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AP IN 2026:
PERFORMANCE, PAYMENTS, AND THE PATH FORWARD

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Executive Summary

Twenty-one years ago, Ardent Partners published its first State of Accounts Payable report, capturing a function that most of the enterprise barely noticed. AP processed invoices, cut checks, and kept the lights on. It was essential in the way that plumbing is essential: invisible when it worked, painful when it did not. Technology lagged the function's potential by years. Paper was everywhere. And the idea that AP data could do anything beyond reconciling a transaction was rarely tested.

What followed was not a revolution. It was something more durable: a steady transformation that fundamentally expanded what AP does and what the enterprise expects of it. Digital technologies steadily transformed the mechanics of accounts payable, replacing paper processes with automated workflows and electronic payments. More importantly, they expanded AP's role into working capital management, supplier relationships, financial controls, and business insight. AP earned its expanded role one capability at a time.

That evolution continues in 2026. The AP function that manages the cash flowing out of the enterprise has never been more capable, more scrutinized, or more consequential. At the same time, payments have become more than the final step in the procure-to-pay process. They are increasingly recognized as a strategic capability that influences cash management, supplier experience, fraud prevention, and overall financial performance. The effectiveness of how well organizations manage their payments is one of the clearest signals of AP maturity.

AP in 2026: Performance, Payments, and the Path Forward reflects that reality and draws on market data from 194 AP, finance, and P2P leaders to examine the strategies, capabilities, and performance characteristics shaping the function today. It also explores the priorities and challenges facing AP organizations, the growing role of payments in financial operations, and the operational benchmarks that distinguish strong performance.

Twenty-one years of research have produced one consistent finding: the AP organizations that pull ahead are not always the largest or the best-resourced. They are the most deliberate. They build strong foundations before they attempt to optimize them. They treat payment strategy as a financial discipline, not an afterthought. And they use the visibility that modern AP technology creates to contribute to decisions that were once made without them. The benchmarks and analysis in this report are designed to help every AP leader close the gap between where they are and where they could be.

The State of AP in 2026

Twenty-one years ago, AP's job was to cut checks and avoid mistakes. Today, it is to move money intelligently, protect the enterprise, and help finance see around corners.

~ Andrew Bartolini, Ardent Partners

The Ledger Comes to Life

There is a ledger at the heart of every enterprise. It has existed in one form or another since commerce began, evolving from handwritten records with numbers in columns into spreadsheets, databases, and enterprise systems. The ledger records what was bought, from whom, for how much, and when it was paid. Few teams are more closely connected to it than AP.

For twenty-one years, Ardent Partners has tracked the evolution of that function. AP has moved from paper-saturated processes to digital workflows, from check runs to electronic payments, and from reactive exception management to proactive cash optimization. Each edition of this research has documented a function improving its efficiency, visibility, and strategic value.

What is different in 2026 is not the direction of that progress. It is the speed and nature of it. Technology is helping AP teams do the same work faster and, increasingly, smarter. Systems can now learn from patterns, identify anomalies, anticipate issues, and surface insights at a scale no manual process could match. The ledger is no longer just recording activity. It is beginning to interpret it.

This is **AP in 2026: Performance, Payments, and the Path Forward**. It marks both the continuation of a twenty-one-year research tradition and the beginning of a new chapter for the function. AP leaders are no longer asking whether technology matters. They are determining where it delivers value, how quickly it can be deployed, and what it will take to scale it successfully. The data, benchmarks, and analysis that follow are designed to help answer those questions.

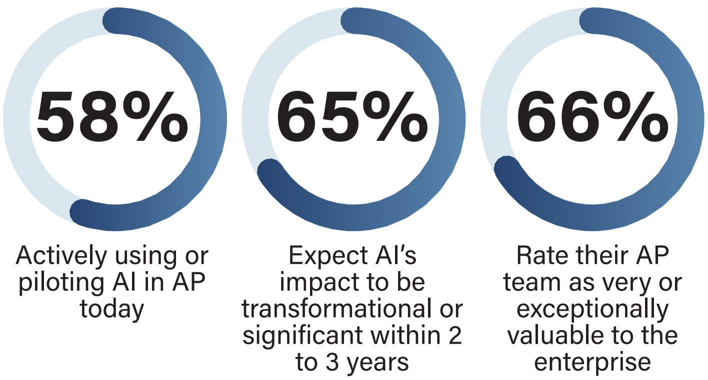
A Year of Pressure and Purpose

The operating environment for AP in 2026 rewards neither hesitation nor recklessness. Organizations are under pressure to improve performance. Processing costs are rising, cycle times are lengthening, and exception volumes remain stubbornly high. At the same time, expectations of the function continue to expand. AP leaders are no longer being asked to process invoices faster and cheaper. They are increasingly expected to support cash management, strengthen fraud prevention, improve supplier visibility, and contribute to broader financial decision-making. Those responsibilities rarely arrive with additional resources.

Three findings from this year's research illustrate the moment (see Figure 1). **58% of organizations are actively using or piloting AI in AP. 65% expect AI to have a significant or transformational impact on AP operations within the next two to three years. And 66% rate their AP organization as very or exceptionally valuable to the enterprise.** Together, these findings describe a market that is engaged, optimistic, and operating under real pressure to deliver.

The implications are clear. AP's role continues to expand. Expectations continue to rise. The good news is that AP has never been more capable, more connected, or better equipped to meet the challenges ahead.

Figure 1: The 2026 AP Outlook, By the Numbers



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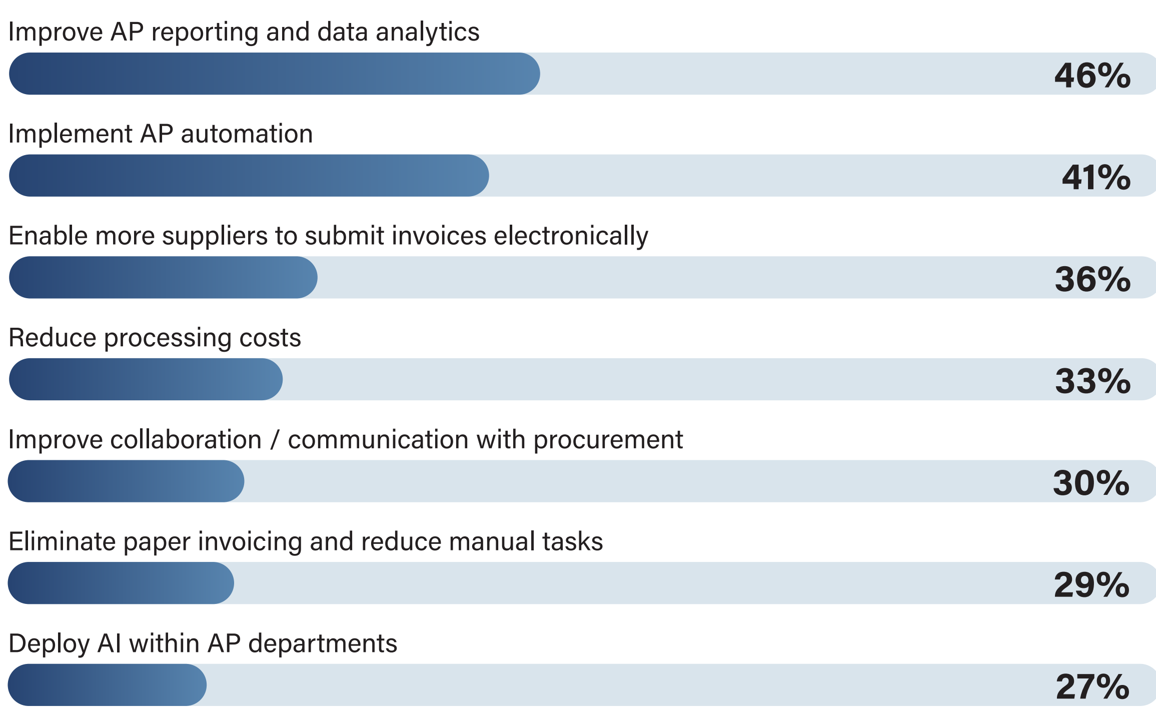
AP Priorities in 2026: The Familiar and the Urgent

At first glance, AP's priorities in 2026 look remarkably familiar (see Figure 2). Improving reporting and data analytics remains the leading priority, followed by automation, supplier electronic invoicing adoption, and cost reduction. These objectives have appeared on AP leaders' agendas for years. Their continued prominence suggests that the profession is not abandoning its traditional goals. Rather, it is pursuing them under new conditions and with new tools.

The persistence of these priorities is not evidence of stagnation. It reflects the reality that AP's mandate has expanded faster than many organizations' ability to modernize the processes and systems that support it. AP teams are being asked to deliver greater visibility, stronger controls, improved supplier experiences, and more strategic business value while continuing to improve operational efficiency. The challenge is no longer identifying the destination. It is accelerating the journey.

The top-ranked priority, improving reporting and data analytics (46%), offers the clearest signal of where the profession is headed. AP leaders increasingly recognize that the function's value extends beyond processing transactions. They want better visibility into performance, working capital, supplier activity, and operational risk. The growing focus on analytics is laying the foundation for everything that follows.

Figure 2: AP Top Priorities in 2026 (Top 7 responses shown)



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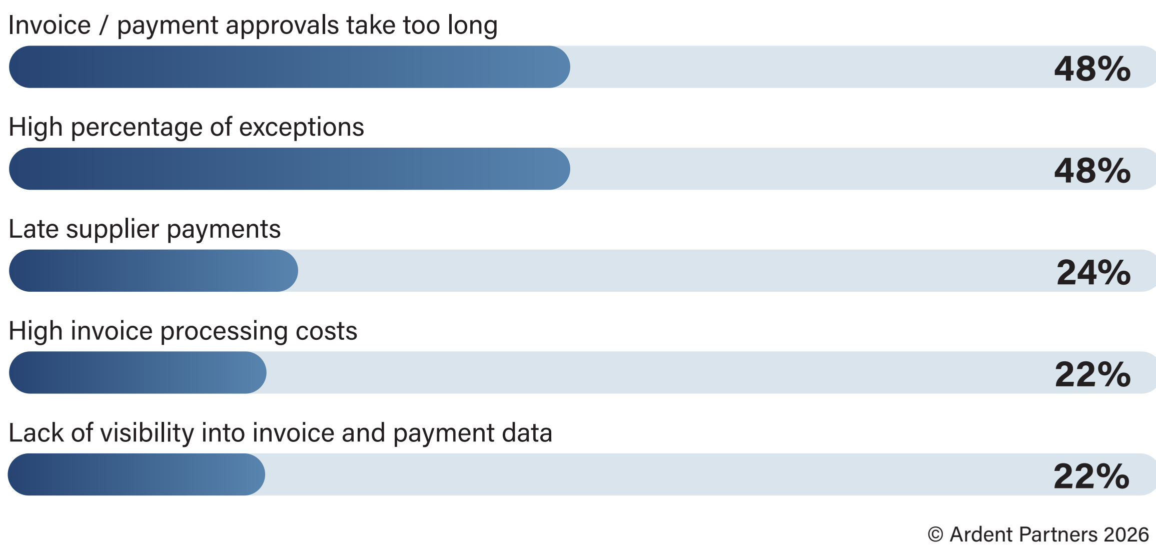
The continued emphasis on automation (41%), supplier enablement (36%), and cost reduction (33%) tells a related story. These priorities remain tightly connected. Organizations cannot automate effectively without digital invoice flows. They cannot significantly reduce costs while manual processes remain in place. And they cannot fully capitalize on modern technology if the underlying data and workflows are fragmented or incomplete. Foundational modernization remains unfinished for much of the market.

Lack of visibility into invoice and payment data, cited by 24% of respondents, remains another foundational challenge. Visibility affects nearly every aspect of AP performance, from exception management and cash forecasting to supplier service and fraud prevention. **Organizations cannot improve what they cannot clearly see, which helps explain why reporting, analytics, and visibility remain such prominent priorities across the profession.**

Figure 3: Top Challenges Facing AP in 2026 (Top 5 responses shown)



Challenges in 2026: Familiar Friction, Rising Stakes

The challenges facing AP in 2026 are not new (see Figure 3). Slow approvals, high exception rates, and limited visibility into invoice and payment activity have appeared on AP challenge lists for years. What has changed is the cost of leaving them unresolved. As expectations of the function continue to expand, longstanding operational inefficiencies are becoming increasingly difficult to absorb.

Slow invoice and payment approvals top the challenge list at 48%, tied with high exception rates. The two are structurally linked. Exceptions slow approvals. Delayed approvals create payment bottlenecks, increase supplier friction, and consume valuable staff time. Together, they represent one of the most persistent barriers to AP performance.

The challenges themselves are familiar. What is new is the growing availability of tools designed to address them. Automation, analytics, and intelligent technology are providing AP teams with new ways to reduce manual effort, improve visibility, and strengthen controls. Whether those capabilities translate into meaningful performance improvement depends less on the technology itself than on how effectively organizations deploy and use it.

How Strategic Is AP? The Planning Gap

The question of AP's strategic value has been debated for as long as the function has existed. In 2026, that debate is largely settled. **Two-thirds of respondents believe their AP organizations are viewed as very or exceptionally valuable to the enterprise,** reflecting years of progress in automation, process improvement, financial stewardship, and operational performance. AP is no longer viewed solely as a processor of invoices and payments. It is increasingly recognized for its role in working capital management, supplier relationships, financial controls, and business insight.

> **AP's role has evolved. Its planning should evolve with it.**

The research, however, reveals an important disconnect (see Figure 4). AP's strategic standing has advanced more quickly than its strategic planning. Only **35% of departments operate with a formal annual strategic plan.** Only **37% report that their plan has been approved by the CFO or another senior finance leader**. And while **44% establish annual performance targets**, far fewer do so within a formal planning framework that is aligned with broader business objectives.

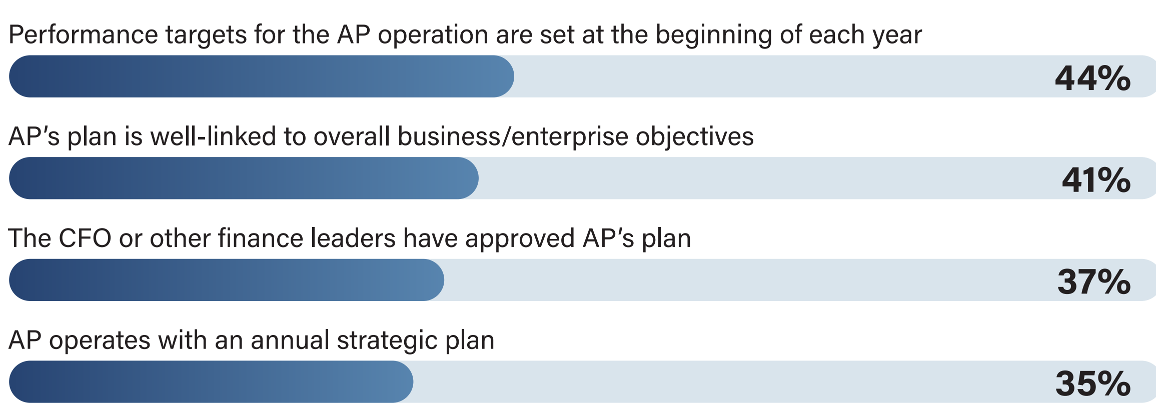
Today, too many AP organizations are managing performance without the planning discipline typically associated with other strategic business functions. The function that manages every dollar flowing out of the enterprise deserves a plan equal to that responsibility.

AP's Expanding Role: From Transactions to Strategy

If the planning data suggests AP has not fully claimed its strategic role, the involvement data suggests it is being pulled in that direction regardless. When Ardent Partners asked AP leaders how involved their departments are across a range of business activities, the results revealed a function whose responsibilities now extend well beyond invoice processing and payment execution (see Figure 5).

The strongest involvement is concentrated in areas closest to AP's operational expertise. **Fraud prevention (72%) leads the list**, reflecting AP's critical role in protecting the payment process and safeguarding enterprise funds. **High levels of involvement in P2P technology (54%)** and **payment platform selection (52%)** further illustrate how AP has become an important voice in shaping the systems and processes that support modern financial operations. These findings reflect a function that is increasingly influencing how work gets done, not simply executing it.

Figure 4: How AP Leaders Describe Their Strategic Plan (Top 4 Responses)



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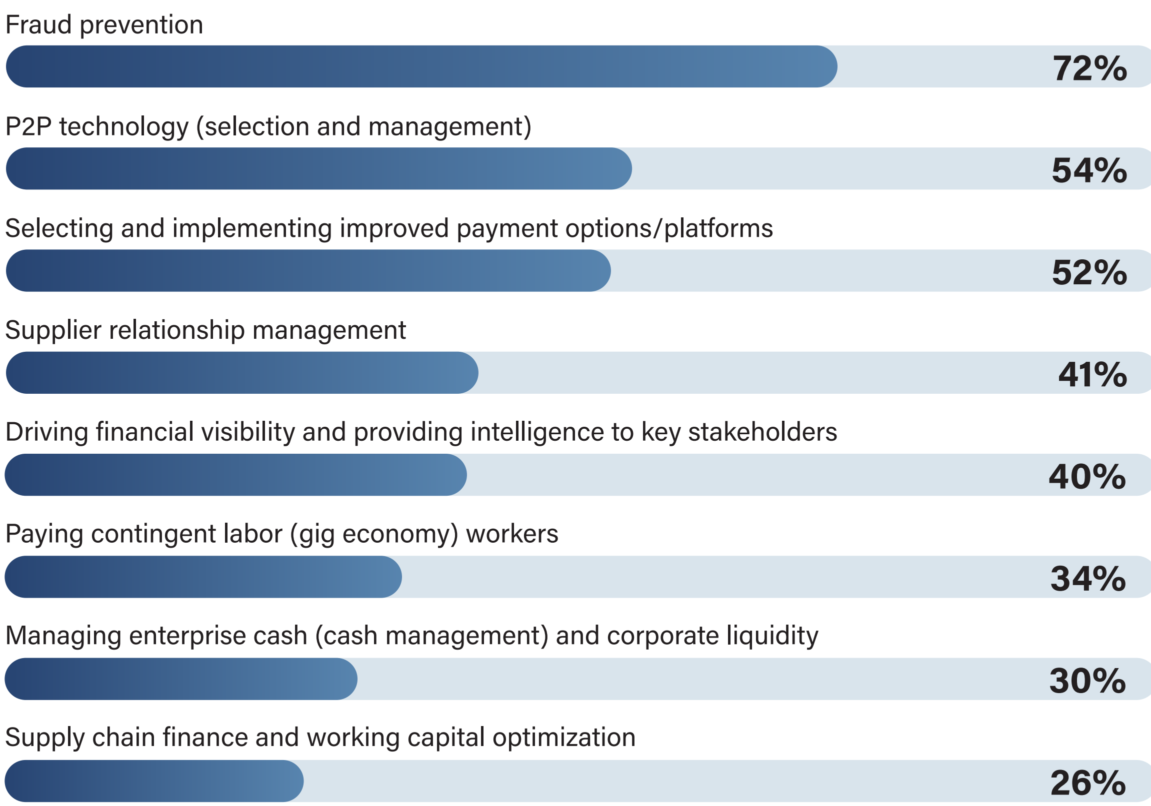
The picture changes as the focus shifts from operations to broader financial strategy. **AP's reported involvement in enterprise cash management (30%), working capital optimization and supply chain finance (26%) remains noticeably lower.** As organizations continue to modernize payments, strengthen financial visibility, and connect operational data with business decision-making, AP is positioned to play a larger role.

The AP function manages major dollars flowing out of the enterprise. It is more than an administrative necessity. It is a financial intelligence asset.

Figure 5: AP's Involvement Across Business Activities



The Performance Imperative

"A payment is not simply a transaction. It is the final expression of every process, decision, and relationship that preceded it."

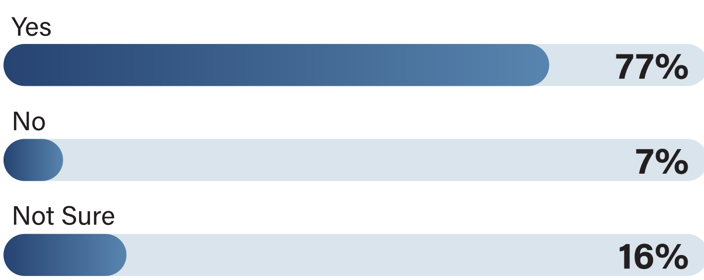
~ Andrew Bartolini, Ardent Partners

The Electronic Payment Shift

If there is a single data point that captures where AP stands in 2026, it may be this one: **77% of organizations made more electronic payments in 2025 than in the prior year** (see Figure 6). That number reflects a decade of investment in digital payment infrastructure, supplier enablement, and process modernization. It also reflects something more significant: a market that has recognized electronic payment not as an upgrade, but as a baseline requirement for operating efficiently, controlling costs, and managing risk.

The shift is real and it is accelerating. But electronic payment volume alone does not define AP performance. The more consequential question is what organizations are doing with the payment capability they have built. Are they using it strategically, optimizing it for maximum enterprise value, and integrating it with the broader financial and supplier management processes it touches? On those measures, the gap between where the market is and where it could be remains significant.

Figure 6: The Electronic Payment Shift



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B2B Payments: The Strategy Gap

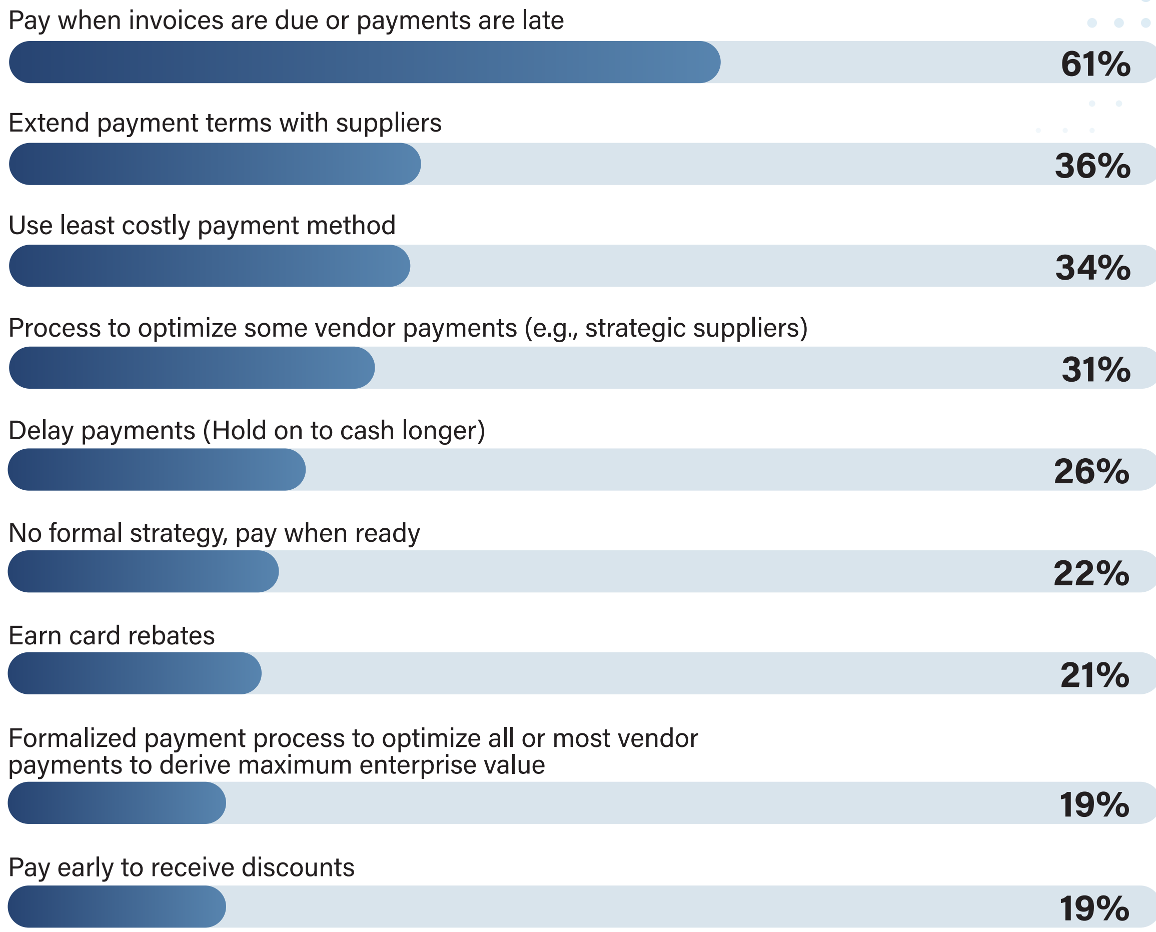
Building a payment capability and deploying it strategically are not the same thing. The B2B payment strategy data makes that distinction impossible to ignore (see Figure 7). When Ardent Partners asked AP leaders which payment strategies their organizations currently employ, the results revealed a market that has made significant progress modernizing how payments are made but much less progress in using payments as a strategic financial tool.

The dominant payment strategies remain operational rather than strategic. **Sixty-one percent of organizations pay invoices when they become due or after they are already late.** Twenty-two percent report having no formal payment strategy, instead paying invoices as they are ready. **Another 26% deliberately delay payments to preserve cash.** Taken together, these responses suggest that many organizations continue to make payment decisions based primarily on timing and cash availability rather than broader financial objectives.

> **The market has built the infrastructure to pay electronically and efficiently. It has not yet built the discipline to pay strategically.**

The same pattern appears when examining the strategies that remain less common. Only **19% of organizations pay early to capture supplier discounts**. Only **21% earn card rebates**. And while **31% optimize some vendor payments**, just 19% have

Figure 7: B2B Payment Strategies Currently Employed



implemented a formalized payment process designed to optimize all or most vendor payments for maximum enterprise value.

The distinction matters because payment strategy extends well beyond payment execution. Every payment represents an opportunity to improve working capital, strengthen supplier relationships, reduce processing costs, enhance control, or generate additional financial return. Organizations that approach payments strategically recognize those opportunities. Those that do not leave value unrealized, one payment at a time. The capability to execute better payment strategies increasingly exists. The discipline to deploy them does not.

AP by the Numbers: The 2026 Performance Benchmarks

Understanding AP performance requires more than directional trends. It requires measurable benchmarks. Ardent Partners is publishing a comprehensive set of AP performance benchmarks drawn directly from this year's survey respondents. Together, these seven metrics provide a practical snapshot of how the market is performing today and a framework for evaluating where improvement is both possible and necessary.

Table 1: The 2026 AP Benchmarks with AI Impact

Performance Metric	Industry Avg.	Technology and Process Drivers
Cost to Process a Single Invoice	$9.90	▪ Automated data capture eliminates manual keying and reduces labor cost per invoice ▪ Intelligent matching reduces the exception volume that drives the highest per-invoice costs ▪ Straight-through processing spreads fixed costs across higher transaction volumes ▪ Automated GL coding removes one of the most time-intensive manual steps in the process ▪ Exception prevention tools stop costly rework before it begins
Time to Process a Single Invoice	11.6 days	▪ Automated approval routing eliminates delays created by manual handoffs and inbox queuing ▪ Intelligent exception triage routes each issue to the right resource immediately ▪ Digital workflows compress multi-day approval cycles into hours for clean, matched invoices ▪ Real-time status visibility eliminates inquiry loops that add days to cycle time ▪ Automated supplier communication tools accelerate resolution of questions that extend the processing clock
Invoice Exception Rate	19.9%	▪ Automated GL coding reduces the coding errors that generate the largest share of exceptions ▪ Intelligent matching flags likely mismatches before they reach the exception queue ▪ Supplier portals guide suppliers toward compliant invoice submission, reducing structural errors at the source ▪ Pattern recognition identifies recurring exception causes and triggers upstream process corrections ▪ Automated resolution handles the most common exception types without human intervention
Invoices Processed Straight-Through	38.3%	▪ Three-way matching automation increases the percentage of invoices that clear without human review ▪ Supplier enablement tools raise the electronic submission rate that drives straight-through processing ▪ Automated coding ensures invoices are correctly classified before matching, reducing exceptions that break the straight-through path ▪ Continuous process improvement expands the straight-through population incrementally over time ▪ Controls frameworks ensure expanded straight-through processing does not come at the expense of oversight
Suppliers Submitting Invoices Electronically	45.7%	▪ Digital onboarding workflows accelerate enrollment of new suppliers into electronic channels ▪ Outreach tools identify and prioritize high-volume suppliers for electronic enablement campaigns ▪ Self-service supplier portals reduce the friction that causes suppliers to revert to paper ▪ Data validation during onboarding improves supplier record quality and reduces enrollment errors ▪ Analytics identify suppliers at risk of invoice format issues and enable proactive intervention
Invoices Linked to a Purchase Order	65.4%	▪ Intake orchestration tools route spend through appropriate purchasing channels, increasing PO coverage ▪ Guided buying tools steer requisitioners toward preferred suppliers and compliant purchasing paths ▪ Spend visibility analytics identify categories and vendors where PO compliance is weakest ▪ Automated matching improvements make PO-based processing more efficient, creating a positive incentive for PO adoption ▪ Exception analysis reveals patterns behind non-PO invoices and enables targeted process corrections
Staff Time Spent on Supplier Inquiries	29.4%	▪ Supplier portals provide real-time invoice and payment status, eliminating the most common inquiry triggers ▪ Automated communication tools handle routine status questions without AP staff involvement ▪ Proactive payment status notifications reduce inbound inquiry volume by keeping suppliers informed ▪ Automated remittance and payment confirmation tools answer the questions that currently consume the most staff time ▪ Self-service resolution workflows allow suppliers to address minor discrepancies independently

> **Benchmarks measure where performance stands today. The performance drivers identify where organizations should focus to improve tomorrow.**

The benchmarks tell only part of the story. Understanding what drives them is equally important. That is why each metric is paired with the technologies and operational capabilities most likely to improve performance. In every case, the objective is the same: turning performance data into practical action.

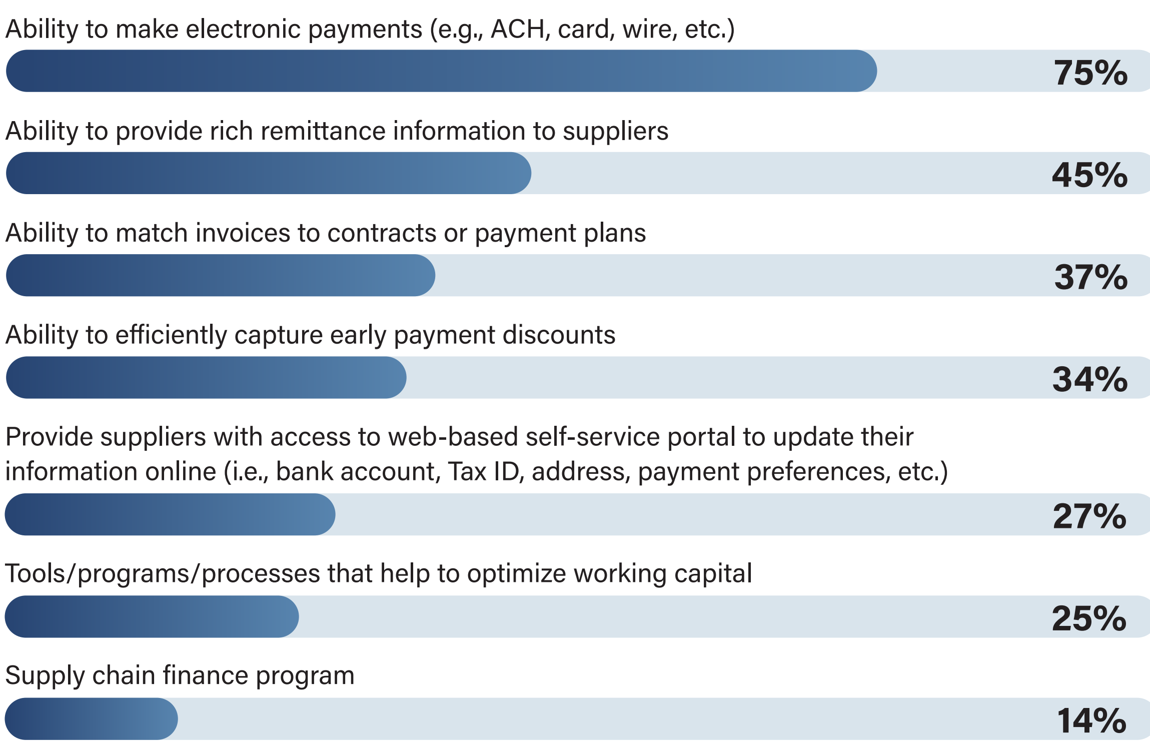
From Capability to Performance

The payment strategy data raises a natural question: do AP organizations have the operational capabilities needed to support more strategic payment management? The answer is both encouraging and instructive. The market has made substantial progress building the capabilities required to execute payments efficiently. The capabilities that maximize the financial value of those payments are far less common (see Figure 8).

Electronic payment capability leads at 75%, confirming that the transition to digital payment execution is well underway. **The ability to provide rich remittance information follows at 45%,** highlighting an important, but often overlooked, distinction. Making a payment is not the same as making a payment suppliers can easily reconcile. The gap between electronic payment capability and rich remittance capability is where supplier friction, payment disputes, and avoidable inquiries often begin. Strong payment experiences depend on both.

The picture changes as the focus shifts from execution to optimization. Just **27% provide suppliers with self-service capabilities** to manage information such as banking details and payment preferences, and only **25% have tools or processes designed to optimize working capital**. These capabilities are not simply

Figure 8: AP Operational Capabilities: Currently Implemented



operational upgrades. They are the foundation for the kind of payment strategy that moves beyond execution and into value creation, helping organizations improve supplier experience, strengthen cash management, and extract greater financial value from every payment.

Forecasting, budgeting, and planning lead at 72%, followed by cash flow analysis, fraud and compliance management, and invoice exception handling. Together, these responses reflect a function that is increasingly using data to improve operational performance, strengthen financial controls, and support core finance activities. The contrast with lower-ranked activities is equally instructive. **Payment strategy development (35%) and supplier management (44%)** remain less developed, despite AP holding much of the data needed to support both. The next step is using that same information not only to improve operations, but to influence broader financial decisions.

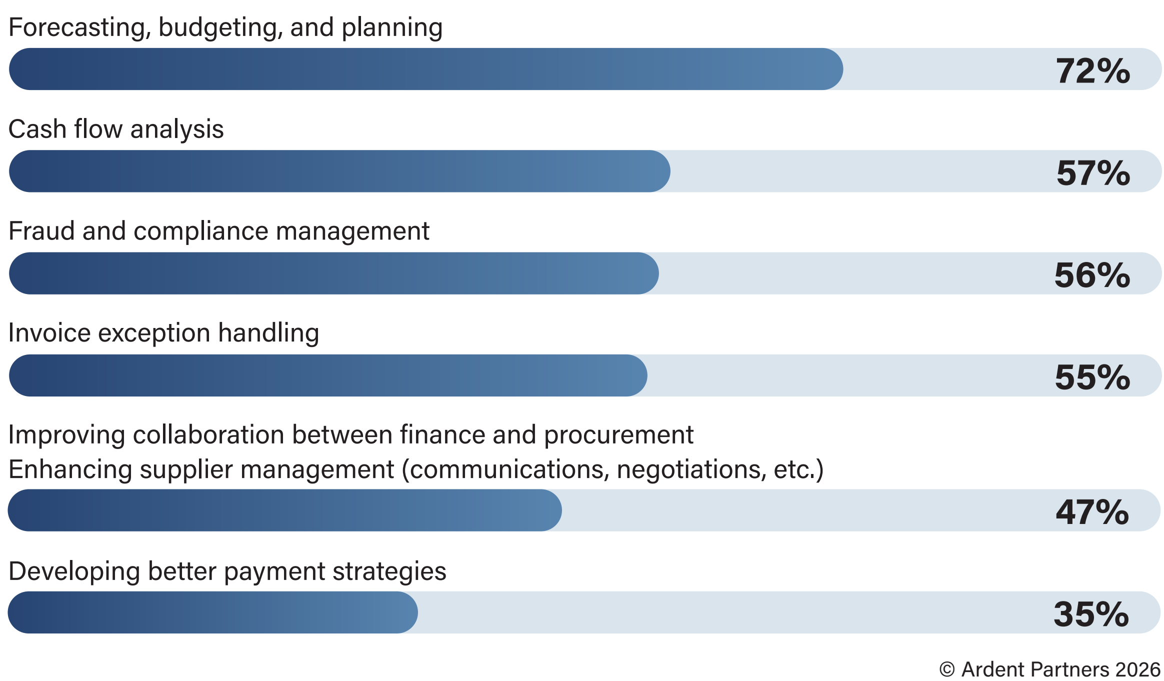
> **The market has largely modernized payment execution. It is still building the capabilities that maximize payment value.**

From Data to Decisions

AP sits on some of the richest financial transaction data in the enterprise. Every invoice, every payment, every exception, and every supplier interaction generates information that can improve forecasting, reduce risk, strengthen supplier relationships, and support better financial decisions. The big opportunity lies in finding new ways to extract value from the information AP already has (see Figure 9).

As AP's analytical capabilities continue to mature, the value of the function will increasingly be measured not only by how efficiently it processes transactions, but by how effectively it helps the enterprise make better financial decisions.

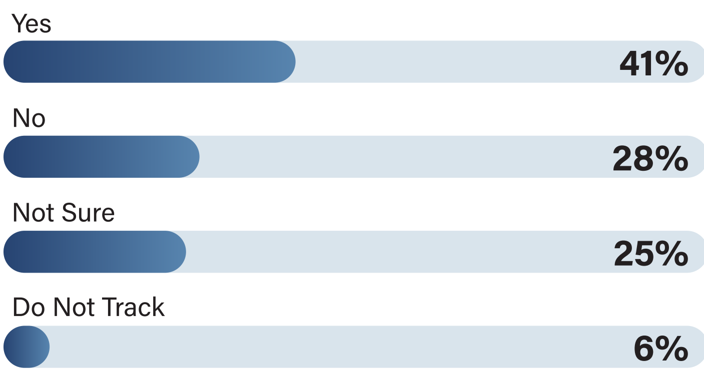
Figure 9: How Data and Intelligence Are Currently Utilized in AP (Top 6 responses shown)



Fraud on the Rise: AP's Growing Responsibility

The fraud picture in 2026 is one that no AP leader can afford to ignore. **Forty-one percent of organizations report that fraud activity increased from the prior year.** Only 28% say it did not. Another 25% are unsure, while 6% do not track fraud activity at all. Together, those figures describe a threat environment that is becoming more challenging while remaining difficult for many organizations to fully understand (see Figure 10).

Figure 10: Has Fraud Activity Increased from the Prior Year?



The uncertainty in the data is almost as significant as the increase itself. Organizations that cannot determine whether fraud activity has changed are operating with limited visibility into one of their most important financial risks. Effective fraud prevention begins with understanding the problem. Without that foundation, identifying patterns, measuring exposure, and evaluating the effectiveness of controls becomes considerably more difficult.

AP plays a central role in that effort. **Seventy-two percent of AP departments report at least moderate involvement in fraud prevention**; the highest involvement rate of any business activity measured in this research. That reflects AP's unique position within the payment process. The function manages supplier information, oversees payment workflows, and reviews every dollar leaving the enterprise. Few departments have greater visibility into the points where fraud is most likely to occur.

> **An organization that cannot answer whether fraud increased is an organization without the visibility to protect itself.**

As payment environments become more connected and fraud schemes more sophisticated, the cost of limited visibility rises. Fraudulent invoices are harder to detect. Supplier impersonation is more convincing. Once a fraudulent payment is made, the opportunity to recover it is limited. AP's involvement in fraud prevention is no longer a secondary responsibility. It is one of the function's most consequential contributions to enterprise financial integrity.

What AP Needs Next: The Path to Greater Success

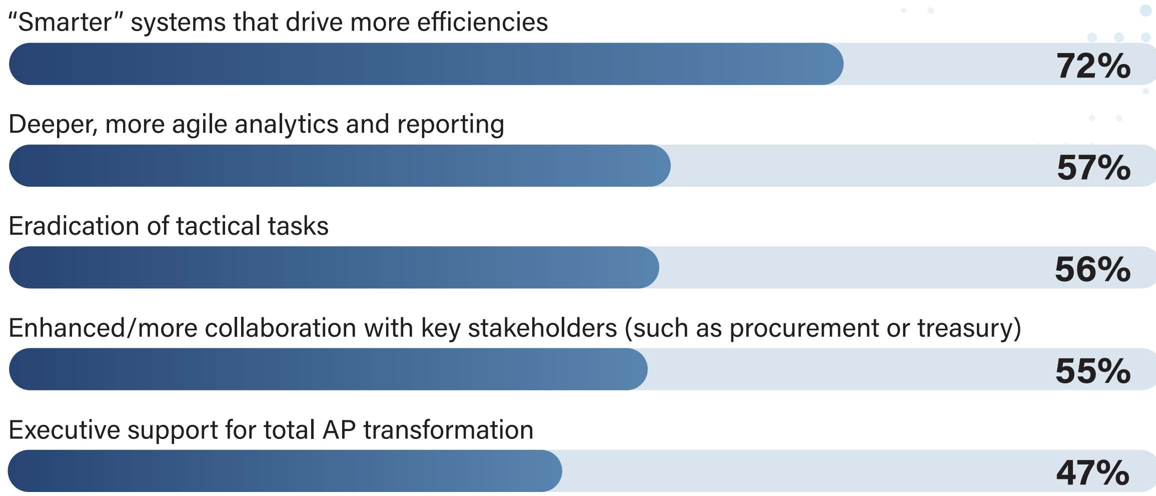
When Ardent Partners asked AP leaders what their departments need most to achieve greater success, the responses revealed a function focused on improving performance, strengthening decision-making, and expanding its contribution to the business (see Figure 11).

Smarter systems that drive greater efficiencies top the list at 71%, followed by deeper, more agile analytics and reporting (57%). Together, these responses reflect a clear desire to improve both execution and decision-making. AP leaders are not simply asking for more technology. They are looking for capabilities that reduce manual effort, improve visibility, and provide better information for the business.

The remaining priorities complete the picture. The eradication of tactical tasks, stronger collaboration with key stakeholders, and executive support for AP transformation extend well beyond technology. They point to a function that recognizes sustainable improvement depends on people, processes, and organizational alignment as much as systems.

Artificial intelligence is becoming an increasingly important part of that equation. Smarter systems increasingly mean AI-enabled systems. Better

Figure 11: What AP Needs to Achieve Greater Success



analytics increasingly rely on AI to identify patterns, surface insights, and support faster, better-informed decisions. And the goal of eliminating routine, tactical work increasingly depends on intelligent automation that can handle not only repetitive activities but also more complex workflows. AI does not replace the need for strong leadership, disciplined processes, or executive support. It enhances each of them.

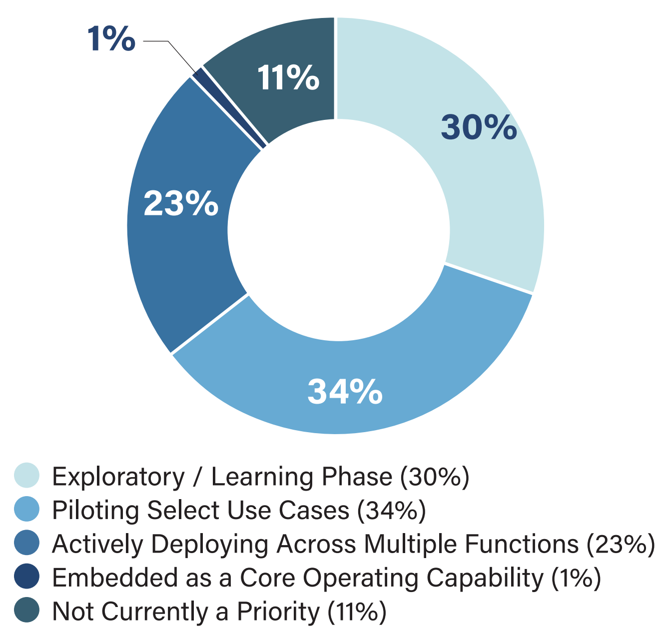
The conversation around AI in AP is also changing. The question is no longer whether AI belongs in the function. For a growing share of the market, that answer has already been decided. The more important question is where AI can deliver the greatest operational and financial impact.

AP's AI Maturity

No assessment of AP's performance in 2026 would be complete without considering artificial intelligence. While this report focuses on payments, performance, and operational excellence, AI is increasingly influencing each of those areas. It is reshaping how AP organizations automate work, analyze information, strengthen controls, and improve decision-making. Understanding where the market stands on its AI journey provides important context for understanding where the function is headed next.

58% of AP organizations are now actively using or piloting AI, confirming that AI has moved well beyond early experimentation. The largest share of that group sits in the piloting stage, where organizations are testing use cases, refining processes, and building the experience needed to expand AI more broadly across the function. A smaller but significant segment has progressed further, deploying AI across multiple AP activities and beginning to integrate it into day-to-day operations.

.Figure 12: The AP AI Maturity Curve



The maturity curve reflects a market that has largely moved beyond debating AI's potential. The focus has shifted to practical deployment, measurable outcomes, and identifying the use cases that deliver the greatest operational and financial value. That is a significant change from just a few years ago, when most AP organizations were still evaluating AI from the sidelines.

Not every organization will move at the same pace. Successful AI adoption depends on strong data, disciplined processes, and thoughtful governance. But the direction of the market is increasingly clear. AI is becoming an important capability for improving AP performance.

> **The AI conversation in AP has shifted from possibility to practicality.**

The Path Forward

The direction of the AP market is clear. Payments are no longer simply the final step in the procure-to-pay process. They are a strategic capability. Performance is no longer measured solely by processing speed or cost. It is measured by how effectively AP supports working capital, strengthens supplier relationships, protects the enterprise from fraud, and contributes to better financial decisions. And AI is rapidly becoming an important enabler of each of these outcomes.

The organizations making the greatest progress are approaching that future deliberately. They measure performance, invest in capabilities before they become constraints, modernize payment strategies, and use technology to eliminate routine work while creating more capacity for analysis, collaboration, and financial leadership. They understand that transformation is not a single initiative. It is the cumulative result of hundreds of better decisions made over time.

The future of AP will be shaped by organizations that pair strong leadership and disciplined execution with innovation to drive better business outcomes. The opportunity to build that future is here. What AP becomes next is a leadership decision.

Appendix

About the Author

Andrew Bartolini: AP, ProcureTech, & Future of Work Analyst | Founder & CRO | 25+ Years Tracking the Evolution of AP and S2P Innovation

Andrew Bartolini is one of the most influential voices in the global procurement and finance technology community. Andrew has spent more than two decades analyzing how technology, talent, and intelligence are reshaping the business of accounts payable, procurement, and the future of work.

Recognized as a leading industry analyst, Bartolini's research and thought leadership reach hundreds of thousands of professionals each year through published reports, research briefs, webinars, hundreds of articles published each year across our network of sites (see below), and advisory engagements. He has built one of the largest and most engaged networks of #procurement and #AP executives worldwide, a trusted community that looks to his work for data driven insights and pragmatic guidance in developing best practices and selecting solutions.

Under his direction, Ardent Partners has become a respected independent authority on source-to-pay solutions (including ProcureTech, Source-to-Pay, Invoice Automation, B2B Payments, Extended Workforce, and AI market trends, and Best-in-Class performance strategies. They are the "go to" firm for fast insights and advice and his work continues to help CPOs, AP/finance leaders, and technology providers navigate change, harness innovation, and build smarter, more resilient operations in an era defined by volatility, automation, and AI.

With 16 years leading the charge as Ardent Partners' Chief Research Officer, Andrew oversees all of Ardent's research and client programs including the annual State of the Market and Metrics that Matter eBook Series', Technology Advisor Reports, Ardent's monthly webinar series, as well as its in-person and virtual CPO Rising Summits.

Andrew is also the publisher of Ardent's three popular industry sites:

- **Payables Place:** Ardent's site dedicated to covering all aspects of accounts payable automation, AI, and best practices (www.payablesplace.com).
- **CPO Rising:** Since 2010, this site has been covering the topics, trends and technologies that matter to Chief Procurement Officers and other procurement leaders (www.cporising.com).
- **The Future of Work Exchange:** Ardent's subscription-based site laser-focused on the convergence of talent and innovation and the impact that the extended workforce has on business operations and bottom line performance (www.futureofworkexchange.com).

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Appendix

Research Methodology

Ardent Partners follows a rigorous research process developed over years spent researching the supply management market. The research in this report represents the web-based survey responses of 194 AP, finance, and P2P leaders captured from March to May 2026, as well as direct interviews with multiple respondents. These 194 participants shared their strategies and intentions, as well as their operational and performance results to help us define Best-in-Class AP performance and understand what levers the leading groups pull to obtain their advantage. This primary research effort was also informed by the experience and analysis of the report author and the entire Ardent Partners research team. Complete respondent demographics are included to the right.

Report Demographics

194 respondents representing the following demographics:

Job Function: 51% accounts payable; 17% finance; 15% P2P; 14% procurement; 3% all others

Job Role: 33% VP-level or higher; 26% director-level; 31% manager- level; 10% all others

Company Revenue: 56% Large (revenue > $1 billion); 26% Mid-market (revenue between $250 million and $1 billion); 18% Small (revenue < $250 million)

Region: 59% North America; 31% EMEA; 10% Asia-Pacific

Industry: Twenty-four distinct industries are represented. CPG, Financial Services, Manufacturing, and Pharmaceutical are the largest industries in the survey pool; no industry represents more than 13% of the overall survey respondents.

About Ardent Partners

Ardent Partners is a next-generation analyst firm that leverages its data-driven research to help business executives make smarter decisions and achieve better results. When we publish research and guide our clients, we do so based upon thousands of data points collected and analyzed over the past two decades. Our unique primary research methodology, high-impact publications, and deep domain focus set Ardent Partners apart from its competition.

Our community is expansive, our influence is extensive, and our research delivers results.

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