



Navigating Complex M&A to Realize Value Creation

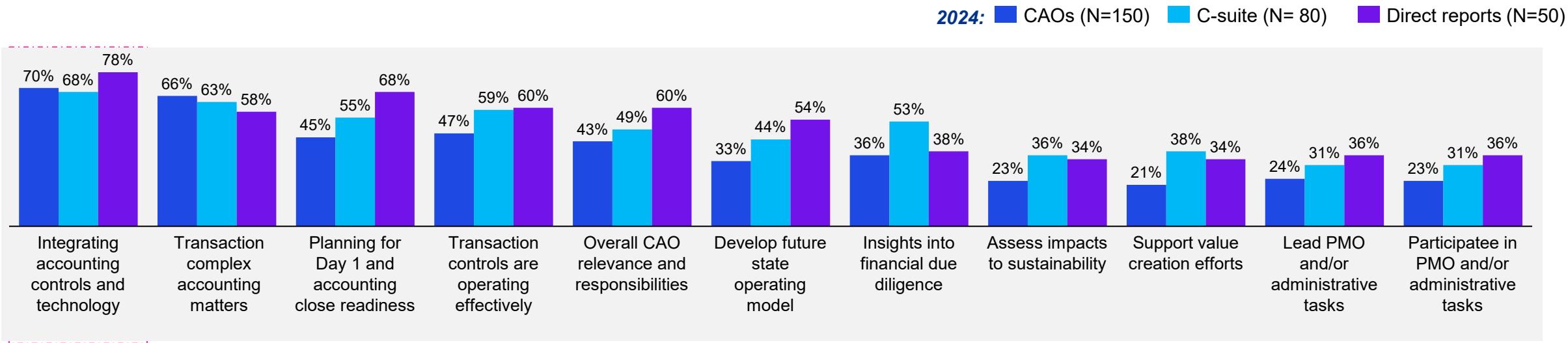
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Across all groups, the most significant transactional responsibility is the successful integration of accounting, controls, and technology

How would you assess the value of the following Transactional responsibilities across the role, considering the current state. ^{(a)(b)(c)(d)}
Rating 1–7 (Values in the graphs represent % sum of respondents selecting option 6 and 7 (High value))



- C-suites, direct reports, and CAOs collectively emphasize that **ensuring successful accounting, controls, and technology integrations/separations** is the primary responsibility of a CAO and C-suites and direct reports **highly value CAOs contribution in transactional responsibilities**
- The second most important responsibility for CAOs and C-suite executives is **participating in assessing transaction implications on complex accounting matters** whereas direct reports are focused on **aligning Day 1 planning, closing the books and ensuring effective transaction controls**

Note(s): (a) We define transactional responsibilities as one-time business events, such as an acquisition, divestiture, IPO, restructuring, etc.; (b) Total might not add up to 100% due to rounding-off; (c) The option "Other" has been removed as it had negligible response; (d) Shortened the options to better fit in the slide; (d) CAOs-Q12a, C-suites-Q88, direct reports-Q63

Source(s): CAO survey, Oct'24