The Financial Consolidation & Group Accounting Survey 26

The voice of the financial consolidation and close community

Sample, Products, Methodology, and KPIs

An overview of the methodology behind
The Financial Consolidation & Group Accounting Survey 26

BARC

Table of contents

Introduction

The Financial Consolidation & Group Accounting Survey 26 is one of the largest and most thorough fact-based analyses of the financial consolidation and group accounting software market currently available. It is not based on anecdotal accounts or personal opinions, unlike much analyst research, neither is it intended to be a measure of market shares. Instead, it sets out to analyze market trends and produce meaningful comparisons of competing products across a wide range of critical software and vendor-related criteria. The Financial Consolidation & Group Accounting Survey also provides a detailed quantitative analysis of why customers buy financial consolidation and group accounting tools, what they are used for, what problems they experience with the tools, and how successful they are.

This is the third edition of The Financial Consolidation & Group Accounting Survey. Based on the real-world experiences of 600 respondents, much of its value lies in the effective analysis of such an impressive, well-distributed sample.

The Financial Consolidation & Group Accounting Survey 26 features 15 financial consolidation and group accounting products from 14 different vendors. It includes not just products from well-known global giants such as IBM, Oracle, and SAP, but also tools from much smaller vendors which, in many cases, offer excellent value to customers.

After data cleansing and removing responses from participants unable to answer specific questions about their use of financial consolidation products, we were left with a sample of 424 participants answering a series of detailed questions about their use of a named product. Participants from all over the world took part in The Financial Consolidation & Group Accounting Survey 26.

The findings from The Financial Consolidation & Group Accounting Survey 26 are presented in several documents, each focusing on a specific set of the survey results.

Document	Description
The Financial Consolidation & Group Accounting Survey 26 - The Results	An overview and analysis of the most important product-related findings and topical results from The Financial Consolidation & Group Accounting Survey 26
The Financial Consolidation & Group Accounting Survey 26 - Sample, Products, Methodology, and KPIs (this document)	Provides information about the sample and an overview of the survey methodology. It also includes descriptions of the KPIs we use in The Financial Consolidation & Group Accounting Survey, as well as details of our calculation methods.
The Financial Consolidation & Group Accounting Survey 26 - Vendor Performance Summaries	A series of executive reports on each product featured in The Financial Consolidation & Group Accounting Survey 26. Each report contains a product review by BARC's analyst team plus a summary of the relevant product-related survey results.

Data Decisions. Built on BARC.

BARC is the leading analyst firm for data & analytics, AI, corporate performance management (CPM), and ESG with a reputation for unbiased and trusted advice. Our expert analysts deliver a wide range of research, events, and consulting services for the data & analytics community. Our innovative research evaluates software, vendors, and service providers rigorously and highlights market trends, delivering insights that enable our customers to innovate with data, analytics, and AI. BARC's 25 years of experience with data strategy & culture, data architecture, organization, and software selection helps clients transform into truly data-driven organizations.

Research

BARC user surveys, software evaluations, and analyst advisory services along with expert driven content such as research notes, trend analysis, and blogs give organizations the confidence to make the right decisions. Our independent research gets to the heart of market developments, evaluates software, vendors, and service providers thoroughly and gives valuable ideas on how to turn data, analytics, and AI into added value and successfully transform businesses.

Consulting

The BARC consulting practice is entirely focused on translating companies' requirements into future-proof decisions. The holistic advice we provide helps companies successfully implement their data & analytics strategy and culture as well as their architecture and technology.

BARC's research and experience-founded expert input sets organizations on the road to the successful use of data & analytics, from strategy to optimized data-driven business processes.

Events

At BARC events, leading minds and industry experts come together to share insights and drive innovation. Our conferences, roundtables, and online webinars attract over 10,000 participants annually, offering a unique blend of information, inspiration, and interactivity. These events provide a platform to exchange ideas with peers, explore emerging trends, and gain expert perspectives on market developments.

By engaging with thought leaders and industry practitioners, participants discover actionable strategies to enhance their business and stay ahead in the evolving world of data & analytics.

For further information see:

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The sample

Most surveys are conducted or sponsored by an organization based in, and focused on, one country. However, financial consolidation & group accounting is a worldwide market and we wanted to capture a larger international sample.

The net result was an extraordinarily international panel. Respondents were located in 36 countries. The countries with the most respondents are Germany and the United States. The regions with the most respondents are Europe and North America.

The online questionnaire was published in two languages: English and German.

Survey data collection

The Financial Consolidation & Group Accounting Survey 26 was conducted by BARC from September to November 2025. All data was captured online from a total of 600 respondents.

Respondents were solicited individually via BARC's own research panel and from several vendor and independent lists, as well as websites from a number of different countries.

At our request, most of the vendors notified their customers about The Financial Consolidation & Group Accounting Survey using either their regular newsletters, social media channels, or websites. We also asked some bloggers to mention it. Each list and website had a different survey URL, though in all cases, the same questionnaire (in English or German) was used.

Sample size and make-up

Many thousands of people around the world were invited to participate in The Financial Consolidation & Group Accounting Survey 26. Like last year, the questionnaire offered different sets of questions for vendors and users (or consultants answering on behalf of users).

The results of the online data collected are shown in the following chart, with the numbers of responses removed also displayed.

Table 1: Responses to the survey

Vendor profile	
Total responses	600
Filtered during data cleansing	-70
Remaining after data cleansing (total answering questions)	**530**
Non-user (did not answer questions about products)	-38
Vendor (did not answer questions about using products)	-28

The number of responses is split between users, consultants, vendors, and non-users. Vendors answered a different set of questions to those answered by end users. This document focuses on the analysis of the user results.
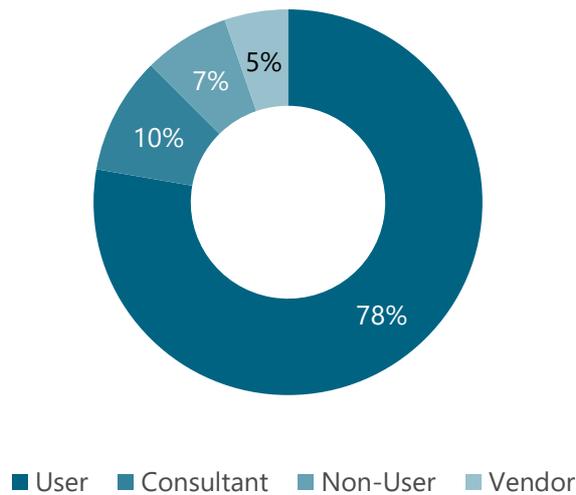
Figure 1: Has your organization acquired, or considered acquiring, any financial consolidation or group accounting products or applications? (n=530)

Organization sizes by headcount

Specialized financial consolidation & group accounting software is most commonly found in medium and large organizations (see Figure 2). The vast majority of responses we received were from users in companies with more than 100 employees (see Figure 3).
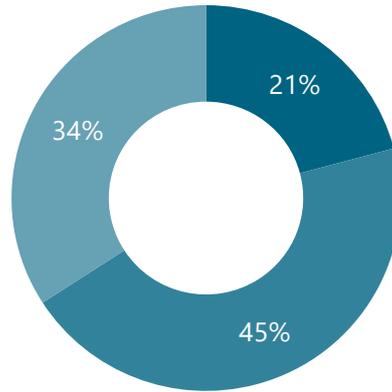
Figure 2: How many employees are there in your entire organization, including all of its branches, divisions, and subsidiaries? (n=422)
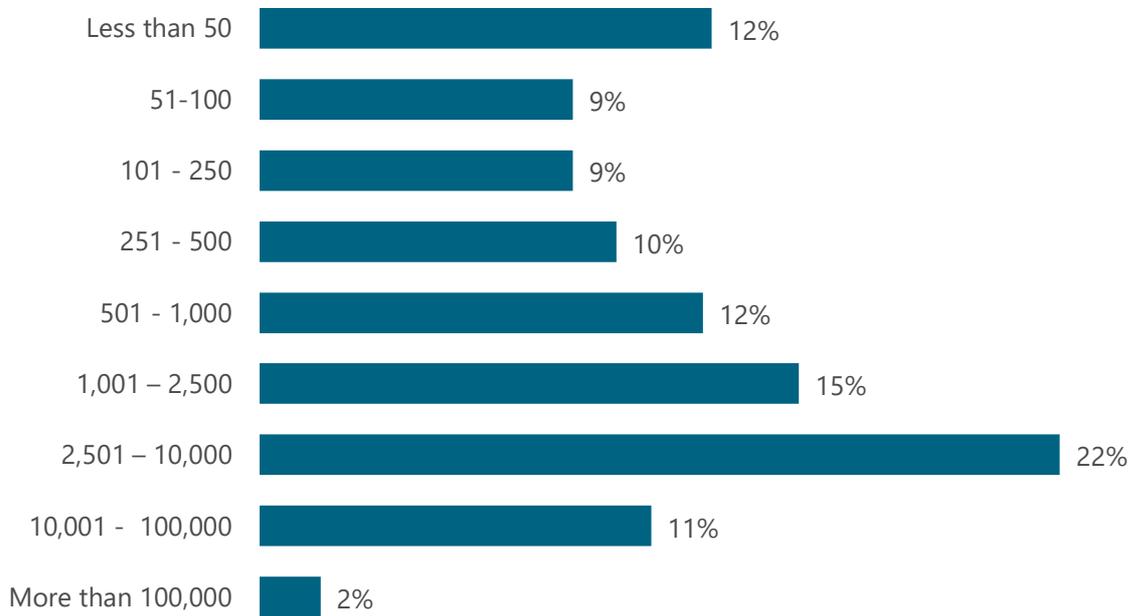
Figure 3: How many employees are there in your entire organization, including all of its branches, divisions, and subsidiaries? (n=422)

Vertical markets

We asked all respondents which industry sector their company operates in. The chart below shows the results of this question. Most respondents have a manufacturing background, followed by IT, services, and financial services.

Sector	Percentage
Manufacturing	34%
IT	14%
Services	10%
Financial Services	9%
Retail/Wholesale	7%
Healthcare	7%
Transport	4%
Utilities	4%
Public sector and Education	2%
Telecommunications	1%
Other	9%
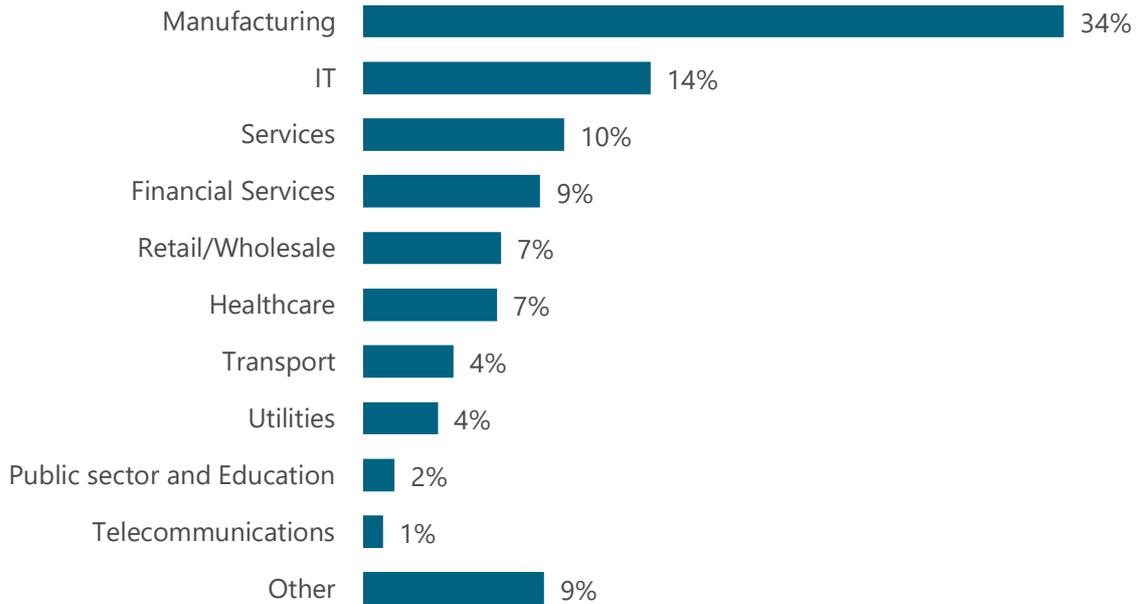
Figure 4: Which of the following best describes your organization's industry sector? (n=517)

Featured products

When grouping and describing the products featured in The Financial Consolidation & Group Accounting Survey, we do not strictly follow the naming conventions the vendors use. Note that the names we use in this document are our own and are not always the official product names used by the vendors.

One of the key reasons for this is that the products we analyze are not necessarily the latest version of the tool. Vendors often change the product name between versions, making it difficult to have a single official name for several versions of the same product. The point is not to challenge the naming conventions of the vendor, but simply to reduce the complexity of the survey findings for the convenience of the reader. In some cases, we also shorten the names of the products to improve the formatting of the charts.

We asked respondents explicitly about their experiences with products from a predefined list, with the option to nominate other products. This list is updated each year and is based on the sample size of the products in the previous year, as well as additional new products on the market. Our predefined list can be found at the end of this document. In cases where respondents said they were using an 'other' product, but from the context it was clear that they were actually using one of the listed products, we reclassified their data accordingly.

We solicited responses on all surviving products with more than a minimal response in last year's survey, plus a few others whose numbers have potentially grown to the point where there is enough data to be analyzed.

The following table shows the products included in the detailed analysis. A minimum of around 20 responses is required for a product to be included in the detailed analysis. The number of responses about 'other' products is not included in the following table.

Table 2: Products included in the sample

Product label	Product name	Respondents
Lucanet	Lucanet	37
Prophix	Prophix	26
SAP BPC	SAP Business Planning and Consolidation (BPC)	23
OneStream	OneStream	22
Planful	Planful	22
CCH Tagetik	Wolters Kluwer	CCH Tagetik	21
IBM Controller	IBM Controller	21
insightsoftware IDL	insightsoftware IDL	21
Oracle Cloud EPM FCC	Oracle Cloud EPM Financial Consolidation and Close	21
Corporate Planning CP	Corporate Planning Corporate Planner Consolidation	20
elKomSolutions	elKomSolutions elKomKONS	20
Jedox	Jedox	20
SAP Group Reporting	SAP S/4HANA Finance for Group Reporting	20
Talentia CPM	Talentia CPM	20
Anaplan FCR	Anaplan Financial Consolidation and Reporting (FCR)	19

The products in the sample vary in their market focus and origin. Most are likely to feature in our detailed analysis every year, especially those from the large players.

Overview of the key calculations in The Financial Consolidation & Group Accounting Survey 26

Measuring business benefits

Business benefits are the real reason for carrying out any software project. Planning Survey and The Financial Consolidation & Group Accounting Survey have been studying them directly for years. We ask respondents the extent to which they realize a list of benefits.

For each potential benefit, respondents are asked to indicate the level of achievement, if any, with five levels (+ "Don't know"). We use a weighted scoring system, as shown in Table 3 below, to derive a composite score for each of the possible benefits, based on the level of benefit achieved. We call this the BBI (Business Benefits Index).

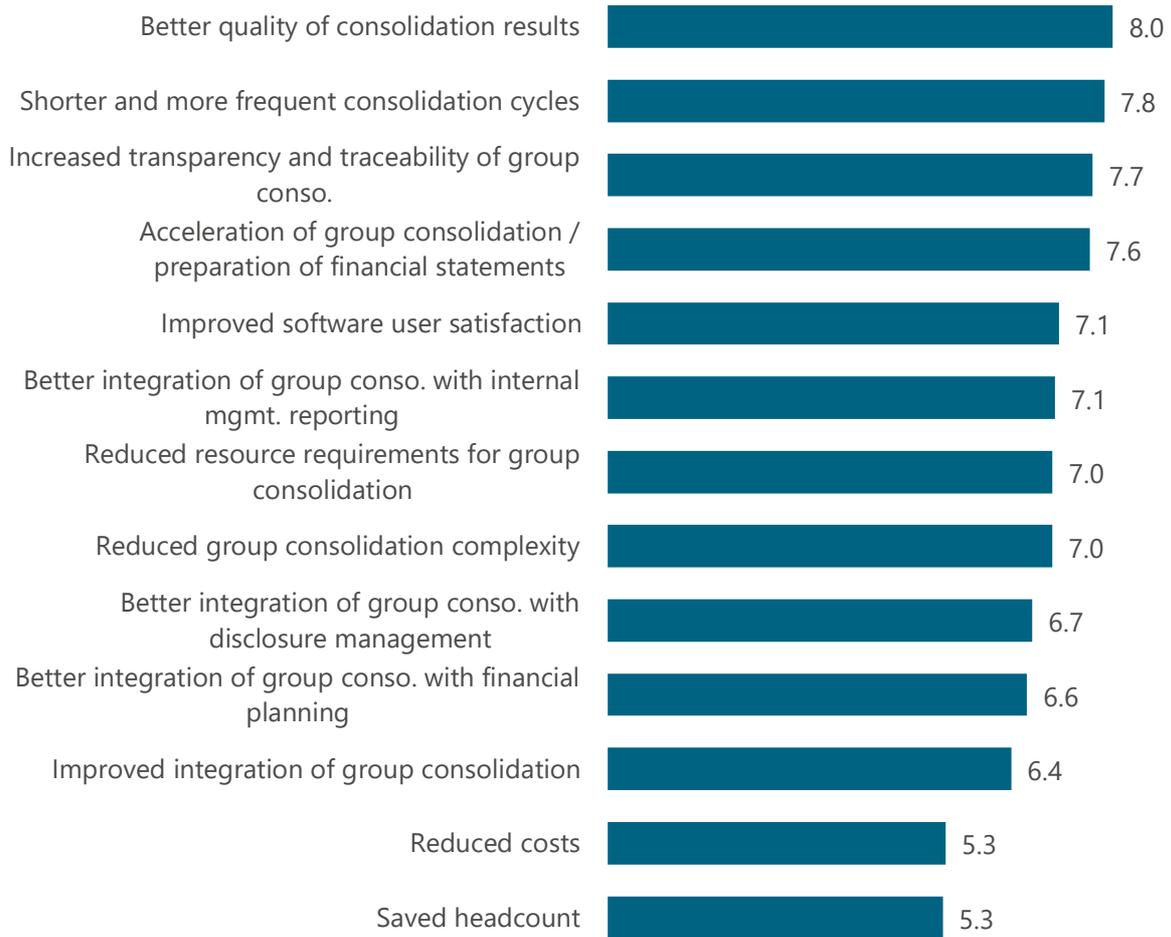**Table 3: The Business Benefits Index weighting system**

Level of benefit achievement reported	Weighting
Fully	10
To a large extent	7.5
Somewhat	5
Little	2.5
Not at all	0

This rating system is the basis of the most important index in The Financial Consolidation & Group Accounting Survey. It is a dimensionless number with an arbitrary value, but as long as the weighting system remains constant, it can be used for comparisons between segments of the sample, such as the sample for individual products or regions, to name just two.

Participants were asked to rate each benefit. Business benefits are calculated by counting the number of each reported level of benefit and multiplying this number by the corresponding weighting. The products are then divided by the number of responses for that particular benefit to find the average response (See Figure 5).

Figure 5 shows that "better quality of consolidation results," "shorter and more frequent consolidation cycles," and "increased transparency and traceability of group consolidation" are the top three benefits companies achieve with their financial consolidation and group accounting software.

In contrast to the main benefits, our survey respondents see 'saved headcount' and 'reduced costs' as relatively minor benefits.

Better quality of consolidation results	8.0
Shorter and more frequent consolidation cycles	7.8
Increased transparency and traceability of group conso.	7.7
Acceleration of group consolidation / preparation of financial statements	7.6
Improved software user satisfaction	7.1
Better integration of group conso. with internal mgmt. reporting	7.1
Reduced resource requirements for group consolidation	7.0
Reduced group consolidation complexity	7.0
Better integration of group conso. with disclosure management	6.7
Better integration of group conso. with financial planning	6.6
Improved integration of group consolidation	6.4
Reduced costs	5.3
Saved headcount	5.3

Figure 5: Evaluated business benefits with calculated value (BBI) (n=377)

Project success

The *Project Success* KPI is based on how respondents rate the success of their implementation projects. The weightings of the possible responses are shown in the following chart.

Table 4: Responses and weightings for *Project Success*

Level of project success reported	Weighting
Very good	10
Good	7.5
Satisfactory	5
Poor	2.5
Very poor	0

Means and medians

The Financial Consolidation & Group Accounting Survey makes frequent references to different forms of averages — means and medians. Just in case your statistical knowledge is a little rusty, here's a quick reminder of the definition of the terms:

The mean is the usual arithmetic average. Its value is affected by every value in the sample, so a single large outlier can materially affect the mean, particularly with small samples.

The median is the value in the middle of the sample; that is, half of the sample is larger than the median, and the other half is smaller. It could be regarded as the 'typical value', and is affected by the number, but not the value, of outliers. One or two large or small outliers therefore do not affect the median.

Understanding multiple response questions

Several questions in The Financial Consolidation & Group Accounting Survey 26 allow the user to make multiple responses. For example, we asked users what problems (if any) they encountered in their projects. Because many users had more than one problem, the number of responses is larger than the number of respondents.

This means that there are two ways to calculate the percentage of a given response: based on the total number of responses or based on the total number of respondents. We present The Financial Consolidation & Group Accounting Survey results based on the number of respondents.

Calculating percentages based on the number of respondents tells us how likely a given respondent is to have the problem. However, this results in percentages higher than 100 percent when all the problems are added together (e.g., 40 percent of all respondents reported that they have no significant problems). Conversely, calculating percentages based on the total number of responses would result in a total of 100 percent.

The KPIs

Understanding the KPIs

The goal of the KPIs is to help the reader spot winners and losers in The Financial Consolidation & Group Accounting Survey 26 using well-designed dashboards packed with concise information. The Financial Consolidation & Group Accounting Survey includes a set of 25 KPIs for each of the 15 products. These include 4 aggregated KPIs, which aggregate the results of various combinations of 'root' KPIs.

The KPIs all follow these simple rules:

- Only measures that have a clear good/bad trend are used as the basis for KPIs.

- KPIs may be based on one or more measures from The Financial Consolidation & Group Accounting Survey.

- Each KPI is measured on a scale from 0 (lowest value) to 10 (highest value).

KPIs are only calculated if the KPI in question is applicable to a product. Therefore, some products do not have a full set of root KPIs. It is important to exclude KPIs based on small (and therefore not representative) samples to ensure that the graph scales are not distorted by outlier KPIs. In such cases, the product is still shown in the tables, but with a blank KPI value and no bar in the bullet graph or bar chart.
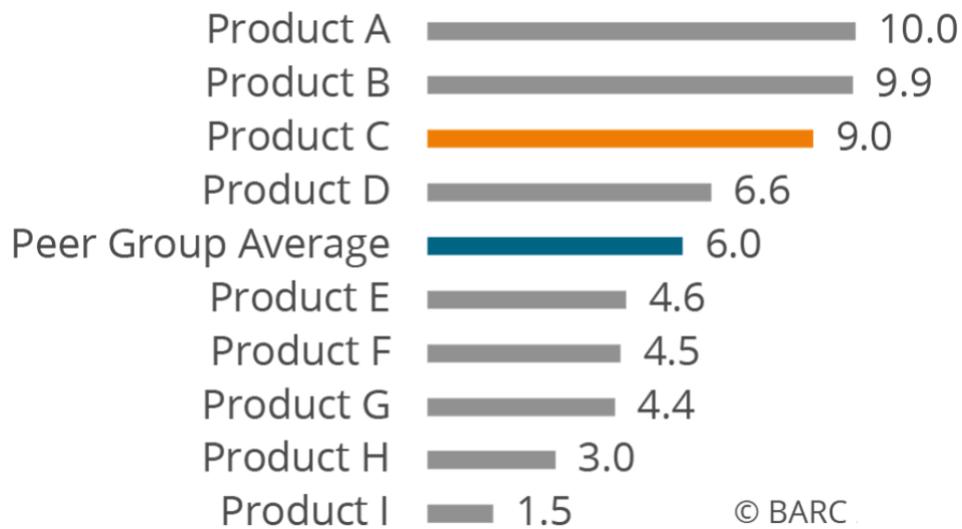
Aggregated and root KPIs

Table 5: Aggregated and root KPIs

Aggregated KPIs	Root KPIs
Business Value	Business Benefits
	Project Success
Customer Satisfaction	Price to Value
	Recommendation
	Vendor Support
	Implementer Support
	Product Satisfaction
	Sales Experience
Functionality	Modeling Flexibility
	Predefined Connectors
	Data Entry/Upload
	Currency Management
	Workflow
	Intercompany Reconciliation
	Consolidation Functionality
	Traceability & Auditability
	Disclosure Management
	Financial Planning
User Experience	Self-Service
	Ease of Use
	Performance Satisfaction

Reading the KPI charts

We provide two different types of dashboards for viewing the KPIs:

1. A 'Product Dashboard' displays all the KPIs for a single product

2. A 'KPI Dashboard' displays the KPI values for each product in a peer group using simple bar charts. The products are sorted by value in descending order.

Product A	10.0
Product B	9.9
Product C	9.0
Product D	6.6
Peer Group Average	6.0
Product E	4.6
Product F	4.5
Product G	4.4
Product H	3.0
Product I	1.5

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Figure 6: KPI dashboard used for displaying KPIs

In the KPI Dashboards (see Figure 6), the peer group average is indicated by a blue bar.

KPI	Rank in peer group	Value
Business Value	1	7.6
Business Benefits	1	7.2
Project Success	3	8.2
Customer Satisfaction	3	7.8
Price to Value	2	7.9
Recommendation	3	7.8
Vendor Support	3	7.9
Implementer Support	3	8.2
Product Satisfaction	4	8.0
Sales Experience	4	7.3
Functionality	3	7.6
Modeling Flexibility	4	7.0
Predefined Connectors	1	8.0
Data Entry/Upload	3	7.9
Currency Management	4	7.1
Workflow	1	8.6
Intercompany Reconciliation	1	7.9
Consolidation Functionality	2	7.3
Traceability & Auditability	3	7.3
Disclosure Management	2	7.4
Financial Planning	2	7.5
User Experience	3	7.1
Self-Service	4	6.4
Ease of Use	3	7.4
Performance Satisfaction	3	7.5

Last ranked product in peer group — Best ranked product in peer group

1.0 — 10.0   Worst product (Overall) — Best product (Overall)

= Average of peer group

Figure 7: Product dashboard used for displaying KPI results for a single product in a peer group

In Figure 7, the first column shows the KPI name and the middle column indicates the product rank in the specific peer group. As previously mentioned, not every product is represented by the complete set of KPIs. The gray squares show how many products in the peer group have an adequate sample to be classified in each KPI. The next column shows the KPI values for the product in question in each KPI and the blue bars in the final column represent those KPI values against the peer group average, which is indicated by a vertical gray line.

Descriptions of the KPIs

The following section provides the entire list of KPIs calculated for The Financial Consolidation & Group Accounting Survey 26, as well as a description of the calculations.

It is important to exclude KPIs based on small (and therefore unreliable) samples to ensure that the graph scales are not distorted by outlier KPIs based on small data samples. In such cases, the product is still shown in the tables, but with a blank KPI value in the bar chart.

Different readers will have their own views on which of these KPIs are important to them. For example, some people will regard functional KPIs such as *Disclosure Management* as vital, while others may consider *Recommendation* or *Ease of Use* to be more important.

The KPIs below provide a good selection from which readers can choose the ones that best fit their own organization's requirements.

Business Benefits

What we measure

We measure the real benefit of projects after implementation whereas other surveys limit their questions to technical or organizational issues.

Why it is important

Business Benefits is possibly the most important KPI, focusing on the bottom-line benefits of software projects, rather than individual technical aspects.

Compliance and efficiency improvements ought to be a given in any financial consolidation and group accounting software project, but gaining additional benefits such as increased transparency, better quality results, improved user satisfaction, and more will transform the investment into a true value driver.

How we measure

We ask users to judge each project benefit based on a scale of achievement ranging from "fully" to "not at all". Using this information, we weight their responses and calculate the Business Benefits Index (BBI).

See Figure 5 for a list of the benefits evaluated by survey participants.

Project Success

What we measure

This KPI is based on the respondents' level of satisfaction with their implementation projects, taking into account factors such as the implementation of business aspects, the technical implementation, and completion within the timeframe and budget originally set.

Why it is important

The initial success of a software project can have a great bearing on the business benefits achieved over time. Our surveys in previous years have consistently found that long-running projects are likely to become costlier than first anticipated, deliver fewer business benefits, and often lead to other significant problems. Therefore, the speed with which a product is implemented can be crucial. User and administrator satisfaction are also an important indicator that the tool has been adopted as envisaged at the outset of the project.

How we measure

We ask users to rate the success of their implementations on a scale of "very good" to "very poor". The KPI is calculated by averaging the ratings for each product (see Table 4).

Business Value

Business Value is a combination of the *Business Benefits* and *Project Success* KPIs.

Price to Value

What we measure

We ask participants to judge the price-performance ratio of their chosen product.

Why it is important

Price to value is an important metric in today's cost-conscious age. The costs of buying and supporting financial consolidation & group accounting software can quickly add up.

How we measure

We ask participants to rate the price-performance ratio of their chosen product on a scale of "very good" to "very poor". To obtain the final KPI, we calculate an average score per product.

Recommendation

What we measure

We measure whether customers already using a product would recommend that product to others.

Why it is important

No one knows more about how a product performs in the real world than the customers already using it. All too often, they find that products don't live up to expectations, or that the vendor does not support the product properly. Therefore, if existing users say they would recommend the product, we regard this as a positive indicator of its value.

How we measure

To obtain the final KPI, we calculate an average score per product based on how likely respondents say they are to recommend the product they are most familiar with.

Vendor Support

What we measure

We measure user ratings of the level of support provided for the product by the vendor.

Why it is important

Product support from the vendor is a key determinant for project success. This is an area where there are major differences between vendor ratings.

How we measure

We ask participants to rate the quality of the vendor's support. To arrive at the final KPI, we calculate an average score per product.

Implementer Support

What we measure

We measure user ratings of the level of support provided for the product by the implementer.

Why it is important

Product support is a key determinant for project success. As with *Vendor Support*, this is an area where we see major differences between products. The implementer's role can be just as important as the vendor's.

How we measure

We ask participants to rate the support they received from the implementer. To obtain the final KPI, we calculate an average score per product.

Product Satisfaction

What we measure

We measure the level of satisfaction with the product.

Why it is important

If a product proves unreliable at a critical time, the results can be debilitating and can even render an application unusable.

However, not all customers have the same dependency on reliability, as some applications are not mission critical or time critical.

How we measure

We ask participants to rate their level of satisfaction with their chosen product on a scale of "very satisfied" to "very dissatisfied". To obtain the final KPI, we calculate an average score per product.

Sales Experience

What we measure

We measure user satisfaction with the sales and presales activities of the vendor of their chosen product, taking into account factors such as receiving timely and comprehensive answers to product-related questions, the vendor's ability to understand the needs of their business, flexibility in terms of pricing/contract, industry/domain-specific knowledge, the fulfillment of marketing/sales promises, and general conduct.

Why it is important

In a competitive market like the consolidation and group accounting software market, a highly professional sales organization is essential in order to become successful and continue to win new customers. In an increasingly complex, competitive, and digitalized world, vendors that can quickly understand organizations' needs, provide industry-specific knowledge, and offer competitive pricing and contract flexibility are more likely to create a positive sales/purchasing experience for the customer. A positive experience in this regard can be as important to making the right software decision as functional and technical considerations.

How we measure

We ask users to rate the sales and presales activities of the vendor of their chosen product on a scale of "very good" to "very poor". To obtain the final KPI, we calculate an average score per product.

Customer Satisfaction

We combine the *Price to Value, Recommendation, Vendor Support, Implementer Support*, *Product Satisfaction*, and *Sales Experience* KPIs to calculate this aggregated KPI.

Modeling Flexibility

What we measure

We measure user ratings of two aspects of modeling flexibility in their financial consolidation and group accounting software.

Why it is important

Modeling flexibility in financial consolidation software ensures the accurate representation of complex ownership structures and compliance with evolving regulations such as IFRS and GAAP. It also enables scenario analysis, multi-currency handling, and seamless data integration across different ERP systems. This adaptability enhances automation, reduces errors, and improves efficiency in financial reporting.

How we measure

We ask participants to rate (1) their software's flexibility to map parallel group structures, and (2) the mapping of legal consolidation and management consolidation in the same software. To obtain the final KPI, we calculate an average score per product.

Predefined Connectors

What we measure

User ratings of the product's ability to connect to source systems.

Why it is important

Predefined data connections to operational source systems (e.g., SAP ERP) save time and development effort in projects.

How we measure

We ask respondents to rate their software's standard interfaces to source systems and predefined connectors. To obtain the final KPI, we calculate an average score per product.

Data Entry/Upload

What we measure

This KPI measures user ratings of the product's support for the upload/input of consolidation-relevant data into the software.

Why it is important

Proper support for data upload ensures accuracy by reducing manual errors and maintaining consistency. It also enhances efficiency by streamlining the consolidation process and integrating data from multiple sources.

How we measure

We ask respondents to rate the product's support for the upload/input of consolidation-relevant data into the software. To obtain the final KPI, we calculate an average score per product.

Currency Management

What we measure

This KPI measures user ratings of the product's support for currency management.

Why it is important

Good currency management in financial consolidation & group accounting software ensures accurate conversion of multi-currency transactions, maintaining consistency in financial reporting. It helps manage exchange rate fluctuations and contributes to improved decision-making by providing reliable consolidated financial data across global entities.

How we measure

We ask participants to rate their software's flexibility and functionality for managing and converting currencies. To obtain the final KPI, we calculate an average score per product.

Workflow

What we measure

This KPI measures user ratings of the product's workflow functionality.

Why it is important

Good workflow functionality contributes to an organized, controlled, and efficient consolidation process by automating tasks. It helps to improve accuracy, reduce errors, and facilitate better compliance with financial reporting standards, leading to increased transparency, accountability, and efficiency across corporate groups.

How we measure

We ask participants to rate the workflow functionality for managing/controlling the consolidation process (e.g., status monitoring, data delivery, etc.) in the tool they are most familiar with. To obtain the final KPI, we calculate an average score per product.

Intercompany Reconciliation

What we measure

This KPI measures user ratings of the product's intercompany reconciliation functionality.

Why it is important

Strong intercompany reconciliation is vital to prevent discrepancies that can distort consolidated financial statements. Without it, errors, inconsistencies, and unbalanced accounts can undermine financial accuracy and compliance.

How we measure

We ask participants to rate their software's intercompany reconciliation functionality. To obtain the final KPI, we calculate an average score per product.

Consolidation Functionality

What we measure

This KPI measures user ratings of the product's consolidation functionality.

Why it is important

Robust consolidation functionality is central to producing accurate, compliant, and reliable financial statements across a group's entities. Without it, inconsistencies, errors, and misstatements can compromise financial integrity and regulatory compliance.

How we measure

This KPI is based on how respondents rate the following six product characteristics: (1) set-up, implementation, and flexibility of debt and expense/income consolidation, (2) set-up, implementation, and flexibility of capital consolidation, (3) set-up, implementation, and flexibility of intercompany profit elimination for fixed and current assets, (4) functionality for consolidation postings at group level, (5) functionality for the calculation of deferred taxes, and (6) mapping and implementation of the cash flow statement. To obtain the final KPI, we calculate an average score per product.

Traceability & Auditability

What we measure

This KPI measures user ratings of the product's support for transparency and traceability.

Why it is important

Good traceability and auditability are crucial for maintaining financial transparency, regulatory compliance, and trust in consolidated reports. A clear audit trail reduces the risk of errors and fraud by tracking changes, approvals, and data sources. This strengthens accountability and simplifies external audits, ensuring reliable and accurate financial reporting.

How we measure

We ask participants to rate their software in terms of transparency and traceability (audit trail). To obtain the final KPI, we calculate an average score per product.

Disclosure Management

What we measure

This KPI measures user ratings of the product's disclosure management functionality.

Why it is important

Any commercially available financial consolidation & group accounting software product must be capable of outputting accurate, transparent, and compliant financial statements. Proper disclosure management functionality is central to this objective: it can help to streamline data collection, validation, and presentation, as well as reduce errors, ensure regulatory compliance, and improve efficiency.

How we measure

We ask participants to rate their software's disclosure management (external reporting) functionality. To obtain the final KPI, we calculate an average score per product.

Financial Planning

What we measure

This KPI measures user ratings of the product's financial planning and forecasting functionality.

Why it is important

Financial planning functionality in consolidation software helps organizations forecast, budget, and analyze financial performance across corporate groups. It provides a good basis for solid decision-making by delivering projections, identifying risks, and aligning with strategic goals.

How we measure

We ask participants to rate their software's financial planning and forecasting functionality. To obtain the final KPI, we calculate an average score per product.

Functionality

We combine the *Modeling Flexibility*, *Predefined Connectors*, *Data Entry/Upload*, *Currency Management*, *Workflow*, *Intercompany Reconciliation*, *Consolidation Functionality*, *Traceability & Auditability*, *Disclosure Management,* and *Financial Planning* KPIs to calculate this aggregated KPI.

Self-Service

What we measure

This KPI is based on how users rate their financial consolidation & group accounting product's support for self-service use.

Why it is important

Self-service speeds up processes and reduces the need for hands-on IT involvement. Independence from IT processes is a commonly cited requirement in software projects.

How we measure

We ask participants to rate their chosen product in terms of its support for self-service financial consolidation & group accounting on a scale of "very good" to "very poor". To obtain the final KPI, we calculate an average score per product.

Ease of Use

What we measure

We measure the degree to which respondents consider their financial consolidation & group accounting software to be easy to use.

Why it is important

Ease of use is often considered the holy grail of software. It is an important consideration for any vendor seeking to expand its footprint within enterprise sites. Business decision-makers don't want to have to spend a lot of time in training or attempting to learn new interfaces.

How we measure

We ask participants to rate ease of use for business users (including the design and clarity of the user interface as well as the user experience as a whole). To obtain the final KPI, we calculate an average score per product.

Performance Satisfaction

What we measure

This KPI is based on feedback from users regarding their satisfaction with the system's performance.

Why it is important

Performance satisfaction is crucial in financial consolidation & group accounting projects and often affects project outcomes. In some ways, complaints about performance are more important than performance measured in seconds, because acceptable delays can vary depending upon how the system is used.

How we measure

We ask participants the degree to which they are satisfied with their product's performance (including load performance, query performance, and processing performance). To obtain the final KPI, we calculate an average score per product.

User Experience

The *User Experience* aggregated KPI is based on a combination of the *Self-Service, Ease of Use*, and *Performance Satisfaction* KPIs.

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Product picklist used in The Financial Consolidation & Group Accounting Survey 26

Amelkis	Lucanet
Board	OneStream
CoPlanner	Oracle Cloud EPM Financial Consolidation and Close
Corporate Planning Corporate Planner Cons	Planful (formerly Host Analytics)
DATEV	Prophix (formerly Sigma Conso)
Diamant Software	SAP Business Planning and Consolidation (BPC)
Denzhorn BPS-Kons	SAP S/4HANA Finance for Group Reporting
elKomSolutions	SAP SEM-BCS
Fluence (an Anaplan company)	Solver
IBM Controller	Talentia CPM
Infor EPM	Unit4 FP&A
insightsoftware IDL	Vena Solutions
insightsoftware Longview	Wolters Kluwer CCH Tagetik
Jedox	Workday Financial Management
Konsolidator	

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