

Smarter Cost Control in 2026: How controllers are tackling the year ahead

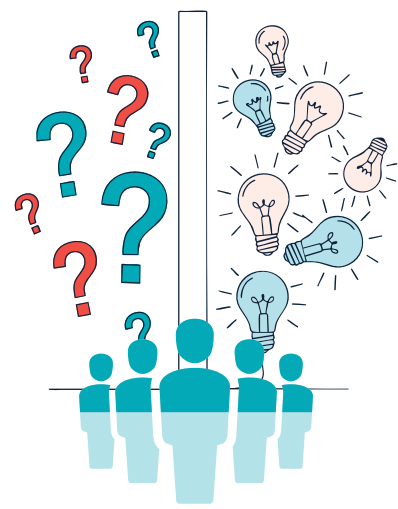
Data from 100 Controllers across industries

Controllers are under pressure to cut costs, but rarely get a clear blueprint. Instead, they face shifting priorities, untouchable expenses, and systems not designed for strategic pivots.

We surveyed 100 Controllers to understand how finance teams are responding to this complexity. Most have already reworked workflows and added roles, while investments in ERP, AI, and automation are accelerating. Yet structured frameworks remain rare, and many regret cuts that disrupted people or systems.

“

Automate what slows you down. Think in systems, not slices. Never cut without a plan.”



~53% regret past cuts

mostly in headcount (21%) and tech (17%)

The Divide in Decision-Making

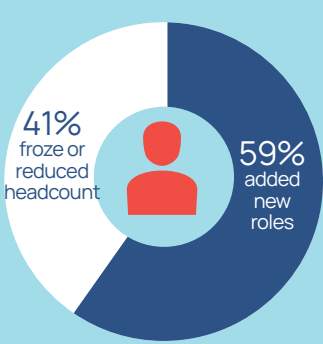
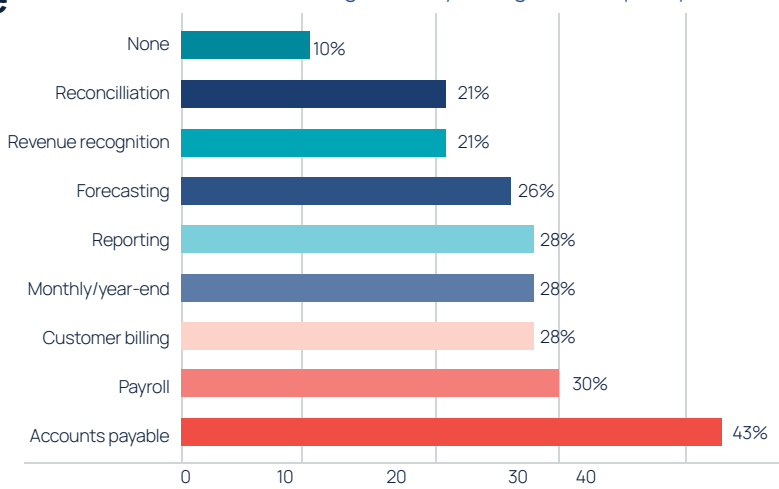
Despite rising complexity, only 7% of Controllers use structured frameworks to guide cost decisions. Most still rely on ad-hoc input from peers or leadership.

The result? **Regret.** Over half (53%) of Controllers regret past cuts—especially in headcount (21%) and systems/software (17%)—highlighting the risk of short-term fixes without a clear framework.

Finance in Transformation Mode

Finance teams moved fast last year. Controllers reworked core workflows—led by AP (43%) and payroll (30%)—to scale without adding headcount. Nearly a third updated billing, close, or reporting, while others tackled forecasting and reconciliation. Just 10% reported no changes, confirming that transformation is now the norm.

Finance workflows that significantly changed in the past year

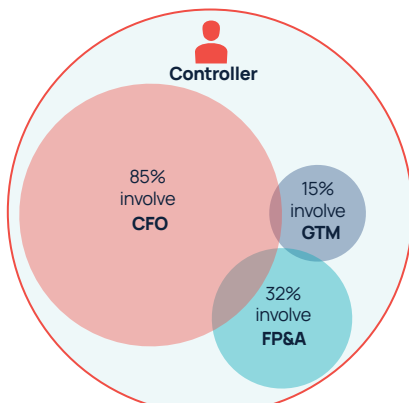


Headcount Trends

Controllers are reshaping their teams to absorb demand and complexity. **59% added new roles**, with hiring concentrated in accounting/reporting (25%) and ERP/data (14%). FP&A and senior leadership hiring varied by ownership model.

Who Controllers Lean On

Cost decisions are rarely made in isolation. 85% of Controllers involve the CFO, and those using frameworks tend to consult more broadly—with fewer missteps. FP&A and GTM leaders also play key roles.



The New Reality of “Untouchable Costs”

Headcount was cited as “untouchable” by 22% of Controllers, followed by software and systems (15%) and travel or entertainment (11%). Executive resistance, contracts, and cultural norms often block action in these areas.



Company size shapes untouchable costs



Smaller companies (< \$10M) lean heavily on consultants (36.4%), but feel stuck with the expense – often because they lack the internal headcount or expertise to replace that support.



Mid-market firms (\$51M–\$250M) most commonly cite software costs (22.7%) as untouchable. Many are running legacy stacks or overlapping tools they can’t unwind without disrupting operations.



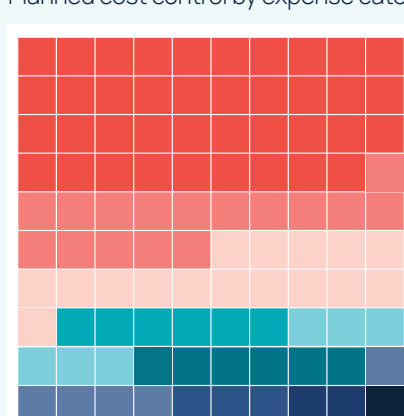
Larger companies (\$1B+) struggle with headcount and embedded cost structures. 33% cite “other costs” they can’t influence directly – including legal, compliance and tax. These aren’t always controllable from finance, even if finance owns the budget.

What’s Next in 2026

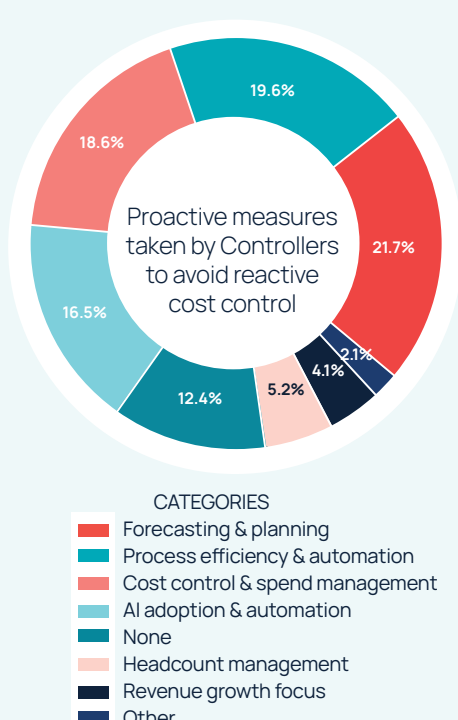
Proactive Measures to Avoid Reactive Cuts

Proactive strategies are replacing reactive cuts. Nearly 88% of finance teams are already acting through better forecasting, spend control, and targeted AI adoption, with plans for ERP consolidation and automation gaining momentum.

Planned cost control by expense category (1 square = 1%)



- No cuts planned (39%)
- Manual process automation (16%)
- ERP/system consolidation (16%)
- Process change/restructuring (6%)
- Travel & expense system changes (6%)
- Tool/software license reduction (6%)
- Payroll/HR consolidation (5%)
- Vendor/outourcing reduction (3%)
- AI adoption (2%)
- Other (1%)



Where Cost Control Is Headed

61% of Controllers plan targeted optimizations in the next 12 months, with ERP consolidation and process automation tied as top priorities (16% each). While 39% have already trimmed spend or are holding steady, most are focused on streamlining—not slashing.

► This is just the surface. **Get the full Controller’s Report** for benchmarks, sector breakdowns, and strategies to guide 2026 decisions.