

Our six business predictions for AI in 2026

What business leaders must prioritise to capture value from their AI investments

Only a few companies are realising extraordinary value from AI—surging top-line growth and valuation premiums. Many others see measurable ROI, but most companies report modest gains in efficiency, capacity, and productivity—these don't add up to transformation.

However, the picture is shifting. Success is becoming visible. Companies are showing how AI can build leading-edge operating and business models, with impact across strategy, operations, workforce, trust, technology stacks, and sustainability. Evidence now allows benchmarks, performance measurement, and levers to accelerate value creation in business and functions like finance and tax.

So why is success concentrated in so few? Organisations often spread efforts thin with small bets and early wins mask deeper challenges.

Real results require precision—choosing a few areas where AI can deliver wholesale transformation, then executing with disciplined leadership. Once priority areas succeed, the rest of the company can follow.

PwC's own AI transformation, combined with nearly a decade of executive surveys and annual AI predictions, has built a clear view of what drives success—and what holds it back. Our forecasts are grounded in real experience and focused on practical impact—so you can take confident steps to turn AI ambition into transformative business value in 2026 and beyond.

Our advice to IT leaders and executives: a new operating model is essential. Modern IT uses AI agents to boost capacity and performance. And it transforms itself—upgrading tech, adding new roles (like agent engineer and escalation specialist), taking on responsibility for an AI orchestration layer, and redeploying its new capacity to better enable the business.

Predictions

1. The disciplined march to value begins

With AI, many companies make an understandable mistake. Instead of leadership calling the shots with a top-down programme, they take a ground-up approach, crowdsourcing initiatives that they then try to shape into something like a strategy. The result: projects that may not match enterprise priorities, are rarely executed with precision, and almost never lead to transformation. Crowdsourcing AI efforts can create impressive adoption numbers, but it seldom produces meaningful business outcomes.

In 2026, we expect more companies to follow the lead of AI front-runners, adopting an enterprise-wide strategy centred on a top-down programme. Senior leadership must pick the spots for focused AI investments, looking for a few key workflows or business processes where payoffs from AI can be big.

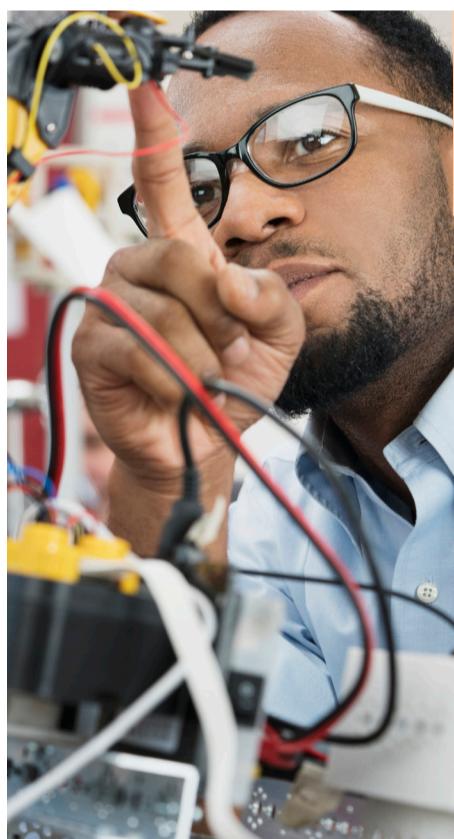
Often, this programme is executed through a centralised hub that we call an “AI studio”. It brings

together reusable tech components, frameworks for assessing use cases, a sandbox for testing, deployment protocols, and skilled people. This structure links business goals to AI capabilities so you can surface high-ROI opportunities.

Agentic AI looks to play an increasingly important role. AI agents can go beyond analysis and automate parts of complex, high-value workflows. Especially ripe areas for agents include demand sensing and forecasting, hyper-personalisation, product design, and functions like finance, HR, IT, tax, and internal audit.

Top three things business leaders must do now... and urgently too!

1. **Have leadership pick the spots:** Top leadership picks a few areas for focused AI investments where priorities, evidence of value, talent, and data align. Then focus on execution.





2. **Go narrow and deep:** Identify the right high-value workflow and aim for wholesale transformation—rethink the entire workflow so an AI-first approach turns it into a single step.
3. **Send your A-team:** Assign top talent to focus areas; business leads define target outcomes and drive progress with process owners and AI specialists.

2. Proof points and real-world benchmarks set the pace for agentic AI

There is little patience for exploratory AI investments. Each dollar must drive measurable business outcomes. Many agentic deployments in the past year failed to deliver value, often lacking meaningful use cases or demos. We expect that to change in 2026, with clearer AI proof points such as benchmarks tied to measurable financial impact, operational differentiation, workforce outcomes, and trust.

Success will depend on centralised platforms that provide shared libraries of agents, templates, and tools, along with rigorous testing, corrected flaws, and working demos to build user confidence.

In 2026, agents will be embedded into redesigned workflows. There will be clear articulation of human roles for initiative, review, and oversight, supported by training and incentives. Agents' ability to document decisions enables continuous monitoring, error correction, adoption tracking, and trust building.

Just like most new technologies, agents might be imperfect today. But with sharp focus and benchmark-driven implementation, 2026 could be the year they begin to truly shine.

Top three things business leaders must do now... and urgently too!

1. **Create metrics that drive outcomes:** For the AI investments handpicked or settled on by business leaders, set concrete outcomes, select suitable "hard" metrics, and stand up a capability to make metrics timely and reliable.
2. **Follow the 80/20 rule:** Technology delivers 20% of the value expected of handpicked initiatives; the remaining 80% comes from pure grit—redesigning work. It is only after this, agents can handle and improve routine tasks, and people are released to focus on creating the most business impact.

3. **Spell it out:** As you redesign work, map agentic workflow step-by-step to show where agents' own work, where people do, where they collaborate, and how oversight takes place.

3. Rise of the AI generalist: A new workforce emerges

AI is reshaping the workforce by reducing the need for ever-increasing specialisation. Agents can now handle many mid-tier tasks, freeing people to focus on higher-value work such as strategy, revenue growth, and innovation.

This shift is creating demand for AI generalists—employees who understand a broad range of tasks well enough to oversee agents and align their work with business goals.

The workforce may evolve into new shapes: an hourglass in knowledge work, with strong junior and senior tiers but fewer mid-level roles; or a diamond in frontline work, where agents replace entry-level tasks, and more mid-level talent is needed to orchestrate them.

Organisations will need to recruit versatile, AI-forward employees, redesign roles for oversight and orchestration, and measure success by speed and impact rather than iteration counts.

Top three things business leaders must do now... and urgently too!

1. **Look for all-around athletes:** Evolve recruitment to find people who, in addition to being leading, are AI-forward and sufficiently open-minded to be generalists, and agent orchestrators.
2. **Start on workforce redesign:** As agents spread, workforce needs new skills (e.g. agent orchestration), new incentives (particularly, aligned to business outcomes), and new roles related to oversight and strategy. Additionally, culture must encourage change, evolution, and adoption of the future of work.
3. **Measure what matters:** With agents, iterations move quickly. Still, if an outcome that took five days and two iterations now takes fifteen iterations but only two days, you're ahead.





4. Responsible AI moves from talk to traction

Executives see clear value in Responsible AI (RAI), citing gains in ROI, efficiency, customer experience (CX), and innovation. In our 2025 Responsible AI survey, 60% said that it boosts ROI and efficiency, and 55% reported improved CX and innovation.

In 2026, we expect that adoption pressures will force companies to roll out rigorous, repeatable RAI practices. The good news: new governance tools—automated red teaming, deepfake detection, AI-enabled monitoring—make continuous oversight possible.

Combined with upskilling, clarified documentation, and risk-tiering protocols, these new tools can help RAI to deliver desired performance and innovation, as well as lower costs.

Success will depend on early integration of IT, risk, and AI teams, experimentation with monitoring solutions, and independent assurance for high-risk systems.

Top three things business leaders must do now... and urgently too!

1. **Integrate business and technology early:** Align IT, risk, and AI specialists quickly and deeply—with clear responsibilities and expectations—to operationalise an RAI framework that grows business value and trust.
2. **Explore testing and monitoring solutions:** Use new tech capabilities to operationalise AI testing and monitoring; experiment with them now to understand challenges and adapt processes for future adoption.

3. **Add assurance:** most companies face a significant constraint with data science resources. We therefore recommend that business leaders consider independent assessments to fill gaps. For higher-risk and higher-value systems, an independent opinion is critical for performance and risk management.

5. From vibe to value: Orchestration that accelerates impact

AI agents make “vibe” work possible. Vibe work involves the situation where anyone can invent or test ideas without deep technical expertise. But you usually need tech teams to “industrialise” this innovation, putting ideas into production at scale with continuous monitoring. Now, this scaling requires orchestration. An orchestration layer acts as a command centre, catching mistakes, monitoring performance, and aligning end-user innovation with enterprise priorities and strategy.

Strong orchestration should be intuitive and support “agent-drag-and-drop” action, integrate tools from multiple vendors, embed governance and security, and put organisations firmly in control.

Success depends on training employees to orchestrate agents, equipping IT with new skills, and embedding practical measures like testing, monitoring, and rollback protocols.

With good orchestration in place, AI can move from vibe to real business value.



Top three things business leaders must do now... and urgently too!

- 1. Create orchestrators:** As orchestrating agents becomes part of workdays, employees should know how to spot and correct agents' mistakes, connect them into teams and assign new tasks.
- 2. Help IT help you:** To run your orchestration layer and execute your AI agenda, IT needs new resources and skills. Agentic AI for IT can create new capacity by automating or assisting in many common IT tasks.
- 3. Stay practical:** Durable, scaled-up deployments depend on practical actions your orchestration layer enables, e.g., testing before release, constant monitoring, and protocols for patches and quick rollbacks, if necessary.

6. The demand for business returns drives AI for sustainability

AI's impact on sustainability in 2026 depends on how it is used. While efficiency gains make AI cheaper, consequent rapid growth could strain emissions, water supplies, and energy prices. Companies can mitigate these impacts by approving AI usage only when it delivers significant value and adopts practices such as carbon scheduling.

AI productivity gains may help offset its associated environmental costs through more efficient operations.



AI also creates new opportunities to link sustainability directly to business growth. Agents can analyse customer data to identify willingness to pay for sustainable products, document achievements to strengthen brand value, optimise transport and energy use, simulate resilience against natural disasters, and trace products across supply chains to reduce environmental impacts and costly recalls. Organisations should design AI with sustainability goals in mind, embed use cases into supply chain and emissions data, follow customer preferences to personalise offerings, and prepare for rising energy costs by diversifying sources, often with renewables as the most viable long-term option.

Top three things business leaders must do now... and urgently too!

- 1. Be deliberate—and use what you have:** Design AI with sustainability value as a goal. For instance, since sustainability data is business data, you can cost-effectively add AI use cases for Scope 3 emissions as you modernise supply chain data for AI.
- 2. Follow your customers:** Use AI to personalise products, marketing, and pricing for customer sustainability wishes; you may already meet expectations—just haven't communicated or priced for it.
- 3. Act now to fend off rising costs:** As grids struggle with AI-driven demand, companies may face higher energy bills or no power at all. You must act to diversify energy sources or build your own (renewables are often the most affordable). You can also integrate sustainability measures (e.g., carbon scheduling, AI usage protocols) into the architecture of initiatives for cost savings.

What can AI do for you?

AI is already transforming business. Contact us to learn more about this rapidly evolving technology — and how you can begin putting it to work in a responsible way.



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