

Who Acts First in Your FP&A Model?

Five Visionary Trends Redefining FP&A

FP&A Trends Insights Paper - Series 2026



FP&A Is Reaching an Operating Limit

31%

Time spent on decision support

46%

FP&A capacity absorbed by manual effort

54%

Teams describe themselves as merely coping

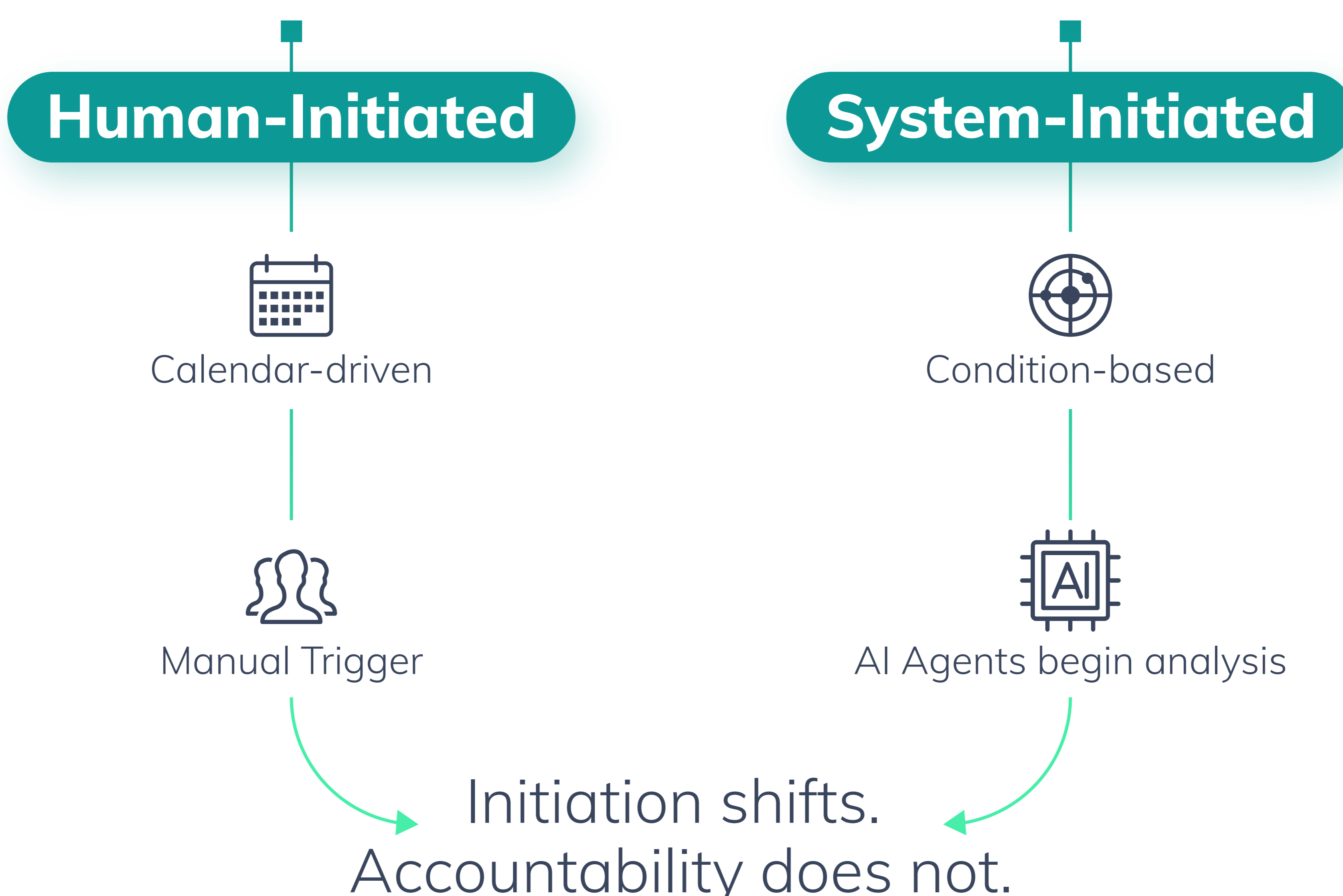
4%

Can update a forecast within one day

This is not a capacity issue. It is an operating model constraint.

The Agency Shift

The shift is not about speed. It is about initiation. Transfer of analytical initiation from humans to systems, while accountability, judgment, and decision ownership remain explicitly human.



Five Forces Reshaping FP&A

Autonomous FP&A is the operating state these trends create together.



Autonomy Requires Three Conditions

If one fails, autonomy collapses.



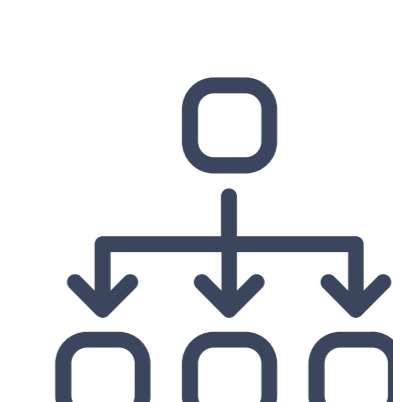
Data Integrity

System sees clearly



Transparency and Trust

Outputs can be defended



Architected Accountability

Rules and escalation are defined

Autonomy scales by trust.

If systems act first, governance must be defined first.

Explore the FP&A Trends 2026 Report



FP&A
TRENDS

Best Practice in Financial Planning and Analysis