NEWS RELEASE

AFP Survey Reveals Structured Scenario Planning Separates Top-Performing Corporate Finance Teams

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Organizations using structured scenario planning, distinct from sensitivity analysis, report higher strategic alignment and faster budgeting cycles

- Strategic alignment: Finance teams that use structured scenario planning report 14% higher strategic alignment, 13% higher external factor integration and 13% higher horizontal business alignment than peers who do not.
- Budgeting speed: Finance teams that use structured scenario planning develop budgets in an average of 8.1 weeks, 11% faster than the average of those who do not at 9.2 weeks.

- Tech paradox: Despite widespread adoption of planning technologies, the average time to produce a budget across all organizations surveyed remains unchanged from three years ago at 8.7 weeks.

ROCKVILLE, Md., Jan. 20, 2026 /PRNewswire/ -- Corporate finance teams that use structured scenario planning significantly outperform their peers in agility, alignment and efficiency, according to the **2026 AFP FP&A Benchmarking Survey Report**, released by the Association for Financial Professionals (AFP).

Definitions used in this report

The survey distinguishes between two planning methodologies:

- Structured scenario planning: Defined by AFP as the process of considering a range of circumstances and projecting potential outcomes to better prepare for multiple potential futures.
- Sensitivity analysis: Defined as a tool that quantifies the impact of a change in the value of a variable on a measure, assuming all other variables are constant. It is distinct from and less mature than structured scenario planning.

Planning process stagnation stalls tech gains

Even though organizations have made significant investments in planning technologies, the average time to produce a budget across all respondents remains unchanged from three years ago at 8.7 weeks.

- Driver of planning speed: Process improvements, not just technology, are necessary for yielding efficiency. Structured scenario planners develop budgets in an average of 8.1 weeks, compared to 9.2 weeks for their peers who don't use structured scenario planning.
- Adoption gap: While rolling forecasts are considered a best practice for agility, only 43% of organizations use them, with most still relying on current-year forecasts.

Risk management has become a standard responsibility of corporate finance

As the modern finance function has become increasingly embedded in strategy, project management and cross-functional leadership, it has gained an expanded view that enables proactive risk identification and operational decision-making.

- Most common risk management tools: Ninety percent of finance professionals use risk/opportunity lists, and 89% use contingency planning.
- Adoption gap: Although finance teams that use structured scenario planning report higher levels of effectiveness in their risk management approaches, only 38% use structured scenario planning.

Budgets are aligned at the executive level but become disconnected during execution

While a majority of finance teams report effective alignment between planning and strategic goals and strong communication among leadership, the data suggests a failure to translate strategy into cross-functional action.

- Inconsistent execution: Only 46% of finance professionals report effective horizontal alignment across operations. Additionally, only 47% use consistent variables in their planning.
- Top performers: Finance teams that use structured scenario planning report 14% higher strategic alignment, 13% higher external factor integration and 13% higher horizontal business alignment than peers who do not.

The scope of the corporate finance function is expanding

Corporate finance teams are increasingly taking on responsibilities beyond traditional finance, with even mid-level roles becoming deeply embedded in cross-functional leadership.

- Time allocation: Finance professionals spend 21% of their time on areas such as strategy, technology implementation, HR and operations.
- Impact of company size: This trend is most pronounced in companies with less than $100 million in revenue, where leaner structures require finance to manage broader duties.

Key quote

"Finance's response to an unpredictable future must be to maintain multiple points of view of what can happen. Inflexible budgets break. The findings of AFP's survey show that structured scenario planning is a key difference between organizations that can pivot quickly and those that get stuck in disconnected execution," said Bryan Lapidus, FPAC, Director of FP&A Practice, AFP.

Survey methodology

The 2026 AFP FP&A Benchmarking Survey was conducted in August and September 2025 among 332 corporate finance practitioners representing organizations of varying sizes and industries globally.

About AFP®

Headquartered outside of Washington, D.C., and located regionally in Singapore, the Association for Financial Professionals (AFP) is the professional society committed to advancing the success of treasury and finance members and their organizations. Established and administered by AFP, the Certified Treasury Professional and Certified Corporate FP&A Professional credentials set standards of excellence in treasury and finance. Each year, AFP hosts the largest networking conference worldwide for about 7,000 corporate financial professionals.

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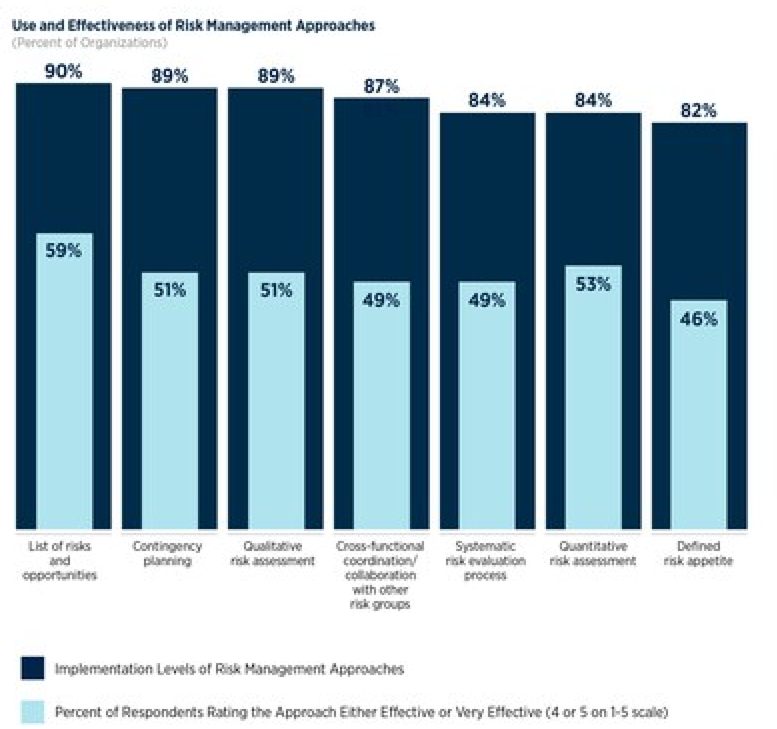

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