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Agentic Performance Management

Same steering, smarter execution: how artificial intelligence fits into future performance management.

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Finance will not need to completely overhaul their performance management setup to benefit from AI agents in the short term. The purpose of performance management remain unchanged, and so do the steps: turn a strategy into a plan, record the actuals, explain the variances, report to stakeholders, facilitate decisions. What changes is how the work across these steps gets done. When agents take over the mechanics, finance professionals must move from performing the process to overseeing it while increasing the focus on where humans create real impact – as finance business partners, decision-enablers, and change agents.

In this article, we explore how AI agents fit into an organisation's performance management. We argue that agentic performance management (AGPM) does not replace traditional performance management processes and tools, but rather that agents will affect how the work gets carried out.

Unfolding a tested framework, we walk through the six steps every finance professional knows: strategy, planning, recording, analysis, reporting, and intervention. For each, we show which tasks agents can credibly take out and which remains firmly in the hands of humans.

A tested performance management framework

At Implement Consulting Group's CFO Advisory, we spend a large share of our time with CFOs and finance teams on one recurring question: *How do we turn strategy into plans, plans into numbers, and numbers into action?* All of this without the process consuming the people who run it. Across engagements with international clients in a wide range of industries, the answer has come to rest on a common structure. We call it our enterprise performance management framework.

The framework is deliberately unremarkable in its content. It centres around a shared aspiration for value creation and presents six steps that every finance professional will recognise: strategy, planning, recording, analysis, reporting, and intervening. The process is surrounded by a governance structure that sets the rules and procedures for how the steps are run, while three enablers support it all: data, technology, and people.

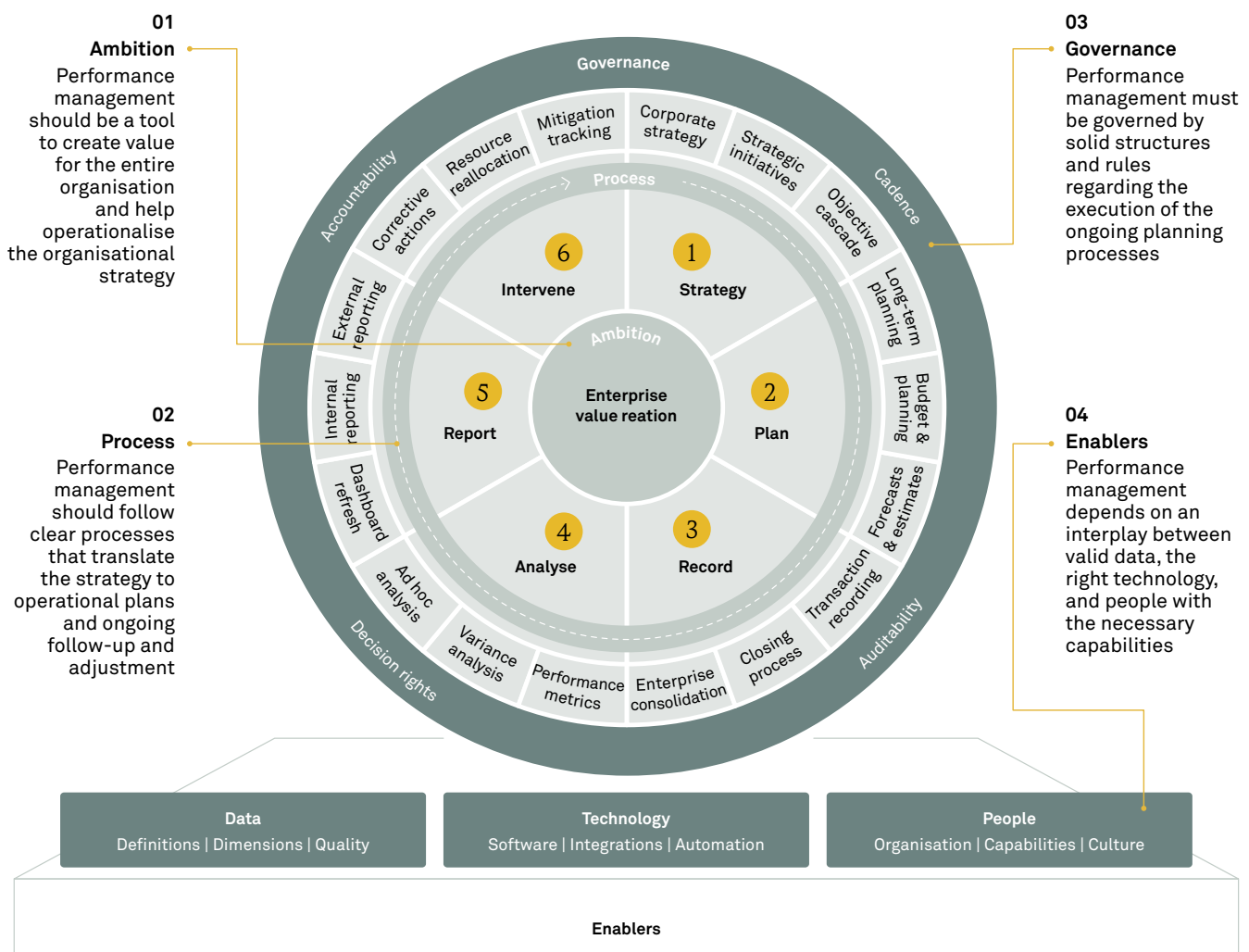


Fig. 1. Enterprise performance management framework™, Implement Consulting Group

The framework's value is that it gives an organisation one shared picture of what performance management is for, what it consists of, and what it depends on.

Establishing a shared picture of performance management matters now more than ever, because the conversation about AI, and especially AI agents in finance, is running ahead of most finance teams' ability to act on it. Some vendors describe agents as a new operating model, arguing that they make dedicated financial planning and analysis (FP&A) tools or enterprise performance management platforms redundant. This rhetoric leaves finance leaders with a choice between ignoring the noise and rebuilding everything.

We see it differently, as we do not view AGPM as a replacement for traditional tools or platforms. Rather, we see it as the next stage building on top of what is already in place. The purpose of performance management does not change. The aim remains to ensure value creation for the organisation and to translate abstract strategies into concrete actions. For most large organisations, the steps do not change significantly either; in most cases, a budget still has to be built, actuals still have to be recorded and consolidated, variances still have to be explained, and management still has to decide.

What changes, significantly, is how the work inside each step gets done. Tasks that today take days of manual effort will increasingly be performed by agents operating within the existing planning model, under the oversight of the same finance professionals who own the process today.

Same why.

Largely the same what.

A very different how.

Taking a starting point in our performance management framework, the remainder of this article explores how AI agents can credibly take over certain tasks, and what remains firmly in the hands of humans. It then turns to the governance structure, reflecting on the need for explicit rules for accountability, decision rights, cadence, and auditability that are needed to delegate work to agents in a safe way. Finally, we will touch upon the three enablers that make it all possible, i.e., how data, technology, and people will need to be orchestrated in a way that allows a smooth collaboration between man and machine.

The six steps, and what changes inside them

The planning process below represents the major activities involved in translating a strategy into operations through financial planning, reporting, and follow-up. This is the backbone of performance management and should be a familiar process to finance professionals across the board.

Strategy – set the direction

All planning activities should be rooted in the organisational strategy. After all, the strategy represents the direction the organisation has chosen, i.e., where it wants to compete, what it wants to be known for, and what level of financial performance that ambition requires.

This is the step where executive management sets strategic ambitions and priorities while finance's job is translation. Strategic goals must be translated into strategic objectives, key performance indicators with targets that can be planned and measured against, so that the rest of the cycle serves the strategy rather than running alongside it.



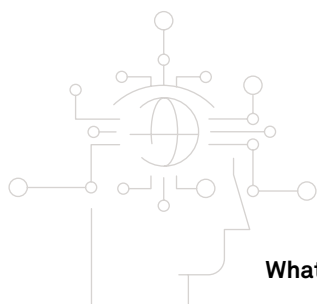
What agents take over	What stays human
We believe that agents should have limited influence on this step, as strategic choices should remain a matter of human judgement. That said, agents can be expected to be used to stress-test assumptions against macro- and market data, surface which drivers have historically moved results most, and turn a strategic ambition into candidates for financial targets for discussion.	We believe that the final strategic choices should remain a human responsibility. Strategy is a judgement about the future under uncertainty, and accountability for it cannot be delegated to software. Agents can help run scenarios, propose ways to carry out strategic objectives, and highlight potential implications under certain conditions, but the final decisions should remain with executive leadership.

Planning – from strategy to plan

With a strategic direction set, the organisation must commit to a plan. This is the step where the strategy is translated into a long-term financial plan, annual budgets with targets, resource allocations, and accountability for the year ahead. Then forecasts update with the latest outlook as the year unfolds which is crucial as uncertainty arises.

Budgeting, i.e., annual planning, is about setting targets and allocating resources in line with strategic ambition. Forecasting, i.e., landing estimates, is about objectively foreseeing what will happen based on the latest information and trends. The former is about “where do we *want* to be” while the latter is about “where do we *expect* to be”.

Planning is where ambition meets constraint, and where finance negotiates between what the strategy asks for and what the business believes it can deliver.



What agents take over

We believe that agents will produce driver-based baselines from historic data and trends, using internal and external data. Instead of the traditional bottom-up planning process, these baselines will be the starting point for discussion.

Agents will also be able to propose targets from trends and external signals, and run scenarios on request with limited interference from human analysts.

Chasing late submitters and flagging inconsistent inputs will also be a future task for the agents.

All of this happens inside the existing planning model, with its dimensions, versions, and approval flows intact.

What stays human

We believe that final decisions related to target setting, resolving the trade-offs, and facilitating conversations with business leaders about what they will commit to should remain a human task. This is core to finance business partnering, and where finance professionals can add significant value.

The annual plan must remain the organisation's plan and can never become the responsibility of agents. If the organisation loses its accountability, the plan has lost its purpose to drive the right behaviour.

A perfect plan without accountability does not drive change – humans do.

Recording – record and consolidate transactions

Once the year is running, actual performance must be captured. This is the step where transactions are recorded in the ERP and operational systems, then reconciled, and consolidated across entities. This is where finance operations need to run effectively to ensure a solid data foundation so everything downstream can depend and trust the numbers.

Recording is all about ensuring that actuals are complete, accurate, consistent, and comparable. Without efficient recording of transactions, consolidation of financials, and a fast-closing process, steering against the plan becomes troublesome.



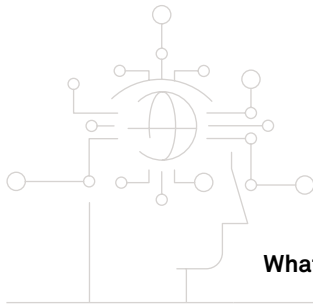
What agents take over	What stays human
We believe that agents will be able to ensure continuous validation, reconciliation between sources, detection of master-data drift before it reaches the plan, and documentation of every correction. This is the step where agents raise the bar because they never skip a check. With the right data and technology, agents will be able to deliver continuous close, effectively eliminating the month-end scramble that most finance teams still live with.	We believe that ownership of definitions and the decision on how ambiguous items are treated must remain a human responsibility. Human finance experts must still determine the rules related to bookkeeping and consolidation. But with the right setup in place, agents can apply the rules and effectively handle the transaction processing and recording as an ongoing, continuous process.

Analysis – from data to insights

With actuals in, finance compares these against the plans or latest forecast to tell the organisation whether it is on course. This is the step where finance analyses performance, isolates the variances that matter, and traces them back to their drivers, e.g., volume, price, mix, cost, timing.

This is also the step where analytical skills must be combined with business understanding to ensure the transition from data to insight. Effective finance teams do not only provide a view of what happened – the backward-looking view – but also identifies the relevance to different stakeholders and potential ways to react – the forward-looking view.

Good financial analysis should answer: “what happened?”, “why did it happen?”, “and what can we do about it?”



What agents take over

We believe agents have a large role to play in this step.

Agents can effectively complete variance detection against tolerances, attribution to drivers, and first-draft commentary grounded in the model.

Agents can also extrapolate and provide future scenarios based on the most recent data.

This is the step where agents inside planning platforms are already credible, so it is a safe place to expect results.

What stays human

We believe that while the agents can explain what moved, the human business partners should remain in charge of explaining what it means in the specific business context and what to do about it.

Agents will only be as good as the underlying data and information, so it becomes an important human responsibility to verify and challenge the agent-derived analytical results.

Thus, deciding which variances matter and why should remain a human task.

Reporting – facilitate performance dialogues

The analysis step ensures that data is translated to insights, but an insight that remains in finance is a failure. To have any significant impact, insights must reach the people who can act on them. Reporting is the step that communicates insights to the right stakeholders in a meaningful way.

This is where management reporting plays a critical role. Finance must prepare relevant reports capturing performance, variances, and outlook for boards, executives, and business leaders, tailored to what each audience needs to decide.

Done well, reporting is not the end of the analysis but the start of a management conversation. Great finance teams do not consider their job done when a report has been e-mailed or a dashboard has been updated. Rather, they acknowledge that the transition from insights to action must be nurtured through effective communication and dialogues with those in charge across the business. Consequently, the reporting process is not just about the outputs – i.e., the reports, dashboards, presentations – but about the performance dialogues and discussion around those outputs.



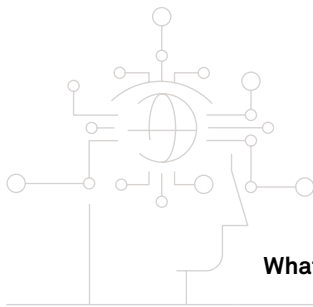
What agents take over	What stays human
We believe that agents will be able to handle assembly and tailoring of packs per audience. Also, agents will be able to cross-check data from various systems and ensure that what is being presented can be backed by data. Furthermore, agents can assist in preparing effective narratives to convey the story behind the numbers. Thus, the agents will be able to support with ideas for relevant narratives, analogies, comparisons etc., but they will not be able to directly influence the stakeholders to act – that remains a human responsibility.	We believe that the communication of performance insights and the facilitation of the necessary performance dialogues and discussions will be one of the most important human tasks in the future finance function. Humans should keep the editorial judgement to decide on what to emphasise and how to present the findings. A report is an input for a decision, and the decision meeting is where finance earns its influence. Finance business partnering remains a human task – more important than ever.

Intervene – from insights to action

The cycle closes when management decides what to do about what it has learned. This is the step where corrective actions are agreed, initiated, quantified, and fed back into the forecast, so the plan reflects the organisation's current intentions rather than its assumptions at the start of the year.

This is also the step where resources are reallocated based on the latest information to steer the organisation towards its objectives. An effective performance management system allows for ongoing redistribution of capital rather than waiting for the annual budget cycle to run.

Intervention is where performance management earns its name: without it, the preceding five steps are measurement, not steering.



What agents take over

We believe that agents will be able to propose potential mitigating actions, i.e., interventions, based on the drivers behind variances, simulating their impact on the model, and routing them for approval.

Thus, agents will be able to guide leaders on how to intervene, but not to carry out the interventions – that will remain a human task.

What stays human

We believe that this is another important human element of future performance management.

Humans will have to stay in charge of choosing the actions, driving the change, and owning the outcome.

Agents cannot drive change. That remains a human task. Ensuring that agreed actions are implemented and properly change-managed will become a central role for finance.

Governance: what makes delegation safe

The performance management process is dependent on a strong governance framework to guide how decisions are being made by the right people, at the right time, supported by the right data and technology.

Whether work is delegated to software or not, the performance management process rests on four elements that provide the necessary oversight – accountability, decision-rights, cadence, and auditability.

Accountability defines who is ultimately responsible for decisions, decision-rights define who has the authority to act or decide, cadence defines when and where decisions are made, and auditability defines the mechanism to trace decisions.

Accountability – who is ultimately responsible?

Accountability concerns the assignment of ownership for every output in the performance management process. Whether a budget line, a consolidated set of actuals, a variance explanation, or a forecast revision, there must be a named person who answers for it. This is about accountability and not just who is responsible for producing the output. The accountable owner may not have produced the number, but they stand behind it.

In a traditional setup, this is often implicit. The controller owns the close, the FP&A lead owns the forecast, the business partner owns the commentary. Roles are understood rather than written down, and the gaps only surface when something goes wrong.

Agents do not change the model, but they will inevitably expose those gaps. An agent that reconciles actuals or drafts commentary produces output that somebody must own, and the excuse that “the system did it” is neither a viable or acceptable answer to an executive leadership team, board, or an auditor. Accountability cannot be transferred onto software, so introducing agents will require finance teams to be able to answer: who, by name, owns each output of this process?

Decision rights – who can do what?

Decision rights cover the permissions granted to individuals and technology involved in the process. They define who may approve, change, or execute what, within which limits, before the action is taken. Where accountability answers who is the owner, decision rights answer who is allowed to do what.

In a traditional performance management setup, decision rights cover the familiar approval matrix: who signs off the budget, who may reforecast, who can reallocate capital between units, who decides which actions go ahead. Most organisations have this documented, at least for the larger decisions.

With the introduction of agents, decision rights require a second layer related to the delegation mandates. This layer should determine what an agent is allowed to perform, from suggesting changes to making the decisions autonomously based on pre-defined criteria. An agent that updates a forecast baseline within a two percent tolerance operates under a decision right, exactly as a controller with a posting limit does. The design work is to make those limits explicit, because an agent without a mandate will either do too little to be useful or too much to be safe.

Cadence – when and where do we decide?

Cadence defines when and where decisions are made and dictates the operating rhythm of the performance management system. This covers which forums exist, how often they meet, what content they discuss, and what output they are in charge of producing.

In a traditional performance management setup, cadence is often dictated by the supply side of the information flow instead of the decision need itself. This can vary for each organisation, but a widely used structure is weekly operational steering, monthly business performance review, quarterly reallocation, annual strategy reassessment, etc.

With the introduction of agents, the supply-side constraint of the information flow will be largely removed. When agents are set to continuously close, consolidate, perform variance analysis, extract insights, refresh forecasts, and reevaluate resource allocations, there is no longer a technical reason for a forum to wait for the quarter to come to an end. In this case, cadence becomes a pure governance decision related to decision needs, where the fixed cadence will likely be replaced by a more fluent model based on signal- or event-based triggers. A model where ongoing operational and financial decisions are made on a more continuous basis as information arises, while strategy review continues its assumption-based logic.





Auditability – how do we trace decisions?

Auditability concerns the evidence trail after the act. It captures what was done, on which assumptions, by whom or by what agent, and who signed off. It is not about authority but about reconstruction. Thus, a proper auditability setup provides the ability to show, retrospectively, exactly what happened and why.

Traditional planning processes already rely on this. Assumptions are documented, versions are locked, sign-offs are recorded, and internal/external auditors expect to trace a reported figure back to its source. Finance has decades of discipline in this area.

The advent of agents will raise the standard rather than lower it. Every action an agent takes must be logged with its inputs, its reasoning where available, and the human who oversaw it, and that log must be readable by someone who did not build the agent. That is, a good evidence trail should not require a tech-savvy data engineer to decode – it should be easy for anyone with insight into the process to review.

Without proper auditability, accountability cannot be enforced and compliance with decision rights cannot be checked. The evidence trail is what turns the other three elements from principles into controls. Auditability is also what allows a finance function to expand an agent's mandate over time as evidence of reliable behaviour ought to be the basis for granting wider decision rights.

Enablers: the foundation needed to succeed

Even the best performance management process with the right governance setup does not work without three critical enablers: data, technology, and people.

These are nothing new to finance teams, but the advent of agents makes each of them less optional than before.

Data – the basic ingredient for agents

Performance management is about translating data into insights and insights into action. Without the basic ingredient – data – the process never yields what is intended.

It is a prerequisite for any good performance management system that master data – and transactional data in general – is managed effectively. From basic data definitions to the dimensions used for reporting, data is the fuel that makes the performance management engine run.

The need for good data only increases with the introduction of agents. Every agent depends on it. An agent that populates a baseline, reconciles actuals, or attributes a variance is only as reliable as the definitions, dimensions, and controls behind the data.

Master data and transactional data that is inconsistent across entities, or ownership of definitions that nobody holds, does not slow an agent down; it allows the agent to produce wrong information and conclusions quickly and at scale.

Finance organisations that have treated data governance as a hygiene task have found that it has become the foundation of their steering capability. This is now truer than ever. Ignore master data management, and any ambitions related to agentic automation will falter.

People – a different set of capabilities

People will remain a key ingredient in any performance management setup, but the roles we play will change substantially. The shift from performing the mechanics to overseeing and supporting decision-making requires a change in capabilities and mindset. Finance professionals will need to specify what an agent should do, judge whether its output is right, know when to intervene, and reallocate the freed-up time to business conversations where their influence lies.

Few finance teams possess those skills in depth today. Building them is a development agenda, not a quick-fix training course, and it needs to start before the agents arrive rather than after. This is the only way to be ahead of the curve.

The AGPM setup will emphasise the need for finance business partnering capabilities even more than today. When agents can assist with data cleaning, reconciliation, and analysis, what remains is for humans is to strategise, communicate, and drive changes based on the systemic output.

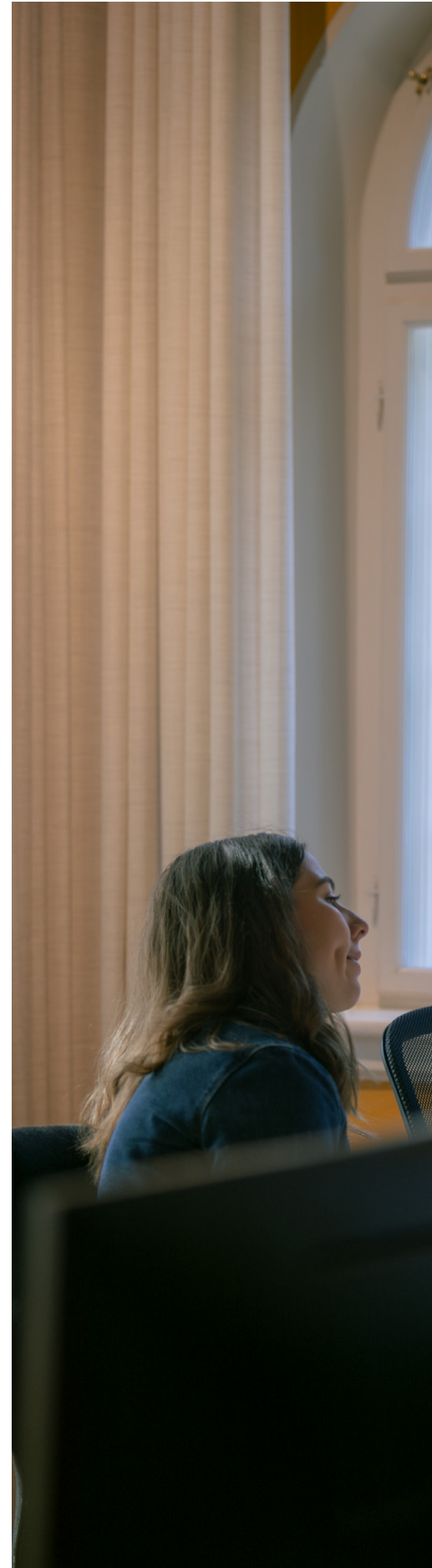
Finance professionals will no longer be the number crunchers. They will need to learn to be the storytellers, business developers, and change agents that can make changes happen in organisations based on the insights derived by the agents.

Technology – bridging people and data

Technology is the third enabler, and the one that binds the other two together. Data can only become insights when it sits in a model that structures it, and people only get to spend their time on judgement when the mechanics are handled by software.

Any good performance management system depends on software that holds a governed planning model, integrations that connect it to the ERP, CRM, HR, and operational systems, and automation that removes manual work between the steps. Modern performance management technology provides that structure, whether AI is embedded in the platform or brought alongside it. Leading EPM platforms, like Jedox, combine driver-based continuous planning, management reporting, and AI capabilities inside the same governed model.

The question for finance leaders is therefore not whether to choose between a planning platform and agents, but whether the platform they run today gives agents something trustworthy to work with. A weak platform will not be rescued by a capable agent but simply produce unreliable answers faster.





Act now to become future-ready

The shift described in this article will arrive gradually, as planning platforms embed agent capabilities and finance teams learn and adapt on how to use it. The organisations that benefit will be those that prepared the ground before the agents showed up. Those that did not will find that agents amplify whatever weaknesses their current process already has.

To be ready for the future of AGPM, finance leaders should review their existing performance management setup today, using the framework above as the checklist.

Start with the process. Walk the six steps and be honest about where and how they happen today. Which steps live in a dedicated tool, and which live in spreadsheets, slides, or even e-mails? Agents can only operate inside a governed process, so every step that is left ungoverned is a step that agents cannot automate.

Then review governance. Consider the four elements and ask whether they are written down or merely understood. Who owns each output today? Who can approve of what? When and where do decision forums meet and how are they linked? How do you track decisions? If the answers are not documented for humans, they cannot be extended to agents.

Finally, test the enablers. Be honest about your data foundation. What are the critical data points across systems that must be adequately governed to ensure a proper process. Assess the people: how many in the team can specify, judge, and challenge an agent's work, and how many can carry the freed-up time into a business conversation? And look hard at the technology: does the current platform give agents a governed model to act within, or has planning drifted into disconnected tools that no agent can safely operate?

None of this requires waiting for technology to mature. Most of it is work that finance should have done anyway, and agents simply raise the cost of leaving it undone. Leaders who complete this review will be able to adopt agent capabilities as they arrive, step by step, without rebuilding the process or renegotiating accountability each time. Leaders who skip it will face the choice we warned about at the start: ignore the noise or rebuild everything.

About us

Born in Denmark with offices in Copenhagen, Aarhus, Stockholm, Malmö, Gothenburg, Oslo, Zurich, Munich, Hamburg, Düsseldorf, and Raleigh, NC. With 2,000+ employees, multinational clients, and worldwide projects, we offer expertise with a global perspective.

We believe that great organisational impact leads to great impact for humanity. Implement was created to help turn deep expertise into real change.

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