

# Ardent Partners' Accounts Payable Metrics that Matter in 2026

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Underwritten by:

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# About This eBook: 17 Years of Authoritative Industry Benchmarks

Since 2010, Ardent Partners has conducted more primary research on accounts payable and procurement than any other analyst firm globally. Over the past 17 years, Ardent's annual studies have helped define industry best practices, track the function's digital evolution, and establish the Best-in-Class performance benchmarks used across the profession.

**Ardent Partners' AP Metrics that Matter in 2026 is a compilation of the industry's best and most widely used accounts payable benchmarks.** This eBook draws on the actual experiences, performance, priorities, and plans of nearly 200 AP, finance, and P2P leaders surveyed in 2026 (see the Appendix for complete demographics), offering a timely and reliable view into the operating standards of today's AP departments.

Ardent's AP research reflects a global market, drawing leaders across regions, industries, company sizes, and operating models. This breadth helps the research capture both the shared challenges facing AP organizations and the differences created by regulatory, technological, and organizational environments. The resulting metrics give AP leaders a qualified peer group against which to evaluate their own performance and priorities. Metrics matter!

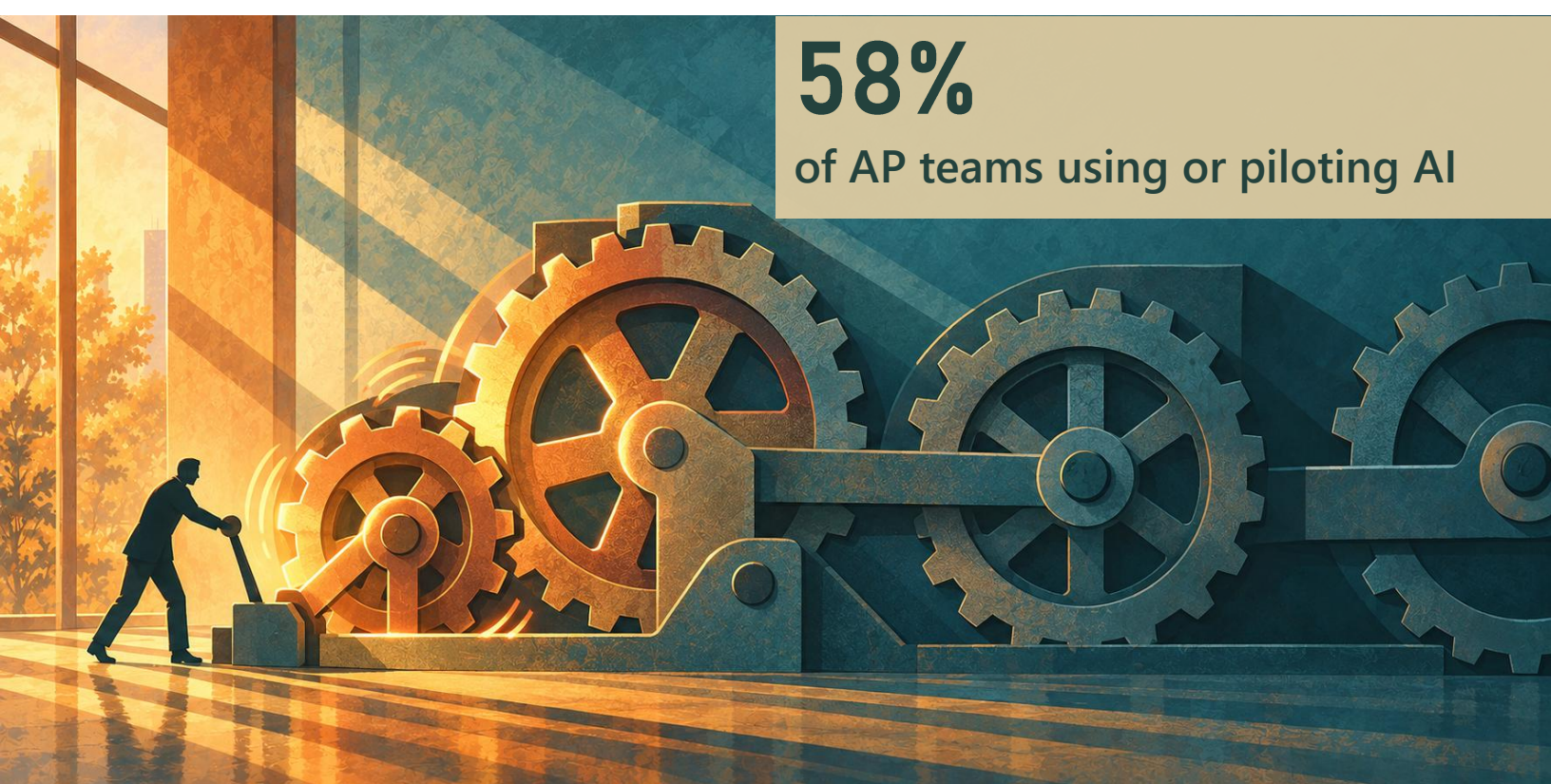


# The State of AP in 2026: AI Moves in Action

The business environment facing AP in 2026 leaves little room for either hesitation or recklessness. Organizations must improve performance, while AP leaders are being asked to contribute more than just faster, less expensive invoice processing. A majority of AP groups appear ready to take on broader responsibilities, particularly as AI begins to play a larger role.

**In 2026, 58% of AP organizations are either using or piloting AI.** Teams are testing the technology in invoice capture and processing, exception management, fraud detection, analytics, and other areas. Most are starting with a small number of targeted use cases so they can properly assess the potential impact, risks, and required controls. These initial projects are helping teams understand where AI works well, where human oversight remains important, and how the technology fits within existing processes.

This activity establishes a meaningful adoption baseline while also showing how early AP remains in its AI journey. The immediate goal is to make initial uses reliable, controlled, and consistent while building staff confidence. As teams gain experience and demonstrate results, they can gradually expand AI into additional tasks and processes.



58%

of AP teams using or piloting AI

# AP's Strategic Value Rises, but the Transactional Gap Persists

Years of automation and steady process improvement have changed how enterprise leaders view accounts payable. **Today, 66% of organizations rate AP as very or exceptionally valuable.** This reflects growing recognition that the function can contribute well beyond invoice processing. AP sits at the intersection of invoices, payments, suppliers, and cash, giving it an opportunity to play a significant role in managing working capital, preventing fraud, strengthening supplier relationships, and improving visibility into upcoming obligations. As more AP teams deliver broader value, expectations rise. This helps explain why AP leaders are being asked to do more.

A sizable gap remains, however. The other 34% of organizations still describe AP's value as limited or only somewhat valuable. Closing that gap requires more than automating existing tasks. AP teams must use their operational data to help finance, procurement, and other business leaders identify issues and improve decisions. They must also make those contributions visible to finance leadership. AP's value will continue to rise as more teams turn dependable execution and useful information into better outcomes.



# 66%

rate AP as very or exceptionally valuable

# Reporting and Analytics Move to the Top of AP's Agenda

AP leaders' priorities in 2026 show the ongoing drive to become more strategic and extract more value from the information their teams already manage. **Improving reporting and analytics ranks among the top three priorities for 46% of AP leaders**, reflecting clear recognition that AP data remains both highly valuable and underused.

Better reporting gives AP leaders a clearer view of operations, team performance, exception patterns, payment timing, cash requirements, supplier activity, and potential risk. It also helps leaders understand where performance is improving, where it is breaking down, and which issues require the most attention. Visibility strengthens AP's ability to contribute to provide better insights to its functional partners in procurement and treasury.

With the right reporting foundation, AP can become an intelligence hub for the enterprise. Treasury can use improved visibility into payment timing and obligations to strengthen cash management, while procurement can use supplier, exception, and compliance data to better manage risk and track supplier performance. AP's information becomes more valuable as it supports more decisions across the business.



# 46%

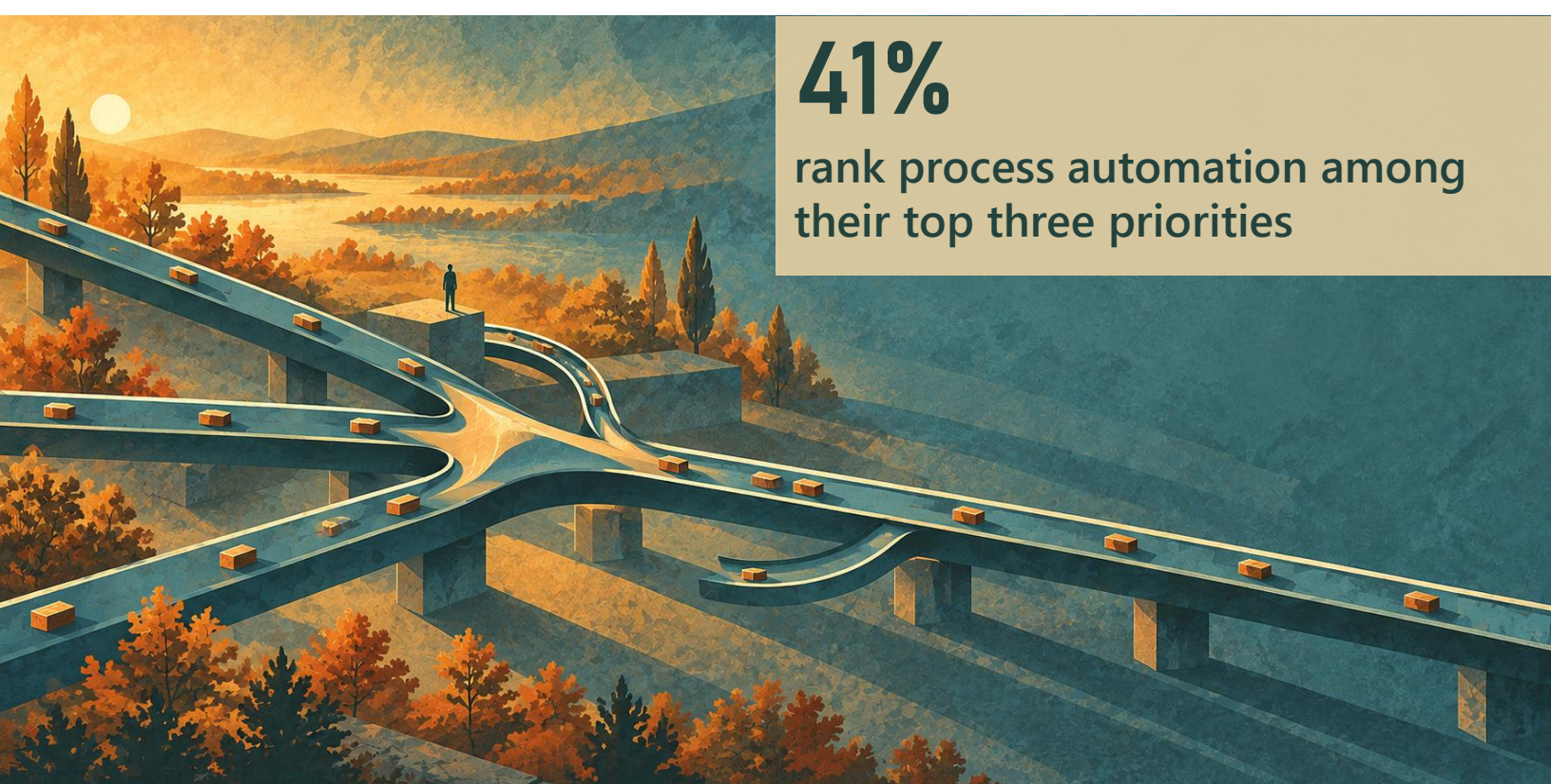
rank reporting and analytics as a top priority

# Process Automation Remains Essential to AP Performance

Despite years of investment, AP automation remains one of the industry's most important, but unfinished objectives. **In 2026, 41% of AP and finance leaders rank process automation among their organization's top three priorities.** Too much AP work still depends on manual effort and fragmented processes, limiting overall efficiency, visibility, and impact.

The priority also reflects an expanded definition of AP automation. Invoice capture and basic workflow routing remain valuable, but greater benefits emerge when processing and payment are part of a connected process. Strong integration with other systems and a payment infrastructure can help to reduce handoffs, duplicate entry, and information loss while creating more consistent controls.

For most AP teams, progress comes from the deliberate expansion of automation across high-volume and repetitive work, supported by clearly defined exception paths. Reducing tactical work gives AP staffers more time to focus on strategic work. The capacity to take on more responsibility is what makes AP more valuable to the rest of the enterprise.



# 41%

rank process automation among  
their top three priorities

# Supplier Enablement Expands AP's Digital Foundation

Supplier participation helps determine the breadth and impact of AP automation, since even a strong system delivers less value when only a small share of suppliers use it. **In 2026, 36% of AP and finance leaders rank supplier enablement among their organization's top three priorities.** The finding reflects the ongoing challenge of connecting a diverse supply base to a standard system and process.

Effective enablement makes it easier for suppliers to transact, communicate, and collaborate. Because supplier needs and capabilities vary, the strongest programs provide several practical ways to participate rather than forcing every supplier through the same channel.

AP leaders should treat supplier participation as a performance lever. Better supplier information reduces avoidable exceptions and limits the number of status inquiries reaching the team. It also helps invoices move through the process faster and increases the share that can be processed without manual intervention. These gains can also support cost reduction, which 33% of AP leaders rank among their top three priorities and is the fourth most common priority on the 2026 agenda.



# 36%

made supplier enablement a top three priority this year

# AP Benchmark: The All-In Cost of Processing an Invoice

The cost to process an invoice captures the full range of resources required to move it from receipt to payment scheduling. **In 2026, the average all-inclusive cost to process a single invoice is \$9.90.** For AP organizations managing large invoice volumes, even modest changes in this benchmark can have a meaningful effect on their overall operating expense.

This industry average provides a useful point of comparison, although individual results vary according to invoice complexity, process design, technology adoption, and the level of manual intervention required. Electronic invoicing, automated capture, connected approval workflows, and strong supplier enablement can reduce processing effort. Conversely, exceptions, incomplete information, disconnected systems, and repeated handoffs typically require additional staff time and increase the resources consumed by each transaction.

Cost per invoice is also a useful measure of overall AP performance. It can help AP leaders evaluate the efficiency and consistency of the operation, identify the processes responsible for higher costs, and establish priorities for improvement. The \$9.90 benchmark provides a starting point for comparison; how AP is structured and how work moves through the function explain the result.



## \$9.90

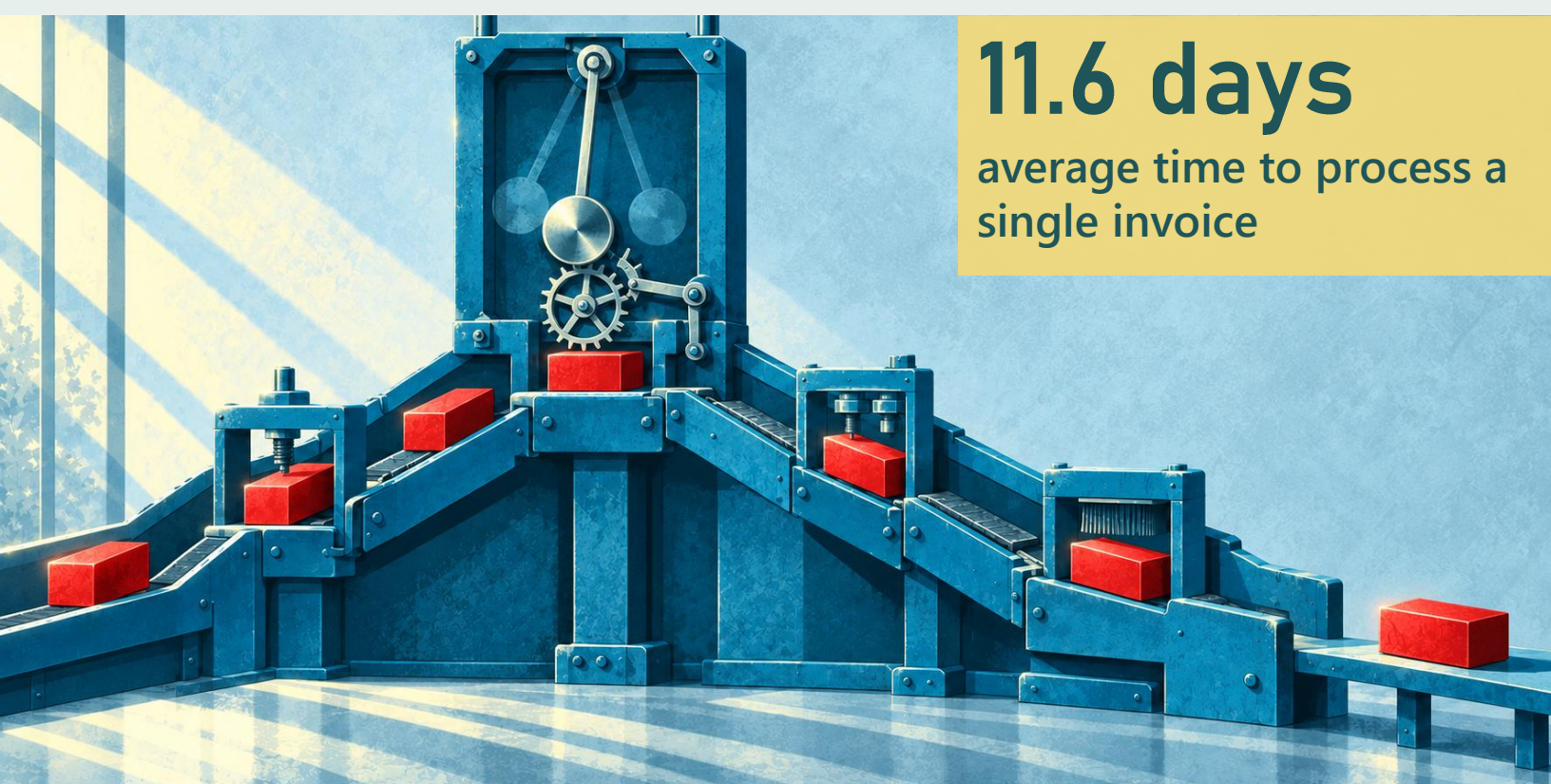
average all-inclusive cost  
to process an invoice

# AP Benchmark: The 11.6-Day Invoice Cycle

Invoice cycle time shows how quickly AP converts an incoming invoice into an approved payment. **In 2026, organizations require an average of 11.6 days to process a single invoice.** The benchmark captures the time spent across receipt, validation, matching, exception resolution, and approval, making it a useful measure of how effectively the overall process operates.

Longer cycles can reflect the combined effect of several issues. Problems with purchase orders or invoice information can create delays early in the process, while disconnected systems and extended approval paths can slow later stages. Exceptions require additional investigation and coordination, and unclear approval responsibility can leave accurate invoices waiting for action.

Cycle time also affects AP's ability to support the wider business. More predictable processing improves visibility into upcoming payments, gives treasury greater confidence, and creates more opportunities to capture early-payment discounts. Consistent processing can also help reduce supplier inquiries. The 11.6-day benchmark establishes a baseline for comparison, but the number alone cannot show where or why delays occur. It gives AP leaders a reason to examine each stage more closely, identify where invoices spend the most time, and determine which parts of the process require attention.

A blue mechanical assembly line with red blocks being processed. The machine has multiple stages with gears and rollers, and red blocks are positioned at various points along the line. The background is a bright blue sky with yellow light rays.

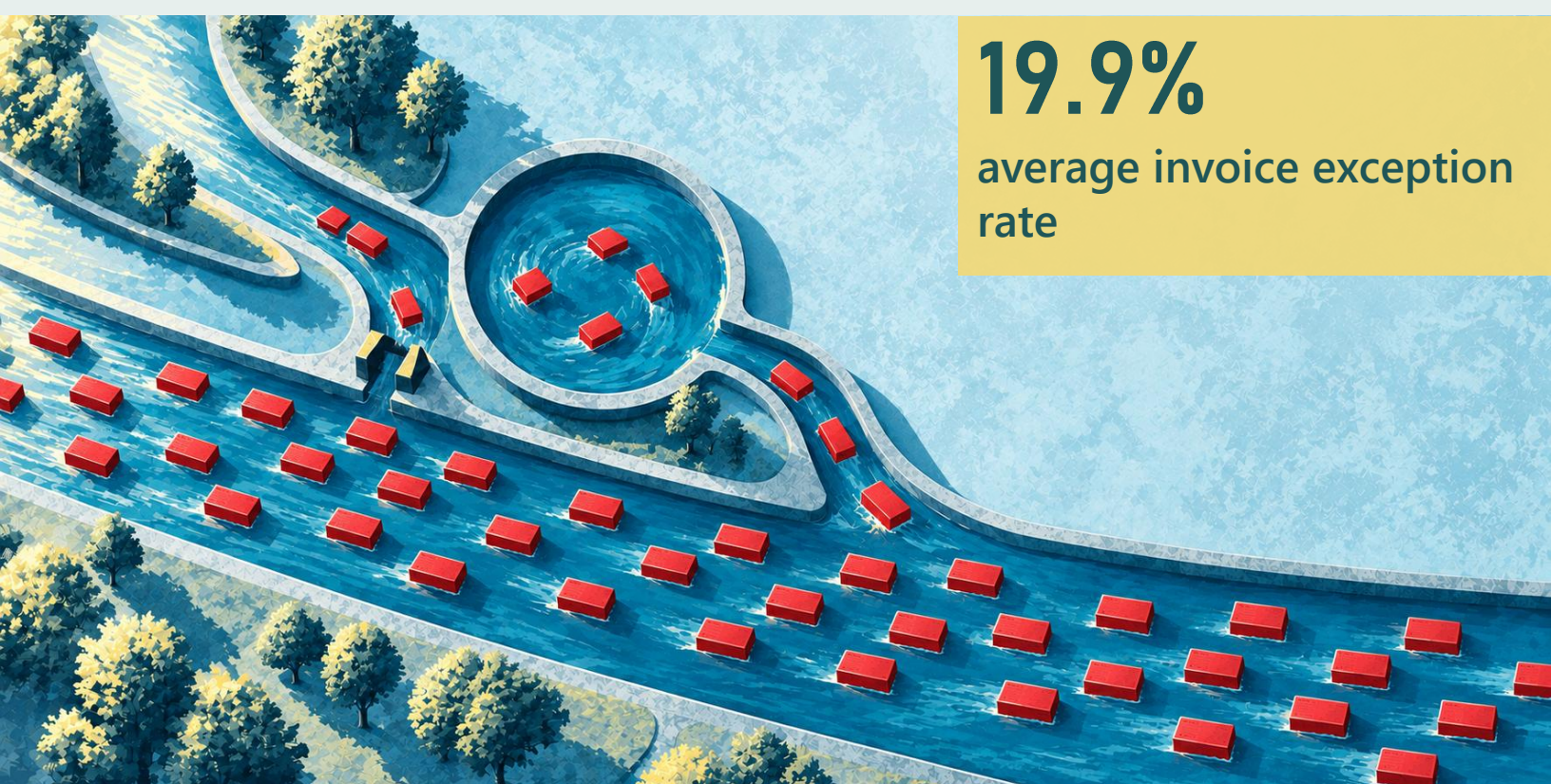
**11.6 days**  
average time to process a  
single invoice

# AP Benchmark: Nearly One in Five Invoices Requires Exception Handling

Exceptions are the bane of AP's existence, **and the average invoice exception rate in 2026 (19.9%)** remains far too high. Each exception interrupts the normal process and requires someone to investigate the issue, gather information, and determine how to resolve it. Across a large invoice population, this additional effort places a significant burden on the AP team.

Exceptions often begin with gaps between the invoice, purchase order, receipt, or supplier record. Pricing and quantity differences can also prevent an invoice from matching correctly. Although the resulting work enters AP's queue, the underlying issue may have started with the supplier, the purchase order, another internal department, or a connection between systems.

Reducing exceptions therefore requires more than resolving them faster. AP leaders must understand where exceptions begin, which issues occur most often, and what changes can prevent them from returning. A lower exception rate reduces manual work, supports faster processing, and allows more invoices to move through AP without intervention.



# 19.9%

average invoice exception rate

# AP Benchmark: Fewer Than Four in Ten Invoices Process Straight Through

Straight-through processing measures the percentage of invoices that move from receipt to approval without manual intervention. **In 2026, the average straight-through processing rate is 38.3%.** This means that more than six in ten invoices still require AP staff or another stakeholder to review information, resolve an issue, or move the transaction forward.

Higher straight-through processing depends on the quality of the entire invoice process. Electronic invoice submission provides accurate information at the start, while valid purchase order references and consistent supplier data allow invoices to match correctly. Clear approval rules and well-configured tolerances also help eligible invoices continue without unnecessary interruption.

This industry average rate shows that most AP departments still rely on staff involvement. Some intervention will always be necessary, particularly for complex purchases and legitimate exceptions. However, standard invoices should move through the process with minimal touch. AP leaders can increase straight-through processing by identifying the issues that most frequently interrupt the process and addressing those causes at their root.



# 38.3%

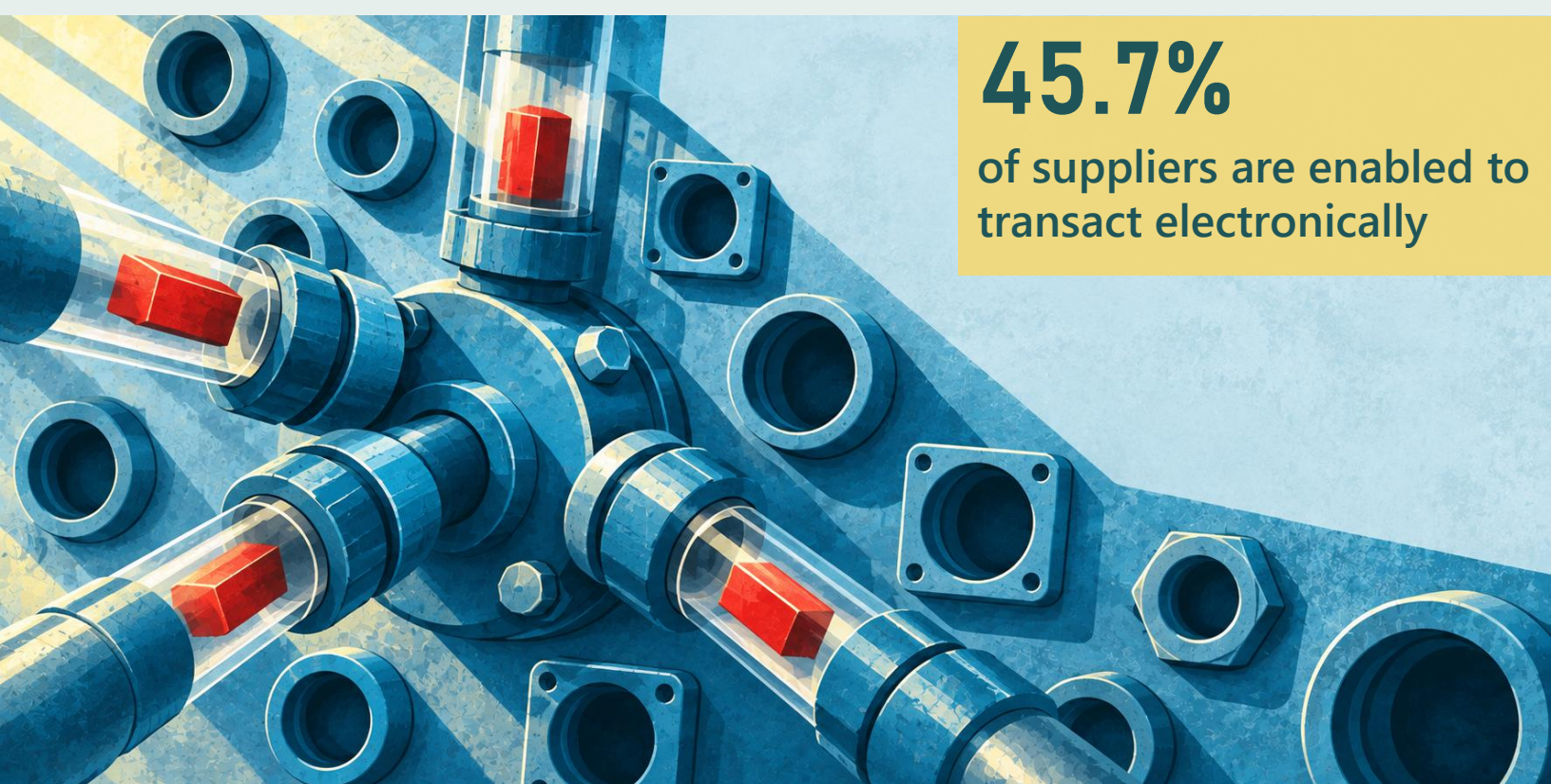
of invoices are processed  
straight through

# AP Benchmark: Fewer than Half of All Suppliers Are Enabled

Supplier enablement measures the share of suppliers connected to systems and channels that support electronic transactions with the enterprise. **In 2026, 45.7% of suppliers are enabled to transact electronically.** This leaves most of the supply base working through less connected processes that require more work from both suppliers and AP.

Electronic enablement can support several activities across the supplier relationship, including maintaining account information, submitting invoices, checking invoice status, and receiving payments. Specific capabilities vary by platform and program, but the objective is consistent: make routine transactions easier, more accurate, and more visible for both parties.

Suppliers vary widely in size, transaction volume, and technical capability, so a single approach will not work for every trading partner. Strong enablement programs provide practical participation options, simple onboarding, and ongoing support. Expanding participation also changes how suppliers and AP communicate. A supplier who can check invoice status directly has less reason to call or email AP, and cleaner data flowing in from the start means fewer of those invoices end up in an exception queue later.



# 45.7%

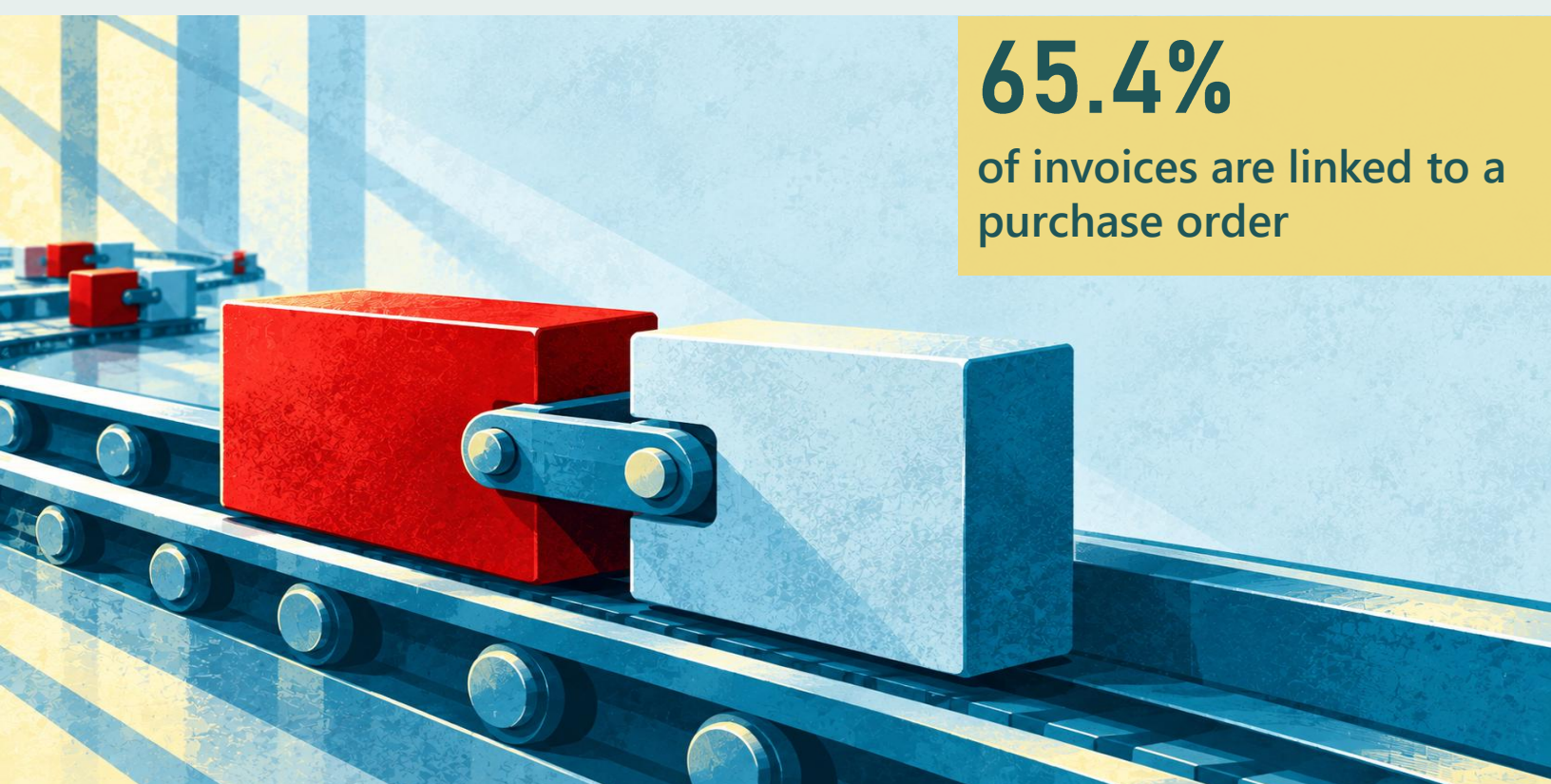
of suppliers are enabled to transact electronically

# AP Benchmark: PO Linkage Connects the Transaction

For a supplier, the purchase order and invoice are two parts of the same transaction. **Today, 65.4% of invoices are linked to a purchase order, leaving roughly one-third without the reference** AP needs to connect what was ordered with what is being invoiced. A valid PO reference gives AP a shared record of the purchase and helps the invoice move forward with fewer questions. Without it, AP may need to contact the supplier, buyer, or stakeholder to confirm key information before processing. These exchanges obviously slow things down and create extra work.

Improving PO linkage depends on collaboration with procurement and suppliers across the full transaction. Procurement must create accurate purchase orders and communicate them to suppliers. Suppliers must include the correct PO information when invoicing, while procurement and AP must make those requirements clear and help resolve recurring problems. Service purchases and other transactions that do not fit a standard PO process also need smart alternatives.

Stronger PO linkage creates a clearer experience for trading partners, keeping stakeholders on the same page, while reducing avoidable confusion and improving speed and accuracy.



# 65.4%

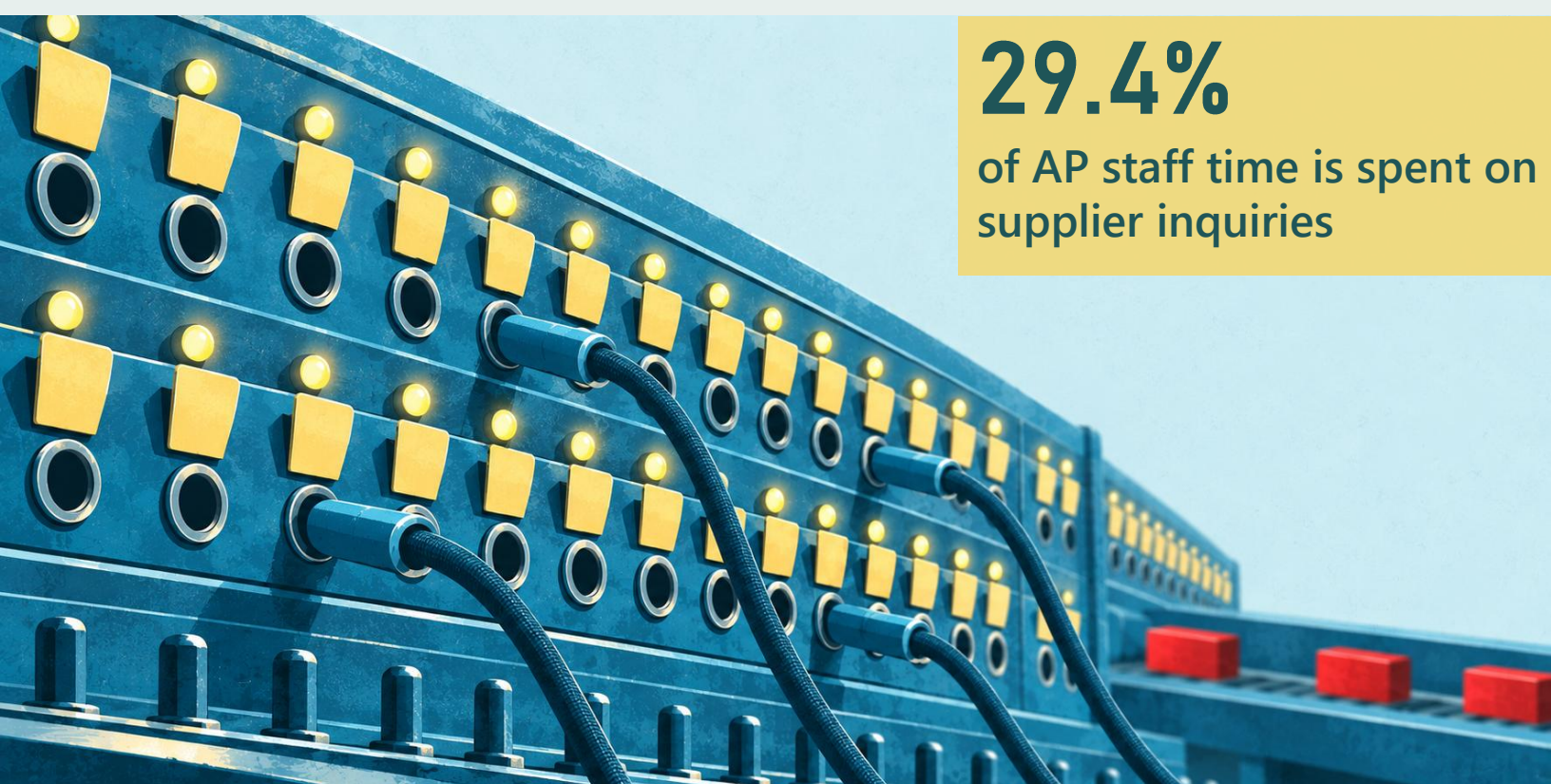
of invoices are linked to a purchase order

# AP Benchmark: Supplier Inquiries Consume Nearly 30% of AP Staff Time

Supplier inquiries consume a significant share of AP's available time as **the average AP staffer spends 29.4% of their time responding to questions from suppliers**. Most inquiries concern invoice status, payment timing, missing information, or problems preventing an invoice from moving forward. Answering them requires AP staff to pause other work, locate the transaction, determine its status, and communicate accordingly.

The inquiry burden often points to problems elsewhere in the process. Invoice exceptions and slow approvals create uncertainty about when suppliers will be paid. Limited visibility leaves suppliers dependent on email or telephone calls for answers. Simple questions can require timely investigation when invoice and payment information is fragmented and hard to access.

AP teams can reduce this burden by addressing the conditions that generate inquiries and making useful information easier for suppliers to access. Fewer exceptions and more predictable processing remove many questions before they arise. Giving suppliers a way to find answers on their own can also resolve routine questions without requiring AP involvement. Reducing the time spent on supplier inquiries gives staff more time for value-added work.



# 29.4%

of AP staff time is spent on supplier inquiries

# AI Maturity: Most AP Programs Remain in the Middle

AI activity is now common across the AP industry, but most organizations remain in the middle of the maturity curve. Ardent Partners' AP AI Maturity Curve tracks the progression from early interest to AI becoming a core part of daily operations.

Twelve percent of organizations are not currently prioritizing AI, while another 30% remain in the exploration phase. These teams are learning about the technology and considering potential uses but have not yet committed to formal projects. **The largest group, representing 34% of organizations, is actively piloting AI within defined use cases.** Another 23% have moved into deployment and are using the technology more broadly.

A majority of organizations have moved beyond early exploration, but most have yet to make AI a standard part of the operation. The distribution reflects a market that is actively testing the technology while still working through questions about performance, integration, oversight, and control.

# 34%

of AP organizations are currently piloting AI



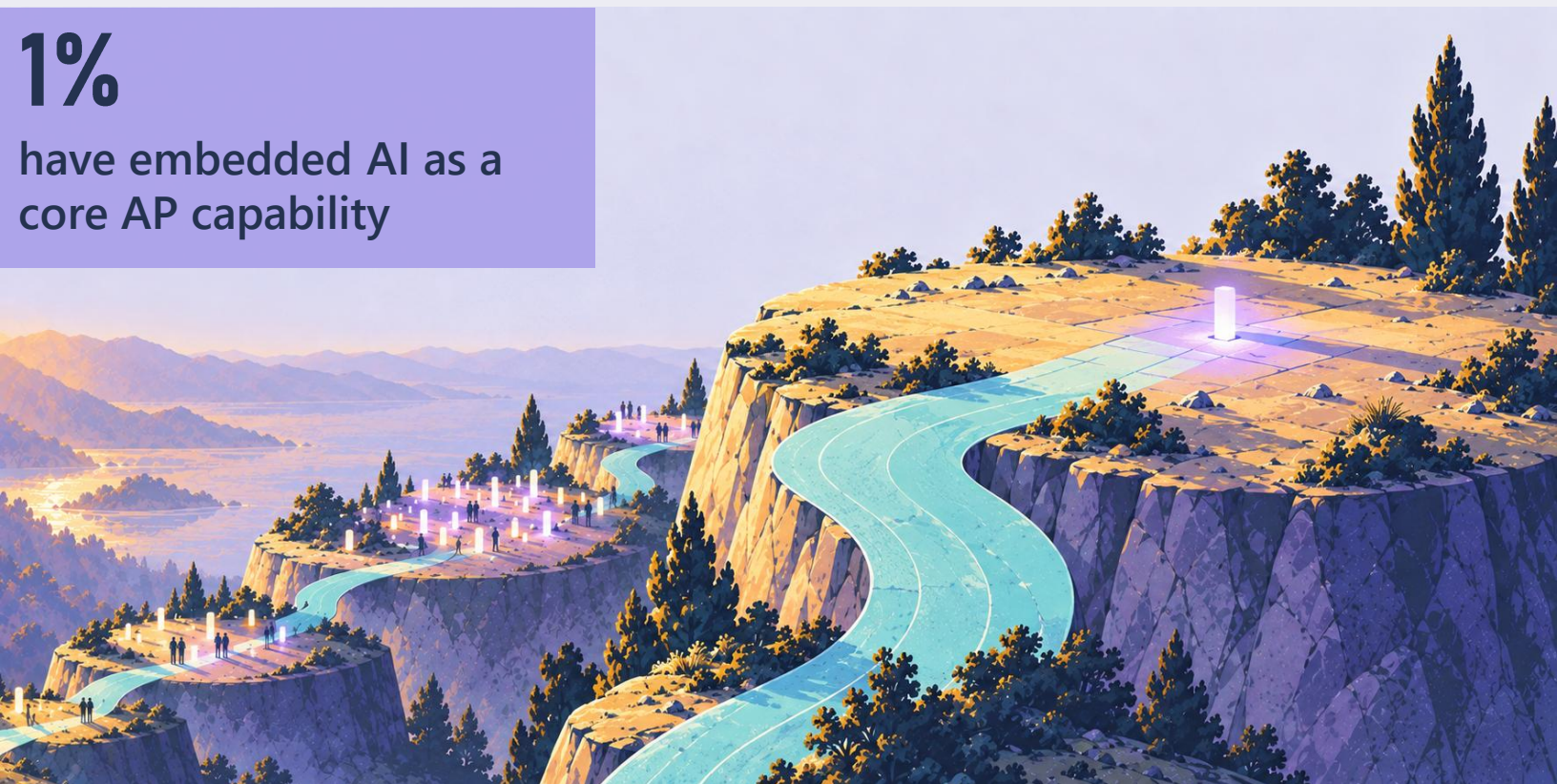
# AI Maturity: Only 1% Have Fully Embedded AI

The final stage of AI maturity begins when the technology becomes a dependable part of daily AP operations. **Today, only 1% of organizations have fully embedded AI as a core operating capability.** This small group has moved beyond individual pilots and limited deployments to incorporate AI into established processes, controls, and performance expectations.

Successful AI adoption depends on more than selecting the right technology. It begins with a clear understanding of the business problem being solved, an honest assessment of the organization's data and process maturity, and the discipline to build on a solid foundation before expanding further.

Organizations do not need the largest AI budgets or the most sophisticated technical teams to make meaningful progress. They need clear priorities, realistic expectations, and a willingness to learn as they deploy. AI rewards thoughtful execution. The organizations that achieve the greatest long-term value will be those that treat AI as a business transformation supported by technology, rather than a technology project expected to drive transformation on its own.

**1%**  
have embedded AI as a  
core AP capability



# Repetitive Work Drives AP's Investment in AI

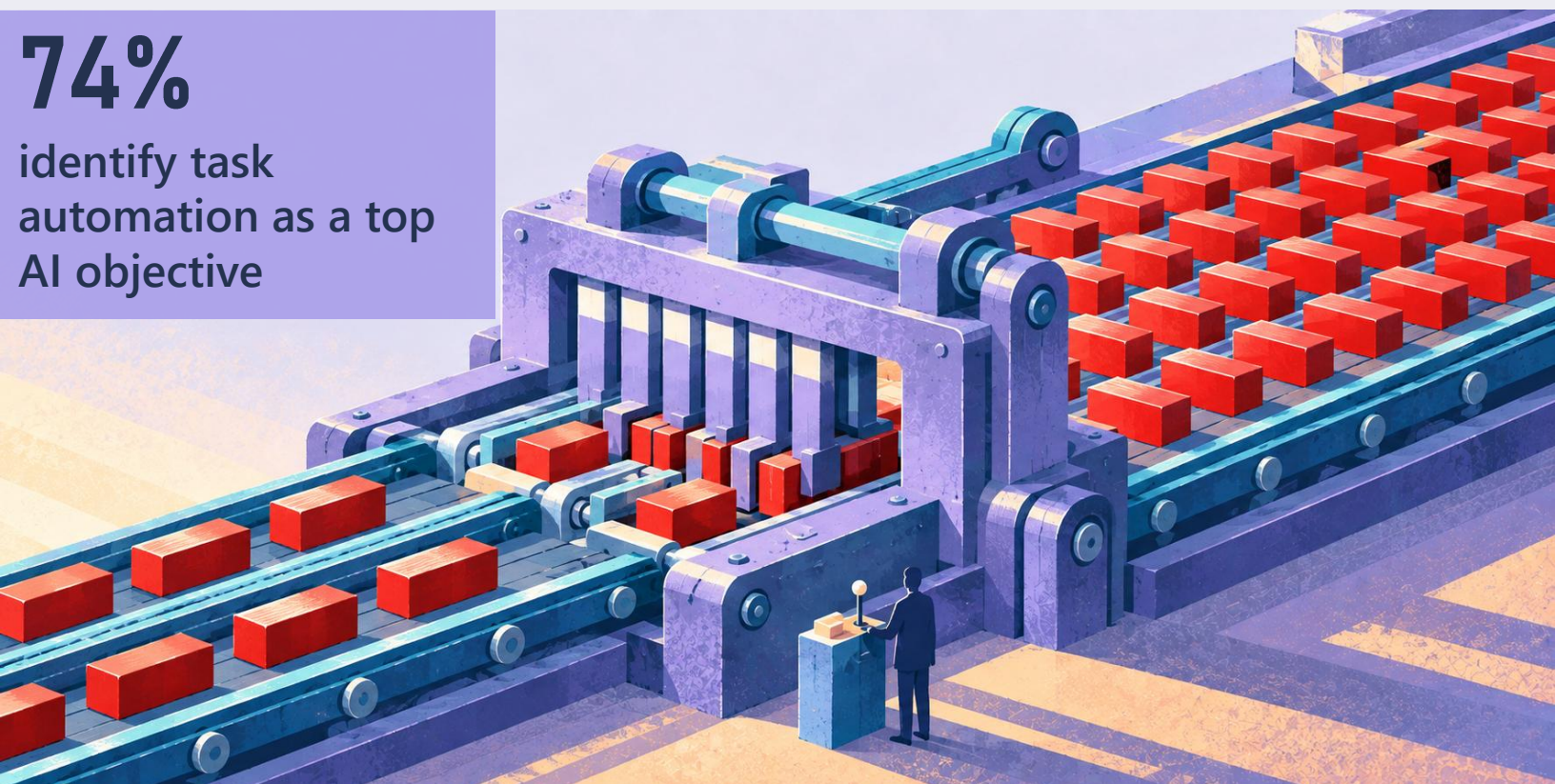
AP leaders have practical reasons for investing in AI. **Automating repetitive tasks is a top AI objective for 74% of respondents**, placing it well ahead of every other goal. AP still handles a large amount of routine work that requires people to review information, make basic decisions, and move transactions through established processes.

Reducing that work can create value in several ways. AI can help teams manage growing invoice volumes without increasing staff at the same rate. It can also give employees more time to resolve difficult exceptions, work with suppliers, and manage rapidly changing global invoicing and compliance standards. At the same time, 46% of AP leaders identify budget reduction as an objective, showing that cost remains an important part of the investment case.

These goals may lead organizations toward different uses of the technology, but they share the same starting point. AP leaders expect AI to take on more tactical work. The open question is how they will use the resulting capacity and how far the benefits extend beyond cost reduction.

# 74%

identify task automation as a top AI objective



# AI In Action: Invoice Receipt

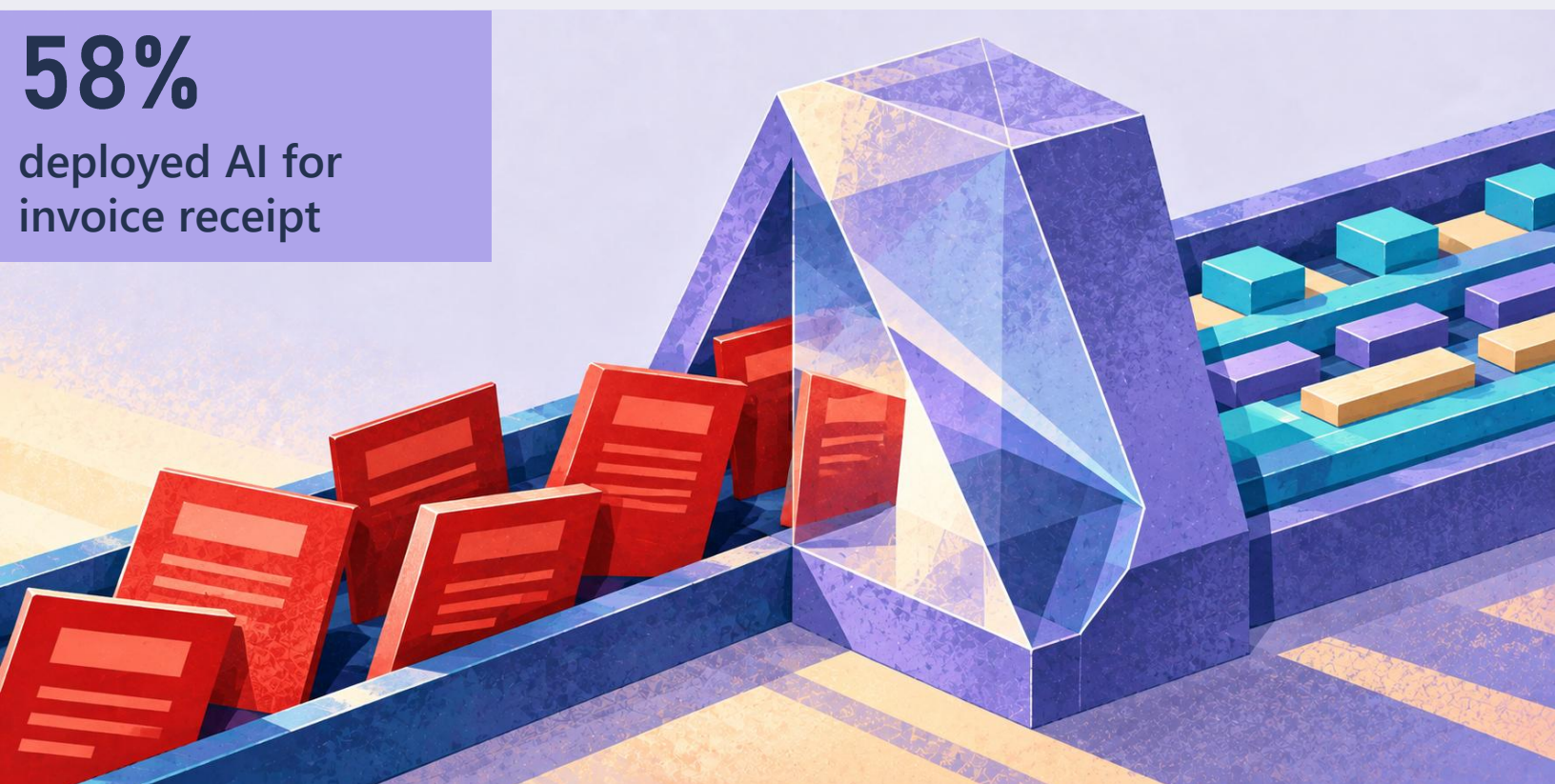
AP organizations are beginning their AI deployments with one of the function's most established activities. **Invoice ingestion and data extraction are deployed by 58% of AP organizations**, the most common applied use of AI in accounts payable. The technology behind it predates the current wave of interest in generative AI. Optical character recognition and machine learning have been reading and classifying invoices for well over a decade.

The adoption level is easy to understand. AI reads invoices from different channels, extracts the required information, and creates a usable transaction record without manual entry. When the system is uncertain about a value, it routes the item to an employee for review before the transaction moves forward.

Accurate capture also supports everything that follows. Every later step, coding, matching, approval, exception management, and payment, depends on the quality of that information. Errors introduced at the beginning create additional work at every stage after it. This is not the newest AI in AP's toolkit. It is one of the oldest and most proven, which is why it leads adoption today.

# 58%

deployed AI for  
invoice receipt



# AP Must Strengthen the Foundations for AI Success

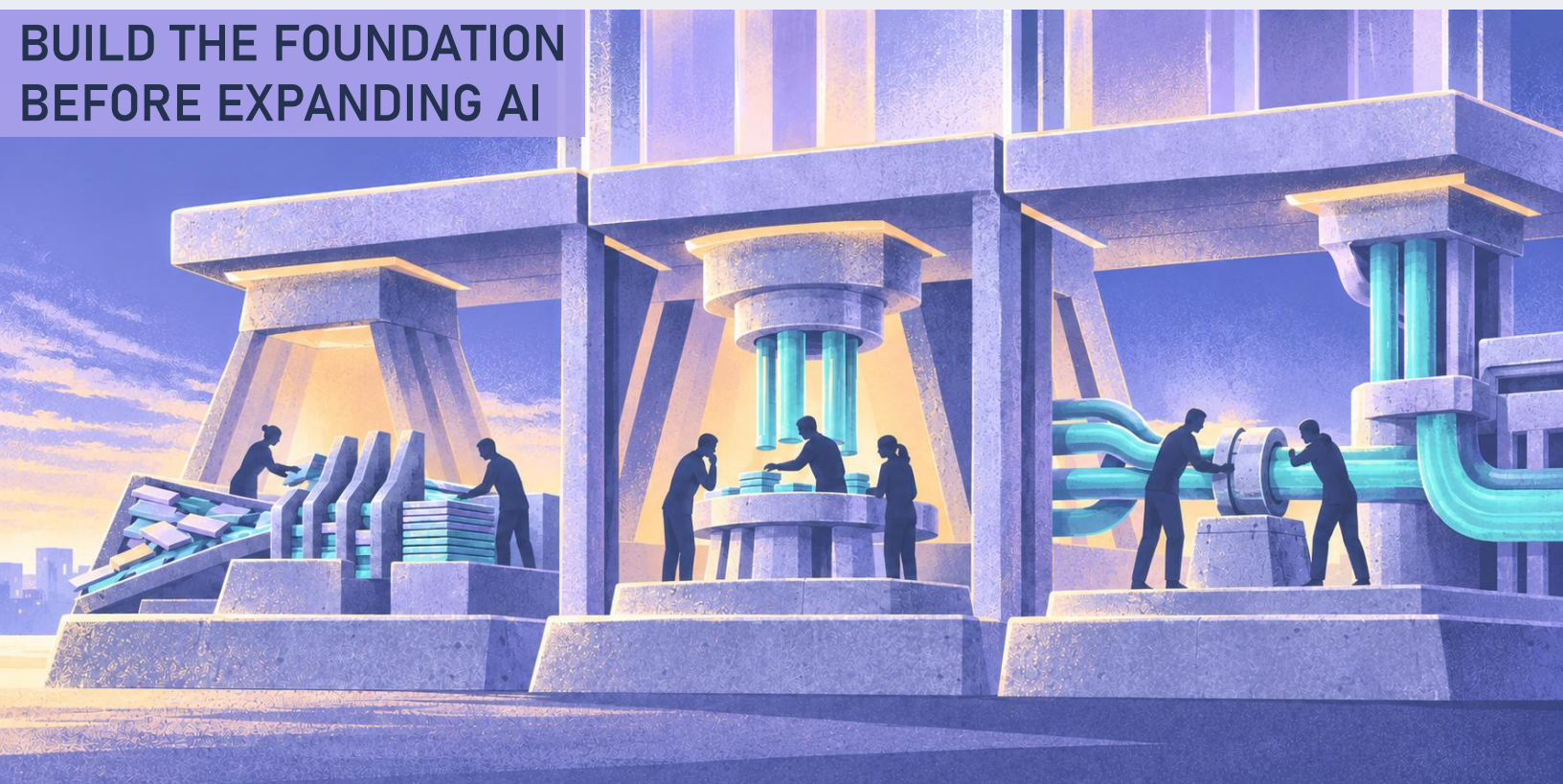
AI adoption is growing, but AP teams face several practical challenges that will limit results unless they are addressed. Individual team success will depend on how well they do just that.

**Data quality, availability, and structure is the leading challenge, cited by 61% of AP leaders.** AI depends on quality data and when that foundation is weak, the technology's outputs become harder to trust. Skills and talent readiness follows at 52%. AP professionals do not need to become data scientists, but they must understand how AI works within their job and how to leverage it properly.

Integration with existing systems, cited by 47%, presents the third major challenge. AP information often moves across different platforms. AI performs better when those connections provide an accurate and complete view of the operation.

AP leaders should treat data, workforce readiness, and integration as connected priorities. Strengthening all three will help teams build confidence, improve results, and expand AI responsibly.

## BUILD THE FOUNDATION BEFORE EXPANDING AI



# Best-in-Class AP: What Separates the Best from the Rest

AP organizations work from the same basic playbook: receive an invoice, process it, then, pay it. Yet the gap between how well organizations execute that playbook is enormous. Best-in-Class organizations, the top 20% of performers in any Ardent Partners' research study, do not follow a different process. They follow the same one with much better results.

Across cost, speed, quality, and control, the pattern repeats. Best-in-Class organizations pair strong technology adoption with clean supplier data, high PO linkage, and refined exception management. The other 80% defined in Ardent Partners research as the "All Others" group perform more manual work at every stage of the process. They also lack the standardized processes, clear visibility, and best practice strategies that the Best-in-Class utilize to great advantage.

The following pages walk through seven benchmarks where this gap shows up most clearly. Each one measures a different part of the operation, but together they describe the same underlying difference: how much effort and friction occurs between the time an invoice is received and when it is paid.

## BEST-IN-CLASS AP PERFORMANCE



# Best-in-Class AP Delivers a Dramatic Cost Advantage

Average cost per invoice is one of the clearest measures of operational efficiency in AP, and the 2026 gap on this metric is significant. **Best-in-Class organizations process a single invoice for \$2.67.** All Others spend \$12.50, more than four and a half times as much. At 50,000 invoices a year, that cost gap is almost half a million dollars, for the same function doing the same work.

Three things help drive that advantage. Best-in-Class organizations link most invoices to a purchase order before work begins, which removes the verification and follow-up that consume staff time elsewhere. They also assign clear ownership for supplier data quality, so incomplete or mismatched records get fixed once rather than repeatedly at the point of processing. And they route exceptions through defined paths instead of ad hoc escalation, so unusual invoices do not stall the entire queue behind them.

All Others do not need new technology to start closing this gap, although it helps. Two changes to make right now: assigning a single owner accountable for PO compliance across procurement and AP, and setting a written standard for what supplier information must be complete before an invoice is accepted. Both are policy and ownership decisions, not purchases.

BEST-IN-CLASS

**\$2.67**

**Cost to Process an Invoice**

ALL OTHERS

**\$12.50**



# Best-in-Class AP Moves Invoices Through the Process Faster

Speed is where the Best-in-Class advantage becomes hardest to ignore. **The average Best-in-Class organization moves an invoice from receipt to payment approval in 4.1 days.** All Others take 15.4 days, more than three and a half times as long. Cycle time reflects how many hands touch an invoice and how many systems it passes through before approval, and every added handoff extends the wait.

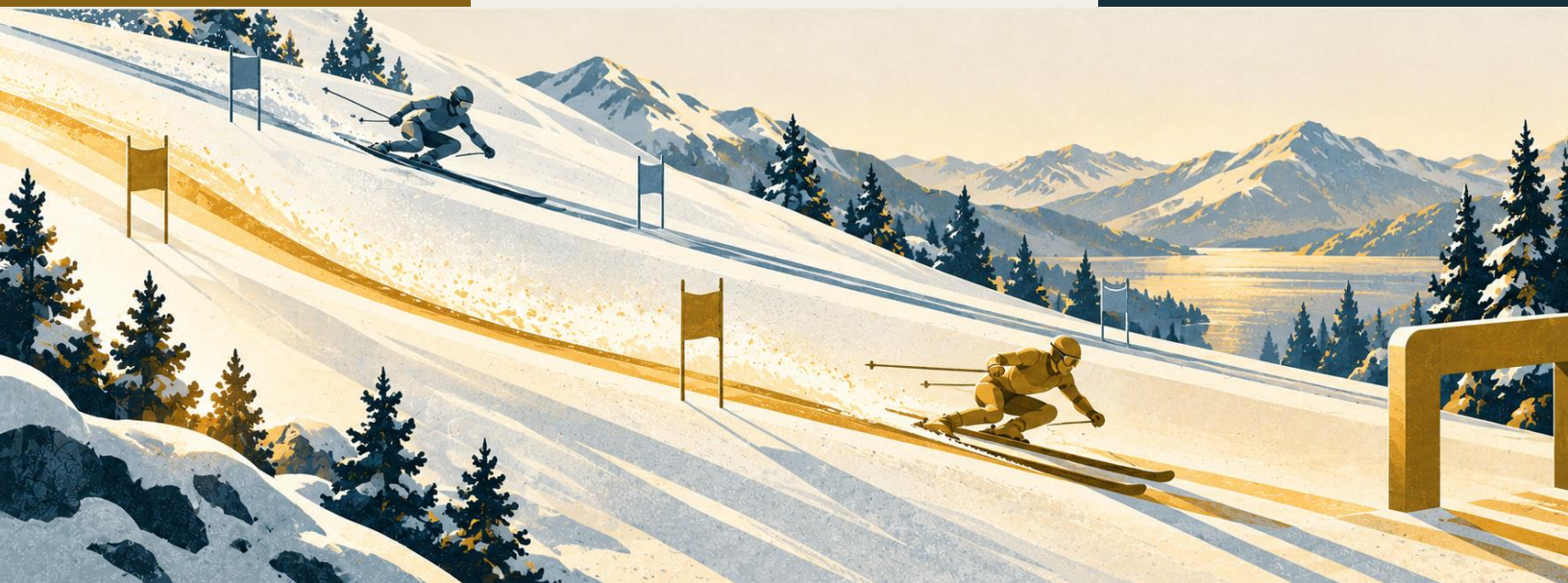
Best-in-Class organizations shorten the path in a few consistent ways. They keep approval authority clear at each step, so an invoice is never waiting on someone unsure whether it is theirs to approve. They also resolve data problems at intake rather than mid-cycle, which keeps an invoice moving instead of bouncing back for correction. And they monitor where invoices actually stall, then fix that specific step rather than accelerating the whole process evenly.

New or better technology usually helps. But All Others can also do these two things without it. Map where invoices currently sit longest and assign a named owner for that step, since delay usually concentrates in one or two places, not the whole cycle. And set an internal service standard for how long an approval should take, so a stalled invoice is quickly identified.

BEST-IN-CLASS  
**4.1 Days**

**Time to Process an Invoice**

ALL OTHERS  
**15.4 Days**



# Best-in-Class AP Maintains a Much Lower Exception Rate

An exception rate measures how often an invoice requires someone stopping to fix it. **Best-in-Class organizations hold that rate to 11.8%.** All Others sit at 21.7%, nearly double. The difference is not about catching errors faster. It is about preventing them from happening in the first place, since most exceptions trace back to a missing PO number, a price or quantity mismatch, or incomplete supplier information.

Best-in-Class organizations address those causes upstream. They enforce PO discipline before a purchase is made, not after an invoice arrives. They maintain clean, current supplier master data instead of letting it degrade over time. And they apply matching rules consistently, so the same discrepancy is never handled differently depending on who catches it.

New or better technology usually helps. But All Others can also do these two things without it. Require a PO before a commitment is made, as a standing policy rather than a preference. And, assign someone clear responsibility for keeping supplier records accurate on a regular schedule rather than only when a problem surfaces.

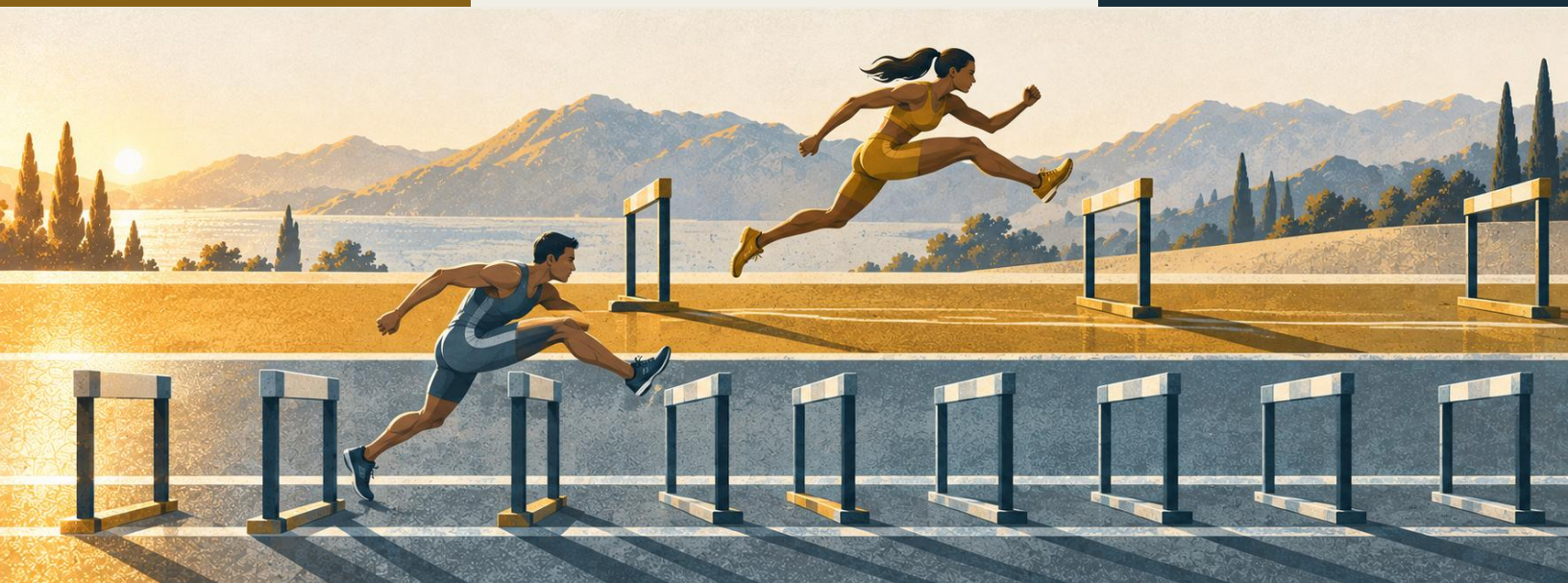
BEST-IN-CLASS

11.8%

Exception Rate

ALL OTHERS

21.7%



# Best-in-Class AP Processes More Invoices Straight Through

Straight-through processing measures the share of invoices that move from receipt to payment without anyone touching them. Best-in-Class organizations reach 55.2%. All Others reach 31.4%, meaning most of their volume still requires manual intervention. This benchmark is really a summary of the others: an invoice only completes the cycle untouched when the data arrives clean, the PO is linked, the amounts match, and the routing rules are clear.

Best-in-Class organizations get there through a few specific habits. They treat delays as something to design out of the process, not staff around. They hold suppliers and internal requesters to the same data standards rather than making exceptions case by case. And they review which invoices fail straight-through processing and fix the root cause, rather than only clearing the backlog.

New or better technology usually helps. But All Others can also do these two things without it. Start by identifying the two or three most common reasons invoices fall out of the touchless path, and assign ownership for closing each one, since a small number of causes usually explain most of the gap.

BEST-IN-CLASS  
**55.2%**

**Straight-Through Processing  
Rate**

All Others  
**31.4%**



# Stronger Supplier Enablement Extends Best-in-Class Performance

Best-in-Class organizations have enabled, on average, 61.2% of their supply base. All Others, just 41.0%, meaning a majority of their suppliers still rely on formats that require manual handling. That gap sits upstream of nearly every other benchmark in this eBook: an invoice that arrives clean and digitally has a much better chance of being processed straight through.

Best-in-Class organizations treat enablement as an ongoing program with a target and an owner, not a one-time onboarding push. They also segment suppliers by size and capability rather than offering one enablement path for everyone, since a small vendor and a large one need different levels of support. They make enablement a condition of doing business going forward, applied consistently to new suppliers rather than negotiated case by case.

New or better technology usually helps. But All Others can also do these two things without it. Start by identifying which suppliers account for the largest share of invoice volume and prioritize enabling them first, since a small number of vendors typically drive most of the manual work. And set a clear expectation with new suppliers at onboarding, rather than treating electronic submission as optional after the relationship is already established.

BEST-IN-CLASS

**61.2%**

**Supplier Enablement Rate**

ALL OTHERS

**41.0%**



# Best-in-Class AP Links More Invoices to Purchase Orders

Formal purchase order linkage is one of AP's most direct controls, and the gap here is quite wide. **Best-in-Class organizations link 85.1% of invoices to a PO.** All Others link just 46.9%, less than half. A linked invoice is a controlled invoice: it confirms that what is being paid was actually ordered, at an approved price, by someone with the authority to order it.

High PO linkage does not happen by accident. Best-in-Class organizations require a PO before a purchase commitment is made, rather than issuing one after the fact to document a decision already made. Procurement and AP collaborate so there is one process rather than several. And they hold suppliers accountable for referencing the correct PO when they submit an invoice.

New or better technology usually helps. But All Others can also do these two things without it. Set a policy that no purchase proceeds without a PO in place first, and enforce it at the point of commitment, not the point of payment. That single change does more for this benchmark than any system upgrade.

BEST-IN-CLASS  
**85.1%**

**Invoices Linked to a  
Purchase Order**

All Others  
**46.9%**



# Best-in-Class AP Reclaims Time Lost to Supplier Inquiries

Supplier inquiries are one of the least visible drains on AP's time, but it is significant, nonetheless. **Best-in-Class organizations spend 18.9% of staff time answering supplier questions** (usually about invoice or payment status). All Others spend 31.1%, nearly a third of the department's total capacity. The gap exists for a simple reason: when a supplier cannot see the status of their own invoice, they call or email AP to find out, and AP has to respond.

Best-in-Class organizations reduce that need at the source. They give suppliers a way to check status themselves rather than requiring a person to answer every time. They communicate proactively when a payment is delayed or an invoice is rejected, instead of waiting for the supplier to ask. And they track which suppliers call most often, then fix the underlying cause rather than answering the same question repeatedly.

New or better technology usually helps. But All Others can also do these two things without it. Set a standard for when AP proactively notifies a supplier of a problem, rather than waiting to be asked, and identify the handful of recurring questions driving most inquiries, then address the process gap behind them directly.

BEST-IN-CLASS

18.9%

AP Staff Time Spent  
Managing Supplier Inquiries

ALL OTHERS

31.1%



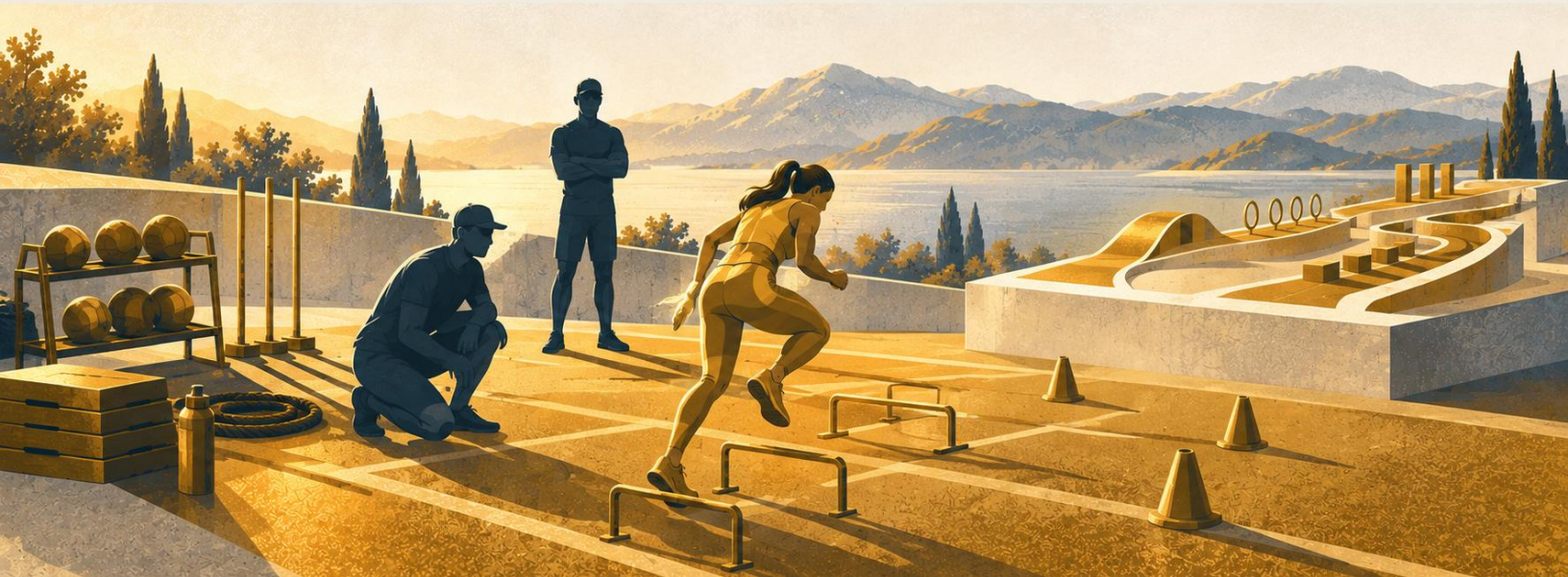
# What Best-in-Class AP Teams Do Differently

Seven different benchmarks, but one pattern running through all of them. Best-in-Class organizations are not winning through a single piece of technology or standout process. They are winning because a small number of disciplines repeat at every stage of the invoice process, and because those disciplines are enforced before a problem occurs.

Three habits to adopt: (1) Ownership is clear: someone is accountable for PO compliance, supplier data quality, or enablement, rather than those responsibilities sitting with no one in particular. (2) Standards are enforced upstream with procurement collaboration, instead of catching problems downstream in an exception queue. And (3) Enablement is treated as an ongoing program with a target, not a project that was finished once and left behind.

The Best-in-Class leverage technology to a greater degree and it is a clear driver of their advantage. But improvement can be made without it. Every metric in this section is defined by a process or policy decision available to any AP organization today. Technology accelerates disciplines that already exist. It does not create the discipline itself. The distance between Best-in-Class and everyone else is both technology and discipline.

## CHARACTERISTICS OF AP EXCELLENCE



# Turn AP Benchmarks into a New Performance Agenda

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The benchmarks in this eBook give AP leaders a practical basis for improving performance. Ardent Partners recommends starting with a clear comparison of current results against both the industry average and Best-in-Class metrics. From there the process should be to identify performance gaps, work to understand why they exist, and develop a prioritized plan of action to close them.

Improvement may require stronger policies, clearer ownership, better supplier participation, or changes to the way invoices flow across the operation. For those with major gaps, technology should play a central role. Automation can remove unnecessary manual work, reporting tools can expose recurring problems. The right investment depends on the performance issue being addressed and the readiness of the underlying process. But note that the emergence of AI makes the department's overall technology strategy more important going forward.

AP leaders should establish a baseline, set a measurable target, assign responsibility, and track progress over time. Once performance improves, move to the next meaningful gap. This approach creates a manageable path forward while ensuring that technology investments support specific operating goals. The Best-in-Class performance metrics in this eBook show what is possible for AP. Team leaders can now use these metrics as targets to build a stronger, faster, and more valuable AP operation.

The data in this eBook comes from AP leaders like you. [Take the State of AP 2027 survey](#) and get early access to next year's benchmarks, plus a personalized comparison against this year's Best-in-Class standard.

# About the Author



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

Andrew Bartolini is one of the most influential voices in the global procurement and finance technology community. Andrew has spent more than 25 years analyzing how technology, talent, and intelligence are reshaping the business of procurement, accounts payable, 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, and Extended Workforce), 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](http://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](http://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 performance ([www.futureofworkexchange.com](http://www.futureofworkexchange.com)).

**Follow or connect with him on [LinkedIn](#).**

# Appendix

## Research Methodology

Ardent Partners follows a rigorous research process developed over decades spent researching the accounts payable market. The research in this eBook 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. More than 100 of the participants shared some personal insight and commentary to help provide greater context to the results.

This primary research effort was also informed by the experience and analysis of the report author and the entire Ardent Partners research team.

## Report Demographics

The research in this report is drawn from 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% AP

**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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