October 2026

THE ADAPTIVE ADVANTAGE: WHO'S WINNING WITH AI AND HOW

Year Four Executive Summary

Wharton University of Pennsylvania | Human-AI Research

GBK COLLECTIVE

Study Leaders & Authors

Jeremy Korst, WG'03

FOUNDER, MINDSPAN LABS;
LECTURER, THE WHARTON SCHOOL

Jeremy is a seasoned technology executive with past leadership roles at Microsoft, T-Mobile, and Avalara. He has been at the forefront of major technology transformations, including the evolution from packaged software to cloud services, the rise of mobile computing, the permeation of connected ecosystems, and the advent of AI.

Jeremy is a lecturer of operations, information and decisions (OID) at the Wharton School, University of Pennsylvania. Jeremy is founder of Mindspan Labs, a forward-thinking AI consultancy and incubator, as well as a partner at GBK Collective. As an active investor and advisor in the startup ecosystem, he supports a dynamic portfolio of early-stage ventures, including Mint Mobile (acquired by T-Mobile) and Oleria, a cybersecurity startup backed by Salesforce, and Rarefied Bioscience.

He earned his MBA from the Wharton School and now serves on its executive board. His thought leadership has appeared in top-tier outlets such as Harvard Business Review, Fast Company, Entrepreneur, and Forbes.

Stefano Puntoni, PhD

FACULTY DIRECTOR,
WHARTON HUMAN-AI RESEARCH

Stefano Puntoni is the Sebastian S. Kresge Professor of Marketing at the Wharton School, University of Pennsylvania, and faculty director of Wharton Human-AI Research. His research applies behavioral science insights to understand how automation and algorithms affect consumers and society. He has published his findings in many prestigious academic journals as well as popular media outlets such as Harvard Business Review and the Wall Street Journal.

Stefano teaches courses on artificial intelligence and marketing strategy to undergraduates, MBAs, and executives. He is currently an associate editor at the Journal of Consumer Research and the Journal of Marketing, as well as the president of the Society for Consumer Psychology. Stefano earned his PhD in marketing from London Business School and his graduate degree in statistics and economics from the University of Padova, in his native Italy.

Prasanna Tambe, PhD

FACULTY DIRECTOR,
WHARTON HUMAN-AI RESEARCH

Prasanna (Sonny) Tambe is a professor of operations, information and decisions (OID) at the Wharton School, University of Pennsylvania, and serves as faculty director of Wharton Human-AI Research. His research focuses on the economics of technical labor markets, AI and the future of work, and the use of algorithms in human resources.

His research leverages internet-scale datasets from online job platforms, career networks, and labor market intermediaries to capture detailed information about worker skills, career trajectories, and employer requirements. His findings have been published in leading academic journals, including Management Science, Review of Financial Studies, Information Systems Research, Nature Communications, MIS Quarterly, California Management Review, Communications of the ACM, and Information Economics and Policy.

He holds an SB and MEng in electrical engineering and computer science from MIT, and a PhD in managerial science and applied economics from the Wharton School, University of Pennsylvania.

Analysis, Insights, & Strategy – GBK Collective

Brian Smith

EXECUTIVE VICE PRESIDENT, AI, CLOUD & ENTERPRISE TECHNOLOGY PRACTICE

Brian has led all four waves of the Wharton-GBK study. His broader work examines how trust, governance, and sovereignty shape enterprise technology buying. He has led global studies of agentic AI strategies, AI infrastructure, and cloud trust for many of the world's largest technology companies.

Before moving into insights and strategy, Brian drove marketing, emerging markets, and China strategy at Microsoft, consulted in strategy and operations at Deloitte Consulting, and led IT engineering for global investment banks in New York.

He holds an international MBA from the University of Chicago Booth School of Business, an MA in international relations from The Fletcher School at Tufts University, and a BA from Whitman College.

Brandon Isaac

VICE PRESIDENT, RESEARCH & INSIGHTS

Brandon leads large-scale research programs across domestic and international markets, with responsibility for design, execution, analysis, and activation. He brings deep expertise in the technology and media sectors, across both B2B and consumer audiences.

Before joining GBK Collective, Brandon was a director on the Market Strategy & Understanding team at Ipsos.

He holds a BA in cognitive science from the University of Pennsylvania.

Rachel Wilder Hoffman

DIRECTOR, RESEARCH & INSIGHTS

Rachel combines survey-based and qualitative research with analytics to address major business challenges, working with clients across technology, healthcare, automotive, CPG, and entertainment.

Before GBK, she worked in multicultural consumer research and government consulting.

She holds dual bachelor's degrees in economics and international studies from the University of Central Florida.

Context

It is the intent of the Wharton School and GBK Collective to annually produce an outlook on AI industry adoption. GBK led the inaugural study in 2023 alongside Wharton Professor Stefano Puntoni. In 2024, we began our joint study. Now in its fourth year, this repeated cross-sectional study is co-sponsored by **Wharton Human-AI Research**, part of the **Wharton AI & Analytics Initiative** at the Wharton School, University of Pennsylvania, and GBK Collective. Wharton Human-AI Research directs the research agenda, provides academic direction, and publishes the report; GBK designs the research instrument and sample, runs the study and analytics, and generates the insights.

Wharton University of Pennsylvania

The Wharton School of the University of Pennsylvania — founded in 1881 as the first collegiate business school — is recognized globally for intellectual leadership and ongoing innovation across every major discipline of business education. The most comprehensive source of business knowledge in the world, Wharton bridges research and practice through its broad engagement with the global business community. For more information about the Wharton School, please visit wharton.upenn.edu

GBK COLLECTIVE

GBK Collective is a decision-grade research and analytics firm built for consequential business questions — when leaders need answers that can withstand scrutiny and guide action. We bring academic rigor to commercial decision-making, combining qualitative inquiry, quantitative research, advanced analytics, and predictive modeling to reveal what conventional approaches often miss. Every engagement is led by senior GBK researchers working alongside academic experts in marketing science, behavioral science, and analytics, pairing methodological depth with real-world judgment from study design through final analysis. To learn how GBK helps organizations make sharper, more defensible decisions, visit gbkcollective.com

EXECUTIVE SUMMARY

Study Objectives and Methodology

Four years ago, in the wake of ChatGPT's debut, we launched our initial study to push past the headlines, asking business leaders how they were actually using AI and soliciting their expectations around the technology's future applications in their organizations.

As AI moves into budgets, processes, and job design, executives need benchmarks, not anecdotes. This year, the study widens: for the first time, it also surveys the entry- and mid-level employees who do the work, so the difference between what leadership reports and what the workforce experiences can be measured rather than assumed.

Objectives

- Take a pulse on enterprise AI adoption, building on results from our previous studies in 2023, 2024, and 2025
- Usage and perceptions: familiarity, frequency of use, sentiment, leaders versus laggards
- Impact: where value shows up in real work for the individual, the department, and the organization
- Investment and ROI: budgets, cost pressure, measurement, realized return
- Agentic AI: autonomy granted, oversight, and accountability for errors
- Models and tech stack: model families in use, open-weight versus proprietary posture, perceived market leadership
- Human capital: readiness, training, hiring outlook, and personal tool use
- Double-clicks: industry, function, company size, seniority

Method

- 15-minute online quantitative tracking survey
- United States, with a mix across regions
- Interviews conducted between July 9 and July 29, 2026
- Total number of respondents:
  - 2026: ~1,400
  - 2025: ~800
  - 2024: ~800
  - 2023: ~670

Audience Criteria

- Age 18+
- U.S.-based enterprise commercial organization (1,000+ employees and >$50 million revenue)
- Full-time employee of a private-sector organization
- Functions: HR, IT, Marketing/Sales, Operations, Product/Engineering, Purchasing/Procurement, Finance/Accounting, Legal, or General Management

Audiences and Year-Over-Year Comparisons

Two Audiences

- Managers+ (n=1,007): managers, directors, VPs, C-suite, owners, and founders
- Entry- and mid-level employees (n=409): new to the study in 2026
- Questions about company strategy, spend, and policy are reported among managers+, who have direct visibility into them. Entry- and mid-level responses to those same questions are reported separately and never combined with them; any difference between the two readings is a finding in its own right. Figures drawn only from the managers+ base are labeled as such.

Comparisons to Prior Years

- Year-over-year comparisons use the managers+ base (n=1,007) against the total 2025 sample, since prior waves surveyed only that population. There is no 2025 benchmark for entry- and mid-level employees.
- Where a question's wording, scale, base, or level of analysis changed between waves, 2026 is reported on its own and no trend is shown. This applies to ROI measurement and realized return, use cases, tool usage, industry impact, and talent challenges.

Defining Markers of Success

Throughout this report, we are examining what distinguishes those adaptive organizations who are implementing AI successfully from those who aren't. We focus on three markers, each defined separately:

1 Proving Value

requires a department to report strongly positive ROI from its AI investments to date; 28% of managers+ do. Departments that do not formally measure their return count as not having shown one.

2 Workflow Transformation

requires all three conditions: AI is fully embedded in core business processes, the department currently uses AI agents in some form, and workflows have changed significantly because of AI. 67% of departments self-report "using agents." Autonomous operation, where AI acts on its own with a human reviewing only afterwards or not at all, applies to 17%.

3 Organizational Alignment

requires four of these five factors: employees receive adequate AI training, leadership has set out a clear long-term vision, people have meaningful choice over how and when they use AI, the department avoids being held back by people and processes rather than by the technology, and there is no real resistance among colleagues.

In addition, when looking at the factors that differentiate organizations on the Proving Value marker above, we further defined a growth vs. efficiency measurement lens:

- **Growth versus efficiency** describes what a department measures when judging AI ROI. Departments pick up to three KPIs to judge AI's return. Four of the eight are growth measures: net-new revenue, sales conversion, output volume, and customer satisfaction. The other four are efficiency measures: operational cost, hours saved, turnaround time, and error rates. A department assesses value in growth terms if at least one of its picks is a growth measure.

Tracking the Rapid Acceleration of Gen AI in the Enterprise

Now in its fourth year, our study tracks AI's shift from exploration to pilots to more disciplined, enterprise-level adoption. This year, the study examines which organizations are converting that adoption into return.

Waves 1 and 2 (2023–24): Exploration

Trial by early adopters gave way to formal experimentation as pilots spread across functions. Enthusiasm matured while scrutiny increased, pointing from excitement toward a search for ROI.

- Weekly use rose from 37% in 2023 to 72% in 2024 (+35pp).
- Spending increased by 130% across the two waves.
- Sentiment moved from fascinated but cautious to pleased and excited, with most negative perceptions softening.
- By 2024, 55% used AI across business functions; of those, 58% rated the performance as “Great.”

Wave 3 (2025): Accountable Acceleration

Regular usage became integrated into core operations, bringing skill enhancement but also fears of proficiency decline. Leaders embedded ROI metrics, invested in internal R&D, and tightened guardrails.

- 82% used AI at least weekly (+10pp YoY), and 46% daily (+17pp YoY).
- 89% agreed that AI enhances employees' skills (+18pp vs. replaces some skills).
- As usage climbed, 43% saw risk of declines in skill proficiency.

Wave 4 (2026) Current: Success through Transformation

Adoption is no longer the question. Employees largely report that AI is embedded in core operations and some workflows have been redesigned around it. While positive returns are near-universal, though, substantial ones are not. What separates organizations seeing real financial return is how completely they have integrated AI up and down the business: what they measure, how far they let AI act, and whether they have settled on an approach. This is the development our 2025 report anticipated: from “accountable acceleration” to “performance at scale.”

- Positive return is near-universal at 80%; strongly positive return reaches 28%. Among departments that assess value in growth terms, 35% report strongly positive return, against 13% for those assessing it on efficiency alone.
- 62% use AI daily (+16pp YoY), and 91% use it more than weekly (+10pp YoY).
- AI is fully embedded in core workflows for 28%, and 73% report workflows significantly changed because of it.
- Sentiment is cooling even as usage climbs: “cautious” +7pp YoY, “skeptical” +8pp YoY, “excited” -8pp YoY.

Tracking the Rapid Acceleration of Gen AI in the Enterprise

What we predicted last year, and what happened

Our 2025 report predicted 2026 would be "the turn from accountable acceleration to performance at scale," with enterprises rewiring core workflows, deploying agentic systems, and reallocating budgets toward proven returns.

The first two have happened: 73% of managers+ report significantly changed workflows and 28% describe AI as fully embedded, and 67% of departments report using agents in some form, with 17% letting them act without a person approving each step. The discipline that budget reallocation depends on is in place, with 93% formally measuring ROI at least occasionally. Last year, four in five expected their investments to pay off within two to three years; 80% now report positive returns (though only 28% report strongly positive returns).

2026 figures are among managers+ (n=1,007). 2023-2025 figures are based on the total sample, as previously published.

Wave 4 (2026) Predictions for 2027+: A Widening Gap?

2027 may turn less on whether AI works than on the distance between organizations that have made substantial progress toward transforming workflows around AI and those that have not, as rising costs make partial implementation harder to justify.

- Cost becomes the constraint: 87% expect budgets to rise in the next 12 months (47% by more than 10%), and the cost of tools, compute, and licenses is already the leading barrier to stronger return (34%).
- Agentic usage will continue to grow as the technology develops and the price of a "supervised middle" approach becomes more evident. Only 17% of departments permit genuine autonomy today, and returns concentrate at both ends of the autonomy ladder rather than in the middle.

With AI adoption now near-universal, who is achieving success?

Four years into our study, few in this population still question whether enterprise AI works. Among managers+, 62% use it daily and 73% say it is either substantially or fully embedded in core workflows. Now, as AI continues to mature, companies can no longer distinguish themselves simply by using AI; they must be successful in their implementation to outpace their competitors. We have identified three key success markers, and will examine exactly who is achieving each and why. Together they describe what we call the adaptive organization: one that rebuilds how its work gets done around AI and brings its people along with it.

1 Proving Value

Only 28% of managers+ report strongly positive ROI. Companies are spending as though AI will transform their industries, but many measure the return on that spending merely by how much time it has saved them. When thinking about how to derive value from AI, organizations that prioritize growth (e.g., net-new revenue, increase in sales conversion rates, increase in output volume) report far stronger returns. The same principle holds for embracing agentic autonomy and for our second marker of success, workflow transformation.

2 Workflow Transformation

In order to derive maximum value from AI, companies must use it to its full potential. This means transforming processes at a fundamental level. Only 20% of departments have attained all three of our key transformation milestones as of this year. Crucially, this marker correlates with ROI success.

3 Organizational Alignment

Internally, success manifests as management and more junior employees aligning on, understanding, and adhering to a cohesive AI strategy. Managers+ report the highest rate of success on this marker, at 39%; however, there is a substantial gap between these more senior stakeholders and entry-/mid-level employees, only 26% of whom say the same.

Broadly, there is substantial room to grow; only 7% of organizations are successful across all three markers.
Read the rest of the executive summary to learn more about the three success markers and discover who has been most successful across each and why.

Proving Value: What Separates Strong Returns From Weak Ones

Companies are spending as though AI will transform their industries, but measuring the return on that spending merely by how much time it has saved them. 83% of managers+ expect AI to fundamentally transform or majorly impact their industry within two to five years. Yet the most common way departments judge that investment is hours saved (40%), and net-new revenue is the least used of the major measures (27%). The distance between what leaders expect AI to do to their industry and what they are asking it to prove inside their own departments is the central tension in this year's data.

Departments judging AI on growth, not just time saved, report far stronger returns. 35% of departments that track at least one growth measure report strongly positive returns, against just 13% of those tracking efficiency alone.

This mindset is all too scarce. Asked what AI's primary job is over the next 12 to 24 months, 52% of managers+ name improving productivity or reducing costs. Only 22% look to AI to grow the business, whether through new revenue, new products, or better customer experience. The rest split between improving decision quality (15%) and managing risk and compliance (10%).

Proving Value: What Separates Strong Returns From Weak Ones (cont.)

Organizations with a dedicated CAIO see stronger returns. 58% of managers+ whose organization has a newly designated Chief AI Officer position report strongly positive ROI. Where the responsibility was added to an existing executive's role, that falls to 24%, and where no such role exists and none is planned, to 8%. Two-thirds of organizations now report a CAIO or equivalent, but nearly all of this year's growth is reassignment rather than dedicated appointment.

Standardizing to one approved AI platform is optimal, but the main goal is any settled approach. 50% of organizations that standardize on a single approved platform report strongly positive ROI, against 30% that allow multiple approved tools under a formal policy and 19% that run a central hub or orchestration layer. Organizations still experimenting without a defined approach report 9%, well behind every settled position.

Proving Value: What Separates Strong Returns From Weak Ones (cont.)

Cost of licenses and tools exceeds cost of labor and skills as the leading constraint on return. The most-cited barrier to stronger returns is the cost of tools, compute, and licenses (34%), level with AI performance problems and ahead of skills shortages (27%). Nearly two-thirds of managers+ agree that rising token, license, and API costs are a major barrier to using AI more, and the concern is strongest at senior levels: 74% of VP+ against 54% of managers and directors.

Confidence in tracking AI spend correlates with higher reported return. 56% of managers+ who are very confident their organization can track its total AI spend report strongly positive returns, against just 10% of those who are less confident. Those same respondents are also more enthusiastic about AI in general, so some of the difference may reflect conviction rather than capability.

Only four in ten companies demonstrate that needed level of confidence in their spend measurement. 40% of managers+ are very confident their organization can track total AI spend once costs bundled into other software and cloud services are counted. The other 60% are attempting to prove a return against a number they are less sure of.

Proving Value: What Separates Strong Returns From Weak Ones (cont.)

Tech-forward industries see positive AI returns. 40% of Tech/Telecom companies report strongly positive ROI, as do 33% of Professional Services organizations.

Department ROI appears to follow how naturally a function already thinks in terms of return on investment. IT (41% strongly positive ROI), Finance/Accounting (37%), and HR (35%) report the strongest returns; Legal (19%) and Product/Engineering (19%) lag behind. The department effects track with measurement discipline: 72% of IT departments and 70% of Finance/Accounting departments use consistent or fully integrated ROI methods, against just 42% in Legal. Across all nine departments the two rankings line up almost exactly, and what the ranking follows is how rigorously a department measures rather than whether it measures at all.

Workflow Transformation: Which Organizations are Furthest Along

Transformation is both an important success marker in its own right and correlated with ROI growth. Taking the core components of workflow transformation in combination, 67% of those achieving success on this marker see strongly positive ROI.

Most departments have changed how they work, but few have finished fully implementing. 73% of managers+ say their department's workflows have changed significantly because of AI. This is not just a pilot here and there: 54% of managers+ say that more than half of the AI pilots their department started in the past year reached full production or scaled deployment. 67% say their department uses AI agents in some form, though only 17% let them act without a person approving each step. Only 28%, however, describe AI as fully embedded in their core business processes. This last component of transformational success is the one most correlated with ROI success.

Where work has transformed, so too has the organization itself. 52% of managers+ say their department has changed its management structure because of AI, 37% report staff reductions, and 33% report slowed or frozen hiring. As companies strive for even more transformative AI uses and even more integration into workflows, labor effects remain unsettled; we would not expect them to resolve neatly in the near term. The natural upheaval this causes highlights the importance of the third success marker: organizational alignment.

Departments with strong returns reorganized; they did not cut more staff than others. Departments with strong ROI did not have more staff reductions or hiring freezes than others. They have changed their management structure (64% vs. 47%), significantly changed workflows (84% against 69%), and are more likely to monitor AI use (92% vs. 74%), include it in performance reviews (87% vs. 65%), and adequately train employees (91% vs. 73%). However, pressure is higher on the entry-level workers: 24% of managers+ expect fewer entry-level hires over the next 2–5 years vs. 14% for executive roles, even as 82% say AI helps newer employees contribute faster.

Workflow Transformation: Which Organizations are Furthest Along (cont.)

Most departments let AI do the work, but few let it act autonomously. In 35% of departments, AI suggests or drafts and a person makes every final call. In the largest group, 48%, AI performs the work and a person reviews and approves it before anything happens. Only 17% permit genuine autonomy: 10% review a sample of AI's output after the fact, and 7% rely on real-time monitoring and systematic guardrails instead of human review.

Unsurprisingly, full automation comes with transformative success; somewhat counterintuitively, though, minimal automation is more correlated with workflow transformation than partial implementation. 31% of departments using agentic AI to its fullest capacity achieve transformational success, along with 25% of departments where AI only advises (i.e., no agentic implementation). Between these two poles, success falls to 16% where every action is approved and 18% where a sample is checked afterward. Return follows the same shape; organizations are highly rewarded for reaching the end of the agentic implementation roadmap but suffer while they are in the middle of implementation.

Workflow Transformation: Which Organizations are Furthest Along (cont.)

Autonomy is more dependent on level of risk than capability. Among departments that let AI act at least at sign-off, 66% of managers+ allow it to complete low-impact internal tasks on its own, 63% routine operations, 45% actions that touch customers, and 32% irreversible financial or legal actions. How much autonomy a department grants depends on who you ask: 42% of C-suite respondents say their department lets AI take irreversible actions, as opposed to just 24% of managers and directors. The barriers managers+ cite are trust and risk (data security 43%, regulation 24%, distrust of the AI's reasoning 23%); a shortage of skills ranks last at 8%.

Accountability for agent errors is unsettled and oversight is not the gap. No single owner reaches 30% accountability: a governance or risk team leads (28%), the deploying employee's manager (26%), the employee (25%), the vendor (9%). 11% say nobody is clearly accountable or do not know, and the uncertainty peaks in the middle of the hierarchy: 20% of managers and directors say nobody is accountable or that they can't say, against 3% of VP+. Oversight itself is in place: fewer than 1% of departments report no formal process for checking agent performance, and governance maturity travels with adoption rather than lagging it.

Agent authority, beyond the presence of agents, separates a transformed department. 25% of departments that let agents take actions touching customers have transformed their workflows, as opposed to 12% who have not; where agents may take irreversible financial or legal actions, 29% against 13%. What drives this is depth rather than reach. The departments granting that authority are the ones where AI has been built into the core of how the work gets done, not just the ones running the most agents. The same split shows up in oversight: departments that monitor agents automatically have transformed at 24% against 9%, while those that rely on people to review the output are roughly equivalent on this success marker.

Workflow Transformation: Which Organizations are Furthest Along (cont.)

IT and HR lead on workflow transformation; Legal and Product/Engineering trail. 32% of IT departments and 26% of HR departments have successfully transformed workflows, against just 11% of Legal departments and 8% of Product/Engineering. This is roughly the pattern with ROI success, with the exception of the IT department: being closer to AI implementation, they are better situated to gauge success, just as Finance/Accounting is for ROI.

The two departments lagging most on transformation are failing for opposite reasons. Product/Engineering uses agents about as much as anyone (62%, against 68% across the other departments), but only 16% have AI built into their core processes, the lowest of all departments tested. Legal is the reverse: 80% of Legal departments say their workflows have changed significantly, second only to IT, but just half use agents at all, and 17% have embedded AI in the core. One department has the tools but has not implemented them as fully as others, while the other has restructured without the appropriate tools.

Entry-/mid-level employees see less change than their managers do. 58% of entry- and mid-level employees say their department's workflows have changed significantly because of AI, against 73% of managers+. On management structure the seniority divide is even wider: 36% vs. 52%. These significant gaps raise the question the final section takes up: whether the organizations rethinking the way they work with AI are bringing people along sufficiently.

Organizational Alignment: Cohesive AI Strategy That Works for All Employees

Fewer than four in ten organizations are aligned on AI, according to managers+; even fewer, if you ask more junior employees. Success in this area takes into account five aspects of the working environment: whether employees receive adequate AI training, whether leadership has set out a clear long-term vision, whether people have meaningful choice over how they use AI, whether the department avoids being held back by people and processes rather than by the technology, and whether real resistance exists among colleagues. 39% of managers+ describe an environment that clears four of those five factors. Among entry- and mid-level employees, 26% do.

The substantial seniority gap is the most consistent finding in this year's data. It appears in every industry and company size category, and every department but one (Purchasing/Procurement). There is no group in this study where managers and the employees they manage describe the same working environment.

The gap holds on sentiment toward AI, though this is generally high across the board. 68% of entry- and mid-level employees say their view of AI improved over the past year, 73% rate its effect on their own role positively, and 84% of those who use it say it saves them time. While they are not quite as positive about the technology as their more senior colleagues, this is far from a backlash against the technology.

Organizational Alignment: Cohesive AI Strategy That Works for All Employees (cont.)

The most advanced tier is the most exposed and the most uneasy. VP+ report the deepest change: 82% say their focus has shifted to managing AI output, 76% trust that output with little checking, 67% would be much less productive without it, and 47% report staff reductions in their department (vs. managers and directors: 63%, 63%, 55%, and 27%). The same VP+ tier carries the most concern: 48% worry about their own skills or cognition declining (managers and directors 32%, entry- and mid-level 46%), 53% see skill proficiency declining in their department (vs. 32%, 44%), and 74% hold ethical concerns about how AI is being used (vs. 58%, 63%). Concern is U-shaped by seniority, with managers and directors at the trough.

Resistance looks like reluctance rather than sabotage. The 7% who describe themselves as resistant to AI use it less (48% daily against 63%) and worry more about their roles (56% against 36%), yet 79% of them say AI saves them time, and 80% say their view of it improved over the past year. There appears to be no hostile segment; there is a reluctant one that is still being carried along.

Where departments have cut staff, concern triples. Among managers+ whose department has reduced staff because of AI, 61% worry about their own role, and 66% fear their skills declining, against 18% and 20% where no cuts have been made, and only 20% describe an aligned organization, against 53%.

Organizational Alignment: Cohesive AI Strategy That Works for All Employees (cont.)

The gap appears on every readiness measure. Employees confident using AI in daily work: 79% of managers+ say so, against 62% of entry- and mid-level employees. Managers empowered to lead AI change: 84% against 65%. Leadership providing a clear long-term AI vision: 79% against 64%. Adequate investment in responsible AI policy: 77% against 59%.

Training shows the largest gap. 78% of managers+ say employees receive adequate training on AI. 56% of entry-/mid-level employees agree. The employees intended to receive the training are less convinced than the managers providing it.

Assessments on impact become less positive as the subject widens, and fall faster at junior levels. Managers+ rate AI's impact positively for their own role, department, and organization at 88 to 89%, falling to 76% for its impact on society. Entry-/mid-level employees start lower and fall further: 73% for their own role, 55% for society. Positive assessment appears to depend on direct experience.

Organizational Alignment: Cohesive AI Strategy That Works for All Employees (cont.)

Usage is up again, and significantly. Among managers+, daily use stands at 62%, up 16 points on last year, and 91% use AI more than weekly, up 10 points. The share using it less than weekly or not at all is down from 16% to 9%.

Sentiment does not follow. Every negative descriptor in the perception battery is up among managers+ compared to last year, while most positive words stay consistent or slip. Excited is down 8 points to 51%. Cautious is up 7 points to 44%, skeptical 8 points to 25%, and worried 5 points to 16%. Optimistic is unchanged at 59%. This is the first wave in which usage and sentiment move in opposite directions.

General Management and IT are aligned behind a singular vision. 53% of those in the General Management department and 52% of those in IT report success on organizational alignment. While General Management is composed solely of managers+ (giving it an advantage over other departments, whose more junior employees are less likely to feel successful), IT's strong performance can again likely be attributed to their direct influence over AI implementation. Marketing/Sales, by contrast, is least likely to report success on these markers (25%).

Organizational Alignment: Cohesive AI Strategy That Works for All Employees (cont.)

Being adaptive is about behavior, not size. The three previous waves of this study found smaller enterprises led in adoption, and the smallest tier still leads on pilot conversion and restructuring. However, in 2026, adoption has risen for every company size and the tiers have converged: 94% of organizations with revenue under $250 million use AI at least weekly, compared to 94% of organizations with revenue of $250 million to $2 billion, and 85% of organizations with revenue above $2 billion. This relative parity contrasts to a year ago, when weekly use was 79%, 87%, and 70% respectively. None of the three success markers we look at differs by company size once department, industry, and seniority are accounted for. Earlier technology waves rewarded scale eventually, once large firms made the necessary organizational investments. Going forward, it remains to be seen whether the scale advantage in returns reappears.

Key Takeaways: What Adaptive Organizations Do Differently

Adaptive organizations in our study:

1 Finish the redesign

Fully embed AI in core workflows rather than bolt it onto a select few and move more than half of AI pilots into production.

2 Rebuild how work is managed rather than cut headcount

Change management structures, monitor AI use, incorporate it into performance reviews, and provide adequate employee training.

3 Establish dedicated AI ownership and a standardized platform

Appoint a CAIO and adopt either a single platform or a formal multi-tool policy instead of allowing open experimentation.

4 Measure value beyond efficiency

Track growth outcomes alongside hours saved and maintain visibility into spending.

5 Give agents meaningful authority

Assign them consequential work, not just low-risk tasks, and use automated monitoring rather than step-by-step human approval.