



# Methodology

## 963+

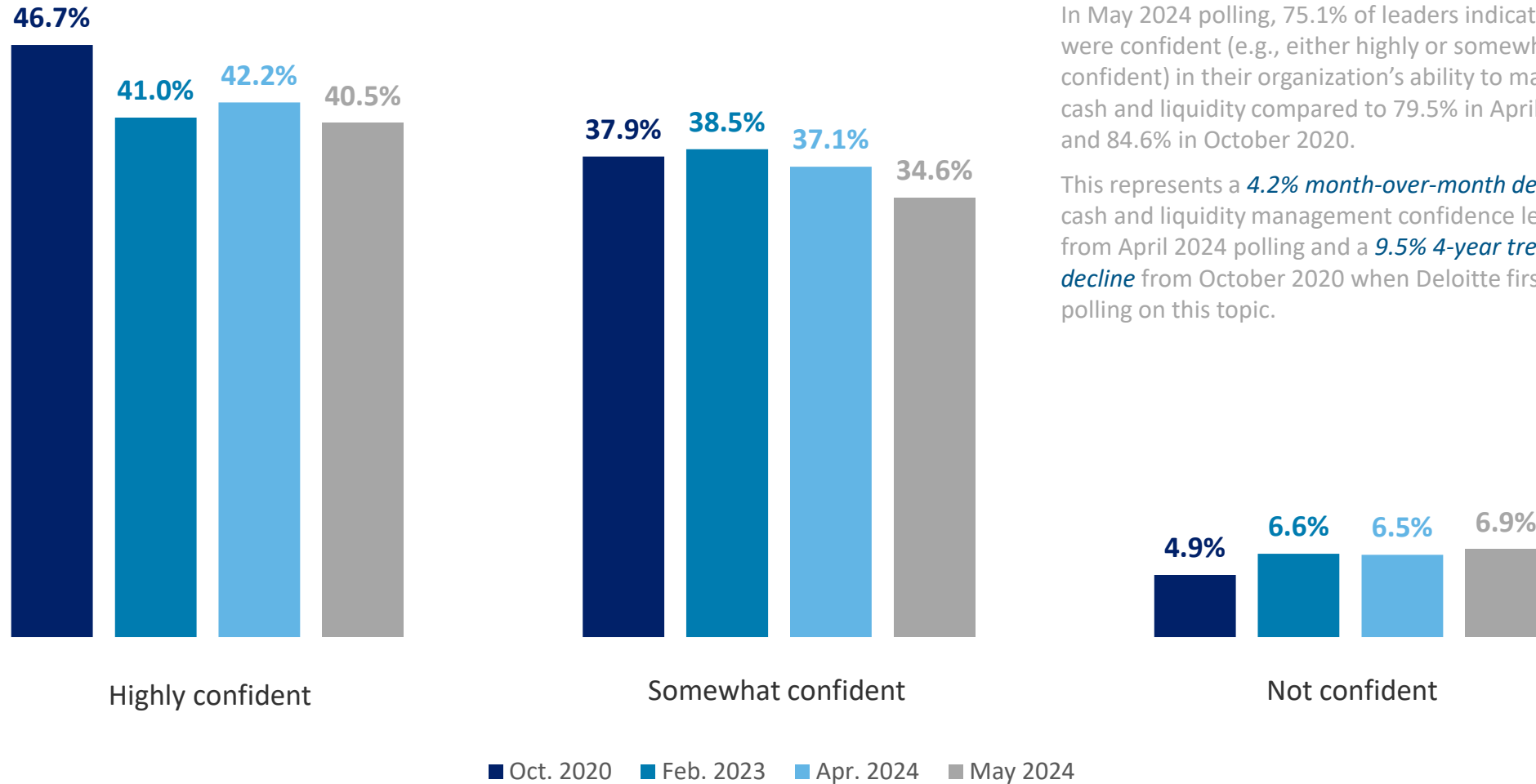
C-suite and other executives were polled online during a Deloitte webcast titled [“Capital freedom: Exploration of 2023 working capital trends”](#) on May 02, 2024. Answer rates differed by question.

In some instances, immaterial amounts (e.g., +/- 0.1%) have been added to or removed from the “Don’t know/not applicable” answer responses to bring results to 100% total for each question.



# How confident are you in your organization's ability to manage cash and liquidity?

Votes received: Oct. 2020 = 1,807; Feb. 2023 = 1,523; Apr. 2024 = 1,620; May 2024 = 1,724



In May 2024 polling, 75.1% of leaders indicated they were confident (e.g., either highly or somewhat confident) in their organization's ability to manage cash and liquidity compared to 79.5% in April 2024 and 84.6% in October 2020.

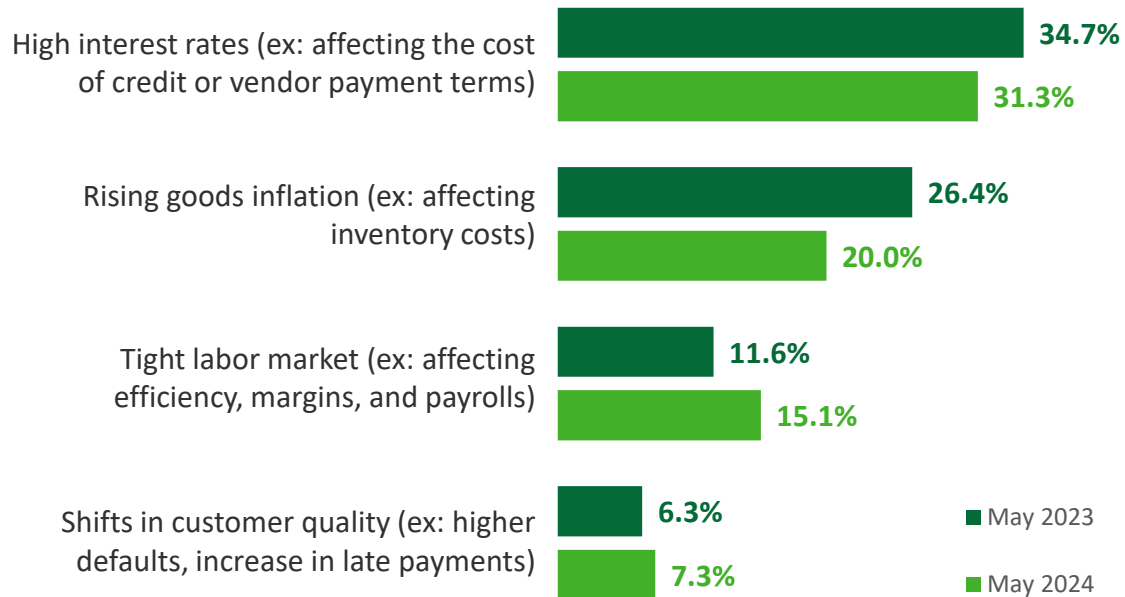
This represents a **4.2% month-over-month decline** in cash and liquidity management confidence levels from April 2024 polling and a **9.5% 4-year trending decline** from October 2020 when Deloitte first began polling on this topic.

Don't know / not applicable: Oct. 2020 = 10.5%; Feb. 2023 = 13.9%; Apr. 2024 = 14.2%; May 2024 = 18.0%

# Which factor is currently having the greatest impact on your organization's ability to achieve its target working capital levels?

Votes received: May 2023 = 1,577; May 2024 = 1,764

## All respondents



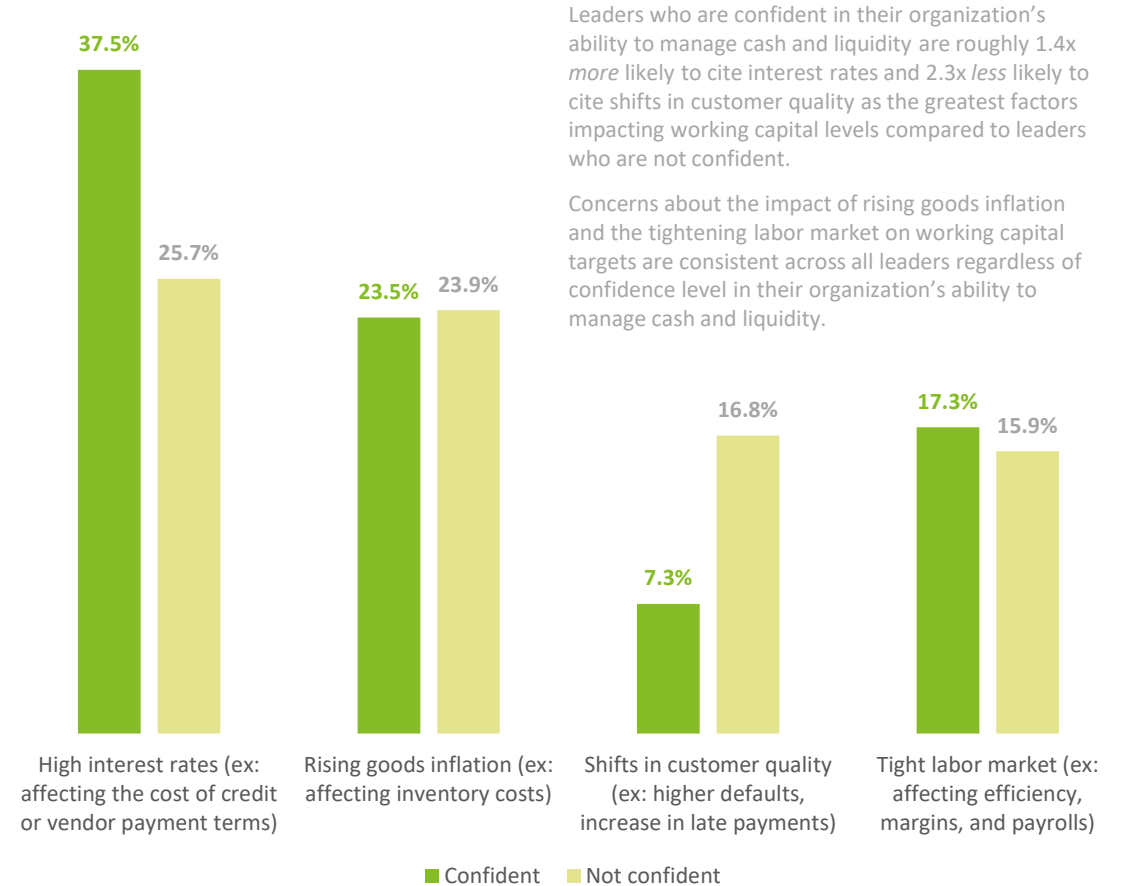
Concerns regarding rising goods inflation or “cost of goods sold” (COGS) are down 6.4% in year-over-year polling, while concerns regarding interest rates eased slightly by 3.4%.

Conversely, concern grew slightly among leaders regarding the tight labor market and shifts in customer quality, growing 3.5% and 1% respectively year-over-year.

Don't know / not applicable: May 2023 all respondents = 21.0%; May 2024 all respondents = 26.3%

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## Effect of cash and liquidity confidence levels on perceptions concerning the factors affecting working capital targets



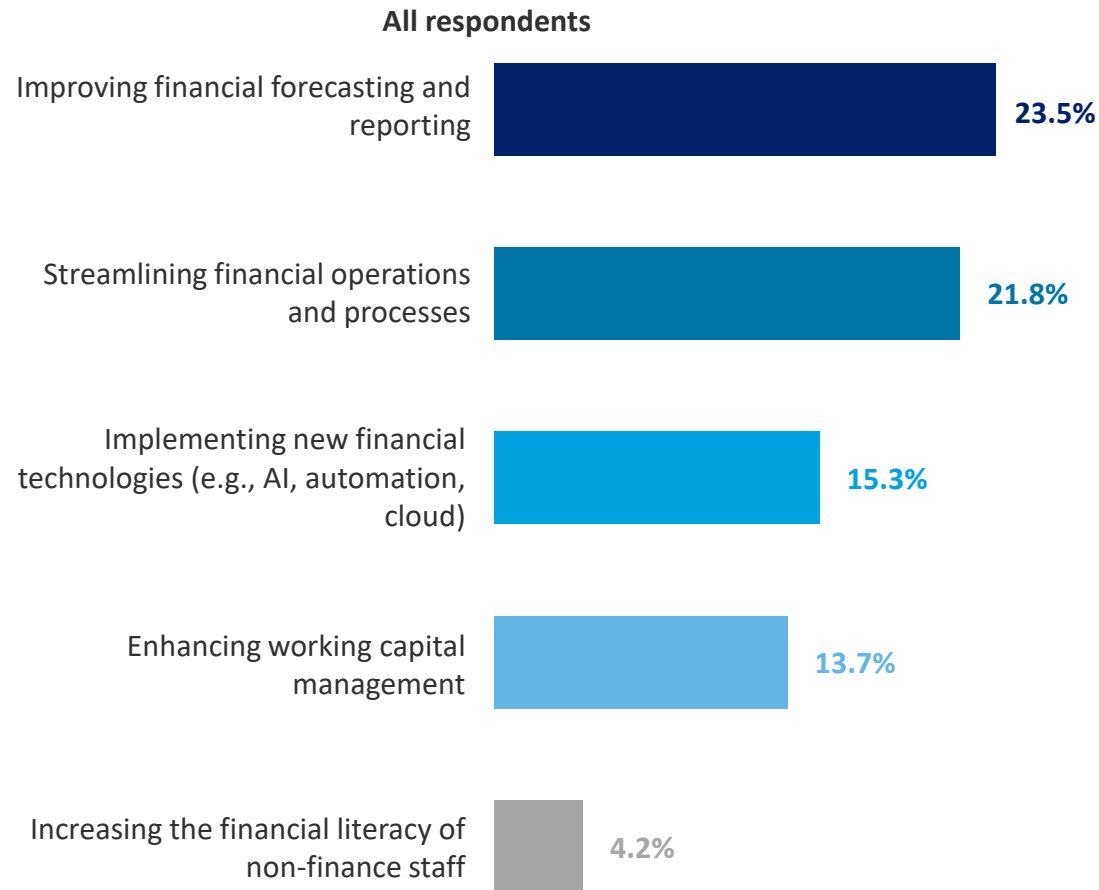
Leaders who are confident in their organization's ability to manage cash and liquidity are roughly 1.4x more likely to cite interest rates and 2.3x less likely to cite shifts in customer quality as the greatest factors impacting working capital levels compared to leaders who are not confident.

Concerns about the impact of rising goods inflation and the tightening labor market on working capital targets are consistent across all leaders regardless of confidence level in their organization's ability to manage cash and liquidity.

Don't know / not applicable: May 2024 confident = 14.4%; May 2024 not confident = 17.7%

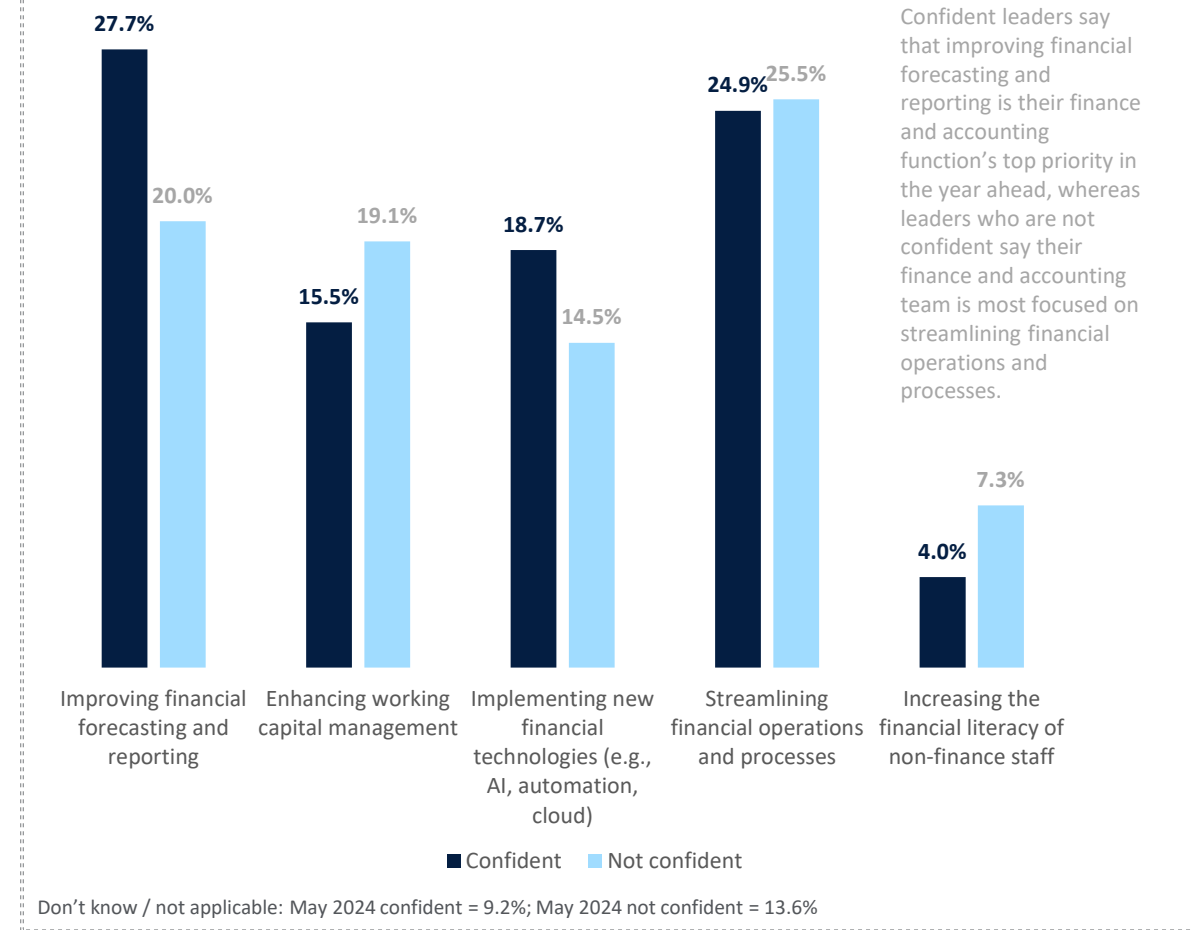
# As a finance leader, what is your top priority to your organization's finance and accounting function in the next 12 months?

Votes received: May 2024 = 1,731



Don't know / not applicable: all respondents = 21.5%

## Effect of cash and liquidity confidence levels on priority focus areas for finance and accounting functions in the next 12 months



# Does your organization currently use generative AI (GenAI) technologies to manage working capital?

Votes received: May 2024 = 1,531

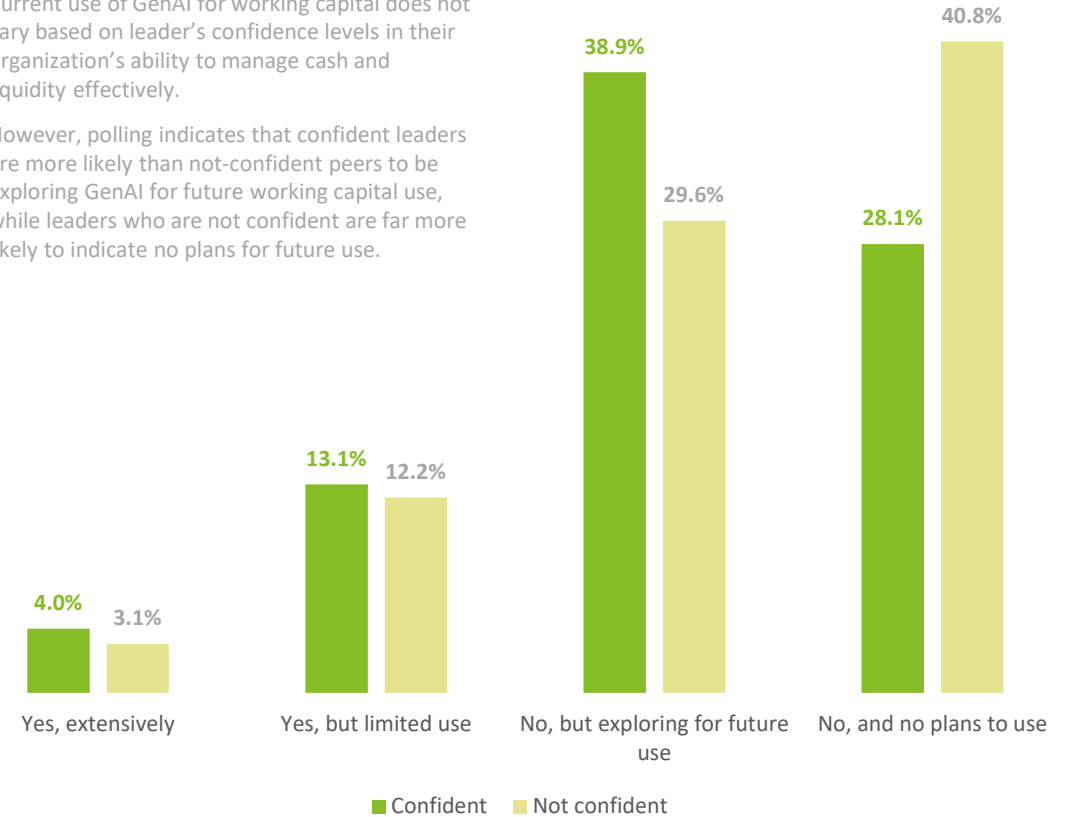


Don't know / not applicable: all respondents = 27.7%

## Effect of cash and liquidity confidence levels on the use of GenAI for working capital management

Current use of GenAI for working capital does not vary based on leader's confidence levels in their organization's ability to manage cash and liquidity effectively.

However, polling indicates that confident leaders are more likely than not-confident peers to be exploring GenAI for future working capital use, while leaders who are not confident are far more likely to indicate no plans for future use.

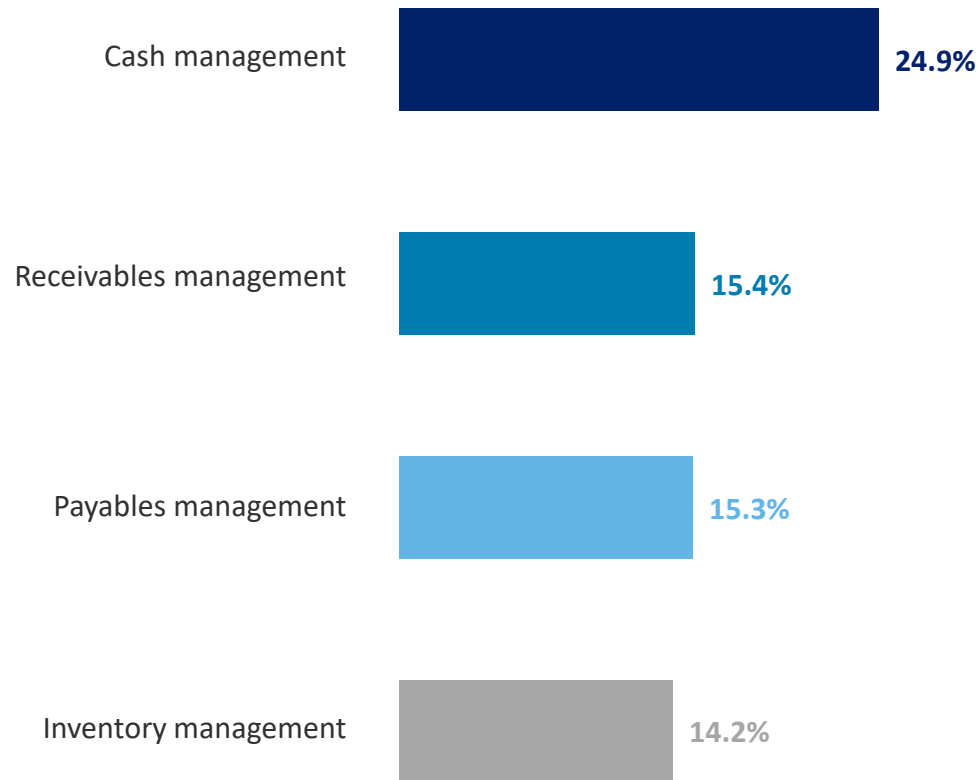


Don't know / not applicable: confident = 15.9%; not confident = 14.3%

# With your organization in mind, which aspect of working capital management do you think could benefit the most from generative AI?

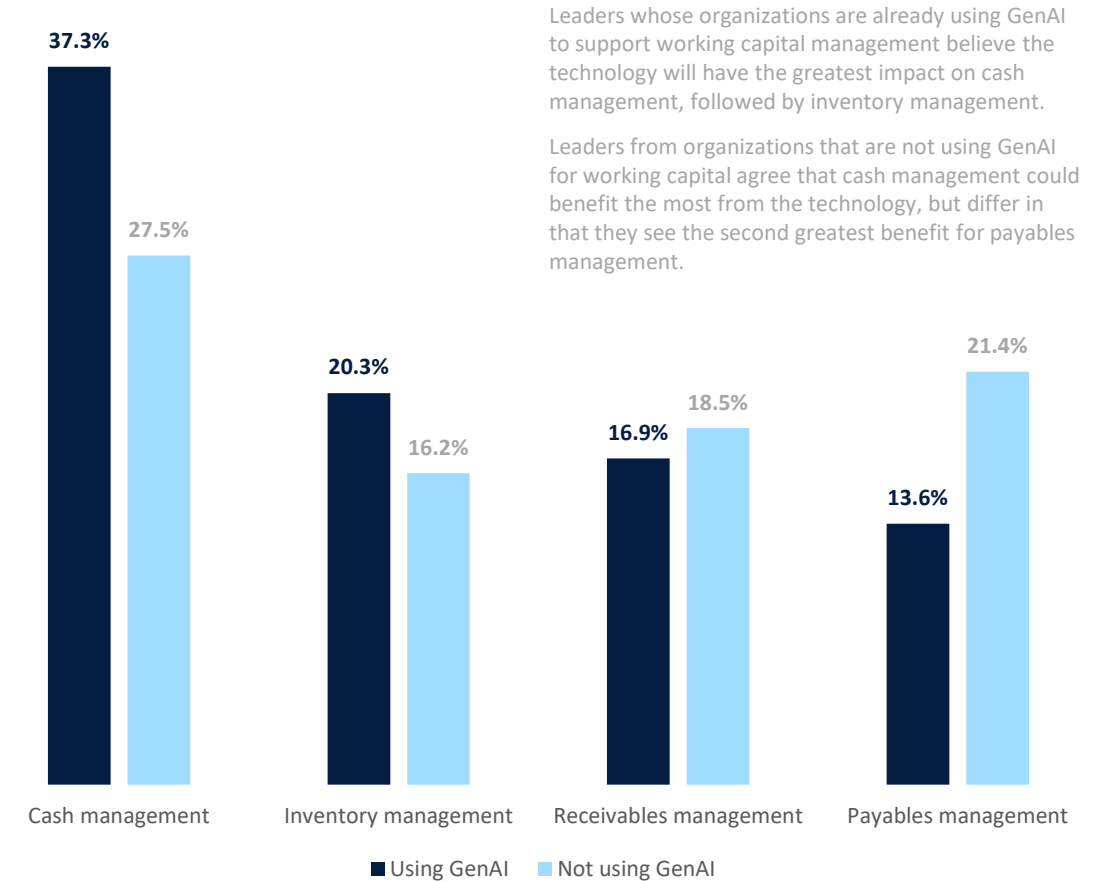
Votes received: May 2024 = 963

## All respondents



Don't know / not applicable: all respondents = 30.2%

## Effect of current GenAI use on perceived benefits for working capital



Leaders whose organizations are already using GenAI to support working capital management believe the technology will have the greatest impact on cash management, followed by inventory management.

Leaders from organizations that are not using GenAI for working capital agree that cash management could benefit the most from the technology, but differ in that they see the second greatest benefit for payables management.

Don't know / not applicable: May 2024 using GenAI = 11.9%; May 2024 not using GenAI = 16.4%

# Media Contacts

**Christine Oh**

Public Relations

Deloitte & Touche LLP

[chrisoh@deloitte.com](mailto:chrisoh@deloitte.com)







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