The state of Financial Planning and Analysis in Global Business Services in 2026 and beyond

May 2026

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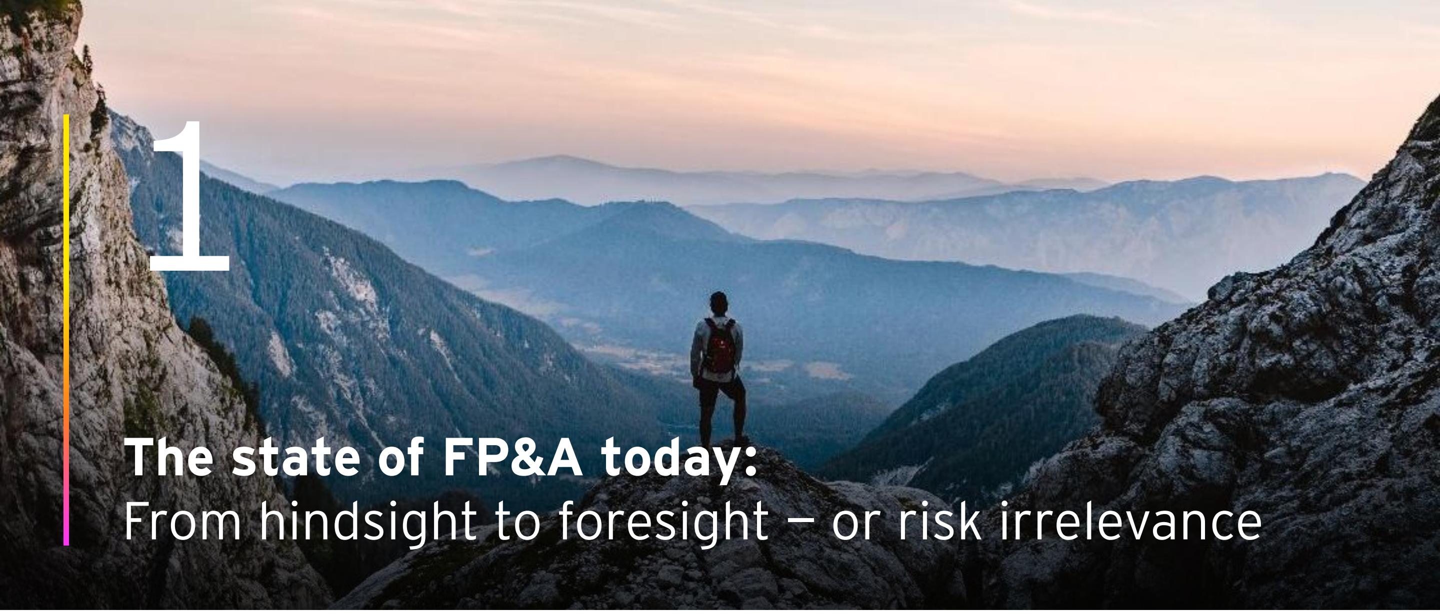


1

The state of FP&A today: From hindsight to foresight — or risk irrelevance

Why functional value creation matters more than ever

Automation and AI are rapidly transforming the FP&A function. Stakeholder expectations toward the function and its roles have evolved as well. FP&A is now expected to provide real-time data insights, integrate often still fragmented planning, forecasting, and reporting activities, while meeting increased pressure to operate more cost-effectively.

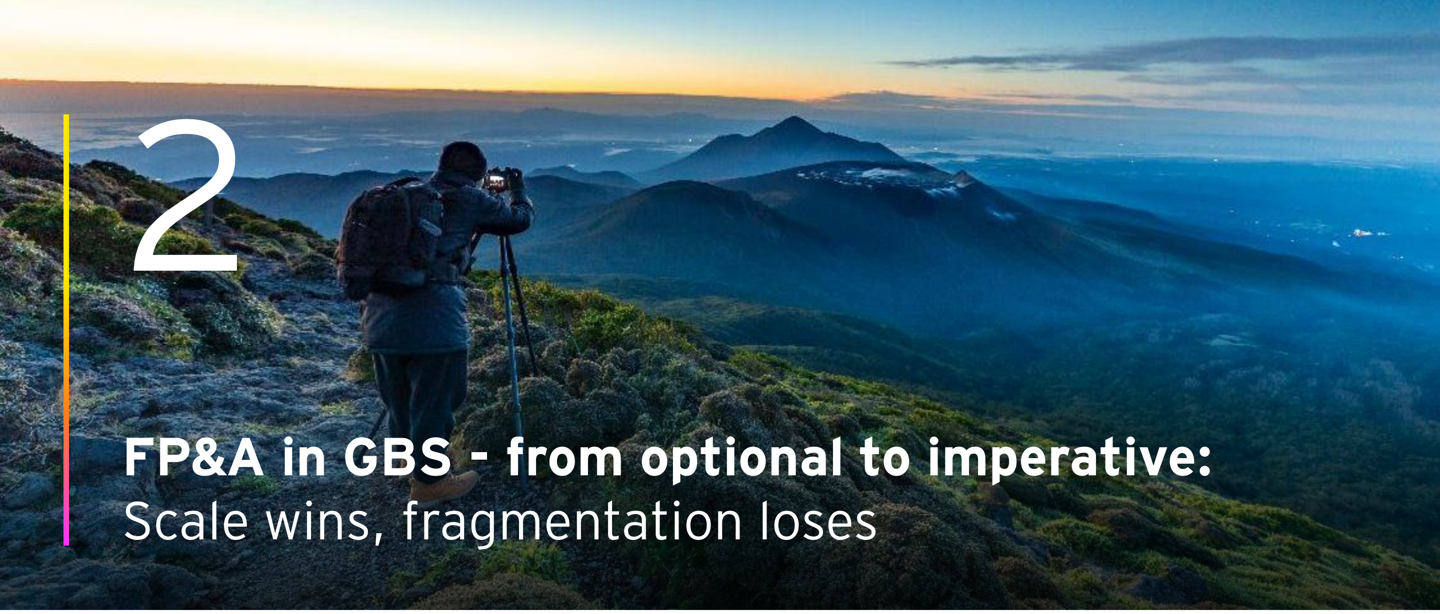
These expectations cannot be achieved with minor adjustments to previous ways of working. The value proposition of FP&A must be re-shaped to better serve key stakeholders and internal clients. Can FP&A rise to become the trusted advisor for decision-makers, or will it remain rather backward oriented with the risk to become obsolete?

There is potential for FP&A to maintain and even enhance its corporate relevance — provided they embrace change, skillfully apply latest technologies, and support decision-makers with valuable insights. This requires rapid adaptation, a focus on developing business acumen, and effective use of data and technology.

The role that the GBS model can play in this functional transformation is critical. GBS acts as the transformation engine for FP&A, enabled by scale, data and technology. Its impact extends far beyond labor arbitrage and efficiency gains. Centralization of selected activities in GBS lays the groundwork for streamlining and automating tasks, particularly in a function marked by fragmentation, extensive use of spreadsheets and customization requests from stakeholders.

GBS enables scaling across business units and geographies, creates ownership for integration and harmonization and ultimately takes the mandate to drive the transformation agenda. It can push the change that historically siloed organizations often struggle with. And it can shape the narrative for a future-ready and relevant FP&A function that leads with insights.

While the opportunity seems clear, companies still find it hard to establish FP&A services in GBS. This raises the question of what is holding organizations back and how far the FP&A penetration in GBS has been progressing. Our latest global survey provides answers to these questions.



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FP&A in GBS - from optional to imperative: Scale wins, fragmentation loses

What data really tell us - Survey insights across company size and maturity

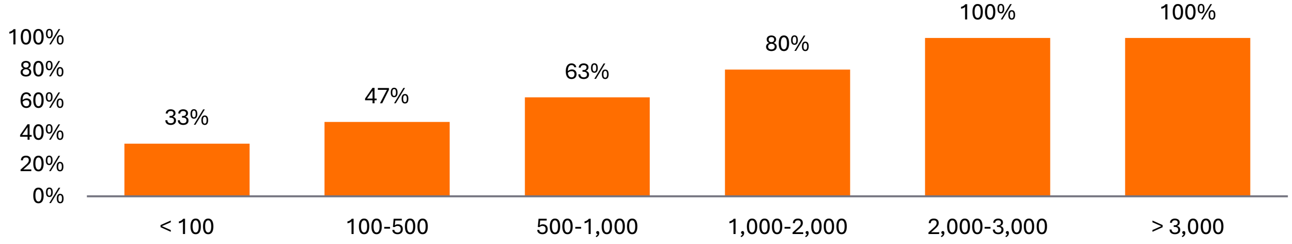
We have conducted the survey with GBS and FP&A leaders in the second half of 2025 to find out more about adoption and maturity of FP&A services in a GBS environment. Around 50 global companies have participated in the survey, which builds a solid base for the following analysis along core dimensions. While the exact functional scope of FP&A activities might differ between companies, processes like budgeting, forecasting, financial analysis and management reporting build a consistent core.

A

Adoption of GBS

Slightly more than 50% of all represented companies have already built FP&A capabilities in GBS. The context becomes even more interesting if we look at the adoption rate in relation to the size of the overall FP&A organization (number of FP&A FTE). The trend is clear: The bigger FP&A organizations are (and hence overall company size), the more they already leverage GBS as part of their operating model.

Adoption of FP&A activities in GBS per company size (# of FP&A FTE)



Share of companies that use GBS to deliver FP&A activities

The outlook is even more notable. 85% of the companies who do not have FP&A as part of their GBS delivery scope yet are planning to add such services within the next 1-3 years. This shows that companies do not doubt the value of FP&A services in GBS, but are typically moving at a slower pace, trying to sequence centralization with automation and process improvement initiatives.

B

Scope of FP&A activities

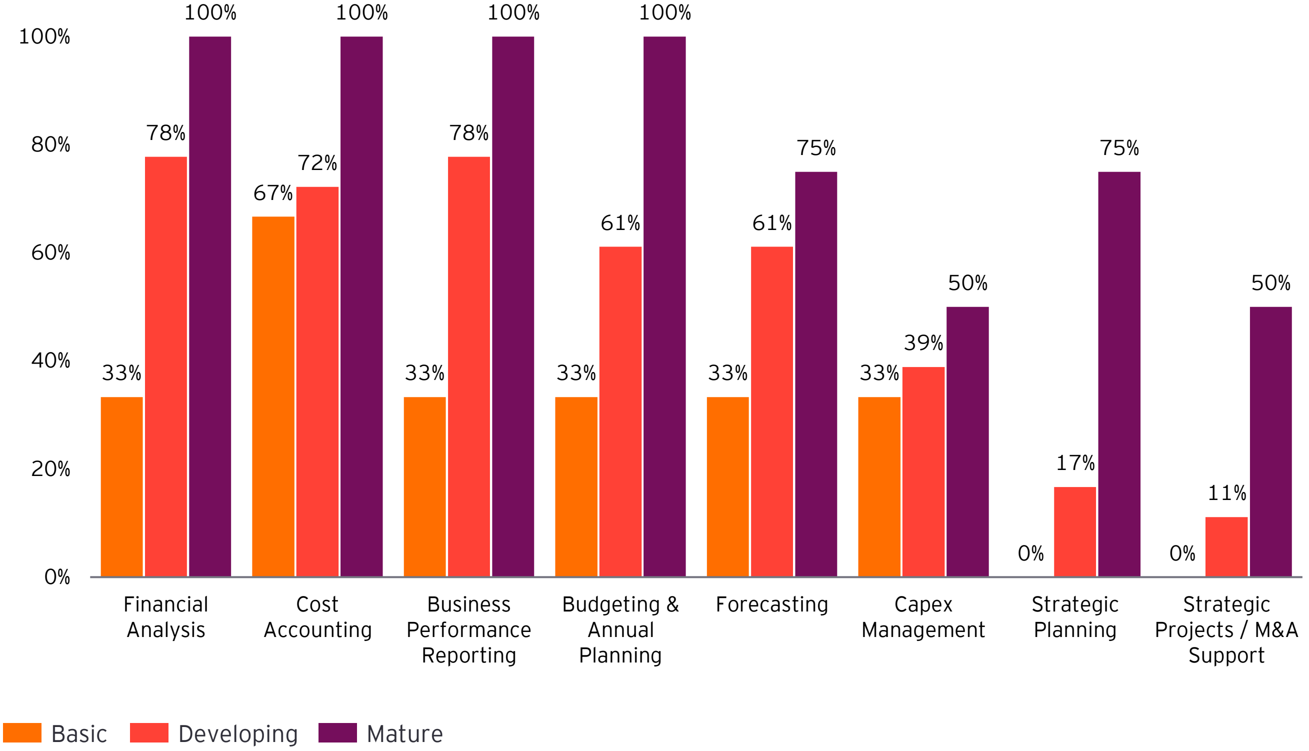
When it comes to the FP&A scope centralized in GBS, results can be clustered into three main areas. These follow a common pattern: More transactional, repetitive tasks have a higher GBS penetration while more strategic, higher value adding activities show lower penetration.

On average, almost **80%** of companies that have FP&A services in their GBS environment run the following activities: Cost Accounting, Financial Analysis & Business Performance Reporting.

Roughly **60%** are already performing Annual Planning and Forecasting activities in their GBS organization.

Only **20%** are supporting Strategic Planning and M&A projects through their GBS teams.

FP&A processes supported by GBS (per maturity level)



To clarify the above picture: 100% means that the process is generally supported by GBS, but it does not yet specify to what extent.

While mature companies generally show higher rates of GBS usage across core FP&A processes, adoption patterns become much clearer when looking at companies through the lens of their self-assessed maturity levels:

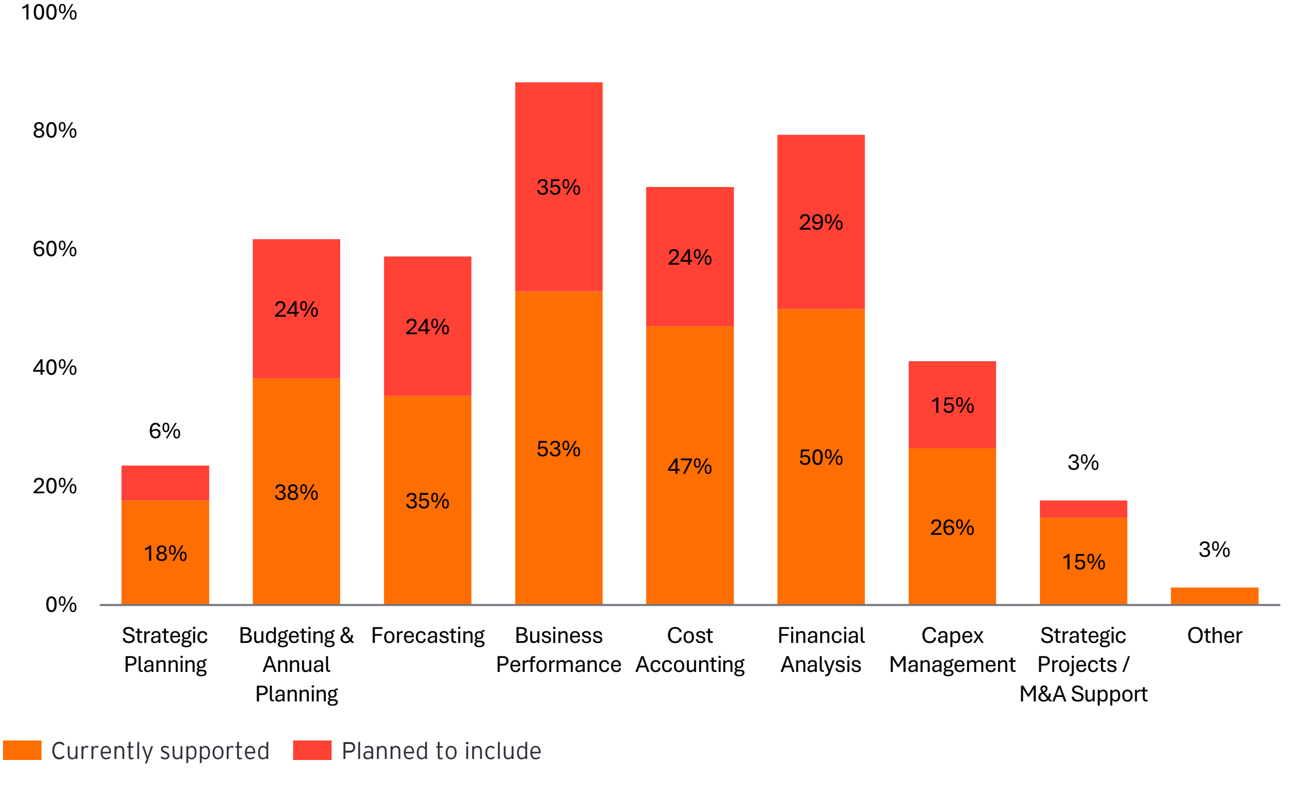
Mature companies all receive support from their GBS teams on rather standard processes like Cost Accounting, Financial Analysis, Management Reporting and even Annual Planning.

Developing companies are also highly penetrated in those areas but are just starting to investigate topics like Capex Management and Strategic Planning support.

Basic companies (in terms of maturity) are just starting to build standard FP&A capabilities into their GBS service portfolio

To transition from an "extended workbench" setup to a fully integrated GBS-driven FP&A model, companies need to expand into more advanced processes such as Planning and Forecasting. These areas are amongst the highest priorities for GBS expansion, and over the coming 1–3 years, they are expected to reach penetration levels comparable to Reporting and Financial Analysis.

Current and planned FP&A GBS process penetration



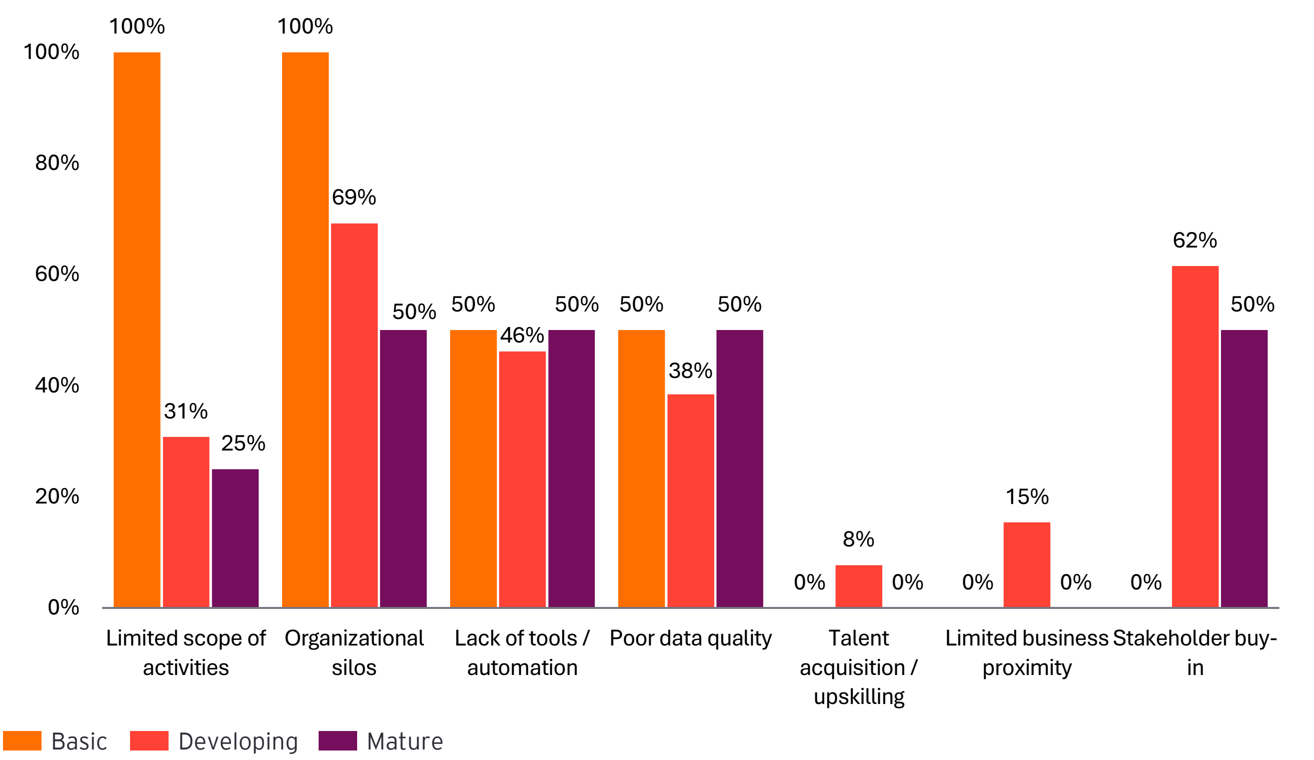
C

Challenges

Looking at core challenges for FP&A services in GBS, organizational silos are the main burden for all companies. In addition, lacking stakeholder buy-in has been raised very frequently by rather mature companies, while limited scope of activities is a concern for less mature companies. Both data points can be explained looking at the nature of FP&A services.

Initially, many companies are missing scale to build up strong teams in GBS. Therefore, the impact and perception of these services in the organization remains low. For mature companies who are entering into higher value FP&A activities performed by GBS, stakeholder acceptance is critical as these teams usually replace retained resources who customize work for stakeholders (at a price companies are not longer willing to pay).

Challenges faced by GBS FP&A organization (per maturity level)



Returning to organizational silos: fragmented processes and customized local delivery make consistent execution difficult. Yet this fragmentation also represents the biggest opportunity for value creation. Investing in GBS capabilities and building the right teams can become the transformative trigger required to establish a strong foundation for process automation.

In Section 3 we will take a closer look at challenges companies face and how to overcome them.

D

Maturity

The functional maturity has been evaluated in the survey based on respondents perceived state of their company. While this approach may be prone to individual misperceptions, it still reveals some trends that we can translate into the following hypothesis:

Bigger companies tend to feel more mature in their FP&A process compared to smaller ones.

Companies that perceive themselves more mature implement FP&A services in GBS to a much higher extent.

Companies running FP&A services in GBS are also more advanced when it comes to process automation and initial application of AI.

We are aware that a study issued around GBS usage may lead to a certain bias of connecting GBS automatically to a higher company maturity level. But what is not in doubt and clearly supported by the data is the evolution of the functional delivery model: Centralization of FP&A activities in GBS plays an important role in setting the function up for future relevance and success.

Harmonization of processes, integration of data and insights across divisions and geographies, and leverage of latest automation technologies is more likely to happen if GBS can act as a central transformation engine.

Section 4 will provide more insights on why technology will be even more essential going forward and how GBS can play its part in this development.

3

What's holding organizations back: Structure, scope and trust — the real blockers no one fixes

Why "centralized" FP&A still behaves locally

As organizations increasingly integrate FP&A activities into GBS, our survey shows that the challenges they face fall consistently into three major dimensions: *structural*, *scope-related*, and *trust-related*. These dimensions appear simultaneously but they tend to dominate at different levels of maturity and in different parts of the operating model. Together, they explain why many FP&A-in-GBS setups still struggle to evolve from transactional delivery toward more strategic, insight-driven work.

Across all surveyed companies, structural challenges emerge as the most pervasive barrier, regardless of maturity. **Organizational silos** — reflected in fragmented processes, customized local workflows and unclear ownership — consistently top the list of obstacles. These structural issues prevent FP&A from operating as a single, integrated function and limit the benefits of centralization. Even with FP&A activities located in GBS, the absence of standard governance, aligned calendars and clear end-to-end accountability keeps teams from delivering consistently and at scale. Strengthening the structural backbone is therefore essential: organizations that progress most effectively establish clearer governance, harmonized processes and well-defined decision rights early on.

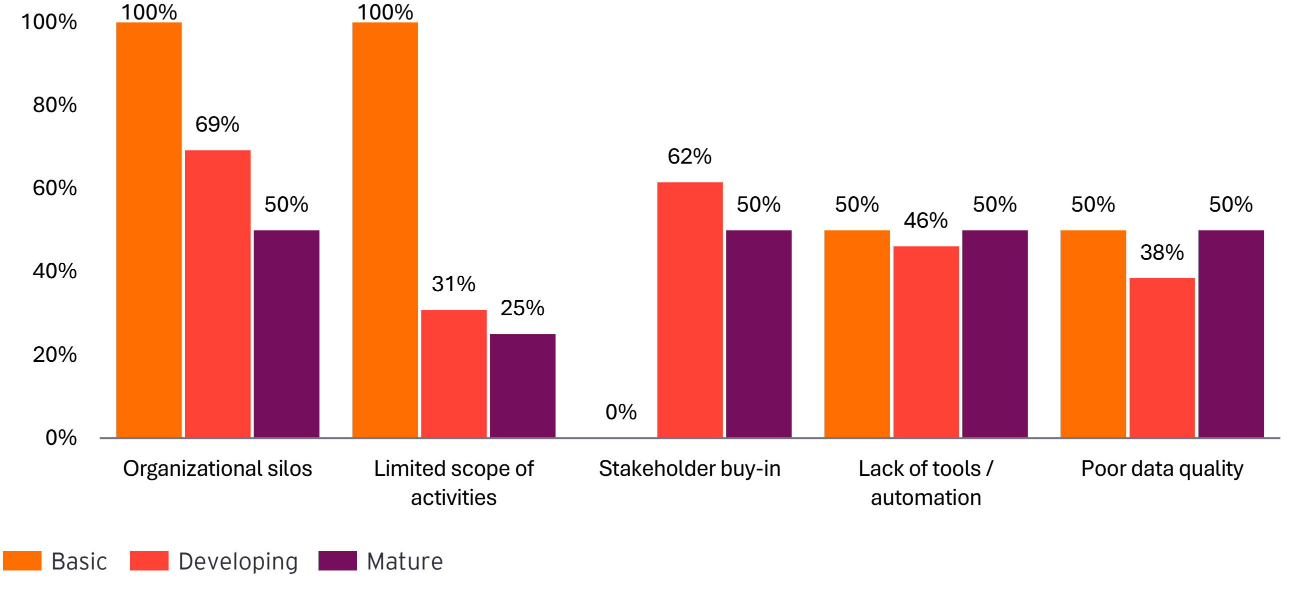
In parallel, **scope-related challenges** constrain the ability of FP&A in GBS to demonstrate its full potential. Many teams start with a narrow or transactional portfolio, which limits visibility, scale and credibility. This is reflected particularly in the survey results of basic and developing organizations, where limited scope and insufficient critical mass are frequently reported as top constraints. Without adequate volume and complexity, GBS teams struggle to shift perceptions from an "extended workbench" to a capability platform. Companies that successfully break this cycle tend to expand scope in deliberate waves, consolidating activities across markets and progressively adding higher-value FP&A processes such as planning, forecasting and performance steering.

At the same time, **trust-related challenges** shape how quickly FP&A responsibilities can move into GBS. As scope becomes more strategic, resistance from business units often increases. Large parts of the planning and forecasting cycle carry strong business ownership, and stakeholders may hesitate to hand over responsibilities even when the capabilities in GBS are sound.

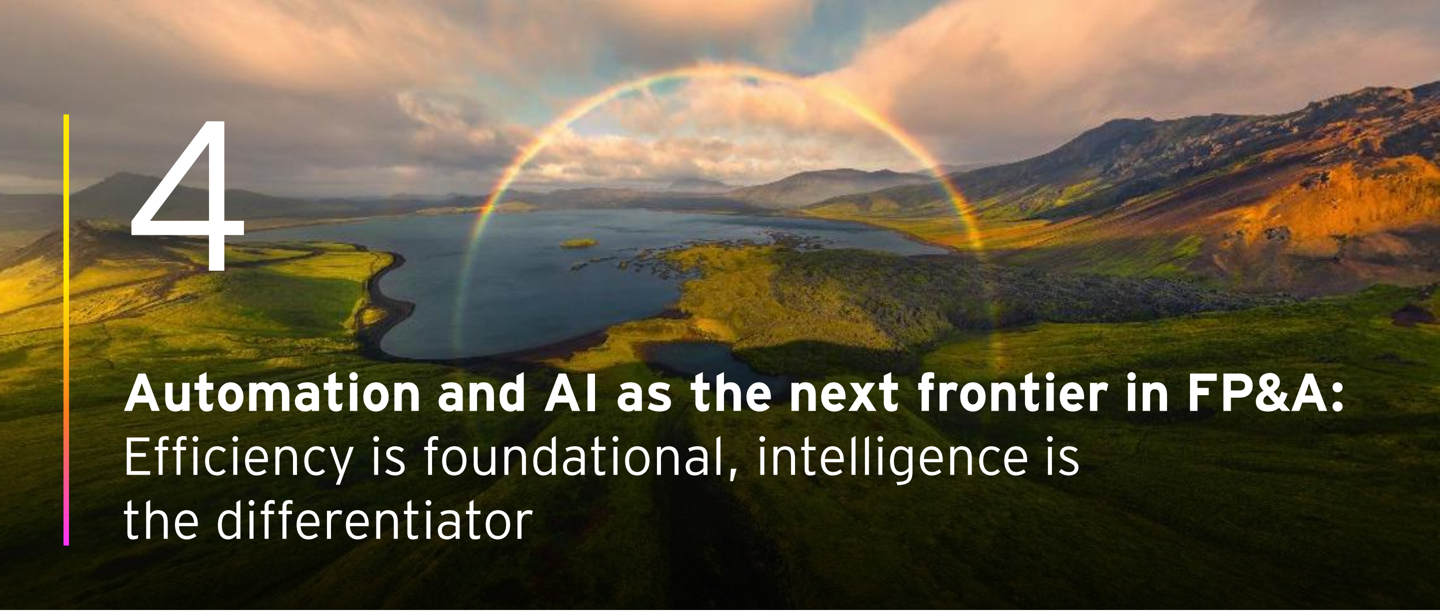
The survey data confirms that stakeholder buy-in is a prominent challenge especially for developing organizations. Overcoming this requires transparency, clear service definitions and governance mechanisms that allow Finance, GBS and business partners to align expectations and jointly steer performance.

Overlaying all three dimensions is the issue of data quality and automation. Early-stage organizations acknowledge data as a limitation, but it often becomes a more visible bottleneck only once scale has increased and structural and scope topics are being addressed. Fragmented definitions, manual reconciliations and low automation slow down reporting cycles and constrain FP&A's ability to shift from data preparation to insight generation. Mature organizations, in particular, highlight data and automation as core barriers, reflecting a shift from structural setup challenges toward the need for stronger analytical foundations and scalable digital enablement.

Core challenges faced by GBS FP&A organization (per maturity level)



Taken together, these structural, scope-related, trust-related and data-related dynamics illustrate why many FP&A-in-GBS setups continue to operate transactionally despite increased centralization. Addressing them requires more than relocating activities: **it demands a coherent operating model, expanded and clearly defined scope, stakeholder alignment and strong data foundations.** Only when these components reinforce each other can FP&A deliver at scale and evolve into the insight-driven capability that organizations increasingly expect. These themes directly set up the next chapter, where technology and automation become the primary levers for accelerating FP&A maturity.



4

Automation and AI as the next frontier in FP&A: Efficiency is foundational, intelligence is the differentiator

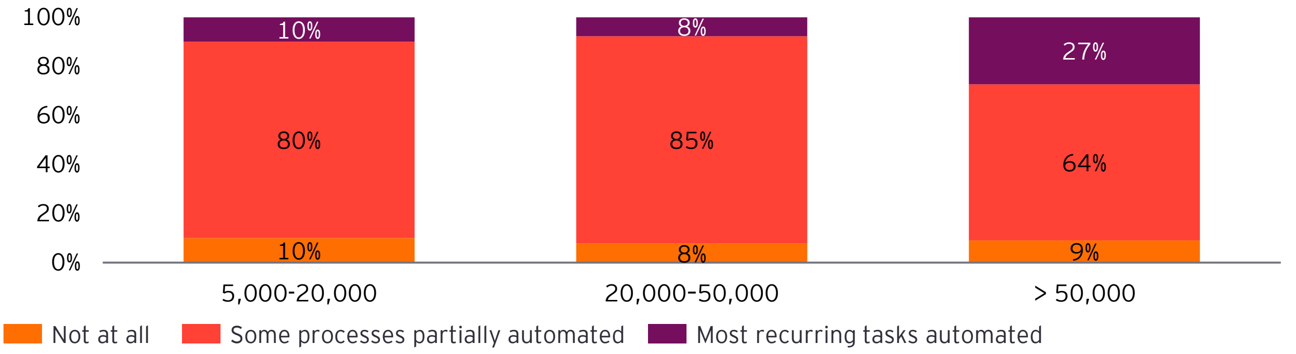
Why leaders are pulling away, not pulling ahead

The next phase of FP&A transformation will not be driven by further structural changes alone, but by technology-enabled capability uplift. Automation is not an end in itself, but the foundation on which scalable intelligence can be built. Our survey shows that while most organizations recognize the potential of automation and AI, only a small share have moved from intention to execution.

Today, many companies do not use AI in FP&A yet or are still in the evaluation phase. Only a minority have embedded AI or machine learning into selected FP&A activities. At the same time, a clear pattern is emerging, AI and automation maturity increases significantly with company size.

Larger organizations are far more likely to have automated recurring tasks and to experiment with advanced analytics and predictive models. This may be because larger organizations have more resources to experiment with and scale new technologies. Additionally, GBS also acts as a lever for larger organizations with a high GBS maturity, providing a centralized platform and standardized processes that make it easier to pilot and roll out AI use cases across markets and business units.

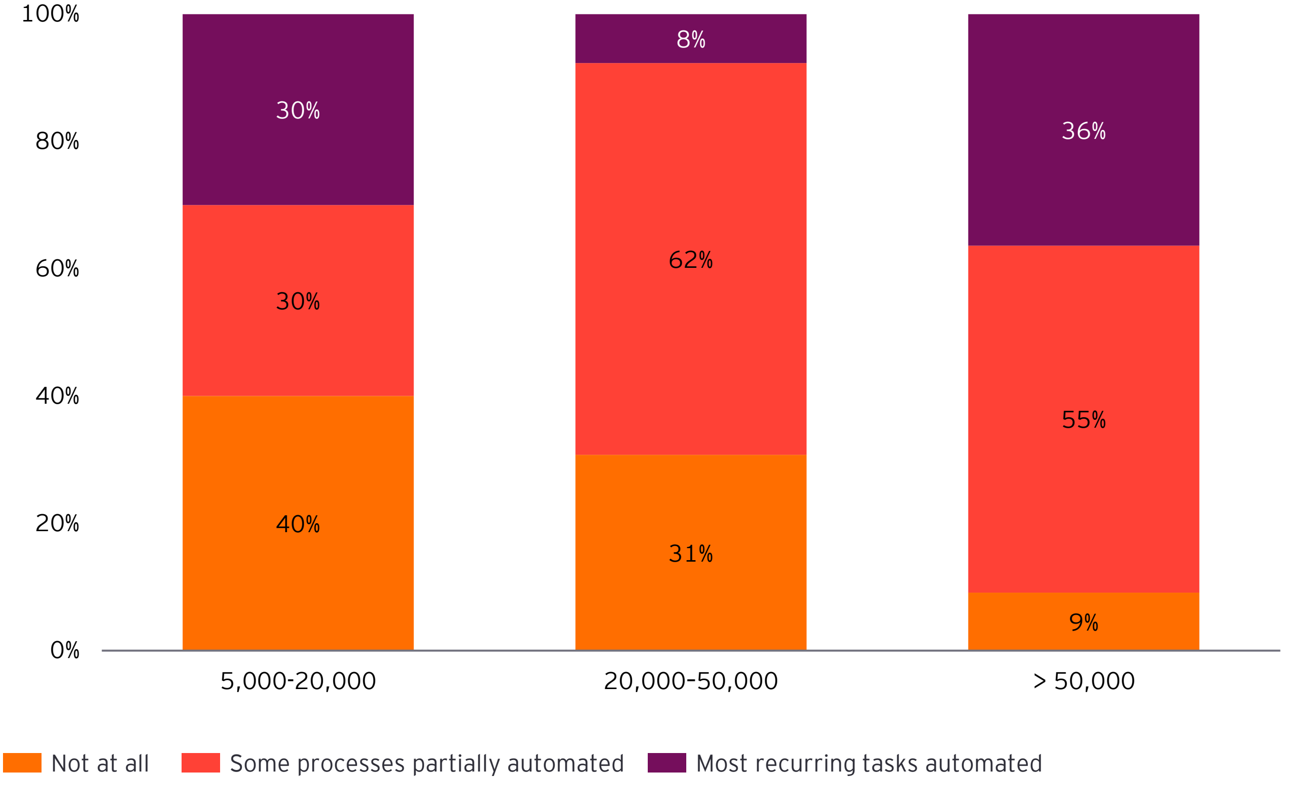
Automation level of FP&A activities (per company size/global FTE)



As these gaps become more visible, they begin to translate into performance differences.

Organizations that successfully automate core FP&A processes, such as data preparation, variance analysis, forecasting and management reporting, free up significant capacity for value-added analysis. Those that embed AI into these processes can go further still: improving forecast accuracy, generating real-time insights and enabling scenario-based decision-making at speed.

Use of AI/ML-based tools in FP&A based on global FTEs



Critically, automation is not only about efficiency. It depends on the same foundations highlighted earlier: aligned data structures, harmonized definitions, documentation, and consistent ownership. Without standardized data models, integrated processes and reliable underlying data, AI use cases cannot be scaled. Leading organizations therefore treat automation and AI not as isolated tools, but as strategic investments built on top of strong data governance and process discipline.

As this maturity gap grows, automation and AI will become defining differentiators in finance performance. FP&A functions that modernize will be able to shift focus from data assembly toward forward-looking insight creation. Those that do not risk becoming structurally slower, less accurate and less relevant to the business.

5

The CFO Agenda for the next 24 months:
Five decisions you can’t delegate nor delay

Where Finance leadership must take a stand

As FP&A enters its next phase of transformation, Finance leaders face a narrow window of opportunity and increasing pressure. The shift from transactional reporting to insight-driven steering will not happen by itself. It requires deliberate choices across governance, data, technology, operating models and skills. Survey results and current GBS and FP&A trends show that organizations pulling ahead treat FP&A modernization as a strategic capability build rather than a pure efficiency exercise.

There are five decisions you can’t delegate nor delay:

01

Finance leaders must revisit the FP&A operating model. Centralizing activities into GBS remains a critical enabler, but impact ultimately depends on how FP&A is orchestrated end-to-end. Clear governance, decision rights and service boundaries between retained Finance and GBS are essential. Without this clarity, FP&A remains fragmented and reactive. A unified operating backbone, supported by standardized calendars, common process frameworks and clear accountability, is critical for delivering consistent, high-quality insights.

02

Data readiness must be elevated to a strategic priority. Poor data quality remains one of the most persistent barriers to scaling FP&A capabilities across all maturity levels. Finance leaders should treat data governance as a core enabler rather than a technical concern. This includes harmonized data models, clear data ownership such as data stewards, and aligned KPI definitions across the business.
In GBS-enabled models, centralizing data stewardship can significantly reduce fragmentation and strengthen trust in analytics and reporting.

03

Automation and AI adoption must accelerate. These technologies should not be viewed merely as cost levers, but as foundations for FP&A's future role. Automation should first eliminate recurring, manual, rule-based activities such as data preparation, reconciliations, variance analysis and report updates. Once this backbone is in place, AI can support advanced forecasting, real-time scenario modeling, early-warning indicators and automated insights. The gap between leading and slower adopters is widening, making modern platforms and scalable tooling essential.

04

FP&A roles and skills must evolve. As automation reduces manual workload, FP&A professionals increasingly focus on data interpretation, business partnering, driver-based planning and scenario thinking. Finance leaders must ensure their teams develop the analytical, commercial and storytelling capabilities needed to translate insights into actionable recommendations. This also includes equipping GBS teams to support more advanced, insight-driven FP&A activities beyond transactional execution.

05

Stakeholder engagement and trust-building must be actively managed. As FP&A expands into higher-value activities, resistance from business units will persist unless expectations are addressed proactively. Transparent service models, regular performance dialogues and clear communication on the value of centralized FP&A support are critical. The objective is to shift perceptions from GBS as a reporting factory to GBS as a strategic enabler, supported by credible delivery and consistent quality.

Finance leaders must act decisively: A unified FP&A operating backbone, stronger data governance, faster automation and AI adoption, targeted skill building, and active stakeholder trust management will position FP&A and GBS at the center of strategic decision-making.

Conclusions

FP&A is at a crossroads: stakeholder expectations and automation opportunities have shifted the focus toward **real-time, forward-looking decision support.**

Incremental improvements are no longer sufficient; without transformation, **FP&A risks losing relevance.**

GBS has evolved to a strategic enabler for FP&A. Centralization enables scale, harmonization, and integration, which build the basis for automation.

Limited scope and organizational silos constrain early stage GBS setups. Without sufficient mandate, FP&A in GBS struggles to move beyond an "extended workbench" perception.

Automation and AI are the next differentiators in FP&A performance. Leading organizations use AI to free capacity and AI to improve forecast accuracy, scenario modeling & speed to decision.

Value creation depends on how FP&A will operate end to end across Business Finance, GBS, data, and technology. And GBS plays a key role in this transformation.

Takeaways

Redefine FP&A as a decision engine:
Shift the function decisively from reporting and hindsight to forward-looking insights, scenario analysis, and active decision support.

Use GBS as the backbone for FP&A transformation:
Position GBS not just as a delivery unit, but as the engine for scale, standardization and automation, as well as expertise and integration across FP&A.

Fix the operating model before scaling ambition:
Address fragmentation through clear governance, end-to-end ownership, standardized processes, and disciplined scope expansion.

Build strong data foundation first:
Treat data governance and process automation as prerequisites; layer AI where scale, quality, and standardization are in place.

Make deliberate leadership choices now:
Finance leaders must provide clear guidance on expectations toward the FP&A function: on mandated scope and technology, required skill sets, and stakeholder value.

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