



The Hackett Group

PROCESS CONTEXT WHITEPAPER

The Process Context Study 2026

Are Enterprises Really Ready for Agentic AI?

INTENDED AUDIENCE

Business leaders wanting to deploy AI agents effectively and reliably across the enterprise, with confidence and control.

Developed in collaboration with



Process context is the new AI advantage

How enterprise leaders can provide the business understanding AI agents need to deliver reliable, governed and measurable value at scale.

Executive summary

Agentic AI is moving from experimentation to operational ambition. Finance, procurement, IT, supply chain and business operations leaders are being asked where agents can reduce manual effort, improve decisions, strengthen compliance and unlock value. The central challenge is not whether organizations have enough data. It is whether agents have enough understanding of how work actually happens across the enterprise.

That understanding is process context: the workflows, policies, roles, approvals, controls, exceptions, system interactions and performance patterns that shape execution. Without it, agents may act quickly but not correctly. With it, they can operate inside business guardrails, adapt to real-world variation and contribute to outcomes executives can govern and trust.

EXECUTIVE SUMMARY FINDINGS

76% say process context will be **VERY IMPORTANT OR CRITICAL** over the next three years

86% agree agents cannot be **RELIABLY DEPLOYED** without process context

THE FOUNDATION IS STILL THIN

22% report comprehensive, real-time process visibility

27% report high confidence governing, explaining and controlling AI decisions

EXPERIENCE CHANGES READINESS AND OUTCOMES

5X more likely to report very successful AI outcomes

Process-context experience

5.7X more likely to report comprehensive real-time visibility

34% high experience vs. 6% low experience

Source: The 2026 Process Context Study, The Hackett Group®

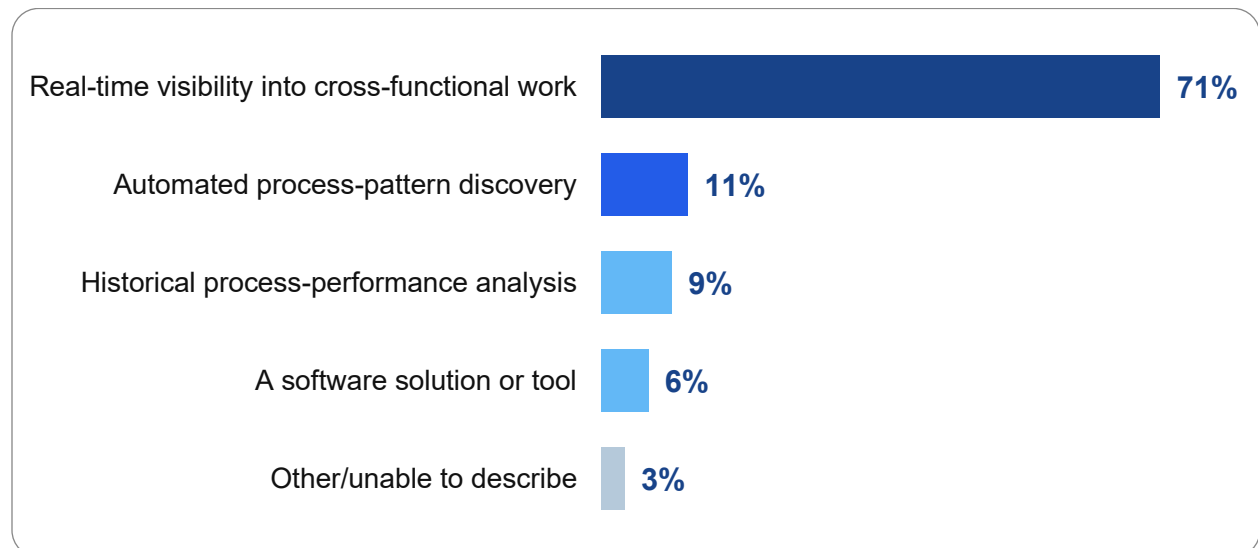
Why AI agents need process context

Process context is the structured operational knowledge that explains how work gets done across the enterprise, including performance, governance, measurement and connection. Process context includes processes/workflows, decision rules, approvals, controls, roles, exceptions, dependencies and performance measures that allow human + AI agents (digital labor) to work consistently and safely. It helps AI agents and humans understand what work to perform, what knowledge you need, and how work should be executed within guardrails.

AI agents are designed to take action, not just generate insight. That distinction raises the bar for the context they need. A reporting model can tolerate some ambiguity because humans interpret the output and decide what to do next. An agent operating inside a finance, procurement, IT, supply chain or business operations process must understand both the task and the operating environment around it.

Process context provides that environment. It explains how work flows across systems and functions, which rules apply, where approvals are required, what exceptions matter, and which controls limit autonomous action. It also helps distinguish normal process variation from situations that require escalation, making it a critical bridge between AI potential and operational reliability.

HOW RESPONDENTS DESCRIBE PROCESS CONTEXT



71% describe process context as real-time visibility into how work flows across systems and functions.

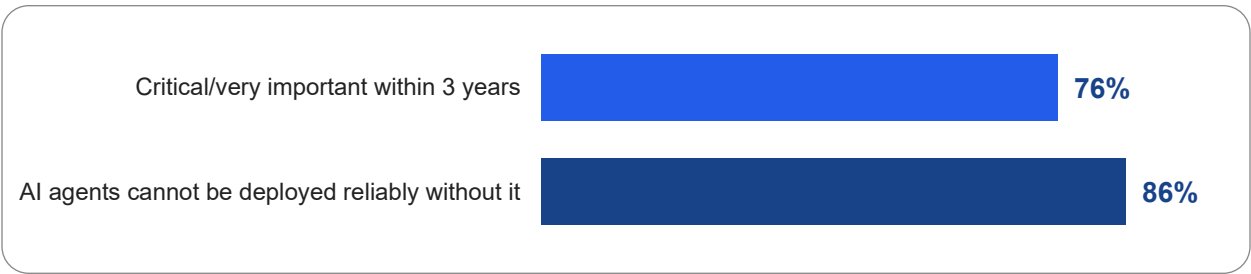
Source: The 2026 Process Context Study, The Hackett Group*

Enterprise AI has a context gap

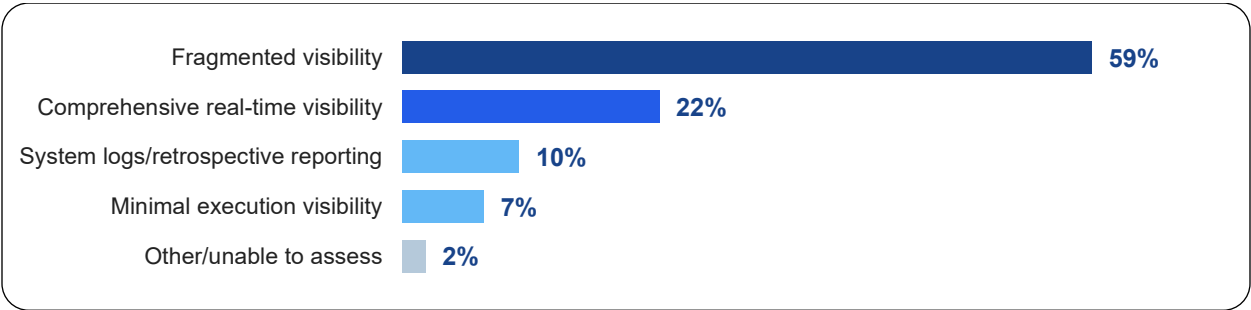
The study shows that organizations increasingly recognize the importance of process context as AI agents move closer to operations. Leaders understand that reliable execution agents require more than models, data access and automation tooling. They require an accurate view of the processes agents are expected to execute.

Recognition has not yet translated into readiness. Many organizations still have fragmented visibility across functions, systems and process variants. Dashboards and logs often describe outcomes after the fact rather than provide the real-time understanding agents need to act safely and consistently. This creates a context gap between AI ambition and process readiness.

EXPECTED IMPORTANCE AND AI DEPLOYMENT RELIABILITY



CURRENT REAL-TIME PROCESS VISIBILITY



AI ambition is running ahead of process readiness.

Leaders see process context as essential – but only 22% report comprehensive, real-time visibility across business operations.

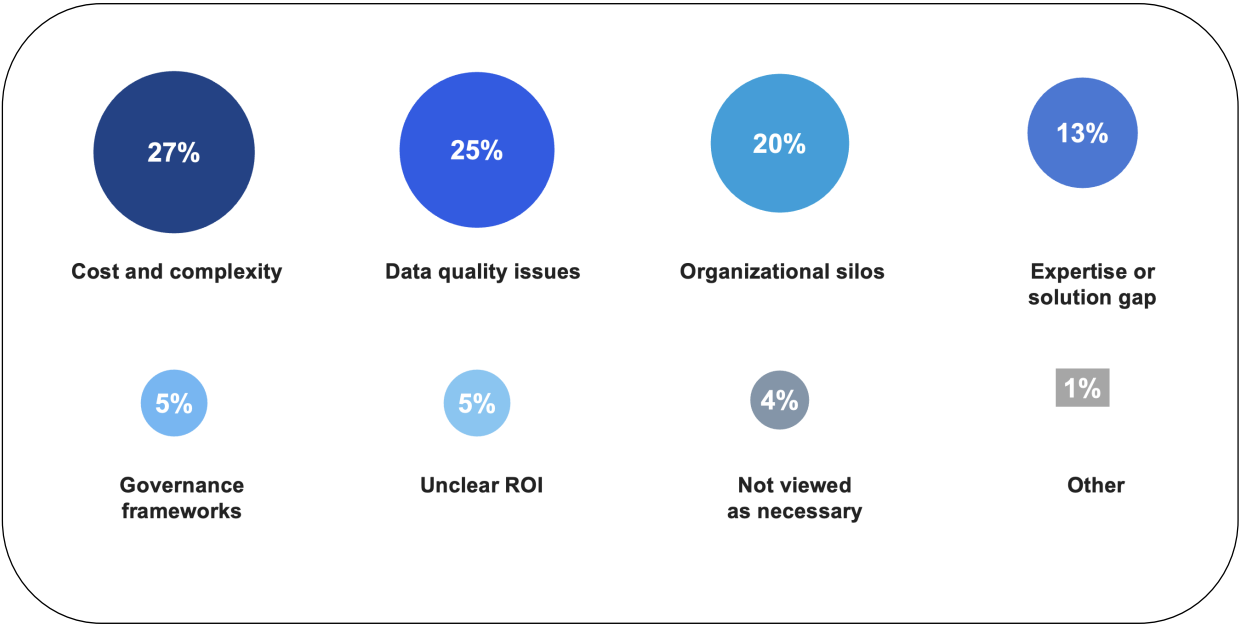
Source: The 2026 Process Context Study, The Hackett Group®

The foundation remains fragmented

The barriers to process context are not only technical. Data quality, system complexity and integration challenges matter, but organizational fragmentation is equally important. End-to-end processes cross functional boundaries, while each function often owns its own systems, policies, controls and improvement priorities. The result is an incomplete view of how work moves from request to decision to execution.

This fragmentation limits AI readiness. Agents can automate narrow tasks, but their value depends on understanding dependencies, handoffs and exceptions across the enterprise. If process context is incomplete, agents may accelerate broken workflows, miss control requirements or create workarounds that undermine governance.

LEADING BARRIERS TO PROCESS CONTEXT



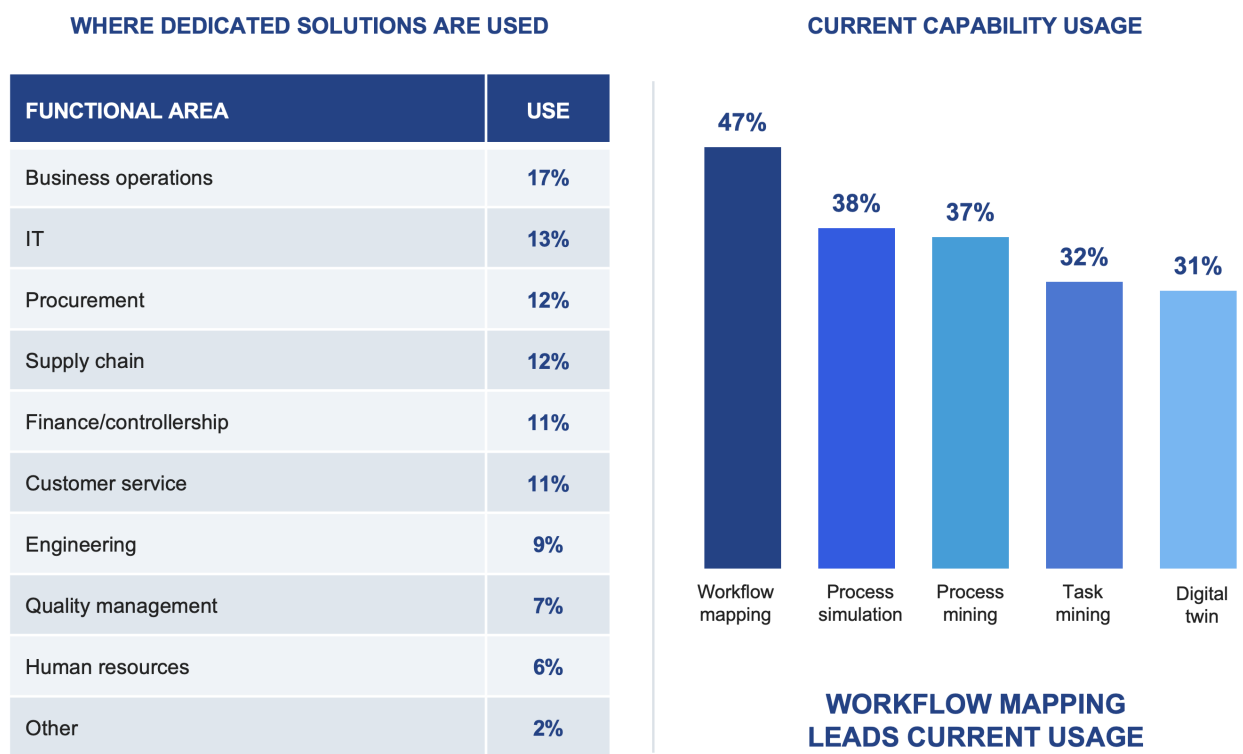
Cost, data quality and organizational silos account for over 70% of the obstacles to establishing process context.

Source: The 2026 Process Context Study, The Hackett Group*

Adoption is broad, but capability depth is uneven

Organizations are not starting from zero. Many already use process context–related capabilities in parts of the business, including workflow mapping, process mining, task mining, process simulation and digital twins. These capabilities help capture how work is designed, how it is executed, and where variation or friction appears.

Adoption is uneven across capability types and functions. Workflow mapping is often more established because it aligns with traditional process documentation and improvement efforts. More advanced capabilities, such as process simulation and digital twins, are less mature but increasingly important for testing agent behavior, modeling process impact and managing autonomous execution.



Source: The 2026 Process Context Study, The Hackett Group®

Process context separates AI experimenters from AI scalers

The key distinction is between organizations using agents experimentally and those preparing to scale them in core operations. Pilots can run with narrower context and more human oversight. Scaled deployment requires agents to handle more process variation, exceptions, systems and accountability requirements.

As AI agents move from assisting people to independently executing work, process context becomes the foundation for safe autonomy. Respondents prioritize real-time context that helps agents distinguish normal from abnormal execution (39%), simulation and testing before deployment (24%) and guardrails that define safe operating boundaries (23%).*

Together, these priorities show that greater autonomy requires more, not less, process understanding. Context tells agents what is happening; testing demonstrates how they may behave and guardrails define where independent action is appropriate. Without these capabilities, autonomy increases uncertainty and risk rather than scalable value.

Organizations with greater process-context experience appear better positioned to make that shift. Their advantage is the ability to translate process knowledge into guardrails, performance feedback and decision logic that agents can use. In this way, process context becomes a practical scaling mechanism for agentic AI.

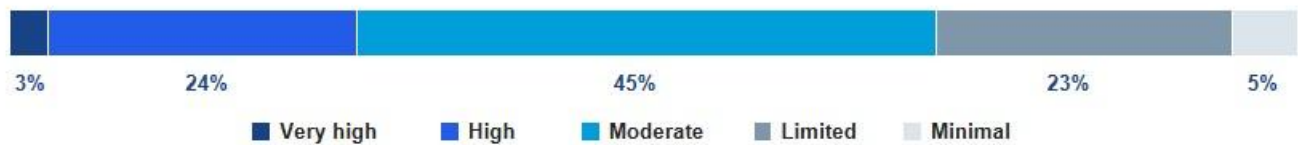
Governance becomes an accelerator, not a brake

Executives often view AI governance as a control requirement, but in agentic AI it is also a scaling requirement. The more autonomy agents are given, the more organizations need confidence that decisions can be explained, controlled and aligned with policy. Process context strengthens that confidence because it connects agent behavior to known workflows, rules, approvals and exception paths.

For finance leaders, this can support auditability and close control. For procurement, it can help prevent policy exceptions, contract breaches and supplier-related risk. For IT, it can reinforce change management, incident response and access controls. For supply chain and business operations, it can help agents respond to exceptions without bypassing resilience, service or compliance requirements.

Source: The 2026 Process Context Study, The Hackett Group

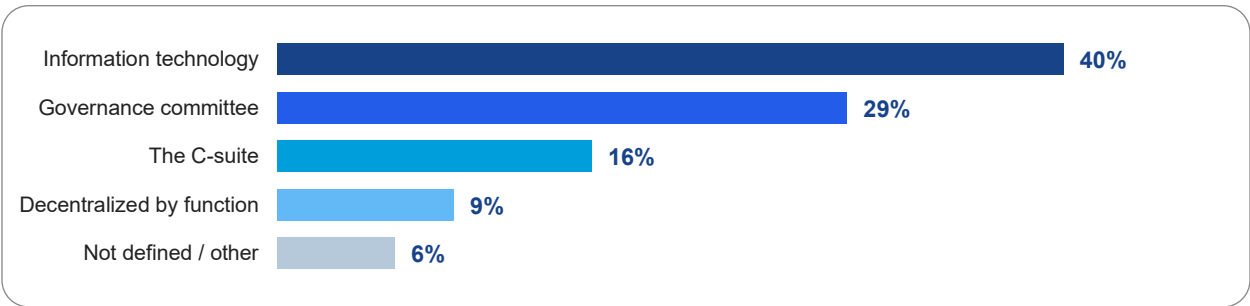
CONFIDENCE IN GOVERNING AI-DRIVEN DECISIONS



CURRENT AI GOVERNANCE MATURITY



ACCOUNTABILITY FOR AI GOVERNANCE



Confidence and maturity remain limited, while accountability is most often IT-led.

C-suite accountability followed by governance committee accountability resulted in the highest levels of confidence, maturity and business value realization.

Source: The 2026 Process Context Study, The Hackett Group*

Process context is about performance, not just control

The case for process context is often framed around risk: agents need guardrails, decisions need to be transparent and explainable, and organizations need confidence that automation will not create new control failures. But the bigger and broader opportunity is for process context to add new business value through performance. Across functions, executives expect process context to help work move faster, reduce manual effort, improve consistency and support better decisions.

For finance, process context can help accelerate exception handling, improve management reporting and reduce manual effort in close, forecast and control activities. In procurement, it can clarify contract terms, approvals, supplier requirements, policy constraints and sourcing workflows. For supply chain and business operations, it can help agents understand operational dependencies, exception triggers, service expectations and handoffs across teams. IT plays a critical enabling role by connecting these process needs to architecture, integration, security and governance.

WHERE WILL PROCESS CONTEXT CREATE THE GREATEST VALUE

Percent of responses with ratings of high to significant value

FINANCE	HR	IT	PROCUREMENT	SUPPLY CHAIN	BUSINESS OPERATIONS
Improved productivity 82%	Improved productivity 83%	Faster incident resolution 46%	Reduced manual work 81%	Improved customer service 71%	Higher productivity 79%
Reduced manual effort 75%	Reduced administration 83%	Improved service quality 40%	Improved spend control 81%	Faster exception handling 67%	Greater operational efficiency 77%
Higher financial accuracy 70%	Better compliance 80%	Higher operational resilience 39%	Faster purchasing 78%	Improved resilience 66%	Faster issue resolution 72%
Faster financial close 68%	Faster onboarding 76%	Reduced manual effort 37%	Faster sourcing cycles 76%	Greater operational efficiency 66%	Better compliance 71%
Faster exception handling 68%	Faster case resolution 74%	Improved security 37%	More consistent procurement decisions 72%	Better inventory optimization 64%	Better decision quality 69%

LOWER  HIGHER

Across functions, the highest-valued outcomes center on productivity, less manual work and faster resolution.

Source: The 2026 Process Context Study, The Hackett Group®

Cross-functional context is the differentiator

Enterprise AI cannot operate effectively inside functional silos because enterprise processes do not operate inside functional silos. Finance may need sales, customer, contract and fulfillment context. Procurement may need finance, supplier, legal and operational context. Supply chain may need procurement, inventory, logistics and customer context. Business operations often sit at these intersections, where decisions depend on multiple systems, policies and handoffs.

This is where process context becomes an enterprise operating layer. The goal is not isolated context libraries for each department but a shared, governed understanding of how work connects across the organization. That shared context can help agents coordinate work, identify the right decision path, respect boundaries and escalate when activity moves outside approved patterns.

TOP FIVE OPERATIONAL CONTEXT NEEDS BY FUNCTION

FINANCE	HR	IT	PROCUREMENT	SUPPLY CHAIN	BUSINESS OPERATIONS
Regulatory and compliance requirements 72%	HR policies and business rules 90%	Security policies and protocols 75%	Contract terms 81%	Supply chain workflows and process steps 75%	Business operations workflows and process steps 75%
Approval processes and authorities 68%	Regulatory and compliance requirements 90%	Approval processes and authorities 75%	Approval processes and authorities 81%	Supply chain documentation and procedures 73%	Business operations documentation and procedures 70%
ERP and finance system interactions 66%	HR workflows and process steps 86%	ERP and system dependencies 74%	Procurement workflows and process steps 78%	Supplier agreements 69%	Regulatory and compliance requirements 69%
Finance workflows and process steps 66%	HR documentation and procedures 84%	Cross-functional process dependencies 73%	Procurement documentation and procedures 75%	Roles and responsibilities 69%	Cross-functional process dependencies 68%
Finance policies and business rules 64%	ERP and HR system interactions 80%	IT workflows and process steps 71%	Supplier information 74%	Inventory policies 67%	Roles and responsibilities 63%

LOWER  HIGHER

Workflows, rules, approvals and system dependencies dominate the context agents need to perform accurately regardless of function.

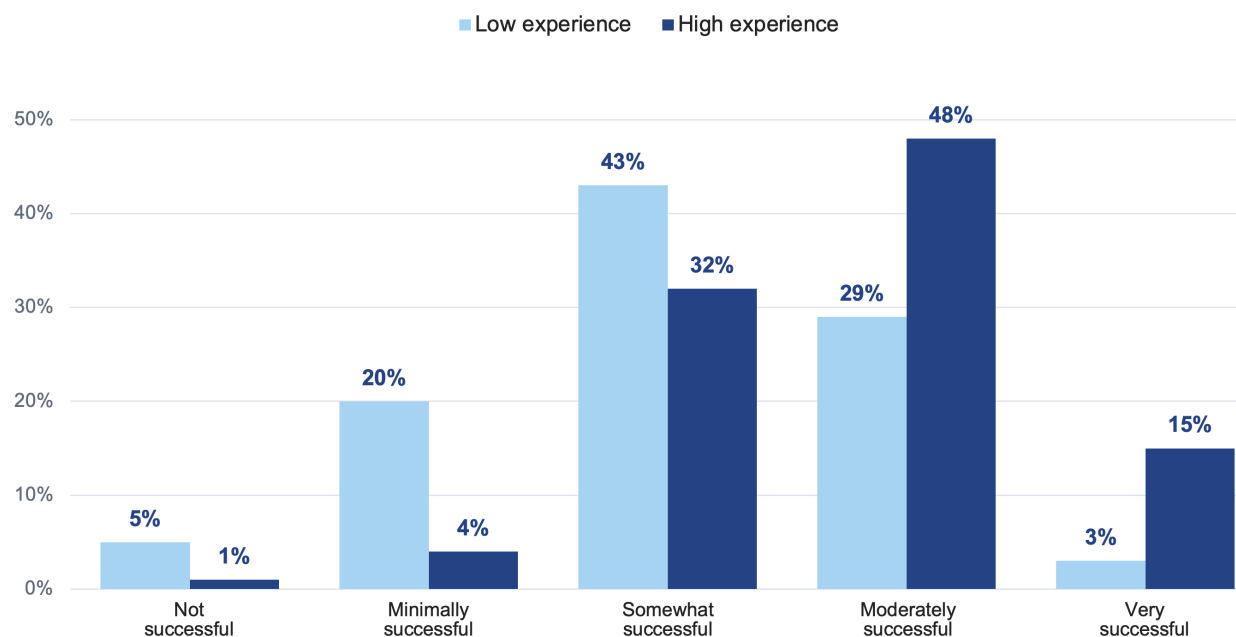
Source: The 2026 Process Context Study, The Hackett Group*

The payoff is measurable business value

The ultimate test of process context is whether it helps AI initiatives produce measurable new business value. The study points to a clear relationship: organizations with stronger process-context experience report much stronger AI outcomes, while organizations with limited context are more likely to remain in lower-value experimentation.

Enterprise leaders are moving from “Can we deploy AI?” to “Can we convert AI into performance?” Process context helps answer that second question by connecting AI use cases to specific workflows, value pools, controls and operating outcomes. It also helps reduce unproductive experimentation by identifying where agentic AI can create value and where process fragmentation, weak governance or poor data quality will limit impact.

AI OUTCOMES BY PROCESS-CONTEXT EXPERIENCE



2X ORGANIZATIONS WITH HIGH PROCESS CONTEXT EXPERIENCE ARE 2X MORE LIKELY TO REPORT MODERATELY TO VERY SUCCESSFUL AI OUTCOMES

5X AND 5X MORE LIKELY TO REPORT VERY SUCCESSFUL AI OUTCOMES

Source: The 2026 Process Context Study, The Hackett Group®

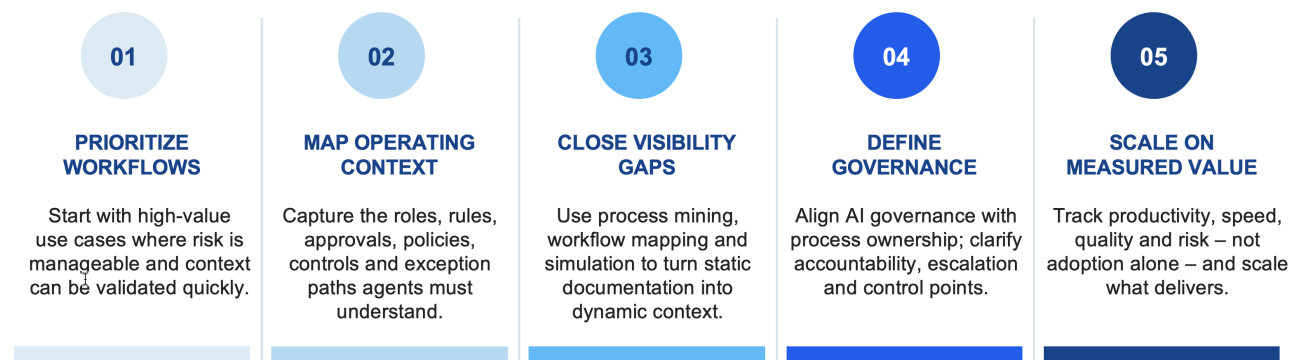
What leaders should do next

Scaling agentic AI requires leaders to treat process context as part of the AI operating model, not as a back-office documentation exercise. The first step is to identify the workflows where agents could create meaningful value and where process risk is manageable. Leaders should prioritize use cases where the process can be described, measured, governed and improved.

From there, organizations should close the most important visibility gaps, align ownership across functions and define the guardrails agents need before they act. This includes clarifying decision rights, escalation paths, control points, exception handling and value measures. The objective is not to slow AI adoption. It is to create the conditions under which AI can scale with confidence:

- Start with high-value workflows where process context can be validated quickly.
- Map the roles, rules, approvals, policies, controls and exception paths that agents must understand.
- Use process mining, workflow mapping, simulation and other process-intelligence capabilities to move from static documentation to dynamic context.
- Connect AI governance to process ownership so accountability is clear across functions.
- Measure value through operating outcomes, not only AI adoption or model performance.

A FIVE-STEP LEADERSHIP ACTION AGENDA



Treat process context as part of the AI operating model – not as a back-office documentation exercise.

Source: The 2026 Process Context Study, The Hackett Group®

Where should leaders deploy AI agents first

Across functions, respondents identify planning, service, support and high-volume transactional work as the strongest near-term opportunities for AI agents. These activities combine recurring demand with structured workflows, accessible data and clear performance measures – conditions that make it easier to demonstrate value while maintaining human oversight.

Leaders should begin with a focused portfolio spanning a few functions rather than searching for a single enterprisewide use case. Prioritize activities where process context, controls, exception paths and ownership are sufficiently visible to validate agent performance. Track cycle time, quality, productivity and risk, then scale the use cases that deliver measurable operating value.

TOP FIVE ACTIVITIES WITH AGENTIC POTENTIAL BY FUNCTION

FINANCE	HR	IT	PROCUREMENT	SUPPLY CHAIN	BUSINESS OPERATIONS
Financial planning and analysis	Employee onboarding	Service desk	Contract management	Demand planning	Customer operations
Accounts payable	Recruitment	Incident management	Supplier risk assessment	Logistics planning	Operational planning
Accounts receivable	Payroll support	Cybersecurity operations	Spend analysis	Inventory management	Service delivery
Financial close	HR case management	Infrastructure operations	Invoice matching	Production scheduling	Compliance monitoring
Audit support	Employee support	Change management	Purchase requisitions	Order fulfillment	Operational reporting
LOWER HIGHER					

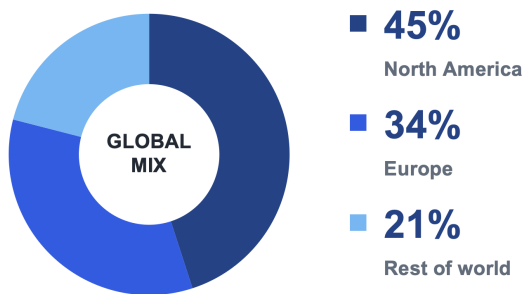
Planning and service work lead agentic AI opportunity across functions.

Source: The 2026 Process Context Study, The Hackett Group®

About the study

The 2026 Process Context Study examines how organizations are preparing to use process context as a foundation for AI readiness, governance and measurable business value. The study includes an enterprise baseline and functional perspectives across finance and controllership, procurement, IT, supply chain, business operations and human resources. It explores awareness, adoption, real-time visibility, barriers, ownership, capability maturity, AI-agent deployment, governance confidence and expected value.

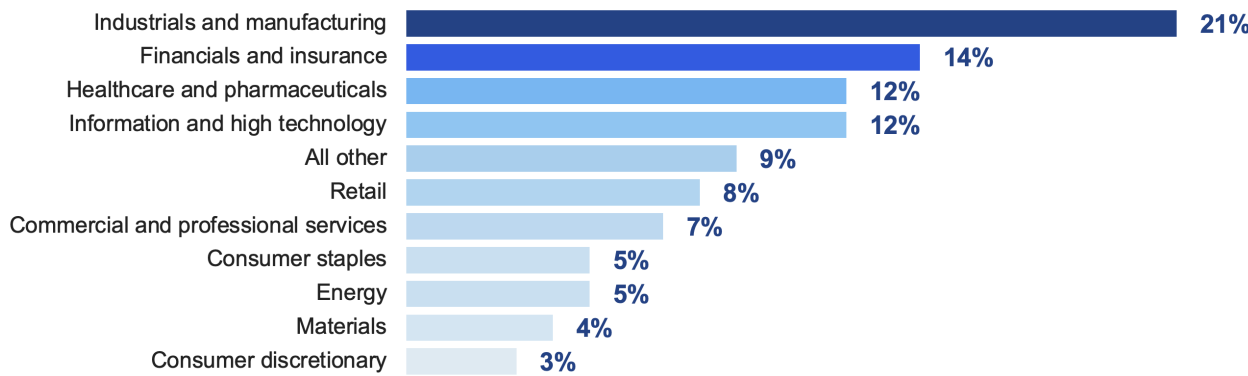
REGIONAL PARTICIPATION



ORGANIZATIONAL PROFILE



INDUSTRY MIX

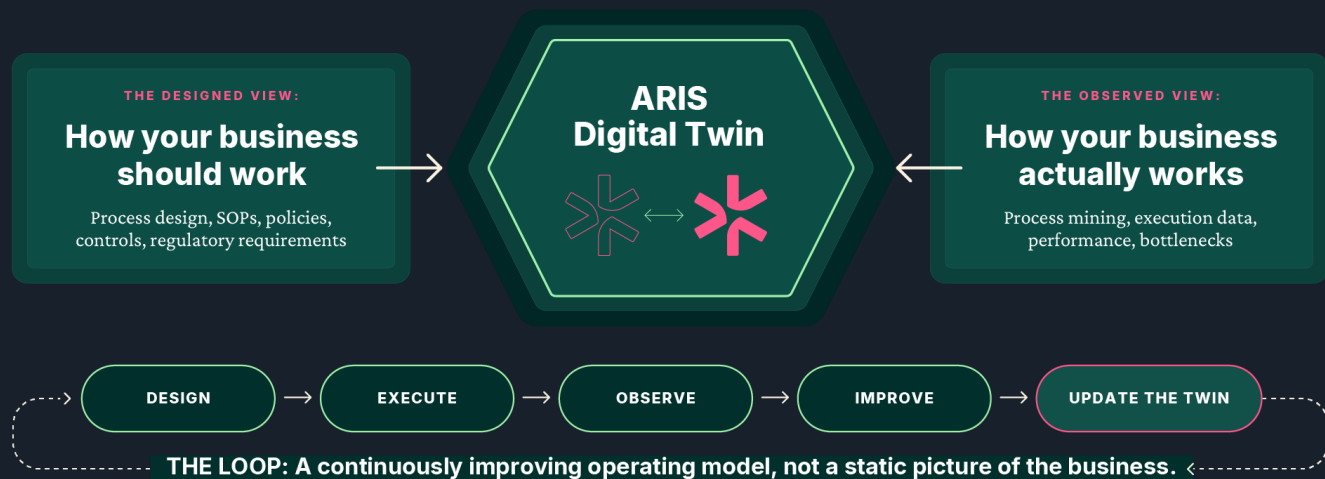


Source: The 2026 Process Context Study, The Hackett Group®

About ARIS

Process context for the AI era

ARIS is the process context platform for enterprise AI. It unlocks the value potential trapped within AI, building a digital twin of the organization that every agent can act on delivering scalable, cost-effective AI.



DESIGN

Build smarter agents to create the foundation for reliable and safe AI at scale.

DEPLOY

Agents with the right context, ready to perform in order to deliver new value immediately.

OPTIMIZE

Maximize ROI on AI by monitoring and identifying improvement opportunities as you scale.



AUTHORS

Richard Gardner

Senior Director
Applied Intelligence

rgardner@thehackettgroup.com

Chris Sawchuk

Principal
Applied Intelligence
Procurement

csawchuk@thehackettgroup.com

Meena Ibrahim

Manager
Applied Intelligence

meena.ibrahim@thehackettgroup.com

Important legal notice

The Hackett Group® does not endorse any participant, vendor, product or service depicted in its research. This research should not be considered as advice that a buyer select only those solutions mentioned in the research. You should not rely on any material or information within this research as a basis for making any business, legal, financial or any other decisions. Any such reliance shall be solely at the buyer's risk. The Hackett Group® research publications consist of the opinions of its research organization and should not be interpreted as factual statements. To the fullest extent permitted by law, The Hackett Group® disclaims all warranties, expressed or implied, with respect to this research, including any warranties of merchantability, suitability or fitness for a particular purpose. The information contained in this research is provided on an "as is" basis with no guarantees of completeness, accuracy, usefulness or timeliness.

The Hackett Group® assumes no responsibility or liability for damages of any kind arising from any information, data, content, materials or references within its research, including but not limited to direct, indirect, incidental, consequential, special and punitive damages.