

# The Pivot CFO

## Reinventing Finance Leadership in a Volatile World

**The chief financial officer (CFO) role has evolved** from a compliance steward to an enterprise value architect. Today's environment is marked by geopolitical uncertainty, inflation, technological disruption, and activist investors, so the "steady state" is no longer a viable option. **Modern CFOs must pivot** rapidly across strategy, operations, and technology.

Modern CFOs are expected to be agile, resilient, and ready to pivot at a moment's notice. No longer mere reporters of results, they are architects of transformation.

The growing job responsibilities of CFOs are a global trend, according to new data that shows **82% of finance leaders** have seen their responsibilities increase in the past five years.<sup>1</sup>



## From Scorekeeper to Strategic Partner

The CFO has also become the CEO's most critical strategic partner and a leading voice in the boardroom. In fact, a recent survey confirmed that 79% of CFOs are now deeply involved in enterprise strategy,<sup>2</sup> signaling a definitive shift from back-office operator to front-line value creator. Few executives possess such a comprehensive view of the business that spans customers, operations, capital allocation, and shareholder return. This end-to-end visibility across the cash cycle enables CFOs to connect operational decisions directly to value creation and risk management.

At the core of this value-creation mandate are four essential levers that every CFO must master to generate cash flow and increase enterprise value. It is crucial to maintain focus on these overall objectives despite daily challenges and changes and be able to adapt across all four levers simultaneously.

**Increase Sales:** Drive disciplined pricing, innovation, and market expansion.

**Reduce Costs:** Simplify processes, streamline structures, and eliminate inefficiencies.

**Optimize Working Capital:** Accelerate cash conversion, optimize inventory levels, and manage receivables and payables with precision.

**Maximize Capital:** Deploy capital strategically, double down on high-return investments, and divest underperforming assets.

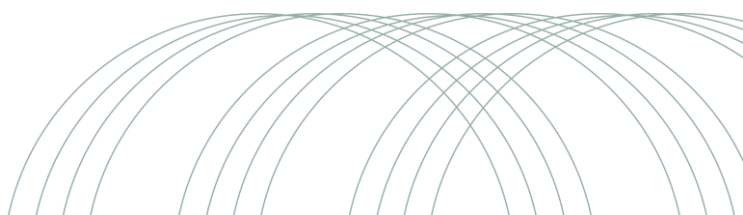
## Strategic Pivots Defining the Modern CFO

To thrive in this environment, CFOs must be prepared to pivot across their many domains, adapting to change while focusing on what truly drives value to the organization.

### CAPITAL PIVOT

**Strategic Liquidity Management:** Use the balance sheet as a strategic weapon, building resilience and optionality for both offense (M&A, investments) and defense (downturns, disruptions).

**Scenario Planning:** Employ robust cash-flow forecasts and scenario modeling to stress-test liquidity and capital allocation under multiple market conditions.



## Strategic Pivots Defining the Modern CFO

### DIGITAL PIVOT

**AI and Analytics:** Utilize artificial intelligence, advanced analytics, and automation to transition from backward-looking reporting to real-time decision-making. Gartner predicts that 90% of finance functions will deploy at least one artificial intelligence (AI)-enabled technology solution by 2026.<sup>3</sup>

**Digital Transformation:** Lead finance's adoption of cloud platforms, robotic process automation (RPA), and predictive analytics to deliver both efficiency and insight. For example, AI-enabled treasury dashboards are now reducing reporting time from hours to minutes.

### GROWTH PIVOT

**M&A and Scaling:** Drive inorganic growth through acquisitions and partnerships, while ensuring disciplined integration and **strong** cash/MOIC (multiple on invested capital) outcomes.

**Top-Line Expansion:** Partner with business units to identify and execute new revenue streams, business models, and market opportunities.

### PEOPLE PIVOT

**Talent Development:** Build digitally fluent, change-ready finance teams. Modern CFOs recruit data scientists, engineers, and transformation leaders, not just accountants.

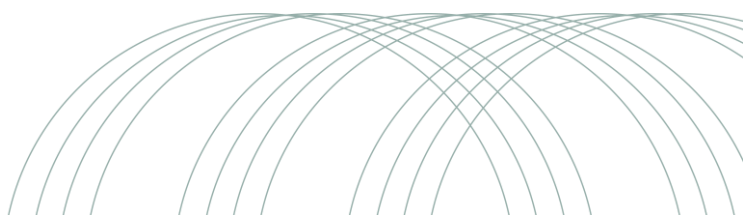
**Culture of Agility:** Foster a culture that embraces innovation, continuous improvement, and cross-functional collaboration.

### TRUST PIVOT

**Transparency and Accountability:** Strengthen investor and stakeholder confidence through clear communication and robust governance. ESG expectations have risen sharply, with 90% of S&P 500 firms now publishing sustainability reports, up from just 20% a decade ago.<sup>4</sup>

**Foresight:** Deliver forward-looking insights and early warning signals to anticipate risks and opportunities.

Mastering these pivots is challenging but essential. No one has a crystal ball; what distinguishes exceptional CFOs is their adaptability and relentless commitment to reinvention.



## Resilience: The Foundation Beneath Every Pivot

None of these pivots can endure without personal resilience. The ability to sustain performance under constant volatility is what separates enduring leaders from exhausted ones.

**Mental Health:** Prioritize renewal using mindfulness, coaching, boundaries, and open discussion about stress within teams.

**Physical Health:** Treat sleep, exercise, and nutrition as performance multipliers.

A Harvard Business Review study found that executives who exercise three or more times a week report 20% higher productivity and significantly lower stress.<sup>5</sup>

**Resilience is not optional; it is a strategic imperative.**

## Sector Insights: Agility in Action

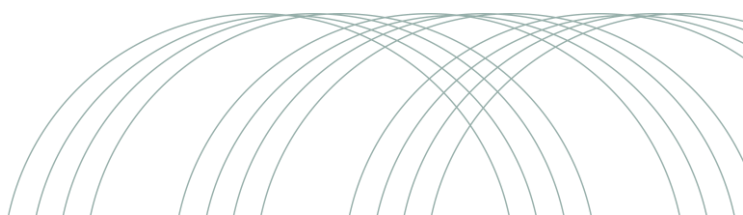
Although the challenges that finance executives face vary significantly due to the volatile nature of internal and external environments, the ability to pivot remains a constant that shapes value creation.

**Hospitality:** Balancing Revenue per Available Room (RevPAR) growth against rising labor costs and shifting guest expectations in an increasingly digital, sustainable world.

**Retail and Consumer Goods:** Navigating sourcing volatility, supply chain risk, inflation, and the transition to omnichannel business models.

**Professional Services:** Transforming the back office with AI and automation to elevate both client service and profitability.

**Private Equity:** Acting as a continuous value-creation engine — linking EBITDA-to-cash conversion to strategic exit outcomes.



## The Pivot CFO Mindset

**Being a Pivot CFO is not just a title; it is a mindset forged through action.** Success in today's environment requires:

Constant reinvention and learning

Linking operational choices directly to financial outcomes

Balancing board expectations with executable, pragmatic strategies

Using data and AI not only to explain the past but to shape the future and mitigate risk

Investing in your mental and physical health for long-term resilience

The imperative of being a Pivot CFO is clear in a world without steady states. **The question is no longer *whether* you will pivot, but how fast, how often, and how effectively you can pivot and whether you can sustain that pace-over time.**

### SOURCES

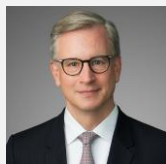
<sup>1</sup> <https://www.egonzehnder.com/functions/cfo-audit-chair/insights/the-super-cfo-regional-report#:~:text=To%20understand%20the%20evolving%20nature,roles%2C%20including%20the%20CEO%20position.>

<sup>2</sup> <https://www.gartner.com/en/newsroom/press-releases/2025-02-05-gartner-survey-shows-cfos-taking-on-broader-role-beyond-traditional-finance>

<sup>3</sup> <https://www.gartner.com/en/newsroom/press-releases/2024-09-12-gartner-predicts-that-90-percent-of-finance-functions-will-deploy-at-least-one-ai-enabled-tech-solution-by-2026#:~:text=By%202026%2C%2090%25%20of%20finance,%2C%20according%20to%20Gartner%2C%20Inc.>

<sup>4</sup> <https://www.caseware.com/us/resources/blog/the-rise-of-esg-reporting/>

<sup>5</sup> <https://hbr.org/2023/05/to-improve-your-work-performance-get-some-exercise>



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