**DETAILED FINDINGS**

From The State of the Market Report:

# The Office of the SAP CFO and the Future of Finance

By Susan Galberaith

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# 1 About this Report

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# 1 About this Report

This report wholistically looks at the people, processes, and technologies driving the Office of the CFO in organizations with SAP technology landscapes worldwide. Research was conducted in 2025. 110 respondents throughout the year shaped this global view of AI, automation, and digital transformation practices. Surveys are conducted anonymously. Respondents have the option to provide their email at the end of the survey. Interviews are conducted post research to validate findings. Responses are counted when email addresses and IP addresses are unique. Findings are rounded to the nearest percentage.

SAPinsider uses a proprietary DART Model Framework to set context for the environmental factors driving approaches to technology adoption, then identifies the actions, requirements, and technologies organizations use to manage how they address these impacts through their practices, partnerships, and technology ecosystems.

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**1** About this Report

## Region



- North America
- EMEA
- APJ & ANZ
- LATAM

3%
13%
25%
65%

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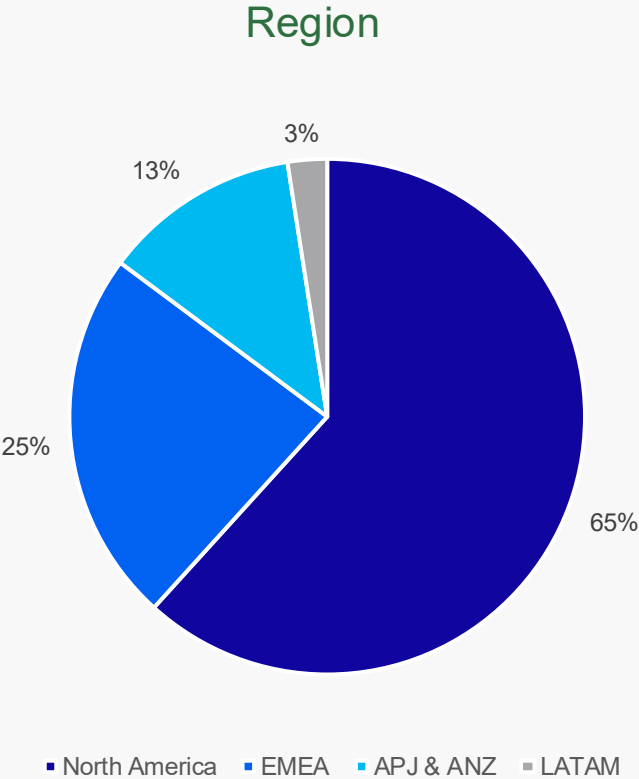
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## Roles
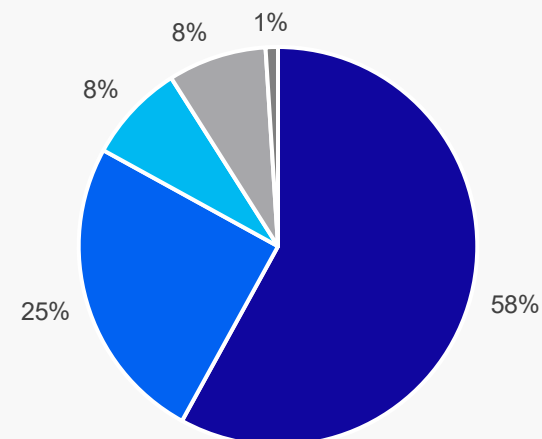


- Senior Business Leaders (e.g., CFO, CEO and SVP, VP & Director of Finance, Accounting, Treasury & Tax)

- Business Managers & Analysts (e.g., Manager of Finance, Accounting, Treasury, Tax & Transformation)

- Senior Technology Leaders (e.g., CIO, CTO, Chief Architect and SVP, VP & Director of Architecture, Applications and Business Systems)

- Technology Managers (e.g., Architect, Applications Manager, Analyst)

- Other

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## Industry

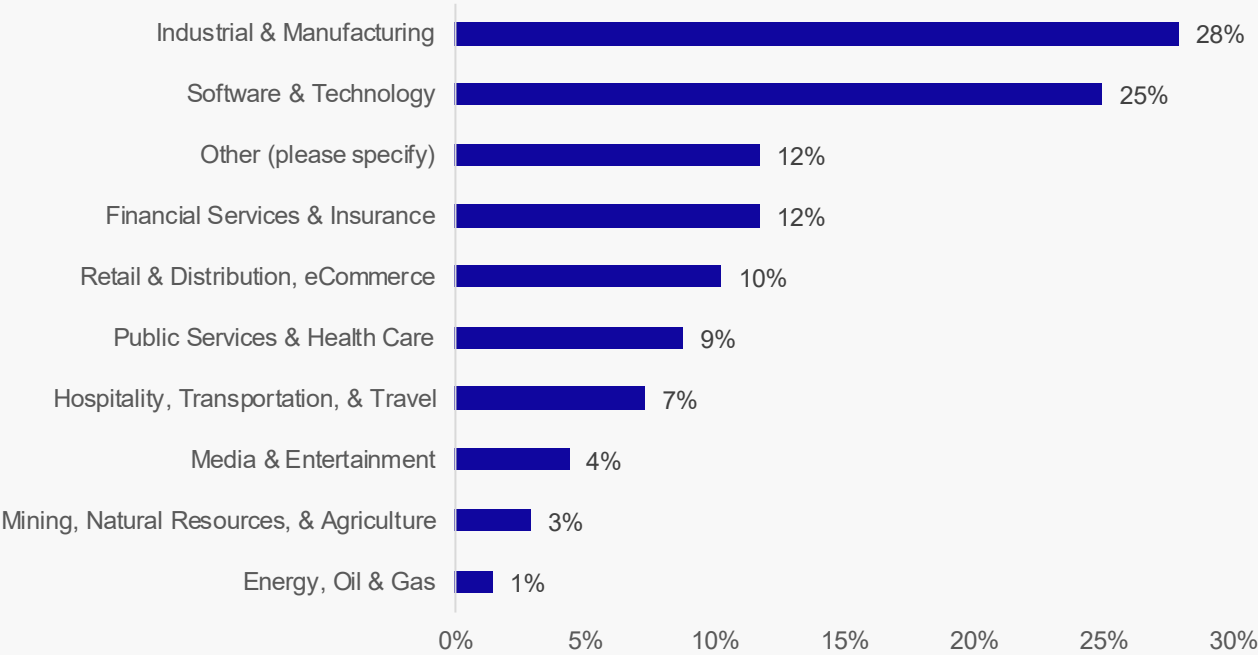| Industry | Percentage |
|---|---|
| Industrial & Manufacturing | 28% |
| Software & Technology | 25% |
| Other (please specify) | 12% |
| Financial Services & Insurance | 12% |
| Retail & Distribution, eCommerce | 10% |
| Public Services & Health Care | 9% |
| Hospitality, Transportation, & Travel | 7% |
| Media & Entertainment | 4% |
| Mining, Natural Resources, & Agriculture | 3% |
| Energy, Oil & Gas | 1% |

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# 1 About this Report

## Annual Revenues



| | | | | |
|---|---|---|---|---|
| 10% | 17% | 25% | 22% | 27% |
| Less than $10 million | $10 million to $199 million | $200 million to $2 billion | Between $2 billion and $10 billion | Over $10 billion |

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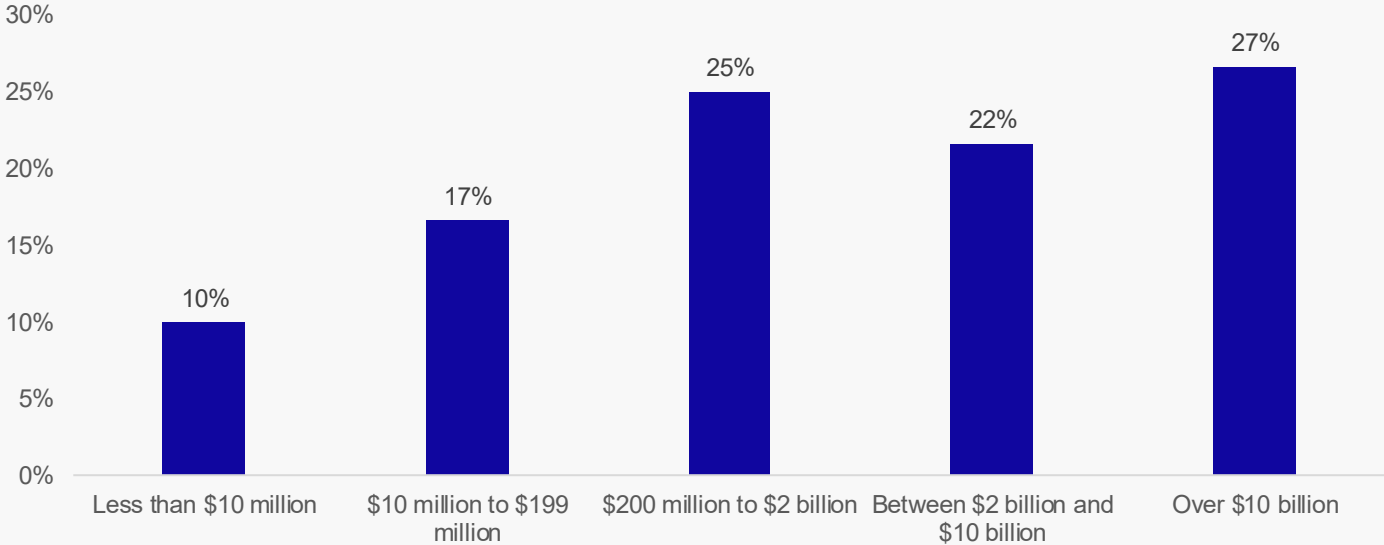
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## FTEs in Company



| | |
|---|---|
| 100 or fewer | 7% |
| 101–500 | 20% |
| 501–1,000 | 2% |
| 1,001–5,000 | 18% |
| 5,001–10,000 | 18% |
| 10,001–50,000 | 8% |
| Over 50,000 | 28% |

**DART**
MODEL FRAMEWORK
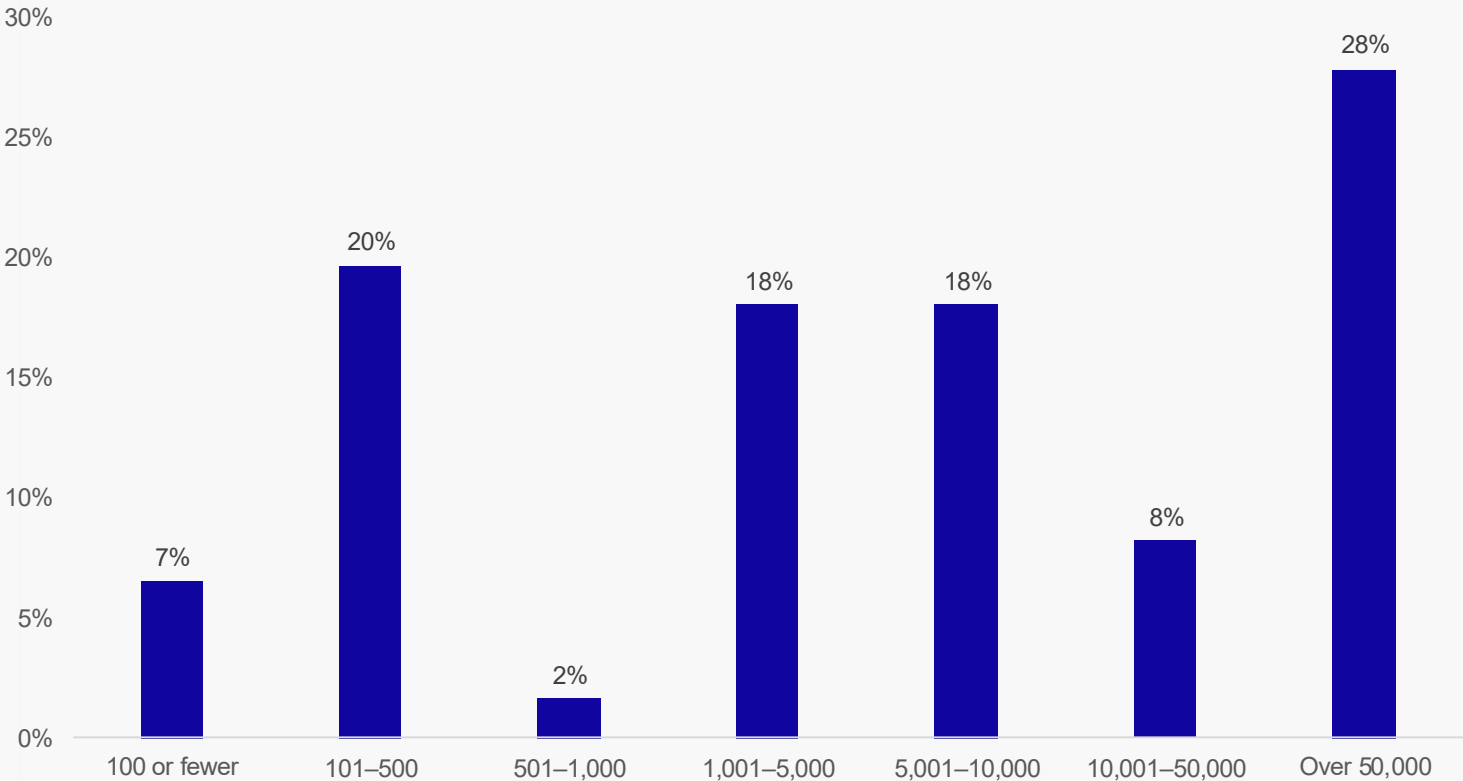
# Office of the SAP CFO

## DRIVERS

**Global Priorities**

- **Regulatory & Risk Pressure**: Regulatory complexity and change; and cybersecurity, fraud and risk exposure are the top factors impacting strategy (54%).

- **Operational Efficiency**: Increased pressure to reduce manual and repetitive tasks in the financial close process (53%) is driving automation and AI adoption.

- **Strategic Optimization**: Risk compliance (85%) and optimizing financial performance (85%) are top strategic priorities.

## ACTIONS

**Global Priorities**

- **AI Experimentation**: Organizations are moving cautiously. 42% identify forecasting as most valuable AI capability, followed by anomaly detection" at (37%).

- **Modernizing the Close**: Companies are shifting strategies to "Improve financial close efficiency" (53%) and automate financial close processes (47%). 35% currently using financial close automation tools and 23% are implementing.

- **Consolidating ERPs**: The move to S/4HANA (26%) and need for ERP integration (32%) impact approach to financial close.

## REQUIREMENTS

**Global Priorities**

- **Real-Time Data Foundation**: 92% state that real-time analysis and reporting capabilities are the most important business requirement.

- **Overcome Barriers to AI Adoption**: Success depends on addressing complexity of change (70%), security and privacy risks (60%), and competing priorities (43%).

- **Governance**: As AI scales, 86% cite data linage and auditability (43%) as important or very important.

## TECHNOLOGIES

- **Core ERP**: SAP S/4HANA is the backbone, used by 54% of respondents.
- **Close & Reporting**:
  -SAP Business Warehouse (86%)
  -SAP S/4HANA Finance (45%)
  -Universal Journal (44%)
  -SAP S/4HANA for AFC (34%)
- **AI Use**
  -69% overall adoption of AI in Finance
- **AI Evaluation**:
  -57% for close orchestration
  -42% ML forecasting for FP&A
  -41% for anomaly detection in treasury

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## 2 Environmental Drivers

**Regulatory complexity and geopolitical disruption dominate risk priorities, each cited by 54% of leaders. Cybersecurity and fraud exposure follow at 31%, while emerging technologies and organizational readiness trail at 23% and 15%. The findings underscore the need for integrated compliance, resilience strategies, and accelerated digital transformation.**

## Factors Driving Strategy and Investment
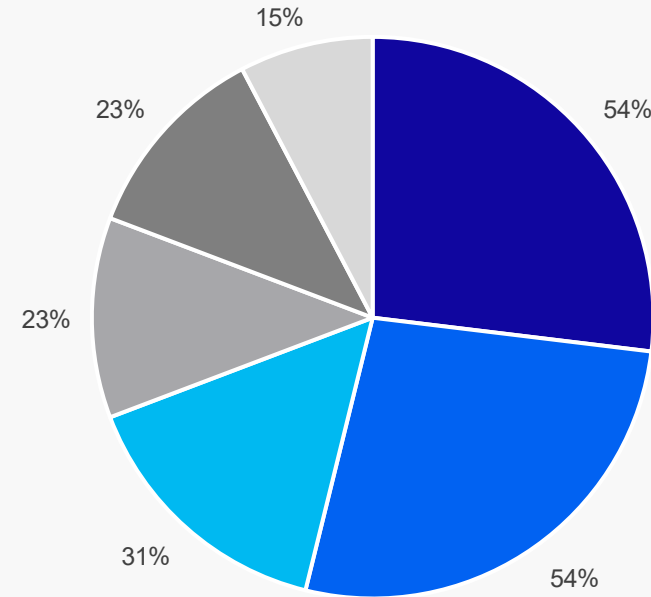


- Regulatory Complexity & Change
- Cybersecurity, Fraud & Risk Exposure
- Geopolitical & Economic Disruption
- Technology Modernization & Transformation
- Organizational Change & Workforce Readiness
- Emerging Technologies & Innovation

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**3**

## Strategic Priorities

**Optimizing financial performance and strengthening risk and compliance management are top priorities for 85% of leaders. Digital transformation follows at 38%, while board engagement and talent development each stand at 38% and 23%. ESG compliance ranks lowest at 8%, signaling a gap in sustainability readiness.**

## Top Three Strategic Priorities



85%
85%
38%
38%
23%
8%
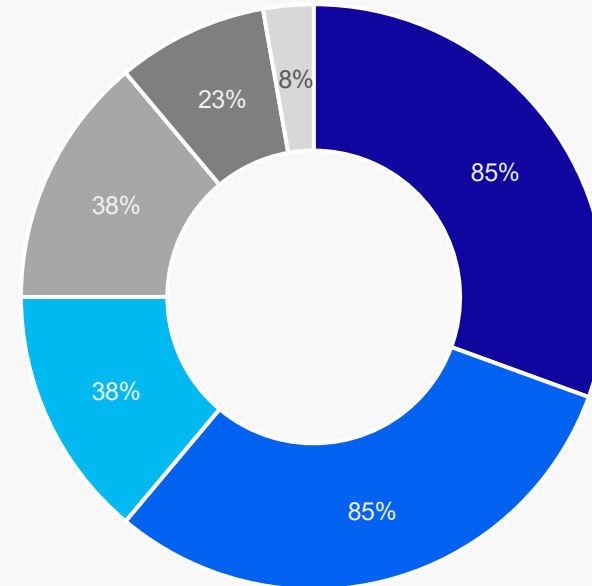
- Optimize financial performance
- Improve risk and compliance management
- Accelerate digital transformation projects
- Find and develop talent/leadership to meet new work imperatives
- Increase Board and stakeholder engagement
- Ensure ESG compliance and sustainability

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# 3 Strategic Priorities

**Automation tops investment priorities at 46%, followed by integrated data layers (37%) and AI training (35%). Productivity platforms (40%) and SAP extension solutions (33%) remain critical, while working capital intelligence trails at 25%. Leaders are focusing on end-to-end automation and data readiness to enable AI-driven finance transformation.**

## Digital-first Strategic Initiatives Top of Mind for Implementing in 2026



■ An end-to-end automation suite linking AR, AP, and Payments within a single SAP-integrated solution.

■ Investments in business productivity platforms that improve collaboration, insights, and operational efficiency.

■ An integrated data layer that enhances accuracy, consistency, and readiness for advanced AI analytics and agent enablement.

■ Strategic AI training and enablement programs for finance professionals to drive productivity and innovation.

■ Investments in solutions that extend and integrate seamlessly with your existing SAP landscape.

■ Working capital intelligence to improve forecasting, liquidity visibility, and cash optimization.

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## Business Requirements Most Important to Enablement
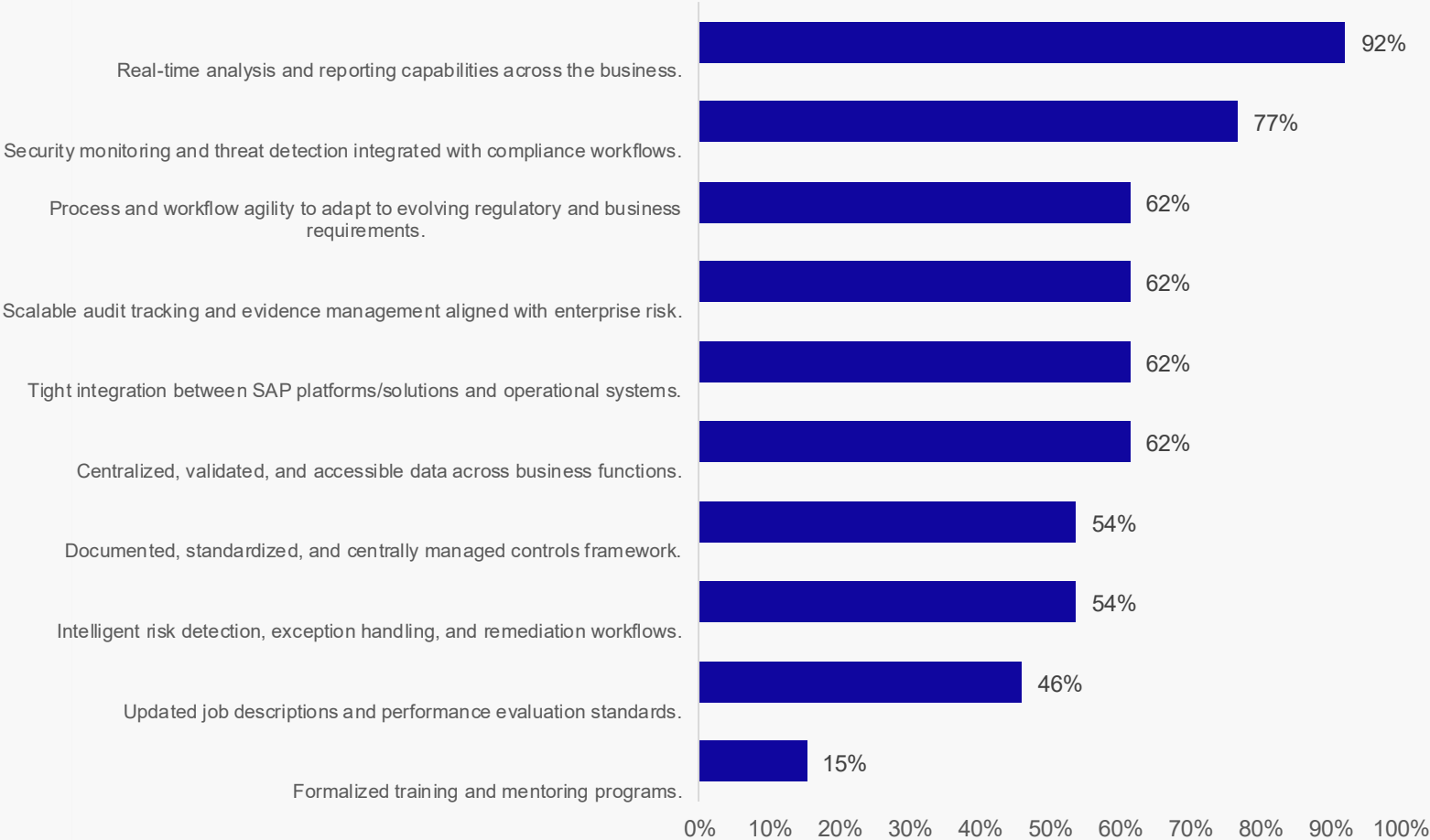
**3**

### Strategic Priorities

**Real-time analysis and reporting lead priorities at 92%, followed by security monitoring (77%) and workflow agility (62%). Integration across SAP platforms and centralized data also rank high at 62%. Formalized training lags at 15%, signaling a need to strengthen workforce readiness alongside advanced compliance and automation capabilities.**

Real-time analysis and reporting capabilities across the business. — 92%

Security monitoring and threat detection integrated with compliance workflows. — 77%

Process and workflow agility to adapt to evolving regulatory and business requirements. — 62%

Scalable audit tracking and evidence management aligned with enterprise risk. — 62%

Tight integration between SAP platforms/solutions and operational systems. — 62%

Centralized, validated, and accessible data across business functions. — 62%

Documented, standardized, and centrally managed controls framework. — 54%

Intelligent risk detection, exception handling, and remediation workflows. — 54%

Updated job descriptions and performance evaluation standards. — 46%

Formalized training and mentoring programs. — 15%

0%  10%  20%  30%  40%  50%  60%  70%  80%  90%  100%
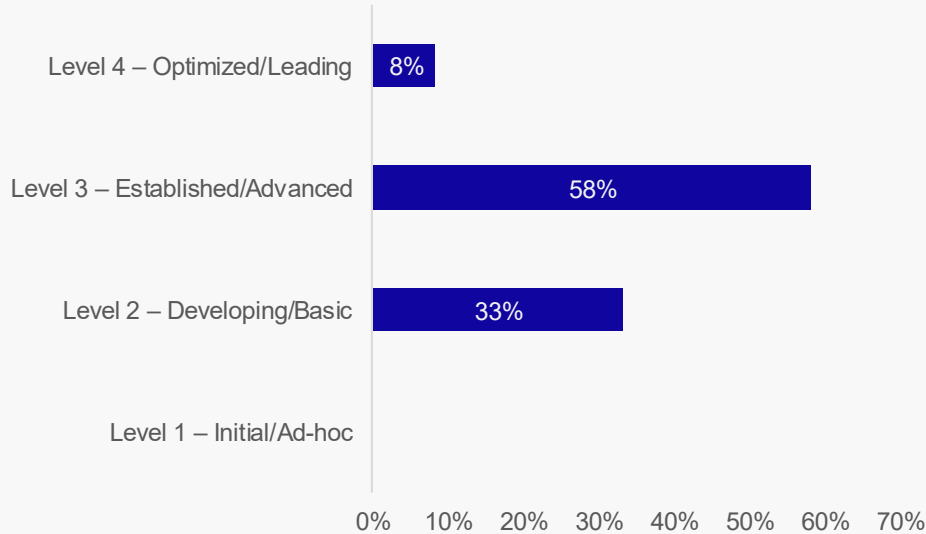
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**4**

## Department & Budget

**Most organizations operate at an established level (58%) of maturity, while 33% remain at a basic stage. Only 8% have optimized processes, highlighting significant maturity gaps and opportunities for advancing governance, automation, and strategic finance capabilities.**

## Level of Finance Department Maturity

| | |
|---|---|
| Level 4 – Optimized/Leading | 8% |
| Level 3 – Established/Advanced | 58% |
| Level 2 – Developing/Basic | 33% |
| Level 1 – Initial/Ad-hoc | |

0%  10%  20%  30%  40%  50%  60%  70%
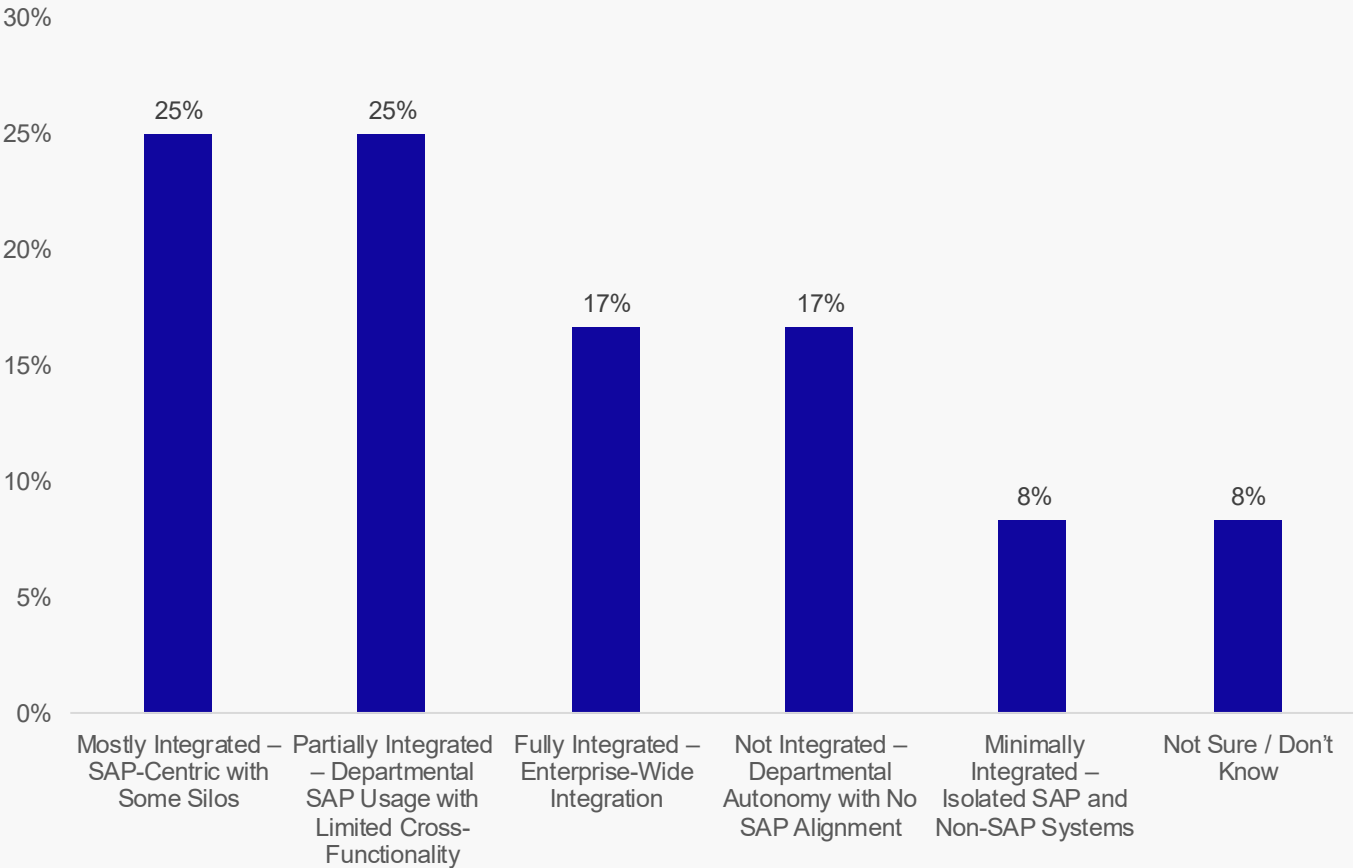
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# 4

## Department & Budget

**Integration remains fragmented: 25% of organizations are mostly SAP-centric with silos, and another 25% operate at a departmental level with limited cross-functionality. Only 17% achieve enterprise-wide integration, while 33% fall into minimal or non-integrated categories, signaling significant opportunities for harmonizing finance systems across departments.**

## Level of Integration of Finance Initiatives and Systems Across Departments

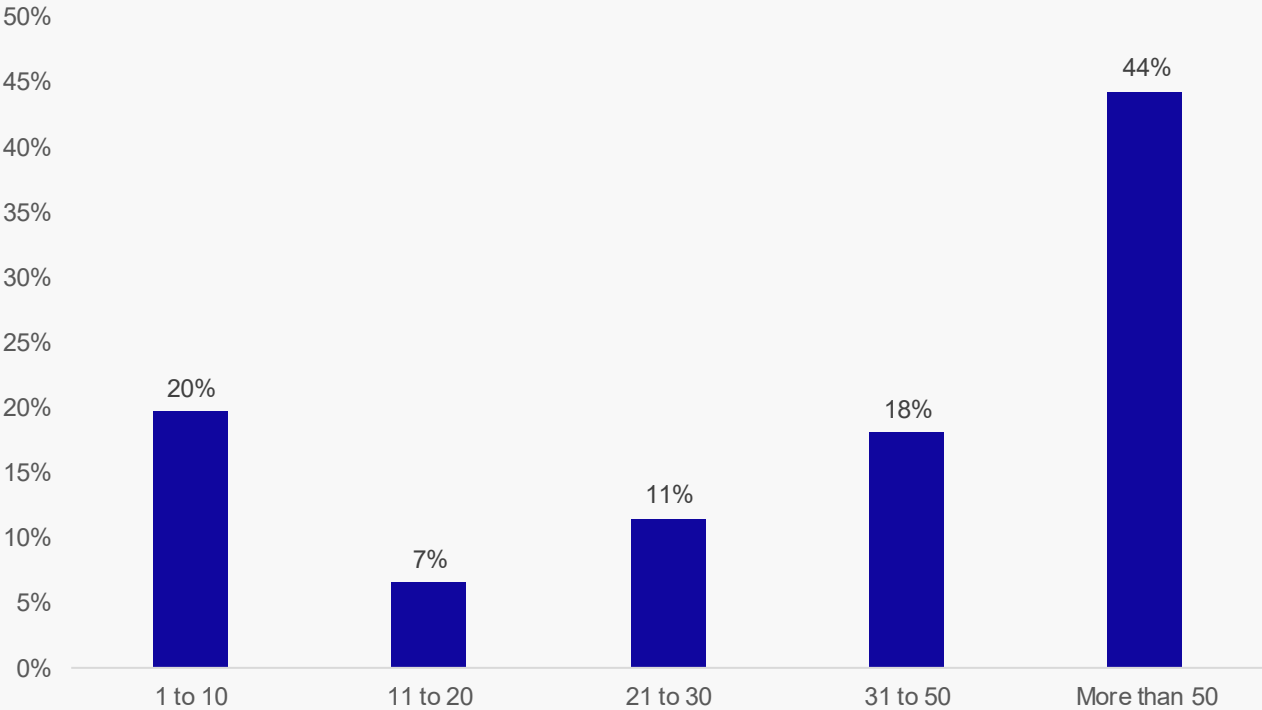| Category | Value |
|---|---|
| Mostly Integrated – SAP-Centric with Some Silos | 25% |
| Partially Integrated – Departmental SAP Usage with Limited Cross-Functionality | 25% |
| Fully Integrated – Enterprise-Wide Integration | 17% |
| Not Integrated – Departmental Autonomy with No SAP Alignment | 17% |
| Minimally Integrated – Isolated SAP and Non-SAP Systems | 8% |
| Not Sure / Don't Know | 8% |

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# 4

## Department & Budget

**Finance departments are predominantly large, with 44% employing more than 50 FTEs. Smaller teams (1–10 FTEs) account for 20%, while mid-sized groups range from 7% to 18%, reflecting diverse staffing models and scalability considerations for finance operations.**

## FTEs in Finance Department



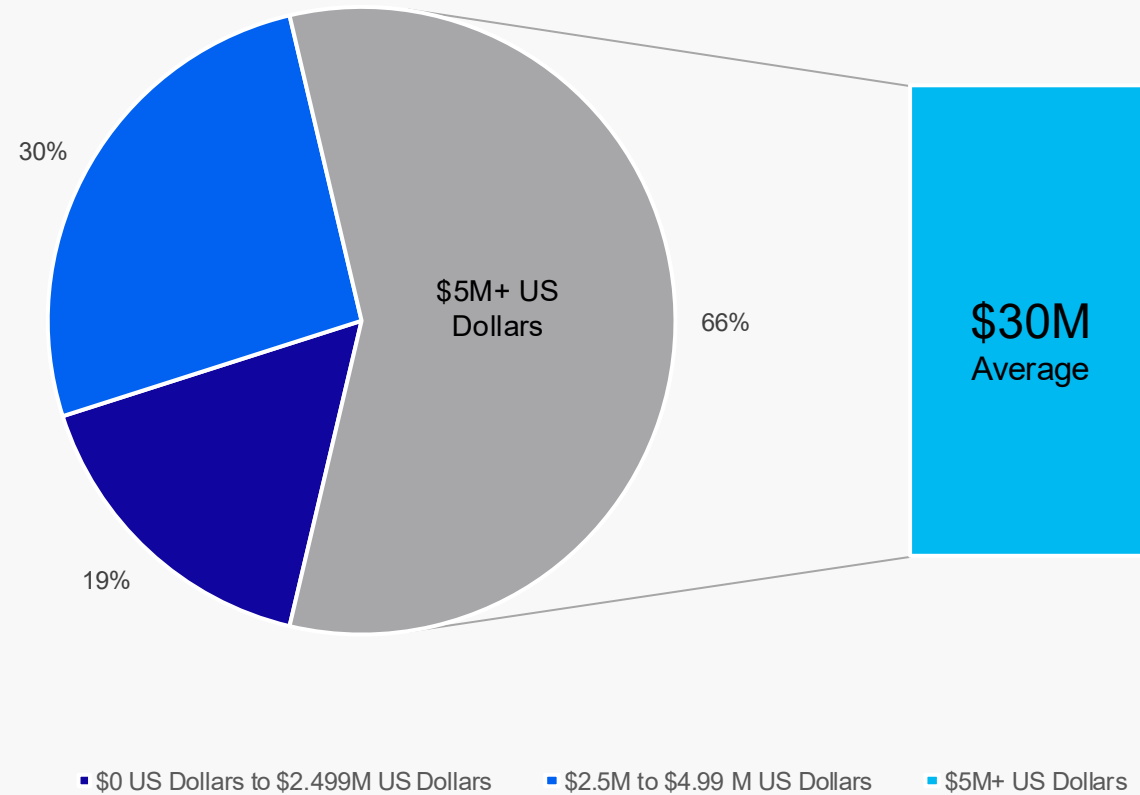| | | | | |
|---|---|---|---|---|
| 1 to 10 | 11 to 20 | 21 to 30 | 31 to 50 | More than 50 |
| 20% | 7% | 11% | 18% | 44% |

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## 4 Department & Budget

**Finance project budgets skew large, with 66% exceeding $5M and an average of $30M. Mid-tier budgets ($2.5M–$4.99M) account for 30%, while smaller projects under $2.5M represent only 19%, signaling significant investment in enterprise-scale transformation initiatives.**

### Finance Projects Budget



30%

$5M+ US Dollars

66%

19%

$30M Average

- $0 US Dollars to $2.499M US Dollars
- $2.5M to $4.99 M US Dollars
- $5M+ US Dollars
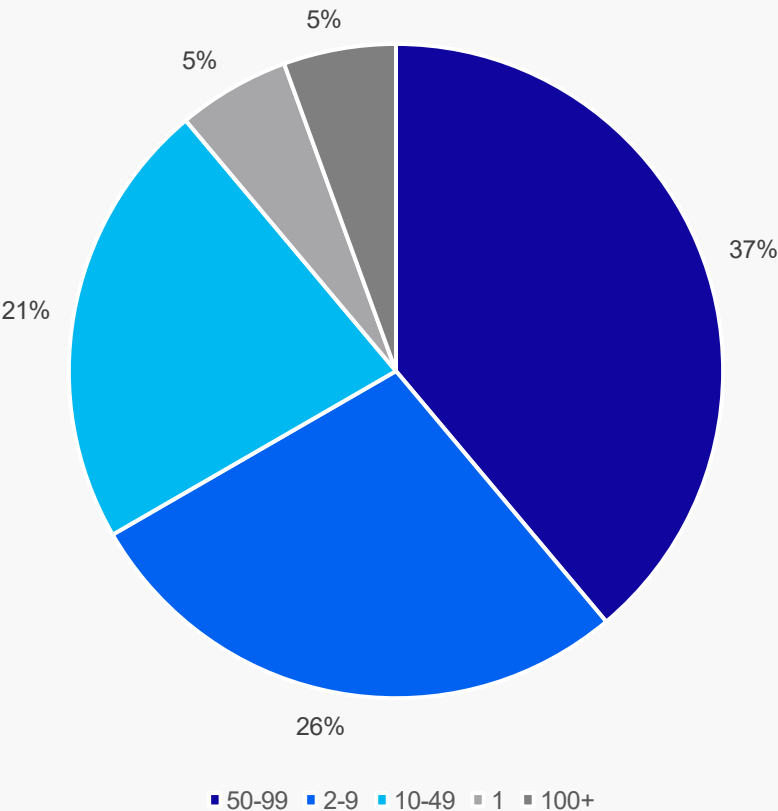
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**5** Planning & Operations

**Financial close spans multiple entities for most organizations: 37% manage 100+ entities, while 26% handle 2–9 and 21% manage 10–49. Only 5% operate with a single entity, underscoring complexity and the need for scalable close solutions.**

## Number of Entities Involved in Period-End Financial Close



Legend: ■ 50-99  ■ 2-9  ■ 10-49  ■ 1  ■ 100+

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**5** Planning & Operations

**Finance operations span an average of 26 jurisdictions, underscoring the complexity of global compliance and the need for scalable tax and regulatory solutions.**

Average Number of Jurisdictions Covered by Close

26
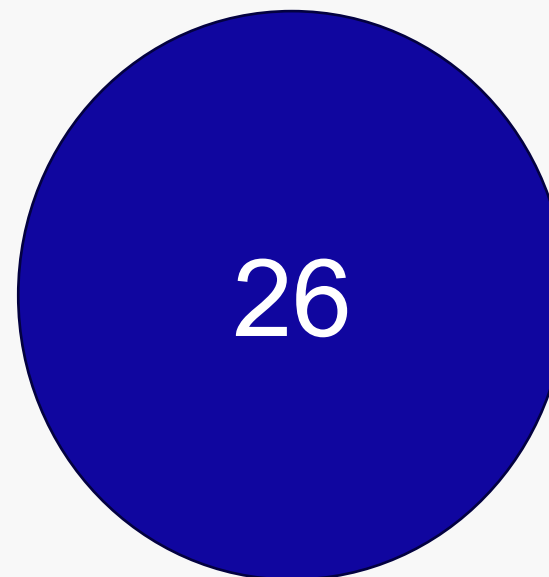
Range Identified by Respondents: 1-72

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# 5 Planning & Operations

**Driver-based planning dominates at 71%, followed by scenario modeling at 57%. Zero-based budgeting and value-based management each stand at 43%, while predictive planning using machine learning lags at 14%, signaling early adoption of advanced analytics in financial planning.**

## Planning Method

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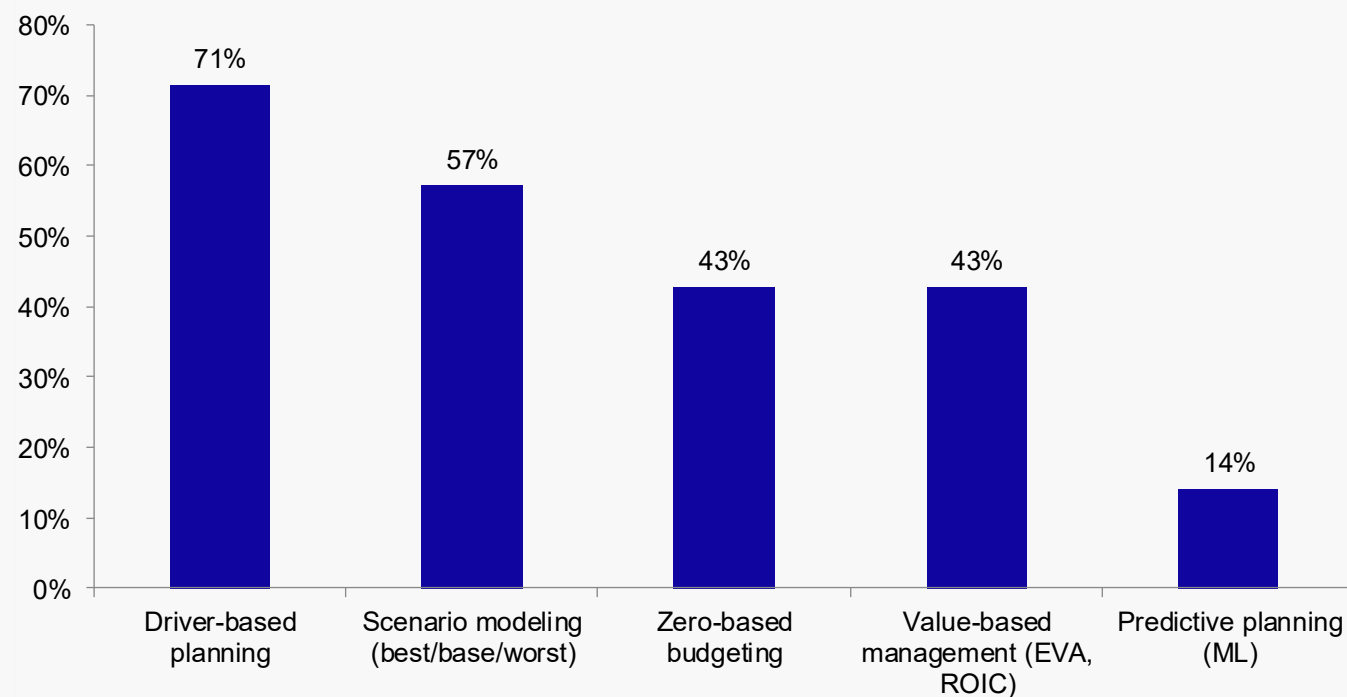
## 5 Planning & Operations

**Annual planning with quarterly reforecasts dominates at 57%, while rolling forecasts (12–18 months) account for 29%. Continuous, event-driven planning remains limited at 14%, highlighting opportunities to adopt agile, real-time planning models for dynamic business environments.**

## Planning Cadence

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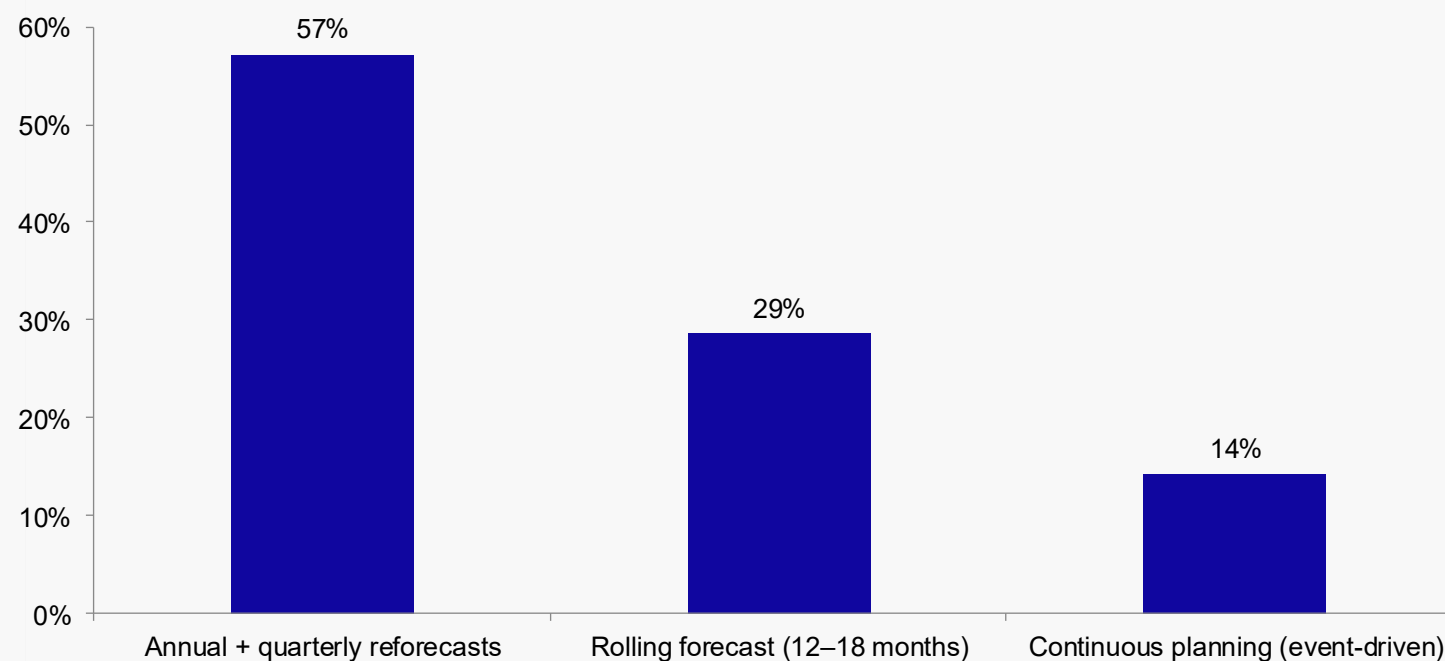
## Planning & Operations

**Centralized FP&A dominates at 57%, while embedded, hybrid, and transitional models each account for 14%. This indicates a strong preference for centralized planning, with gradual movement toward more distributed and collaborative approaches.**

## Business Partnering Model

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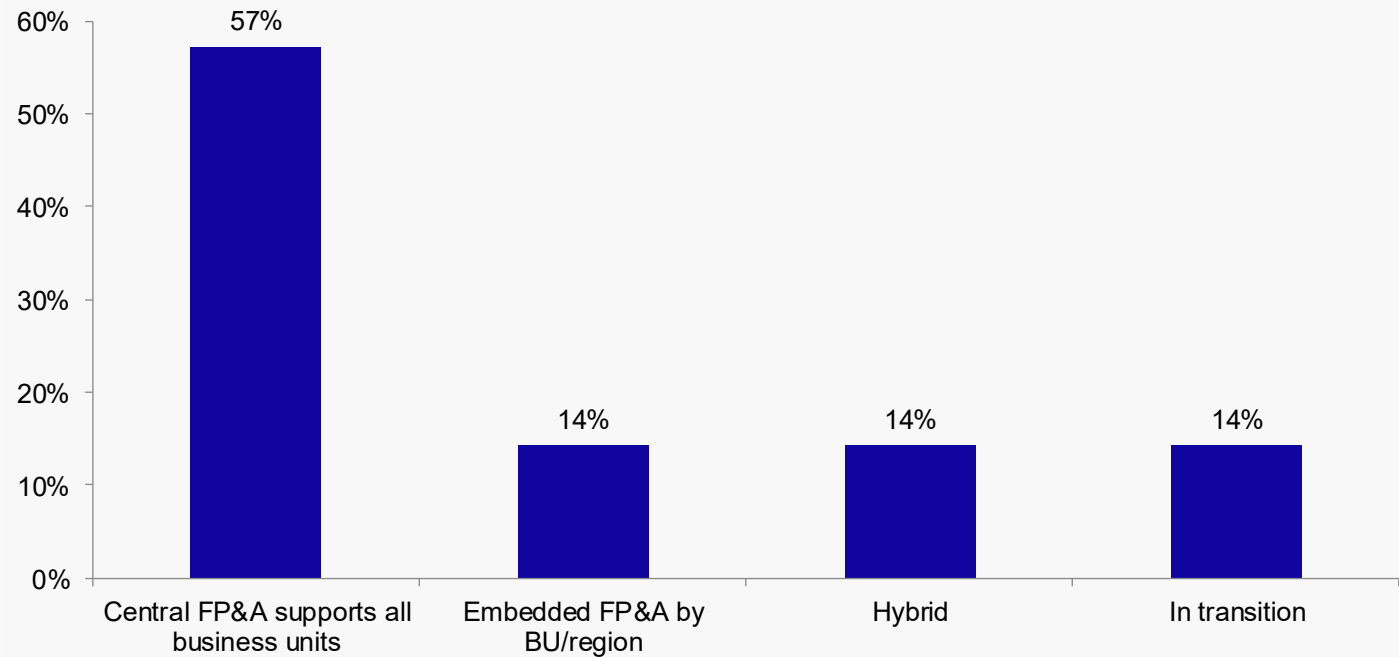
## 5 Planning & Operations

**Data lineage ranks highest in importance (86%), followed by bias testing (71%) and model performance tracking (57%). Auditability and feature documentation are also critical at 43% each. These findings highlight governance priorities for AI-driven finance, emphasizing transparency, fairness, and explainability in predictive and planning models.**

### Finance Model Governance Explainability



Legend:
- Moderately Important
- Important
- Very Important

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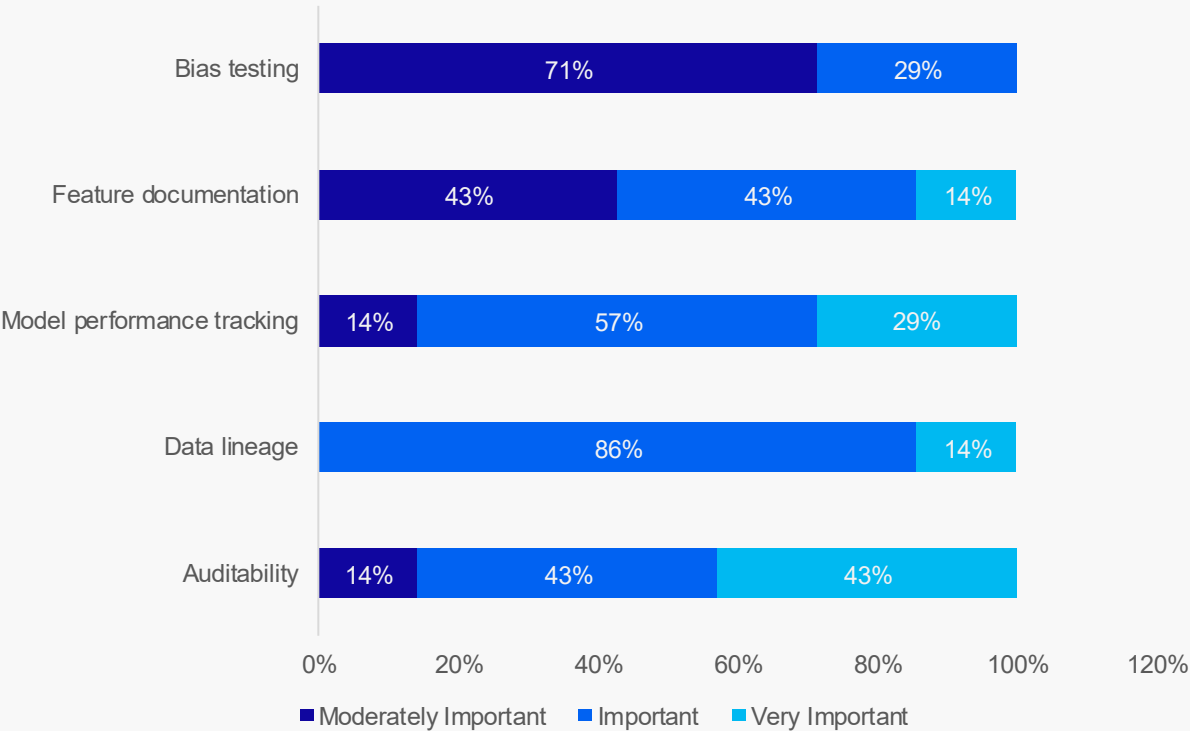
## Planning & Operations

**Most organizations complete the financial close in 4–7 days (53%), while 16% finish in 8–10 days and 21% take 15–20 days. Only 5% close in 1–3 days, highlighting opportunities for further acceleration.**

## Days to Close Completion



Legend: 4-7 · 11-14 · 8-10 · 1-3 · 15-20 · 21+

Pie chart values: 53%, 21%, 16%, 5%, 5%, 0%

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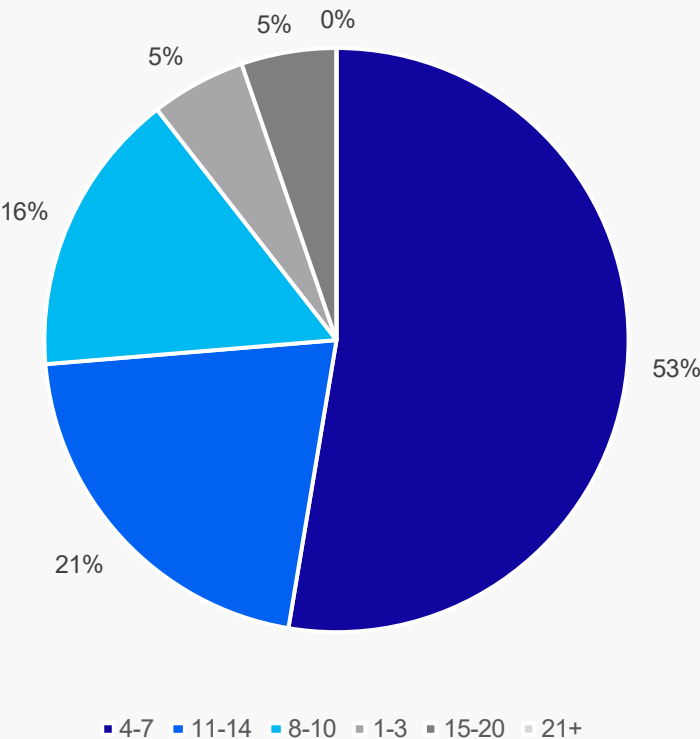
**5** Planning & Operations

**Most organizations take 4–7 days to complete financial statement review and finalization (60%), while 20% finish in 8–10 days and 13% in 11–14 days. Longer cycles of 15–20 days occur in 27%, signaling room for efficiency improvements.**

## Days to Complete Financial Statement Review, Finalization Activities and Management Adjustments



Legend: 4-7 | 15-20 | 8-10 | 11-14 | 21+ | 1-3

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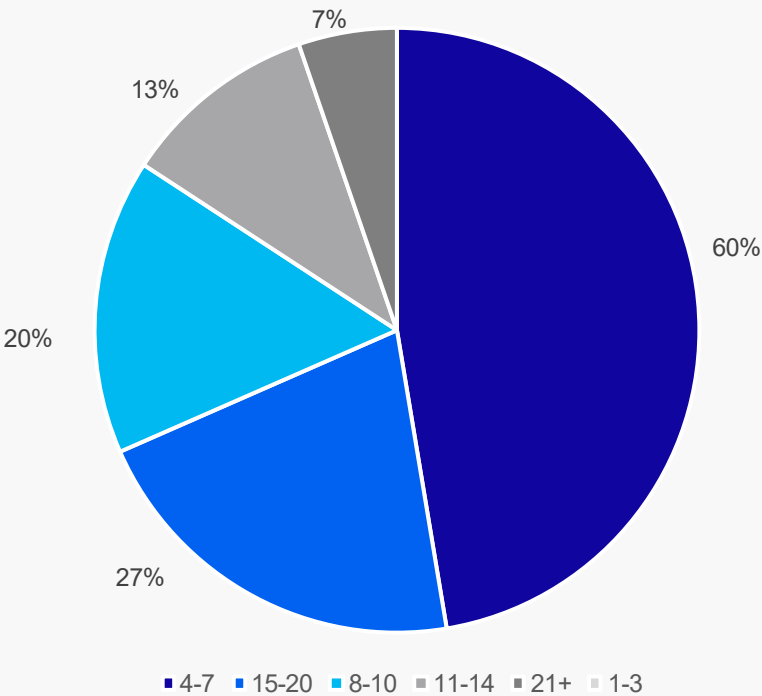
## 5 Planning & Operations

**FX/IR hedging programs dominate liquidity strategies at 83%, while in-house banking, working capital programs, and revolvers each stand at 67%. Payments centralization and investment policy automation trail at 50%, signaling strong risk management focus with room for automation-driven efficiency gains.**

### Liquidity Levers



Bar chart titled "Liquidity Levers" showing:
- FX/IR hedging programs: 83%
- In-house bank / cash pooling: 67%
- Working capital programs (SCF, dynamic discounting): 67%
- Revolvers & CP: 67%
- Investment policy automation: 50%
- Payments centralization: 50%

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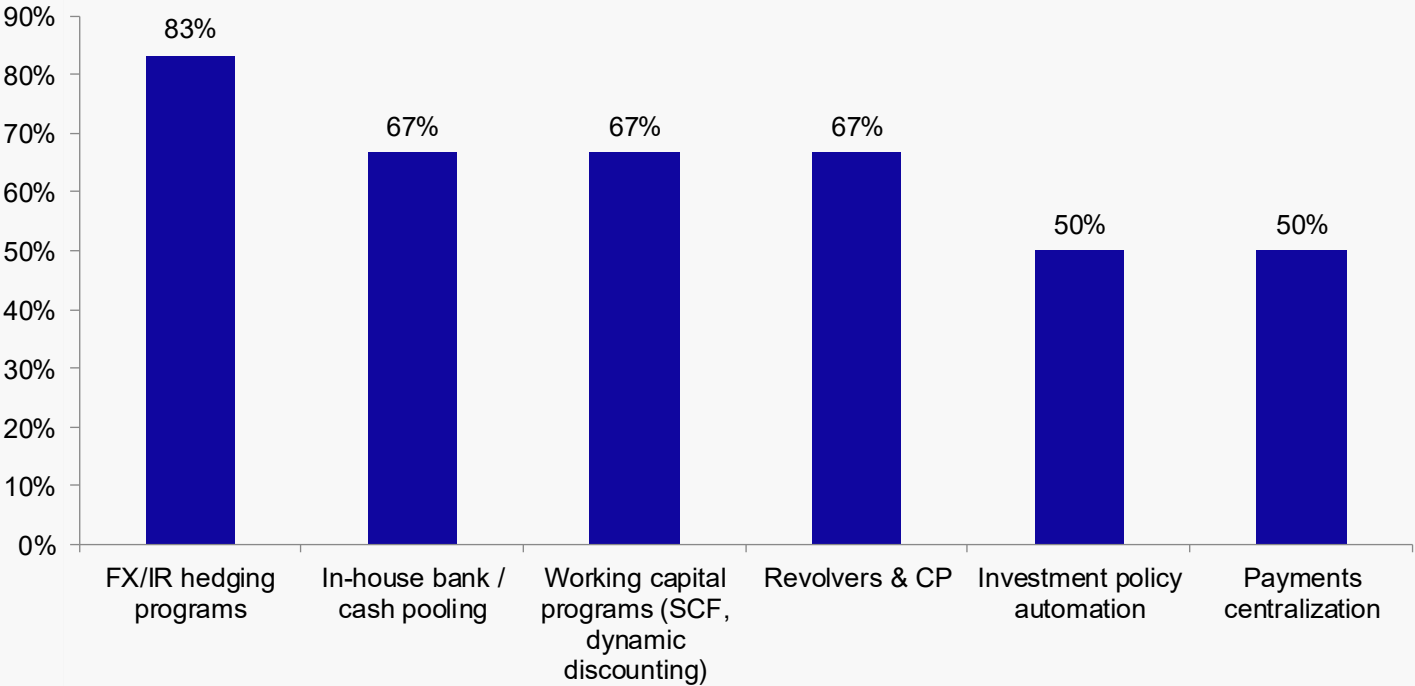
**6**

## Technology

**SAP dominates ERP usage with S/4HANA at 54% and ECC 6.0 at 29%, while SAP Business Suite and ECC 5.0 or earlier each hold 12%. Workday follows at 21%, with Oracle ERP Cloud and NetSuite at 6%, underscoring SAP's strong enterprise footprint.**

### ERP Solutions Used in Organization



| ERP Solution | Percentage |
|---|---|
| SAP S/4HANA | 54% |
| SAP ECC 6.0 | 29% |
| Workday | 21% |
| SAP Business Suite | 12% |
| SAP ECC 5.0 or earlier | 12% |
| Oracle NetSuite | 6% |
| Oracle ERP Cloud | 6% |
| Microsoft Dynamics 365 | 4% |
| We do not use an ERP solution | 2% |
| JD Edwards EnterpriseOne (JDE) | 2% |
| Sage Intacct | 2% |
| FinancialForce | 0% |
| Acumatica | 0% |

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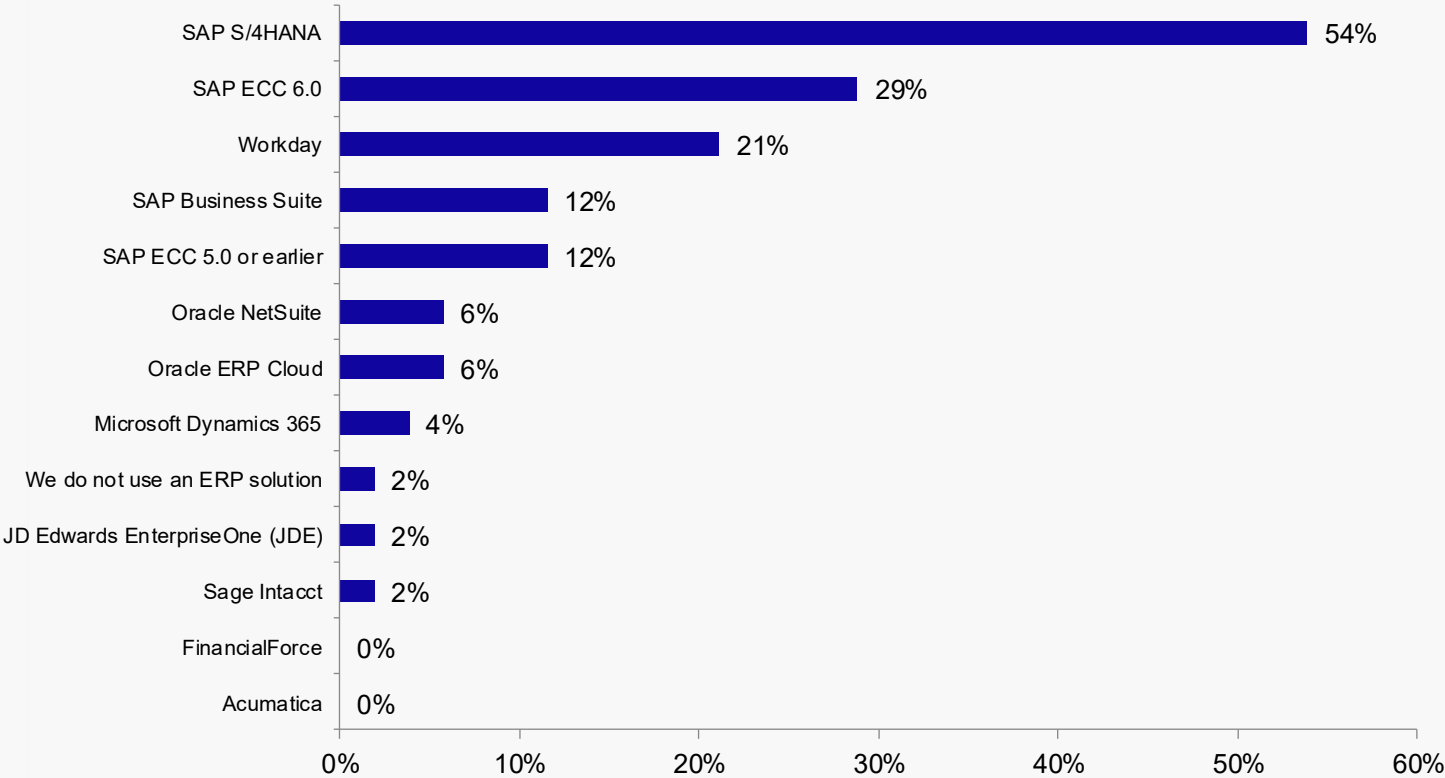
# 6

## Technology

**Finance teams most commonly manage 4–9 systems (42%), followed by a single system (26%) and 2–3 systems (21%). Larger landscapes with 10–29 systems account for 11%, and 30+ systems for 16%, highlighting integration complexity and rationalization opportunities.**

## Number of ERP Instances



- 4-9
- 1
- 2-3
- 30+
- 10-29

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## Percent of Financial Activities Running on SAP
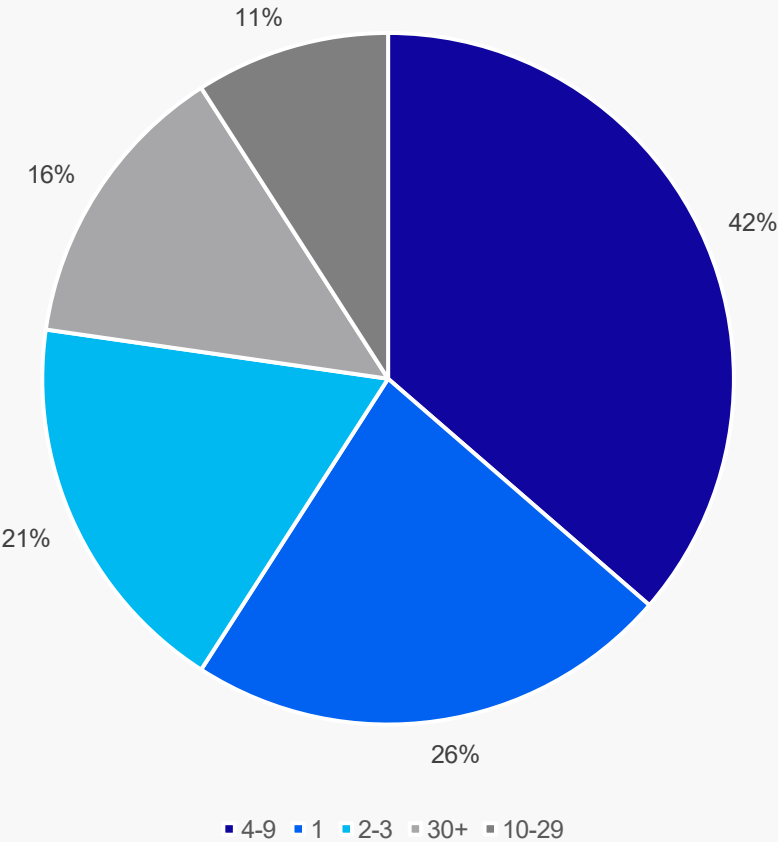
**6**

### Technology

**Most organizations run 80–99% of financial activities on SAP (43%), while 20% operate at 60–79% and 17% at full 100%. Lower adoption tiers (0–59%) account for 21%, underscoring SAP's dominance and opportunities for complete process integration.**

| Category | Value |
|----------|-------|
| 0-19% | 15% |
| 20-39% | 2% |
| 40-59% | 4% |
| 60-79% | 20% |
| 80-99% | 43% |
| 100% | 17% |

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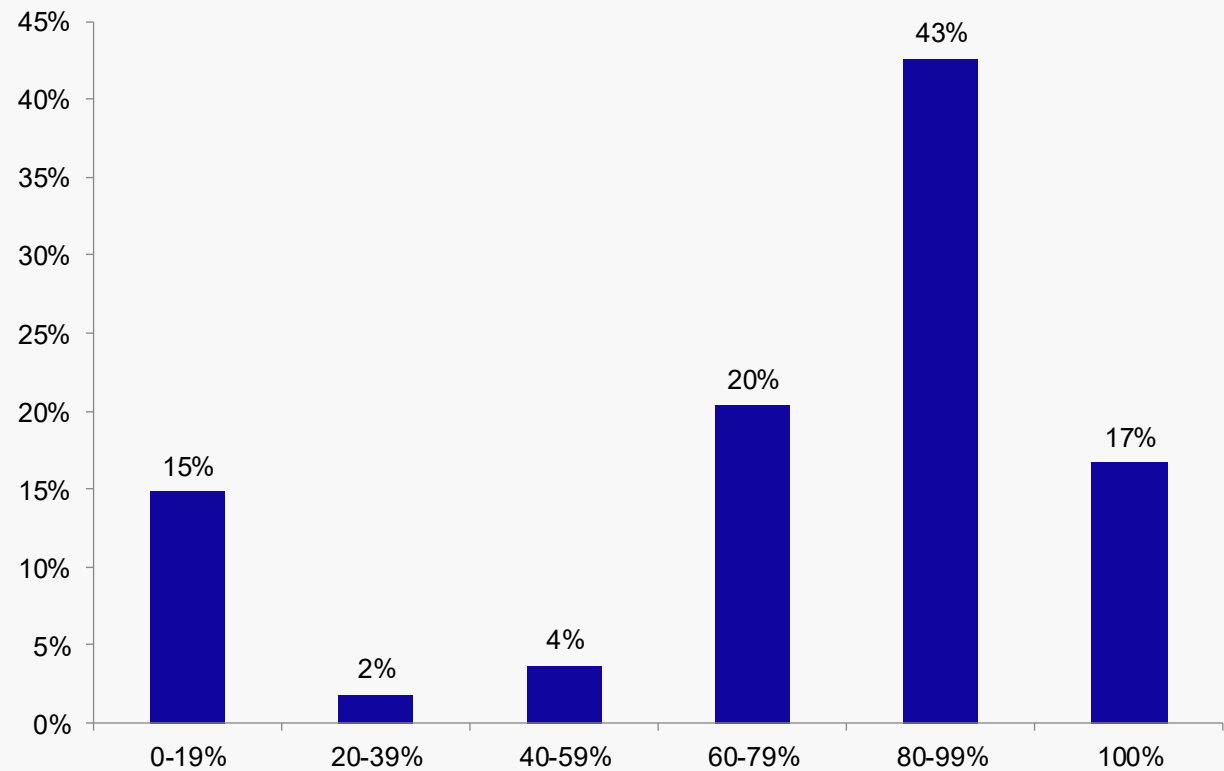
# 6

## Technology

**SAP Business Warehouse leads financial close and reporting solutions at 52%, followed by S/4HANA Finance for group reporting (45%) and BW/4HANA plus advanced financial closing (34% each). Robotic process automation and Central Finance replication stand at 21%, highlighting strong reliance on SAP core platforms with selective automation adoption.**

## SAP Solutions Used in Financial Close and Reporting

| Solution | Percentage |
|---|---|
| SAP Business Warehouse | 52% |
| SAP S/4HANA Finance for group reporting | 45% |
| SAP BW/4HANA | 34% |
| SAP S/4HANA Cloud for advanced financial closing | 34% |
| SAP Intelligent Robotic Process Automation | 21% |
| SAP Central Finance Transaction Replication by Magnitude for SAP S/4HANA | 21% |
| SAP Account Substantiation and Automation by BlackLine | 21% |
| SAP Tax Compliance or SAP Tax Compliance for SAP S/4HANA | 17% |
| SAP Intercompany Financial Hub by BlackLine | 10% |
| SAP Digital Boardroom | 7% |
| SAP Account Substantiation and Automation, Review Option by BlackLine | 7% |
| SAP Disclosure Management | 3% |

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## Third-Party Solutions Supporting Finance

**6**

### Technology

**BlackLine leads third-party finance solutions at 39%, followed by Anaplan (22%) and OneStream (17%). Other providers collectively account for 26%, while Trintech, Workiva, and Kyriba each hold 9%, highlighting a fragmented ecosystem supporting SAP-centric financial operations.**



Bar chart "Third-Party Solutions Supporting Finance":
- BlackLine (non-SAP modules): 39%
- Other (please specify): 26%
- Anaplan: 22%
- OneStream: 17%
- Trintech: 9%
- Workiva: 9%
- Kyriba: 9%
- FIS: 4%
- Fluence: 0%

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**7**
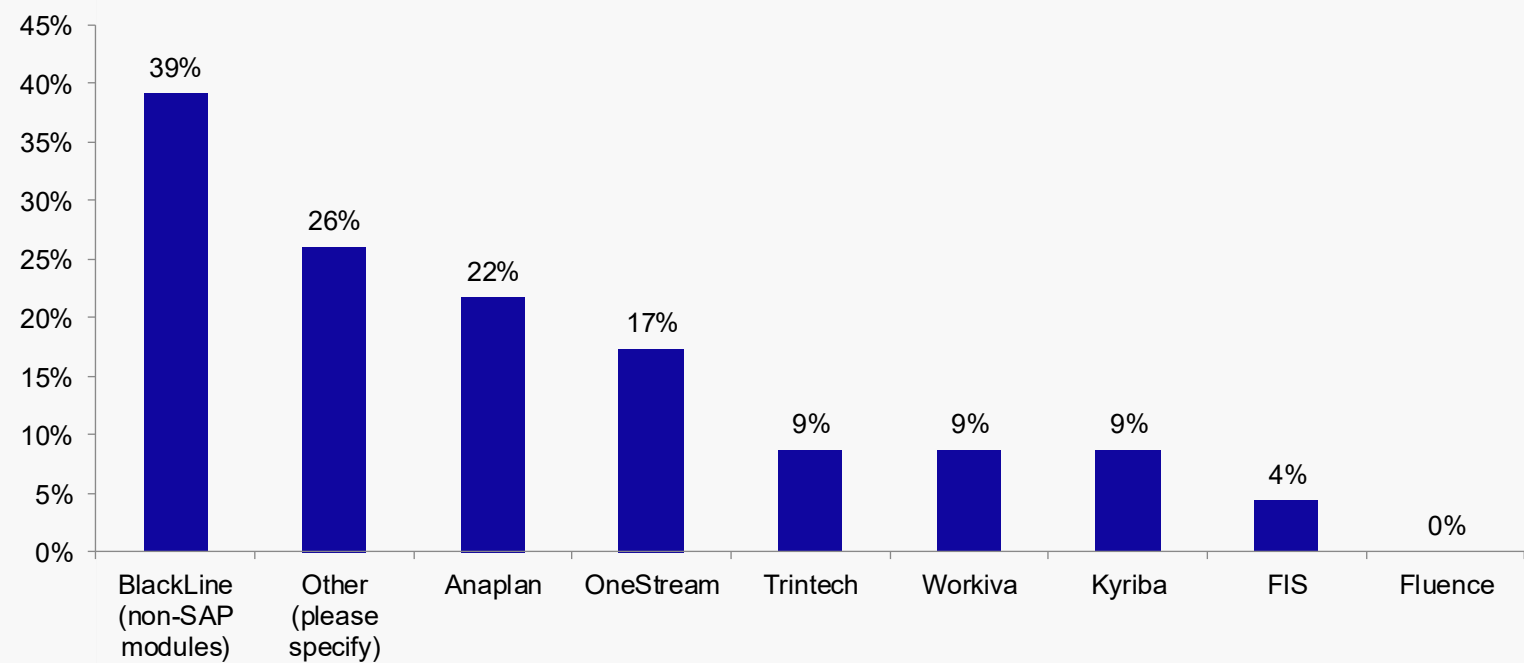
## Digital Transformation & AI

**AI adoption is strong, with 69% of organizations already leveraging AI in finance, while 31% have yet to implement it signaling rapid progress toward intelligent automation and advanced analytics across financial operations.**

## Use of AI

31%

69%

■ Yes ■ No

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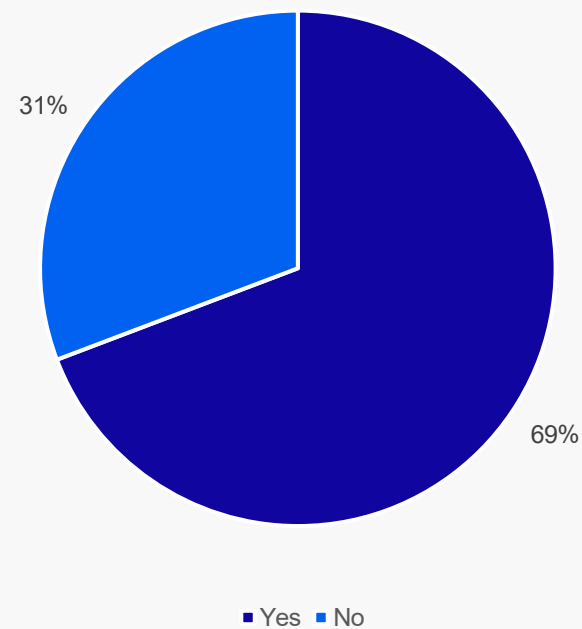
## Digital Transformation & AI

**Forecasting is the most valued capability at 42%, followed by anomaly detection (37%) and decision support (26%). Generative reporting ranks at 21%, while natural language processing trails at 5%, highlighting strong demand for predictive insights and automation in finance.**

5%

## AI Capabilities Considered Most Valuable to Finance



| Category | Value |
|---|---|
| Forecasting | 42% |
| Anomaly detection | 37% |
| Decision support | 26% |
| Generative reporting | 21% |
| Other (please specify) | 16% |
| Natural language processing | 5% |

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# 7
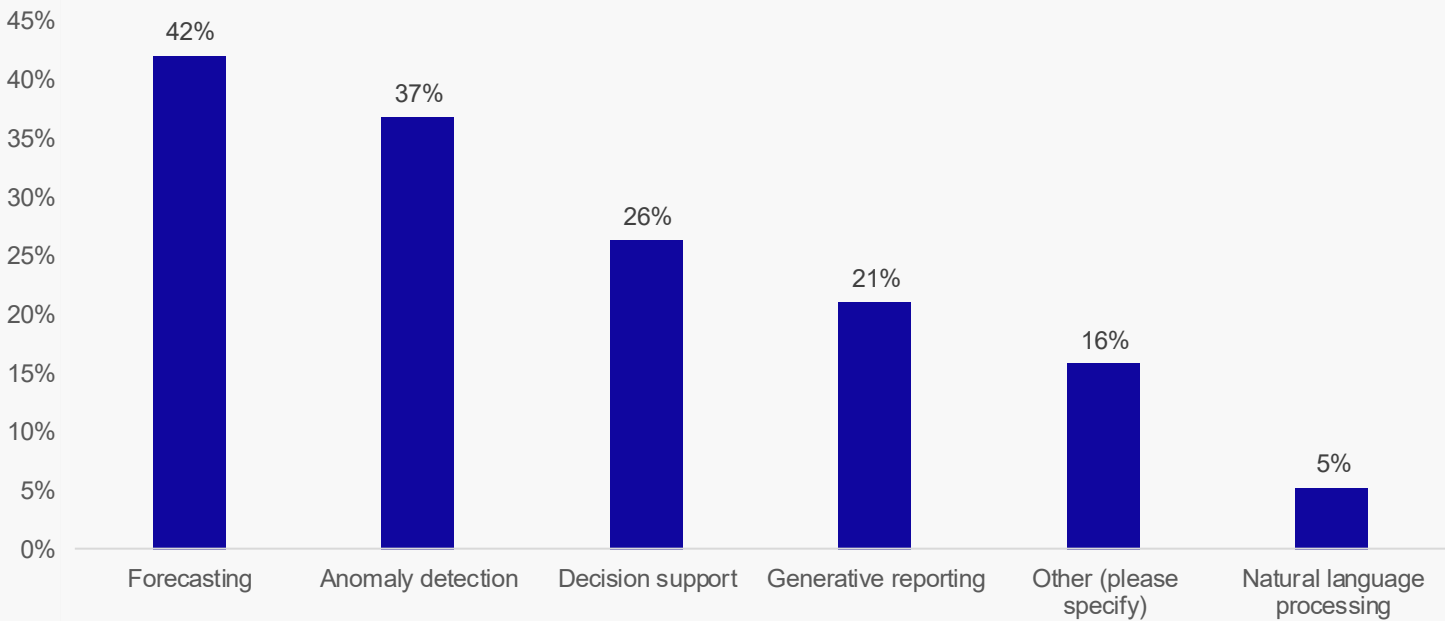
## Digital Transformation & AI

**AI adoption in finance is uneven. Treasury leads with 62% using or implementing AI for fraud detection. Most organizations are evaluating agentic AI for close orchestration (57%) and ML forecasting (42%). Generative AI and LLM assistants remain exploratory, with over one-third having no plans.**

## AI Enablement Across Finance

| | Currently Using | Implementing | Evaluating | No Plans |
|---|---|---|---|---|
| Agentic AI for close task orchestration | 7% | 10% | 57% | 27% |
| ML forecasting (FP&A) | 6% | 16% | 42% | 35% |
| Generative AI for narratives & disclosures | 7% | 18% | 36% | 39% |
| LLM assistants on finance data | 7% | 17% | 37% | 40% |
| AI fraud/anomaly detection (Treasury) | | 21% | 41% | 38% |

■ Currently Using  ■ Implementing  ■ Evaluating  ■ No Plans

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**7**
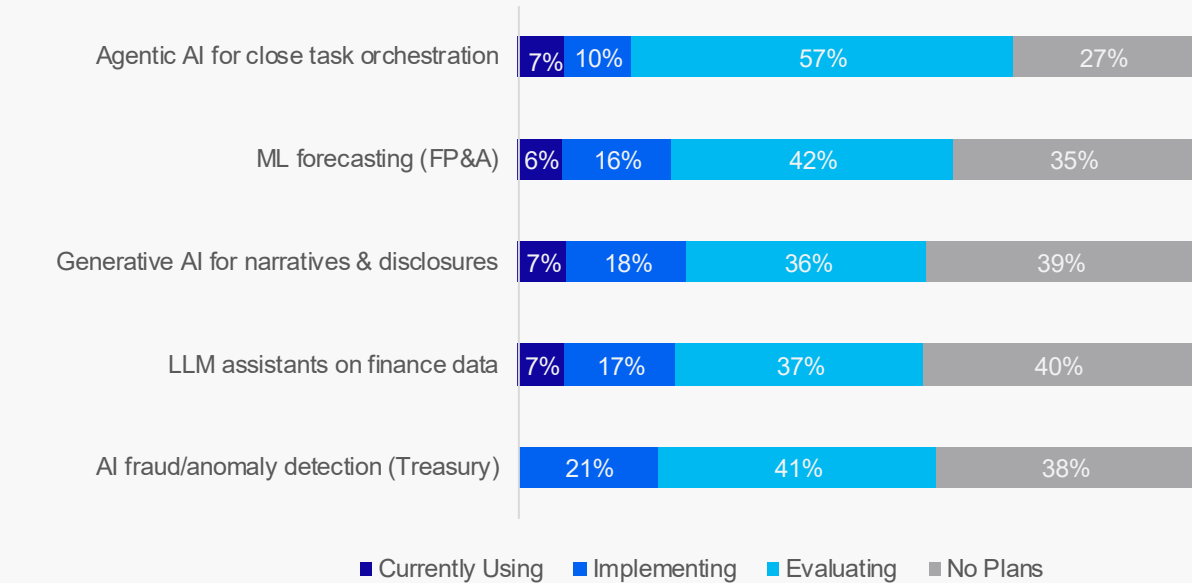
### Digital Transformation & AI

**AI's impact on performance measurement and planning is modest. 31% report moderate process improvements, while 23% see moderate gains in accuracy and speed. However, 46% note no significant changes, and none report significant improvements, signaling early-stage adoption with limited transformative outcomes.**

## Impact of AI on Performance Measurement and Financial Planning

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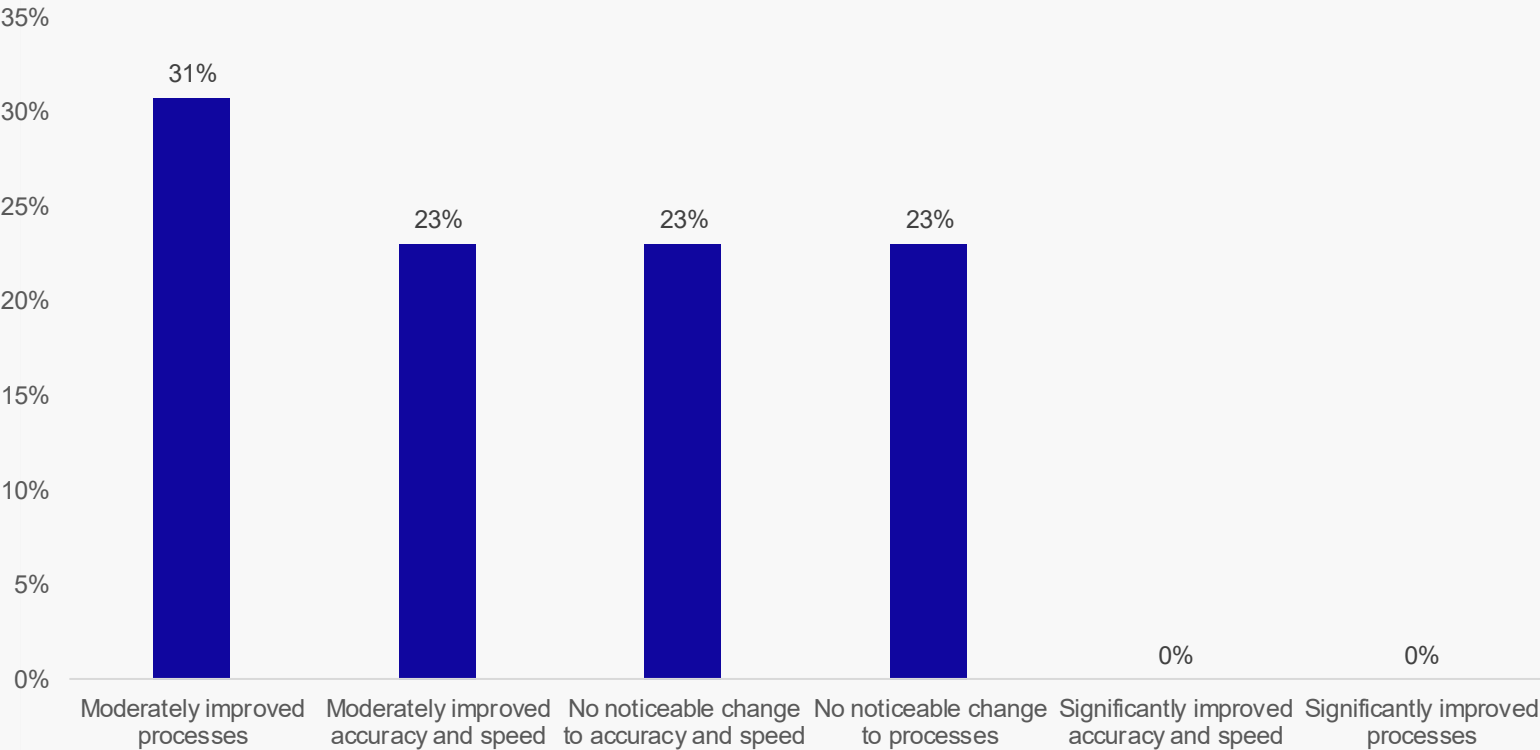
## Digital Transformation & AI

**Reducing manual and repetitive tasks is the top driver impacting financial close strategies (53%). Integration of multiple ERP instances (32%) and growing complexity from ESG and statutory reporting (26%) also weigh heavily, alongside the need for FP&A capacity and S/4HANA-driven consolidation opportunities.**

## Most Significantly Impacts Approach to Financial Close

| Category | Percentage |
|---|---|
| Multiple ERP instances require integration and harmonization | 32% |
| Growing complexity of statutory reporting and ESG | 26% |
| Need to increase FP&A capacity for strategic tasks | 26% |
| Move to SAP S/4HANA presents an opportunity to consolidate financial activities | 26% |
| Demand for intelligent cloud solutions | 16% |
| Digital models and virtual workforce increase need to improve close capabilities | 11% |
| Global process ownership model to streamline R2R | 5% |
| Other (please specify) | 0% |

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## Digital Transformation & AI

**Core close technologies dominate adoption. Universal Journal (44%), master data integration (42%), and single point of truth (40%) lead current use. AI-based solutions lag with only 6% in use but 52% under evaluation, signaling strong interest despite early maturity. RPA and automation tools show moderate uptake.**

## Technologies Used to Optimize Financial Close

| Technology | Currently Using | Implementing | Evaluating | No Plans |
|---|---|---|---|---|
| Single point of truth for financial data | 40% | 30% | 20% | 10% |
| Universal Journal (centralized financial data) | 44% | 19% | 19% | 19% |
| Financial close automation tools | 35% | 23% | 32% | 10% |
| Group reporting solution | 37% | 27% | 20% | 17% |
| Master data integration solution | 42% | 13% | 26% | 19% |
| Real-time dashboard/workflow visibility | 23% | 19% | 48% | 10% |
| Intercompany balance sheet reconciliation and automation | 23% | 19% | 42% | 16% |
| Transaction replication solution | 28% | 19% | 22% | 31% |
| RPA for data extraction and posting | 17% | 37% | 20% | 27% |
| Cloud-based financial close solutions | 23% | 20% | 30% | 27% |
| Digital audit trail solution | 17% | 17% | 47% | 20% |
| AI-based solution | 6% | 26% | 52% | 16% |
| Disclosure management tool | 7% | 17% | 27% | 50% |

■ Currently Using　■ Implementing　■ Evaluating　■ No Plans

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## 7 Digital Transformation & AI

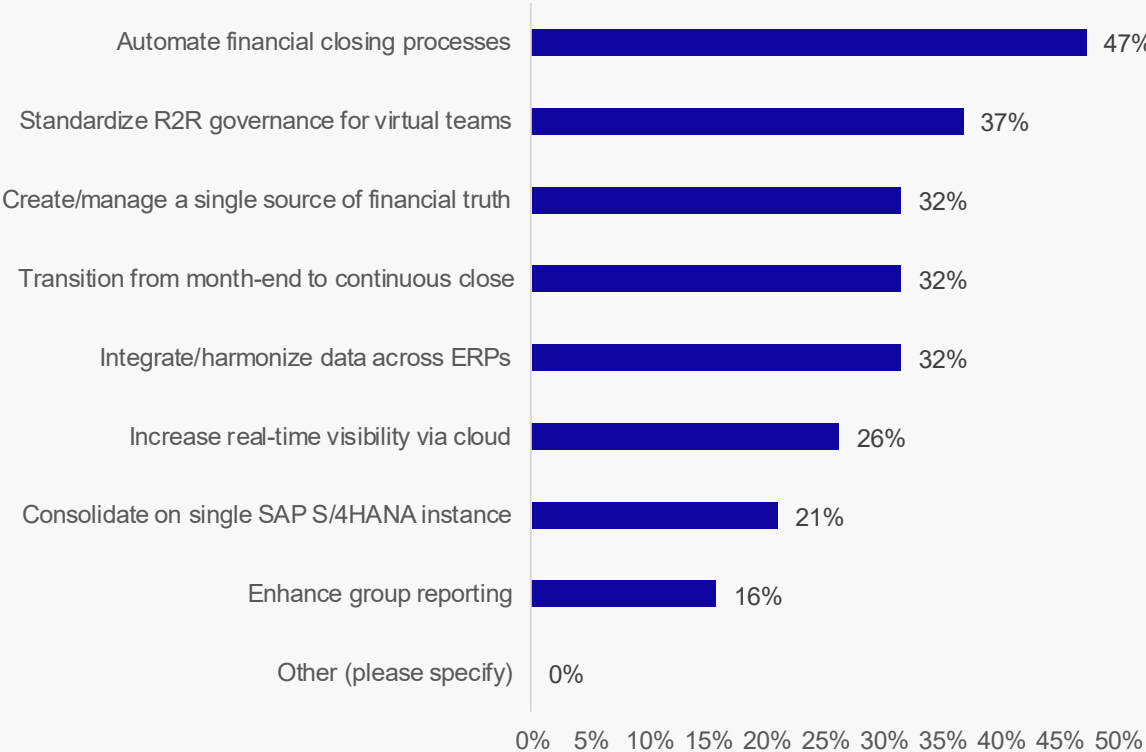**Improving financial close efficiency (53%) and automating closing processes (47%) are top priorities. Standardizing governance for virtual teams (37%) and creating a single source of truth (32%) follow closely. Continuous close adoption (32%) and ERP data harmonization (32%) indicate a strong push toward streamlined, integrated operations.**

## Strategies to Optimize Financial Close

| Strategy | Percentage |
|---|---|
| Automate financial closing processes | 47% |
| Standardize R2R governance for virtual teams | 37% |
| Create/manage a single source of financial truth | 32% |
| Transition from month-end to continuous close | 32% |
| Integrate/harmonize data across ERPs | 32% |
| Increase real-time visibility via cloud | 26% |
| Consolidate on single SAP S/4HANA instance | 21% |
| Enhance group reporting | 16% |
| Other (please specify) | 0% |

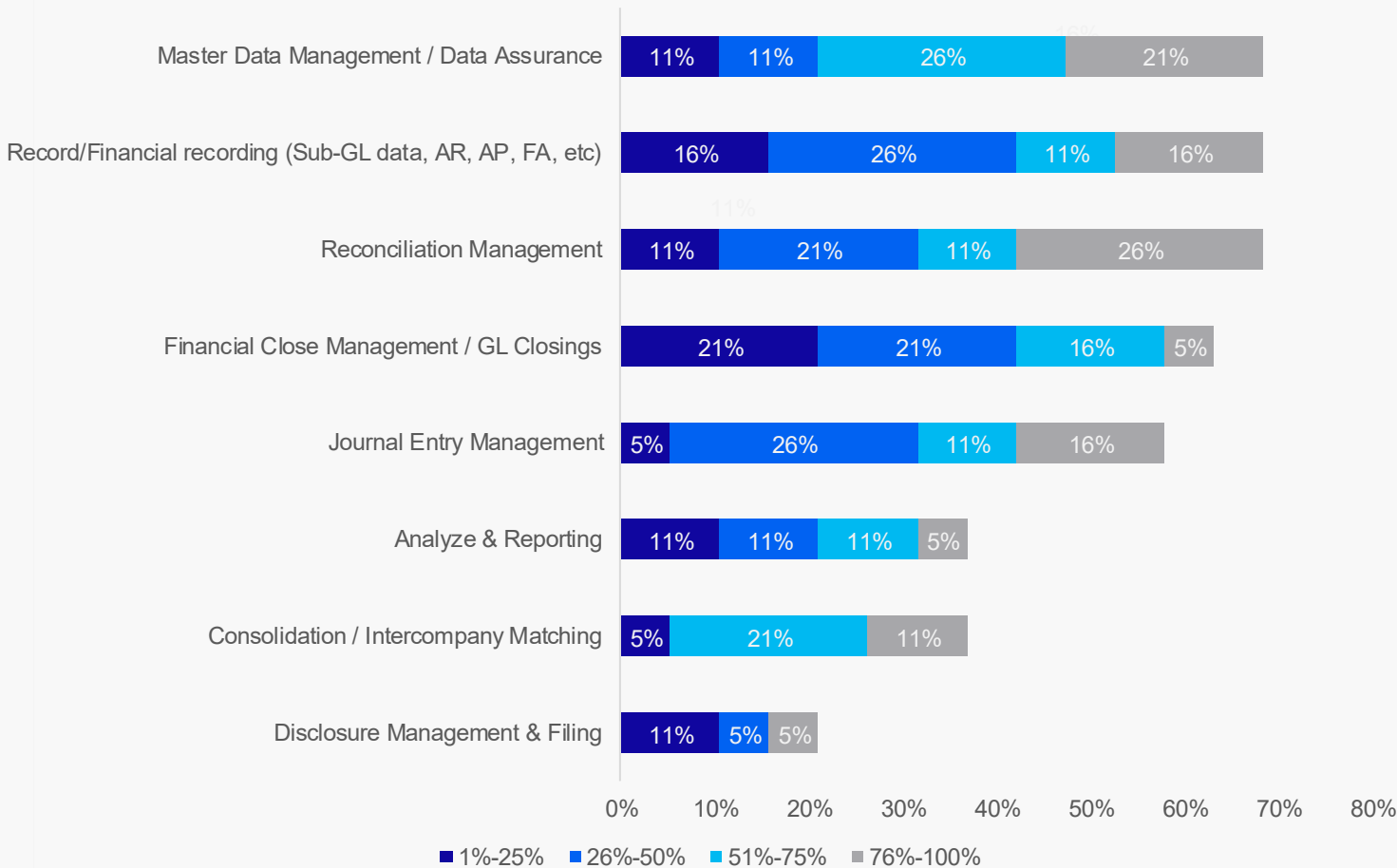0% 5% 10% 15% 20% 25% 30% 35% 40% 45% 50%

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## 7 Digital Transformation & AI

**Financial close automation remains partial. Most processes fall within 1–50% automation, led by record/financial recording (42%) and GL closings (42%). Higher automation (51–75%) is rare, seen mainly in master data management (26%). Disclosure and reporting show minimal progress, highlighting significant room for improvement.**

### Level of financial Close Automation

| Process | 1%-25% | 26%-50% | 51%-75% | 76%-100% |
|---|---|---|---|---|
| Master Data Management / Data Assurance | 11% | 11% | 26% | 21% |
| Record/Financial recording (Sub-GL data, AR, AP, FA, etc) | 16% | 26% | 11% | 16% |
| Reconciliation Management | 11% | 21% | 11% | 26% |
| Financial Close Management / GL Closings | 21% | 21% | 16% | 5% |
| Journal Entry Management | 5% | 26% | 11% | 16% |
| Analyze & Reporting | 11% | 11% | 11% | 5% |
| Consolidation / Intercompany Matching | 5% | 21% | | 11% |
| Disclosure Management & Filing | 11% | 5% | 5% | |

0%  10%  20%  30%  40%  50%  60%  70%  80%

■ 1%-25%  ■ 26%-50%  ■ 51%-75%  ■ 76%-100%
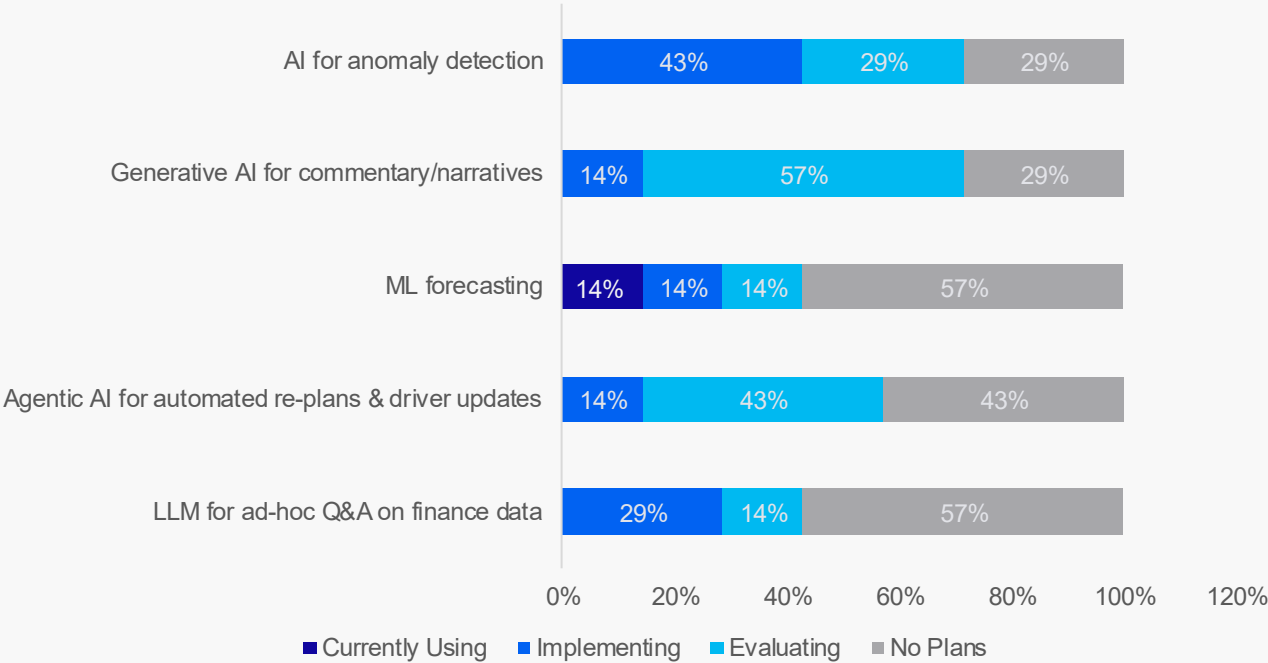
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## Digital Transformation & AI

**AI adoption in FP&A is strongest for anomaly detection, with 43% currently using and 29% implementing. Generative AI for narratives (57%) and agentic AI for re-plans (43%) are mostly in evaluation. ML forecasting lags, with 57% having no plans, signaling uneven maturity across AI types.**

## AI in FP&A – Types in Use and Planned

| Category | Currently Using | Implementing | Evaluating | No Plans |
|---|---|---|---|---|
| AI for anomaly detection | | 43% | 29% | 29% |
| Generative AI for commentary/narratives | | 14% | 57% | 29% |
| ML forecasting | 14% | 14% | 14% | 57% |
| Agentic AI for automated re-plans & driver updates | | 14% | 43% | 43% |
| LLM for ad-hoc Q&A on finance data | | 29% | 14% | 57% |

0%  20%  40%  60%  80%  100%  120%

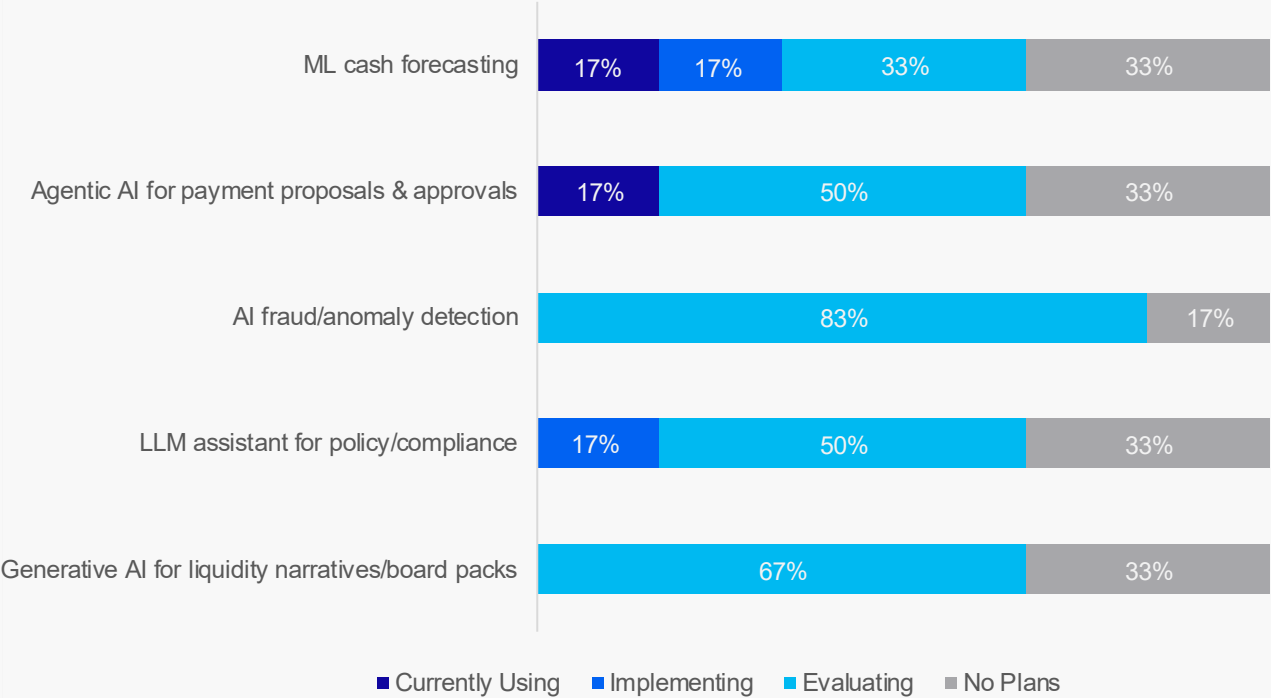■ Currently Using   ■ Implementing   ■ Evaluating   ■ No Plans

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**7** Digital Transformation & AI

Treasury shows strong AI adoption for fraud detection, with 83% currently using it. Generative AI for liquidity narratives is also advanced (67%). Agentic AI and LLM assistants are mostly in implementation (50%), while ML cash forecasting remains nascent, with one-third having no plans.

## AI in Treasury – Types in Use and Planned



Chart:

- ML cash forecasting: Currently Using 17%, Implementing 17%, Evaluating 33%, No Plans 33%
- Agentic AI for payment proposals & approvals: Currently Using 17%, Evaluating 50%, No Plans 33%
- AI fraud/anomaly detection: Evaluating 83%, No Plans 17%
- LLM assistant for policy/compliance: Implementing 17%, Evaluating 50%, No Plans 33%
- Generative AI for liquidity narratives/board packs: Evaluating 67%, No Plans 33%

Legend: ■ Currently Using  ■ Implementing  ■ Evaluating  ■ No Plans

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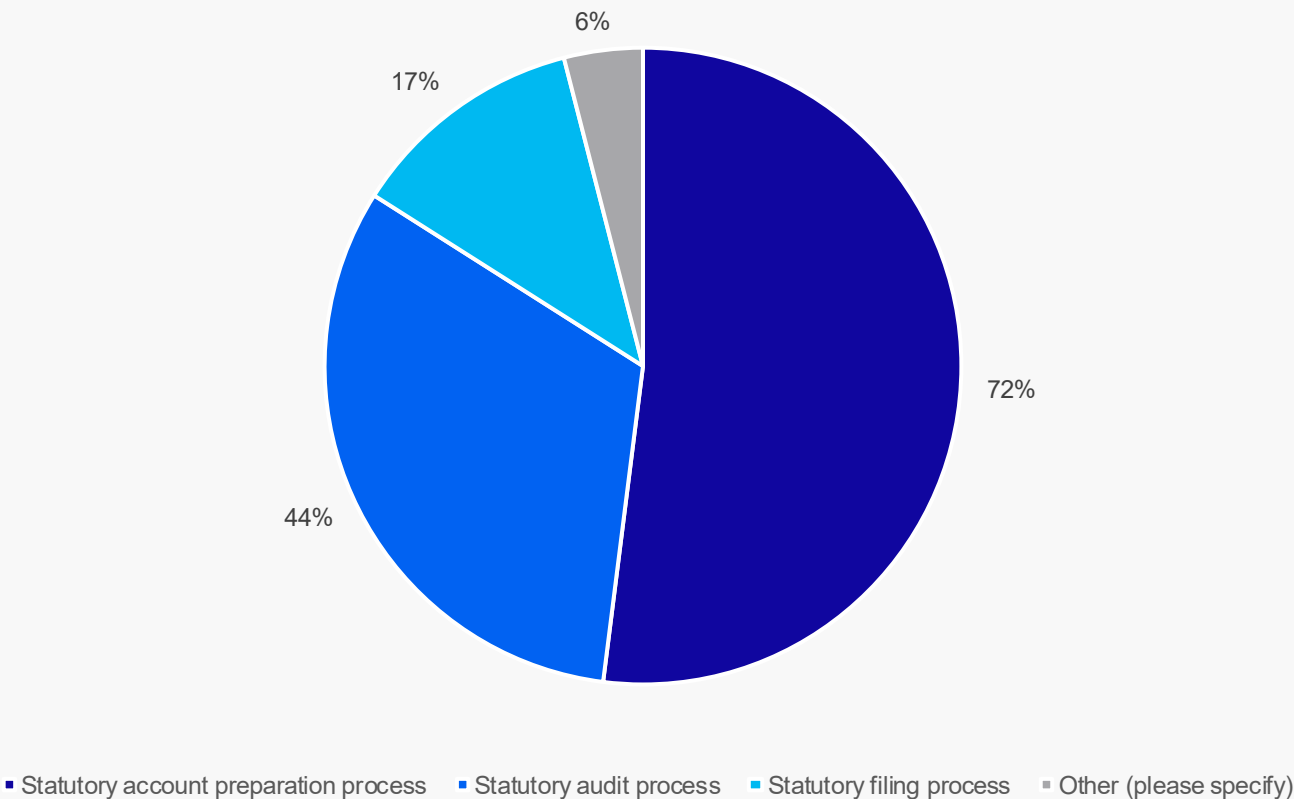## Statutory Reporting Process Automation Running or Implemented

**7**

### Digital Transformation & AI

**Statutory account preparation is the most automated process (72%), followed by statutory audit (44%) and filing (17%). Other processes account for only 6%, indicating that while core statutory tasks are prioritized for automation, filing and ancillary activities remain largely manual.**

6%

17%

44%

72%

■ Statutory account preparation process  ■ Statutory audit process  ■ Statutory filing process  ■ Other (please specify)
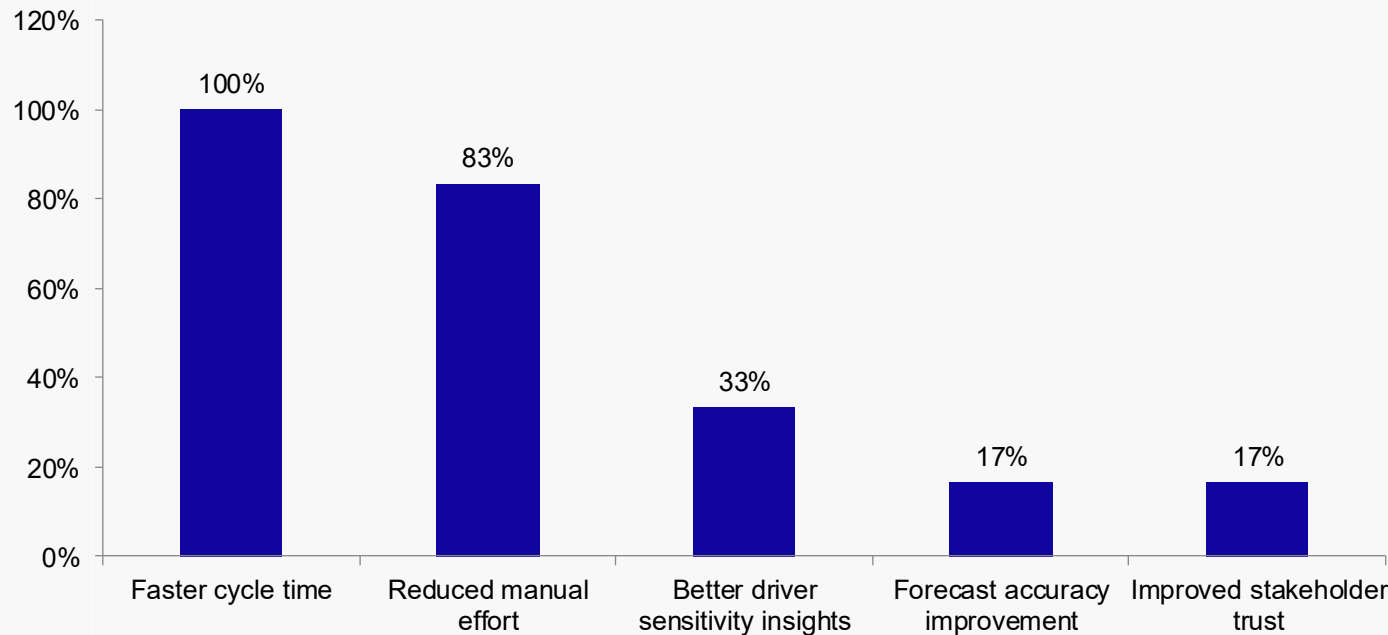
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## Digital Transformation & AI

**AI and predictive capabilities delivered the greatest value through faster cycle times (100%) and reduced manual effort (83%). Driver sensitivity insights (33%) show moderate gains, while improvements in forecast accuracy and stakeholder trust remain limited (17%), highlighting efficiency as the primary benefit so far.**

### Value Gained from AI and Predictive Capabilities in Past 12 Months



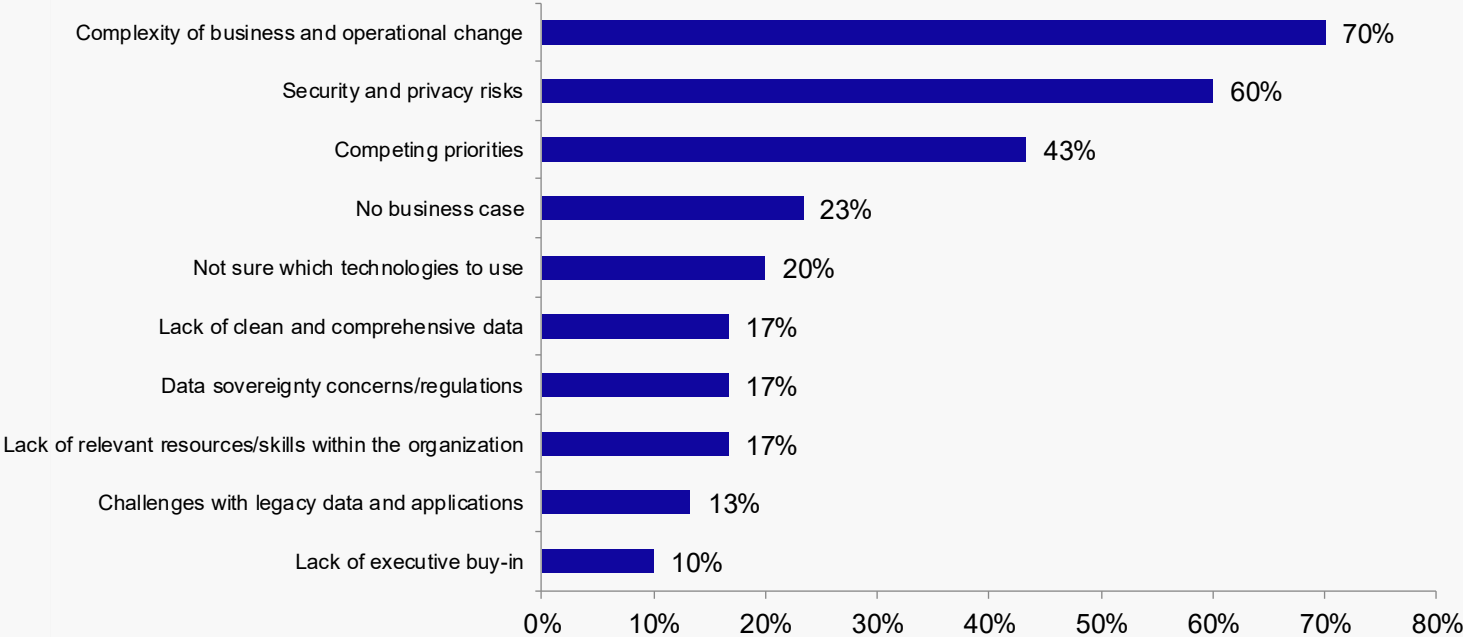| | |
|---|---|
| Faster cycle time | 100% |
| Reduced manual effort | 83% |
| Better driver sensitivity insights | 33% |
| Forecast accuracy improvement | 17% |
| Improved stakeholder trust | 17% |

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## Digital Transformation & AI

**The biggest blockers to AI and automation adoption are complexity of business and operational change (70%) and security/privacy risks (60%). Competing priorities (43%) also weigh heavily, while lack of executive buy-in (10%) and legacy data challenges (13%) are less significant barriers.**

## AI & Automation Adoption Blockers

| Category | Value |
|---|---|
| Complexity of business and operational change | 70% |
| Security and privacy risks | 60% |
| Competing priorities | 43% |
| No business case | 23% |
| Not sure which technologies to use | 20% |
| Lack of clean and comprehensive data | 17% |
| Data sovereignty concerns/regulations | 17% |
| Lack of relevant resources/skills within the organization | 17% |
| Challenges with legacy data and applications | 13% |
| Lack of executive buy-in | 10% |

0%   10%   20%   30%   40%   50%   60%   70%   80%

# THANK YOU

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