

STUDY

# The AI-First Organization

Turning AI power into enterprise performance

Roland  
Berger

### The AI-First Organization

#### Turning AI power into enterprise performance

Most AI transformations fail – not because of the technology but because the operating model is left untouched. Boards approve AI roadmaps and pilots launch with genuine conviction. Tools get procured. Yet, according to MIT NANDA's The GenAI Divide: State of AI in Business 2025 report, 95 percent of enterprise generative AI pilots fail to deliver measurable financial impact. The technology is rarely the problem; the operating model almost always is.

To understand why, in late 2025 and early 2026 we surveyed 472 executives and senior leaders across industries and geographies worldwide. The findings reveal a striking ambition-execution gap: 62 percent of respondents expect major or radical changes to their operating model as a result of AI transformation. But only 38 percent have already begun to act. More alarming still, 59 percent consider their organization's leadership insufficiently prepared for what lies ahead.

Closing this gap requires more than deploying AI tools. It demands a fundamental reimagining of how organizations are structured, governed and led. Based on our survey findings, we identify four transformational forces already reshaping competitive dynamics: a widening productivity gap, the end of functional silos, a redefined leadership accountability model and a shrinking class of domain expertise. We propose nine concrete operating model shifts that consistently distinguish AI frontrunners from their peers.

These shifts follow a clear maturity logic. First, organizations need the foundation for AI to scale safely: robust governance, a scalable AI and data platform and deep, distributed AI capabilities across the enterprise. They then need the execution disciplines that turn AI power into enterprise performance: data-driven decision making at every level, core processes reengineered around AI-orchestrated outcomes and leadership models adapted to a hybrid AI-human workforce. Finally, they require the scaling mechanisms that make AI adoption self-sustaining: bold, measurable targets, AI-native organizational design and an AI-First culture that becomes a permanent competitive asset.

The implication for the C-suite is clear. The divide between AI leaders and laggards is already substantial, and it is widening every quarter. Organizations still have time to act – but the window for building AI performance into the operating model is closing fast.

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# AI castles built on sand



**I**n 1974, Porsche introduced the 911 Turbo. The new technology promised exceptional performance, but the engineers knew from the outset that achieving it required more than raw output alone. They dramatically increased the engine's performance, but also recognized that the wider vehicle architecture had to be designed to handle it. The result was a car whose success depended not just on speed, but on integrated design. The lesson proved instructive: raw power without a supporting foundation does not deliver optimal performance. Integrated design is essential.

Today, a striking number of organizations are making a parallel mistake with AI. Boards approve AI investment roadmaps, technology functions procure tools and pilot programs are launched with genuine ambition. But the underlying operating model – the architecture through which an organization actually delivers value – remains largely untouched. The result is predictable: AI power without AI performance. The data from our 2025-26 global survey of 472 executives and senior leaders at large and midsize corporations confirms this pattern with striking clarity. Sixty-two percent of respondents expect major or radical changes to their operating model in the course of AI transformation. Yet only 38 percent have already initiated that transformation in time. Equally alarming: 59 percent consider their organization's leaders insufficiently prepared for what lies ahead. It is perhaps unsurprising, then, that according to MIT NANDA's The GenAI Divide: State of AI in Business 2025 report, 95 percent of enterprise generative AI pilots fail to deliver measurable financial impact. AI works at the use case level; what fails to scale is the organizational context around it.

► A

## **REIMAGINING THE OPERATING MODEL IS THE REAL IMPERATIVE**

What separates organizations that successfully convert AI investment into business performance from those that

do not? The answer, consistently and counterintuitively, is not technology. Our survey reveals that people, skills and capabilities are identified as the most significant barrier to AI value generation by almost half of respondents (49 percent) of the senior leaders surveyed. Organizational structure and processes follow at 37 percent, with technological requirements at 34 percent and leadership and culture at 30 percent. The message is unambiguous: the human and organizational dimensions of AI transformation are where the real work must happen.

To capture the value that AI genuinely promises, organizations must fundamentally reimagine their operating model and evolve into what we call an AI-First Organization. This is not a label applied to a company that uses AI tools. It describes something structurally different: an organization redesigned around AI capabilities, where autonomous systems orchestrate outcome-led, end-to-end workflows and humans take on the roles that matter most – setting strategic direction and providing context while retaining ownership of outcomes and handling exceptions where human judgment is required. Humans also remain responsible for the creativity and innovation that define competitive differentiation.

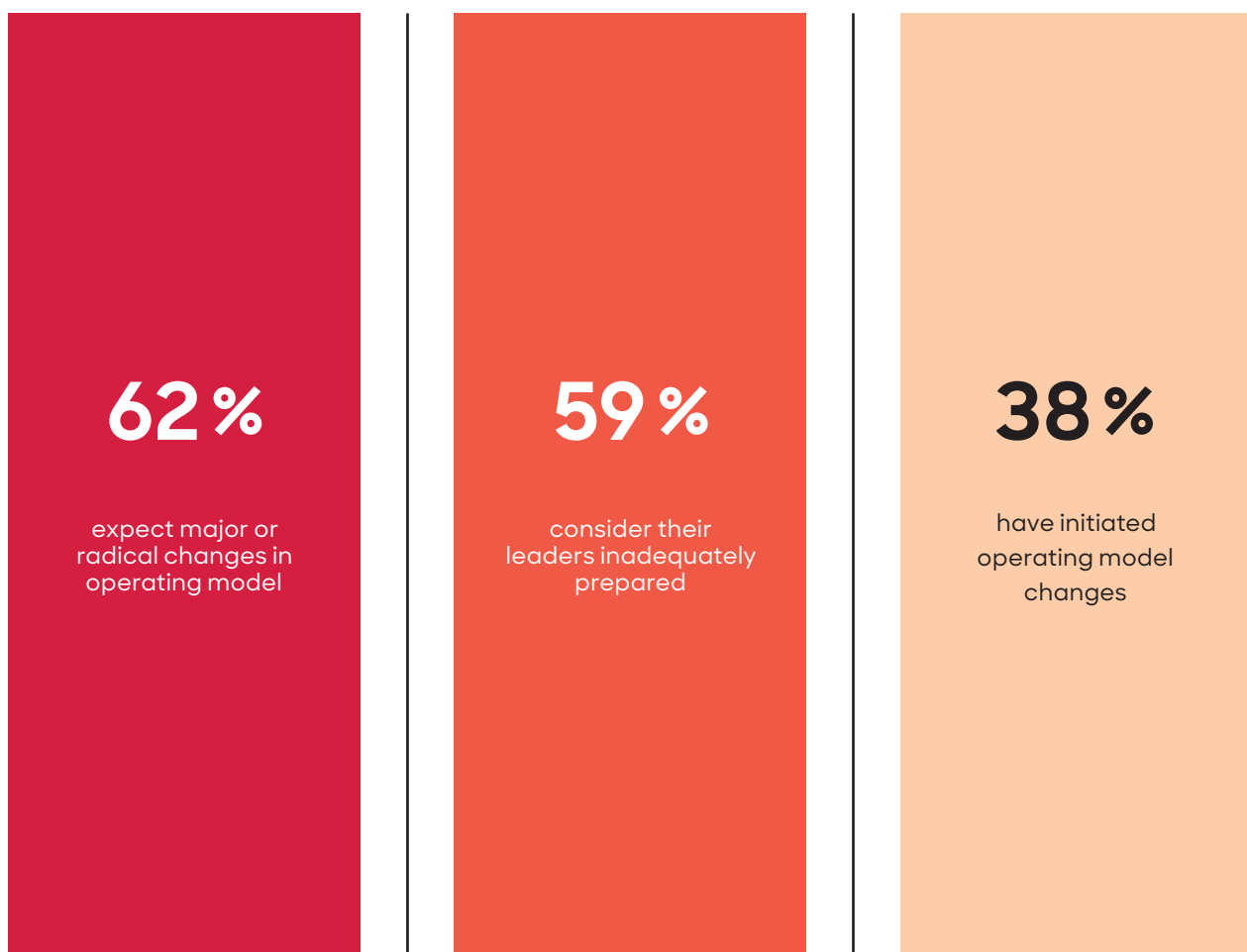
This transformation demands more than new tools. It requires workflows built around outcomes and governance that builds confidence. Consolidated technology platforms then provide the basis for scaling AI across the enterprise. It is an organizational transformation of the first order – and it requires the full commitment of senior leadership.

In this report, we draw on our global survey to show what distinguishes AI frontrunners from their peers. We examine the structural forces reshaping organizational design, then set out nine concrete shifts that organizations can act on immediately. For senior leaders, our findings should serve as a wake-up call: AI operating model readiness is becoming a basis for competitive separation, and the gap is widening every quarter.

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**A High ambition, low readiness**

Why AI transformation stalls before it scales



Source: Roland Berger

**The forces AI is  
already setting  
in motion**

**21**

**A**I does not merely automate existing processes: it fundamentally rewrites the rules under which organizations have historically structured themselves, allocated talent and governed decisions. The following analysis is our synthesis of what this shift means for organizational design as AI adoption scales. We identify four transformational forces that every organization will encounter – not as distant possibilities but as present realities already reshaping competitive dynamics.

### THE WIDENING PRODUCTIVITY GAP

The first transformational force carries the most severe competitive implications. Historically, leading organizations could establish a productivity advantage of 20 to 30 percent over peers through superior automation and more efficient processes. That was enough to matter strategically but not enough to restructure the competitive landscape.

AI changes this calculus entirely. Emerging research points toward productivity improvements of a categorically different order of magnitude than previous automation waves. AI does not merely accelerate tasks – it reduces the structural friction that consumes much of the time in knowledge-intensive work, from coordination overhead and review cycles to approval chains and functional handovers. Early evidence from organizations deploying agentic AI at scale suggests that the gap between leaders and laggards could widen exponentially.

The competitive advantage extends well beyond cost. Organizations operating at AI speed bring products to market in weeks rather than months and generate insight from data volumes no human team could process before competitors can act. The productivity gap is not just a cost story; it is also a growth and innovation story. Its organizational consequence is direct: fewer people, fewer layers and broader accountability. Organizations that proactively redesign will manage this transition on their terms. Those that wait will find the competitive distance has compounded beyond easy recovery.

### THE END OF FUNCTIONAL SILOS

For decades, the dominant model of value creation has been additive: Corporate functions (e.g., Commercial, Operations, Finance, HR and Legal) each contribute their inputs, which are then assembled and coordinated into a deliverable. Process design follows the logic of the org chart.

AI inverts this logic entirely. In an outcome-led operating model, the starting point is not the process, it is the result. Once the desired outcome is defined, an agentic system works backward, autonomously identifying the precise inputs required. AI agents are ruthlessly efficient: unlike human-led processes, which accumulate functional contributions out of habit or political necessity, AI pulls only what the outcome demands.

This exposes a long-hidden inefficiency. Functions often justify their scale by generating reviews the work does not strictly require. The value of a function shifts from the volume of its contribution to the quality of its specialized judgment when called upon.

The organizational implication is direct. When deliverables are orchestrated around outcomes, functional silos lose their justification. Cross-functional agile teams become the natural unit of production. Functional departments transition from execution engines to centers

● ● "The starting point in an AI-First operating model is not the process, it's the result. This shift makes functional silos lose their justification."

**Dr. Cyrus Asgarian**  
Senior Partner at Roland Berger

of judgment. Organizations that resist will find themselves sustaining costly architectures whose primary purpose has already been assumed by AI.

### THE ACCOUNTABILITY CHALLENGE OF AI-FIRST LEADERSHIP

The third transformational force is perhaps the most consequential for leaders personally. In the AI-First operating model, managers will increasingly oversee a workforce substantially composed of autonomous AI agents. A leader responsible for an entire finance function may hold direct authority over a fraction of the headcount that role previously required, while remaining accountable for a substantially larger scope of activity.

This redefines accountability fundamentally. In the traditional model, managers oversee human subordinates executing defined tasks; in the AI-First model, AI orchestrates execution end to end, while humans define goals and success criteria within clear boundaries. Decisions – not tasks – become the primary focal point of organizational attention. Outcome-driven governance replaces role-based control.

The implications are direct. Accountability frameworks must be restructured around outcomes and KPIs rather than process steps. Leaders must develop new instincts: governing results they did not directly produce and recognizing when AI outputs require human challenge or override.

The leaders who will thrive are not those who understand AI best technically. They are those who govern intelligently, setting clear goals and building the trust that allows AI-driven execution to operate at scale.

### THE SQUEEZE ON DOMAIN SPECIALISTS

The fourth transformational force concerns talent architecture. When AI systems produce expert-level analysis at near-zero marginal cost, the value proposition of the mid-tier specialist changes irrevocably. Organizations face

a strategic choice: which activities require genuine world-class human expertise, and which can be handled by AI-augmented generalists or fully automated processes?

The answer shapes what we describe as the hourglass capability architecture. At the top sits a small group of very deep functional experts – capable of challenging AI outputs and maintaining the intellectual edge that defines competitive differentiation. These roles become more valuable in an AI-rich environment: the humans who can validate and push beyond AI-generated outputs will be increasingly rare.

● ● "Organizations need to make a deliberate choice: reskill specialists upward into deep expertise or outward into AI-augmented generalist roles."

**Dr. Niels Kammerer**  
Partner at Roland Berger

The middle compresses dramatically. Mid-tier specialists performing standardized knowledge work find their roles largely absorbed by AI – already visible across knowledge-intensive sectors worldwide. At the base, a new tier emerges: broad generalist professionals augmented by AI tools, operating fluidly across multiple domains and directed to wherever the organization needs them most.

The talent strategy implication is immediate. Organizations must make deliberate choices about which specialists to reskill upward toward deep expertise, and which to reskill outward toward AI-augmented generalist roles. Passivity is not a strategy. ►B

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## **B Four forces reshaping the AI-First Organization**

From functional silos to operating model advantage

### **THE WIDENING PRODUCTIVITY GAP**

- AI enables productivity multiples, not percentage gains
- Leaders may outperform laggards by factor of 2 to 3
- Inevitable result: smaller, flatter, leaner organizations

### **THE END OF FUNCTIONAL SILOS**

- AI works backward from outcomes, not processes
- Functions lose power through knowledge gatekeeping
- Agile cross-functional teams become delivery standard

### **THE ACCOUNTABILITY CHALLENGE OF AI-FIRST LEADERSHIP**

- Leaders govern outcomes they didn't directly produce
- Role-based control shifts to outcome-driven governance
- New skill: knowing when to override AI

### **THE SQUEEZE ON DOMAIN SPECIALISTS**

- AI performs standardized knowledge work at near-zero cost
- Talent splits: deep experts vs. AI-augmented generalists
- Mid-tier specialist roles face structural elimination

Source: Roland Berger

# Nine shifts to build an AI-First Organization



**U**nderstanding the transformational forces is necessary but not sufficient. What distinguishes organizations that are successfully navigating this transformation is not superior insight – it is superior execution across a specific set of operating model dimensions. Based on our survey findings, we identify nine concrete shifts that consistently differentiate AI frontrunners from their peers. These are not aspirational principles: they are operational decisions that can be made and implemented now.

The nine shifts are organized in a deliberate three-by-three structure that follows a clear maturity logic. The first three are foundational: they establish the governance,

platform and capability prerequisites without which no AI initiative can scale beyond isolated experimentation. The following three shifts drive execution – embedding the decision-making disciplines, process architectures and leadership behaviors that enable repeatedly successful AI deployment across multiple functions. The final three shifts operate at the level of scale: evolving the organization’s structure, ambition and culture to make AI adoption self-sustaining and competitively decisive. Across each maturity level, the shifts span three dimensions: strategy and governance, organization and technology, and leadership and capabilities. The nine shifts that follow are sequenced with this logic in mind. ▶ **C**

**C From pilots to performance**

Nine operating model shifts

	<b>Strategy, Governance, Steering</b>	<b>Organization, Processes, Technology</b>	<b>Leadership, Capabilities, Culture</b>
<b>SCALING</b> Scale and accelerate AI value generation across the full organization	Drive enterprise-wide AI adoption with bold, measurable targets	Evolve organizational design for AI-native agility	Embed an AI-First culture as a permanent competitive asset
<b>EXECUTION</b> Enable repeatedly successful AI use case deployment across multiple functions	Embed data-driven decision making at every level	Reengineer core processes around AI-orchestrated outcomes	Redefine leadership for a hybrid AI-human workforce
<b>FOUNDATION</b> Implement first AI pilots within selected functions	Establish AI governance frameworks	Set up a single scalable AI and data platform	Build deep, distributed AI capabilities across the enterprise

Source: Roland Berger

## Foundation

Foundational shifts establish the conditions under which AI can be deployed safely and consistently. Without governance to define boundaries and a unified platform to enable learning at scale, AI initiatives remain fragmented experiments. Distributed capability then allows business units to identify and build use cases without waiting for a central team to act. Organizations that skip this layer do not move faster – they accumulate risk and redundancy that compounds over time.

### SHIFT 1:

#### ESTABLISH AI GOVERNANCE FRAMEWORKS

Without governance, AI deployment becomes organizational Russian roulette. Ungoverned AI agents making autonomous decisions create compliance, ethical and liability exposure that can materialize without warning. One biased hiring algorithm or a single regulatory violation can destroy years of carefully built value and reputation. Yet governance is not bureaucracy – it is the trust infrastructure that enables scale. When employees and stakeholders understand that AI operates under clear ethical boundaries with human oversight, fear transforms into confidence and adoption accelerates.

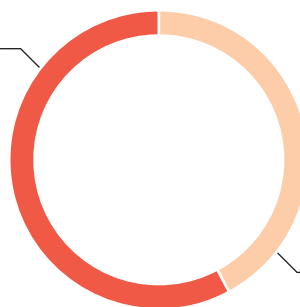
The survey data leaves no room to ignore the urgency of the situation. Forty-two percent of organizations are not confident they have the right AI governance in place. More alarming: more than one in three AI frontrunners – organizations actively deploying AI at scale – share the same admission. That combination of ambition and governance deficit is not bold, it is dangerous. Establishing governance at the foundational stage means building the scaffolding before deploying at scale: an independent AI governance body with genuine review authority, clear ethical guidelines embedded in use case development, and explicit decision boundaries that define when AI executes autonomously and when human judgment must intervene. ▶D

#### D A governance gap persists

AI frontrunners are four times more likely to operate in cross-functional agile teams

58%

AI governance framework



No AI framework

42%

Source: Roland Berger

### SHIFT 2:

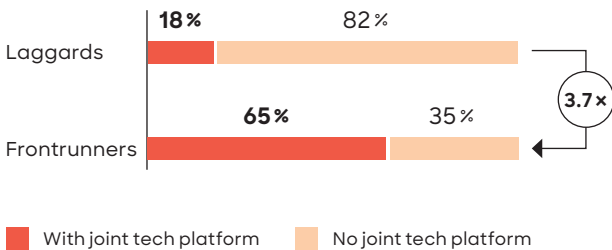
#### SET UP A SINGLE SCALABLE AI AND DATA PLATFORM

One of the most persistent patterns in our data is the link between platform consolidation and AI performance: 65 percent of AI leaders operate on shared technology platforms, compared to only 18 percent of laggards. When AI tools proliferate across departments, each silo builds redundant capabilities while preventing the enterprise-wide learning that unified data enables. A consolidated platform must integrate core internal systems, including ERP, CRM and HCM, as well as relevant external data sources – such as market data or regulatory feeds – that increasingly determine the quality of AI-generated insight. Reusable components and shared model libraries are the

building blocks for scale. This platform is only as powerful as the data within it. Yet 59 percent of respondents report their data governance is insufficient. Inconsistent or incomplete data does not merely reduce AI performance – it makes AI-generated insights unreliable, eroding the organizational confidence required for adoption. ► **E**

**E AI leaders run on unified platforms**

Frontrunners are 3.7 times more likely to have a shared technology platform



Source: Roland Berger

**SHIFT 3:  
BUILD DEEP, DISTRIBUTED AI CAPABILITIES  
ACROSS THE ENTERPRISE**

Centralizing AI expertise in an IT or data science function is a common mistake, but one with potentially grave consequences. It creates organizational dependency on a single team and prevents business units from identifying use cases in their own domains. It can also fuel resistance where AI remains poorly understood.

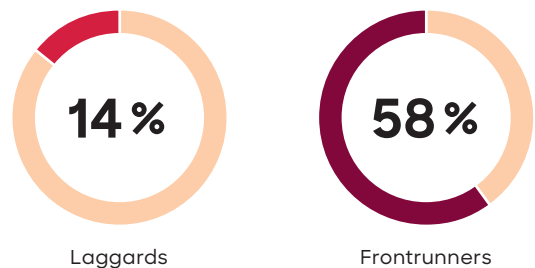
Building deep, distributed capability at the foundational stage means equipping the organization to generate AI use cases independently, without waiting for a central team to act. This goes beyond digital literacy. It means developing

employees who understand AI logic well enough to identify where it creates value in their specific domain and challenge outputs when they violate domain knowledge. Those employees can then contribute meaningfully to use case design and refinement.

Our data shows that 58 percent of AI frontrunners build AI capabilities distributed across all business groups and functions, compared to only 14 percent of laggards. The effects extend well beyond use case generation. Companies with distributed AI capabilities are 2.3 times more likely to report an AI-First mindset across the organization – 54 percent versus 23 percent among those without. This connection is not coincidental. When employees across functions develop genuine AI competence, they experience AI as something they can understand and shape with confidence, rather than something imposed upon them. Distributed capability is therefore not only a productivity multiplier – it is the mechanism through which governance and platform investments earn organizational confidence, and through which an AI-First culture becomes possible at scale. ► **F**

**F Distributed capability drives AI readiness**

Frontrunners build AI capabilities across the enterprise at four times the rate of laggards



Source: Roland Berger

## G Decision speed separates frontrunners from laggards

AI leaders combine data-driven decisions with distributed authority

### Execution

With the foundational layer in place, organizations are positioned to deploy AI use cases repeatedly and successfully across functions. The execution shifts address how decisions are made and how processes are architected. They also redefine how leaders govern a workforce that increasingly includes autonomous AI systems. These shifts determine whether the foundation translates into measurable business value or remains theoretical.

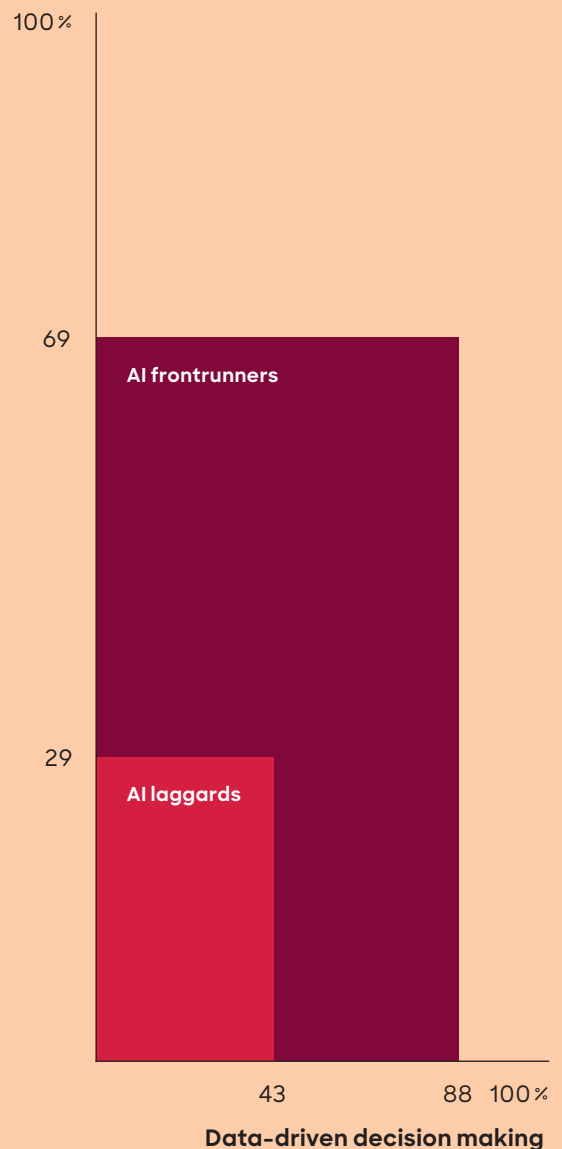
### SHIFT 4: EMBED DATA-DRIVEN DECISION MAKING AT EVERY LEVEL

Speed is one of AI's fundamental advantages. But organizations that concentrate decision authority at the top of the hierarchy forfeit this advantage entirely. Every approval layer that an AI-prepared recommendation must navigate delays a decision that could have been made in minutes. Our data shows that 88 percent of AI frontrunners practice systematic data-driven decision making, compared to 43 percent of laggards. It also shows that 69 percent of frontrunners delegate decision authority systematically down the hierarchy, compared to 29 percent of laggards.

### ► G

Embedding data-driven decision making means translating governance and platform investments into actual decision velocity. This requires mapping decision rights comprehensively, then pushing authority to the lowest level at which competence exists – supported by real-time dashboards that give managers the information to act with confidence. Goal-setting must provide direction without rigidity: outcome-focused ambitions, reviewed quarterly, allow the organization to adapt as AI capabilities evolve. Organizations that push decisions down and equip every level to act on data realize AI's speed advantage. Without distributed decision authority, AI merely produces faster analysis for the same slow approval processes.

### Distributed authority



Source: Roland Berger

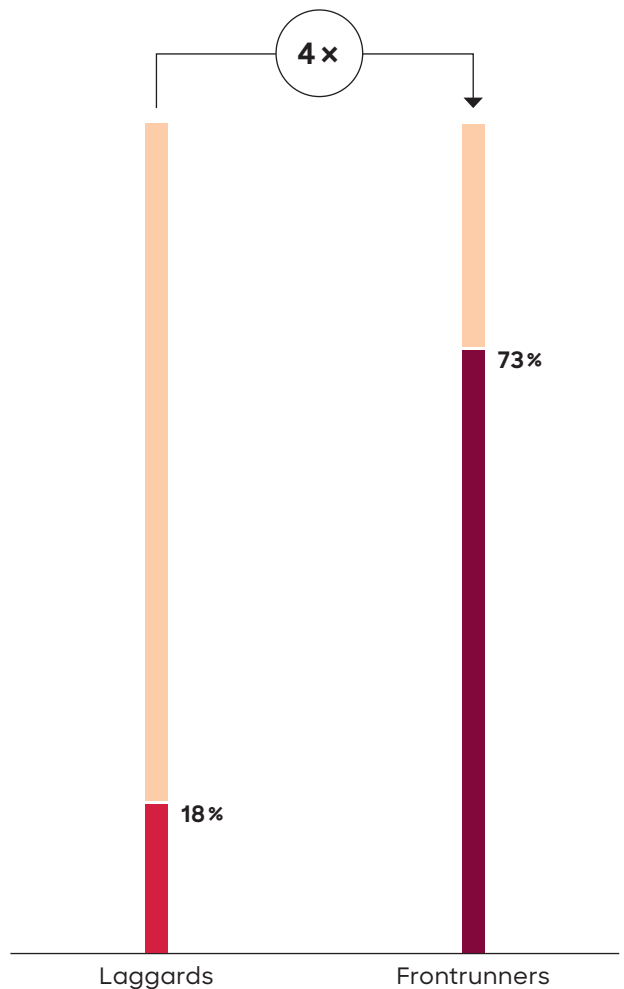
**SHIFT 5:  
REENGINEER CORE PROCESSES AROUND  
AI-ORCHESTRATED OUTCOMES**

Traditional processes are designed for human execution: sequential approval steps, functional handovers and role-based coordination. Automating individual steps within this architecture does not deliver the value AI is capable of producing – it moves the bottleneck downstream without removing it. The required inversion is fundamental. Rather than asking how AI can improve existing steps, organizations must start with the desired outcome – a quality complaint closed within 24 hours, a request for quotation answered within 48 – and architect workflows that enable AI to orchestrate end-to-end execution with minimal human intervention. Cross-functional, agile teams make this inversion possible. When no single function defends its slice of the workflow, end-to-end process ownership becomes achievable. Our data reflects this clearly: 73 percent of AI frontrunners operate in cross-functional agile teams, compared to only 18 percent of laggards – one of the largest differentials in the entire survey. ► **H**

In practice, reengineering means identifying the ten to 15 core processes where end-to-end redesign will deliver the greatest impact. The goal is to eliminate approval loops and functional handovers, then establish single-point ownership across organizational boundaries. Explicit decision points should define where AI executes autonomously and where human validation is required. Process reengineering is where platform and capability investments become visible business value.

**H From process steps to outcomes**

AI frontrunners are four times more likely to use cross-functional teams



Source: Roland Berger

**SHIFT 6:  
REDEFINE LEADERSHIP FOR A HYBRID  
AI-HUMAN WORKFORCE**

The traditional leadership model assumes that leaders validate work that humans have executed. In an AI-First operating model, this assumption fails. Leaders become accountable for outcomes produced by autonomous systems that they may not fully understand. They must challenge AI logic, identify algorithmic bias, set decision boundaries and govern results they did not directly produce. The leadership role must be fundamentally redefined to meet these demands.

Our survey reveals the scale of the gap. Only 15 percent of respondents report that their company has broadly repositioned the leadership role to fit AI needs. Even among AI frontrunners – organizations already deploying

AI at scale – only one in three has done so. That is like equipping surgeons with robotic surgical systems while leaving them trained only in manual technique. The tool is in the room; the capability to use it safely is not.

Closing this gap is not optional – it is the difference between AI deployment that delivers and AI deployment that drifts. Leaders who cannot interrogate AI outputs become rubber stamps for autonomous systems making important decisions on hiring or resource allocation. The required investment spans capability and behavior: formal training on how AI models reach conclusions and where they fail; frameworks for managing hybrid human-AI teams; and the visible, personal use of AI tools by leaders themselves. Leadership behavior sets the organizational tone for adoption – and that tone is set now. ▶ |

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**| The leadership gap is real**

Only 15 percent of companies have repositioned leadership for AI needs

**15%**

of all respondents report  
having redefined the  
leadership role for AI needs

**38%**

of AI frontrunners report  
having redefined the  
leadership role for AI needs

## Scaling

Organizations that have built the foundation and proven value through consistent execution are ready to scale. The scaling shifts move from deploying AI within functions to embedding it as a permanent feature of the enterprise's competitive architecture. This requires bold targets that drive enterprise-wide ambition and structural evolution that matches the new productivity reality. It also requires a culture that sustains AI adoption without continuous top-down pressure.

### **SHIFT 7: DRIVE ENTERPRISE-WIDE AI ADOPTION WITH BOLD, MEASURABLE TARGETS**

At scale, ambition without measurement produces activity, not transformation. Yet our survey reveals a striking paradox: only 15 percent of organizations report having clear KPIs for AI adoption in place. Even among AI frontrunners, the figure is only 23 percent – a surprisingly low level, but still significantly higher than the 15 percent average. The implication is clear: even leaders are still early in building the measurement systems required for scaled AI adoption, but they are already moving ahead. Organizations are investing hundreds of millions in AI without being able to tell you what success should look like in three years. That is not transformation, that is expensive experimentation.

This matters most at the scaling stage. Without clear direction, scaling efforts do not stall – they drift. Investment flows toward visible activity rather than measurable impact. Use cases multiply without strategic logic. The transformation narrative loses credibility precisely when organizational commitment is most needed. This is why defined targets will become indispensable in the next phase of AI transformation: organizations must track both substitution, where AI replaces human effort and frees capacity for higher-value work, and augmentation, where humans equipped with AI become measurably

more capable. The augmentation narrative is strategically important, as it positions AI as a tool that elevates the employee rather than displaces them, building the organizational trust that sustains adoption at scale.

### **SHIFT 8: EVOLVE ORGANIZATIONAL DESIGN FOR AI-NATIVE AGILITY**

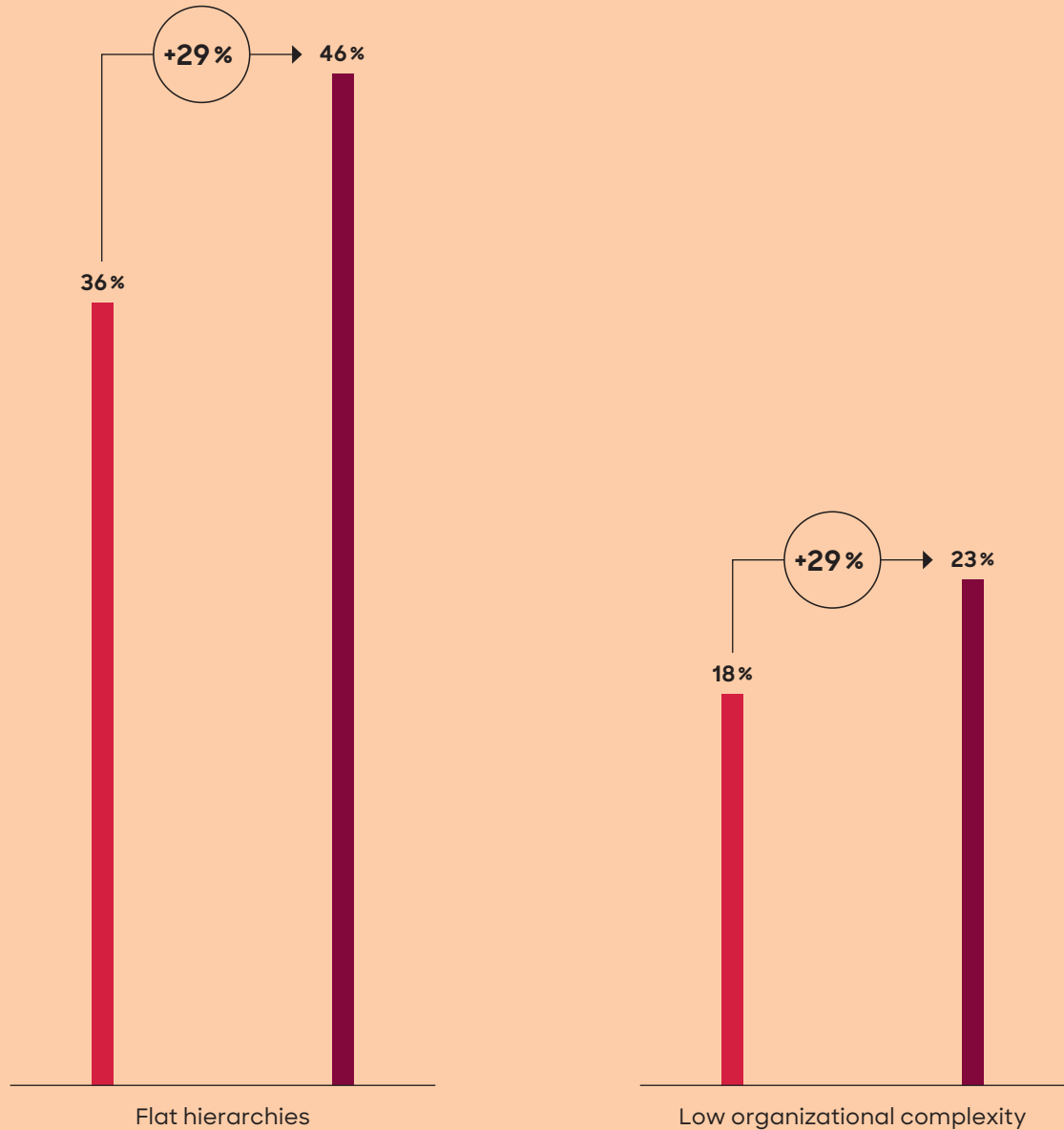
Hierarchy was designed to coordinate human work. As AI absorbs the coordination tasks that justified middle management layers, the organizational rationale for those layers diminishes. Our survey findings are consistent with this logic: AI frontrunners tend to operate with flatter structures and report lower organizational complexity – in both cases 29 percent more frequently than laggards.

Not all complexity is avoidable. Large organizations operating across geographies and regulatory environments carry structural complexity that reflects genuine business requirements. The target is different: the accumulated layers and matrix overlaps that exist primarily to coordinate human work – and that AI can now handle more efficiently. This is the complexity that undermines AI value generation. AI systems perform best when objectives are clear and decision rights are unambiguous. Clean data flows are another prerequisite. Unnecessary structural complexity obscures these conditions by fragmenting accountability and distorting information flows. It creates organizational noise that blurs the signal that AI is designed to amplify.

The practical implication is therefore not blanket simplification – it is deliberate, targeted delayering. Organizations should identify where hierarchical layers and matrix structures exist primarily to manage coordination, then systematically consolidate them. As AI handles coordination overhead, managers can govern substantially larger scope with fewer layers between them and the work. This is a structural prerequisite for the speed and agility that AI adoption requires. ▶ J

## J Structural improvements enable AI-native agility

Frontrunners are more likely to operate with flat hierarchies and with lower organizational complexity



■ Laggards ■ Frontrunners

Source: Roland Berger

**SHIFT 9:**

**EMBED AN AI-FIRST CULTURE AS A PERMANENT COMPETITIVE ASSET**

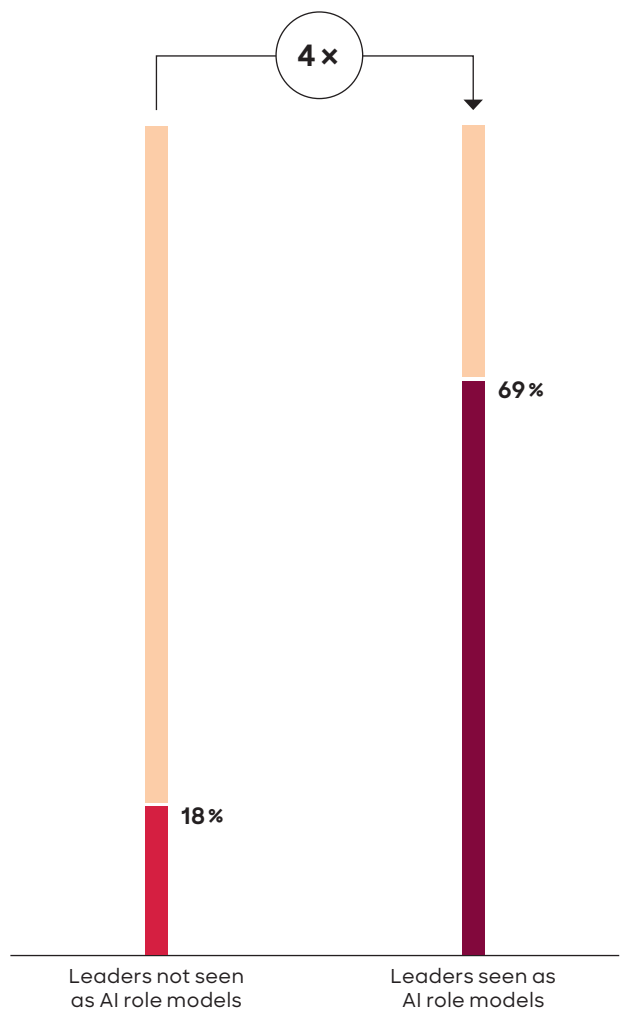
Culture is where AI transformations quietly succeed or quietly fail. Organizations can establish governance, consolidate platforms, develop capabilities and reengineer processes, then still watch adoption stall – because the prevailing mindset remains one of skepticism and risk aversion. At scale, culture is no longer a supporting condition for transformation. It is the mechanism by which transformation sustains itself without constant top-down intervention.

An AI-First culture at scale is defined less by stated values than by repeated behavior. It favors experimentation over certainty. It draws on learning from peers inside and outside the organization, while actively co-creating AI use cases across functions. It also treats AI capability development as an ongoing discipline rather than a one-time training event. More fundamentally, it represents a permanent shift in how leaders exercise authority – from controlling how people work to setting clear direction and boundaries within which teams and AI systems operate with genuine autonomy.

The data on leadership modeling is unambiguous. Among organizations where leaders are considered genuine role models for AI transformation, 69 percent report a strong AI-First mindset across the organization. Among those where leaders are not seen as role models, that figure drops to 18 percent – a fourfold difference. No governance framework or training program comes close to this effect size. Embedding an AI-First culture as a permanent competitive asset requires leaders to model visible AI use themselves and create protected space for experimentation. Formal rewards for identifying AI-driven improvements then reinforce the behaviors that scaling depends on. Culture follows behavior – and at scale, that behavior must become the organizational default. ▶ **K**

**K Culture scales when leaders model AI**

Companies with AI role models report a four times stronger AI-First mindset



Source: Roland Berger

# Outlook

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**T**he four transformational forces described in Chapter 2 are not approaching – they are already reshaping competitive dynamics. Functional silos are dissolving. The class of domain experts is shrinking. Leadership accountability is being redefined. At the same time, the productivity gap between AI leaders and laggards is widening every quarter. The nine shifts set out in Chapter 3 provide the operating model response. Where to begin depends on where an organization honestly stands today.

For organizations with limited AI deployment and no coherent strategy, the starting point is the foundational layer: governance and platform readiness. Distributed capability then allows the business to identify use cases without relying on a central team. These are not glamorous investments; they are the prerequisites for everything that follows. Without them, AI initiatives will continue to generate the isolated, unmeasurable outcomes that have frustrated so many well-intentioned efforts.

Organizations that have moved beyond experimentation but struggle to replicate results consistently face a different challenge. The execution layer is missing. Embedding data-driven decision making and reengineering core processes determine whether foundation investments are validated or wasted. Leaders must also be equipped to govern a hybrid

workforce in which autonomous systems increasingly shape outcomes.

For those already demonstrating measurable AI impact, the imperative shifts again. The challenge is not deployment but permanence – ensuring AI adoption becomes self-sustaining through structural redesign and workforce evolution. Culture then becomes the mechanism that sustains adoption without constant top-down pressure.

The window for decisive action remains open. The majority of organizations are still navigating the ambition-execution gap that this study has documented throughout – and that gap is both the primary risk and the primary opportunity. For organizations willing to act with urgency, it represents a genuine chance to establish a meaningful position before the competitive map hardens.

The strategic question now facing every senior leadership team is not whether AI will transform their operating model – that question was answered long before this report was written. The question is whether the organization will build the foundation now or discover, too late, that deploying power without structural readiness does not produce performance. The technology is rarely the problem; the operating model almost always is. For companies, the task now is to build an AI-First Organization that can turn AI power into enterprise performance.

# Credits

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## ABOUT THIS STUDY

The global survey among 472 senior leaders was conducted between December 2025 and April 2026. Respondents came from all major industries served by Roland Berger, including automotive and suppliers, industrials, financial institutions and insurance, pharmaceuticals and healthcare, consumer goods, retail and logistics, and telecommunications and media. The regional coverage comprised Germany, Austria and Switzerland (35 percent), the rest of Europe (30 percent), North America (15 percent), the Middle East (ten percent) and Asia and Oceania (ten percent).

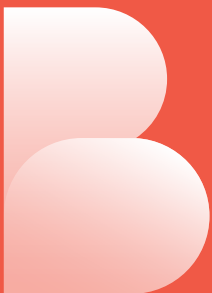
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