



Corporate Controller & CAO Hot Topics

**Advanced automation in finance:
From strategy to tangible value**

The successful integration of advanced intelligent systems and artificial intelligence within corporate finance and controllership presents a significant opportunity, resting on three key pillars: robust data governance, strategic process redesign, and thoughtful scaling initiatives.

Chief Accounting Officers (CAOs) and Corporate Controllers are at a pivotal moment, with the chance to unlock immense value by moving from fragmented data infrastructures to a more unified approach, mitigating operational risks and ensuring regulatory compliance. To realize the full analytical potential, financial leaders are architecting centralized data repositories, establishing clear oversight, and balancing process simplification with the need for business agility. Drawing on KPMG's experience with leading organizations, we have identified several key areas where Corporate Controllers and CAOs are successfully navigating AI integration and advanced automation.

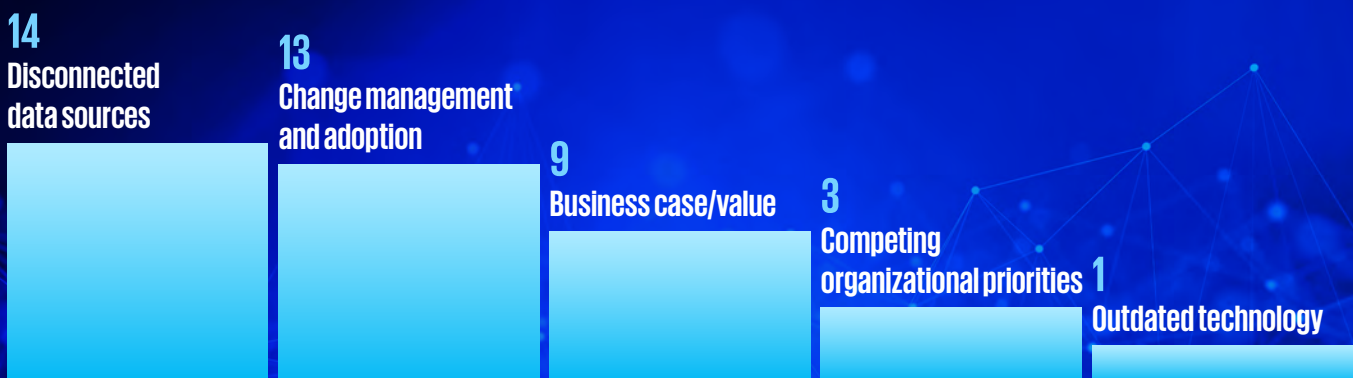


The foundation: Data readiness and governance

A clear consensus has emerged that success with AI hinges on getting the foundation right. The biggest hurdles are not the AI models themselves, but the data and governance structures that support them. The sentiment "data is the issue" is universal, as many organizations are fundamentally limited by disconnected and unclean data.

- **Centralizing fragmented data:** Rather than allowing information to be siloed in disconnected platforms, leading organizations are building centralized data repositories. This aggregates financial information into a single, reliable source, which is a key step to unlocking predictive capabilities and enhancing financial reporting.
- **Standardizing complex inputs:** Pursuing structural data standardization, such as through uniform contract templates, enables analytical systems to seamlessly extract required elements without human intervention. Additionally, modern technologies that can interpret unstructured documents are emerging, which can reduce the need for extensive historical data cleansing.
- **Implementing clear oversight:** To move away from a "wild west" approach, organizations are establishing formal, cross-functional oversight committees to manage the adoption of automated tools. These committees are most effective when they include executives with budget authority, ensuring that investments are aligned with strategic priorities. With IT at the table from the beginning, organizations can ensure that new tools are scalable, secure, and integrate with existing systems. Representatives from finance and legal/security also play a crucial role in this process, helping to ensure regulatory alignment and smooth external audits.
- **Encouraging governed innovation:** Leaders are actively seeking ways to encourage creativity and drive interest in automation among their teams. Rather than viewing employee-developed solutions as a risk, they are creating pathways to formally recognize and share these grassroots innovations. For example, discussions about new tool usage are being incorporated into management conversations not as a control measure, but as a way to identify and elevate the most promising ideas. This approach allows organizations to harness the ingenuity of their people, ensuring that valuable, employee-led solutions can be vetted and scaled for broader use across the enterprise.
- **Maintaining human expertise:** Complex and subjective accounting decisions demand experienced human judgment. The principle has evolved from "human in the loop" to "effective human supervision." Implementing parallel testing against manual processes and maintaining clear supervision over automated outputs are best practices that ensure accuracy, especially for tasks impacting external reporting.

What is your biggest challenge as you look to make progress on intelligent automation?





The opportunity: From process automation to process intelligence

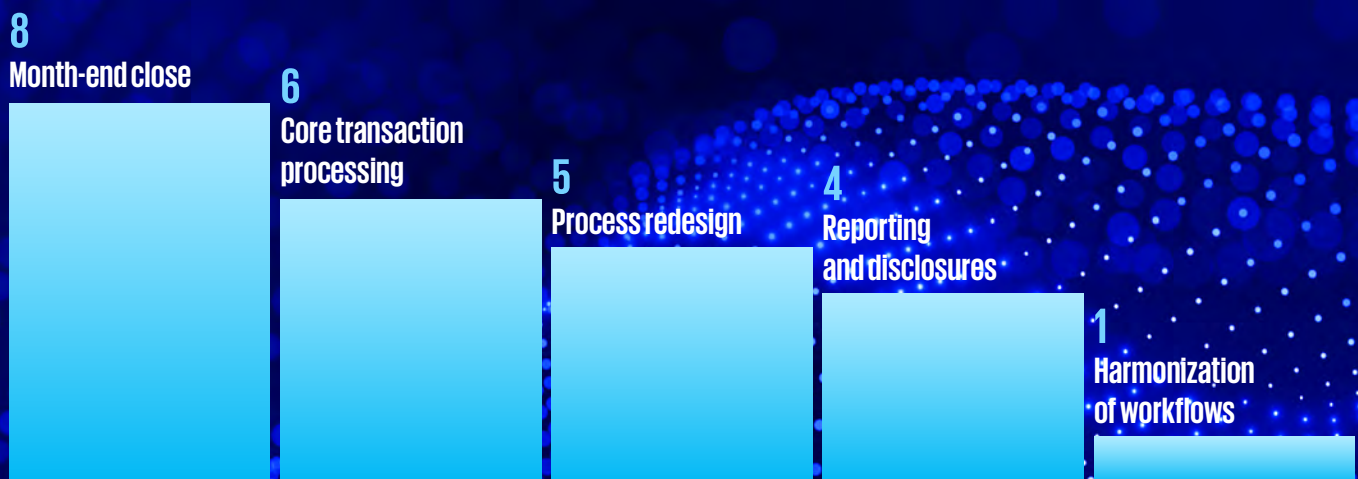
To maximize the return on automation, it's essential to apply it to efficient, streamlined workflows. The timing of process optimization is a key strategic decision, balancing the goal of simplifying and standardizing operations with the drive for immediate technological value.

- **Eliminate before automating:** The most successful teams investigate the root causes of manual work, such as journal entries and reconciliations, with the goal of eliminating or simplifying the task before applying automation. This focus on "eliminate, simplify, improve, then automate" yields the best business results.
- **Evolving labor models:** As standardized processes have been transitioned to offshore service centers, leaders are re-evaluating their labor models with lessons learned from past transformations. For many who previously executed a "lift and shift" of operations, there is a strong desire to avoid replicating the same issues. They are now determined to redesign flawed processes before embedding them into new AI agents, learning from the experience of simply moving inefficient workflows to a new location.

Simultaneously, this has caused some organizations that have not yet offshored to question whether to skip that trend entirely. They are now asking themselves whether to bypass that step and focus their investment and efforts directly on an AI-powered transformation. Both strategic paths highlight a growing internal talent gap for employees capable of conducting the broad process overhauls and strategic thinking that automation demands.

- **Overcoming the ROI challenge to secure investment:** Securing funding for AI tools and licenses remains a persistent hurdle in finance and accounting, as the return on investment is often difficult to quantify. To overcome this challenge and gain executive buy-in, savvy leaders are making a different kind of commitment. Instead of focusing purely on efficiency metrics, they are securing funds by committing to future savings through reduced hiring and headcount avoidance as the technology is implemented. This practical approach provides a tangible "give back" to the organization and has proven to be an effective way to secure the necessary investment for transformation.

Where do you see the greatest near-term opportunity to unlock value from automation?



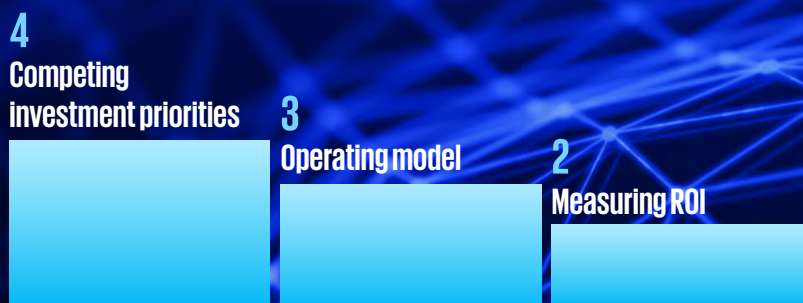


Shifting to scale and demonstrating value

Moving from localized productivity aids to comprehensive, enterprise-wide automation is the key to unlocking transformational value. Strategic finance leaders can achieve this by developing creative operational strategies to scale technology investments across the organization.

- **Maximizing existing investments in a hybrid reality:** Rather than immediately seeking new vendors, many organizations are first looking for less expensive ways to unlock the AI functionality already embedded within their existing financial reporting platforms (e.g., BlackLine, Workiva). The consensus is that significant value can be realized by fully leveraging the tools they have already deployed. While a hybrid landscape of broad, horizontal solutions (e.g., Microsoft Co-pilot) and specialized vertical tools exists, the initial focus is on maximizing current investments. This internal-first approach is often preferred, as forging new external partnerships is viewed as a more complex and difficult path compared to empowering teams with the powerful tools already at their disposal.
- **Bridging the vendor and scale gap:** While major enterprise software providers continue to evolve, many organizations find their embedded AI capabilities are not yet mature. This has led to the use of "bolt-on" solutions, with the recognition that this adds complexity and risk. The most significant challenge is moving from building individual "agents" that perform a single task to creating "agentic" systems that produce consistent, valuable work at scale.
- **The ROI battle and empowering people:** Securing funding remains a persistent hurdle, particularly when the goal is not headcount reduction but rather upskilling talent for higher-value work. The focus is shifting to demonstrating value through efficiency gains, enhanced insights, and the ability to handle new demands without adding staff. By empowering junior team members with user-friendly automation platforms, departments can become more self-sufficient and agile, reducing reliance on backlogged IT resources.

What is the biggest inhibitor from moving pilots to scaled impact?



Conclusion

The integration of AI and advanced automation is not merely a technological upgrade; it is a fundamental business imperative that will redefine the finance organization. Success demands more than just investment in new tools. It requires a deliberate strategy that reimagines workforce capabilities, overhauls data infrastructure, and thoughtfully navigates the evolving vendor landscape. Organizations that master this transition will unlock unprecedented levels of efficiency and insight, building a decisive competitive advantage in a world where augmented performance is the new standard.

Resources

[Agentic AI: Board Oversight in a New Era](#)

[What the Best AI Users Do Differently—and How to Level Up All of Your Employees](#)

[KPMG Agentic AI Advantage](#)

[Auditing Artificial Intelligence](#)

[You can with AI. Podcasts](#)

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