Gartner®

Top 5 Priorities for CFOs in 2025

Drive efficient growth and navigate increased demands on the CFO as an enterprise leader.

Top 5 priorities for CFOs in 2025

CFOs enter 2025 with greater price stability across most markets and expectations for a less restrictive rate environment. Simultaneously, mounting risks stemming from AI, global conflicts, climate change, cyberthreats, elections and new regulatory pressures add complexity to their planning activities.

Within finance, CFOs continue to make investments in the autonomous finance function of the future, but they report staff are burned out from rapid technology and process changes. Outside of finance, boards and CEOs are asking CFOs to lean in and lead more enterprise functions and initiatives to deliver on cost, growth and digital objectives, all while telling a credible story to investors.

Use this report to benchmark and plan your top priorities as you navigate expanding enterprisewide responsibilities and a complex operating environment in 2025.

Our 2025 Gartner Finance Executive Priorities Survey asked more than 250 CFOs to rank the criticality of 18 finance priorities. Five priorities emerged from their survey responses:

01
Data, metrics and analytics

02
Efficient growth

03
AI adoption in finance

04
Time allocation and leadership capacity

05
Source and retain digital talent

Source: 2025 Gartner Finance Executive Priorities Survey

01
Data, metrics and analytics

CFO priority in context:

35% of CFOs say data quality is a key inhibitor for low AI adoption in finance.

More than **75%** of CFOs tell us they are now responsible for enterprisewide data and analytics.

Source: Gartner

KEY CHALLENGE

Bridging governance of financial and nonfinancial data

Accurate data, metrics and analytics are central to finance's ability to provide agile planning, budgeting and forecasting, as well as its ability to pilot AI solutions.

However, a lack of clear ownership and accountability around D&A governance often leads to siloed approaches to governance across the enterprise, which can result in inconsistent data quality, duplication of effort and difficulties in data integration.

For CFOs to deliver trusted business insights using both financial and nonfinancial data, they must embrace a more active role in enterprisewide D&A governance.

The elements of effective D&A governance

Business outcomes		
People	**Processes**	**Technology**
Engage and clearly define roles and responsibilities for D&A governance.	Leverage programmatic and mature proven process frameworks.	Choose the right vendor — or the right technology — to scale D&A governance.

Source: Gartner

CFO ACTION

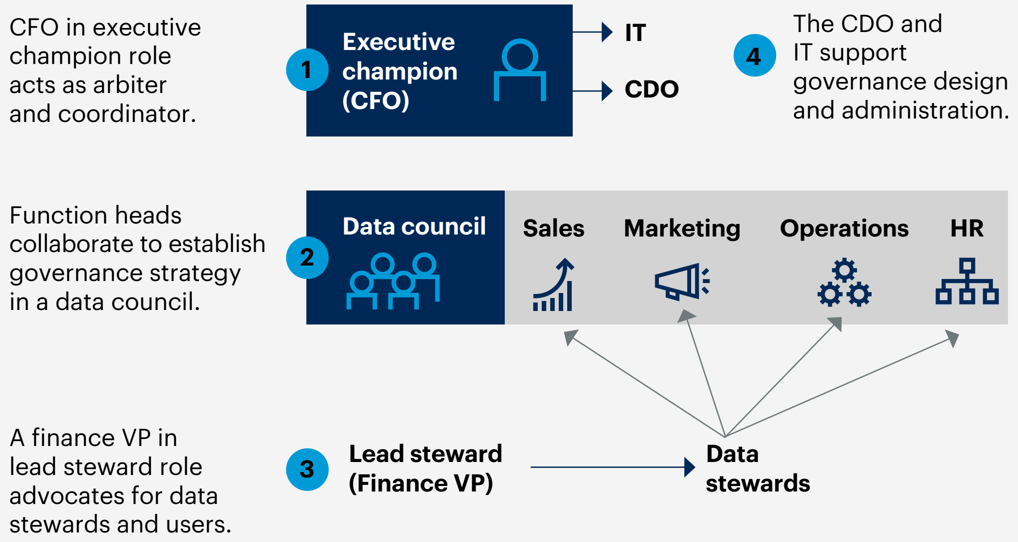
Embrace the role of executive champion in enterprisewide D&A governance

Guide to get started:
3 Fundamentals of Effective Data and Analytics Governance for CFOs

Recognize that finance is ideally suited to coordinate D&A governance across the enterprise, given its understanding of enterprise strategy, experience facilitating cross-functional negotiations and frequent use of business data. The responsibilities that the CFO should directly own as the executive champion include:

- Defining key cultural expectations within the enterprise
- Collaborating with peers to build the D&A governance strategy
- Establishing a governance charter that will help finance teams scope and prioritize the right initiatives

The executive champion and lead steward data governance model



Source: Gartner

02
Efficient growth

CFO priority in context:

Only **5%** of organizations achieve efficient growth status across different phases of the business cycle.

CEOs overwhelmingly selected **growth** as their top strategic business priority for 2024-2025.

Source: Gartner

KEY CHALLENGE

Sustaining cost discipline while driving top-line growth

CFOs must revisit their frameworks for cost and capital allocation in order to achieve efficient growth in the current turn in the cycle. Efficient growth is achieved when organizations sustainably drive top-line and bottom-line improvements from quarter to quarter. Doing this consistently earns a 7.1% shareholder return premium over their peers.

We know that balancing cost objectives alongside investments needed to drive growth is a difficult job for CFOs in this environment. Our past research has shown that 69% of those focusing on optimizing costs say it will be difficult or extremely difficult to reduce costs without negatively impacting performance.

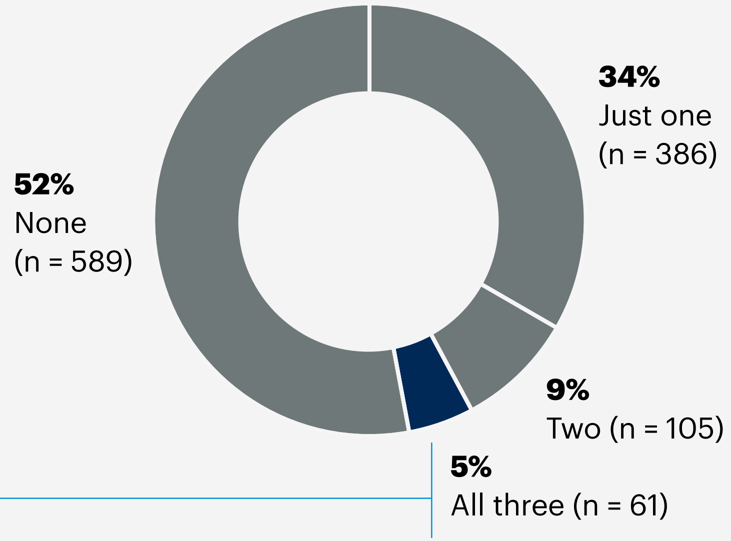
Proportion of companies meeting efficient growth criteria

S&P Global 1200, 2010-2017

Only 5% of companies achieve efficient growth

Efficient growth is achieving top-quartile performance relative to industry peers in all of the following criteria:

- Long-term revenue growth
- Long-term cost reduction
- Short-term simultaneous growth and margin expansion



n = 1,141

Source: “S&P Capital IQ,” Standard & Poor’s

Note: All three efficient growth criteria are achieving top-quartile performance vs. industry group peers in: 8-year compounded annual revenue growth rate, 8-year median total costs, and number of years between 2010-2017, expanding both revenue and EBIT margins simultaneously.

CFO ACTION

Align the organization's cost structure with differentiated capabilities

Guide to get started:
Strategic Cost Management Best Practices for CFOs

Differentiating the cost structure based on intrinsic factors leads to a 42% improvement in performance on an index of long-term value realization activities, which translates into an average return premium of six percentage points. The key feature of this mental model is that the cost structure is the CFO's tool to connect strategy to the business's ability to realize value. A differentiated cost structure has three types of costs:

- **Differentiating costs —** The costs themselves must be unique (i.e., a competitor cannot incur the same costs or the same scale of costs) or spent on unique value propositions (i.e., competitors cannot replicate the same value proposition).
- **Enabling costs —** Costs that enable achieving mission-critical operational outcomes but are not necessarily differentiating or unique. People and technology fall into this category.
- **Commoditizing costs —** Many organizations inadvertently invest significantly in commoditizing costs when they respond to what competitors are doing, harming returns and constraining resources. While some of these costs are necessary in certain situations, CFOs should seek to minimize these costs as a percentage of revenue.

Contrast between traditional and differentiated cost structure models

Accounting-based	Revenue-based	Differentiated
Line item costs, e.g.: • SG&A • COGS • R&D • D&A • Working capital charge	**Nonrevenue-driving costs:** costs to play in the industry **Revenue-driving costs:** costs that generate revenue growth	**Differentiating, enabling** or **commoditizing** costs

Source: Gartner

03
AI adoption in finance

CFO priority in context:

58% of finance functions at least piloted AI tools in 2024, compared to 37% the year prior.

The majority of AI cost estimates are underrepresented by **500% to 1,000%.**

Source: Gartner

KEY CHALLENGE

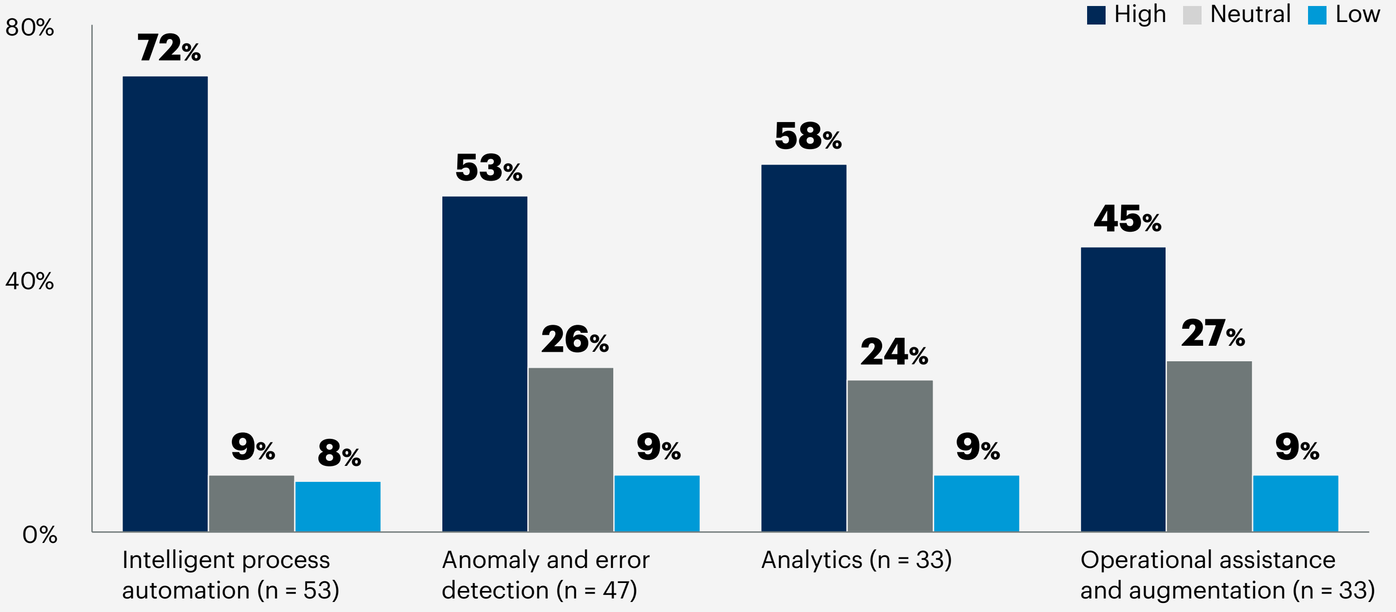
Identifying high-impact AI use cases

AI usage in finance almost doubled in the past year, helping teams automate work, detect errors and gain deeper insights from their data. However, finance leaders still struggle to quantify the investment required for AI and the ROI they can expect, with most AI cost estimates underrepresented by 500% to 1,000%

This raises the stakes for CFOs to identify high-impact use cases as they plan and budget for AI pilots. According to Gartner survey data, finance leaders find intelligent process automation use cases have had the highest impact on productivity within their organization. Examples of intelligent process automation include invoice matching, T&E optimization, customer credit management and cash application.

Degree of impact of AI by use case type

Percentage of respondents



n varies; Finance leaders using AI

Source: 2024 Gartner AI in Finance Survey

CFO ACTION

Prioritize 4 deal breakers when evaluating AI feasibility

Guide to get started:
AI in Finance Framework

Your own team's ease of implementing, deploying and driving adoption of an AI solution is largely dependent on four critical deal breakers: skills, enabling technologies, data availability and staff acceptance.

Deal breaker	Requirement for feasibility	Requirement examples for intelligent process automation
1. Skills	Multiple finance employees have the skills necessary to build and implement the AI use case; employees with these skills can be seconded from other parts of the organization.	Accounting, data analysis, software engineering (for troubleshooting and maintenance), knowledge management
2. Enabling technologies	Finance has all the software licenses it needs; IT is able to provide access to tools in other parts of the organization; technology acquisition is not cost-prohibitive.	ERP, data lake/warehouse, RPA (for financial close operations), vendor management systems such as procure-to-pay and order-to-cash, cash flow management solutions
3. Data availability	Finance has access to the datasets it needs within the organization; data is in a format that is compatible with the AI use case.	Scanned invoices, expense claims, vendor SLAs, transaction records, sales data, customer data, cash-related data
4. Staff acceptance	Finance employees brainstorm, suggest and request AI-based solutions for process improvement needs; most finance staff have foundational knowledge of how AI works.	High degree of opportunities for finance staff to take on other responsibilities

Source: Gartner

04

Time allocation and leadership capacity

CFO priority in context:

The role of CFO is rapidly evolving, with over **70%** of CFOs now shouldering responsibilities beyond finance.

50% of CFOs also tell Gartner that their finance leadership teams need a significant or complete overhaul.

Source: Gartner

KEY CHALLENGE

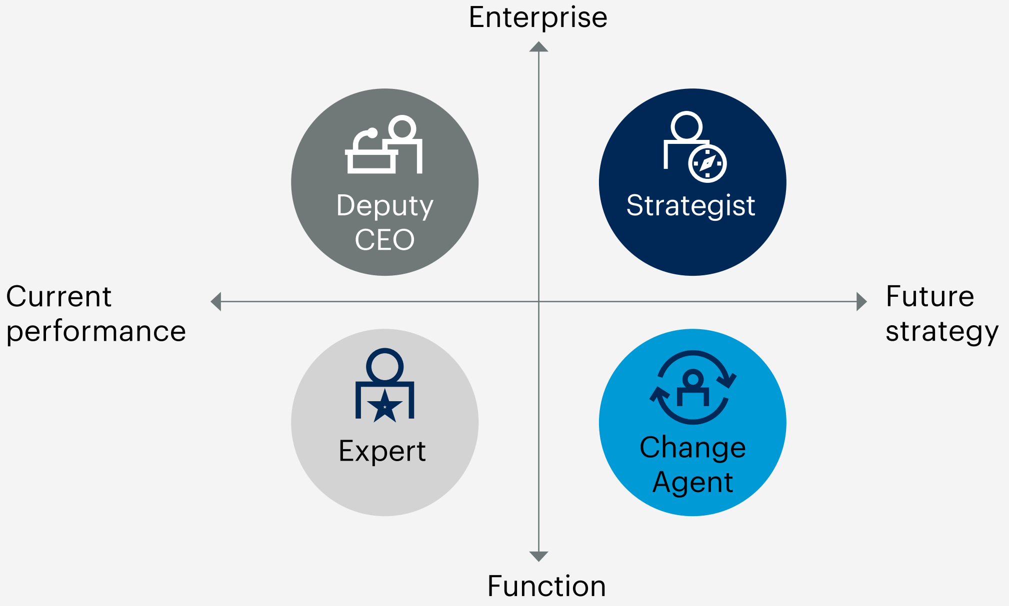
Navigating the broadening CFO role scope

Given the potential impact a CFO's attention can bring to a project, time is one of the most valuable assets you have as a finance executive, but it is also one of the most scarce.

For many CFOs, meeting the numerous demands on their time is becoming more difficult in light of a growing scope of enterprisewide responsibilities, an increased number of meetings (following the peak of the COVID-19 pandemic) and difficulties backfilling key finance leadership positions. Most CFOs already take actions like weekly prioritization to make efficient use of their time.

The best CFOs pinpoint their "persona" as a CFO based on competencies and business needs, and use time allocation benchmarks as a north star for where to make trade-offs.

CFO personas by relative focus



Source: Gartner

Note: Nearly all CFOs spend more time on enterprise-level activities than on finance functional activities. Likewise, all CFOs must balance short-term and long-term considerations. Nevertheless, there is meaningful variation in relative emphasis across CFO personas.

CFO ACTION

Identify your optimal CFO persona

Webinar to get started:
What CFOs Can Do About Never Having Enough Time in the Day

Gartner analyzed time-allocation patterns of more than 100 CFOs and identified four personas to which CFOs commonly adhere to based on the environment they are operating in at a given time. Use the four CFO personas — The Strategist, The Deputy CFO, The Change Agent, The Expert — to clarify where you should direct your time.

	The Strategist	The Deputy CEO	The Change Agent	The Expert
Description	Cultivates a deep knowledge of enterprise objectives and differentiators to help the organization craft a compelling path forward. Invests their time and energy more heavily in work aligned to long-term outcomes.	Builds partner trust to drive a culture of financial responsibility. Empowers finance leaders to stay on track with minimal CFO intervention. Champions performance across segments.	Pairs proximity to performance challenges with CFO-specific, cross-enterprise visibility to help the org navigate change. Ability to triage unexpected issues so they can be effective across a broad set of priorities.	Applies differentiated grasp of how the enterprise creates value to shape where, when and what decision support finance provides. Especially strong coach and functional leader.
Protect time on	Corporate and financial strategy; board and investor/owner relations	Business performance management oversight and problem solving; corporate and financial strategy	Business performance management, including governance; finance function management and change management	Finance function management and transformation leadership; managing enterprise tech initiatives to achieve strategic and financial objectives
Common contexts	Growth companies, large global orgs, strong finance teams	Midsize companies, strong finance teams	Struggling companies, large-scale transformations	Value companies, highly regulated industries, weaker finance teams
Relative focus	Function: 24% Enterprise: 76%	Function: 25% Enterprise: 75%	Function: 27% Enterprise: 73%	Function: 35% Enterprise: 65%

Source: Gartner

05

Source and retain digital talent

CFO priority in context:

77% of CFOs report that a lack of technical skills within finance is a critical reason their function has not yet adopted AI.

Digital talent is **63%** more likely to be looking for another job than core talent and **69%** more expensive to replace than core talent.

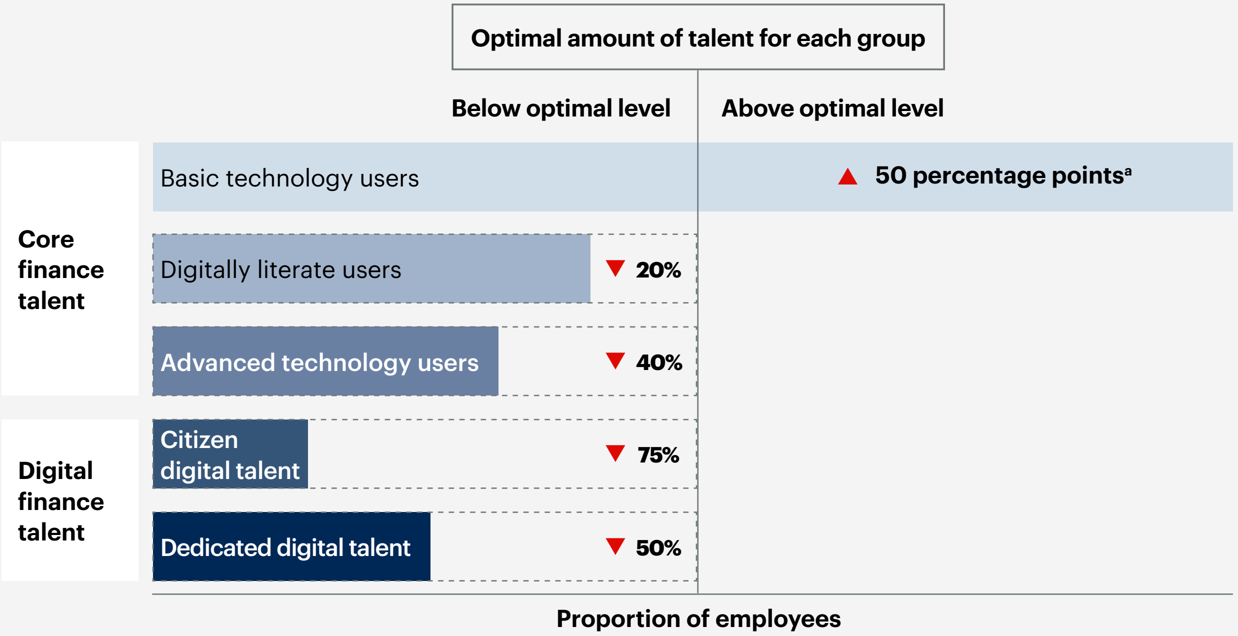
Source: Gartner

KEY CHALLENGE

Closing the digital talent gap within finance

By 2027, CFOs expect one in two finance employees to be digital talent — employees who create, modify, configure or customize finance technology capabilities. But, at most organizations, digital talent currently makes up less than 20% of the finance function, with more than a quarter of organizations only having a minimal amount (1% to 10%) of their staff currently qualify as digital finance talent. This gap in digital finance talent leads many organizations to need to dramatically upskill their existing talent to meet their digital transformation objectives.

Finance's unbalanced digital talent composition



Source: Gartner analysis of over 100 interviews with finance transformation leaders, controllers, heads of FP&A, CFOs and other finance leaders.
[a]The optimal level for basic technology users is 0%, so this value is expressed in percentage points rather than percentages.

CFO ACTION

Build upon existing AI-adjacent competencies

Webinar to get started:
CFOs, Boost Finance's Digital Skills With 6 On-the-Job Learning Opportunities

CFOs cannot depend on external hiring alone to acquire digital talent; developing certain AI skills among internal talent must also be part of their function's approach. AI-adjacent competencies (i.e., typical finance competencies that, while not directly related to AI, can be reappropriated for use in AI initiatives) represent a realistic starting point for developing AI skills. Common AI-adjacent competencies in finance include statistics, querying and data visualization.

CFOs should:

- Prioritize building development plans that engage talent with those AI-adjacent competencies first
- Position new skills development as an extension of those already present competencies
- Provide hands-on opportunities and support that allow finance staff to strengthen their AI-adjacent and new AI competencies

Components of AI competencies are similar to finance's existing skills

Examples of finance's existing skill sets	Proximate AI capabilities	
Data interpretation	• A/B testing • Algorithm bias detection • Algorithm interpretation	• Data bias detection • Regression analysis
Data literacy	• Database management • NLP interpretation	• Pattern recognition • Digital fluency
Insight generation	• Data visualization • Sentiment analysis	• Intelligent dashboard creation • Anomaly detection

Source: Gartner

Actionable, objective insight

Explore these additional complimentary resources and tools for finance leaders:

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