

STRATEGIC INSIGHT PAPER

The Planning Fallacy:

Why Best in Class Products and Decades of Market Leadership No Longer Guarantee Survival

How Traditional CEO and CFO Planning Models Are Creating the Conditions for Decline

A Strategic Insight Paper by KhahanA Insights | March 2026

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1. Executive Summary

The average lifespan of a company on the S&P 500 has declined from 33 years in 1964 to approximately 18 years today, and is projected to shrink to just 12 to 14 years by 2027 (Innosight, 2021; Statista, 2021; EY, 2025). At the current churn rate, approximately half of today's S&P 500 companies will be replaced within the next decade. Only 52 US companies have remained on the Fortune 500 since 1955, meaning 88% of the companies on that original list have either gone bankrupt, been acquired, or fallen from the index entirely (AEI, 2022).

These are not marginal players. These are companies that were, in their time, considered best in class. Kodak commanded over 80% of US photographic film sales. Nokia held over 50% of the global mobile phone market. Blockbuster operated 9,000 stores with 65 million registered customers. Sears was America's largest retailer. Each of them was led by experienced executives, supported by large and capable workforces, and operating from a position of dominance. Every one of them failed to survive the transitions that defined their industries.

The pattern is consistent and well documented: the very planning models, financial frameworks, and leadership assumptions that enabled these companies to succeed in stable environments became the instruments of their decline when the environment shifted. This is not a failure of talent. It is a structural failure of how CEOs and CFOs traditionally plan, measure, and incentivise.

McKinsey Global Institute research (2017) across 615 large and mid cap US companies found that firms classified as long term oriented generated 47% more cumulative revenue growth, 36% more cumulative earnings growth, and 81% more economic profit growth than short term oriented peers from 2001 to 2014. They were also 50% more likely to be in the top decile of total shareholder returns. The economic cost of corporate short termism was estimated at over USD 1 trillion in forgone US GDP over the study period.

This paper examines why traditional CEO and CFO planning models are failing, what the evidence says about the consequences, and what intelligence driven alternatives look like for organisations that intend to survive the next decade.

2. The Evidence: Corporate Mortality Is Accelerating

Metric	Value	Source
S&P 500 avg. company lifespan (1964)	33 years	Innosight / Statista
S&P 500 avg. company lifespan (2020)	~18–21 years	Statista / EY
Projected lifespan by 2027	12–14 years	Innosight (2021)
Fortune 500 survivors since 1955	Only 52 of 500 (10.4%)	AEI / Perry (2022)
S&P 500 10 year replacement rate	~36% of constituents replaced	Innosight
Long term firms: revenue growth premium	+47% cumulative (2001–2014)	McKinsey Global Institute
Long term firms: earnings growth premium	+36% cumulative	McKinsey / FCLT Global
Long term firms: economic profit premium	+81% cumulative	McKinsey / FCLT Global
Long term firms: shareholder return edge	50% more likely top decile	McKinsey (2017)
Cost of short termism to US GDP	USD 1+ trillion over study period	McKinsey / FCLT Global
CEOs feeling short term pressure (<2 years)	87% (up from 79%)	McKinsey Quarterly Survey (2016)
CFOs citing long term planning as priority	55% (up from 30% in 2023)	McKinsey / Fortune (2024)
Fortune 500 annual cost of unplanned downtime	USD 1.4 trillion (~11% of revenue)	Siemens (2024)
Growth outperformers: TSR edge	+5 percentage points annually	McKinsey (2026)

3. The Five Planning Traps That Kill Market Leaders

The companies that fail are not failing because they lack resources, talent, or market position. They fail because their planning systems are optimised for a world that no longer exists. KhahanA Insights identifies five structural traps in traditional CEO and CFO planning models that consistently produce the conditions for decline.

3.1 The Quarterly Earnings Trap

The single most corrosive force in corporate planning is the pressure to deliver consistent quarterly results. McKinsey's survey of over 1,000 C suite executives and board members found that 87% felt growing pressure to demonstrate strong financial performance within two years. The share who felt the most acute pressure over periods of less than six months rose from 26% to 29%. This creates a structural incentive to underinvest in R&D, defer strategic bets, and optimise for the next earnings call rather than the next decade.

McKinsey's Corporate Horizon Index found that long term companies spent almost 50% more cumulatively on R&D than short term peers from 2001 to 2014. During the financial crisis (2007 to 2014), long term companies grew R&D spending at 8.5% annualised versus 3.7% for short term peers. The short term firms cut investment precisely when the foundations for the next cycle were being laid.

FCLTGlobal (2025) data shows that the fraction of US companies issuing quarterly guidance has declined from over a third to under a quarter over the past decade, a recognition that the practice incentivises reactive, short term behaviour. Yet many CFOs still engage in the "roundabout" pattern of hinting numbers to analysts, then treating the resulting consensus as a target to hit. This self reinforcing cycle of manufactured expectations consumes executive attention that should be directed toward strategic transformation.

3.2 The Installed Base Illusion

Market leaders develop a planning assumption that their existing customer base, product dominance, and brand equity constitute a durable competitive moat. This assumption is deeply embedded in how CEOs set strategy and how CFOs build revenue forecasts. It is also the single most common characteristic of companies that subsequently fail.

Kodak commanded 80% of the US photographic film market. Its engineers invented the first digital camera in 1975. Management's response, as described by inventor Steven Sasson: "That's cute, but don't tell anyone about it." A former Vice President, Don Strickland, said: "We developed the world's first consumer digital camera but we could not get approval to launch or sell it because of fear of the effects on the film market." Kodak filed for bankruptcy in 2012.

Nokia held over 50% of the global mobile phone market in 2007. Its management believed that optimised hardware was what customers wanted and that the Nokia brand was strong enough to arrive late to the smartphone transition. By 2013, Nokia had lost the smartphone battle entirely to iOS and Android. The company's mobile division was sold to Microsoft.

Blockbuster operated 9,000 stores globally with 65 million customers. In 2000, Netflix co-founder Reed Hastings proposed a partnership to Blockbuster CEO John Antioco for USD 50 million. Antioco turned it down. By 2008, his successor Jim Keyes stated that "Neither RedBox nor Netflix are even on the radar screen in terms of competition." Blockbuster filed for bankruptcy in 2010. Netflix is now valued at approximately USD 400 billion.

3.3 The Linear Extrapolation Fallacy

Traditional CFO planning models project the future as a modified continuation of the past: last year's revenue plus growth rate, last year's costs plus inflation, last year's market share adjusted by competitive activity. This linear extrapolation fails catastrophically in environments characterised by exponential technology adoption, platform based competition, and regulatory discontinuity.

Gartner's 2025 CEO survey found that half of CEOs plan to reduce their risk appetite for 2025 and 2026, favouring incremental, lower risk moves over bold, capital intensive bets. While understandable in an environment of geopolitical uncertainty and tariff risk, this incremental approach is precisely the mindset that led previous generations of market leaders to be outflanked by faster moving competitors. As Oliver Wyman (2025) observed: "Traditional three year strategies, relics of a less tumultuous era, should be deprioritised in favour of rolling six month plans tracked against real time market signals."

3.4 The Cost Cutting Reflex

When growth slows or margins compress, the default CFO response is cost reduction. In isolation, cost discipline is essential. As a substitute for strategic investment, it is lethal. Sears, once America's largest retailer, provides the definitive case study. CEO Eddie Lampert's strategy focused on cost cutting over innovation and investment. Sears sold off valuable assets and doubled down on a failing business model, filing for bankruptcy in 2018 while Amazon and Target captured the future.

McKinsey's 2026 study of 61 growth outperformers found that approximately 30% of them followed a strategy of shrinking in order to grow, meaning they divested non core activities to concentrate resources on high return growth engines. This is fundamentally different from across the board cost reduction. The distinction is critical: strategic divestment fuels reinvestment; indiscriminate cost cutting starves it.

3.5 The Governance Gap

Board composition, CEO incentive structures, and performance measurement systems in most large organisations are still calibrated for stable, predictable markets. When Gartner's 2025 survey asked CEOs to identify their top challenges, 47% cited financial volatility as a top three business concern, a 17% jump from the previous quarter. Yet the governance structures that shape how CEOs respond to that volatility, including board evaluation criteria, executive compensation design, and strategic review cadence, have barely evolved in two decades.

The result is a structural misalignment: the board demands quarterly performance while the market demands decade long transformation. The CEO, caught between these two mandates, defaults to the one with the shorter feedback loop. This is not a failure of character. It is a failure of institutional design.

4. The CEO Carousel: When Leadership Change Becomes a Substitute for Strategic Change

When a company underperforms, misses growth targets, or fails to respond to market disruption, the board's default response is increasingly predictable: replace the CEO. In some cases, the CFO follows. The new leader arrives, announces a strategic review, restructures the senior team, launches a transformation programme, and the clock resets. Within three to five years, the cycle repeats.

This pattern has accelerated. Russell Reynolds Associates' Global CEO Turnover Index recorded 202 CEO departures globally in 2024, a 9% increase over 2023 and significantly above the six year average of 186 (Russell Reynolds, 2025). Average outgoing CEO tenure fell to 7.1 years in 2025, down from 8.3 years in 2021 (Russell Reynolds). In the S&P 500, CEO succession announcements increased to a projected annual rate of 13% in 2025, up from 10% in 2024 (Conference Board / Egon Zehnder, 2025). Spencer Stuart reports that 168 new CEOs were appointed in 2025, the highest total since 2010, with 84% serving in their first enterprise CEO role.

CFO turnover is equally elevated. S&P 500 CFO turnover hit 17.8% in 2024 and has hovered between 17% and 17.8% for four consecutive years (Russell Reynolds / Fortune, 2025). Average CFO tenure has declined to 5.8 years, down from 6.2 in 2023. Spencer Stuart data shows Fortune 500 CFO tenure at 4.5 years, down from 4.9 years in 2018. The median S&P 500 CEO tenure has fallen 20% from 6 years in 2013 to 4.8 years in 2022 (Equilar / Harvard Law School Forum, 2023). Nearly 40% of S&P 1500 CEOs are leaving within their first five years (Spencer Stuart, 2026).

4.1 The Data: Does Frequent Turnover Improve Performance?

The evidence is nuanced but increasingly clear that frequent leadership turnover, as a default governance mechanism, more often destroys value than creates it.

Academic research published in the Journal of Business Ethics (2020), based on 409 Korean firms from 2010 to 2015, found that firms with more frequent CEO turnover exhibited lower firm performance. The study concluded that frequent leadership changes create a short horizon problem that makes the realisation of adaptation effects difficult.

Research on executive turnover frequency and financial reporting quality (2021) found that frequent executive turnovers are negatively associated with earnings persistence and positively associated with accrual earnings management, particularly income increasing manipulation. In other words, frequent turnover incentivises new leaders to manage earnings upward in the short term to establish their credibility, at the expense of long term reporting integrity.

A 2024 ScienceDirect study examining global CEO turnover data found that while CEO change can produce a positive impact on firm performance, this effect is present only in the short term (first two years) and is more evident for companies already in crisis. After the initial period, the new CEO's impact diminishes, as the initial "honeymoon" effect fades and the structural challenges reassert themselves.

Research published in 2025 (ScienceDirect) examining Chinese A share companies from 2009 to 2022 found that CEO turnover significantly undermines firms' ESG performance, with stronger negative effects for forced departures and external successions. Strategic instability following leadership transitions was identified as the primary driver. When board chair turnover coincides with CEO changes, the negative impact is amplified, creating a temporary governance vacuum.

A 2025 study in the Journal of Financial Economics found that directors associated with forced CEO turnovers experience large and persistent increases in withheld votes at subsequent re elections, but only when the turnover is related to governance failures. This challenges the widespread assumption that forcing out a CEO is automatically a sign of effective governance.

4.2 The Mechanism: Why the Carousel Fails

The fundamental problem with frequent CEO/CFO turnover as a governance tool is that it addresses the symptom (unsatisfactory results) while leaving the cause (a broken planning model, misaligned incentives, or a structural inability to adapt) untouched. The mechanism of failure operates through several channels:

- **The learning curve tax:** Every new CEO requires 12 to 18 months to genuinely understand the business, the customer base, the competitive dynamics, and the organisational culture. With median CEO tenure at 4.8 years, this means roughly 25 to 35% of a CEO's tenure is consumed by orientation. The strategic work that actually transforms a business, building new capabilities, entering new markets, restructuring operations, typically requires 5 to 7 years of sustained execution. The math does not work.
- **Institutional memory erosion:** Each leadership transition destroys relationship capital with customers, partners, regulators, and employees. The informal knowledge about why certain strategies were tried and failed, which customer relationships are fragile, and where the real organisational resistance lies, walks out the door with the departing leader and their team.
- **The "wait it out" culture:** When employees and middle management experience multiple leadership transitions, they learn to outlast rather than commit. "This too shall pass" becomes the organisational default. New strategic initiatives are received with performative compliance rather than genuine engagement, because the organisation has learned that the strategy will change again when the next leader arrives.
- **Short horizon incentivisation:** A new CEO whose expected tenure is 4 to 5 years is structurally incentivised to pursue strategies that produce visible results within 2 to 3 years, leaving enough time to claim credit before moving on. This systematically underweights investments with 5 to 10 year payback periods, which are precisely the investments that drive long term competitive advantage (R&D, capability building, platform development, customer ecosystem creation).
- **The external hire premium:** In the S&P 500, external CEO hires nearly doubled from 18% to 33% in 2025, the highest level in eight years (Conference Board, 2025). External hires arrive with fresh perspectives but without institutional context. Russell Reynolds data consistently shows that internally appointed CEOs serve longer (8.7 years average) than external hires (7.3 years), suggesting that external appointments carry higher churn risk.

4.3 The Contrast: What Long Tenured Leaders Achieve

The most consequential corporate transformations in modern business history were executed by long tenured leaders who had the time, the trust, and the mandate to see a multi year strategy through to completion.

Company	Leader	Tenure	Transformation Achieved
Apple	Steve Jobs (second tenure)	1997–2011 (14 years)	From near bankruptcy to the world's most valuable company; created iPhone, iPad, App Store ecosystem

Microsoft	Satya Nadella	2014–present (12+ years)	Transformed from declining Windows/Office company to cloud/AI leader; market cap from ~USD 300B to USD 3T+
Amazon	Jeff Bezos	1994–2021 (27 years)	Built from online bookstore to global infrastructure platform; AWS, logistics, AI
Caterpillar	Multiple aligned leaders	15+ year digital journey	2.5x aftermarket entitlement increase through Cat Connect digital ecosystem
Rolls Royce (Aerospace)	Multiple aligned leaders	Multi decade	Transformed from selling engines to selling uptime (Power by the Hour); predictive maintenance moat
JPMorgan Chase	Jamie Dimon	2005–present (20+ years)	Navigated financial crisis; consistent outperformance; McKinsey 2026 growth outperformer
ASML	Peter Wennink / aligned succession	Long tenured leadership team	Dominant position in semiconductor lithography; 10+ percentage point revenue CAGR edge over peers

The common thread is not that these leaders were uniquely talented. It is that they had sufficient tenure to execute strategies that take 5, 10, or 15 years to materialise. They were able to invest countercyclically, weather short term setbacks, build organisational capabilities, and compound competitive advantages over time. None of these outcomes are achievable within a 4.8 year median CEO tenure.

4.4 The Real Question Boards Should Be Asking

The relevant question is not "Should we replace the CEO?" It is "Are we replacing the person, or are we replacing the system?" If the planning model, incentive structure, board cadence, and performance metrics remain unchanged after a leadership transition, the new CEO will face exactly the same constraints that caused the previous one to fail.

KhahanA Insights' assessment: Frequent CEO and CFO turnover, in the absence of systemic governance reform, is not a strategy. It is an expensive habit that substitutes the appearance of action for the substance of change. The cost is measured not just in severance packages and executive search fees, but in lost institutional memory, broken customer relationships, abandoned strategic initiatives, and an organisational culture that has learned to wait rather than commit.

Replacing the pilot does not fix the aircraft. If the navigation system is broken, the new pilot will fly the same failing course with the same confidence.

5. Case Study Evidence: The Graveyard of Planning Assumptions

Company	Peak Position	Planning Failure	Outcome
Kodak	80% US film market; invented digital camera (1975)	Suppressed own innovation to protect film revenue	Bankruptcy 2012
Nokia	50%+ global mobile market (2007)	Overestimated brand loyalty; dismissed smartphone software revolution	Mobile division sold to Microsoft (2013)
Blockbuster	9,000 stores; 65M customers; 84,000 employees	Rejected Netflix partnership (2000); CEO called streaming "niche"	Bankruptcy 2010
Sears	Largest US retailer; invented mail order retail	Cost cutting over innovation; ignored e-commerce transition	Bankruptcy 2018
BlackBerry	Dominant smartphone; preferred by enterprise/government	Refused to adopt touchscreen; focused on protecting existing product	Exited smartphone manufacturing (2017)
Yahoo	Leading web portal; valued at USD 125 billion (2000)	Declined to buy Google (2002) and Facebook (2006); lacked strategic vision	Sold to Verizon for USD 4.8 billion (2016); 96% value destruction
Xerox	Pioneered the GUI personal computer (Alto, 1973) and laser printer at PARC	Management believed the future was in copy machines; failed to commercialise own innovations	Lost PC market to Apple and IBM; never profited from GUI or networking inventions
Pan American	Largest US airline for decades; pioneered transatlantic routes	Over invested in Boeing 747 fleet betting on demand growth that didn't come	Collapsed 1991
HMV	Leading physical music/video retailer	Refused to believe customers would download music	Administration 2013

Source: KhahanA Insights compilation from published case studies, academic research, SEC filings, and industry analysis

The consistent pattern across every one of these failures is not a lack of awareness. It is a planning system that was structurally incapable of acting on what the organisation already knew.

6. The Traditional vs. Intelligence Driven Planning Model

Dimension	Traditional Planning (Failing Model)	Intelligence Driven Planning (Winning Model)
Planning horizon	Annual budget + 3 year plan	Rolling 6 month execution + 7+ year strategic vision (Oliver Wyman)
Revenue forecast	Last year + growth rate (linear extrapolation)	Scenario based; incorporates disruption signals, platform shifts, regulatory change
R&D investment	Percentage of revenue; cut in downturns	Countercyclical: increase during downturns; 50% more cumulative spend (McKinsey)
Competitive intelligence	Anecdotal; peer comparison	Systematic: technology scanning, patent analysis, startup monitoring, adjacent market tracking
Customer insight	Satisfaction surveys; NPS scores	Predictive analytics: behaviour patterns, churn signals, unmet need identification, willingness to switch
Performance metrics	EPS, EBITDA, quarterly revenue	ROIC + revenue growth + strategic progress indicators (McKinsey value creation framework)
Board engagement	Quarterly review of financials	Continuous: real time dashboards, strategic scenario updates, disruption signal briefings
Risk appetite	Conservative; protect current margins	Calculated: fund multiple growth engines; accept short term margin dilution for long term position
Talent model	Functional specialists; traditional hierarchy	Cross functional; skills based; continuous upskilling; AI augmented decision making
Technology role	IT as cost centre; automation for efficiency	Technology as strategic weapon; AI for intelligence, prediction, and customer lock in
Response to crisis	Cost cut + hiring freeze + defer capex	Protect strategic investments; accelerate transformation; divest non core to fund core
CEO/CFO alignment	CFO as financial gatekeeper	CFO as strategic co pilot: resource allocation, scenario modelling, value creation architecture

7. The Role of AI and Data Driven Intelligence in Next Generation Planning

The shift from traditional to intelligence driven planning is not merely a philosophical preference. It is increasingly enabled by technology, specifically by artificial intelligence, advanced analytics, and real time data infrastructure. The organisations that survive the next decade will be those that embed AI not as a peripheral efficiency tool but as a core strategic capability.

EY's CEO Outlook 2026 reports that AI is moving from pilot projects to enterprise scale integration, with CEOs treating it as a multi year strategic pillar embedded in workforce planning, capital allocation, and operating model design. Deloitte's Q4 2025 CFO Signals survey found that 87% of CFOs predict AI will be extremely or very important to their finance operations in 2026. Technology transformation has overtaken enterprise risk management as the number one CFO priority heading into 2026 (Deloitte, 2026).

McKinsey's State of Organizations 2026 report, based on a survey of 10,000 senior leaders across 15 countries, found that 88% of organisations are deploying AI, but most remain stuck in piecemeal use cases. The research emphasised that the shift must move from individual efficiency to organisational intelligence: the ability to anticipate disruption, reallocate resources dynamically, and make better decisions faster.

What Intelligence Driven Planning Looks Like in Practice:

- Real time competitive intelligence: monitoring technology patents, startup funding rounds, regulatory changes, and customer sentiment signals across markets
- Scenario based forecasting: replacing single point linear projections with probability weighted scenarios that incorporate disruption triggers
- Dynamic resource allocation: moving budget and talent toward highest return opportunities quarterly, not annually
- Predictive customer analytics: identifying churn risk, unmet needs, and willingness to switch before competitors act
- AI augmented strategic decision support: synthesising market intelligence, financial data, and competitive signals into actionable recommendations for the CEO and board
- Digital twin strategy modelling: simulating the impact of strategic decisions (market entry, product launch, acquisition, divestment) before committing capital

8. What the Winners Do Differently: Patterns from Outperformers

McKinsey's 2026 study of growth outperformers identified 61 companies that beat their peers on both revenue growth and profitability from 2019 to 2024, a period that included the COVID pandemic, inflation, and a global labour shortage. These companies delivered an average five percentage point edge in revenue growth, seven percentage points in profitability, and five points in total shareholder returns annually.

The common characteristics of these outperformers, relevant to how CEOs and CFOs should plan, include:

- Multiple growth engines: outperformers did not rely on a single product or market. They built parallel growth engines in adjacent markets, digital services, and new business models. Companies that grew only in their core category underperformed.
- Countercyclical investment: only one third of companies in the study maintained investment through the COVID crisis. Those that did were disproportionately represented among the outperformers. The willingness to invest when competitors are cutting is a defining characteristic.
- Strategic divestment: approximately 30% of outperformers actively divested non core activities to concentrate resources. This is not cost cutting. It is strategic focus: shedding businesses where the company is no longer the best owner in order to fund where it can win.
- Innovation as a financial discipline: top performing innovators achieved a four percentage point increase in annual TSR growth and 16% higher median ROIC compared to other growth leaders (McKinsey).
- Employee ownership of transformation: when over 20% of the workforce takes ownership of transformation milestones, the average 24 month excess total shareholder return surges beyond 60% compared to industry benchmarks (McKinsey, 2023).

9. Key Findings & Strategic Implications

1. Corporate lifespan is shrinking at an accelerating rate.

The average S&P 500 company lifespan has halved in 50 years and is projected to halve again within the next decade. Being the market leader today provides no structural protection against being replaced tomorrow. The planning systems of most organisations are not designed for this rate of change.

2. Short term planning destroys long term value. The evidence is now definitive.

Long term oriented companies generated 47% more revenue, 36% more earnings, and 81% more economic profit than short term peers over a 14 year period (McKinsey / FCLT Global). The cost of corporate short termism to the US economy alone exceeded USD 1 trillion. Yet 87% of CEOs still report growing pressure to deliver within two years.

3. The companies that fail almost always see the disruption coming. They just can't act.

Kodak invented the digital camera. Nokia knew smartphones were coming. Blockbuster built an online platform. The barrier to action was not information. It was a planning system, incentive structure, and organisational culture that could not prioritise long term transformation over short term financial performance.

4. Frequent CEO and CFO turnover is a symptom of broken governance, not a cure.

CEO turnover hit record levels in 2024 and 2025, with median tenure falling to 4.8 years. Academic research consistently shows that frequent leadership changes are associated with lower firm performance, reduced earnings quality, and deteriorating ESG outcomes. The positive impact of a new CEO is limited to the first two years and diminishes rapidly. Meanwhile, the most consequential corporate transformations in modern history (Apple, Microsoft, Amazon, JPMorgan Chase) were executed by leaders with tenures of 10 to 27 years. Replacing the CEO without reforming the planning model, incentive structure, and governance framework is an expensive substitution of action for change.

5. AI is no longer optional for strategic planning. It is the foundation.

87% of CFOs expect AI to be extremely important to finance operations in 2026. 88% of organisations are deploying AI. But most remain in pilot mode. The winners will be those that move from piecemeal adoption to organisational intelligence: embedding AI into competitive analysis, demand forecasting, resource allocation, and strategic decision making.

6. The CEO and CFO must become strategic co pilots, not separate functions.

The traditional model, CEO sets strategy, CFO manages the budget, is obsolete. In an intelligence driven organisation, the CFO is a strategic partner: running scenario models, stress testing growth assumptions, challenging linear projections, and ensuring capital is allocated toward the highest return opportunities. McKinsey's 2024 survey found that CFO focus on long term planning has nearly doubled, from 30% to 55%, since 2023. The role is evolving. The planning model must evolve with it.

7. The winners will be organisations that plan for disruption, not stability.

Rolling six month execution plans. Seven year strategic visions. Countercyclical R&D investment. Scenario based forecasting. Dynamic resource allocation. Strategic divestment to fund growth. These are not theoretical concepts. They are the documented practices of the companies that are

outperforming their peers today, and they are the practices that will define who survives the next decade.

The market does not reward companies for their past. It rewards them for their future. And the future belongs to those who plan for it with intelligence, not assumptions.

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Methodology: All data sourced from published research reports (McKinsey, Gartner, Deloitte, EY, Oliver Wyman, WEF), government publications, academic research, industry associations, SEC filings, and verified news sources. No AI generated statistics. Source credibility tiered as T1 (McKinsey/Gartner/EY/Deloitte/WEF/academic research/SEC filings) or T2 (trade publications/company announcements/industry press). Case study data drawn exclusively from published accounts and academic analysis.

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