



Leadership Vision for 2025

Top 3 Strategic Priorities for Financial Planning and Analysis Leaders

Leadership Vision for Financial Planning and Analysis Leaders in 2025

In 2025 more than ever, financial planning and analysis (FP&A) leaders are being challenged to straddle their dual roles as leaders of change and transformation in the finance function and leaders of profitable growth outcomes for the enterprise.

In this context, the top FP&A leaders' focus areas for 2025 are:

- Providing valuable business insights
- Delivering business partnership that supports better decision making
- Ensuring ROI on investments in artificial intelligence (AI)

Use this research to stay ahead, achieve your goals and lead FP&A success in 2025 and beyond.

Key questions addressed:

- What are the major trends affecting FP&A leaders?
- What are the top priorities for FP&A leaders in the year ahead?
- What actions should FP&A leaders take now to be successful?

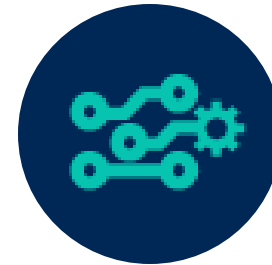
Trends Impacting FP&A Leaders



FP&A is focused on delivering better information



Business leaders are facing complex, challenging decisions



AI use in finance is now mainstream

FP&A Priorities for 2025



Provide true business insight, not just financial information



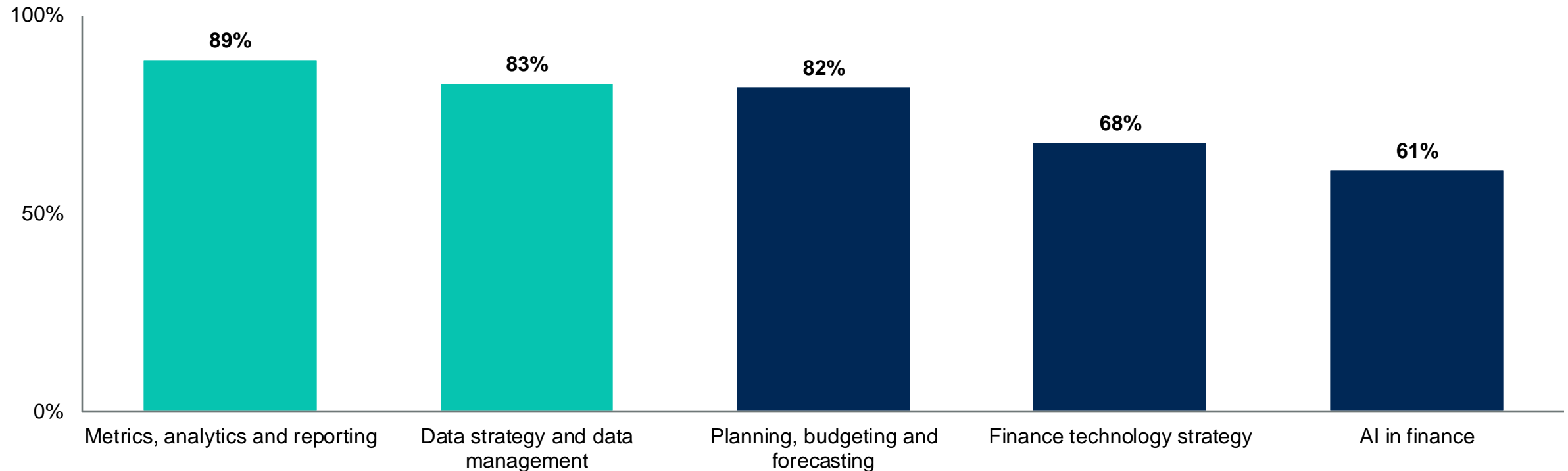
Deliver business partnership that supports financially sound decision making



Ensure ROI on investments in AI

Delivering Better Information Is FP&A's Focus

FP&A leaders citing priority as “critical” for 2025



n= 64 heads of FP&A

Source: 2025 Gartner CFO & Finance Executive Priorities Poll; criticality ranking of top 5 most-cited priorities.

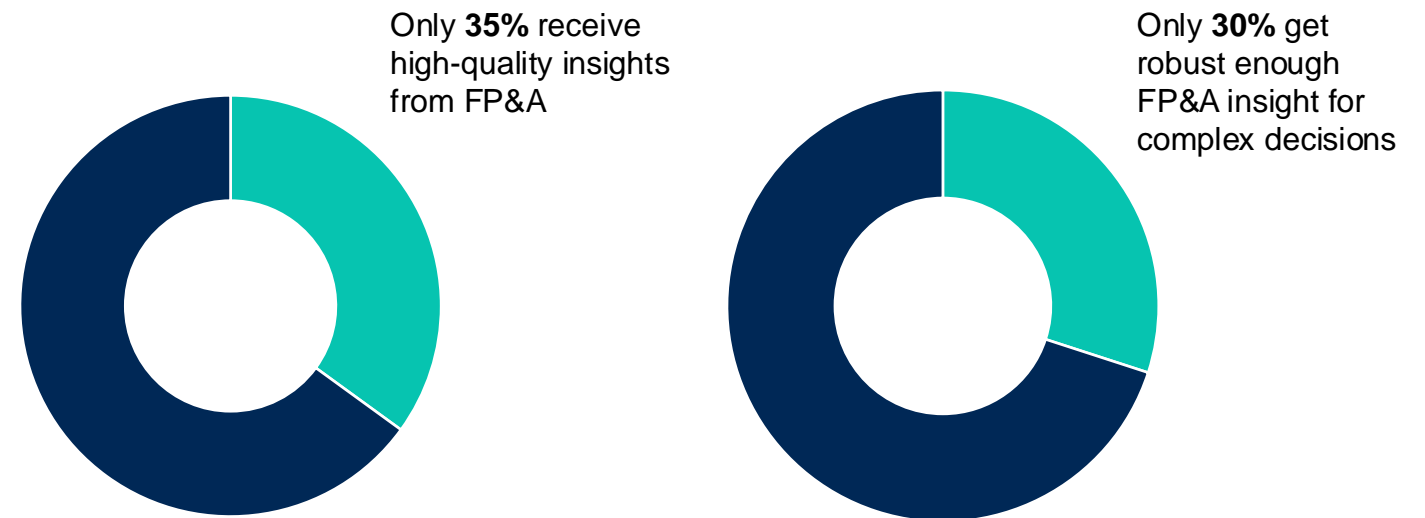
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FP&A Needs to Close an Insight Deficit

Decision makers are clear that the information they get from FP&A does not meet the bar for insight.

Just over one in three report receiving high-quality insights from FP&A, and even fewer report receiving insight that supports their most complex decisions.

Decision-maker perspectives on FP&A insight generation



n = 102 business decision makers
Source: 2023 Gartner Survey on Sustainable FP&A

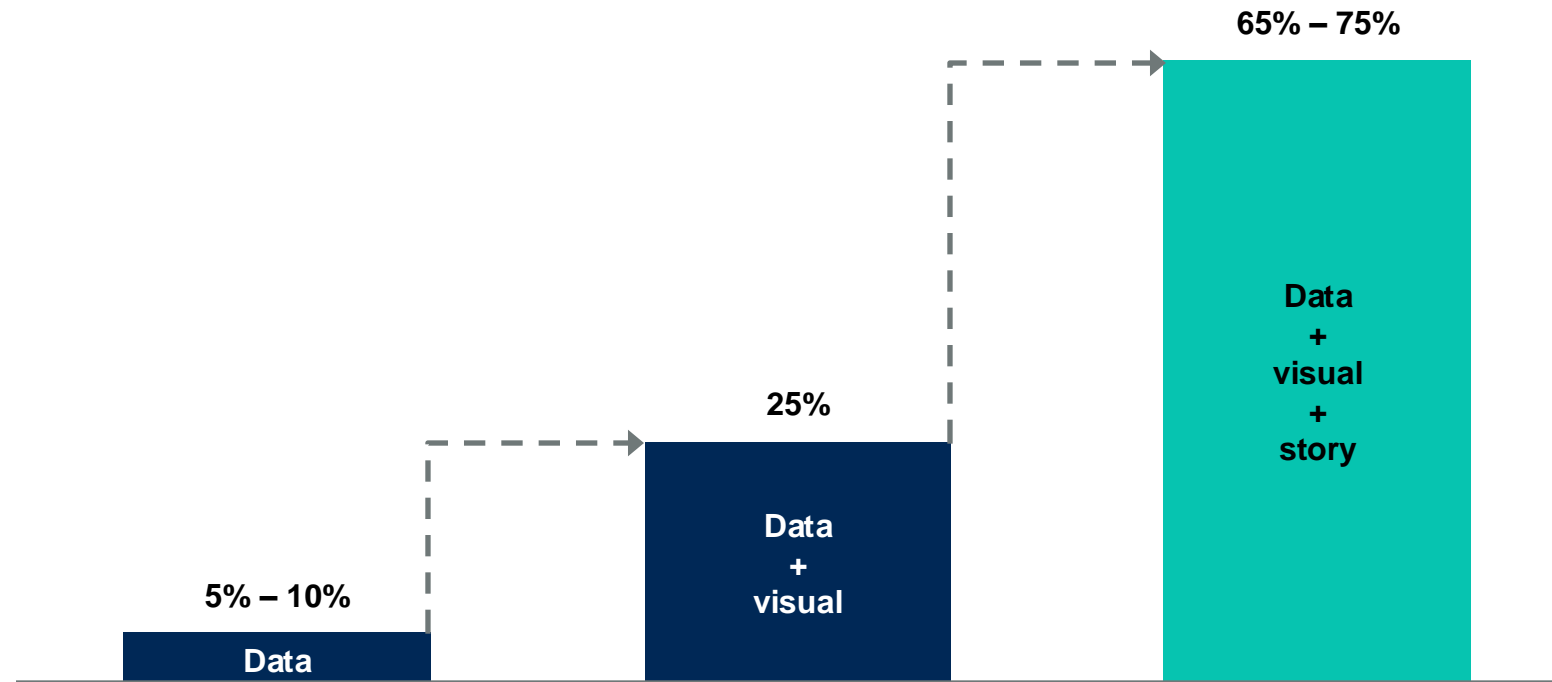
Combine Data With Storytelling to Drive Insight

Impact of delivery style on information retention

Illustrative



Combining data with visuals and storytelling significantly **enhances information retention.**



Source: Adapted from J. Bloomfield, "Story-Based Selling: Create, Connect, and Close," SelectBooks, 2014 London Business School via Story Based Selling:, Jeff Bloomfield, Axon Publishing, 2014

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Recommended Gartner Research

- 🔍 3 Fundamentals of Effective Data & Analytics Governance
- 🔍 Webinar: The Art of Data Storytelling for Finance Leaders

FP&A Priorities for 2025



Provide true business insight, not just financial information



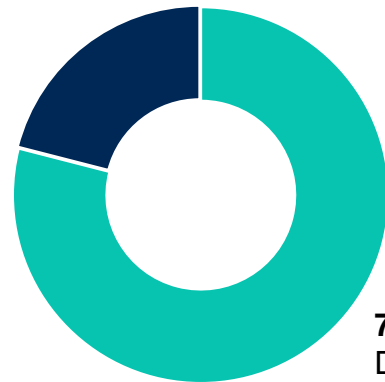
Deliver business partnership that supports financially sound decision making



Ensure ROI on investments in AI

Business Leaders Are Facing Complex, Challenging Decisions

New complexity drivers reported by business leaders



79%
Different-in-kind
decisions



71%
More decision
variables



64%
Increase in need for
decision speed

n = 102 business decision makers
Source: 2023 Gartner Survey on Sustainable FP&A

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Partner With the Business on Day-to-Day Operating Decisions

One of the biggest threats to delivering profitable growth is that many of these operating and management decisions in the face of uncertainty are made every day across the organization without a dedicated finance business partner to “be at the table” to support them.

These unsound decisions erode, on average, about 3% of EBITDA and can undercut an otherwise profitable growth trajectory if finance cannot provide better support.

Collective impact of financially unsound decisions



At the average company, profits lost due to financially unsound operating decisions are equal to **3% of EBITDA**.

Source: Gartner

Note: Assumes 21% EBITDA margin average across the S&P 500.

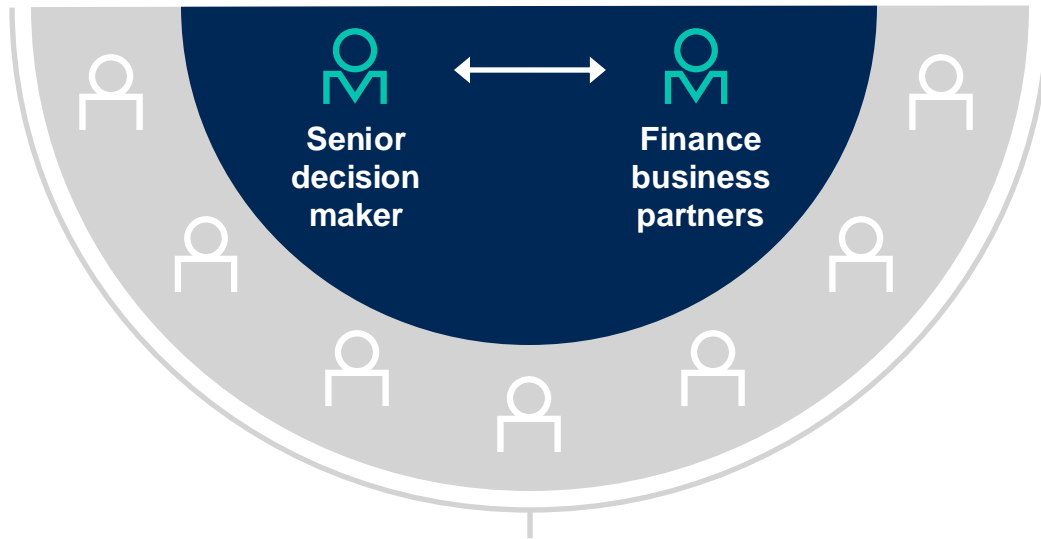
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Scale Up Business Partnership to Support Efficient Growth

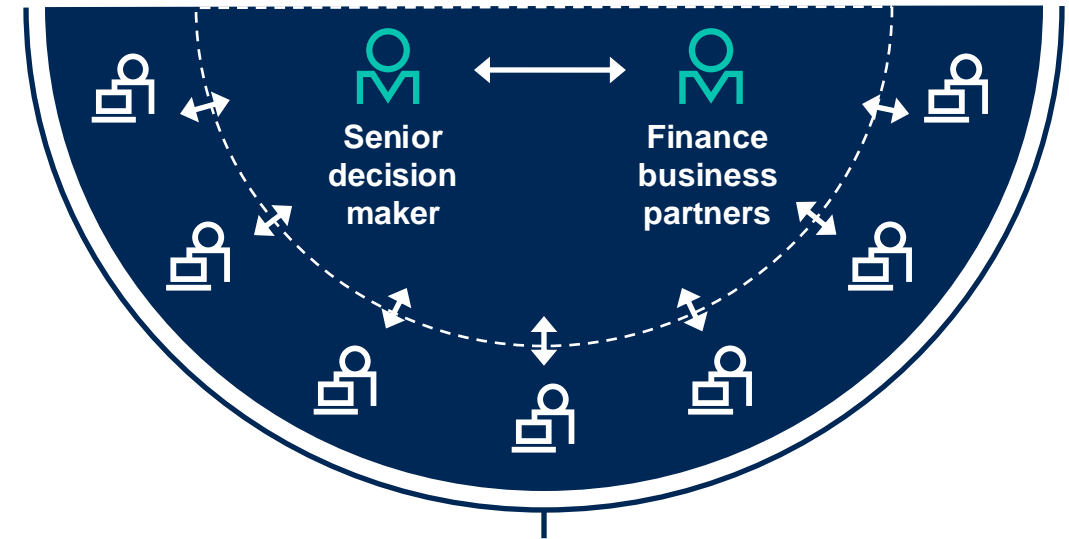
FP&A's emerging business partnership model

Current approach: One-on-one business partnership



Operating decision makers that finance business partners **cannot be “at the table”** with

New approach: Scaled business partnership



Operating decision makers supported through **scaled, tech-centric business partnering**



FP&As need to **supplement** this key-person-driven support with this **business partnership strategy** that **arms decision makers across the enterprise with finance insight.**

Source: Gartner

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Recommended Gartner Research

- 🔍 [The Guide to Finance Business Partnering Success](#)
- 🔍 [Use Technology to Rethink FP&A's Delivery Model](#)

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FP&A Priorities for 2025



Provide true business insight, not just financial information



Deliver business partnership that supports financially sound decision making

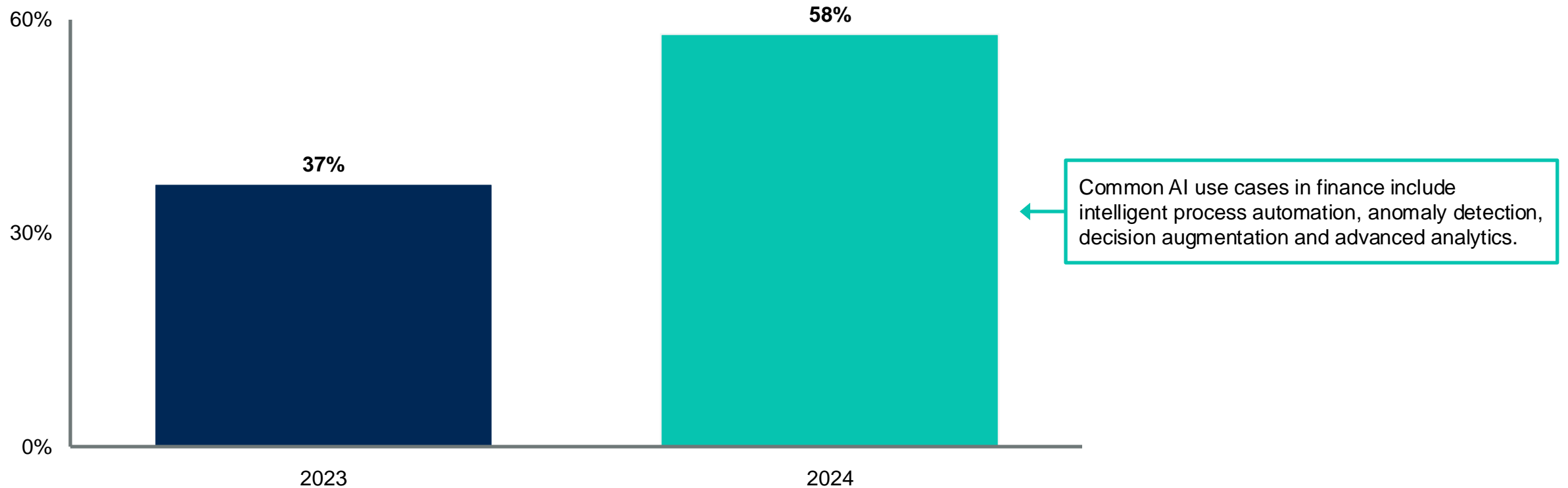


Ensure ROI on investments in AI

AI Use in Finance Is Now Mainstream

More than half of finance teams are piloting or using AI

Percentage of finance teams with AI in pilot or operational phase



n = 133 (2023); 121 (2024)

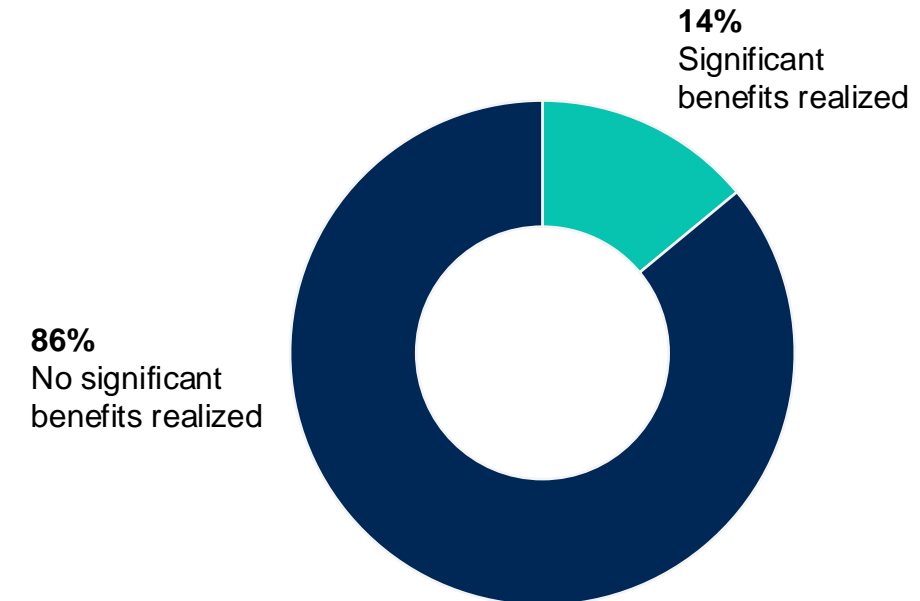
Source: 2023 Gartner AI in Finance Survey; 2024 Gartner AI in Finance Survey

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FP&A Needs to Put the ROI in AI

For all the justified hope and excitement around AI investment, most finance teams are not finding financial return in their use of AI. Only 14% of CFOs report significant benefits from their AI deployments. Most report modest productivity and efficiency gains that don't themselves justify the expense of the AI investment.

Realization of significant benefits from AI deployments in FP&A



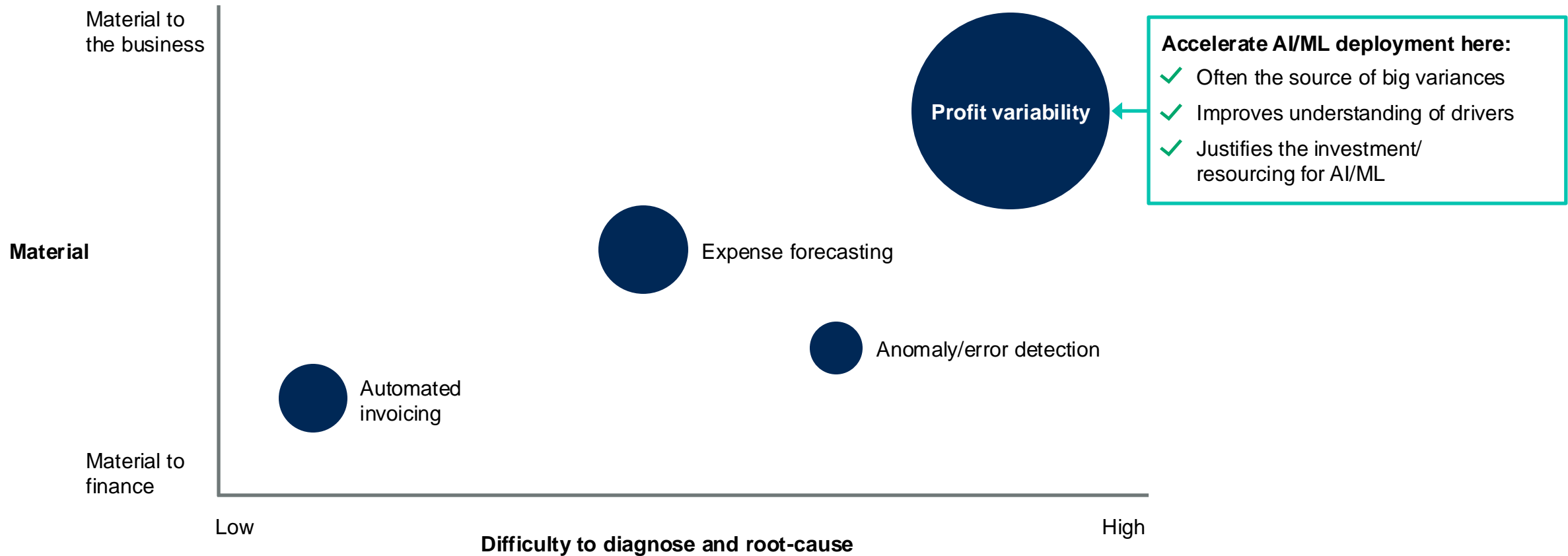
n = 121 (2024)

Source: Gartner

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Get AI Working on Complex, Challenging Problems

Comparison of benefits for starting machine learning (ML) in material, diagnostic-resistant areas
Illustrative



Source: Gartner

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Recommended Gartner Research

- 🔍 [AI in Finance Framework](#)
- 🔍 [How Leading Finance Organizations Achieve AI Success](#)

Additional Resources Page

Position your finance organization for success. Explore these additional complimentary resources and tools:

Guide



Guide to Improving Finance KPIs

Use finance KPIs to build a cohesive, knowledgeable and forward-thinking organization.

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Tool



Digital Finance Score

Evaluate finance's progress toward a more autonomous future, and reveal gaps between current and future states.

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Research



Top Priorities for CFOs and Finance in 2025

Understand the critical priorities for finance leaders and key actions to make progress against them.

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