

Oracle Fusion Cloud Enterprise Performance Management (EPM)

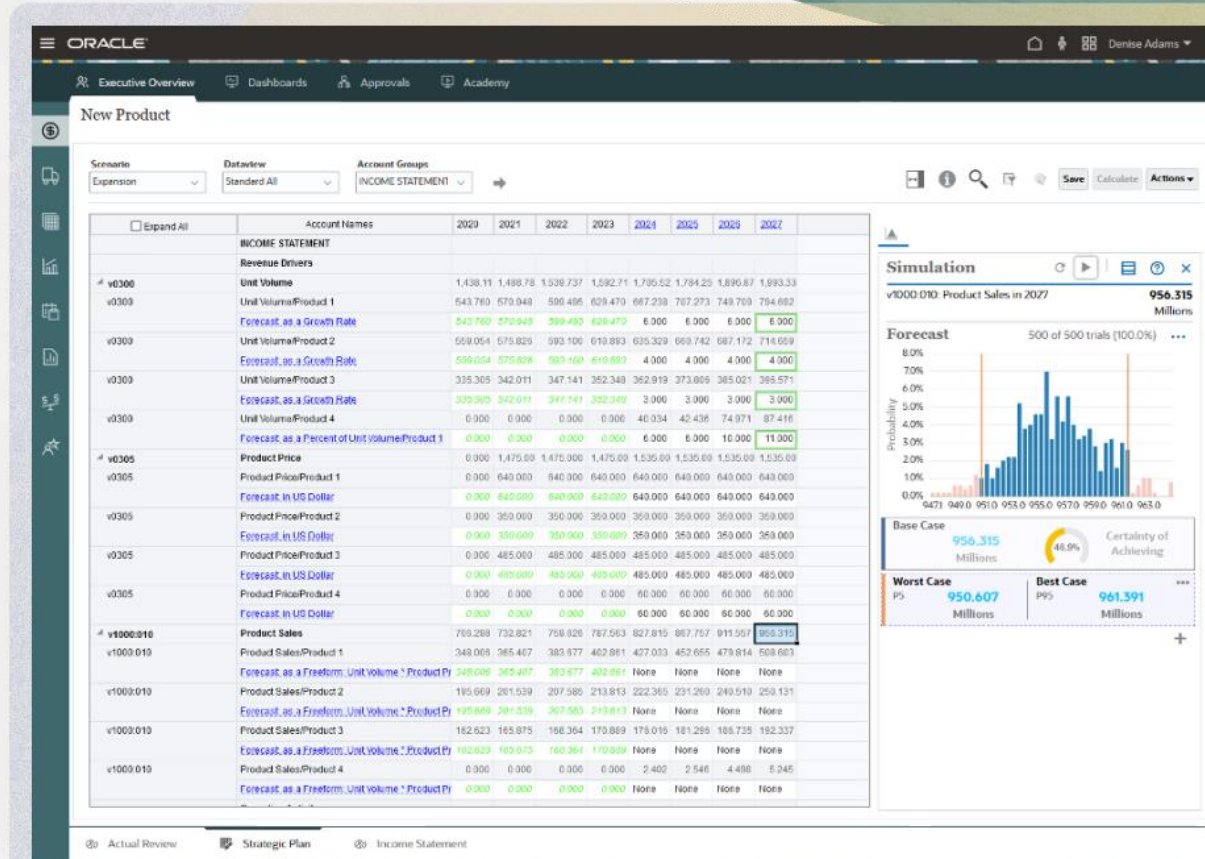


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Introduction

In today's rapidly changing business landscape, agility and insight are paramount. Finance leaders face unprecedented pressure to deliver rapid, accurate, and strategic insights. Yet, many find themselves constrained by disconnected legacy systems, siloed information, and outdated processes. This makes it challenging to adopt emerging technologies, such as AI, without heavy reliance on data scientists. The question arises: How can finance departments evolve to meet the demands of this dynamic environment? The answer lies in AI-driven finance, powered by Oracle Fusion Cloud Enterprise Performance Management (EPM).

“If we can use machine learning and AI to take all that work out for people, then they can be financial analysts who do financial forecasts, instead of data consolidators.”

VP of Business Analytics and Enterprise Architecture
at a leading computer hardware manufacturer

The Oracle Cloud EPM vision: AI-driven finance

What sets Oracle Cloud EPM apart is Oracle's strategic vision for its finance solutions. Cloud EPM leverages a wide range of advanced technologies, such as artificial intelligence (AI), generative AI (GenAI), and machine learning (ML), which can be deployed to automate financial processes, enhance decision-making, and connect finance stakeholders. The goal is to deliver a significant improvement in operational efficiency, enterprise effectiveness, control, and cost reduction, often brought to life through seamlessly integrated AI and AI agents that can be deployed to perform tasks on behalf of users. This approach can transform how finance teams operate and make decisions, enabling the following:

- **Intelligent automation:** AI-powered automation can help eliminate routine manual work, allowing finance professionals to focus on strategic tasks. For example, AI can help to intelligently assign reconciliations and automatically match transactions, dramatically reducing manual workload.
- **Predictive insights:** Machine learning algorithms can analyze large data sets to forecast future outcomes and detect anomalies to provide actionable insights. Advanced predictions support multivariate AI prediction models, leveraging financial, operational, and external factors for more accurate forecasting.

- **Connected actions:** Having a unified finance suite allows you to deploy AI across all finance processes, empowering finance stakeholders to work collaboratively. Predictive cash forecasting uses AI to help forecast weekly or daily cash balances for better-informed deployment of liquidity.



By embracing Oracle Cloud EPM's AI-driven approach to finance, organizations can transcend traditional limitations, unlock new levels of efficiency and insight, and position their finance departments as key strategic partners in driving business growth and success. With Oracle's commitment to continuous innovation and customer success, you'll always be at the forefront of financial technology, ready to address the challenges of an evolving marketplace.

Oracle Cloud EPM overview

Oracle Cloud EPM is a complete, AI-powered EPM solution, delivering the processes organizations need to help navigate change and manage their business effectively. It covers the entire spectrum of business processes, including long-range strategic planning, financial and operational planning, the full financial close, extensive reporting and analytics, and enterprise data management.

Developed on a purpose-built cloud platform

Oracle Cloud EPM is built on a purpose-built cloud platform that provides a unified architecture, enabling consistency across EPM processes while simplifying administration. The platform harnesses AI and machine learning to enable intelligent automation, efficiency, speed, accuracy, and insight—helping to fundamentally transform financial processes.

Key strengths of the Cloud EPM platform include the following:

- ✓ **Intelligent performance management (IPM):** AI and machine learning are embedded throughout the platform to enable intelligent automation, efficiency, speed, and accuracy—driving enhanced decision-making and streamlined financial processes.
- ✓ **Reporting and analytics:** Real-time analysis and self-service reporting capabilities for all ad-hoc, management, and statutory reporting needs.
- ✓ **Freeform:** Multidimensional analysis, complex what-if modeling, and reporting for custom model creation.
- ✓ **Flexibility:** Native integration with other systems, both Oracle and third-party, for more unified finance and operational processes, helping improve productivity and collaboration.
- ✓ **Full Microsoft Office integration:** Oracle Smart View for Office and Google Sheets integration help enhance productivity by allowing users to consume data in Office while helping to protect data and security.
- ✓ **Prebuilt best practices:** Accelerate your organization's time to value by using prebuilt processes and best practices. A powerful combination of flexibility and ease of use enables organizations to quickly adopt and leverage the platform's capabilities.
- ✓ **Data connectivity:** Comprehensive integration with on-premises, cloud, Oracle, and third-party systems.
- ✓ **Security:** Robust features, including role-based access control and data encryption.

What truly distinguishes Oracle Cloud EPM is its unique approach to enterprise needs. While other solutions force the compromise between standardization or flexibility, Oracle's platform delivers both. The platform offers control by allowing you to manage user access to role-specific data while unifying critical elements—embedded AI, underlying data components, administration, and user experience—on a common platform.

The platform's architecture also recognizes a fundamental truth: Different business functions need both independence and interconnection. Teams can work autonomously within their domains while staying aligned within corporate standards and processes. This thoughtful design can help ensure that modifications in one area don't create unwanted ripple effects across the organization.

As markets evolve and business challenges intensify, Oracle Cloud EPM provides the agility organizations need to stay ahead. Its robust framework empowers finance teams to not just adapt, but to lead—transforming financial operations into a strategic force that drives business value through deeper insights and smarter decision-making.

Suite synergies

The beauty of the Oracle Cloud EPM suite is that your organization [can start anywhere](#) in its EPM journey, deploying each business process at its own pace and scale as needed. For example, you can begin with Oracle Cloud EPM Planning and decide later to use Financial Consolidation and Close. Or you may begin with Account Reconciliation and Profitability and Cost Management. There is no right journey—just as there aren't identical organizations.

As additional business processes are activated, the advantages of the interconnected suite are magnified. The EPM suite offers unified data and seamless integration, allowing you to minimize the expenses and complexities often associated with bringing together individual niche solutions.

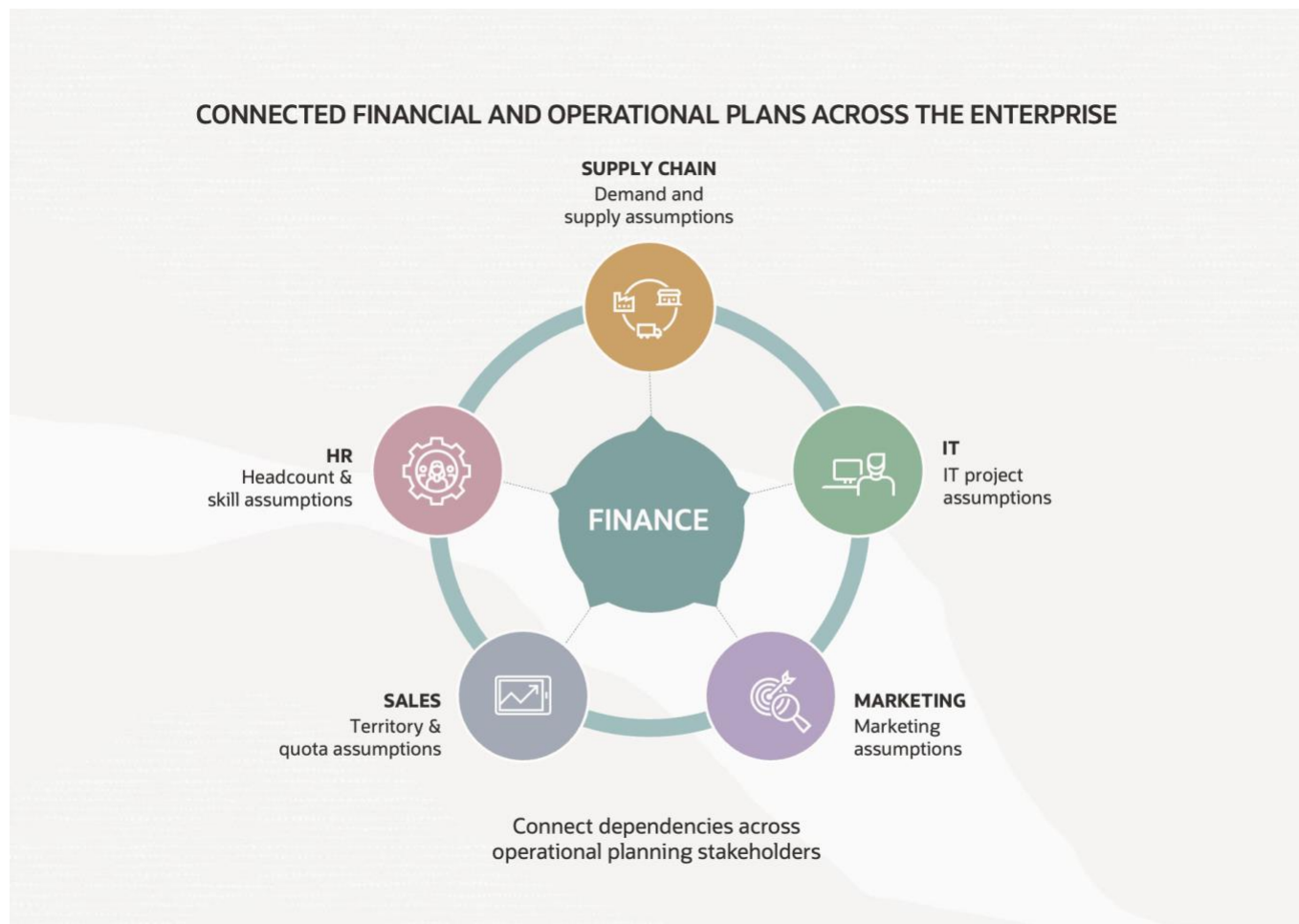
Innovation with a finance approach to AI

AI innovations, such as smart account reconciliation and predictive cash flow analysis, are woven throughout the platform—not as standalone features, but as integral components that help enhance every aspect of performance management. The deep integration of AI capabilities helps empower finance professionals to spend less time on routine tasks and more time on strategic initiatives that drive business value. Oracle Cloud EPM's innovative capabilities are continuously evolving, with new AI features delivered regularly. Seamlessly integrated AI agents can bring AI-driven finance to life. These intelligent assistants are embedded throughout the entire suite. By leveraging AI agents, organizations can access capabilities to significantly improve their financial operations, decision-making processes, and overall business performance. These comprehensive, embedded capabilities facilitate the power of AI to be available wherever and whenever it's needed most in your EPM workflows.

Connected and intelligent planning

Today's most successful companies are moving from siloed to connected planning and seeing improved business performance. Connecting financial, operational, and line-of-business planning can help improve decision-making and helps give organizations the agility to outperform the competition.

As with all the Cloud EPM business processes, you can get up and running quickly with out-of-the-box planning frameworks (integrated strategy, financial, workforce, capital, projects, sales, and marketing) with high configurability, or you can build a tailored, customized solution for a specific use case. It's the best of both worlds in a single solution. Some planning tools strive for simplicity. Others strive for flexibility. This solution accomplishes both by providing an option that helps meet the business need while maintaining the ease and upgradeability of a cloud-based planning solution. AI-powered insights and predictions can help you make continuous data-driven decisions across the enterprise so that you can focus on being a strategic partner to the business.

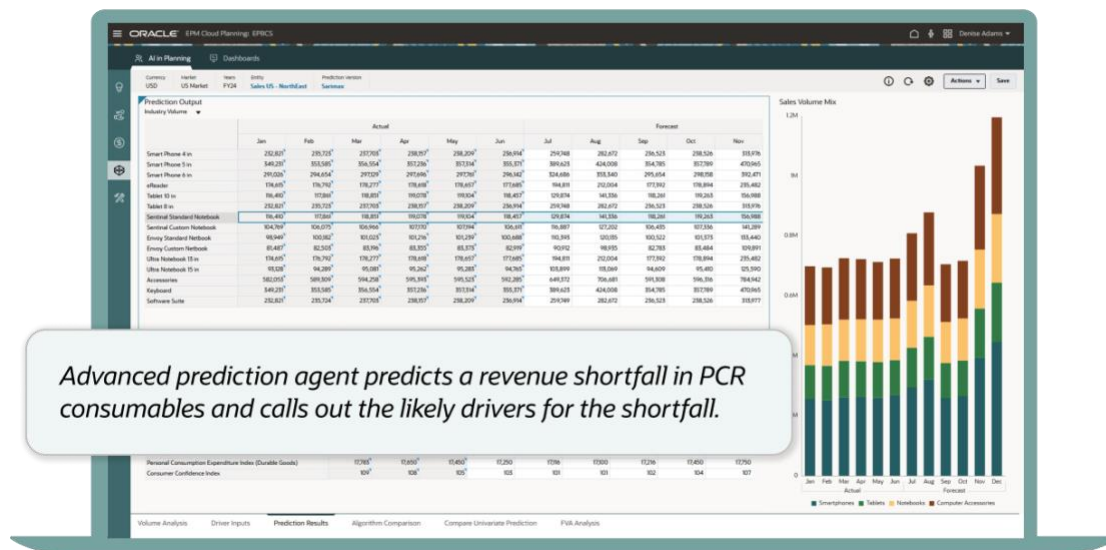


Planning and budgeting

Planning is a purpose-built business process available in Oracle Cloud EPM that is a perfect fit for financial and operational planners throughout the enterprise. Drive connected plans across your organization and be prepared for what's next. Leverage built-in best practices and predictive intelligence across finance, lines of business, and operations. Use embedded AI and ML to help continually monitor your plans, forecasts, and variances so you'll be alerted about any anomalies, biases, or hidden correlations. Relevant insights now come straight to you, empowering you to take action in time. Identify and leverage patterns in your financial and operational data to proactively address potential issues and opportunities. Run predictions on the latest actuals and factor them into your plans for more timely, objective decisions. All of this while allowing you to build completely bespoke planning models for custom use cases or use prebuilt planning processes delivered out of the box.

Advanced predictions

Advanced, AI-powered predictions leverage multivariate predictive algorithms to help provide more comprehensive forecasting and analysis. With Cloud EPM, you can perform multivariate AI predictions, leveraging financial, operational, and external factors in predictive forecasting. For example, advanced predictions can help create data-driven revenue forecasts by leveraging internal and macroeconomic data factors to uncover hidden patterns or trends, resulting in timelier and contextually relevant forecasts.



Prepare for almost anything with scenario modeling

For too long, finance departments have relied on customized spreadsheets for forecasting, leading to unreliable results. With Cloud EPM, sophisticated, built-in scenario modeling with debt and capital structure management features enable users to quickly create long-range forecast models adapt to fast-changing business dynamics. Scenario modeling is built on the Oracle Cloud EPM platform, so users can work with the familiar Smart View and web interface. You can understand the impact of strategic decisions across your bottom line, balance sheet, cash flow, and capital funding options. You can also leverage financial intelligence to help model multiple scenarios to rapidly respond to change.

Retain top talent with workforce planning

Organizations are constantly competing for the top skills in a changing job market, and with the onset of AI, a whole new set of skills are required from a shallow talent pool. To build the workforce for the future, it is key that finance and HR can more easily collaborate.

Workforce planning integrates into Oracle Fusion Cloud Human Capital Management (HCM) and other third-party HCM solutions so you can effectively plan for the talent you need to achieve your organizational goals.

Out-of-the-box, driver-based planning allows you to plan compensation-related expenses by employee, job code, or at a level of detail that makes sense for your business.

Plan your capital asset expenses

Capital expense planning in Oracle Cloud EPM is a prebuilt process to help you plan for and track the full lifecycle of capital investments.

Out-of-the-box capabilities enable you to create cash flow and funding plans for purchased or leased assets, including depreciation, amortization, and asset-related expenses (such as repairs, insurance, retirements, transfers, and improvements), over the lifespan of the asset.

Keep track of your capital expenses with overall capital expense spending analysis, including asset summary reports and actual versus plan variances. See the impact on your cash flow, balance sheet, and income statement by asset class and business unit over time and be alerted to any major anomalies to take immediate action.

Understand the financial aspects of your projects

Organizations of all types plan for and invest in projects, be they internal IT projects or bigger-scale projects run by services companies. The challenge is for companies to be able to plan for and invest in the right projects. With Project Financial Planning in Oracle Cloud EPM, you can use advanced predictive algorithms to help model all project types using out-of-the-box drivers to plan costs related to both short- and long-term projects. These include internal projects, such as IT, R&D, marketing campaigns, and contract-based projects or projects across more complex project-oriented industries, such as construction, engineering, and professional services.

You can get a true understanding of the financial impact of your projects by using out-of-the-box drivers that help predict detailed project costs and revenues. Plan for individual employee and asset-related costs as well as expected revenues.

Use prebuilt metrics to help track project revenue, expenses, and cash flow, leveraging performance indicators, such as net present value, payback, and return on investment. Leverage built-in predictive capabilities to forecast project outcomes, helping you invest in the projects that deliver higher ROI.

Achieve revenue goals with Sales Planning

Sales Planning in Oracle Cloud EPM allows you to model quota plans that optimize market and sales territory coverage using AI-driven predictive planning capabilities with flexible modeling capabilities to adjust as necessary.

Sales Planning helps you create key account plans, develop promotion strategies, foster collaboration, and run what-if scenarios with data-driven sales and promotion planning to help maximize revenue from key accounts.

Advanced sales forecasting combines AI-driven predictive forecasting with sales commitments, using data from the sales pipeline and financial actuals to help deliver forecasts weekly, monthly, or on a rolling basis. You will get alerted to material variances before they occur so you can adjust your sales forecasts, remodel territories, or take actions to make sure you are on track to meet revenue forecasts.

Integrated Business Planning and Execution (IBPx)

Connect your planning, execution, finance, supply chain, and operations onto one standardized plan to drive better execution and deliver products or services to customers on time.

With truly connected financial, S&OP, and supply chain planning, you can transform plans into execution and monitor activity to detect unexpected events using the Internet of Things (IoT), AI, and prescriptive analytics. Use the modeling capabilities to help simulate and evaluate alternative response to maintain or improve business targets.

Reduce decision latency by getting alerts to anomalies or issues before they occur and leveraging real-time planning and execution details to act on negative trends faster.

Have a full consolidated view across the entire process to help improve your short- and long-range strategic planning by seamlessly integrating planning and execution into a single data model.

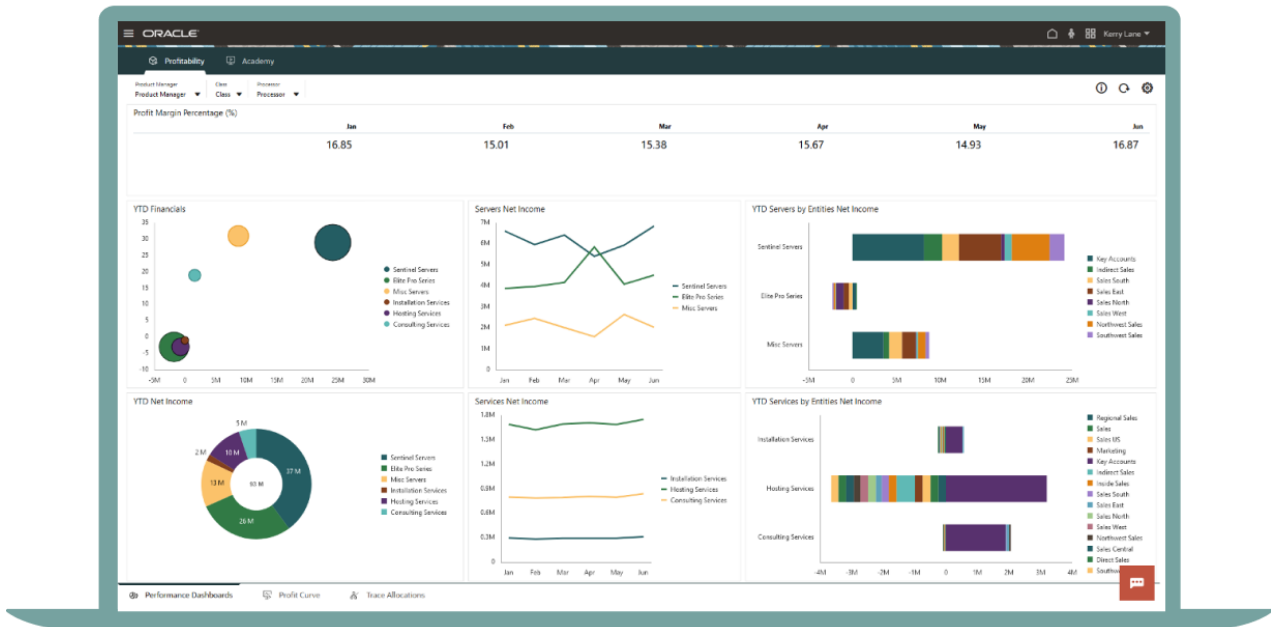
Predictive cash forecasting

Many organizations struggle to get a handle on short-term cash forecasts due to the many sources of cash inflows and outflows that affect cash forecasts. With predictive cash forecasting in Oracle Cloud EPM, you can automate the collection of all relevant data streams, such as cash, accounts receivable, accounts payable, payroll, tax, and external bank data. Gain a comprehensive, trusted view into your cash position from one place.

Improve the speed and accuracy of your cash forecasts and optimize your cash flow by using predictive algorithms to automatically generate a daily or weekly cash forecast. AI-powered insights can help you quickly find problems and opportunities earlier. With AI-driven predictions, you can run more frequent cash forecasts to confidently make use of your cash on hand.

You can align stakeholders from across the company, using cash projections and scenario planning to determine your next steps, taking operational and strategic corrective actions faster.

Profitability and Cost Management



With this business process in Oracle Cloud EPM, business users can gain a deeper understanding of costs and profitability without having to rely on IT. Users can automate and take ownership of allocation-based business processes, such as customer and product profitability, management allocations, shared service costing, IT financial management, cost transparency initiatives, and tax transfer pricing. They then can discover and act on areas of high and low profitability and costs across products, customers, and other business dimensions to make more-informed decisions about where to take the business. Integrate profitability and cost scenarios with planning to perform zero-based budgeting and other allocation modeling. Run customer, SKU-level, and profitability models to feed into planning. Model different tax provision scenarios and tie them to a specific country's tax reporting.

A connected and continuous financial close

Organizations need a connected, streamlined financial close process to allow for accuracy, efficiency, and compliance. A well-integrated financial close can help minimize errors, reduce manual effort, and provide timely insights into financial performance.

Oracle Cloud EPM offers a comprehensive solution to streamline and connect the financial close process. It helps enhance collaboration by connecting the close end-to-end on a single platform across consolidation, account reconciliation, tax reporting, and enterprise data management with IPM, integration, and workflow capabilities. This integration helps reduce the reliance on disparate systems and manual data handling, lowering the likelihood of errors and inconsistencies.

“Currently, [our] finance department is a back office mainly dedicated to analyzing data, and no longer building it. And Oracle Cloud EPM gives us the support for that. So, not only do we gain quantitative data, but also speed, agility, reliability, and traceability in this process. Additionally, we saw gains in processing, so that we could have more time to act strategically and in a timely manner, with faster decision-making.”

Managing Partner of Finance

at a leading audit, tax, and advisory firm

Consolidation and Close

Financial Consolidation and Close is a purpose-built, AI-powered solution that can help transform the financial consolidation and close process from a resource-intensive burden into a strategic advantage. Available in Oracle Fusion Cloud EPM, it enables organizations of all sizes to achieve confidence in their financial results while freeing up finance teams to focus on analysis and decision-making rather than manual processes. The solution offers a configurable framework with best practice, prebuilt content that adapts to each

organization's specific needs, eliminating the common problem of either overly complex or too-basic solutions. With robust capabilities, including automated intercompany eliminations, currency translations, and cash flow reporting, companies can significantly reduce close cycle times while enabling processes to remain dependable, timely, compliant, and auditable. With auto-resolved exceptions and matching powered by AI, you can drive significant operational efficiencies. The platform provides powerful analytics and real-time dashboards for better visibility and decision-making, while its cloud-based architecture may eliminate infrastructure investment and supports seamless integration with both cloud and on-premises systems. This comprehensive approach enables finance teams to deliver more strategic value to their organizations while maintaining the highest standards of financial accuracy and regulatory compliance.

Account Reconciliation

Account Reconciliation helps streamline and automate labor-intensive reconciliation processes, empowering finance teams to achieve a faster, more-accurate financial close. Built within Oracle Fusion Cloud EPM, its Reconciliation Compliance module helps accelerate closing cycles through standardized processes and automated workflows, while the Transaction Matching module automatically processes millions of transactions. Finance leaders gain greater visibility into their global reconciliation process with real-time dashboards to monitor both operational efficiency and compliance. The AI-driven solution facilitates automated routine reconciliations while helping to intelligently flag exceptions, enabling organizations to shift to a proactive approach that reduces risk and frees skilled finance professionals for value-added activities. With seamless integration into existing ERP systems, organizations can post journals directly into their ERP and can quickly achieve faster period-end closes, improved accuracy, enhanced productivity, and stronger financial controls.

Tax Reporting

Tax Reporting helps companies efficiently respond to increasing tax scrutiny and evolving global regulations. This purpose-built solution within Oracle Fusion Cloud EPM can transform complex corporate tax management by giving tax departments control over managing traditional and emerging global tax requirements. It helps automate data collection across multiple systems, streamlining critical processes, including tax provision, country-by-country reporting, and OECD Pillar Two compliance. With automated workflows and powerful forecasting and modeling capabilities, tax teams can focus more on analysis rather than data gathering, while maintaining visibility from consolidated tax disclosures down to source transactions. Organizations can benefit from improved controls and seamless integration

with existing financial systems—all while maintaining the balance between tax department independence and finance collaboration.

Narrative Reporting

Oracle Cloud EPM Narrative Reporting is a secure, collaborative solution that streamlines the creation and delivery of internal and external reporting. By combining financial data, narrative analysis, and report packaging in one cloud platform, organizations can accelerate their reporting cycles while enhancing accuracy. Report creation time can be reduced by up to 50% through automated data integration and collaborative workflows. GenAI helps quickly generate narrative summaries for describing exceptions and performing comparative analysis, enabling organizations to accelerate report development. The platform enables real-time collaboration between finance, management, and stakeholders, while eliminating manual data consolidation and version control issues that typically plague reporting processes.

Organizations maintain a single source of truth for financial and management data, offering consistency across all reports. Built-in audit trails and validation enable regulatory compliance, while role-based access controls help protect sensitive information throughout the reporting lifecycle. By combining financial data with contextual narrative, organizations can generate deeper insights that help drive better business decisions. Interactive reporting capabilities enable self-service analysis, while comprehensive performance views provide stakeholders with the complete picture needed for strategic planning.

Organizations leveraging Oracle Cloud EPM Narrative Reporting consistently achieve remarkable results. Report preparation time is typically reduced by 40%, while compliance-related costs decrease by 30%. Reporting accuracy improves by 25%, and report distribution to stakeholders accelerates by 90%.

Enterprise Data Management

Oracle Fusion Cloud Enterprise Data Management (EDM) helps organizations adapt and respond to change faster and more effectively by enabling them to manage, govern, and orchestrate their enterprise data assets across multiple business perspectives. It enables companies to manage master data, reference data, and metadata while maintaining data consistency across different enterprise systems, applications, and processes. The platform offers capabilities for data governance, hierarchy management, data mapping, and change management, allowing businesses to quickly adapt to organizational changes while maintaining data integrity and addressing compliance.

Organizations can achieve significant business benefits, including reduced operational costs through automated data management, improved decision-making through trusted and consistent data, accelerated merger and acquisition activities, streamlined financial consolidation processes, and enhanced regulatory compliance capabilities. The solution's self-service controls empower business users to independently manage data changes, helping reduce IT dependency and speed up business transformations while reducing the likelihood of data inconsistencies.

Oracle Cloud EPM for Sustainability

Oracle Cloud EPM for Sustainability enables organizations to track, manage, plan for, and report on their environmental, social, and governance (ESG) performance. With built-in frameworks and reporting tools, this solution simplifies the collection and analysis of sustainability data, helping companies address regulatory requirements and align with industry standards. By capturing key sustainability metrics—such as carbon emissions, energy consumption, and waste management—Oracle Cloud EPM for Sustainability gives organizations a clear view of their ESG impact and progress toward sustainability goals.

The solution's integration with other Oracle Cloud EPM business processes allows organizations to connect ESG data with financial and operational information, offering a holistic approach to sustainability reporting and planning. This integration enables organizations to assess the financial impacts of their sustainability initiatives, align ESG objectives with corporate strategy, and provide more transparent, complete data to stakeholders. With Oracle Cloud EPM for Sustainability, businesses can better manage their ESG commitments, address compliance, and unlock new sources of growth and value.



Committed to your success

Oracle is deeply committed to the success of its Oracle Cloud EPM customers by providing robust, innovative solutions and comprehensive support. With a focus on continuous improvement, Oracle offers regular updates and enhancements to help update the platform to meet evolving business needs. We provide extensive training resources, customer support, and a global community of experts to help you maximize the value of your investment. Oracle's commitment extends to supporting seamless integration, data security, and compliance, empowering customers to achieve operational and financial excellence and drive strategic growth.

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