forces are exerting sustained pressure on the finance function, reinforcing the need for both modernization and risk discipline.

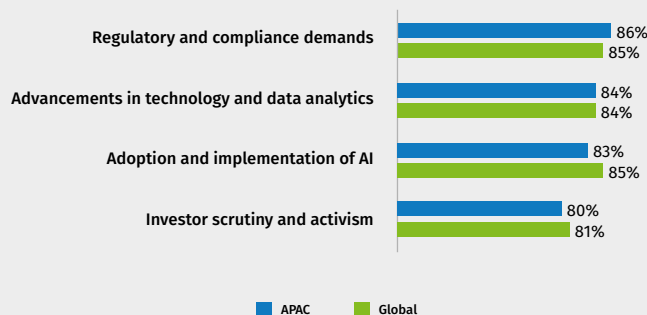
Regulatory and compliance demands are the most influential force, cited by 86% of APAC respondents as having a significant impact on finance operations. This reflects the region's complex regulatory landscape and the increasing scrutiny placed on financial reporting, controls, and transparency.

Technology driven change is also reshaping finance priorities, with 84% of APAC CFOs identifying advancements in technology and data analytics as a key influence, while 83% specifically point

to the adoption and implementation of AI. Investor scrutiny and activism are cited by 80%, underscoring rising expectations around performance accountability and disclosure.

Taken together, these forces illustrate a finance agenda in APAC that is simultaneously forward looking and risk aware. CFOs are expected to modernize systems and capabilities while often simultaneously strengthening oversight and compliance.

Top forces shaping the finance function



Why this matters

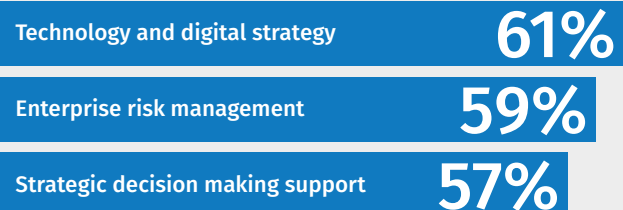
The ability to balance regulatory rigor with technological progress will increasingly differentiate finance leaders who can deliver both confidence and competitive advantage.

How the CFO role is expected to change

APAC CFOs broadly agree that the role of the finance leader is evolving, although expectations for rapid or disruptive change are more moderate than in some other regions. Fifty eight percent of APAC respondents believe the CFO role will change significantly over the next three years, signaling a preference for incremental evolution rather than wholesale transformation.

The anticipated changes center on expanded strategic influence rather than departure from core financial stewardship responsibilities. Sixty one percent of APAC CFOs expect greater involvement in technology and digital strategy, while 59% anticipate increased responsibility for enterprise wide risk management. Strategic decision making support is also expected to grow, cited by 57% of respondents.

Expected areas of CFO role expansion



This evolution reflects a CFO role that is becoming more integrated across the organization, particularly at the intersection of technology, risk, and strategy, while still maintaining a strong foundation in financial control and governance.

Why this matters

As expectations broaden, CFOs will need to strengthen cross functional influence and advisory capabilities without losing focus on core financial accountability.

AI and digital transformation in finance

AI is expected to play a meaningful role in the future of finance across APAC, though adoption is tempered by concerns around governance, cost, and oversight. Seventy two percent of APAC finance leaders say AI will have a significant impact on their finance function within the next three years, indicating broad recognition of its potential value.

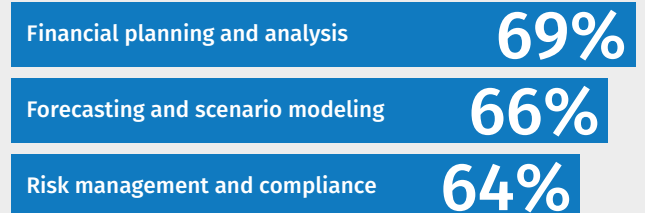
The finance activities most likely to be transformed by AI include financial planning and analysis (cited by 69% of respondents), followed by forecasting and scenario modeling (66%) and risk management and compliance monitoring (64%). These use cases point to a focus on enhancing insight, accuracy, and control rather than pursuing automation for its own sake.

At the same time, APAC CFOs express heightened concern about the risks associated with AI adoption. Fifty eight percent cite the cost of implementation relative to expected return as a key barrier, while 55% are concerned about the potential loss of human judgment and oversight. Data quality and governance challenges are also cited by 53% of respondents. These concerns reinforce the importance of responsible, transparent AI deployment within finance functions.

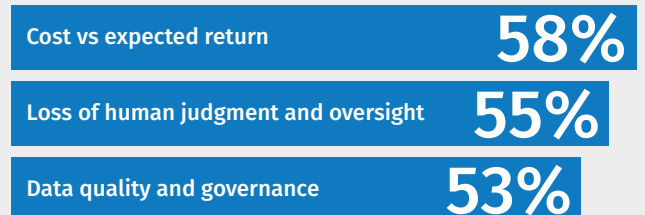
Why this matters

AI investment decisions in APAC are being evaluated not only on innovation potential, but on their ability to deliver measurable value while preserving governance and human oversight.

Finance areas most likely to be transformed by AI



Top barriers to AI adoption in finance



Sustainability and regulatory pressure

Sustainability considerations are increasingly influencing finance decision making across APAC, largely driven by regulatory requirements and reporting obligations.

Sixty two percent of APAC CFOs report that sustainability considerations already influence capital allocation decisions, signaling that these factors are becoming embedded in financial planning and investment processes.

Regulatory pressure is a central driver of this shift, with 67% of respondents indicating that sustainability related reporting requirements are increasing, adding to the compliance burden faced by finance teams. In this context, sustainability is viewed less as a standalone initiative and more as an extension of risk management, regulatory compliance, and long term value protection.

Influence of sustainability on capital allocation



Why this matters

For APAC CFOs, sustainability is increasingly a finance discipline, requiring the same rigor, controls, and reporting confidence as other core financial obligations.

Talent, skills, and leadership readiness

Talent readiness remains a critical concern for APAC finance leaders as transformation efforts accelerate.

Advanced data and analytics capabilities are cited as the most significant skills gap by 63% of respondents, followed closely by technology fluency and AI literacy at 60%. Strategic thinking and business partnering skills are also identified as gaps by 57% of CFOs.

Despite these challenges, confidence in the ability to upskill finance talent remains mixed. Only 46% of APAC respondents say they are very confident in their organization's ability to develop the necessary skills at pace, highlighting a potential constraint

on transformation execution. This gap between ambition and capability underscores the importance of sustained investment in learning and development.

Most critical finance skills gaps

Advanced data and analytics

63%

Technology and AI fluency

60%

Strategic thinking and partnering

57%

Why this matters

Without targeted investment in skills and leadership development, technology led transformation efforts risk stalling before delivering their full value.

Capital allocation and growth priorities

Capital allocation decisions in APAC are increasingly shaped by external volatility and internal investment demands.

Seventy percent of APAC CFOs say macroeconomic uncertainty is influencing capital allocation decisions, reflecting ongoing concerns around growth stability and market conditions. Regulatory considerations also play a significant role, cited by 68 percent of respondents.

At the same time, finance leaders face growing pressure to fund digital transformation initiatives. Sixty five percent of APAC CFOs

report increased pressure to invest in digital and AI enabled finance platforms, reinforcing the need to balance short term risk management with long term capability building.

Factors influencing capital allocation decisions

Macroeconomic uncertainty

70%

Regulatory considerations

68%

Investment in digital transformation

65%

Why this matters

APAC CFOs are being asked to allocate capital in ways that simultaneously protect against uncertainty and enable future ready capabilities, often under tighter regulatory and budgetary constraints.

APAC outlook:

Looking ahead, APAC CFOs are focused on strengthening financial foundations while advancing transformation at a controlled pace. Their priorities emphasize governance, talent development, and disciplined investment, alongside targeted adoption of advanced technologies such as AI. This approach reflects a pragmatic leadership mindset that prioritizes sustainable value creation over rapid disruption.

As regulatory demands increase and technology continues to reshape finance, APAC CFOs are positioning themselves as stewards of both innovation and resilience. The data suggests that those who successfully align digital investment with strong controls and workforce readiness will be best placed to navigate the next phase of change.

Methodology

This report presents findings from the *2026 Wolters Kluwer Future Ready CFO Survey*, offering a current view of how senior finance leaders around the world are preparing for the future of the finance function.

The study reflects insights from **1,672 senior finance leaders**, including CFOs and enterprise-level finance executives, from large organizations across **20 global markets**. These markets include major regions such as the U.S., United Kingdom, Germany, France, Italy, China, Japan, Singapore, India, the Netherlands, Belgium, Spain, Canada, Switzerland, Austria, and others.

Fieldwork was conducted between **October and December 2025**, using an online survey translated into multiple languages to ensure consistency and comparability across markets. Respondents were recruited from trusted professional panels and represented leaders with significant strategic, operational, and decision-making responsibility within the Office of the CFO.

The survey explores the priorities, pressures, and opportunities determining the future of finance, along with the evolving role of the CFO as organizations navigate economic volatility, technological acceleration, and increasing demands for strategic insight.



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Wolters Kluwer reported 2025 annual revenues of €6.1 billion. The group serves customers in over 180 countries, maintains operations in over 40 countries, and employs approximately 21,100 people worldwide. The company is headquartered in Alphen aan den Rijn, the Netherlands.

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