FP&A TRENDS

Best Practice in Financial Planning and Analysis

2025

FP&A Trends Survey

From Ambition to Execution:
How Leading FP&A Teams Turn Insights into Impact

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1. INTRODUCTION

A Decade of Progress and a Moment of Reckoning

The FP&A Trends Survey is now in its ninth year. Over that time, it has become one of the most trusted indicators of how Financial Planning and Analysis (FP&A) is changing. It reflects the progress finance teams have made, the pressures they continue to face, and the direction in which the profession is heading. Behind every data point are the voices of thousands of practitioners who live and breathe FP&A daily.

This year's survey marks a turning point. Finance teams are expected to do more than report numbers. They are being asked to guide decisions, anticipate change, and deliver insight promptly. But many are still held back by fragmented systems, growing complexity, and time-consuming processes.

The results reveal a clear paradox. Most FP&A teams recognize their essential goals. They understand the need to move the focus from reporting to foresight. But too many remain stuck in the basic tasks of collecting data, reconciling versions, and chasing inputs. Ambition is high, but follow-through is limited.

This report examines which initiatives are working, which are not, and what distinguishes forward-looking teams from the rest. It tracks how FP&A is evolving and identifies where the gaps are between aspiration and reality.

What Best-in-Class FP&A Looks Like

Best-in-class FP&A is a valuable business partner that supports the entire organization.

At its best, FP&A helps organizations move forward with confidence. More than just a finance function, it determines how companies manage value, adapt to change, and deliver on strategy.

Best-in-class FP&A is a valuable business partner that supports the entire organization. It brings people and plans together across departments. It connects strategy to execution. It unifies every planning and analytical process, which is widely known as integrated FP&A. At its best, it helps teams align faster, respond sooner, and adjust with greater agility.

This kind of FP&A does not happen by accident but is built through design. Top-down targets are linked with bottom-up drivers. Continuous planning and scenario thinking make the whole system more responsive. Dynamic models provide a complete financial picture, including the profit and loss (P&L) account, balance sheet, and cash flow. And the insights produced support decision-making at every level.

To deliver this outcome, five elements need to work together (Figure 1):

1. **Integrated FP&A processes** that connect strategic, financial, and operational plans across the business
2. **Scenario-ready forecasting** that helps teams prepare for what comes next
3. **Trusted data foundation** that acts as a reliable source of truth
4. **Technology and analytics stack** with advanced tools, including Artificial Intelligence (AI)
5. **People, skills, and influence** that combine strong partnering with evolving FP&A roles

Fig. 1:
The five elements of best-in-class FP&A

Together, these five elements form the basis of a high-performing FP&A ecosystem — one that is adaptive, insight-led, and closely aligned with enterprise goals.

Yet, for most teams, these benefits remain a goal rather than a reality. In our latest survey of businesses that have adopted FP&A, only 2% describe themselves as fully optimized. Nearly half still spend most of their time on manual data work. And just 10% report having truly integrated plans. These figures show how far there is to go.

To help teams understand where they are and how to move forward, we reference the **FP&A Trends Maturity Model**. It is a five-stage framework for evaluating progress across the core areas of FP&A — data, technology, skills, forecasting, and integration. The highest levels of this model represent what best-in-class FP&A looks like in action. Using the FP&A Trends Maturity Model enables you to assess your current position and shape your next step forward to the best-in-class FP&A.

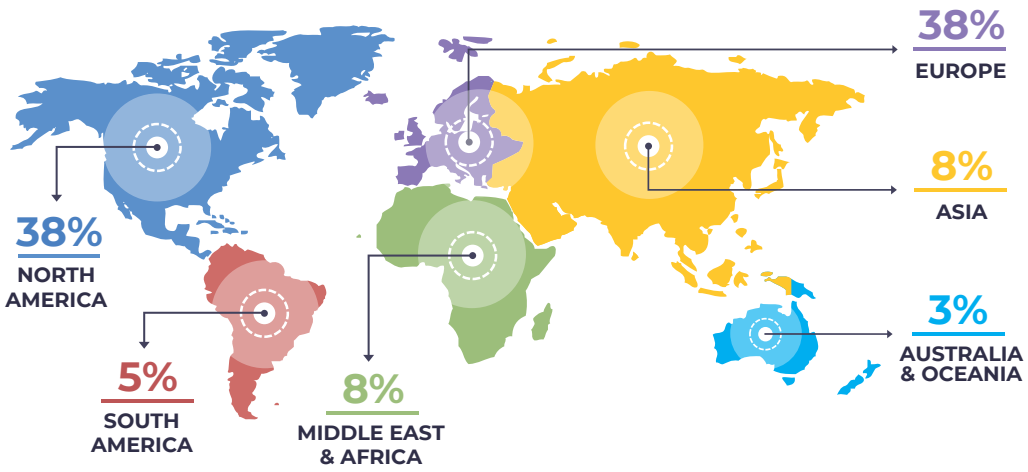
About This Report

This report builds on nearly a decade of insight into how FP&A is evolving. It draws on responses from 459 finance professionals across various industries and regions, bringing the total number of survey participants since 2017 to 2,886.

We begin by exploring how FP&A teams are performing today. The report then delves into the core elements that define modern FP&A — from integrated FP&A and scenario management to data, technology, and team capabilities.

Each section highlights what approaches are working, where the gaps remain, and what sets high-performing teams apart. We also examine investment trends and development plans, followed by practical recommendations for moving forward.

A full breakdown of respondent demographics can be found in Figure 2.



JOB TITLE:	
CEO / CFO / CIO / CTO / CxO	**17%**
Vice President or Senior Vice President of Finance, or FP&A	**15%**
Director or Senior Director of Finance, or FP&A	**35%**
Finance Manager or Senior Finance Manager	**23%**
Analyst or Accountant	**5%**
Other	**5%**

TURNOVER:	
Less than $25M	**8%**
$25M - $100M	**13%**
$101M - $499M	**23%**
$500M - $999M	**13%**
$1B - $5B	**22%**
Greater than $5B	**21%**

Fig. 2:
Survey demographics in 2025

The State of FP&A in 2025: Key Insights from the Global Survey

This year's FP&A Trends Survey reveals the finance profession is at a strategic turning point. FP&A has gained visibility, credibility, and ambition — yet progress remains uneven. The gap between aspiration and execution continues to define the transformation challenge.

The findings below highlight seven critical themes shaping the FP&A landscape in 2025.

1. Execution gap remains the core barrier to progress

Despite stronger recognition and more diverse roles, most FP&A teams remain stuck in low-value, manual tasks.

- 46% of FP&A time is spent on data collection and validation — the highest figure in five years
- Only 2% of teams describe themselves as “optimized”
- 45% of FP&A teams are recognized or endorsed by senior management as a business partner, although just 9% act as true strategic partners

Insight: FP&A’s influence is rising, but speed, integration, and automation are not keeping pace.

2. Integrated FP&A is rare — and politically constrained

- Only 11% of survey respondents have fully integrated strategic, financial, and operational planning processes
- 33% report plan alignment but face conflicting priorities
- Departmental fragmentation is the top barrier (42%)

Insight: Alignment is growing, but true integration remains elusive.

3. Forecasting is frequent — but rarely agile

- 46% forecast monthly; 40% quarterly
- Only 4% produce forecasts within a day
- 29% need more than 10 business days

Insight: Forecasting is embedded but slow — limiting responsiveness.

4. Scenario planning is improving — but not universally

- 51% can run scenarios within a week
- 19% still cannot run them at all
- Top barriers: lack of tools (39%), poor alignment (24%), data issues (18%)

Insight: Scenario thinking is growing, but key enablers are still missing.

5. Technology is expanding — but the impact is fragmented

- 45% still rely heavily on Excel as their primary planning tool
- Only 8% use Predictive Analytics; 18% use GenAI
- GenAI is used mainly for communication (67%) and automation (24%)

Insight: Advanced tools are employed but are not yet transformative.

6. Investment has slowed — despite strategic demand

- 30% have not upgraded tools in 5+ years
- Budget limits (22%) are now the top constraint
- ROI concerns are declining (17%, down from 35% in 2024)

Insight: Funding remains the limiting factor in FP&A transformation.

7. Transformation priorities are shifting toward influence

- Top 2025 priorities: data alignment (18%), business partnering (18%), technology upgrade (17%)
- Skills development fell from 19% in 2022 to 4% in 2025

Insight: The focus has moved from fixing processes to enabling decisions.

These seven findings show where FP&A stands today — and why progress still feels uneven. They highlight the persistent gaps: fragmented planning, slow forecasting cycles, limited investment, and uneven use of advanced tools like Generative AI (GenAI).

In the following chapters, we look at how leading teams are starting to close those gaps. Each chapter focuses on one of the five essential elements that define best-in-class FP&A: integrated processes, scenario-ready forecasting, trusted data, modern technology, and evolved team capability. Together, these form the roadmap for moving from aspiration to execution.

2. BUSINESS ENVIRONMENT AND FP&A PERFORMANCE

The External Reality: Uncertainty and Compressed Predictability Horizons

Uncertainty has become the norm. It is the environment in which FP&A must now operate. In the 2020s, companies have had to navigate everything from industry and digital disruption to a global pandemic, geopolitical shocks, resurgent inflation, and interest rate spikes to supply chain issues and fragile trade routes. These pressures continue to shape 2025, affecting margins, costs, and confidence in planning.

More than half (**61%**) say they only feel able to predict up to six months ahead.

This year's survey shows a modest improvement in how far ahead organizations feel they can see, but the picture is still restricted. More than half (61%) say they only feel able to predict up to six months ahead. That includes 8% who can only predict 1 month, 31% with a view of one to three months, and 22% who stretch to three to six months. While this is a slight improvement from 2024, when 63% were under the six-month mark, the longer-term outlook has weakened. Only 10% of companies believe they can plan beyond 12 months, down from 14% last year.

The biggest shift is in the middle. This year, 29% of teams feel confident operating in the six to twelve-month range, up from 23% last year.

Figure 3 illustrates this pattern. The traditional 12-month cycle, long considered standard for budgeting and performance management, no longer reflects reality for most organizations. The window of predictability has narrowed. This raises the question: if most companies cannot see beyond six months, how can they build plans meant to last a year?

This is why forecasting on demand, scenario management, and greater agility are no longer optional. They are the response to a world that can no longer wait. Planning must adjust in real time, not just once a quarter.

And for many companies, this means a fundamental shift. Rigid annual cycles must give way to flexible, responsive planning built for continuous change.

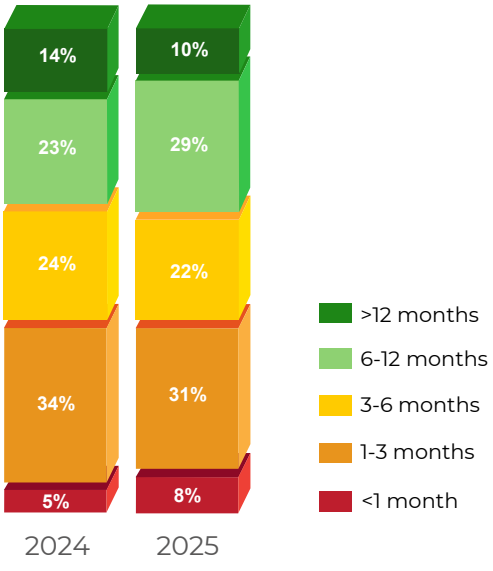


Fig. 3:
Level of predictability of the business environment

The impact is heavier in certain industries. In Manufacturing, 80% report short-term visibility. In FMCG/Retail and Automotive/Aviation, the figure is 71%. Food & Beverage sits at 68%, and Transport at 67%. These sectors are under constant pressure, reflected by how far ahead they dare to plan.

The Internal Reality: Manual Work Still Dominates FP&A Time

Just **59%** of organizations say they use data in most or all decisions — a **5%** decline from 2024.

While volatility is external, the deeper constraint lies within execution. Just 59% of organizations say they use data in most or all decisions — a 5% decline from 2024. Meanwhile, 31% say data is used only about half the time. This signals a real risk: even as tools improve, decision-making often defaults to instinct or hierarchy rather than insight.

The top barrier to improved data use is data quality and timeliness, cited by 38% against 35% last year. Culture is also part of the challenge — 23% say their organization still lacks a data-driven mindset, up slightly from 2024. By contrast, just 18% cite inadequate tools — down from 24% in 2024 — suggesting that technology is no longer the main excuse.

Execution gaps show up clearly in team performance (Figure 4). Only 2% of teams describe themselves as fully optimized, and just 9% act as strategic partners. The number of teams collaborating well yet still held back by manual work has dropped — from 34% in 2024 to 17% in 2025. Teams, once on the path to maturity, report they are now slipping backward. Instead, more teams are now just coping, with heavier workloads and a longer road ahead.

As seen in Figure 4, the "coping" category has grown to encompass over half of all teams (54%) — the highest figure in four years.

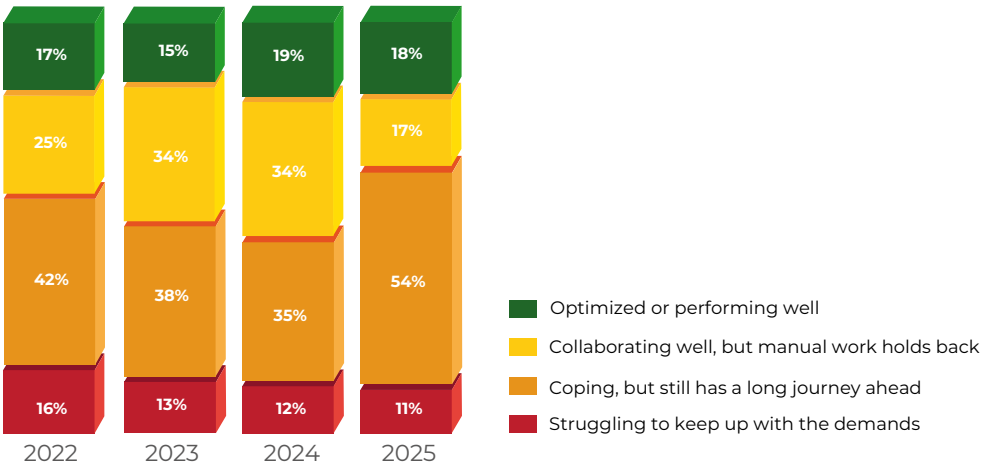


Fig. 4:
Overall FP&A team performance

This shift suggests that operational maturity remains constrained by time pressures and restrictive structure.

Progress Is Slow: Too Much Time on Data, Too Little on Value

Just **31%** of time is spent on high-value work like insight and action — while **46%** still goes to data collection and validation.

FP&A time remains poorly allocated. Despite better tools and more data, most teams still spend more time preparing numbers than using them. In 2025, just 31% of time is spent on high-value work like insight and action — while 46% still goes to data collection and validation.

This is not just a technical problem. As many International FP&A Board members express, "We are poisoned by data." The challenge is not access but time.

Observations

For most organizations, the traditional 12-month planning cycle no longer works. Uncertainty has become a constant, and the predictability horizon has shrunk to just a few months. This demands faster reactions, more frequent updates, and a planning process that can shift in real time.

But the real barrier is no longer technology. Most companies now have access to analytics tools, yet lack a culture of confident, reliable decision-making — one supported by timely data, clear processes, and strong leadership alignment.

Moving beyond static plans requires something deeper: integration across all layers of planning — strategic, financial, and operational. Without it, even the best insights are of limited value.

This integration is the focus of the next section. It is the structural shift that enables speed, consistency, and agility — and it is where many FP&A teams still fall short. Vital to this transformation is the integration of plans and processes, which is the focus of the next section.

3. INTEGRATED FP&A: ENABLING CONNECTED PLANNING

Integrated FP&A connects strategic ambition with day-to-day execution, anchored in financial reality. It extends beyond aligning budgets to encompass building a single planning ecosystem that reflects how the business actually runs.

Integrated FP&A means unifying strategic, financial, and operational plans in one dynamic, driver-based model — supported by technology and designed for fast, confident decisions. It connects business activity to financial outcomes through shared logic, consistent assumptions, and clear accountability.

The remit includes not only aligning plans across business layers but also integrating the full set of financial statements — the P&L, balance sheet, and cash flow — as interdependent results of business performance.

At the core of this model are driver-based planning and forecasting processes that tie cause to effect. These models translate the real-world change of volumes, prices, costs, and headcount into forward-looking insight. Increasingly, they are powered by automation and AI, enabling faster responses and higher-quality forecasts.

The goal is a system that links actions to results and enables FP&A to support the business with speed, clarity, and precision. Yet, for most companies, this vision remains far from reality.

How Many Have Achieved Integration?

Just **11%** of respondent organizations report that planning is truly integrated.

In 2025, just 11% of respondent organizations report that planning is truly integrated — meaning strategic, financial, and operational perspectives are connected through a single, coherent process that supports execution. This is the practical benchmark for best-in-class FP&A. Everyone else remains at various stages on the journey.

In addition, 33% of organizations report they have achieved technical alignment but often struggle with breakdowns in execution, such as when they face conflicting priorities. This results in fragmented ownership, inconsistent assumptions, and resource clashes. Others are left to rely on disconnected processes, timelines, and models.

On the issue of financial statement integration, only 19% say they fully plan the P&L, balance sheet, and cash flow together — down 2% from 2024. A further 16% still plan only the P&L, exposing the business to unintended risks around capital, liquidity, and long-term financial resilience.

Why Integration Fails

The top barrier to integration is structure rather than technology. 42% of respondents cite the lack of integrated processes or cross-functional support as their biggest obstacle. 21% blame the absence of a common planning system, and 17% point to limited senior management support. Notably, 9% say that integrated planning is not required — a view cited by only 4% in 2024 (Figure 5).

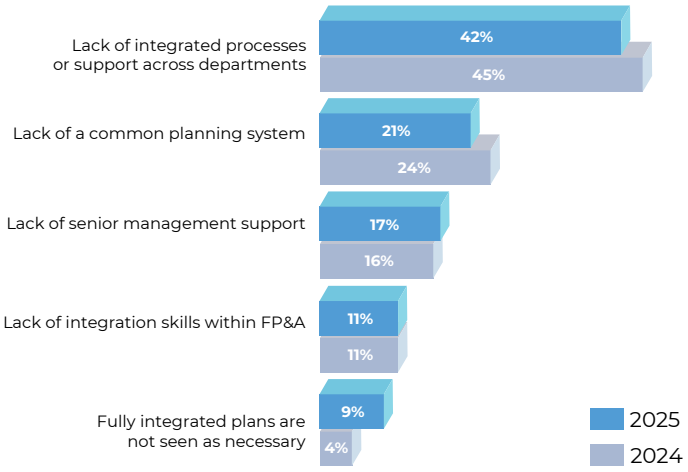


Fig. 5:
Barriers to integrated plans in 2025

Process Weaknesses Behind the Numbers

The consequences of disconnected planning processes are clear. Most companies still operate with slow, manual cycles that limit adaptability. Only 8% complete their annual budget in under a month; 53% take between one and three months, while 28% require three to six months — up from 25% last year — and 5% take even longer. Just 5% operate a rolling or continuously adaptive budget — a number that remains low but is slowly rising.

31% of companies say excessive time and resource demands are their top planning challenge.

Manual effort remains a major constraint. 31% of companies say excessive time and resource demands are their top planning challenge. 15% cite outdated systems, while another 15% point to poor communication and alignment across departments. In fast-changing conditions, these are not just internal inefficiencies — they are real risks that delay decisions, limit agility, and reinforce a reactive planning culture.

One clear sign of process immaturity is how targets are set. While 53% use top-down planning and 46% have adopted rolling forecasts, 38% still rely on "last year plus x%" — a static method that offers little adaptability. This approach is especially common in fragmented organizations where assumptions vary, and ownership is unclear.

To improve, FP&A must rethink how plans are built, owned, and updated. This shift begins with better models — the focus of the next section.

From Fragmented Assumptions to Integrated Drivers

Driver-based planning is one of the clearest enablers of integrated FP&A. It connects business activity to financial outcomes by linking inputs — such as volumes, prices, productivity, and capacity — to forward-looking plans. When done well, these models allow finance teams to simulate change, test scenarios, and produce forecasts that are both faster and more accurate.

Yet, adoption remains limited. As of 2025:

- Only 2% of organizations use dynamic driver-based models, supported by AI that automatically adjusts drivers in real time
- 15% use fully driver-based models, with a blend of manual and automated logic
- 40% operate with partially driver-based models, still built on static, manually selected drivers
- 31% use basic models with minimal driver logic
- 12% do not use drivers at all

Better Models, Better Forecasts

The connection between model quality and forecast accuracy is clear: 77% of organizations using dynamic or fully driver-based models rate their forecasts as good or great, against 49% for those using partially driver-based models, and just 27% among teams using basic or no models (Figure 6).

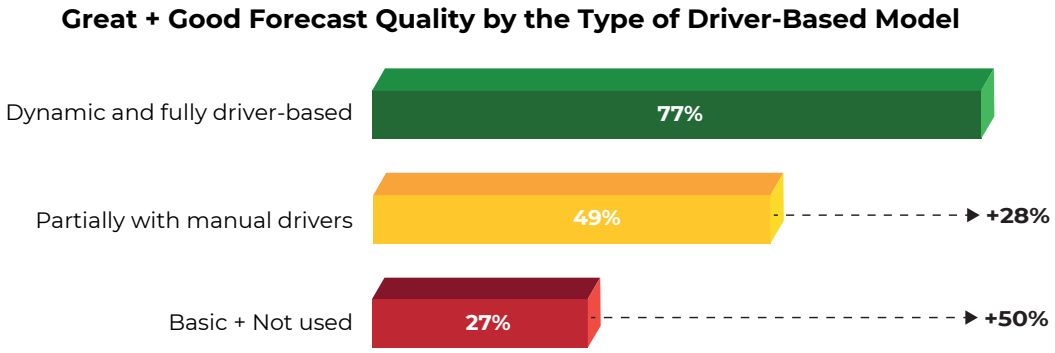


Fig. 6:
Forecast quality by type of driver-based model in 2025

Moving from basic to advanced models increases forecast quality by **50%**.

The data shows that driver logic is more than a technical feature; it is a strategic advantage. Moving from basic to advanced models increases forecast quality by 50% and improves accuracy by 28%, even compared to partially driver-based models.

Speed and Efficiency

Driver-based models also cut forecast cycle time. 20% of organizations using fully or dynamic driver-based models can produce a forecast in under two days. By contrast, 38% of teams using static models (basic or non-driver) require more than 10 days.

Best-in-class models automate calculations, reduce manual intervention, and shift team focus from data collection to scenario testing and decision support.

Enabling Data-Led Decisions

Driver-based planning correlates with more data-driven cultures. 78% of organizations using fully automated or dynamic models say that most or all decisions are based on data, a 22% increase on those who do not use them.

Despite these gains, only 8% of organizations say they have enhanced their models with Machine Learning (ML) or Predictive Analytics (PA) — signaling that automation maturity remains low, even among more advanced planning teams.

Observations

Integration remains one of the biggest structural gaps in FP&A today. Just 11% of companies have achieved truly connected planning — where strategic, financial, and operational views align through shared logic and execution. Most are still constrained by fragmented ownership, inconsistent assumptions, and slow, manual processes.

Driver-based models offer a clear path forward. When dynamic and well-designed, they can serve as the connective tissue — linking plans, forecasts, and business activity in real time. But models alone are not enough. Integrated FP&A also depends on the right systems, strong processes, and teams equipped to translate insight into action.

Until planning is unified across all these layers, the agility and impact of FP&A will remain limited. In the next section, we explore how leading teams are closing that execution gap through scenario-ready forecasting, faster updates, and the smart use of technology to navigate uncertainty.

4. AGILE FORECASTING AND SCENARIO MANAGEMENT

Integration alone is not enough. To close the execution gap, FP&A must forecast faster and simulate change as it happens.

While driver-based models lay the groundwork — agility depends on real-time forecasting and scenario-ready processes. This section explores how teams are building that next layer of capability.

The ability to produce realistic forecasts and run scenarios is essential for managing performance. When forecasts are poor — or when the impact of different scenarios cannot be assessed — organizations misallocate resources and delay key decisions.

The 2025 survey shows a mixed picture. Many organizations now forecast monthly and complete scenarios within a week, but others still struggle with long cycle times and limited real-time responsiveness. Without credible forecasts and scenario agility, decision-making becomes reactive — slowing progress and potentially threatening long-term viability.

Forecast Accuracy Improving, but Taking Longer

The survey reveals that 46% of organizations forecast monthly, while 40% do so quarterly. Only 7% can forecast on demand or daily, little changed from 2024 (8%). This shows that forecast cadence is improving only marginally year-on-year; a concern in an environment that demands real-time responsiveness.

Only **15%** have a forecast process that takes less than 2 days. **29%** take longer than 10 days.

Given the volatility of the business environment, this seems strange. What sparks concerns is how long it takes to produce a forecast. Only 15% have a forecast process that takes less than 2 days (against 18% in 2024). 29% take longer than 10 days (unchanged), 6% take 5-10 days, an increase of 2% (Figure 7).

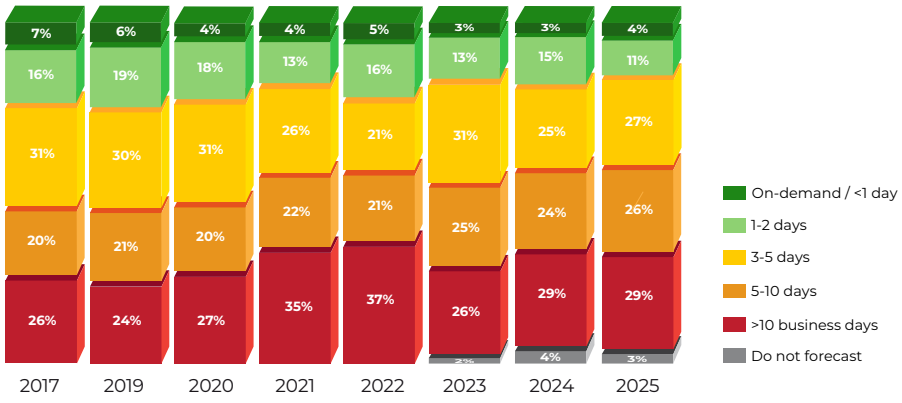


Fig. 7:
How long the forecast process takes

Turning to the reliability of forecasts, 44% of organizations rate their forecasts with a very high or good level of accuracy, up 2% in 2024. As mentioned earlier, this rises to 77% among those using fully driver-based models and drops to 27% for those with basic models.

44% of organizations rate their forecasts with a very high or good level of accuracy.

Those with a poor level of accuracy, or where they are essentially ignored, are at 14% (Figure 8). This persistent gap suggests that, for a significant minority, forecasts still fail to earn trust.

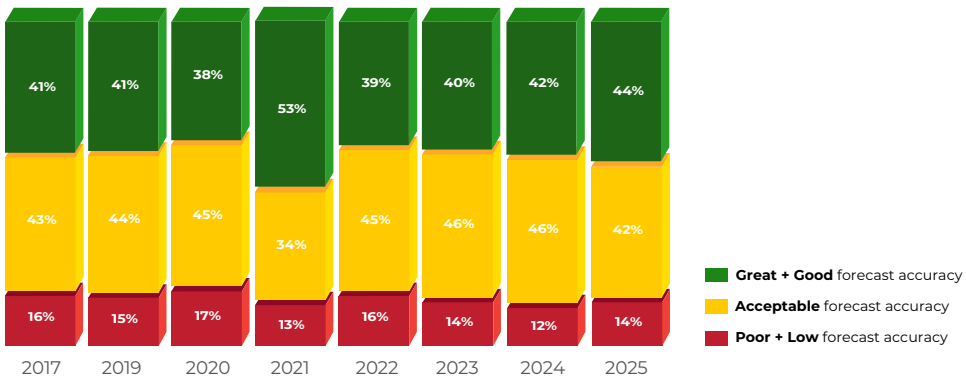


Fig. 8:
How respondents rate their forecasts

The sudden downturn in forecast accuracy (-14%) reported in 2022, most likely stems from the ongoing impact of the pandemic. This single event saw a dramatic shift in consumer habits, continued disruptions in supply chains, and rising inflation, most of which were unexpected. It highlighted the need for more sophisticated and dynamic models that could detect and respond to changes in drivers.

Since then, forecast accuracy has gradually improved as organizations update their models and turn to technology in the form of Predictive Analytics and Machine Learning. Today, while only 8% of organizations currently use them to support forecasting, 56% plan to adopt these technologies — suggesting that smarter, automated forecasting may be on the horizon but is not yet mainstream.

Scenario Management Capability Remains Limited

Scenario management allows organizations to anticipate and prepare for multiple possible futures, enabling them to respond quickly when the unexpected happens. This ability is essential, particularly when companies lack the confidence to plan more than 3-6 months ahead.

The share of respondents where scenario planning takes less than one week remains consistently strong at around 51%. This indicates that scenario planning is becoming a more agile response. However, performing this in real time remains limited — only 3% manage it in 2025, although 15% take just 1 day. This shows that real-time integration for the majority remains an ambition, not yet a reality. Indeed, the figure has been static since 2022 — suggesting that, for most teams, real-time scenario agility remains more an aspiration than a practical capability.

Scenarios taking more than one week slightly increased again in 2025 to 22%, suggesting complexity or inefficiencies in the process for a notable minority. The inability to run scenarios has gradually declined from 22% in 2022 to 19% in 2025, signaling progress.

However, the share of respondents who do not see value in scenario planning has increased from 0% in 2022 to 8% in 2025. This may reflect disillusionment, lack of leadership buy-in, or weak integration into decision-making processes.

It also raises a new concern: just as some organizations begin to reach scenario maturity, others may abandon the practice entirely. The FP&A function now faces a dual challenge of reducing complexity for late adopters while reinforcing strategic value across leadership.

Impact of Scenario Planning

Organizations that run scenarios quickly are **three times** more likely to make data-driven decisions.

Scenario planning is one of the clearest indicators of data maturity. Organizations that run scenarios quickly are three times more likely to make data-driven decisions.

According to the survey, 61% of companies that complete scenarios in under one week say they use data in the majority or all of their decisions. In contrast, among companies unable to run scenarios, only 20% report strong data usage, while 38% rely on data for relatively few decisions (Figure 9).

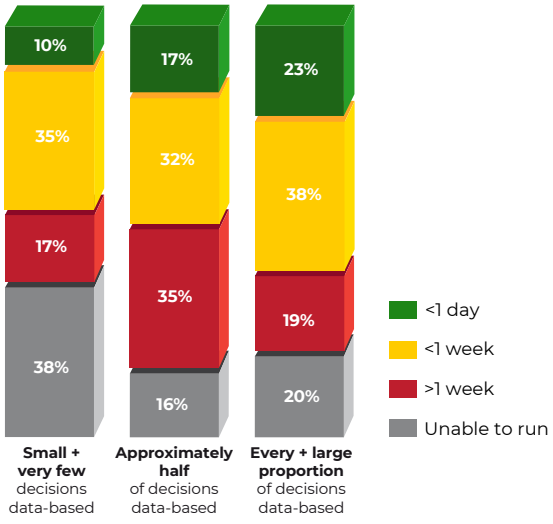


Fig. 9:
How scenario planning affects data-driven decisions in 2025

Barriers to Scenario Planning

Scenario planning continues to face a technology gap, with a lack of dynamic tools cited by nearly 4 in 10 organizations as the top barrier. This confirms that many teams are still working with static spreadsheets or outdated platforms, unable to support the speed or complexity of modern scenario analysis.

Cross-functional integration also emerges as a major barrier: 24% point to lack of alignment across departments, while 18% highlight data quality and availability issues — both essential for running cross-enterprise simulations.

Only 13% cite skills or training as a primary barrier, suggesting that awareness and basic competency in scenario planning may no longer be the bottleneck. Instead, the bigger challenge is empowering teams with real-time data infrastructure and collaborative tooling.

Observations

In a data-rich environment, it makes sense to use technology at a granular level to identify trends and relationships and automatically seed budgets and forecasts. As was mentioned, driver-based models significantly improve forecast accuracy.

The same is also true for scenario management. The 2025 survey shows that scenario planning is recognized but not yet enabled in most organizations. As with forecasting, without stronger tools and cross-functional commitment, scenario planning risks remaining an underutilized practice — or worse, being replaced by AI-generated outputs that FP&A teams cannot fully explain or trust.

To succeed, both practices require the foundations of quality data, technology to create, analyze, and run models, and FP&A staff time and skills. The next sections examine how organizations are building those capabilities.

5. TRUSTED DATA FOUNDATION

Data Quality Improving, but Not Complete

The 2025 survey results confirm an encouraging shift in data quality used by FP&A teams. Over the past five years, the proportion of organizations struggling with low-quality data has steadily declined — from 40% in 2021 to just 25% in 2025. This drop reflects real improvements in data structuring, taxonomy alignment, and the reduction of fragmented systems.

At the same time, the share of companies operating in the middle ground — with medium-quality data — has grown from 39% in 2021 to 58% in 2025. This group typically works with multiple sources that are mostly aligned but still require significant FP&A effort to consolidate. While not ideal, it represents a functional foundation and a transitional state toward higher data maturity.

17% of respondents in 2025 report having either best-in-class or advanced-level data quality.

High-quality data environments, however, remain elusive. Just 17% of respondents in 2025 report having either best-in-class or advanced-level data quality, although the figure has declined from a five-year peak of 23% in 2022. The trend suggests that while many organizations are improving from the bottom up, few are crossing the threshold into true automation, integration, and minimal-effort consolidation (Figure 10).

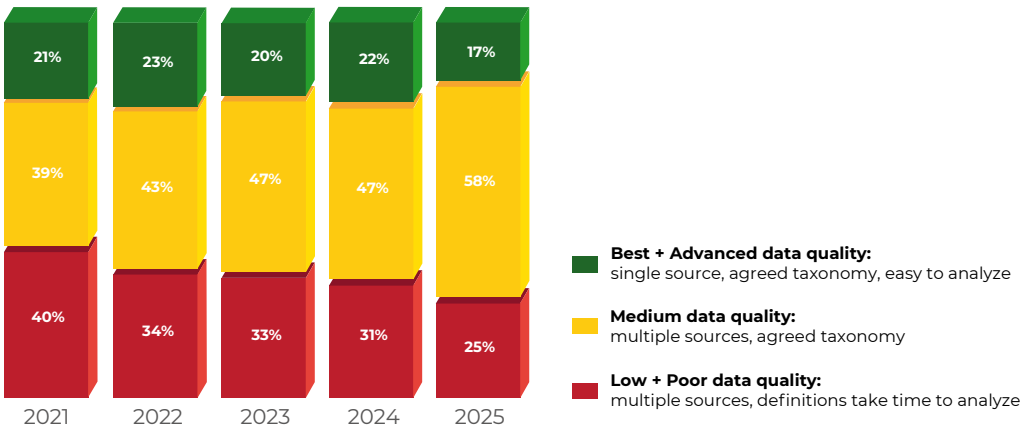


Fig. 10:
The quality of data used in planning and forecasting

Unfortunately, 25% of companies rate data quality as either low or poor – i.e., they have multiple sources with limited or inconsistent definitions that require significant FP&A time and effort to improve.

Overall, the data story in 2025 is one of progress but not completion. Most organizations are moving out of the danger zone but still have work to do to simplify their architecture, reduce manual effort, and unlock the full potential of data-driven planning.

Data Timeliness Reducing

Nearly half of all organizations (**48%**) now update their analytical data monthly — up from **37%** in 2024.

Data timeliness is as critical as accuracy — and in 2025, that speed advantage is slipping. The latest results reveal a significant shift toward slower data update cycles. Nearly half of all organizations (48%) now update their analytical data monthly — up from 37% in 2024 and the highest level recorded in recent years.

This trend suggests that while data may be better structured and more consistent, it is arriving too late to drive agile decisions.

At the same time, real-time access is eroding. The share of organizations with daily-updated data fell from 30% in 2024 to 24% in 2025, and real-time environments declined from 10% in 2024 to just 7% in 2025.

Weekly updates also declined slightly, and worryingly, 5% now say they do not know when their data is refreshed — highlighting a persistent visibility gap (Figure 11).

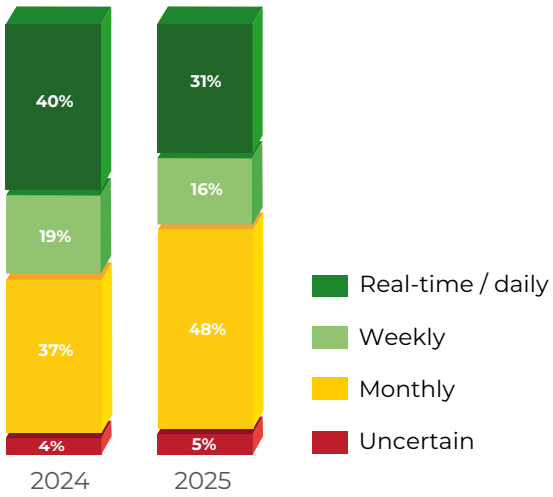


Fig. 11: Timeliness of data

This slowdown is not a technical issue, but rather an execution failure. As mentioned earlier, the quality and timeliness of data remain the single biggest barrier to effective, data-driven decision-making.

If FP&A is to deliver value in a fast-changing business environment, data must not only be accurate but also available at the speed of decision.

The Critical Role of Data Quality in FP&A Performance

Poor-quality data forces teams to spend **59%** of their time just collecting and validating numbers.

The 2025 survey shows that data quality is one of the most important enablers of effective FP&A:

1. **Improved FP&A time allocation**

   The better the data, the more valuable the work FP&A teams can do. In companies with high-quality data, FP&A teams typically spend 42% of their time on what matters most: generating insights and driving actions. But when data is poor, that figure drops to just 19%.

   The survey results also show that poor-quality data forces teams to spend 59% of their time just collecting and validating numbers, compared to 35% for those with strong data (Figure 12).

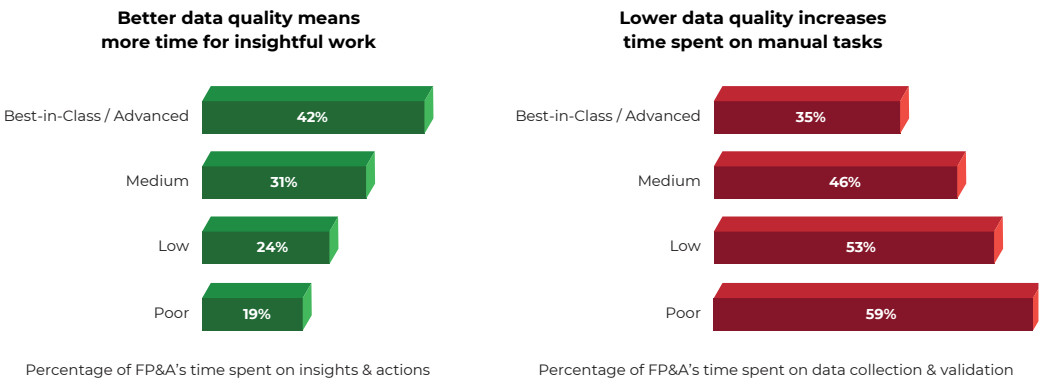


Fig. 12:
How the quality of data affects where FP&A spends time in 2025

2. Forecast accuracy strongly correlates with data quality

The quality of an organization's data has a direct and measurable impact on the accuracy of its forecasts. As Figure 13 shows, forecast performance declines sharply as data quality weakens — a consistent, stepwise pattern seen across the 2025 results.

- Among organizations with best-in-class or advanced data quality, 79% rate their forecasts as "great" or "good."
- That figure falls to 45% for those with medium-quality data.
- It drops even further to just 22% for those with low or poor data.

At the same time, the share of "not good" or "poor" forecasts rises dramatically, from just 6% in high-quality environments to 28% where data is weak or fragmented (Figure 13).

Fig. 13:
How the quality of data affects forecast quality in 2025

These findings emphasize that organizations with good-quality data are 3.5 times more likely to produce reliable forecasts than those with poor data. When information is trusted, timely, and complete, FP&A teams can model change more precisely and support faster, more confident decision-making.

Organizations with good-quality data are **3.5 times** more likely to produce reliable forecasts than those with poor data.

Observations

Data quality is no longer a back-office concern, but a strategic differentiator for FP&A. Teams with best-in-class data spend twice as much time on insight generation and are more than three times as likely to produce accurate forecasts that further assist decision-making.

Yet, most organizations remain in the middle ground. While the number of poor-quality environments is shrinking, few have reached true automation and trust. Progress is real, but uneven.

The problem is not systems, but execution. Survey responses show that nearly half of organizations are investing in analytics tools and unified data platforms, but offset by evidence that governance is declining, training is underfunded, and 15% report taking no action at all.

The message is simple: do not wait for perfect data. Instead, start small by improving quality in just one area of forecasting. Momentum builds when the value of data becomes visible.

In the following section, we examine how these data challenges intersect with the technology stack and what is really enabling or blocking FP&A transformation.

6. USE OF TECHNOLOGY AND ANALYTICS

Modern technology solutions are basic tools for handling today's complex, high-volume, and multi-format data flows. Spreadsheets and older BI or consolidation tools, while once essential, no longer support the demands of real-time forecasting or advanced analytics. Most critically, they fall short in enabling FP&A teams to take full advantage of AI-powered capabilities.

Main Application – Spreadsheets Persist, but Are in Decline

The evolution of planning platforms reveals a slow but measurable departure from spreadsheet-dominated environments, although Excel usage remains remarkably entrenched.

45% of organizations still rely primarily on spreadsheets, a **15%** drop over three years.

In 2025, 45% of organizations still rely primarily on spreadsheets for planning, down from a peak figure of 60% in 2022. While this marks a 15% drop over three years, spreadsheets remain the single most dominant tool for financial planning. Their flexibility continues to serve ad hoc and decentralized teams well, especially where resources are constrained or governance is loose.

Meanwhile, modern cloud-based planning platforms are gaining ground. Adoption increased from 16% in 2021 to 21% in 2025, signaling accelerated modernization across larger or digitally mature companies. Although the figure dipped from 21% to 18% in 2024, cloud adoption rebounded this year, likely reflecting renewed investment cycles and platform stabilization.

Interestingly, older-generation planning systems have also staged a comeback. Usage dropped to 6% in 2022 but recovered to 17% in 2025 — likely due to hybrid architectures or legacy system inertia that slows down full cloud transitions.

The data also highlights growing diversification. The use of hybrid or home-grown tools and accounting system extensions rose to 9% and 8%, respectively, in 2025, showing that organizations are experimenting with tailored solutions where a full transformation may not yet be viable (Figure 14).

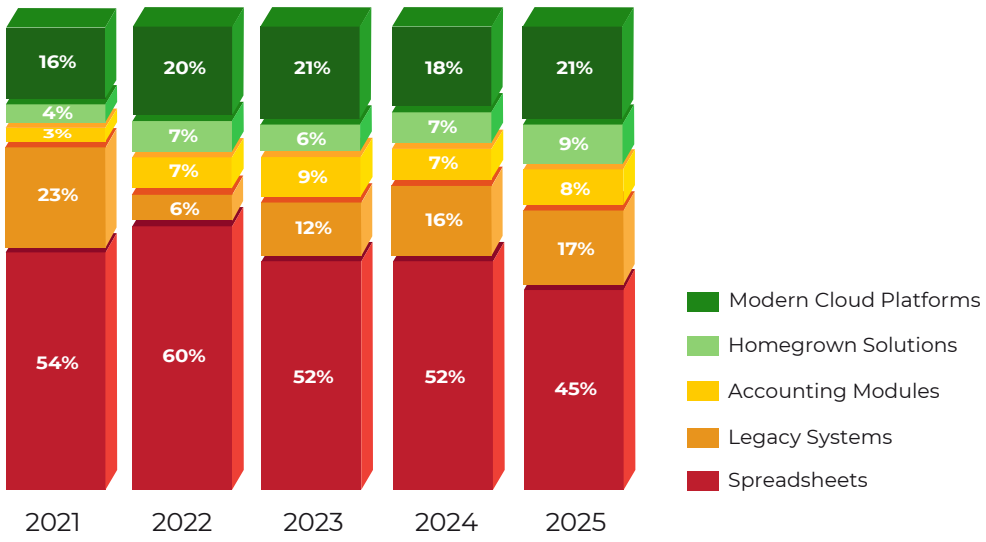


Fig. 14:
Main planning/forecasting application in use

Looking ahead, we expect cloud-based platforms to continue gaining ground, fueled by their scalability, affordability, and embedded AI features. Unlike spreadsheets, they offer greater control over model integrity, versioning, and real-time collaboration.

Machine Learning in FP&A: Progress Stalled at the Start Line

Despite years of optimism around Machine Learning and Predictive Analytics, adoption in FP&A remains modest and uneven. In 2025, the survey finds that only 8% of organizations actively use these technologies to support forecasting, up from 6% in 2024, but only a modest rise.

As many as 56% say they plan to adopt ML, but the reality suggests a familiar pattern: interest runs high, but execution remains slow. Meanwhile, 32% still have no plans to implement ML or PA, and 4% are unconvinced these technologies offer value (Figure 15).

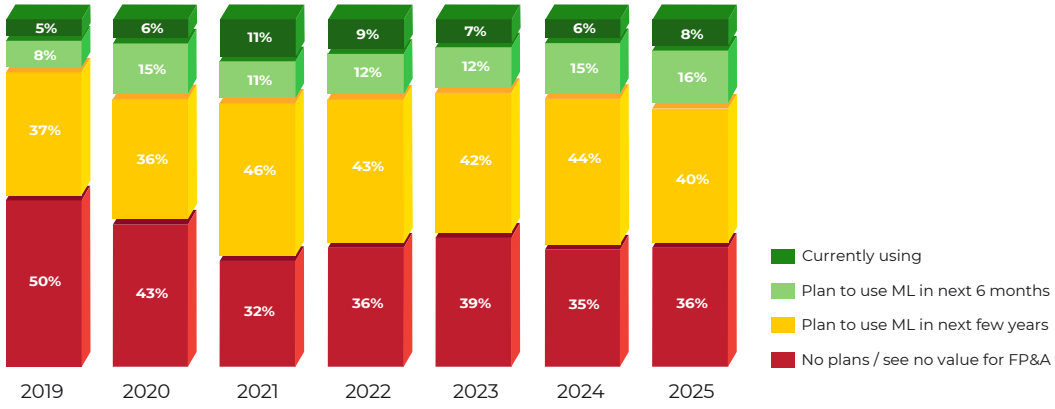


Fig. 15:
Use of Machine Learning and Predictive Analytics in producing forecasts

There are several reasons why usage peaked in 2021 but dropped to just 6% by 2024. First, early adopters were required to have skills in both applying the algorithms and interpreting results. For many, that involved finding data science expertise from either within the organization or from an external consultant. A second major issue was the availability of quality data, which limited the value of any results produced.

However, over the past year, the use of ML has started to rise again. This is due to many modern planning platforms now having embedded ML capabilities. There is also a growing demand for FP&A staff with data science expertise, and, as we reported earlier, data quality has started to improve.

There is also a greater awareness of AI's capabilities, helped by the increasing use of Generative AI applications from mainstream vendors such as Microsoft, Google, and headline products such as ChatGPT.

The Rise of Generative AI (GenAI)

The adoption of AI in FP&A — whether through Machine Learning or Generative AI — remains at an early stage. But 2025 marks an inflection point.

18% of organizations use GenAI, **25%** say they plan to adopt it.

For the first time, we asked specifically about GenAI. 18% of organizations report using it in some capacity, and another 25% say they plan to adopt it. While this result might seem modest, it indicates a shift from experimentation to early integration.

Current use cases remain focused and pragmatic. Among GenAI adopters:

- **67% use it for communication and decision support** — producing narrative summaries, report commentary, and presentation material.
- **24% use it to automate reporting tasks**, such as preparing management decks or board packs.
- **10% are experimenting with more advanced applications** like forecasting and scenario modeling.

These patterns suggest a cautious but intentional trajectory. Few FP&A teams have scaled GenAI, but the number preparing for adoption is growing steadily.

To move beyond experimentation, FP&A leaders must tackle persistent barriers, including fragmented data, unclear governance, and difficulty integrating GenAI into existing systems. In many cases, the challenge is not technical feasibility, but alignment and ownership.

GenAI is not yet transforming FP&A, although the groundwork is being laid. The next phase will require maturity in data infrastructure and clarity of purpose, without which even the best tools will remain underused.

Technology Investment in FP&A: Modernization Is Stalling

System modernization appears to be losing momentum. In 2025, only 14% of organizations report having upgraded their systems in the past six months, the lowest level in eight years. Just 28% had upgraded in the past 12 months, down sharply from 41% in 2024.

A record-high **30%** of respondents now report that their systems have not been upgraded in over five years.

Most concerning is the sharp rise in long-term technical debt and FP&A teams falling behind on critical infrastructure. A record-high 30% of respondents now report that their systems have not been upgraded in over five years: up from 21% in 2024 and matching the previous high of 25-26% in 2017–2022.

Interestingly, 22% of organizations upgraded one to two years ago — up from 16% in 2024 and 20% in 2023 — indicating a rebound in investment during 2023–2024 after a brief dip in the prior period.

The data reveals a widening divergence in modernization patterns. While some organizations invested heavily in new systems over 2023–2024 — as seen in the rebound of one-to-two-year upgrades — a growing number have paused further progress, potentially due to budget constraints or transformation fatigue. The share of those upgrading in the past 12 months has dropped significantly, and the proportion with systems older than five years has surged to a new high. Figure 16 illustrates these shifting dynamics, showing both a temporary resurgence in investment and a long-term rise in technical debt. Regular, continuous upgrades are no longer the norm.

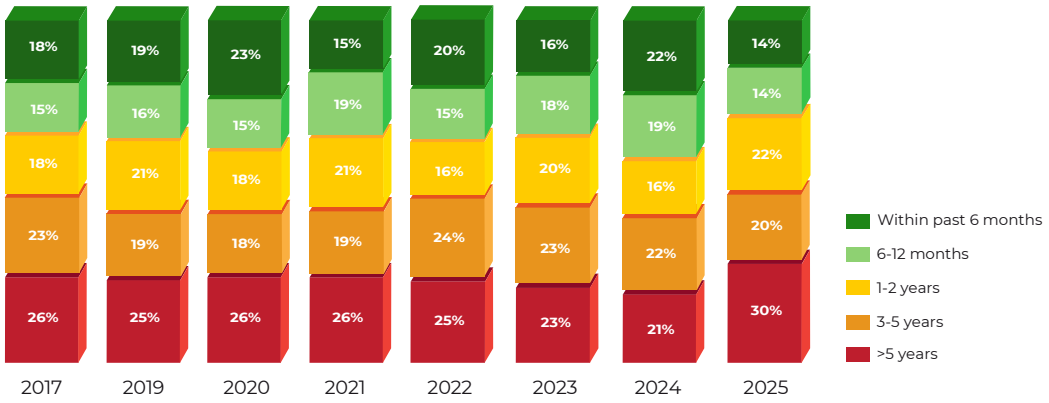


Fig. 16:
Time since the last planning system upgrade

Without a renewed focus on continuous improvement, the gap between digital leaders and laggards is at risk of widening. For organizations seeking to adopt AI, automate planning, or integrate fragmented processes, outdated systems present a serious constraint.

Impact of Technology: Why Tools Shape Time and Insight

Technology is not neutral, as the tools FP&A teams use directly shape the quality, speed, and impact of their work. The type of planning platform in place determines not just how efficiently FP&A operates, but where their time is spent and what value they can deliver.

Modern cloud platforms and home-grown hybrid tools lead the way in enabling insight-driven work that directly supports business outcomes. These activities include identifying performance drivers, crafting strategic options, and advising decision-makers. Organizations using these systems report spending 35% or more of their FP&A time on insight generation and action planning.

Teams relying on spreadsheets spend just **28%** of their time on insight and a full **50%** on manual data collection and validation.

By contrast, teams relying on spreadsheets spend just 28% of their time on insight and a full 50% on manual data collection and validation. Spreadsheets fragment workflows, lack real-time collaboration, and often require manual reconciliation, thereby turning analysts into data wranglers rather than strategic partners.

Older BI systems and accounting-attached modules show a similar pattern: high data prep effort, with limited return in analytical output (Figure 17).

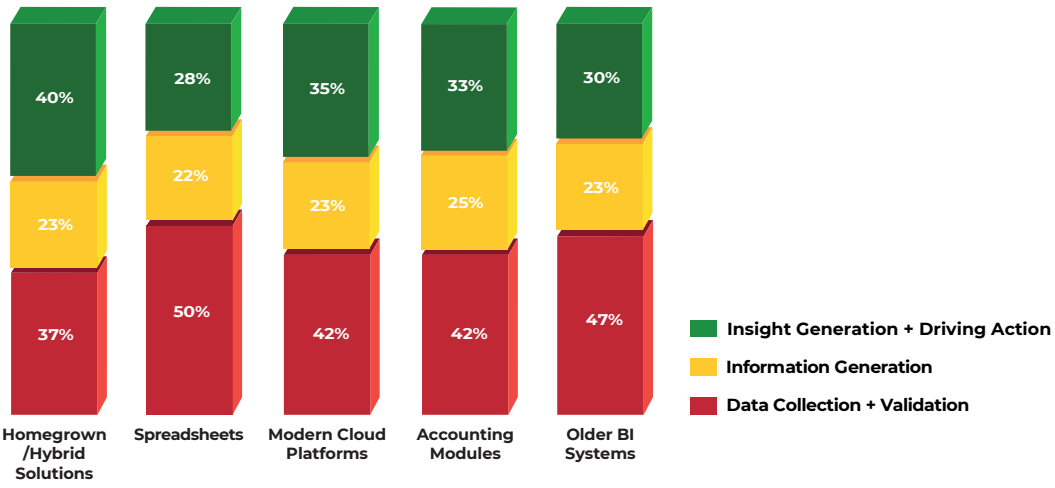


Fig. 17:
How technology affects where FP&A spends time in 2025

The pattern holds true with AI as well: teams using ML spend 39% of the time on insight and action; those using GenAI for advanced forecasting raise this figure to 46%. These tools do more than accelerate tasks, they unlock strategic bandwidth.

In FP&A, better tools not only improve efficiency but also redefine what teams can deliver.

Observations

Modern technology is no longer a luxury; it has become a defining factor in FP&A effectiveness. Teams using advanced platforms and AI tools consistently spend more time on value-adding work and produce better forecasts. But adoption is uneven. While cloud solutions are gaining ground, spreadsheets still dominate, and Machine Learning remains more aspiration than reality. Most worrying is the stalled pace of system upgrades. Without renewed investment and leadership focus, the technology gap between digital leaders and laggards will continue to grow, thus limiting what FP&A can deliver when it matters most.

7. FP&A PEOPLE, SKILLS, AND INFLUENCE

In recent years, the evolution of FP&A roles has followed a clear pattern of structured transformation, rather than random expansion. FP&A Trends Group's global research has identified five essential roles that power modern FP&A teams: the Analyst, the Architect, the Data Scientist, the Storyteller, and the Influencer. These five important FP&A team roles, first identified in our 2021 research paper and now widely applied by leading organizations, represent the foundation for strategic, data-enabled, and collaborative FP&A.

The 2025 survey confirms that these roles are becoming embedded across teams, with measurable growth in every area except traditional analysis.

FP&A Roles Continue to Expand

The role profile of FP&A teams in 2025 continues to broaden, with steady growth in both business-facing and technology-enabling functions. While the traditional FP&A Analyst remains dominant — present in 96% of teams, up slightly from 95% in 2024 — other specialist roles are gaining traction across the profession.

The FP&A Data Scientist role rose to **16%**, showing slow but steady growth in the adoption of advanced analytics.

Fig. 18:
Roles carried out by FP&A staff

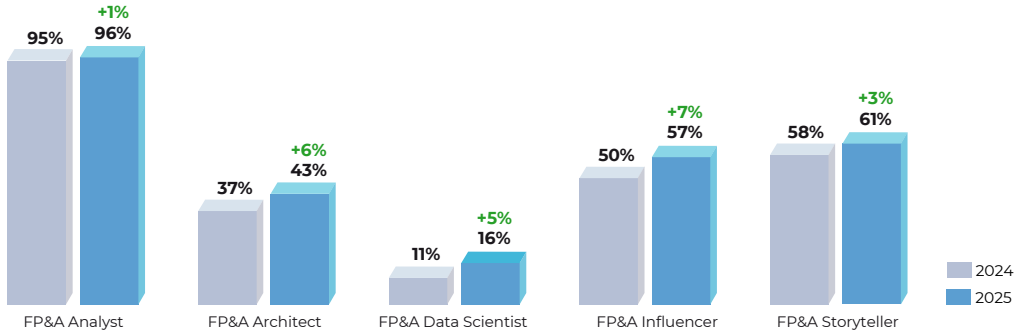
(Note: Percentages exceed 100% because most staff carry out more than one role.)

The FP&A Influencer, who collaborates with senior leaders and helps shape key decisions, is present in 57% of teams in 2025, against 50% in 2024. This rise signals a stronger mandate for FP&A to engage in enterprise-level conversations and strategic framing.

The FP&A Architect role, responsible for designing and connecting financial processes with systems, increased from 37% to 43%, underscoring the growing need for integration, governance, and modeling expertise.

The FP&A Storyteller edged up to 61% from 58% last year, reflecting the enduring importance of communication and influence in decision-making.

The FP&A Data Scientist role, while still the least common, rose from 11% to 16%, showing slow but steady growth in the adoption of advanced analytics, Machine Learning, and AI within planning teams.



This figure illustrates the steady expansion of specialist roles within FP&A teams — particularly among Architects, Influencers, and Data Scientists — while the traditional Analyst role remains near-universal.

These trends reflect a clear movement toward more multi-skilled FP&A teams. While analysis remains at the core, influence, communication, process architecture, and data science are becoming increasingly common as organizations pursue a more strategic and technology-enabled FP&A function. Together, these roles signal a shift in how FP&A supports the business — from producing numbers to enabling better decisions.

FP&A Spends Most Time on Low-Value Activities

Despite advances in systems, analytics, and awareness, FP&A time allocation has barely shifted in the past seven years. Most teams still spend far more time preparing numbers than using them to guide decisions.

46% of FP&A time is spent on data collection and validation; high-value activities dropped to **31%** from **35%** in 2024.

In 2025, 46% of FP&A time is spent on data collection and validation; a level little changed from 2024, and 7% down from the 53% recorded in 2019. Meanwhile, time spent on high-value activities like insight generation and driving action has dropped to 31% from 35% in 2024. The remaining 23% is spent on formatting and basic information generation — a category that has remained almost unchanged.

The full trend reveals a pattern of chronic stagnation. From 2019 to 2025, the share of time spent on value-adding work has never exceeded one-third. At the same time, the manual burden of data collection and validation remains stuck near 45–50%, despite better tools and rising expectations.

Three trends make this even more concerning. First, the volume of data has exploded, increasing the need to focus on key performance drivers rather than raw inputs. Second, technology and analytics have improved, offering better tools for automation, integration, and real-time insight. Third, uncertainty has grown, demanding faster reforecasting, scenario agility, and confident decision support.

Figure 19 shows that the share of time spent on insight remains below one-third, having barely changed in seven years.

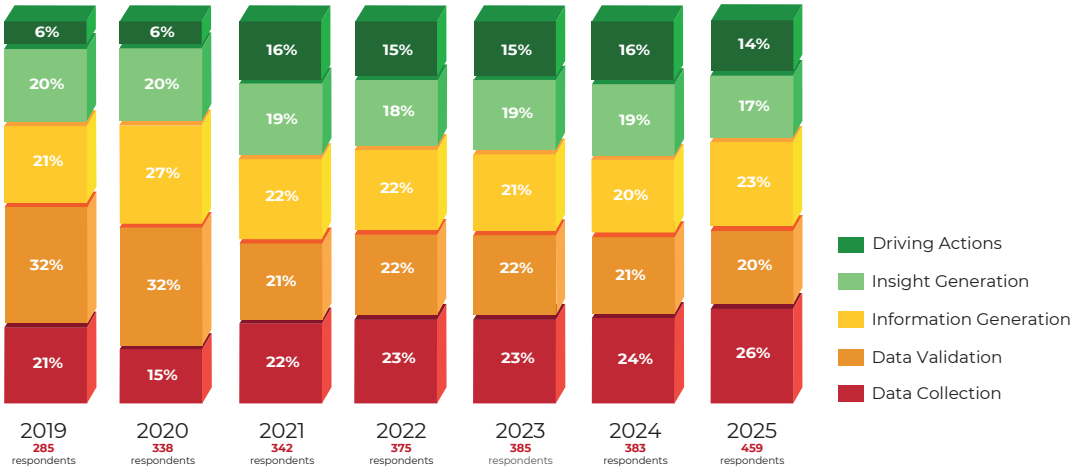


Fig. 19:
How FP&A teams spend their time

This same execution gap shows up elsewhere, from short planning horizons to limited scenario agility. Until time shifts toward insight, simulation, and strategic influence, FP&A risks remaining trapped by its own legacy routines.

FP&A as a Business Partner: From Recognition to Strategic Influence

Business partnering is no longer a theoretical ambition and is becoming an operational reality. As FP&A teams take on more visible roles in planning and performance conversations, their ability to shape decisions depends on how effectively they engage with the business.

Best-in-class FP&A business partnering is defined by five core capabilities: strategic alignment, data-informed insight, cross-functional collaboration, storytelling, and change leadership. These attributes move FP&A from back-office analysis to proactive enterprise influence, a well-timed shift in an environment shaped by rapid change and emerging AI tools.

45% of organizations say their FP&A function is now either recognized or endorsed by senior leadership, up from **38%.**

The 2025 survey shows that many teams are gaining traction. Recognition is rising: 45% of organizations say their FP&A function is now either recognized or endorsed by senior leadership, up from 38% in 2024 and 37% in 2023. This marks a shift in the perception of team members from support function to value creator.

Disjointed relationships are declining. Just 10% describe FP&A's business relationships as fragmented or non-existent — a steady improvement from 14% in 2023. Formal integration remains flat at 22%, suggesting most partnerships still rely on informal access, not embedded structure.

Only **9%** of organizations say FP&A plays the role of strategic advisor.

Yet, strategic influence remains elusive. Only 9% of organizations say FP&A plays the role of strategic advisor, while the largest group (39%) reports a focus on cross-functional alignment and management support.

The perception gap is narrowing. Only 23% now say there is no need for FP&A to act as a business partner — down from a peak of 28% last year. But execution still lags. Being endorsed is not the same as being empowered.

Figure 20 tracks three years of FP&A business partnering progress — from disjointed to endorsed — while exposing the continued shortfall in strategic impact.

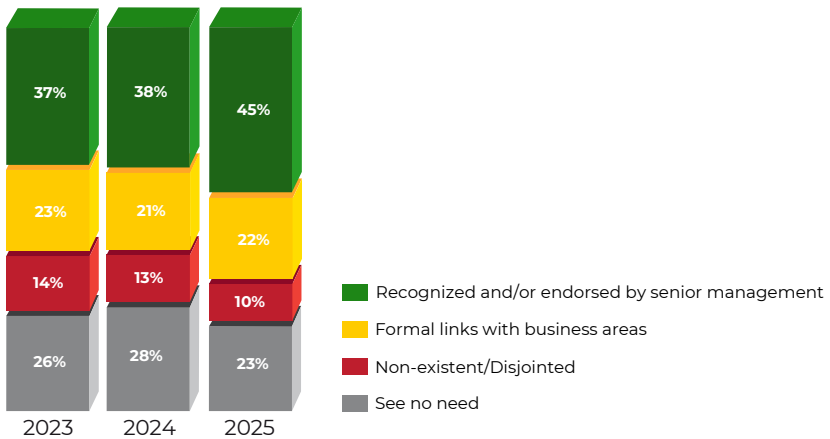


Fig. 20:
FP&A as a business partner

These results confirm that FP&A business partnering is maturing. But without a clear role definition, strong collaboration, and time to engage meaningfully, strategic contribution will remain limited.

The next step is clear: move from access to influence. The following section explores the priorities and blockers that will determine how fast this happens.

Top Priorities and Blockers of FP&A Transformation

Transformation is no longer a choice. Every FP&A team knows it. The pressures are mounting, the pace is accelerating, and expectations keep rising. Our 2025 survey reveals a clear set of priorities shaping the next stage of transformation. But alongside that clarity, one problem persists: execution is not keeping up. Ambition is high, momentum is uneven, and too often, good ideas stall before they scale.

The top four priorities identified by survey respondents reflect both strategic intent and operational urgency:

46% of organizations still rank business partnering as the most sought-after skill when hiring.

1. **Strengthening business partnering (18%)**

   As seen throughout this report, business partnering is central to modern FP&A. It ensures better operational alignment with strategic goals, while enabling teams to deliver insight that earns the trust of decision-makers. It is no surprise that 46% of organizations still rank business partnering as the most sought-after skill when hiring.

2. **Creating a unified data source (18%)**

   Data fragmentation remains a core issue. 84% of organizations still operate with multiple sources that vary in taxonomy and require manual reconciliation. Unifying data is no longer just a technical ambition, but also a prerequisite for speed, accuracy, and agility in forecasting and analysis.

3. **Upgrading systems (17%)**

   Many FP&A teams still depend on spreadsheets or outdated planning systems that have never been designed for today's scale or complexity. Moving to modern cloud platforms is essential, not only for handling real-time data and advanced models, but also for collaboration and integration across the business. Fortunately, these tools are now more accessible, user-friendly, and cost-effective than ever.

4. **Implementing emerging technologies such as AI, including ML and GenAI (16%)**

   AI capabilities, especially those embedded within planning platforms, are reshaping what FP&A can do. Once the domain of coders and data scientists, many AI features are now accessible through natural language and intuitive interfaces. Yet, it should also be noted that deeper use cases — particularly in forecasting — still require specialist skills and mature data foundations.

Most frequently cited barrier to transformation is budget constraints or spending cuts, flagged by **22%** of respondents.

But ambition meets resistance. In 2025, the most frequently cited barrier to transformation is budget constraints or spending cuts, flagged by 22% of respondents. Other common obstacles include:

- Difficulty justifying return on investment vs. short-term demands (17%)
- Lack of internal IT or analytics resources (15%)
- Delays caused by system upgrades or competing priorities (15%)
- Weak leadership support or unclear vision (13%)

These blockers remind us that transformation is never just about tools or talent. It also requires sustained commitment — both financial and organizational — to overcome inertia and invest in long-term impact.

Observations

FP&A teams are changing rapidly. Roles are broadening, business leaders are paying more attention, and new technologies are starting to impact. But one problem keeps recurring:

Too many teams are still stuck in low-value work. Even with better systems and more skilled people, the shift toward insight and action is too slow. And that is what holds everything back — not the tools, not the data, but how time gets spent.

The solution is clear. Most teams know they need to fix the data, upgrade the tools, build stronger partnerships, and get more out of AI. But knowing is not the same as doing. Tight budgets, internal delays, and short-term thinking keep getting in the way.

If FP&A is going to step up, it needs to gain backing as well as approval. That means investing in the right platforms, giving teams the space to grow, and ensuring leadership stays behind the change. Without that support, transformation will always stay just out of reach.

8. THE IMPACT OF BEST PRACTICES ON FP&A

Throughout this report, we have mentioned how some companies are better at where they spend time, how they perform, the amount of data they use in decisions, and the quality of forecasts produced.

In our analyses, four key 'best-in-class' components stand out:

- **Access to quality data.** Here, we group the top 2 categories defined in the survey as 'Harmonized and automated data with agreed taxonomy, easy to analyze' and 'Mostly agreed taxonomy and data with minimal FP&A effort for consolidation'
- **Adoption of driver-based models.** For this, we group the survey categories of 'Dynamic and automated models that use advanced algorithms to select and optimize drivers' and 'Fully driver-based models combine manual and automated drivers'
- Those currently **leveraging ML and PA for forecasting**
- Those where the main system utilized is a **modern cloud-based planning platform solution**

In the following section, we compare organizations that employ each of the above 'best-in-class' elements with those that do not use them.

Access to High-Quality Data

High-quality data is the foundation of any data-led decisions. Our survey found that 50% of FP&A teams that said they were optimized or performed well with just a few areas for improvement had access to data that is reliable, complete, and timely. This is a huge lead over the 12% of organizations where data quality is lacking (Figure 21).

50% of FP&A teams using high-quality data said they were optimized or performed well.

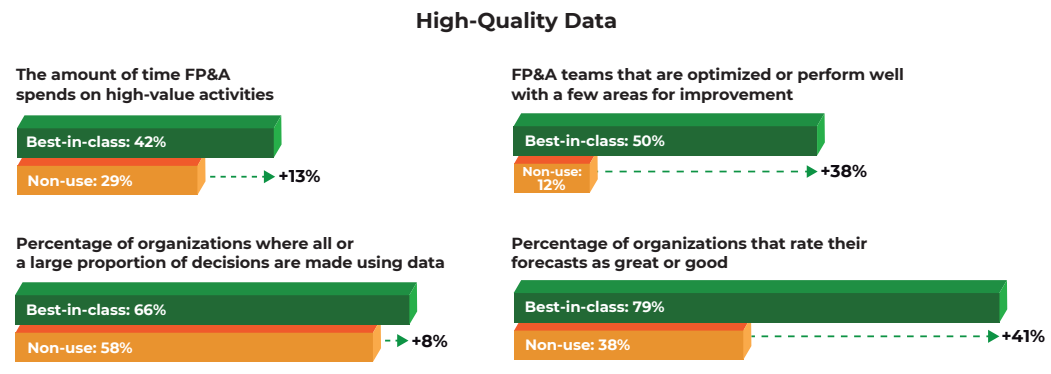


Fig. 21: Impact of having high-quality data in 2025

Unsurprisingly, this group based more decisions on the data used (66% as compared to 58%). This is almost certainly due to having better forecasts (79% vs 38%).

Good-quality data also has a bearing on where FP&A spends its time, with 42% of time spent on high-value activities compared to 29% of those without good-quality data.

Use of Driver-Based Models

Driver-based models are more likely to produce accurate forecasts (**77%** vs **38%**).

Driver-based models allow organizations to quickly model the impact of change. They allow forecasts to more accurately reflect what may happen and are the basis for conducting scenarios. As with having good-quality data, driver-based models have a direct impact on team performance, with 44% saying they are performing well, compared with just 13% for those not using driver-based models (Figure 22).

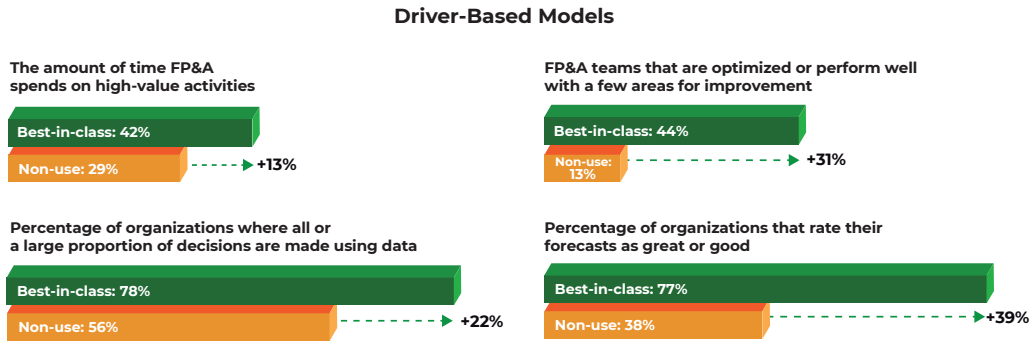


Fig. 22:
Impact of using driver-based models in 2025

Because models automate much of the calculations in assessing future performance, far more time can be spent on higher-value activities (42% vs 29%). Driver-based models are more likely to produce accurate forecasts (77% vs 38%), consequently, 78% base most, if not all their decisions on the results, compared to 56% who do not.

Use of AI

Although there are not too many AI/ML users at present, those using this technology report significant benefits. This is most evident in forecasting, where 73% rate forecasts as great or good compared to 42% for those not using AI/ML (Figure 23).

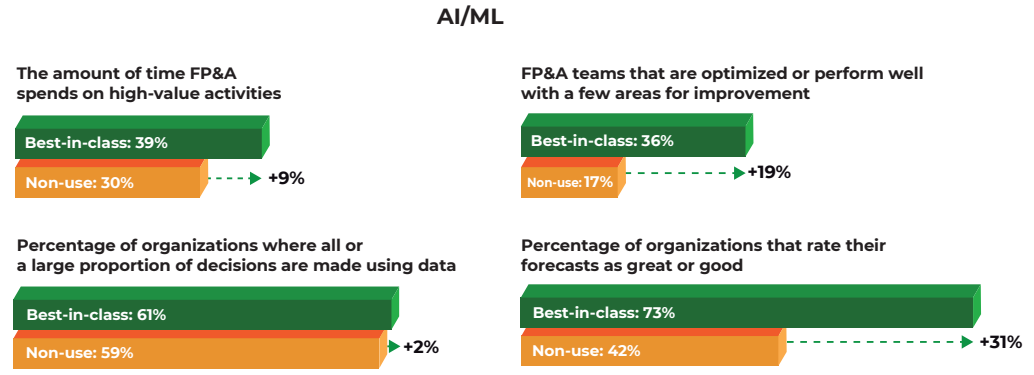


Fig. 23:
Impact of applying AI/ML to forecasting in 2025

Use of Modern Technology Platform

The final component showing a significant impact on FP&A is the main type of planning application in use. Modern cloud platforms offer flexibility, scalability, easy access, and many now offer embedded AI capabilities. Those using these newer platforms are better optimized to perform (32% vs 15%) and rate their forecasts as better (62% vs 40%). Interestingly, there was only a slight improvement in where time is spent (+5%) and where decisions are mostly made on data (+7%). This could be due to other factors. For example, users may have access to good-quality data and use fully driver-based models (Figure 24).

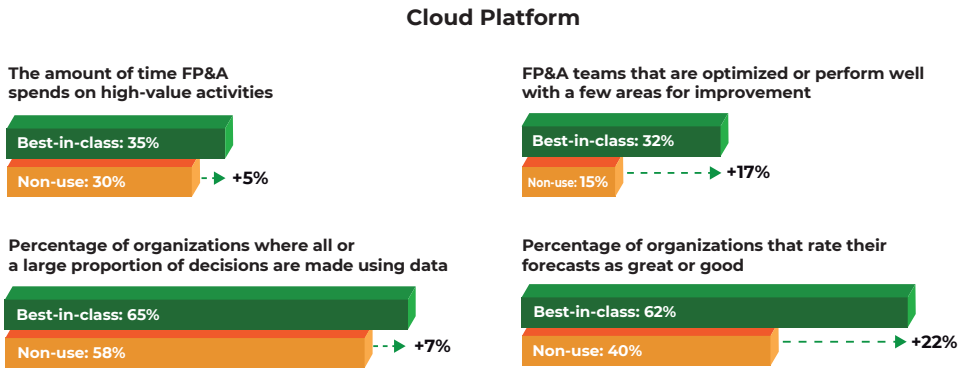


Fig. 24:
Impact of modern cloud-based platform in 2025

Observations

The above analyses reveal significant benefits to be gained by having access to **quality data**, adopting **driver-based models**, utilizing **ML and PA for forecasting**, and **using a modern cloud-based planning platform solution**.

The good news is that these different elements can be trialed separately in just some areas of the organization and introduced into the mainstream once they are proven. As we have observed, the obstacle to doing this is often not technology but having an adaptable mindset. We should stress that due to the sample size, we did not compare companies employing all or different combinations of these elements.

9. CONCLUSIONS AND RECOMMENDATIONS

This year's survey confirms what many finance leaders already know: **while the direction of FP&A is clear, the pace of execution is uneven.**

The foundations of best practice FP&A are well established. They include **forward-looking, integrated, driver-based plans,** supported by **trusted data, intelligent systems, and a skilled team**. These elements enable faster, insight-led decisions and more agile responses to uncertainty. The fundamentals have not changed. But in 2025, the gap between ambition and reality is still too wide.

Across the survey, we see organizations making progress — experimenting with AI, reducing reliance on spreadsheets, formalizing business partnering, and expanding the roles inside FP&A teams. Yet, we also see where momentum stalls: time is still lost to manual work, systems are left unmodernized, and too few teams are acting as true strategic partners.

The path forward is not complex. But it does require prioritization, investment, and leadership. With that in mind, we offer the following recommendations to accelerate progress:

1. **Radically reduce manual workloads**
   Free up FP&A time by investing in automation, integration, and real-time reporting. Shift effort away from data wrangling and toward insight. Target: reduce time spent on data collection and validation from 46% to below 30%.

2. **Make data quality a daily discipline**
   Data governance, ownership, and consistency must be embedded into FP&A workflows and not left as IT-side projects. Without trustworthy data, speed and precision suffer.

3. **Modernize planning platforms**
   Spreadsheets and legacy systems cannot support real-time decisions. Upgrade to cloud-based, AI-ready platforms that enable collaboration, simulation, and scalable modeling.

4. **Strengthen the business partnering model**
   Move beyond informal relationships. Define what good partnering looks like, clarify roles, and include FP&A within decision-making.

5. **Rebuild capability through training and structure**
   Reinvest in FP&A learning. Equip teams with the tools, skills, and governance needed to deliver insight at speed — especially in scenario thinking and performance modeling.

6. **Move from GenAI experiments to embedded use cases**
   Focus early adoption on high-value, low-risk areas, such as narrative generation, forecast commentary, or variance explanation. Build confidence, then expand.

7. **Treat integrated planning as a transformation, not a tool**
   Align strategic, financial, and operational plans and make them driver-based. Use shared timelines, shared drivers, and shared accountability. This is not a systems project, but rather the engine of agile performance.

The message from this year's research is simple: FP&A is being asked to lead, but too often, it is still catching up.

The capabilities exist. The technology is available. The intent is there. What is missing in many organizations is consistent execution.

To close that gap, executives must move beyond endorsement. They must empower FP&A through their time, tools, skills, and sponsorship. Only then will the promise of data-led decision-making become real.

Best practice FP&A is not a luxury. It is a necessity in a world that demands speed, precision, and strategic clarity.

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