Planning and performance management paradigm

The focus of planning and forecasting
What is the focus of planning and forecasting in your organisation?

- Financial profit is the sole focus: 8%
- To a significant extent however some other objectives, such as operational, are considered: 34%
- There is an equal focus on a number of both financial and other, such as operational, objectives: 56%

New forms of performance measures
Are new forms of performance measures needed for investors, analysts and capital markets as opposed to pure financial measures?

- Yes, 82%
- No, 10%
- Don’t know, 8%

The future focus of planning and forecasting
Which of the following characteristics of your planning and forecasting process do you envision will be implemented in your organisation in the medium term (3 to 5 years)?

- Driven by organisational purpose: 14%
- Include org objectives towards net zero: 13%
- Continuous and flexible: 27%
- Financial and operational: 47%
- Integrated into operation and tech architecture: 35%
- Utilise big data and momentum: 27%
- Forward looking innovative culture: 50%
- Adds value to org: 52%

The tools we use
To what extent are any of the following used to help manage planning and performance in your organisation?

- A great deal: 82%
- To some extent: 41%
- Not at all: 13%
- Don’t know: 10%

Incorporating ESG
To what extent is forecasting of environmental, social and governance (ESG) components either seen now, or do you expect to be seen in the medium-term (the next three to five years), as an integral part of the (financial) planning and performance process?

- Fully integral: 16%
- Partially integral: 23%
- Primarily on an ad-hoc basis: 31%
- Not integral: 24%
- Don’t know: 11%
- Not applicable: 9%

Key areas of focus
What are the key areas of focus for Financial Planning and Analysis (FP&A) activity in your organisation, if any?

- Real-time plans vs. historic variances after the event: 57%
- Predictive analytics and Forecasts: 47%
- Real time forecasts: 35%
- Robust what-if scenarios: 24%
- Other: 6%
- Don’t know: 2%
### The focus of planning and forecasting

What is the focus of planning and forecasting in your organisation?

- **Financial profit is the sole focus**: 8%
- **To a significant extent however some other objectives, such as operational, are considered**: 31%
- **There is an equal focus on a number of both financial and other, such as operational, objectives**: 59%

### New forms of performance measures

Are new forms of performance measures needed for investors, analysts and capital markets as opposed to pure financial measures?

- **Yes**: 86%
- **No**: 9%
- **Don’t know**: 5%

### The future focus of planning and forecasting

Which of the following characteristics of your planning and forecasting process do you envision will be implemented in your organisation in the medium term (3 to 5 years)?

- **Driven by organisational purpose**: 56%
- **Include org objectives towards net zero**: 34%
- **Continuous and flexible**: 44%
- **Financial and operational**: 44%
- **Integrated into operation and tech architecture**: 37%
- **Utilise big data and momentum**: 48%
- **Forward looking innovative culture**: 50%
- **Add value to org**: 50%

### Incorporating ESG

To what extent is forecasting of environmental, social and governance (ESG) components either seen now, or do you expect to be seen in the medium-term (the next three to five years), as an integral part of the (financial) planning and performance process?

- **Fully integral**: 13%
- **Partially integral**: 30%
- **Primarily on an ad-hoc basis**: 20%
- **Not integral**: 17%
- **Don’t know**: 8%
- **Not applicable**: 5%

### The tools we use

To what extent are any of the following used to help manage planning and performance in your organisation?

- **Spreadsheets Planning modules within financial applications**: 86%
- **xP&A tools**: 42%
- **Scenario modelling**: 62%
- **Nowcasting Foresight Application of machine learning**: 58%
- **Real-time plans vs. historic variances after the event**: 50%
- **Predictive analytics and Forecasts**: 44%
- **Robust what-if scenarios**: 44%
- **Other modules**: 24%
- **No**: 1%
- **Don’t know**: 5%
- **None of the above**: 4%
Planning and performance management paradigm

The focus of planning and forecasting
What is the focus of planning and forecasting in your organisation?

- Financial profit is the sole focus (7%)
- To a significant extent however some other objectives, such as operational, are considered (28%)
- There is an equal focus on a number of both financial and other, such as operational, objectives (62%)

The future focus of planning and forecasting
Which of the following characteristics of your planning and forecasting process do you envision will be implemented in your organisation in the medium term (3 to 5 years)?

- Driven by organisational purpose (60%)
- Include org objectives towards net zero (31%)
- Continuous and flexible (48%)
- Integrated into operation and tech architecture (33%)
- Utilise big data and momentum (44%)
- Forecast looking innovative culture (17%)
- Adds value to org (42%)

New forms of performance measures
Are new forms of performance measures needed for investors, analysts and capital markets as opposed to pure financial measures?

- Yes, 83%
- No, 8%
- Don’t know, 9%

The tools we use
To what extent are any of the following used to help manage planning and performance in your organisation?

- Spreadsheets (89%)
- Planning modules within financial applications (23%)
- xP&A tools (7%)
- Scenario modelling (21%)
- Nowcasting (23%)
- Forecasts (12%)
- Application of machine learning (35%)

Key areas of focus
What are the key areas of focus for Financial Planning and Analysis (FP&A) activity in your organisation, if any?

- Real-time plans vs. historic variances after the event (56%)
- Predictive analytics and forecasts (31%)
- Robust what-if scenarios (46%)
- Other modules (3%)
- Don’t know (4%)

Incorporating ESG
To what extent is forecasting of environmental, social and governance (ESG) components either seen now, or do you expect to be seen in the medium-term (the next three to five years), as an integral part of the (financial) planning and performance process?

- Fully integral (15%)
- Partially integral (31%)
- Primarily on an ad-hoc basis (28%)
- Not integral (10%)
- Don’t know (6%)
- Not applicable (6%)

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IN ASSOCIATION WITH

DIFFERENCE MAKERS

CHARTERED ACCOUNTANTS

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Planning and performance management paradigm

The focus of planning and forecasting
What is the focus of planning and forecasting in your organisation?
- Financial profit is the sole focus (4%)
- To a significant extent however some other objectives, such as operational, are considered (52%)
- There is an equal focus on a number of both financial and other, such as operational, objectives (42%)

New forms of performance measures
Are new forms of performance measures needed for investors, analysts and capital markets as opposed to pure financial measures?
- Yes, 96%
- No, 3%
- Don’t know, 1%

The future focus of planning and forecasting
Which of the following characteristics of your planning and forecasting process do you envision will be implemented in your organisation in the medium term (3 to 5 years)?
- Driven by organisational purpose (38%)
- Include org objectives towards net zero (4%)
- Continuous and flexible (36%)
- Financial and operational (27%)
- Integrated into operation and tech architecture (32%)
- Utilise big data and momentum (32%)
- Forward looking innovation culture (35%)
- Add value to org (42%)

The tools we use
To what extent are any of the following used to help manage planning and performance in your organisation?
- Spreadsheets (56%)
- Planning modules within financial applications (35%)
- xP&A tools (27%)
- Scenario modelling (25%)
- Nowcasting (25%)
- Forecasts (26%)
- Application of machine learning (23%)

Incorporating ESG
To what extent is forecasting of environmental, social and governance (ESG) components either seen now, or do you expect to be seen in the medium-term (the next three to five years), as an integral part of the (financial) planning and performance process?
- Fully integral (38%)
- Partially integral (34%)
- Primarily on an ad-hoc basis (27%)
- Not integral (11%)
- Don’t know (5%)
- Not applicable (6%)

Key areas of focus
What are the key areas of focus for Financial Planning and Analysis (FP&A) activity in your organisation, if any?
- Real-time plans vs. historic variances after the event (63%)
- Predictive analytics and Forecasts (75%)
- Real time forecasts (39%)
- Robust what-if scenarios (21%)
- Other (7%)
- Don’t know (4%)
- None of the above (1%)
### The focus of planning and forecasting
What is the focus of planning and forecasting in your organisation?

- **Financial profit is the sole focus**: 10%
- **To a significant extent however some other objectives, such as operational, are considered**: 38%
- **There is an equal focus on a number of both financial and other, such as operational, objectives**: 51%

### New forms of performance measures
Are new forms of performance measures needed for investors, analysts and capital markets as opposed to pure financial measures?

- **Yes**: 74%
- **No**: 17%
- **Don't know**: 9%

### The future focus of planning and forecasting
Which of the following characteristics of your planning and forecasting process do you envision will be implemented in your organisation in the medium term (3 to 5 years)?

*Graph showing the percentages of responses.*

### The tools we use
To what extent are any of the following used to help manage planning and performance in your organisation?

*Graph showing the percentages of responses.*

### Incorporating ESG
To what extent is forecasting of environmental, social and governance (ESG) components either seen now, or do you expect to be seen in the medium-term (the next three to five years), as an integral part of the (financial) planning and performance process?

*Graph showing the percentages of responses.*

### Key areas of focus
What are the key areas of focus for Financial Planning and Analysis (FP&A) activity in your organisation, if any?

*Graph showing the percentages of responses.*
The focus of planning and forecasting

What is the focus of planning and forecasting in your organisation?

- **Financial profit is the sole focus**
- **To a significant extent however some other objectives, such as operational, are considered**
- **There is an equal focus on a number of both financial and other, such as operational, objectives**

New forms of performance measures

Are new forms of performance measures needed for investors, analysts and capital markets as opposed to pure financial measures?

- **Yes, 89%**
- **No, 7%**
- **Don’t know, 4%**

The tools we use

To what extent are any of the following used to help manage planning and performance in your organisation?

- **Spreadsheets**
- **Planning modules within financial applications**
- **FP&A tools**
- **Scenario modeling**
- **Nowcasting**
- **Forecasts**
- **Application of machine learning**

The future focus of planning and forecasting

Which of the following characteristics of your planning and forecasting process do you envision will be implemented in your organisation in the medium term (3 to 5 years)?

- **Driven by organisational purpose**
- **Include org objectives towards net zero**
- **Continuous and flexible**
- **Financial and operational integrated into operation and tech architecture**
- **Utilise big data and momentum**
- **Forward looking innovative culture**
- **Adds value to org**

Incorporating ESG

To what extent is forecasting of environmental, social and governance (ESG) components either seen now, or do you expect to be seen in the medium-term (the next three to five years), as an integral part of the (financial) planning and performance process?

- **Fully integral**
- **Partially integral**
- **Primarily on an ad-hoc basis**
- **Not integral**
- **Not know**
- **Not applicable**

Key areas of focus

What are the key areas of focus for Financial Planning and Analysis (FP&A) activity in your organisation, if any?
Planning and performance management paradigm

The focus of planning and forecasting
What is the focus of planning and forecasting in your organisation?

- Financial profit is the sole focus, 8%
- To a significant extent however some other objectives, such as operational, are considered, 38%
- There is an equal focus on a number of both financial and other, such as operational, objectives, 52%

New forms of performance measures
Are new forms of performance measures needed for investors, analysts and capital markets as opposed to pure financial measures?

- Yes, 80%
- No, 12%
- Don’t know, 8%

The future focus of planning and forecasting
Which of the following characteristics of your planning and forecasting process do you envision will be implemented in your organisation in the medium term (3 to 5 years)?

The tools we use
To what extent are any of the following used to help manage planning and performance in your organisation?

Key areas of focus
What are the key areas of focus for Financial Planning and Analysis (FP&A) activity in your organisation, if any?
Planning and performance management paradigm

The focus of planning and forecasting
What is the focus of planning and forecasting in your organisation?

- Financial profit is the sole focus: 6%
- To a significant extent however some other objectives, such as operational, are considered: 30%
- There is an equal focus on a number of both financial and other, such as operational, objectives: 63%

New forms of performance measures
Are new forms of performance measures needed for investors, analysts and capital markets as opposed to pure financial measures?

- Yes, 87%
- No, 8%
- Don’t know, 5%

The future focus of planning and forecasting
Which of the following characteristics of your planning and forecasting process do you envision will be implemented in your organisation in the medium term (3 to 5 years)?

- Driven by organisational purpose: 54%
- Include org objectives towards net zero: 32%
- Continuous and flexible: 57%
- Financial and operational: 47%
- Integrated into operation and tech architecture: 49%
- Utilise big data and momentum: 33%
- Forward looking innovative culture: 55%
- Add value to org: 48%

The tools we use
To what extent are any of the following used to help manage planning and performance in your organisation?

- Spreadsheets: 81%
- Planning modules within financial applications: 37%
- FP&A tools: 22%
- Scenario modelling: 33%
- Nowcasting: 22%
- Forecasts: 36%
- Application of machine learning: 23%

Incorporating ESG
To what extent is forecasting of environmental, social and governance (ESG) components either seen now, or do you expect to be seen in the medium-term (the next three to five years), as an integral part of the (financial) planning and performance process?

- Fully integral: 25%
- Partially integral: 30%
- Primarily on an ad-hoc basis: 35%
- Not integral: 20%
- Don’t know: 9%
- Not applicable: 3%

Key areas of focus
What are the key areas of focus for Financial Planning and Analysis (FP&A) activity in your organisation, if any?

- Real time plans vs. historic variances after the event: 48%
- Predictive analytics and forecasts: 43%
- Real time forecasts: 24%
- Robust what-if scenarios: 18%
- Other: 7%
- Don’t know: 5%
- None of the above: 3%
Planning and performance management paradigm

The focus of planning and forecasting
What is the focus of planning and forecasting in your organisation?
- Financial profit is the sole focus: 8%
- To a significant extent however some other objectives, such as operational, are considered: 31%
- There is an equal focus on a number of both financial and other, such as operational, objectives: 59%

New forms of performance measures
Are new forms of performance measures needed for investors, analysts and capital markets as opposed to pure financial measures?
- Yes: 90%
- No: 5%
- Don’t know: 5%

The future focus of planning and forecasting
Which of the following characteristics of your planning and forecasting process do you envision will be implemented in your organisation in the medium term (3 to 5 years)?
- Driven by organisational purpose: 5%
- Include org objectives towards net zero: 21%
- Continuous and flexible: 39%
- Financial and operational objectives: 54%
- Integrated into operation and tech architecture: 64%
- Utilise big data and momentum: 61%
- Forward looking innovative culture: 39%
- Add value to org: 39%

The tools we use
To what extent are any of the following used to help manage planning and performance in your organisation?
- Spreadsheets: 84%
- Planning modules within financial applications: 48%
- FP&A tools: 23%
- Scenario modelling: 34%
- Nowcasting: 26%
- Forecasts: 46%
- Application of machine learning: 20%

Incorporating ESG
To what extent is forecasting of environmental, social and governance (ESG) components either seen now, or do you expect to be seen in the medium-term (the next three to five years), as an integral part of the (financial) planning and performance process?
- Fully integral: 27%
- Partially integral: 37%
- Primarily on an ad-hoc basis: 13%
- Not integral: 14%
- Don’t know: 9%
- Not applicable: 5%

Key areas of focus
What are the key areas of focus for Financial Planning and Analysis (FP&A) activity in your organisation, if any?
- Real-time plans vs. historic variances after the event: 56%
- Predictive analytics and forecasts: 40%
- Robust what-if scenarios: 27%
- Other: 1%
- Don’t know: 6%
- None of the above: 5%
Planning and performance management paradigm

The focus of planning and forecasting
What is the focus of planning and forecasting in your organisation?
- Financial profit is the sole focus: 7%
- To a significant extent however some other objectives, such as operational, are considered: 32%
- There is an equal focus on a number of both financial and other, such as operational, objectives: 58%

New forms of performance measures
Are new forms of performance measures needed for investors, analysts and capital markets as opposed to pure financial measures?
- Yes, 84%
- No, 6%
- Don’t know, 10%

The future focus of planning and forecasting
Which of the following characteristics of your planning and forecasting process do you envision will be implemented in your organisation in the medium term (3 to 5 years)?
- Driven by organisational purpose: 7%
- Include org objectives towards net zero: 29%
- Continuous and flexible: 61%
- Financial and operational: 57%
- Integrated into operation and tech architecture: 58%
- Utilise big data and momentum: 38%
- Forward looking innovative culture: 74%
- Add value to org: 70%

Incorporating ESG
To what extent is forecasting of environmental, social and governance (ESG) components either seen now, or do you expect to be seen in the medium-term (the next three to five years), as an integral part of the (financial) planning and performance process?
- Fully integral: 29%
- Partially integral: 32%
- Primarily on an ad-hoc basis: 33%
- Not integral: 29%
- Don’t know: 16%
- Not applicable: 13%

The tools we use
To what extent are any of the following used to help manage planning and performance in your organisation?
- A great deal: 10%
- To some extent: 14%
- Not at all: 12%
- Don’t know: 7%

Key areas of focus
What are the key areas of focus for Financial Planning and Analysis (FP&A) activity in your organisation, if any?
- Real-time plans vs. historic variances after the event: 58%
- Predictive analytics and forecasts: 36%
- Robust what-if scenarios: 38%
- Other modules: 20%
- Don’t know: 1%
- None of the above: 1%
Planning and performance management paradigm

The focus of planning and forecasting
What is the focus of planning and forecasting in your organisation?

- Financial profit is the sole focus: 10%
- To a significant extent however some other objectives, such as operational, are considered: 39%
- There is an equal focus on a number of both financial and other, such as operational, objectives: 51%

New forms of performance measures
Are new forms of performance measures needed for investors, analysts and capital markets as opposed to pure financial measures?

- Yes, 85%
- No, 8%
- Don’t know, 6%

The future focus of planning and forecasting
Which of the following characteristics of your planning and forecasting process do you envision will be implemented in your organisation in the medium term (3 to 5 years)?

- Driven by organisational purpose: 56%
- Include organisation towards net zero: 27%
- Continuous and flexible: 37%
- Financial and operational: 23%
- Integrated into operation and tech architecture: 62%
- Utilise big data and momentum: 6%
- Forward looking innovative culture: 34%
- Add value to organisation: 49%

The tools we use
To what extent are any of the following used to help manage planning and performance in your organisation?

- Spreadsheets: 88%
- Planning modules within financial applications: 28%
- xP&A tools: 42%
- Scenario modelling: 14%
- Nowcasting: 34%
- Forecasts: 28%
- Application of machine learning: 15%

Incorporating ESG
To what extent is forecasting of environmental, social and governance (ESG) components either seen now, or do you expect to be seen in the medium-term (the next three to five years), as an integral part of the (financial) planning and performance process?

- Fully integral: 24%
- Partially integral: 35%
- Primarily on an ad-hoc basis: 14%
- Not integral: 13%
- Don’t know: 18%
- Not applicable: 9%

Key areas of focus
What are the key areas of focus for Financial Planning and Analysis (FP&A) activity in your organisation, if any?

- A great deal: 60%
- To some extent: 50%
- Not at all: 30%
- Don’t know: 18%
- None of the above: 2%
Planning and performance management paradigm

The focus of planning and forecasting
What is the focus of planning and forecasting in your organisation?
- Financial profit is the sole focus
- To a significant extent however some other objectives, such as operational, are considered
- There is an equal focus on a number of both financial and other, such as operational, objectives

New forms of performance measures
Are new forms of performance measures needed for investors, analysts and capital markets as opposed to pure financial measures?
- Yes, 80%
- No, 12%
- Don't know, 8%

The future focus of planning and forecasting
Which of the following characteristics of your planning and forecasting process do you envision will be implemented in your organisation in the medium term (3 to 5 years)?
- Driven by organisational purpose
- Include objectives towards net zero
- Continuous and flexible
- Financial and operational
- Integrated into operation and tech architecture
- Utilise big data and momentum
- Forward looking innovative culture
- Add value to org

The tools we use
To what extent are any of the following used to help manage planning and performance in your organisation?
- Spreadsheets
- Planning modules within financial applications
- xP&A tools
- Scenario modelling
- Nowcasting
- Forecasts
- Application of machine learning

Incorporating ESG
To what extent is forecasting of environmental, social and governance (ESG) components either seen now, or do you expect to be seen in the medium-term (the next three to five years), as an integral part of the (financial) planning and performance process?
- Fully integral
- Partially integral
- Primarily on an ad-hoc basis
- Not integral
- Don’t know
- Not applicable

Key areas of focus
What are the key areas of focus for Financial Planning and Analysis (FP&A) activity in your organisation, if any?
- Real-time plans vs. historic variances after the event
- Predictive analytics and forecasts
- Real time forecasts
- Robust what-if scenarios
- Other
- Don’t know
- None of the above
The focus of planning and forecasting
What is the focus of planning and forecasting in your organisation?

- Financial profit is the sole focus: 1%
- To a significant extent however some other objectives, such as operational, are considered: 20%
- There is an equal focus on a number of both financial and other, such as operational, objectives: 77%

New forms of performance measures
Are new forms of performance measures needed for investors, analysts and capital markets as opposed to pure financial measures?

- Yes, 82%
- No, 8%
- Don’t know, 10%

The future focus of planning and forecasting
Which of the following characteristics of your planning and forecasting process do you envision will be implemented in your organisation in the medium term (3 to 5 years)?

- Driven by organisational purpose: 11%
- Include org objectives towards net zero: 20%
- Continuous and flexible: 32%
- Financial and operational: 33%
- Integrated into operation and tech architecture: 44%
- Utilise big data and momentum: 48%
- Forward looking innovation culture: 48%
- Add value to org: 49%

The tools we use
To what extent are any of the following used to help manage planning and performance in your organisation?

- Spreadsheets: 86%
- Planning modules within financial applications: 41%
- xP&A tools: 19%
- Scenario modelling: 22%
- Nowcasting: 19%
- Forecasts: 23%
- Application of machine learning: 13%

Incorporating ESG
To what extent is forecasting of environmental, social and governance (ESG) components either seen now, or do you expect to be seen in the medium-term (the next three to five years), as an integral part of the (financial) planning and performance process?

- Fully integral: 20%
- Partially integral: 29%
- Primarily on an ad-hoc basis: 33%
- Not integral: 12%
- Don’t know: 6%
- Not applicable: 5%

Key areas of focus
What are the key areas of focus for Financial Planning and Analysis (FP&A) activity in your organisation, if any?

- Real-time plans vs. historic variances after the event: 53%
- Predictive forecasts and forecasts: 48%
- Real time forecasts: 33%
- Robust what-if scenarios: 17%
- Other: 6%
- Don’t know: 6%
- None of the above: 3%