Gartner

# The CSO Report

## Gartner answers top CSO challenges

4Q26



# CSO 4Q26 insights to act on

Each quarter, Gartner looks across client interactions, proprietary research and external media to identify the top issues facing CSOs. In 4Q26, CSOs are focused on activating sales strategies to drive growth, delivering measurable AI ROI and adapting go-to-market (GTM) approaches to evolving buyer behaviors.

**Use this edition of The CSO Report to meet the challenges presented by macroeconomic uncertainty, technological change and evolving buying behavior.**

## Top questions and insights — 4Q26

### Top CSO questions

How do we build and operationalize a sales strategy to drive revenue in a volatile market environment?



How do I ensure AI investments produce meaningful ROI?



How should we evolve our GTM strategy to meet new buyer preferences?



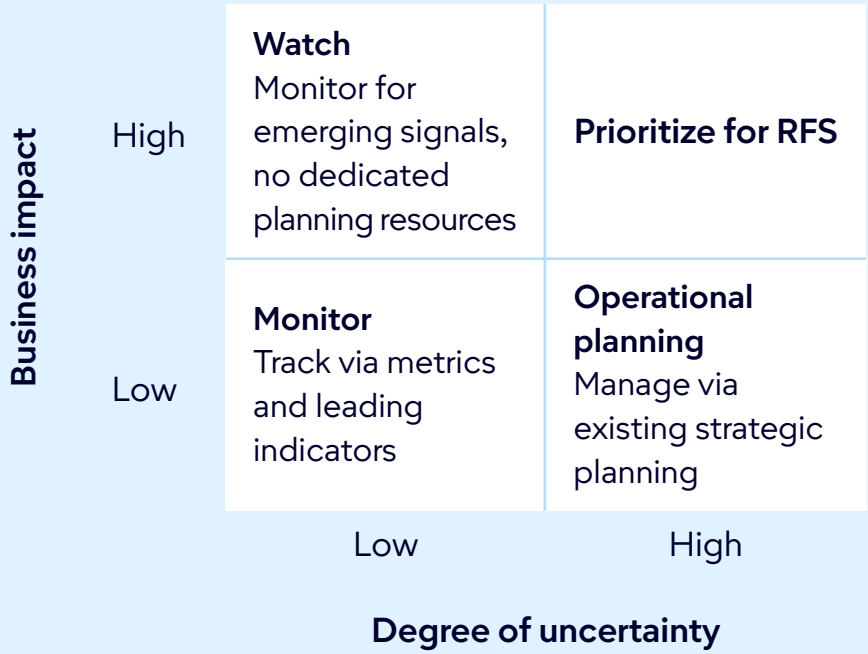
Source: Gartner

# How do we build and operationalize a sales strategy to drive revenue in a volatile market environment?

As 2026 comes to an end, CSOs continue to face a challenging business environment. Increasing energy costs, continued uncertainty around tariffs and trade, rising interest rates, and ongoing conflicts in Europe and the Middle East all threaten growth. In this environment, it's no surprise that CSOs are elevating planning for 2027 from a standard annual exercise to an always-on discipline.

**54%** **of CSOs report they struggle to adapt strategic plans to sudden changes in their business context, with 46% citing the faster pace of change as their main barrier to adaptability.**

## Prioritize critical uncertainties

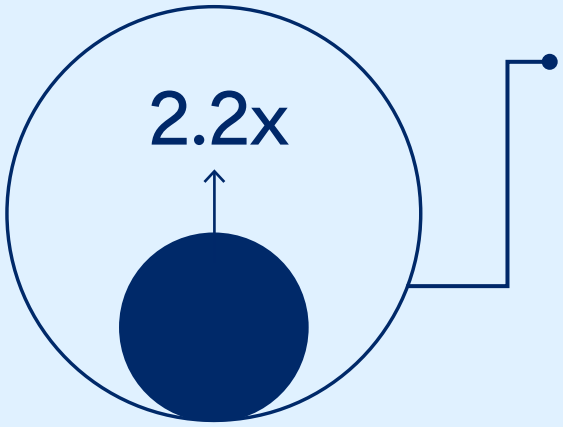



Source: Gartner

# Activate the sales strategy

Many organizations treat strategic planning as a one-time annual exercise, but this is no longer sufficient for today's world. CSOs who continue to rely on static annual planning will increasingly lose their ability to anticipate competitive and market disruptions before those disruptions affect revenue performance. To drive sustained, repeatable growth, CSOs must readily adapt to evolving market and enterprise conditions.

CSOs should develop an agile, continuous strategic planning process by deploying a "revenue flight simulator" that uses AI-enabled simulations to pressure-test critical GTM decisions before committing resources. By using GenAI to stress-test core assumptions, simulate high-impact market disruptions and pressure-test commercial decisions before capital is deployed, CSOs transform from reactive operators into decisive, forward-looking leaders.




Organizations that leverage market volatility and emerging trends to determine sales transformation needs are 2.2x more likely to surpass operational efficiency expectations.

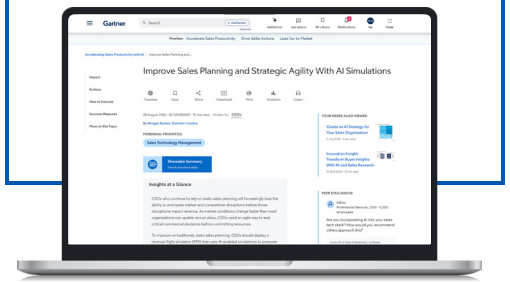
Source: Gartner

# Take action with Gartner resources

Learn how to move faster than the market, lead with clarity and position sales as a strategic growth engine.




Learn how to document critical uncertainties and institute scenario planning to stress-test strategies and uncover blind spots.




Already a client?

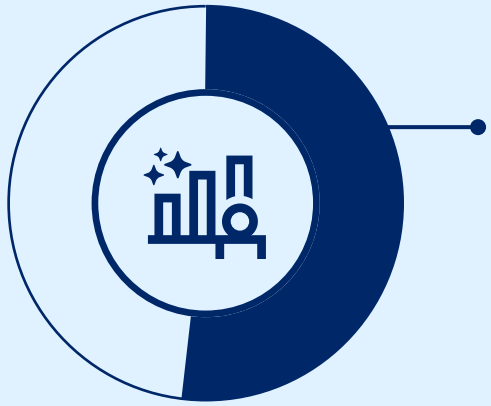
Use **AskGartner** to explore:

How do we build and operationalize a sales strategy to drive revenue in a volatile market environment? ↗

# How do we ensure AI investments produce meaningful ROI?

As vendors shift to consumption-based pricing models, sales organizations face rising, sometimes unpredictable, AI costs. Sales technology is now the second-largest sales budget category (behind personnel), with agentic AI as the most frequently cited area of increased technology spending. This has led to increased scrutiny not only on results but also on costs.

**70%** **of CSOs and senior sales executives report that they are accountable for the ROI of AI-focused sales initiatives.**



**52%**

of CSOs identify proving the ROI of new sales technologies, such as AI-driven tools, as a major barrier to achieving their priorities.

Source: Gartner

# Deliver AI ROI

To address this gap, CSOs must first understand that traditional ROI metrics, such as time savings and improved decision making, often fail to capture AI's full value. Traditional ROI models depend on predictability and yield clear outputs. AI behaves differently. Its effects are uneven and indirect and often take longer to materialize compared with traditional process improvements or additional headcount. Efficiency gains, for instance, only matter if freed capacity is reinvested into high-value activities, yet fewer than 5% of sales leaders report large reinvestment of AI time savings into highly valued sales activities. Likewise, better decisions may not immediately translate into revenue but will shape performance more durably over time.

For this reason, CSOs must use multiple ROI measurement techniques to provide deeper insights into AI ROI. A key part of this ROI assessment is a full understanding of the costs associated with AI implementations, especially as metered pricing models based on consumption, workflow execution, credits or business outcomes become more common. Leaders who fail to develop a credible AI ROI model will struggle to defend existing expenditures and gain approval for new investments.



1 in 5

**sales leaders report difficulty securing enterprise funding for AI-focused sales initiatives, underscoring the importance of demonstrating the business impact of AI investments.**

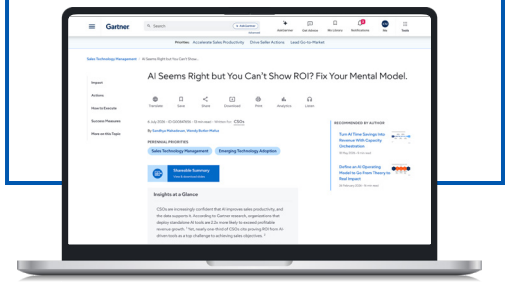
Source: Gartner

# Take action with Gartner resources

Learn how top sales teams are using AI to improve performance across the sales cycle.




Learn how to document critical uncertainties and institute scenario planning to stress-test strategies and uncover blind spots.

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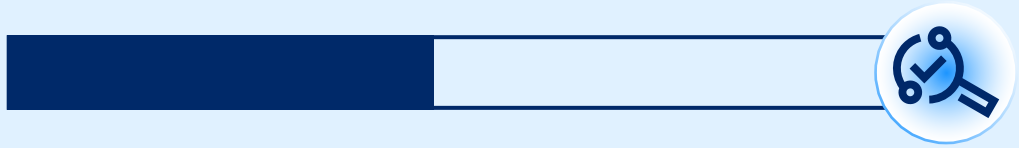
# How should we evolve our GTM strategy to meet new buyer preferences?

AI is not only transforming sales organizations, but it is also reshaping buying behavior. In this environment, traditional volume-based outbound prospecting — once a reliable way of generating pipeline — is now ineffective at best and damaging to the brand at worst.

45%

of buyers use GenAI to shortlist suppliers before engaging sellers and 73% avoid suppliers that send irrelevant messages ...



... yet only 16%

say unsolicited outreach influenced a purchase decision.



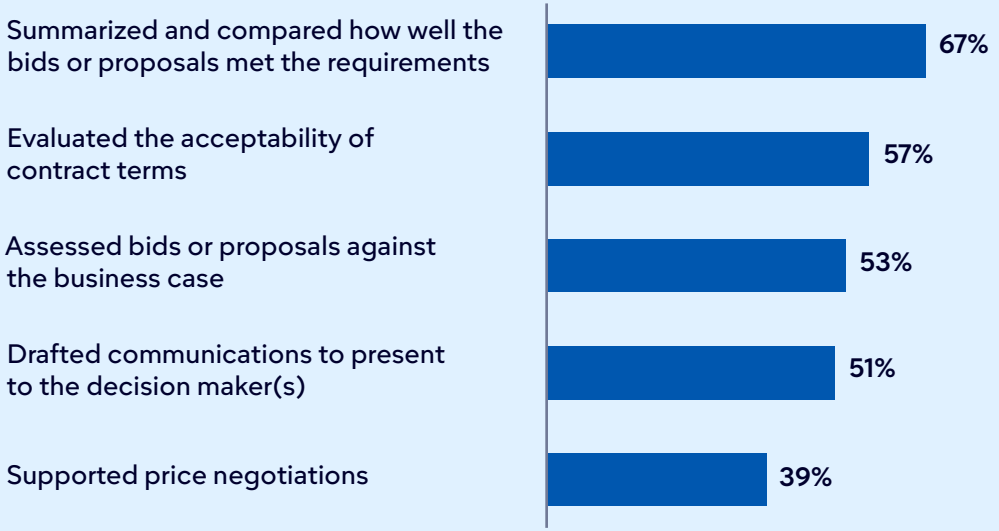
Source: Gartner

# Adapt GTM strategy to AI-savvy buyers

- CSOs must reimagine their pipeline generation strategies. First, they must uncover the “invisible pipeline” of buyers who are researching solutions, forming preferences and creating a supplier shortlist before engaging with supplier channels. To do this, CSOs must partner with their marketing counterparts to develop a weighted combination of behavioral signals that indicate true buying intent.
- CSOs can then use AI agents to continuously scan for commercial intent by ingesting and synthesizing disparate data across the entire GTM ecosystem. To help do this, CSOs should consider deploying GTM engineers. GTM engineers build and govern the automated and agentic systems that replace manual top-of-funnel execution. Compensated heavily on revenue outcomes, they transform sales and marketing into autonomous operations that add business value to buyers.
- Finally, CSOs can repurpose their sales development representatives into “buyer concierges.” The buyer concierge is a distinct, human-led buyer enablement role focused on moments where buyers need relevance, context and confidence before engaging a seller. They function as a strategic partner to the seller, orchestrating early buying group identification, establishing business relevance, and creating the early buying group momentum required to deliver a sales-accepted opportunity to the salesperson.

## AI-enabled contract analysis

Use of AI in contract review



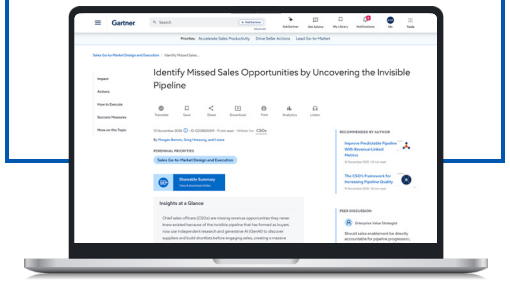

Source: Gartner

# Take action with Gartner resources

Explore Sales Score, a powerful, self-service maturity assessment tool designed for CSOs and sales leadership teams.




Integrate intent, engagement and buying group signals to spotlight invisible buyers.

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# Are you getting significant ROI on AI?

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