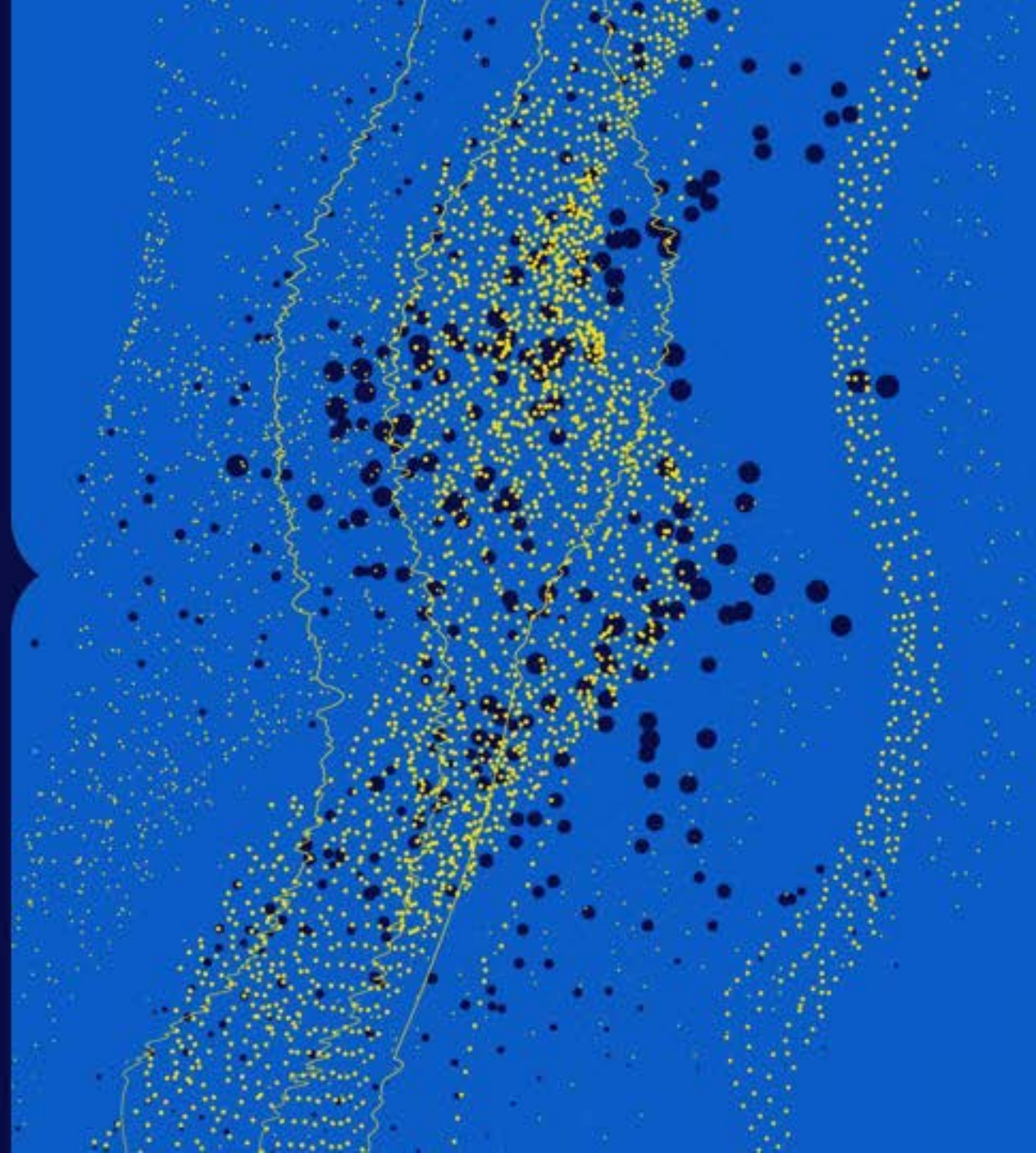


CPA Australia Business Technology Report 2025

A survey of technology usage by businesses



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Executive Summary

The survey findings underscore the critical role of technology in driving business success. Organisations that leverage a broad range of technologies are more likely to report higher profitability and operational efficiency.

The survey results show that investment in technology consistently improves business performance across several areas, especially operational efficiency, customer experience and cost savings.

However, the main barriers to such investment remain costs and the low return on investment, and concerns around data privacy and cybersecurity.

Artificial intelligence (AI) adoption is growing rapidly, with nearly all businesses now reporting some level of usage. However, most organisations indicate only moderate levels of integration into their business, suggesting significant room for further growth in AI.

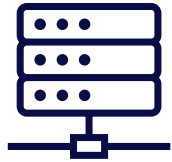
Businesses that use AI are most likely to report that it improves the accuracy and efficiency of repetitive task, increases productivity and enhances the employee experience. The most prominent concerns surrounding AI usage are data privacy risks, followed by overreliance on AI and reduced human oversight.

While AI is being integrated across a wide range of accounting and finance functions and tasks, especially data analytics and insights, its impact on hiring practices in accounting and finance is uncertain. Most respondents indicate that AI has had no impact on recruitment in accounting and finance teams, or that it is simply too early to tell. Some report reducing or ceasing the hiring for entry-level or junior accounting and finance roles, while a small number note an increase in recruitment of accountants with AI expertise.

Cybersecurity maturity levels across business are relatively high, with more than half of respondents indicating their organisations have either fully integrated cybersecurity into their operations or maintain structured and regularly assessed processes. This may help explain why only 22 per cent of businesses reported losing time and / or money due to a cyber incident in the past 12 months.

Looking ahead, businesses expect to increase their use of various technologies, especially AI and “data analytics and visualisation software”. As organisations continue to navigate competitive markets and evolving consumer expectations, we expect that leveraging AI should be a key driver of innovation and growth.

Key findings



Organisations that adopt a diverse array of technologies tend to achieve greater profitability and enhanced operational efficiency



Although nearly all organisations are using AI in some capacity, only a small percentage report its widespread integration across their entire operations



Accounting and finance teams are most likely to use AI for data analytics and insights, research and improving written communications



Businesses most commonly report that AI has enhanced the accuracy and efficiency of repetitive tasks, though concerns around data privacy and cybersecurity remain the top challenges associated with its adoption



AI's impact on hiring practices in accounting and finance is uncertain, with most reporting either no noticeable effect or it is too early to assess its influence



Nearly 20 per cent of businesses reported losing time and / or money due to a cyber incident within the past 12 months

About the Survey

CPA Australia's Business Technology Report 2025 explores business technology trends across various sectors, business sizes and markets.

It provides valuable insights into how various technologies are influencing business operations, performance and challenges. The report also highlights the opportunities and barriers faced by business in adopting key technologies, particularly artificial intelligence (AI).

This report summarises CPA Australia's fifth annual Business Technology Survey, conducted between July and September 2025. The survey received responses from 1,117 accounting and finance professionals working in different markets, including Australia, Mainland China, Hong Kong, Malaysia and Singapore.

Forty-four per cent of respondents worked in companies with 500 or more employees, 29 per cent in companies with 50 to 499 employees and 28 per cent in companies with fewer than 50 employees.

A third of respondents held c-suite or other senior positions, while another third were in middle management or supervisory positions.



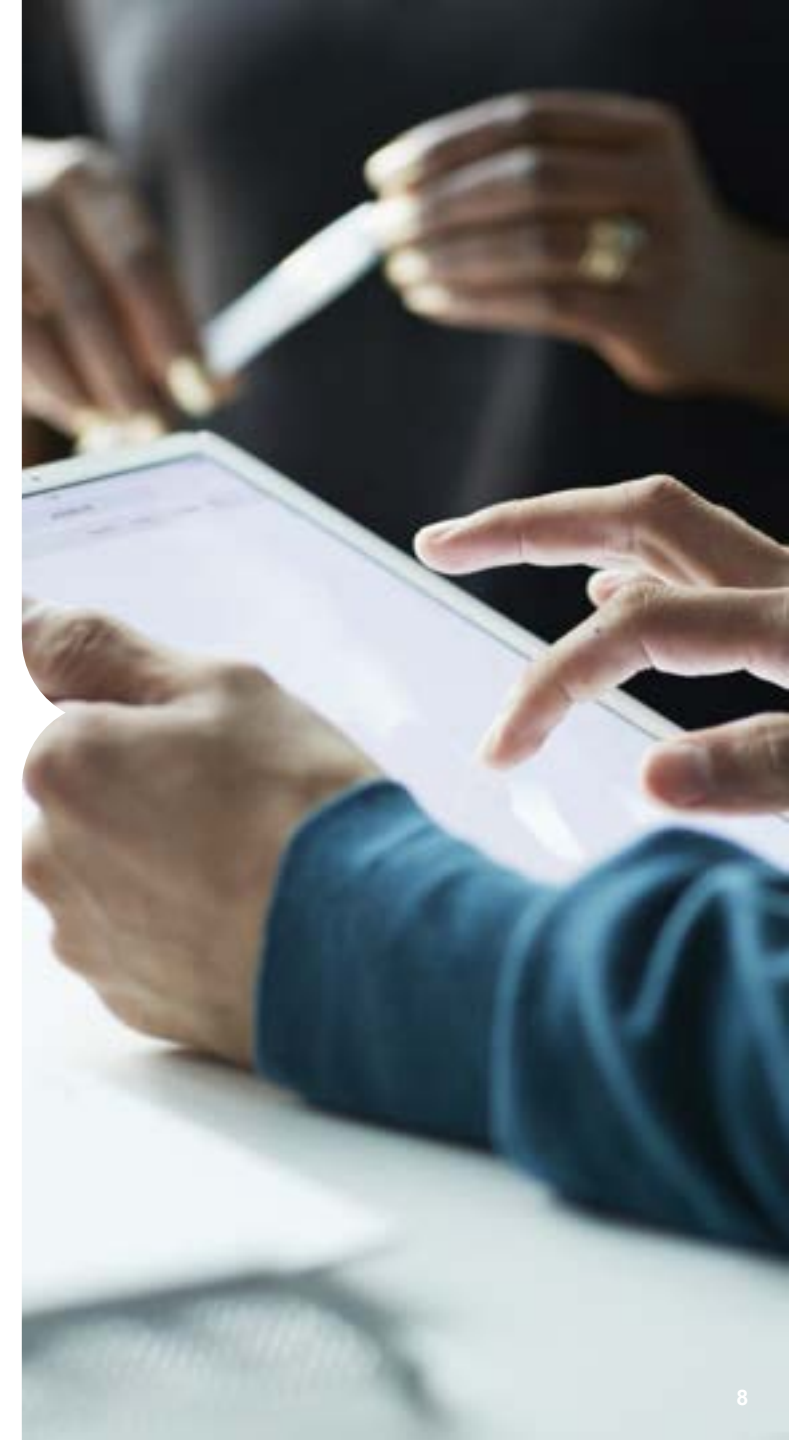
Key business technology trends

Key trends in technology adoption

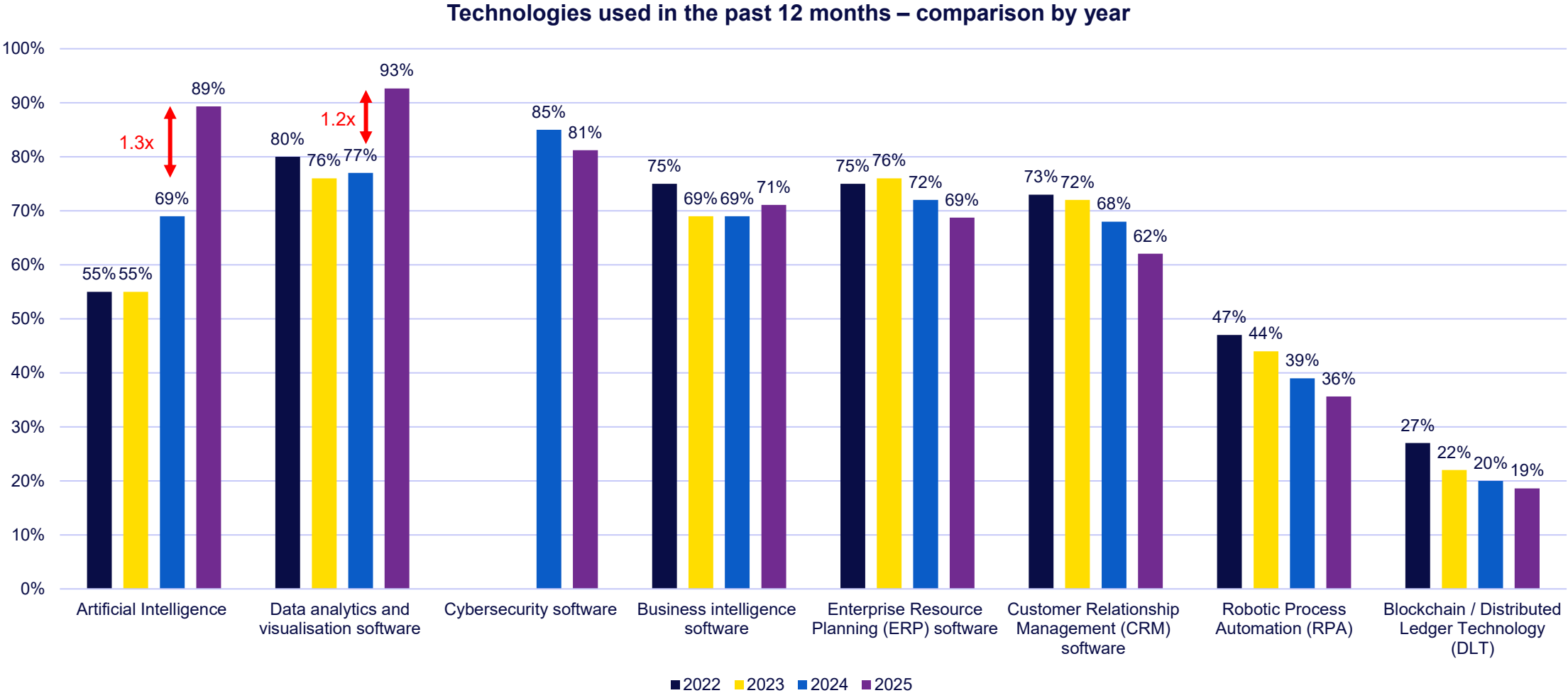
Between 2022 and 2025, businesses steadily increased their adoption of digital technologies. Artificial Intelligence saw the most dramatic growth, rising from moderate usage levels to near-universal adoption by 2025.

Larger businesses consistently report higher usage of digital technologies compared to smaller firms. This gap was most pronounced in the use of Robotic Process Automation (RPA), Enterprise Resource Planning (ERP) software, and Business Intelligence software. This is likely due to smaller businesses having less access to resources, knowledge and talent

Artificial Intelligence tools were used more frequently by larger businesses, though smaller organisations also showed notable uptake. Cybersecurity software and data analytics platforms were widely adopted across all businesses, with usage again higher among larger companies.



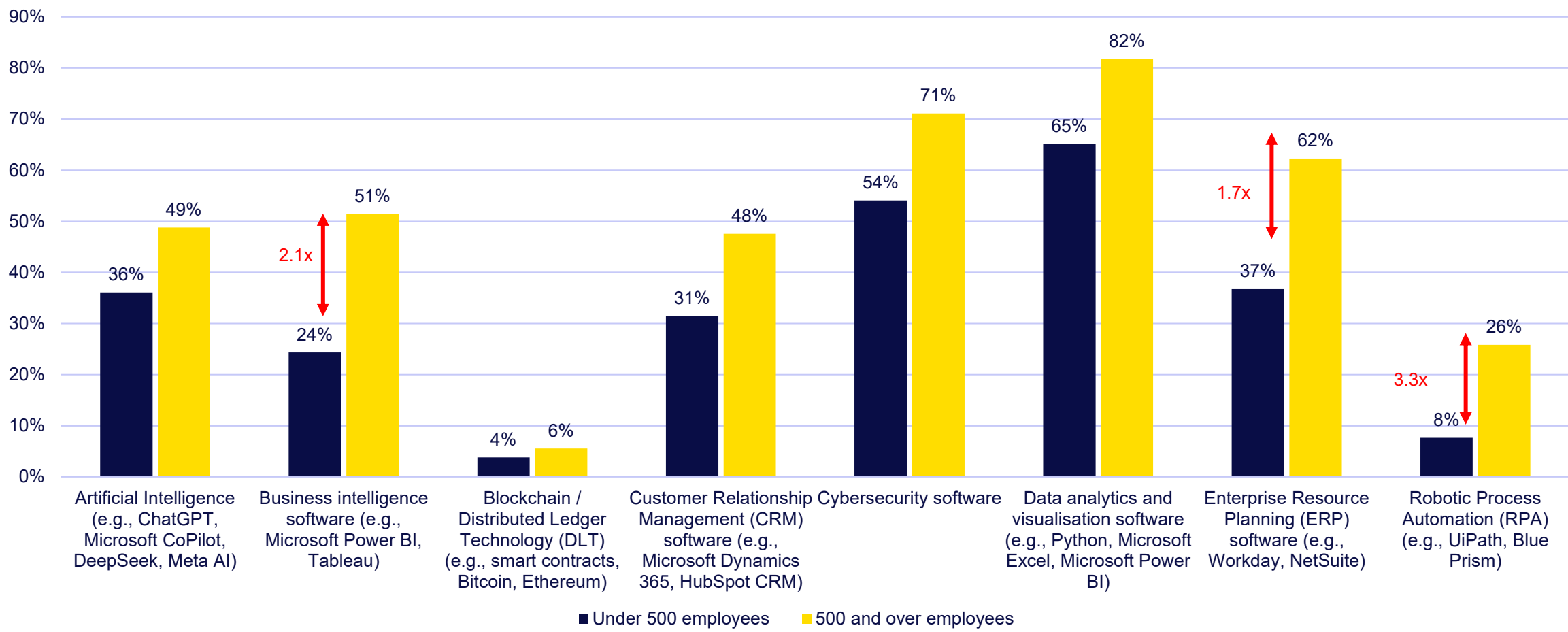
Nearly every business is using AI and data analytics software



“Cybersecurity software” was added as an option since 2024

Larger businesses are much more likely to regularly use nearly all forms of digital technology compared to smaller businesses

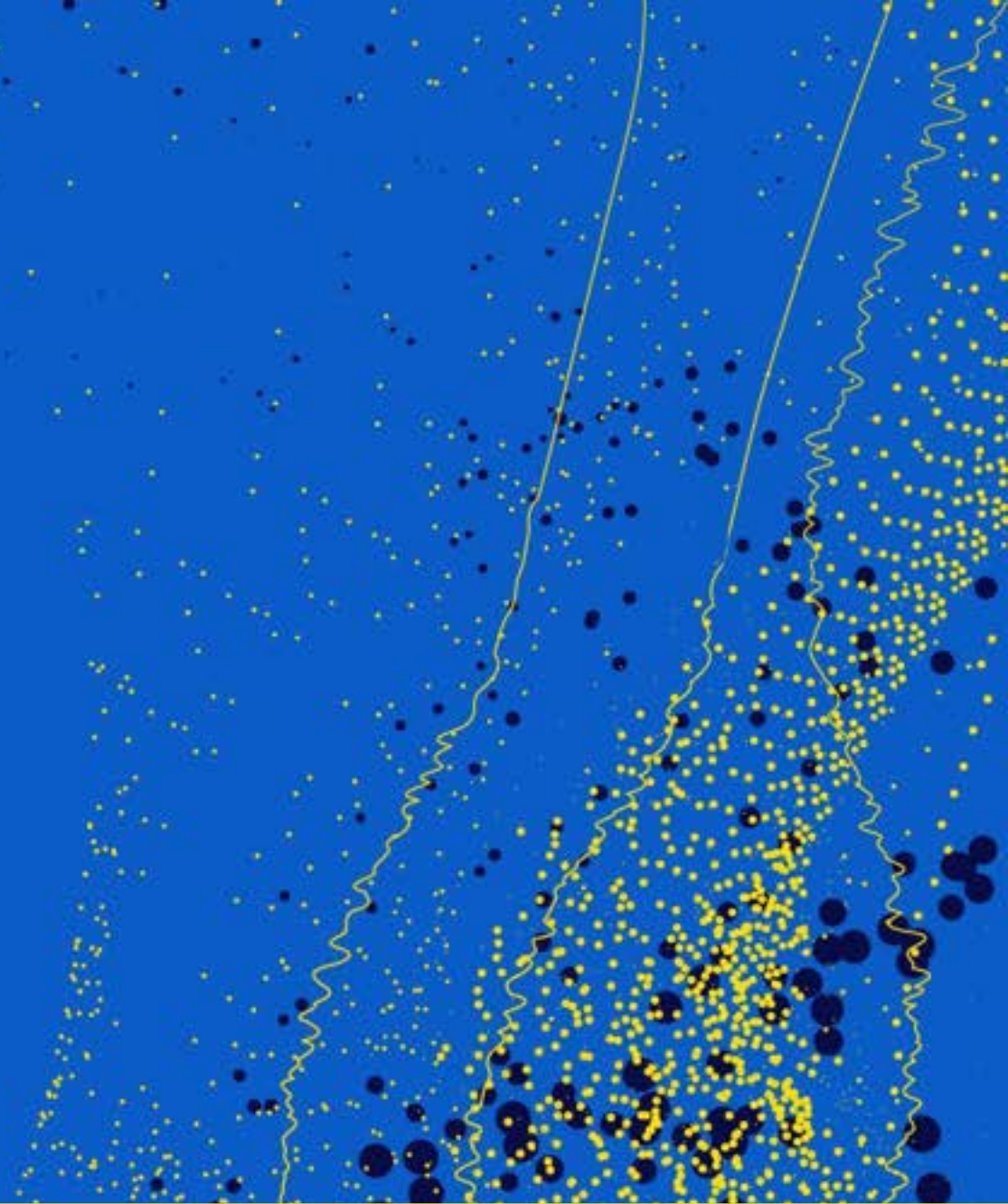
Technologies used 'all the time' in the past 12 months – by business size



The adoption of various technologies appears relatively consistent across the markets surveyed, however the uptake of RPA is notably higher in Mainland China

Technologies used in the past 12 months	Survey average	Australia	Mainland China	Hong Kong	Malaysia	Singapore
Data analytics and visualisation software	93%	94%	92%	90%	87%	95%
Artificial Intelligence	89%	86%	92%	88%	85%	92%
Cybersecurity software	81%	87%	91%	72%	73%	69%
Business intelligence software	71%	75%	73%	61%	62%	70%
Enterprise Resource Planning (ERP) software	69%	65%	76%	58%	61%	68%
Customer Relationship Management (CRM) software	62%	72%	61%	52%	55%	59%
Robotic Process Automation (RPA)	36%	25%	50%	30%	34%	38%
Blockchain / Distributed Ledger Technology (DLT)	19%	9%	22%	27%	9%	19%

Impact of technology on business performance



Impact of technologies on business performance

The survey results highlight a clear correlation between the adoption of technology and improved business performance.

Businesses that regularly used technologies such as data analytics and visualisation software, AI and business intelligence software, were significantly more likely to report increased profitability compared to those businesses that never used such technology.

The survey data also shows that technology has helped businesses to improve operational efficiency and reduce costs. Businesses of all sizes cited improved operational efficiency as one of the most significant benefits of technology adoption.

However, not all technology investment yields positive results. The most significant barrier to technology adoption remains its high cost and the low return on investment.

Many larger businesses also continue to face challenges integrating new technology into their legacy systems. In contrast, smaller businesses are more likely to cite concerns around data privacy and cybersecurity, and insufficient staff training as key barriers to technology investment.

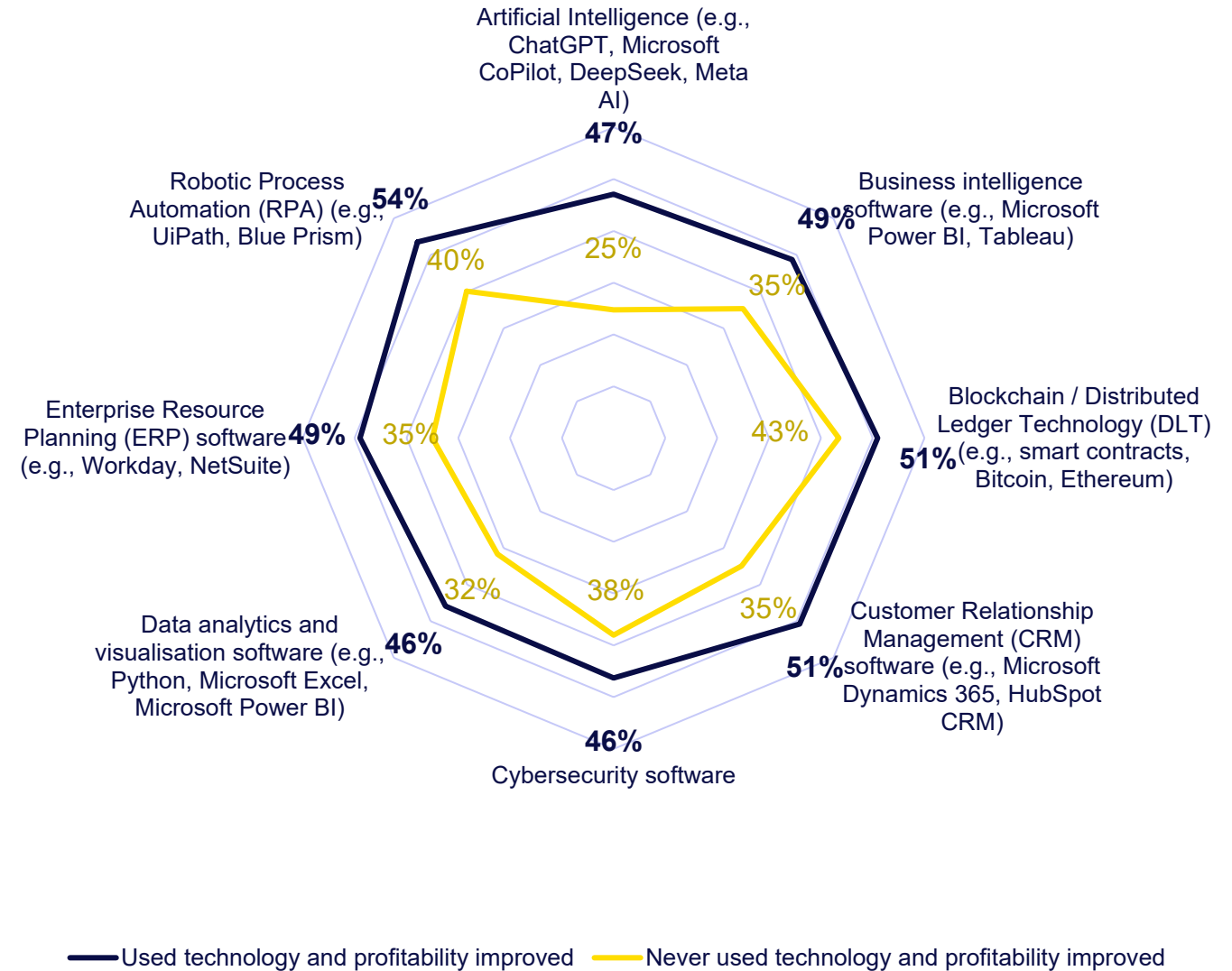


Technologies used in the past 12 months – by business performance

Businesses that used various technologies were more likely to report their profit increased than those that did not, especially those that implemented AI.

Businesses that implemented Robotic Process Automation (RPA) were the most likely to report their profits improved, followed closely by those using Blockchain and customer relationship management (CRM) software.

Impact of the usage of technology on increase in profit

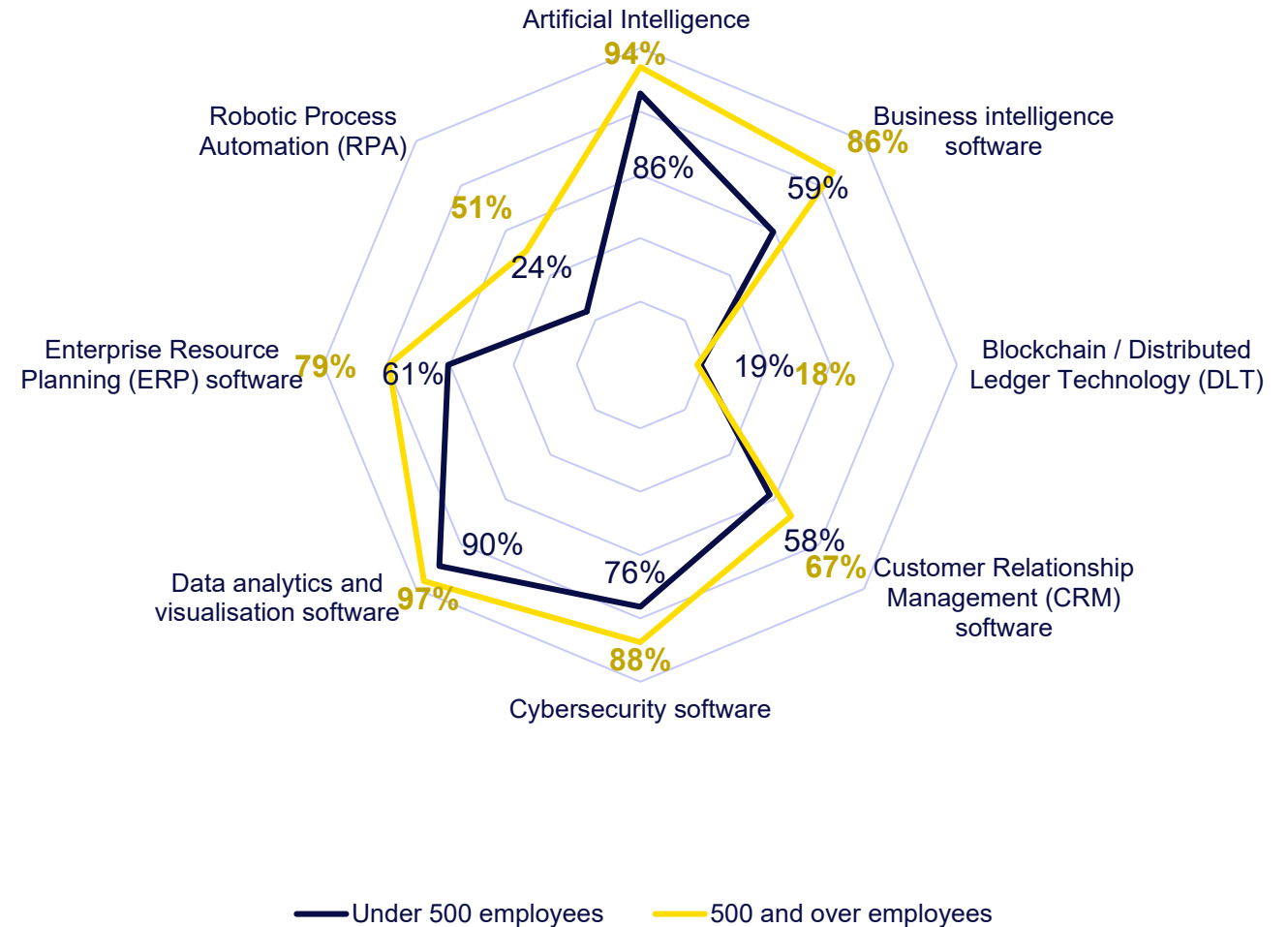


Technologies used in the past 12 months – by business size

The widespread adoption of data analytics, AI and cybersecurity software across businesses of all sizes highlights the universal importance of these technologies.

Meanwhile, larger businesses are much more likely to adopt technologies like business intelligence software, enterprise resource planning (ERP) software and robotic process automation (RPA).

Technologies used in past 12 months – by business size



Key benefits of technology adoption

The survey results highlight the wide-ranging benefits of technology adoption in business, with enhanced operational efficiency emerging as the most frequently cited advantage. These investments also contributed to cost savings, improved customer experiences, strengthened employee skills and satisfaction, and bolstered cybersecurity protections.

Businesses in Australia were more likely to report that technology is enhancing the customer experience, whereas those in Hong Kong and Singapore more commonly cited cost savings as the primary benefit of technology adoption.

Overall, technology investment was widely regarded as a strategic enabler of operational improvement and growth-focused initiatives.

My business / employer's investment in technology is helping us to:



Key technology adoption challenges

Technology adoption continues to be hindered by several challenges. Costs and the low return on investment remain the most frequently cited barrier. In 2025, data privacy and cybersecurity issues emerged as the second most prominent technology challenge facing business.

Other notable obstacles include inadequate staff training, a shortage of technology talent and limited digital literacy among senior leadership. Additionally, unclear business processes and complex legacy systems further complicate technology adoption, especially for larger businesses.

Key challenges affecting technology uptake



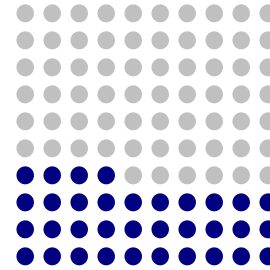
Key challenges to technology adoption – by business size

Cost and the low return on investment remains the biggest barrier to technology adoption for businesses of all sizes, with smaller businesses feeling this impact more acutely.

Larger businesses are more likely to encounter challenges related to complex legacy systems, and concerns around data privacy and cybersecurity. In contrast, smaller businesses often struggle with technology adoption due to insufficient staff training and a shortage of technology talent.

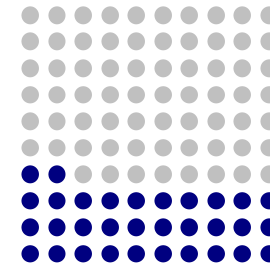
Key challenges affecting technology uptake – by business size

Larger businesses
(500 or above employees)



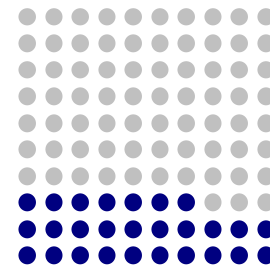
34%

Financial costs and low return on investment/complex legacy system



32%

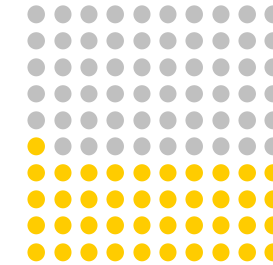
Data privacy/cybersecurity concerns



27%

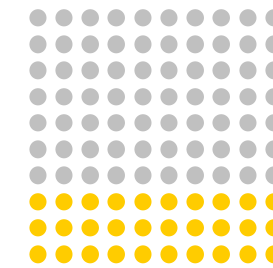
Poor data quality

Smaller businesses
(Under 500 employees)



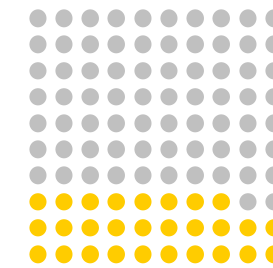
41%

Financial costs and low return on investment



30%

Insufficient staff training



28%

Shortage of technology talent

Artificial Intelligence

AI trends

AI is rapidly transforming the business landscape, unlocking new opportunities for efficiency, innovation and competitive advantage. The survey results reveal a significant jump in adoption over the past 12 months, with the percentage of businesses using AI increasing from 69 per cent in 2024 to 89 per cent in 2025. Additionally, the percentage of businesses using AI all the time also jumped from 21 per cent to 42 per cent.

Despite this momentum, only 16 per cent of respondents reported that AI is widely used across their business. Most businesses continue to use AI tools irregularly, with many relying on free or off-the-shelf solutions such as ChatGPT and Microsoft Copilot. This suggests there is considerable potential to expand AI across different business functions.

The most commonly cited benefits of AI remain enhanced efficiency, increased productivity and improved employee experience. By automating repetitive tasks, analysing large datasets with precision, and generating actionable insights, AI empowers organisations to streamline operations and make more informed strategic choices. It also enables businesses to deliver more personalised and responsive customer experiences.

However, AI adoption is not without its challenges. The most frequently reported negative impacts of the technology were data privacy risks, and an overreliance on automation and diminished human oversight.

In 2025, accounting and finance teams were most likely to use AI to enhance data analytics and insights. These teams also made extensive use of AI to support research and enhance written communications, as well as streamline management accounting tasks such as management reporting, variance analysis and budgeting.

Despite the growing usage of AI by accounting and finance teams, many respondents were uncertain about its impact on hiring practices within those teams. While many reported no change in recruitment strategies, others felt it was too early to assess its impact. Of note, 17 per cent reported a decline in hiring for entry-level or junior accounting and finance roles, while 6 per cent reported an increase in recruitment of accountants with AI expertise.



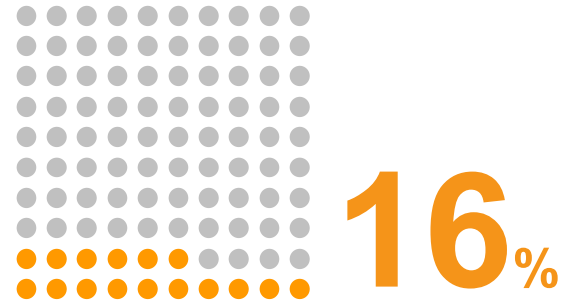
Level of AI adoption

The survey data shows that only a small percentage of businesses have widely integrated AI across their operations. These businesses typically use a combination of third-party, custom-built and in-house AI tools.

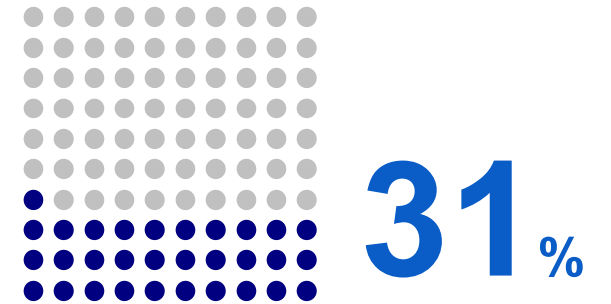
Respondents most commonly reported that their business used AI occasionally, relying mostly on free or off-the-shelf solutions such as ChatGPT and Microsoft Copilot.

Around a third said their business applied AI across several business functions, though not in all functions, and that the technology is not yet deeply embedded in business processes.

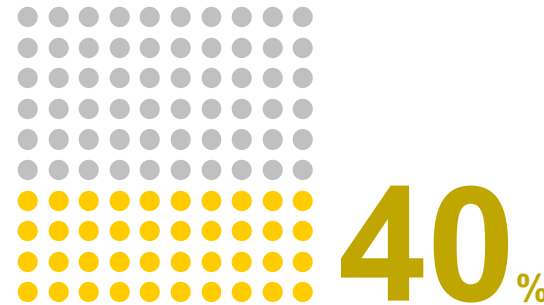
How would you describe the level of AI adoption by your business / employer?



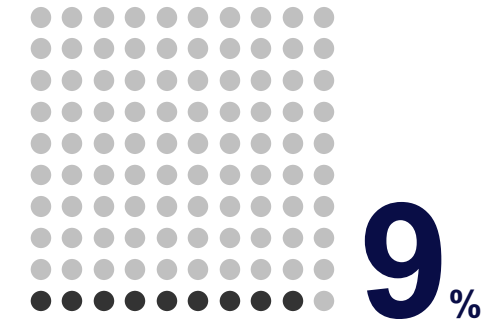
AI is **widely used** across the business, with a mix of AI tools developed by third parties, custom built AI tools and in-house developed tools



AI is **used in several areas** of the business, primarily using third-party tools (e.g., PowerBI, Microsoft Co-pilot etc.), but not deeply embedded.



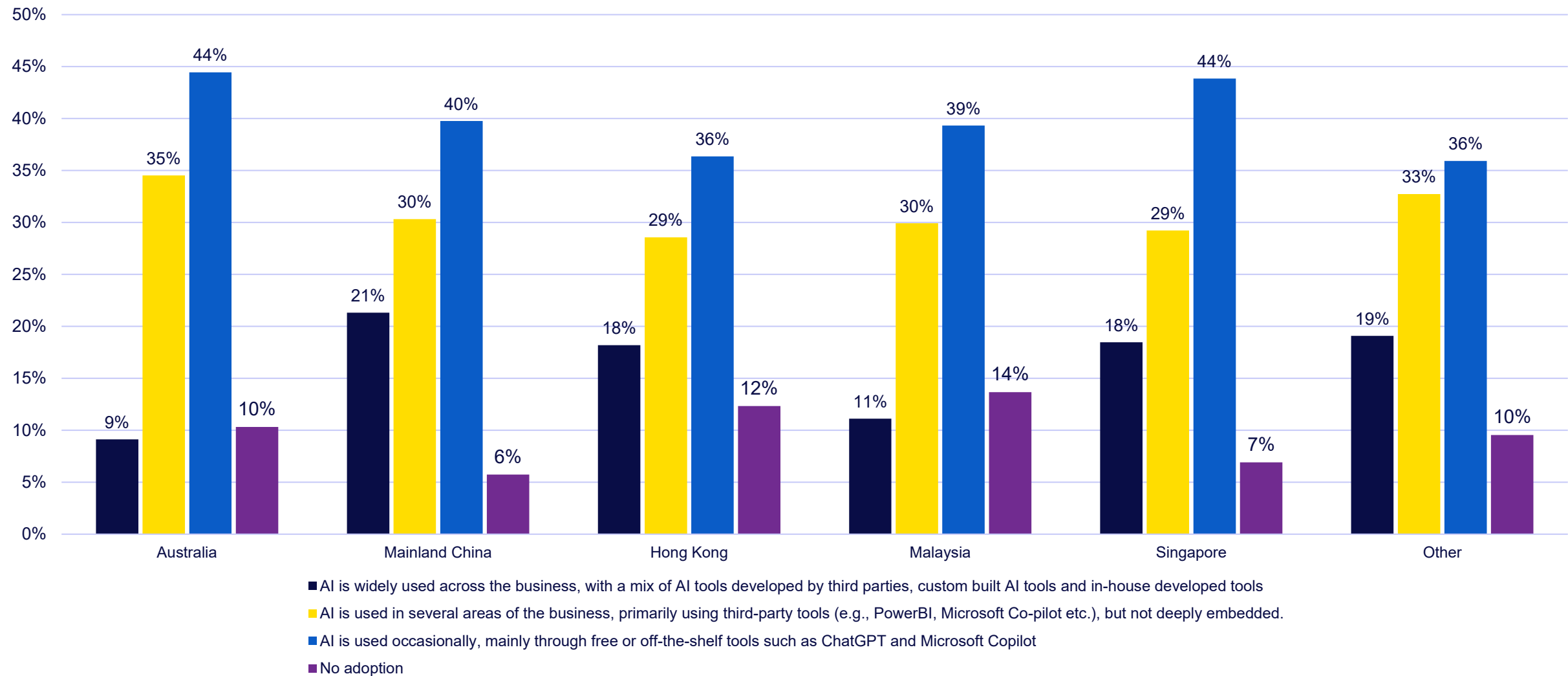
AI is **used occasionally**, mainly through free or off-the-shelf tools such as ChatGPT and Microsoft Copilot



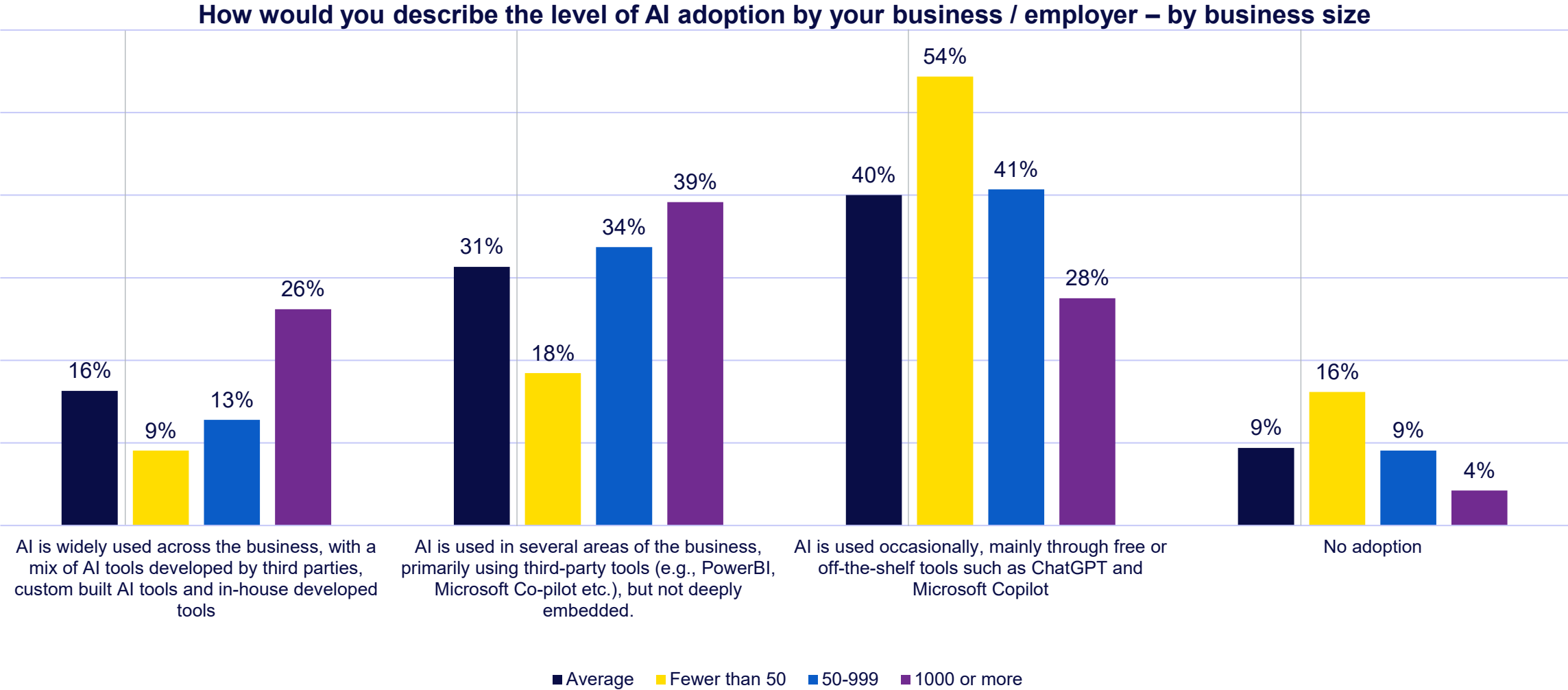
No adoption

AI is more widely used across business operations in Mainland China than in Australia

How would you describe the level of AI adoption by your business / employer – by market



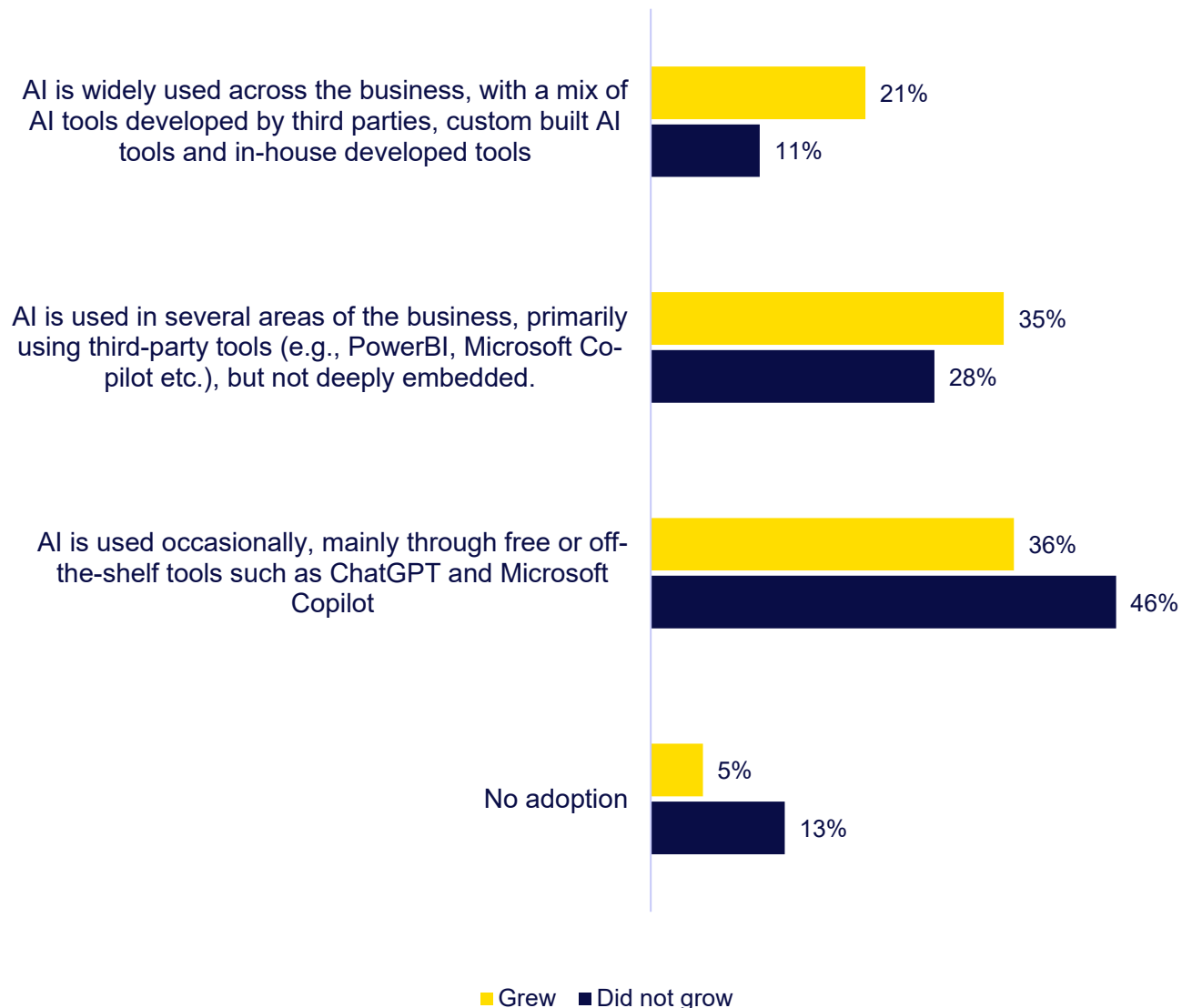
Larger businesses are more likely to report wide usage of AI across their operations



Growing businesses are more likely to report higher levels of AI

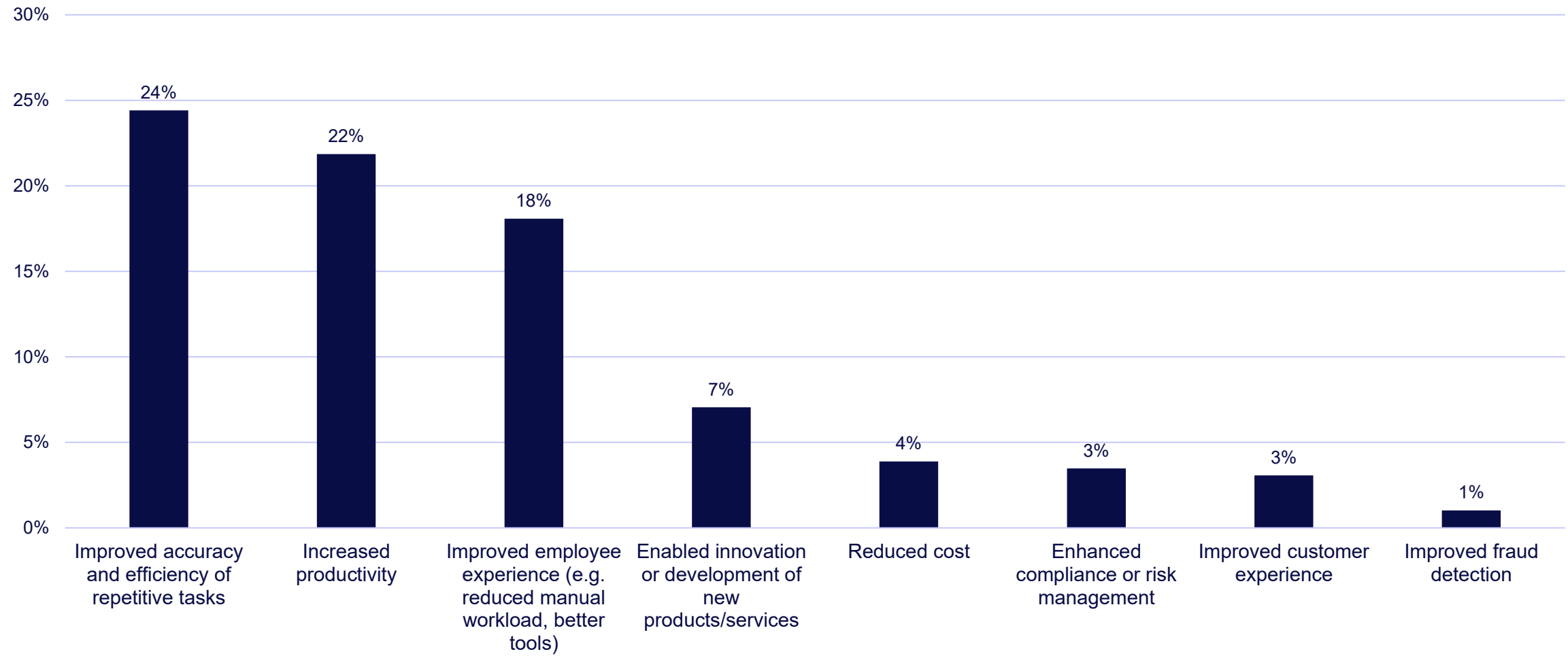
Businesses that reported growing were more likely to have deeper AI integration across their operations, while those that stagnated or declined tended to use AI only occasionally, or not at all.

How would you describe the level of AI adoption by your business / employer – by business performance



Enhanced efficiency, increased productivity and improved employee experience the most popular benefits business gain from using AI

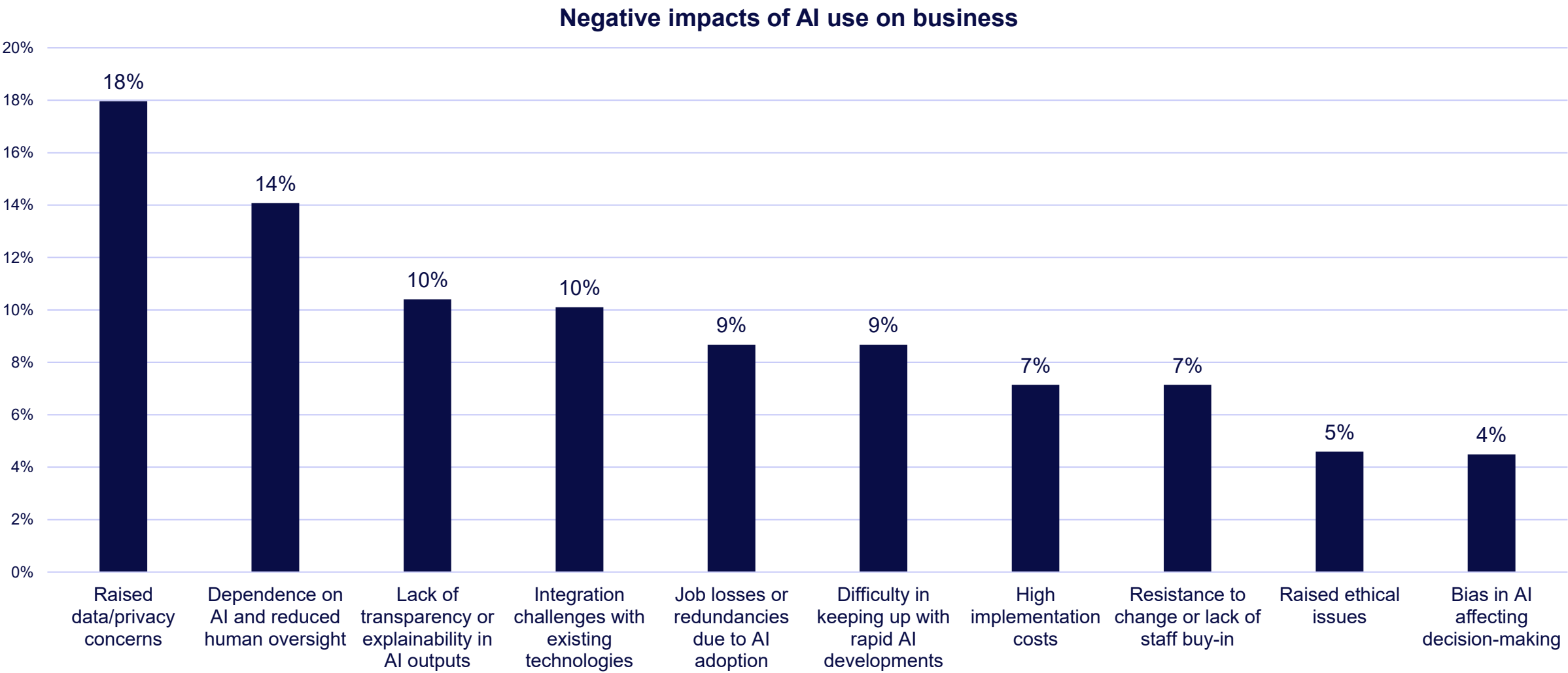
Positive impacts of AI



Mainland Chinese businesses were most likely to cite improved accuracy as a key benefit of AI, while those in Singapore and Hong Kong highlighted enhanced productivity

Positive impacts of AI – by market	Survey average	Australia	Mainland China	Hong Kong	Malaysia	Singapore
Improved accuracy and efficiency of repetitive tasks	24%	14%	36%	22%	21%	24%
Increased productivity	22%	19%	15%	30%	23%	33%
Improved employee experience (e.g. reduced manual workload, better tools)	18%	14%	19%	17%	22%	17%
Enabled innovation or development of new products/services	7%	4%	14%	5%	5%	2%
Reduced cost	4%	1%	8%	8%	2%	2%
Enhanced compliance or risk management	3%	3%	4%	5%	1%	3%
Improved customer experience	3%	4%	2%	2%	5%	5%
Improved fraud detection	1%	0%	0%	2%	0%	0%

AI adoption brings challenges, with the top concerns being data privacy risks, and an overreliance on automation and reduced human oversight



Unclear effects of AI on hiring in accounting and finance roles

Most respondents believe it is either too early to evaluate AI’s impact on recruitment within accounting and finance teams, or it has had no noticeable impact to date.

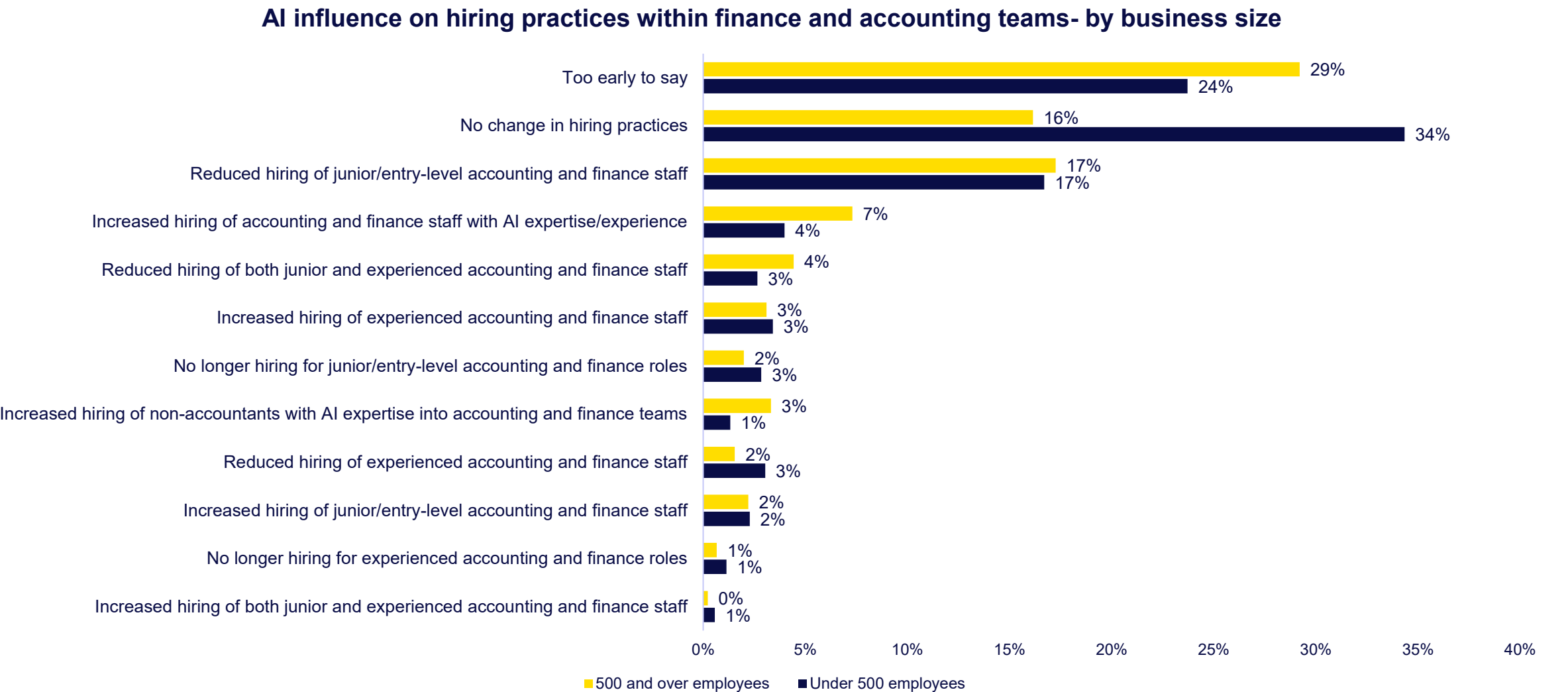
However, a small number reported that AI had influenced their accounting and finance teams to reduce or cease their hiring of junior or early-career accounting and finance employees. An even smaller group reported an increase in the recruitment of accounting staff with AI expertise.

These trends may signal the early stages of AI’s influence in reshaping roles and responsibilities within the accounting and finance function.

AI influence on hiring practices within finance and accounting teams



Smaller businesses are more likely to report no impact from AI on accounting and finance hiring, while larger firms are more likely to say it is too early to tell



Mainland Chinese businesses are most likely to report that AI has reduced junior accounting hires and increased recruitment of accountants with AI expertise, while Australians and Malaysian firms are the most likely to see no impact on accounting and finance recruitment

AI influence on hiring practices within finance and accounting teams- by market	Survey average	Australia	Mainland China	Hong Kong	Malaysia	Singapore	Other
No change in hiring practices	26%	43%	8%	21%	37%	28%	17%
Too early to say	26%	31%	22%	21%	35%	27%	5%
Reduced hiring of junior/entry-level accounting and finance staff	17%	8%	32%	17%	9%	12%	6%
Increased hiring of accounting and finance staff with AI expertise/experience	6%	2%	12%	4%	2%	4%	2%
Reduced hiring of both junior and experienced accounting and finance staff	3%	1%	4%	5%	3%	6%	3%
Increased hiring of experienced accounting and finance staff	3%	0%	4%	3%	2%	4%	0%
No longer hiring for junior/entry-level accounting and finance roles	2%	2%	2%	2%	1%	7%	4%
Reduced hiring of experienced accounting and finance staff	2%	0%	1%	5%	3%	3%	6%
Increased hiring of junior/entry-level accounting and finance staff	2%	2%	1%	4%	0%	1%	2%
Increased hiring of non-accountants with AI expertise into accounting and finance teams	2%	0%	6%	2%	2%	2%	25%
No longer hiring for experienced accounting and finance roles	1%	0%	0%	2%	1%	1%	1%
Increased hiring of both junior and experienced accounting and finance staff	0%	0%	0%	2%	1%	0%	24%

Finance and accounting usage on AI

Accounting and finance teams are currently most likely to use AI to enhance data analytics and insights. AI is also popular to support research and enhance written communications, as well as streamline management accounting tasks such as management reporting, variance analysis and budgeting.

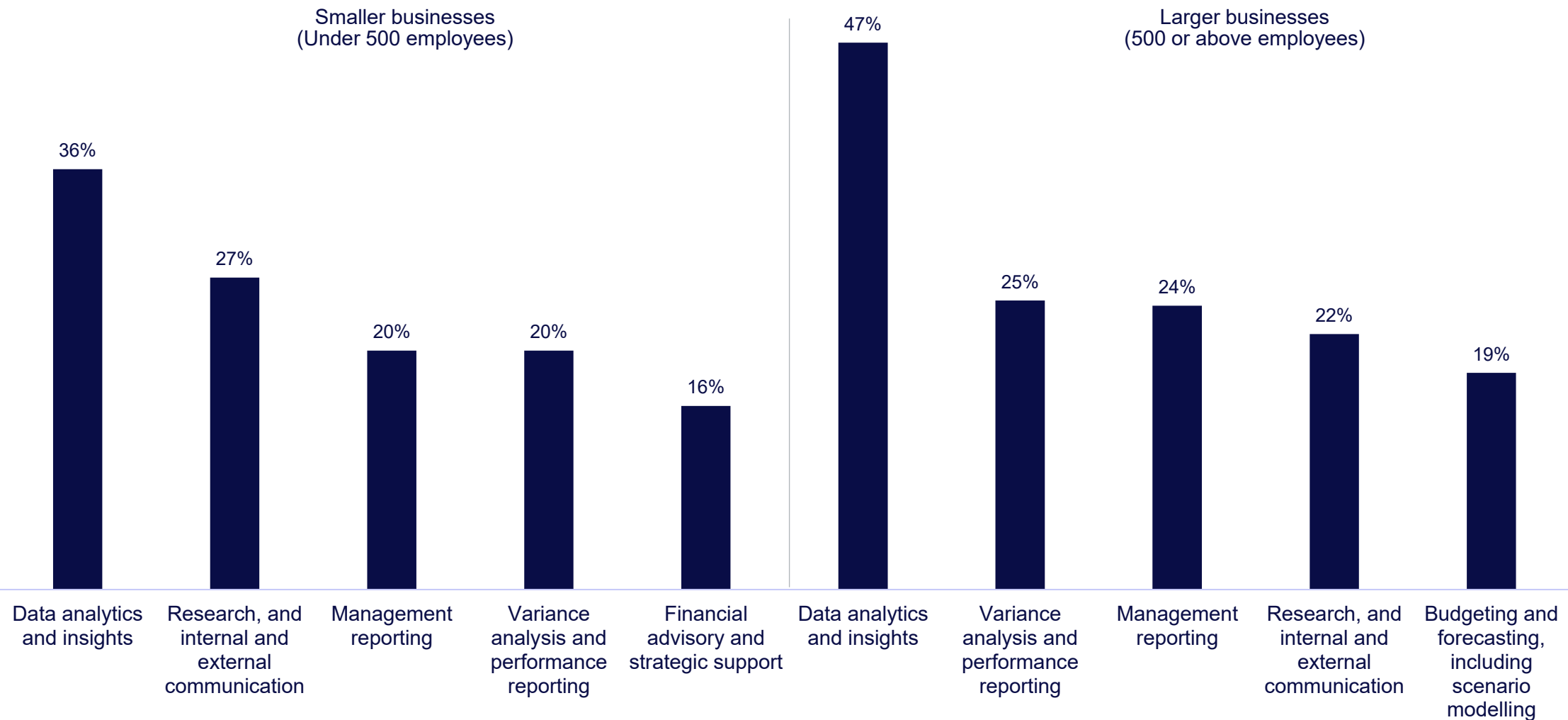
AI tools used in data analytics and insights include Power BI, Python libraries, ChatGPT, Copilot and Deepseek. For research and improving communications, ChatGPT, Copilot, Deepseek, and Canva are commonly used.

How AI is being used in accounting and finance teams



Larger businesses are more likely to use AI tools to assist with data analytics

How AI is being used in accounting and finance teams – by business size



Cybersecurity

Key results for cybersecurity

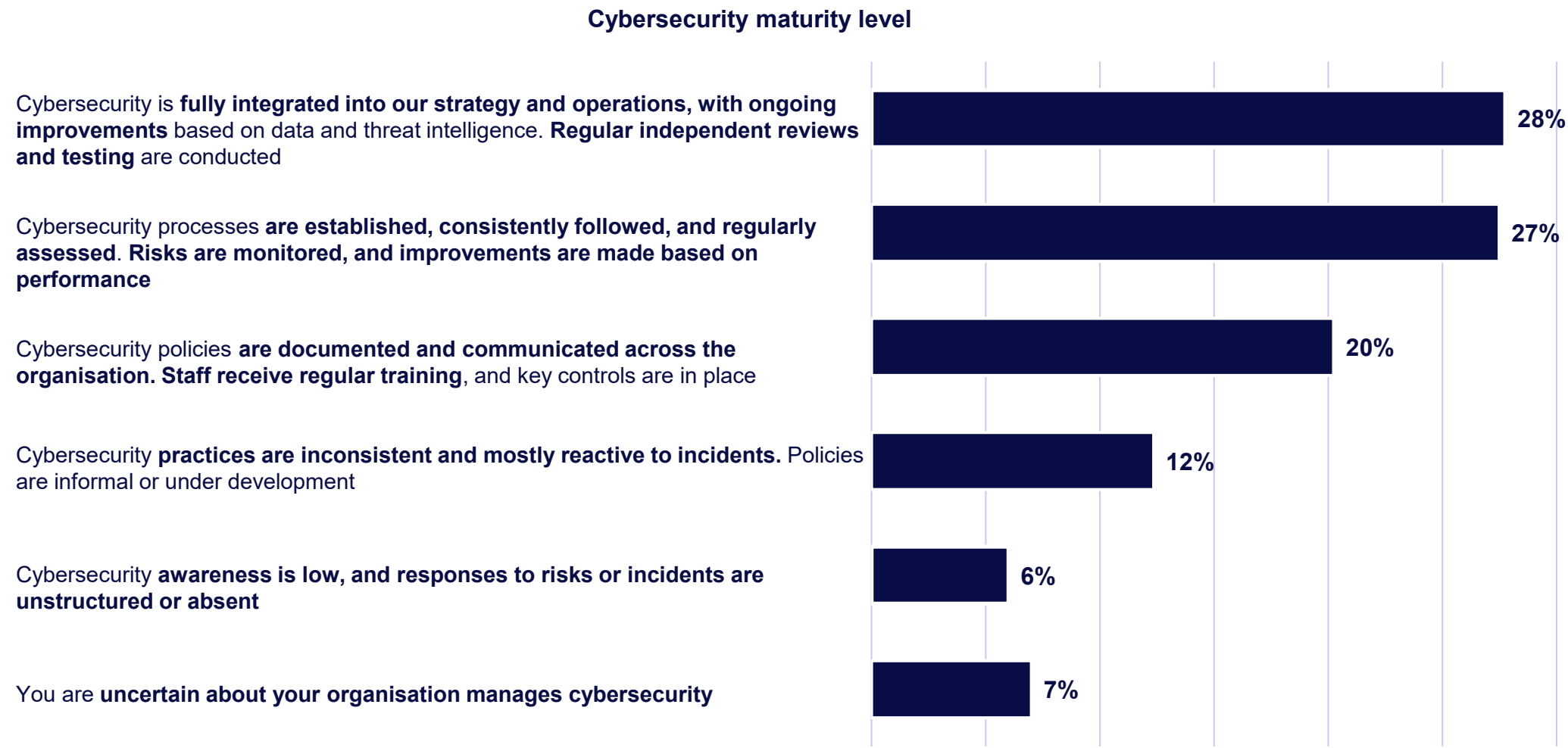
Cybersecurity remains one of the most important technology initiative for business. In the last 12 months, cybersecurity has remained one of the five most frequently used technologies. Most organisations have either fully integrated cybersecurity into their operations, supported by regular reviews and threat analysis, or maintained structured processes that are consistently followed and assessed, with improvements made based on performance.

Between 2024 and 2025, the proportion of businesses reporting losses due to cybersecurity incidents remained relatively stable. Nearly 20 per cent of respondents reported minor losses of time and / or money due to a cybersecurity incident or incidents, while 3 per cent reported major losses.

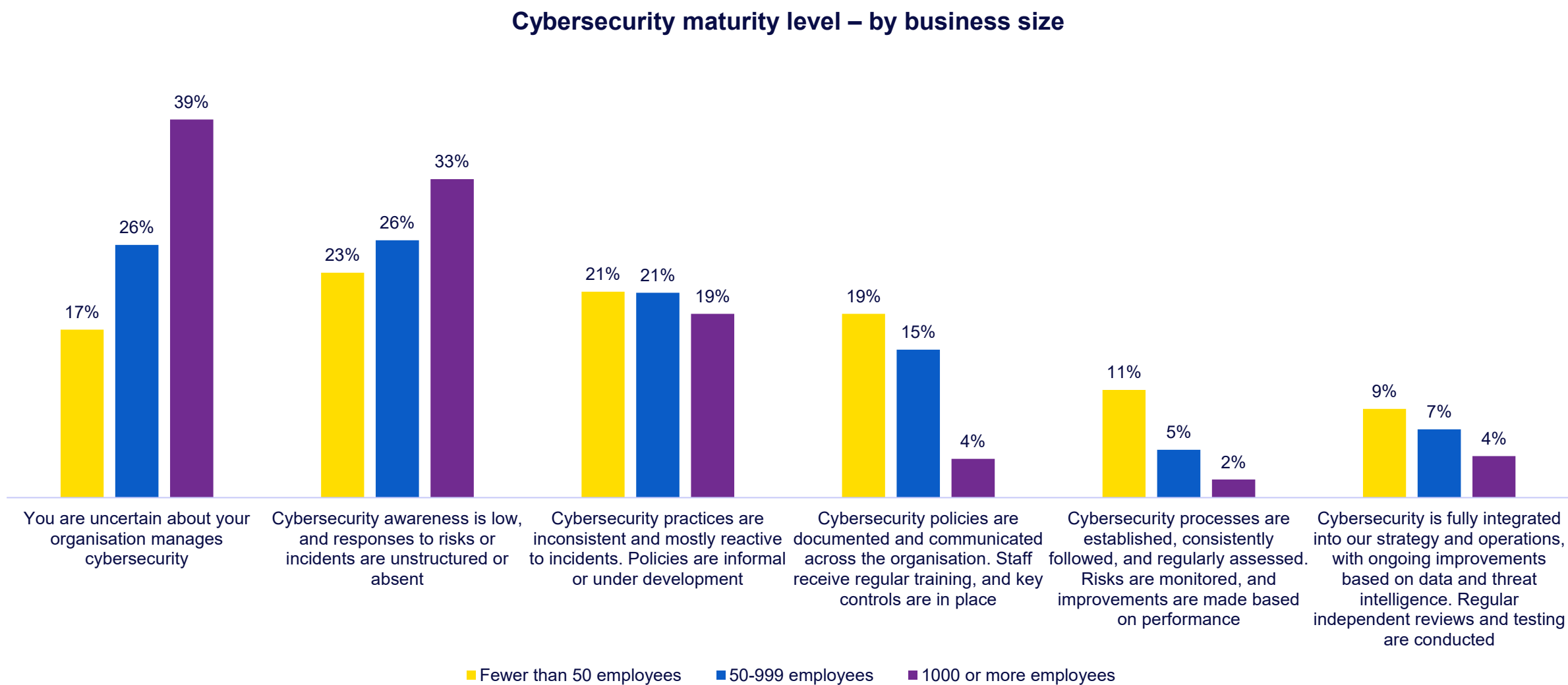
Larger businesses tend to have higher levels of cybersecurity maturity, likely driven by greater investment, more dedicated staffing, stronger processes and more frequent or higher-quality training.



Most respondents rank their business’s cybersecurity maturity level as high

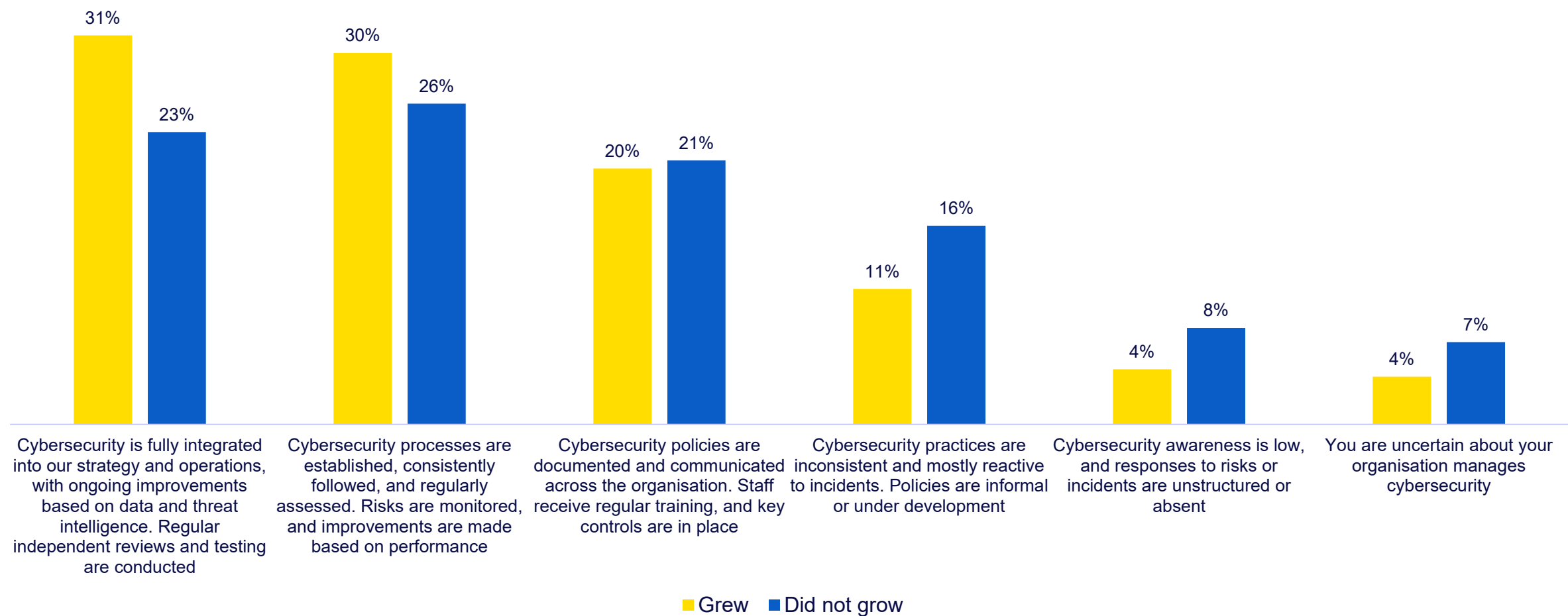


Larger businesses tend to have higher levels of cybersecurity maturity



Growing businesses tend to have higher levels of cybersecurity maturity

Cybersecurity maturity level – by performance

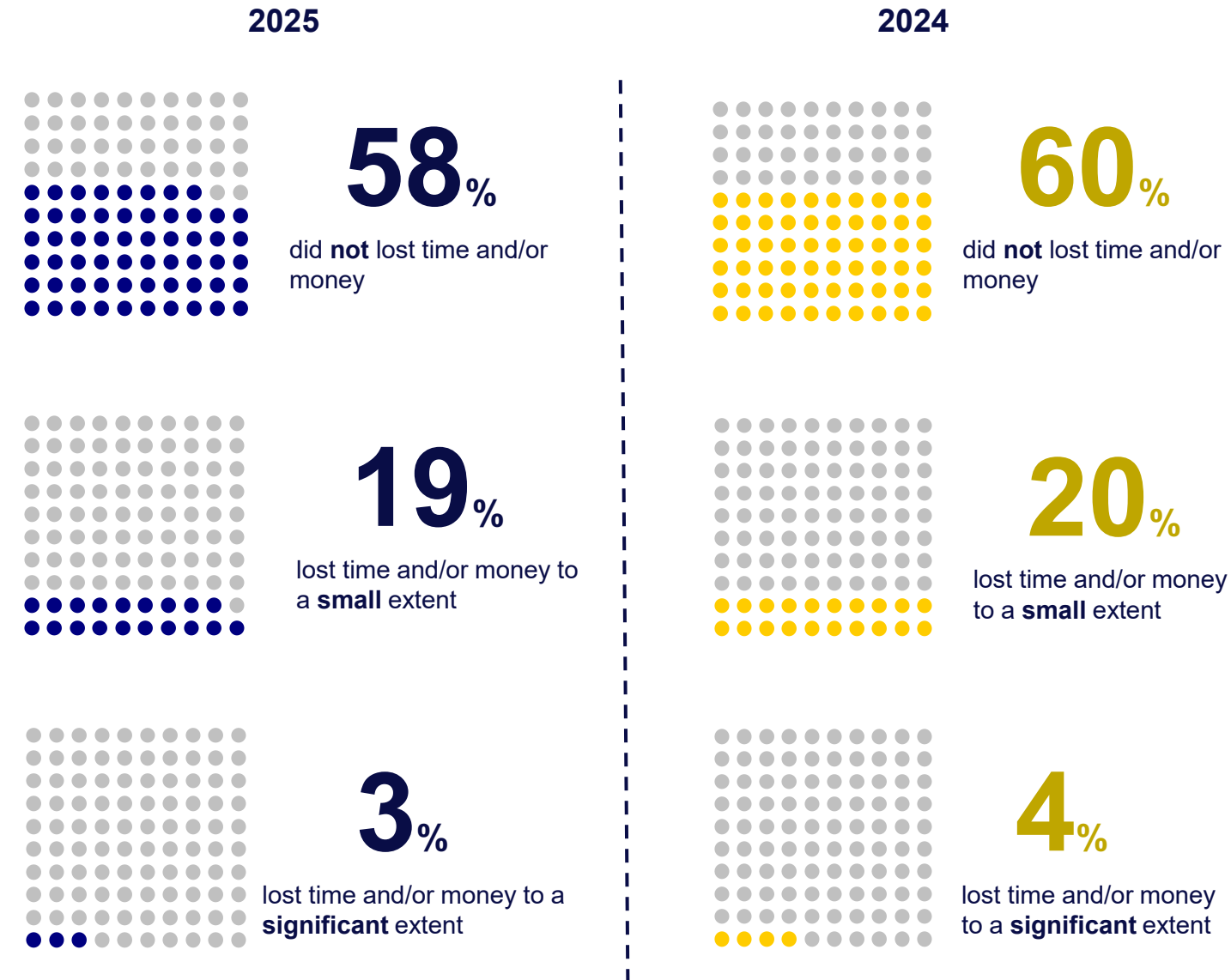


Businesses impacted by a cyber incident

In 2025, nearly 60 per cent of businesses reported no loss of time/or money due to a cybersecurity incident over the previous 12 months.

Only 3 per cent experienced significant impacts, being a substantial financial loss or operational disruption because of a cybersecurity breach.

Business lost time and/or money due to a cybersecurity incident in the past 12 months



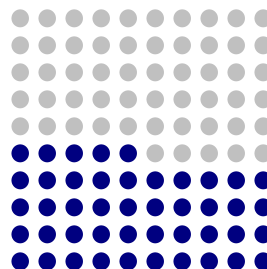
* Responses for “Don’t know” are not shown

Businesses impacted by a cyber incident, by size

Larger businesses were somewhat more likely to report losses of time and / or money due to a cyber incident than smaller businesses, despite having a more fully integrated or established cybersecurity processes.

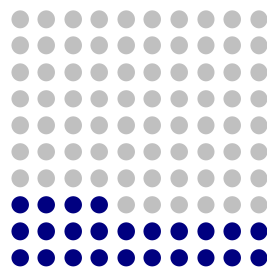
Business lost time and/or money due to a cybersecurity incident in the past 12 months – by business performance

Larger businesses
(500 or above employees)



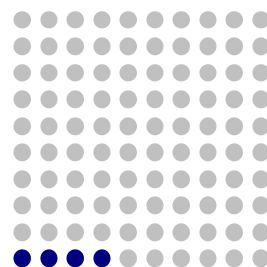
45%

did **not** lost time and/or money



24%

lost time and/or money to a **small** extent



4%

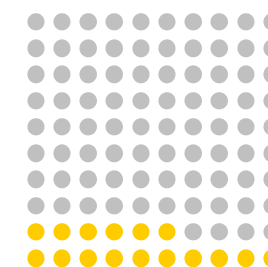
lost time and/or money to a **significant** extent

Smaller businesses
(Under 500 employees)



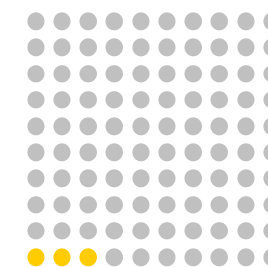
69%

did **not** lost time and/or money



16%

lost time and/or money to a **small** extent



3%

lost time and/or money to a **significant** extent

* Responses for “Don’t know” are not shown

Future technology trends

Expected changes in technology use in the next 12 months

Between 2022 and 2025, businesses increasingly anticipated expanding their use of digital technologies, with AI leading the trend. Expectations for increased use of AI have grown steadily each year, reflecting its rising strategic importance across industries.

Data analytics and visualisation software also saw consistent growth in expected use, although the pace of increase slowed in 2025.

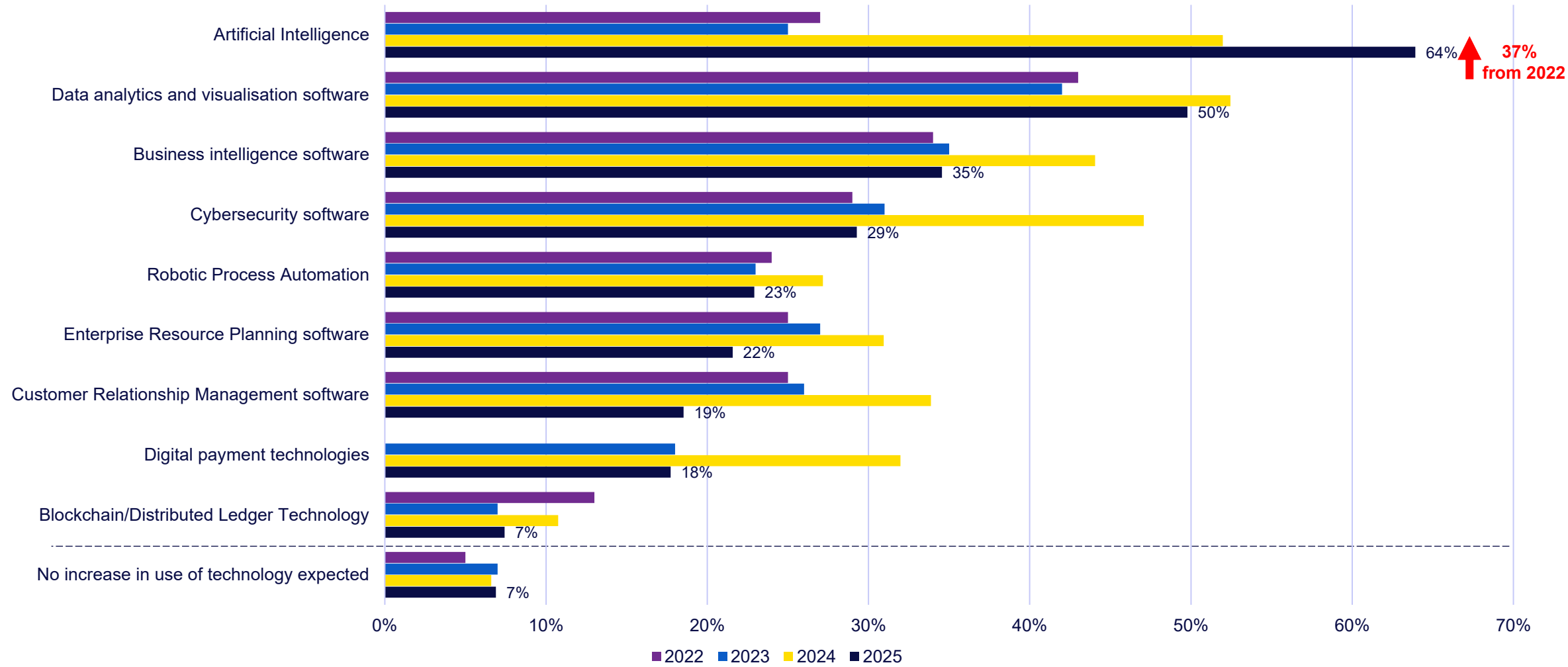
Larger organisations are more likely to anticipate growth in the use of AI, data analytics, business intelligence software and cybersecurity. Smaller businesses also expected to expand their use of AI and data analytics, though at slightly slower pace.

High-performing businesses are more likely to expect their use of AI to increase, compared to those that are not growing, highlighting a gap in digital transformation.



Widespread expectation that businesses will scale up their use of AI in the next 12 months

Technologies business expect to use more in the next 12 months

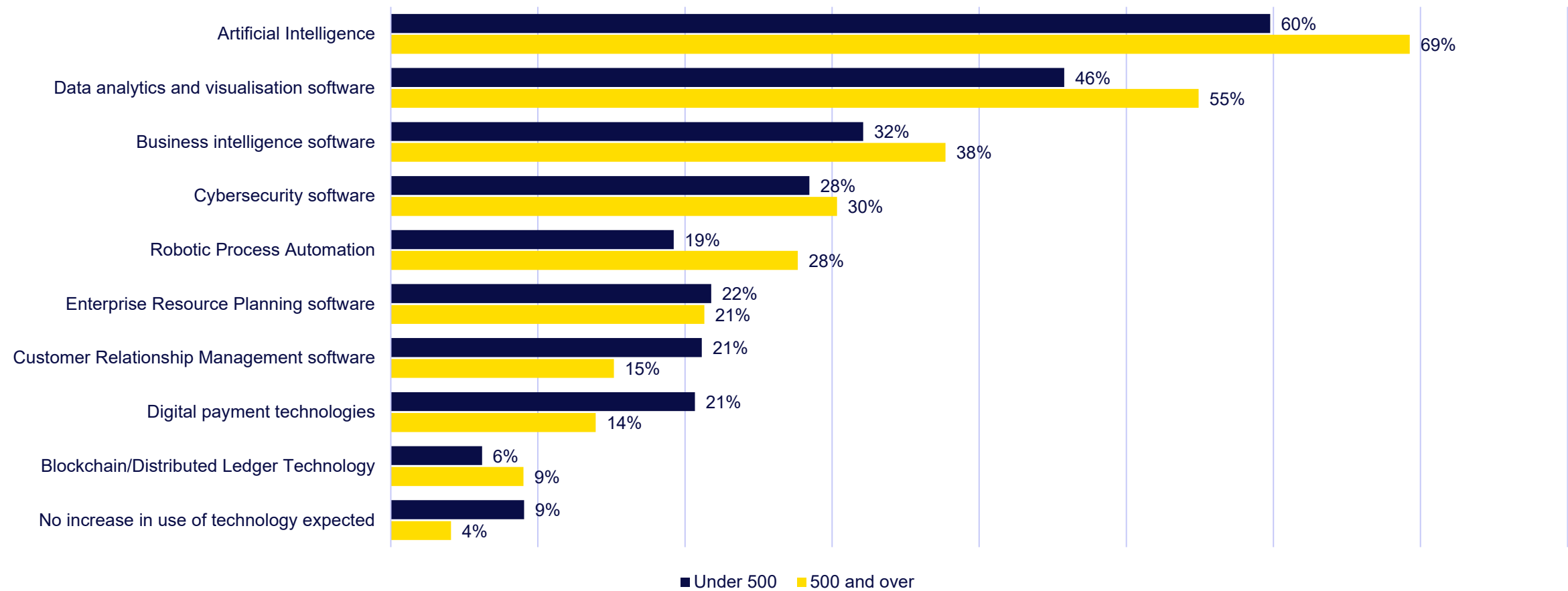


Australian businesses are the most likely to expect to increase their use of AI and cybersecurity software in 2026

Technologies business expect to use more in the next 12 months- by market	Survey average	Australia	Mainland China	Hong Kong	Malaysia	Singapore	Other
Artificial Intelligence	64%	71%	65%	66%	54%	54%	65%
Data analytics and visualisation software	50%	48%	56%	48%	41%	45%	53%
Business intelligence software	35%	33%	40%	40%	29%	25%	35%
Cybersecurity software	29%	40%	18%	35%	29%	28%	26%
Robotic Process Automation	23%	15%	29%	15%	25%	31%	25%
Enterprise Resource Planning software	22%	20%	17%	19%	24%	26%	27%
Customer Relationship Management software	19%	25%	13%	20%	17%	16%	18%
Digital payment technologies	18%	19%	12%	16%	16%	23%	21%
Blockchain/Distributed Ledger Technology	7%	2%	15%	8%	3%	5%	8%
No increase in use of technology expected	7%	4%	9%	7%	14%	7%	4%

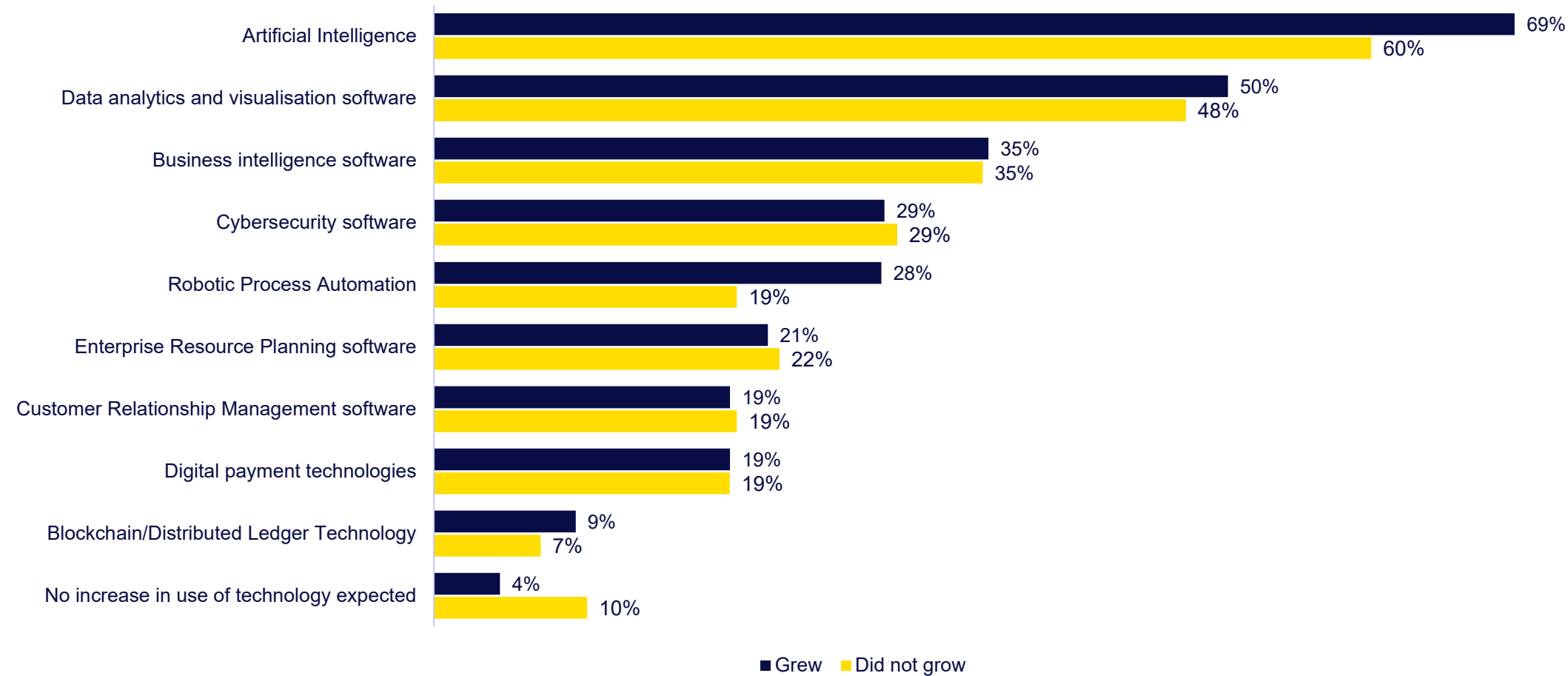
Larger organisations are more likely to anticipate growth in their use of AI, although expectations among smaller businesses is still strong

Technologies business expect to use more in the next 12 months – by business size



Profitable organisations are more likely to anticipate growth in their use of AI, although expectations among those not growing is still strong

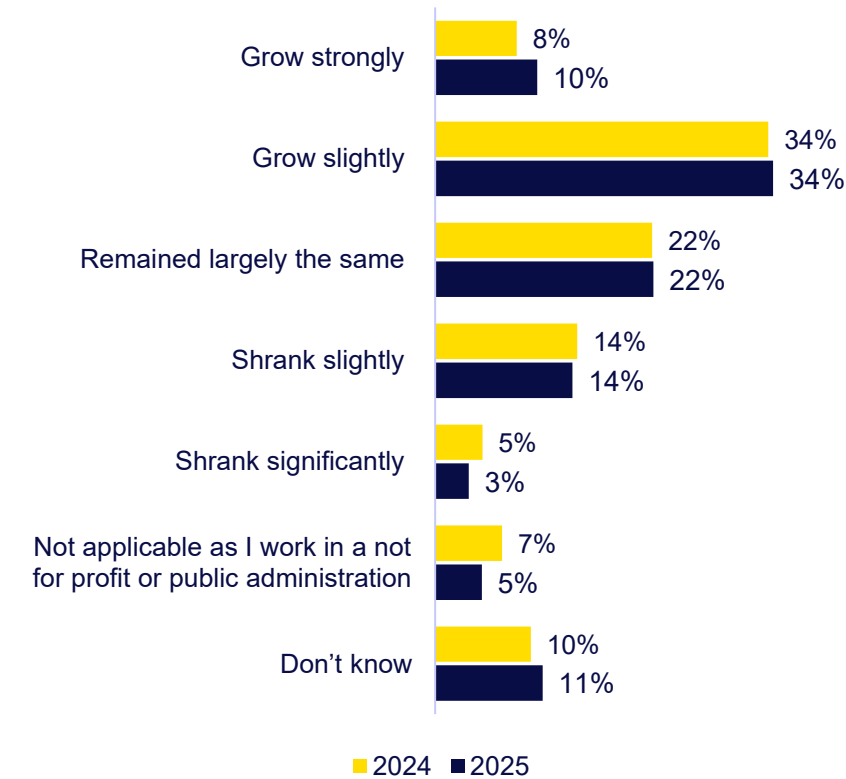
Technologies business expect to use more in the next 12 months – by business performance



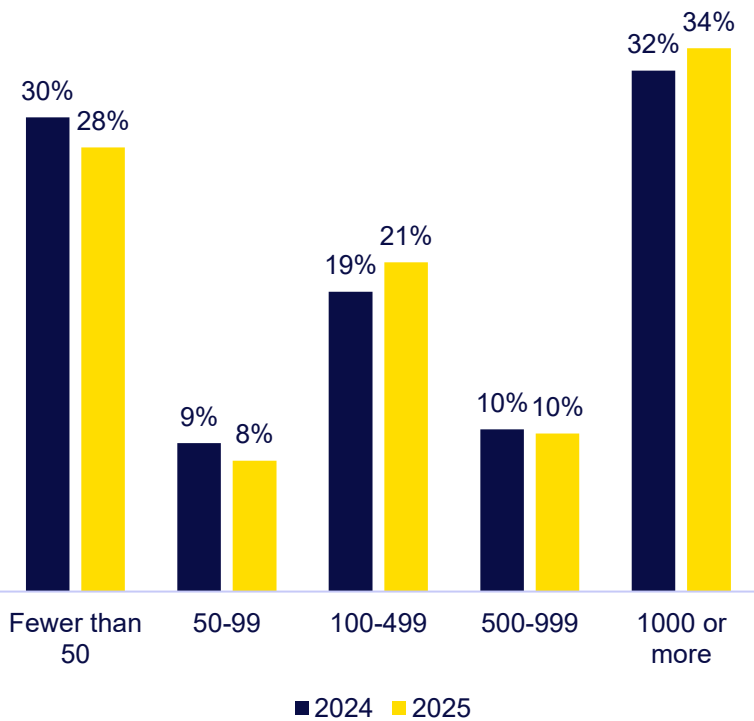
Survey demographics

Profitability, business size and markets

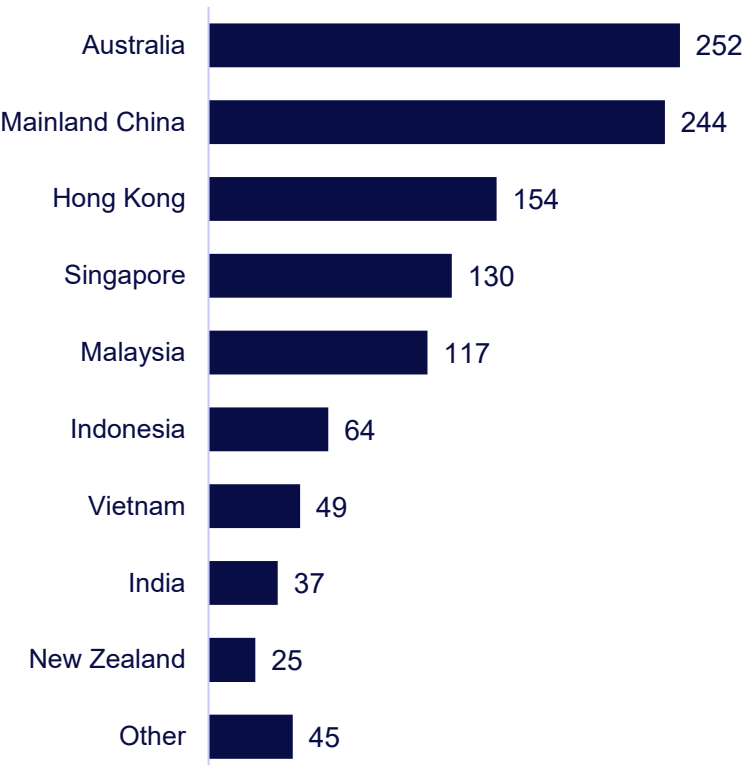
Profitability



Business size



Number of responses in each market



*Grow strongly (Profit increased by 30% or more)
*Grow slightly (Profit increased between 2% to 29%)
*Remained largely the same (Profit increase or decrease less than 2%)
*Shrank slightly (Profit decreased between 2% to 29%)
*Shrank significantly (Profit decreased by 30% or more)

Recommendations

Recommendations



Business strategy

- Balance AI use with oversight to mitigate risks like reduced human oversight and decision-making bias. Business should maintain clear governance frameworks and ensure human review in critical processes.



Business operations

- High-performing businesses were more likely to expand their tech usage. Organisations should align technology investments with strategic goals and performance metrics to avoid the hype cycle.
- Invest in technology that turns quality data into actionable insights, such as AI and data analytics and visualisation software.



Risk management

- Implement measures to mitigate cybersecurity risks.
- Enhance internal reporting and monitoring systems to improve visibility and response.



Emerging tech

- Blockchain, RPA, and digital payments showed slower growth, they may become more relevant in specific sectors. Businesses should stay informed and evaluate relevance periodically.