

# The front-runners' guide to scaling AI

Lessons from industry leaders





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# About the research

We surveyed 2,000 C-suite and data-science executives, who lead 1,998 of the world's largest companies (revenues greater than \$1 billion), which are headquartered in 15 countries (Australia, Brazil, Canada, China, Germany, France, India, Italy, Japan, Saudi Arabia, Singapore, Spain, United Arab Emirates, United Kingdom and United States) and operate in nine industries (banking, insurance, energy, consumer goods and services, life sciences, utilities, retail, public services and communications and media). The survey, fielded from June to July 2024, aimed to shed light on how companies develop and deploy AI models to create financial and non-financial value. The survey covered topics such as organizations' data and AI strategy, data and AI architecture, budgets for—and investments in—strategic bets, talent strategy, ecosystem strategy, responsible AI, AI-related challenges and AI adoption rates.

To identify the most important strategic bets (see “Get strategic,” below), we also interviewed numerous C-suite experts within and outside Accenture. In addition, we deployed machine learning to identify both the key capabilities associated with scaling strategic bets and companies' progress in developing those capabilities. The research was further enriched with insights from our extensive experience helping clients scale AI solutions. By drawing on these diverse inputs, our findings thus capture both strategic perspectives on AI and real-world execution challenges.

For the purposes of this report, “scaling AI” refers to the process of expanding AI implementation across an enterprise to achieve broader, more impactful outcomes. Scaling includes integrating AI into diverse business processes and workflows; ensuring widespread adoption across assets and employees; seamlessly integrating AI with existing systems; driving innovation to gain a competitive edge in the market; and otherwise improving key performance metrics. “Generative AI” is used as an umbrella term for artificial intelligence that can produce brand-new output—such as text, images, videos, audio and code.





# Executive summary

For businesses, securing a sustained advantage over competitors was long the Holy Grail—a coveted, yet elusive prize. Today, however, generative artificial intelligence and other forms of AI have flipped the script, bringing the previously unattainable within reach. That’s why the world’s largest companies are investing heavily in data and AI.

But reinventing the enterprise with generative AI (gen AI) isn’t simply a matter of deploying a few chatbots. Reinvention is about building advanced AI capabilities like “agentic architecture,” networks of AI agents that go beyond automating routine tasks to orchestrating entire business workflows.

Endowed with sophisticated reasoning, AI agents collaborate autonomously to improve quality, productivity and cost-efficiency at scale. Agentic architecture is spreading fast: one-third of the companies we surveyed for this report are already using AI agents to strengthen their innovation capabilities.

Reinvention thus requires integrating AI deeply into the core of a company’s strategy. To do this, businesses, under the proactive leadership of their CEO and board, must go beyond surface-level applications of AI and prioritize structural and strategic changes that unlock AI’s full potential.

Though every business may want an AI-powered edge, many companies are still struggling to advance beyond their initial AI experiments. A big reason for this, our research also shows, is low data “readiness”—which arises when all types of data, especially unstructured data, are not used to the max.

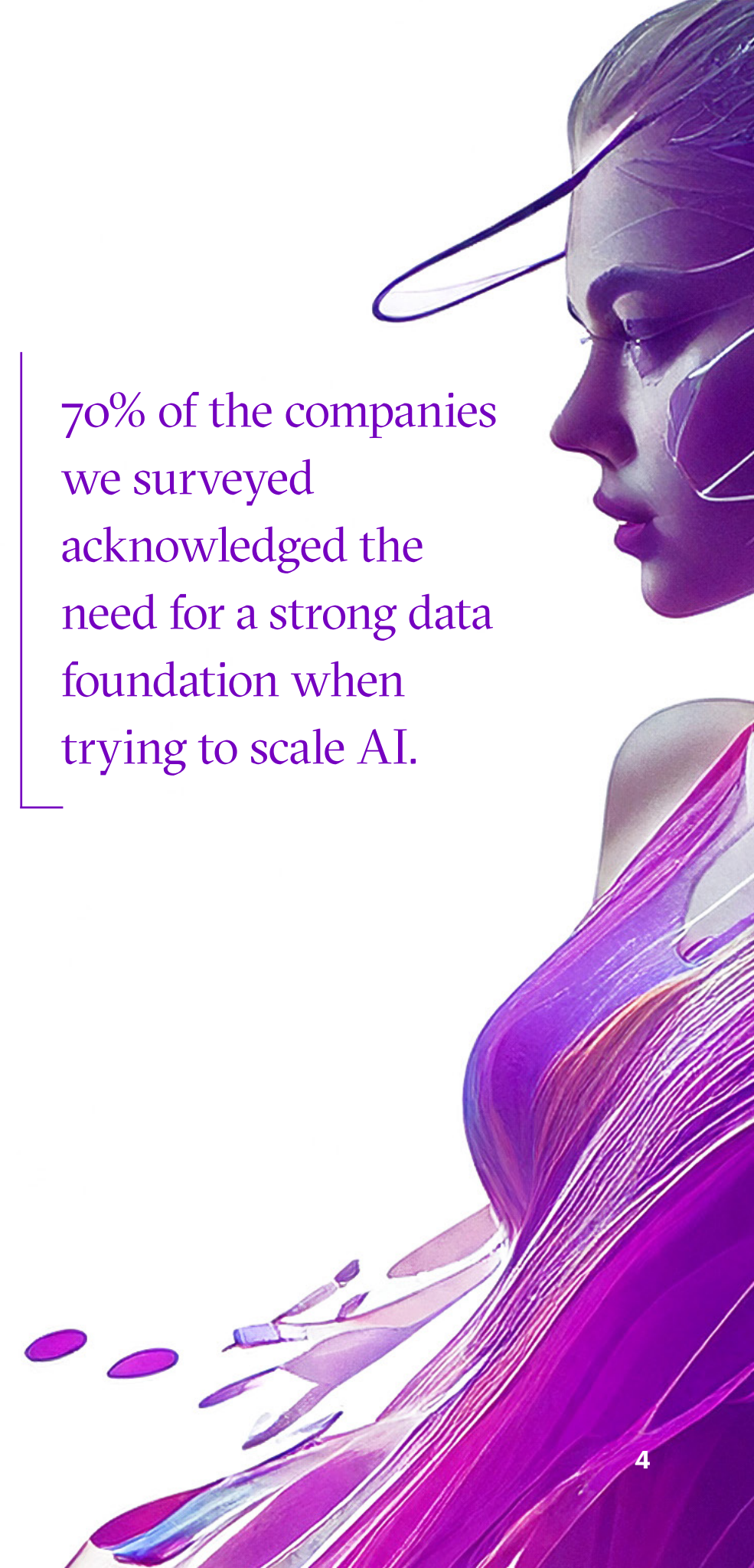
Encouragingly, most business leaders recognize this challenge. For example, 70% of the companies we surveyed acknowledged the need for a strong data foundation when trying to scale AI.

Data, of course, isn’t the only obstacle to enterprise reinvention with gen AI. Outdated IT systems, as well as workers’ lack of access to, respectively, gen AI tools, comprehensive training and clear guidance from leadership are significant barriers, too.

At the same time, our research revealed that a small minority of companies (“front-runners”) are already achieving considerable success at reinventing their enterprises with gen AI. These companies consistently get one very important thing right: They combine what we call “table stakes” investments in gen AI with “strategic bets” (see below, “Get strategic”).

Front-runners, for example, use agentic AI in their table stakes to boost efficiency. And in their strategic bets, they deploy agentic AI to radically reinvent their organizational processes and workflows.

70% of the companies we surveyed acknowledged the need for a strong data foundation when trying to scale AI.





## Get strategic

“Strategic bets” are significant, long-term investments in gen AI that focus on the core of a company’s value chain (such as underwriting and claims for an insurer, asset management for a utility and R&D for a life sciences firm) and that also offer a very large payoff. Strategic bets aim to maximize the potential of gen AI to drive transformative, industry-specific, process-level efficiencies, as well as exceptional productivity, innovation and revenue growth.

“Table stakes” are the opposite: foundational investments that drive broad AI adoption within an organization and validate the technology’s ability to handle specific uses cases (such as customer-support centers that seamlessly move between text and voice interactions). While table stakes offer only incremental value, they are still essential proof points of AI maturity. So even as they focus on a few strategic bets to drive enterprise reinvention, companies should continue with table stakes as well.

To uncover the most important strategic bets in each of the nine industries we studied, we solicited the views of Accenture experts who have advised clients on 2,000 recent gen AI projects. We also interviewed external AI experts at various large companies around the world. Through these consultations, we arrived at 105 strategic bets—or just over 11 per industry, on average. (Some industries had more strategic bets than others; see “Appendix 1: The 105 strategic bets” and “Appendix 2: Research methodology.”).

Later, our survey of 2,000 executives\* from 1,998 of the world’s largest companies revealed the extent to which these organizations have adopted gen AI by scaling their respective, industry-focused, strategic bets. Companies in the utilities industry, say, were asked about their experience with 10 utilities-focused strategic bets. One question, for example, assessed companies’ level of gen AI adoption around their strategic bet on “augmented asset management”. Companies could then answer along a spectrum, from “no adoption” to “full scaling” across the enterprise.

We found that 34% of surveyed companies have scaled at least one strategic bet. Such companies also spend significantly more on cloud and AI (devoting 51% of their technology budgets to these areas) than do companies that have not scaled any strategic bets (45% of their respective tech budgets).





Companies that scale strategic bets are usually delighted with their financial performance as well. For instance, compared to competitors that have not done so, companies that have scaled at least one strategic bet are nearly three times more likely to have their return on investment (ROI) from gen AI surpass their forecasts.

But regardless of whether they have a lot, or a little, work to do before they scale more strategic bets, all the companies we surveyed expect big things from reinvention with gen AI. On average, these organizations expect a 13% increase in productivity, a 12% increase in revenue growth, an 11% improvement in customer experience and an 11% decrease in costs within 18 months of deploying and scaling gen AI across their enterprise.

Drawing on our empirical research and extensive client work, this report explores the distinguishing traits of AI reinvention-ready companies, which remain poorly understood. In the following pages, we identify the essential data and AI capabilities that front-runners possess—and describe five imperatives that allow front-runners to scale their strategic bets effectively (for additional analysis of the five imperatives, see the Accenture reports, [“Making Reinvention Real with Gen AI”](#) and [“Reinvention in the age of generative AI”](#)):

1. Lead with value
2. Reinvent talent and ways of working
3. Build an AI-enabled, secure digital core
4. Close the gap on responsible AI
5. Drive continuous reinvention

As this report makes clear, artificial intelligence has already moved past its familiar role as a powerful tool for boosting efficiency. When used to its full potential, AI is now something far greater: an unstoppable force for enterprise reinvention, allowing companies to grow faster and innovate better than rivals.



# What makes a company reinvention-ready for AI?





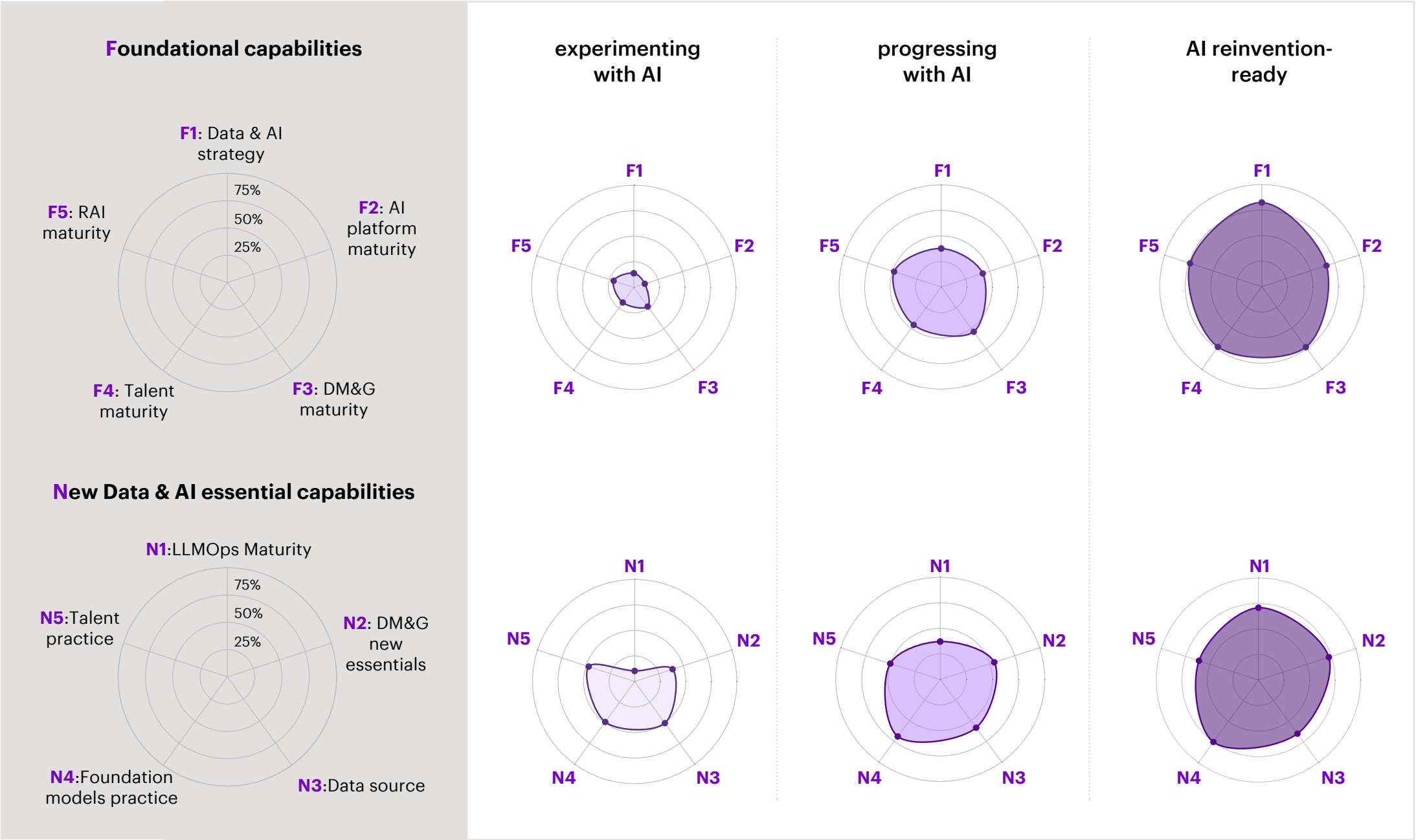
In 2022, we identified a small group of companies that were leaders in foundational data and AI capabilities (see Appendix 2).<sup>1</sup> Today, these “AI reinvention-ready” companies still excel at the basics. But they’re also honing their gen AI capabilities to great effect.

AI reinvention-ready companies, our research also shows, represent only a fraction of the world’s largest businesses (just 15% of the organizations we studied). In our schema, the second-most advanced group are companies that are progressing with AI (43% of companies), followed by companies that are merely experimenting with AI (42%).

Here’s how we arrived at these three groups. We created an index to measure and categorize companies based on their maturity in developing and deploying the capabilities that are most critical to scaling strategic bets in gen AI.

We discovered that the most advanced group, AI reinvention-ready companies, have achieved high levels of maturity (see their large “webs” in Figure 1), in both the foundational capabilities and in what we call the “new data and AI essential capabilities” for gen AI. The latter are comprised of large language model operations (LLMOps) maturity, data management and governance (DM&G)–new essentials, data source, foundation models practice, and talent practice. (See Appendix 2 for the full list of foundational and new capabilities.)

**Figure 1: Web of progress**  
Reinvention-ready companies have more mature data and AI capabilities



Source: Accenture Research. The larger the area of the web, the more mature the capabilities.

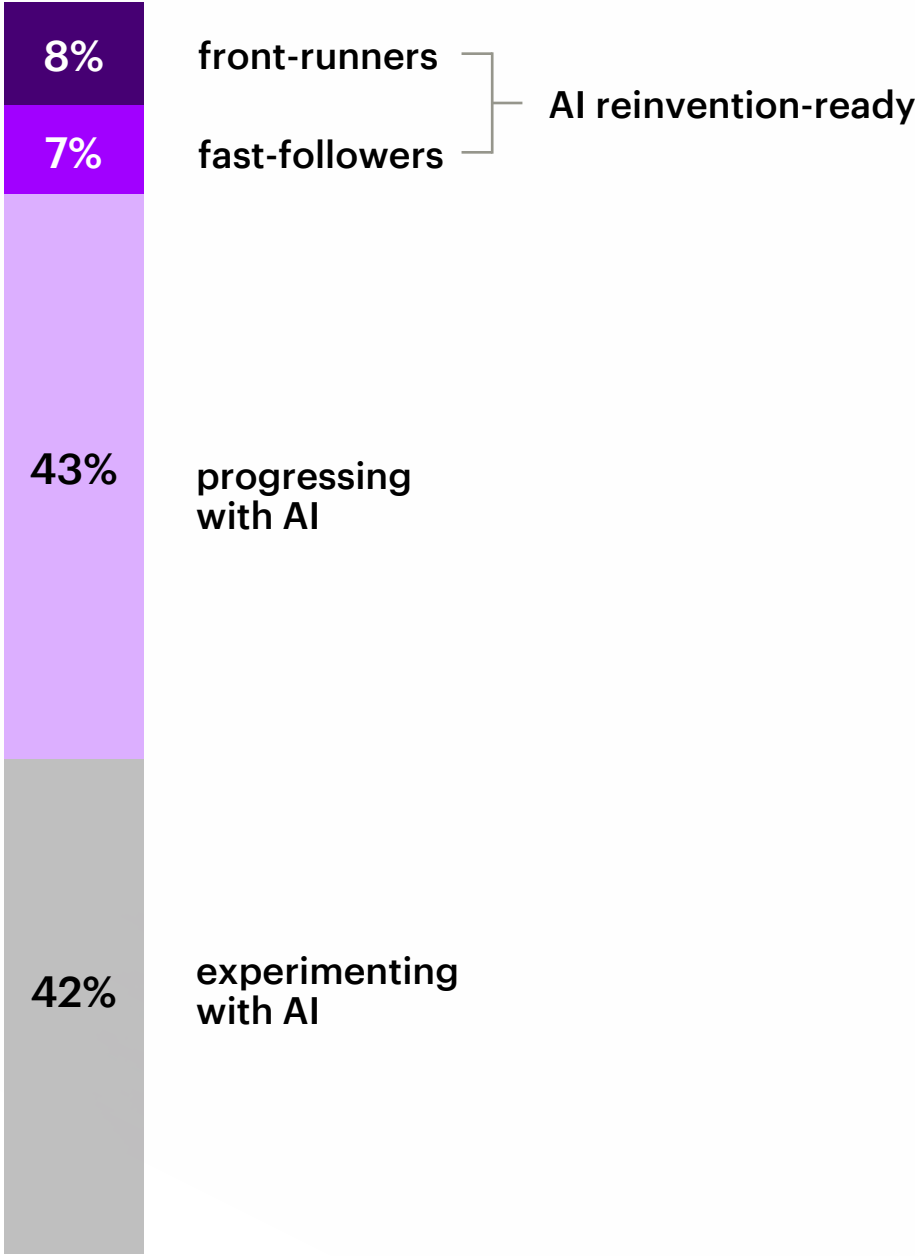


Meanwhile, companies that are progressing with AI demonstrate intermediate levels of maturity in those capabilities (medium-sized webs in Figure 1). And companies that are experimenting have comparatively low levels of maturity (small webs).

AI reinvention-ready companies have, in short, developed strong digital cores, which are essential for scaling AI and data-driven initiatives, ensuring data accessibility, computing performance and security.<sup>2</sup> Without a strong digital core, businesses are more likely to underperform and struggle to adapt to rapidly changing environments.

That’s the macro view. The micro view, however, shows that not all reinvention-ready companies are equally proficient at scaling strategic bets in gen AI. In fact, we found that some of these companies (“front-runners”) have already scaled multiple strategic bets, while others (“fast followers”) have yet to scale any strategic bets (Figure 2).

**Figure 2: Appreciate the Eight**  
Only 8% of companies are front-runners



Source: Accenture Research



# Breaking away—how front-runners are scaling AI





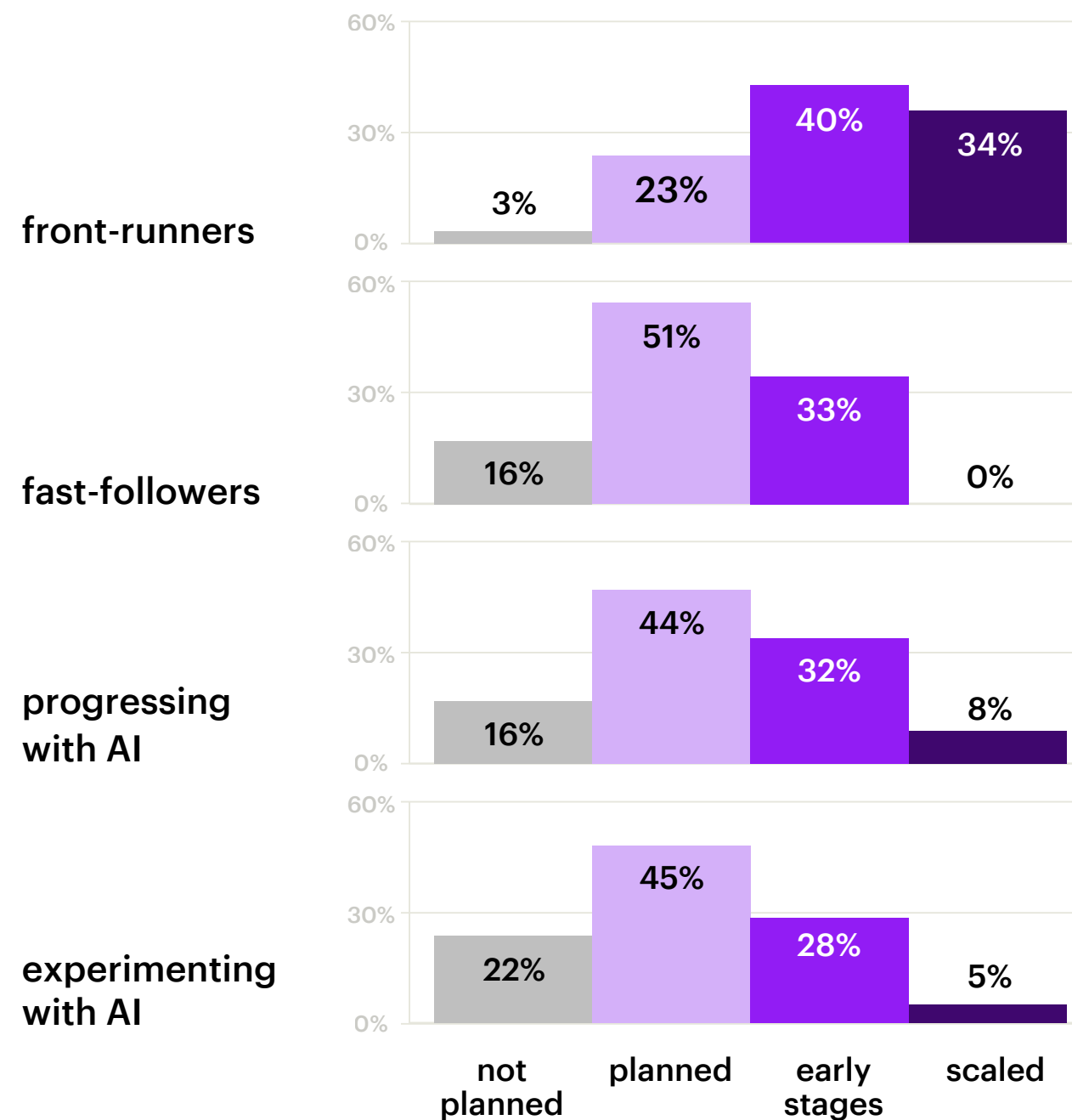
## What distinguishes front-runners from fast-followers is their relative aptitude at deploying and scaling strategic bets.

Indeed, front-runners not only place more strategic bets but also scale them at a significantly higher rate than other companies do. As Figure 3 illustrates, front-runners have, on average, already scaled 34% of the strategic bets (or three to four bets) that are most relevant to their industry; another 40% of front-runners' strategic bets are in the early stages of scaling.

Fast-followers, on the other hand, have not yet fully scaled any strategic bets, with only 33% in the early stages of scaling. The numbers for companies that are progressing with AI (8% of strategic bets scaled, 32% in the early stages) and for companies that are only experimenting with AI (5% and 28%, respectively) similarly underscore the gap they need to close.

**Figure 3: Scale for success**

The front-runners have scaled 34% of their strategic bets, on average



Source: Accenture Research

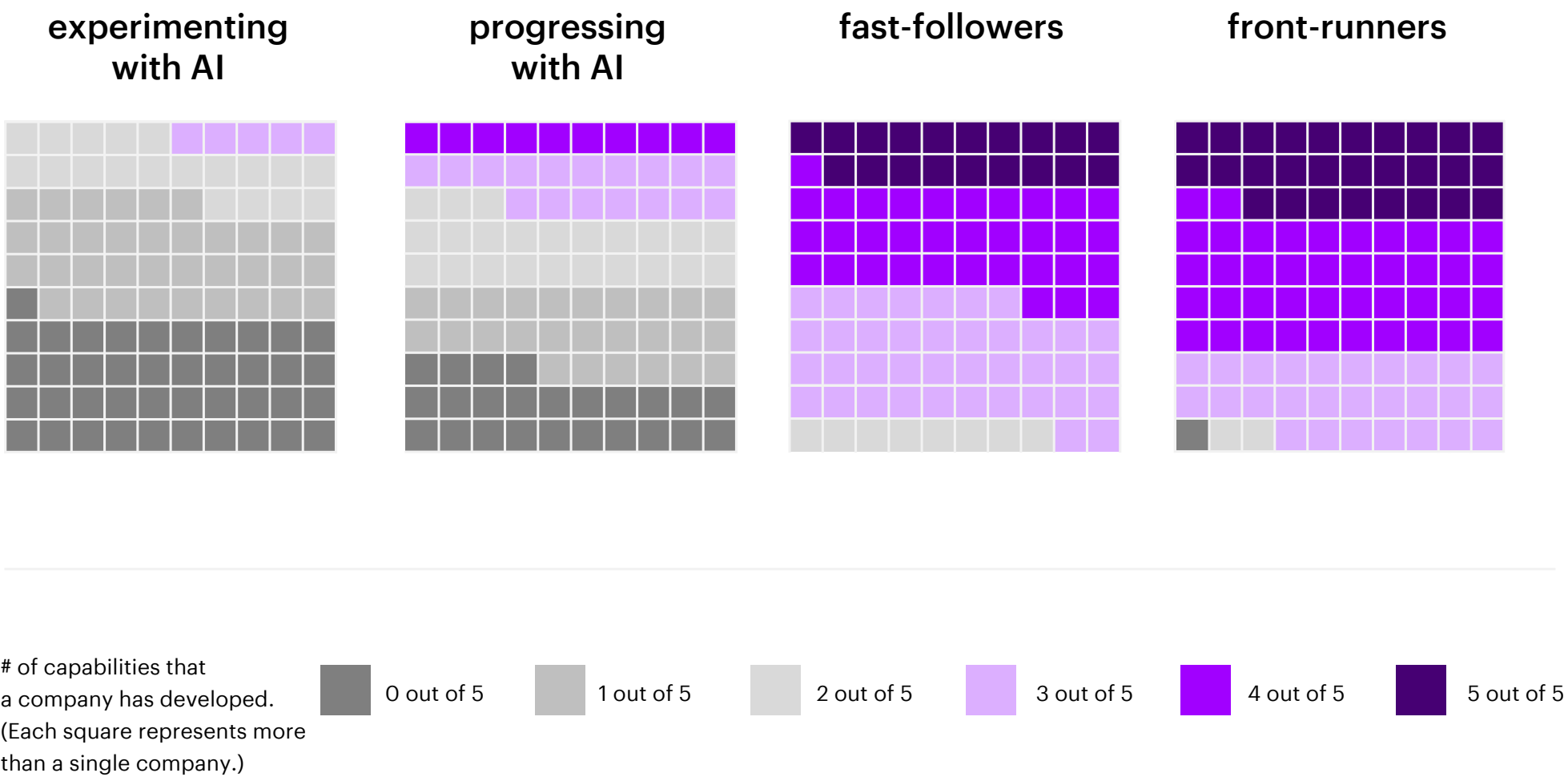


So why do front-runners excel at scaling strategic bets? After all, more fast-followers (89%) than front-runners (81%) have already developed the five AI foundational capabilities referenced in Figure 1.

To understand why, look first to the new data and AI essential capabilities for gen AI. Here, front-runners have a clear edge: We found that 28% of front-runners have developed all five of these capabilities, compared to only 19% of fast-followers.

The edge is also evident when front-runners are compared to other companies. As Figure 4 shows, 97% of front-runners have developed three or more of the new data and AI essential capabilities for gen AI, compared to just 5% of companies that are experimenting with AI (Figure 4).

**Figure 4: The new data and AI essential capabilities for gen AI**  
Nearly all front-runners have adopted three or more of these



Source: Accenture Research



Consider other distinguishing traits of front-runners. These companies are more likely to have strong CEO and board sponsorship for their AI investments than fast-followers (19% vs. 5%, respectively, of surveyed companies). Front-runners are also more likely than fast-followers (59% vs. 36%) to have fully integrated their core AI strategy, critical processes and technology capabilities into a cohesive framework. More broadly, front-runners are three times more likely than other companies to have achieved a high level of maturity with their AI platforms.

Front-runners prioritize people-centered change, too: They're four times more likely than fast-followers to focus on cultural issues that impede change; three times more likely to emphasize talent alignment and transparent communication; three times more likely to use insights from behavioral science to continuously monitor the impact of AI-driven change; and two times more likely to offer structured training programs for employees.

To be sure, front-runners don't have an edge at everything AI-related. Fast-followers, for example, are particularly strong at talent development; 96% of fast-followers focus on cultivating specialized AI talent (such as AI engineers), compared to 88% of front-runners.

Fast followers are nevertheless held back in this area, our research also revealed, because they mostly lack a centralized operating model—such as a “center of excellence” that serves as the focal point for a company's AI strategy, development and deployment. For example, only 16% of fast-followers have a centralized operating model, while 57% of front-runners do.

Another important differentiator for front-runners is that they're more likely to be skilled at using and continuously improving autonomous AI agents that are tailored to industry needs. For instance, 65% of front-runners are skilled in this area, compared to 50% of fast-followers. Front-runners, likewise, are more adept than fast-followers at defining the business value from their AI use cases.

When it comes to data, fast-followers do possess certain advantages. For example, 96% are very strong in data governance, compared to 83% of front-runners. Ditto for data platforms (98% vs. 90%, respectively).

But in many other data-related practices, fast-followers lag far behind. For example, 17% of front-runners use “retrieval-augmented generation” to enhance their LLMs, while only 1% of fast-followers do. Similarly, front-runners

are much more likely than fast-followers to do things like use “knowledge graphs” to structure and contextualize data (26% v. 3%) and manage data effectively over the entire data lifecycle (22% vs. 6%).

When it comes to leveraging diverse data sources, front-runners hold a clear edge as well. For instance, they're more likely than fast-followers to heavily use zero-party data (44% vs. 4%), second-party data (30% vs. 7%), third-party data (25% vs. 8%) and synthetic data (35% vs. 6%). Fast-followers, in contrast, are only slightly more likely than front-runners to heavily use first-party data (60% vs. 67%) and tacit knowledge (72% vs. 68%).<sup>3</sup>

Before going all in on strategic bets, **Telstra**, Australia's leading telecommunications company, wisely set about simplifying and modernizing its data ecosystem. This involves consolidating over 40 platforms into a small, integrated, data foundation. Once the rearchitecting is completed, Telstra will be far better placed to rapidly scale its gen AI capabilities.



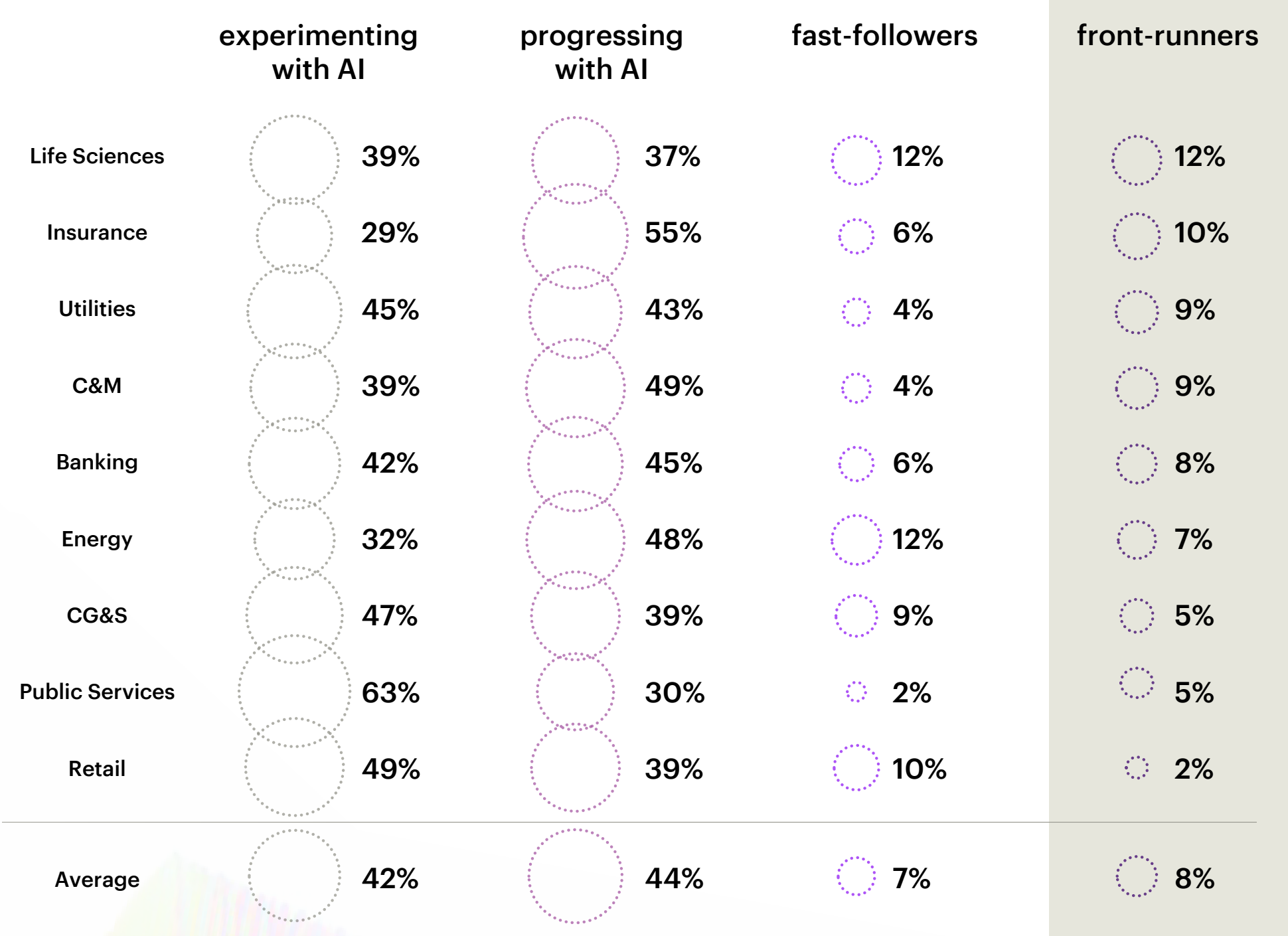
# The AI race—which industries are taking the lead?





Our research also revealed the industries that have made the most progress scaling strategic bets. Figure 5 illustrates how front-runners are most prevalent in the life sciences (accounting for 12% of surveyed companies in that industry) and least common in retail (2%, respectively).

**Figure 5: The AI life**  
The front-runners are most prevalent in the life-sciences industry



Industries ordered by the share of front-runners within each industry. C&M = communications and media; CG&S = consumer goods and services.  
Source: Accenture Research

Figure 6 shows the three most-scaled strategic bets by industry. In life sciences, for example, 16% of companies have scaled their strategic bet on accelerating time to approval; 14% have scaled their strategic bet on accelerating time to clinic; and 13% have scaled their strategic bet on maximizing the value proposition of medicines.

**Figure 6: Three cheers**  
The three most scaled strategic bets by industry

Industry	#1	#2	#3
Life Sciences	Accelerate time to market 16%	Accelerate time to clinic 14%	Maximize the value proposition of medicines 13%
Insurance	Fraud detection 23%	Call assistance 13%	Claims intake 12%
Utilities	Workforce operations optimization 11%	Generation forecasting 10%	Customer pricing strategy 9%
Communications	Self-healing automated network 13%	Agent co-pilot 12%	Field engineer technical assistant 11%
Media	Chatbots to help with content retrieval and compliance queries 18%	Fraud detection and prevention 14%	Dynamic ad campaigns and placement 10%
Banking	Fraud management 29%	Cards and payments 29%	Know your customer 6%
Energy	Health and safety 14%	Automatic analysis and work-order generation 13%	Trading predictions 11%
CG&S	Real-time customer 9%	Agile brand experience design and development 7%	Hyper-personalized consumer profiling and segmentation 7%
Public Services	Knowledge management for reporting or analysis 27%	IT modernization and code generation 16%	Backlog reductions in critical services 16%
Retail	Automated workforce scheduling 6%	Channel-specific customer segmentation 6%	Persona-based digital marketing content creation 5%

Source: Accenture Research. Industries are ordered by the share of front-runners within each industry, with life sciences having the greatest share and retail the lowest share. Communications and media are separated in this table, but not elsewhere, because their strategic bets are significantly different.



Consider the insurance industry, where companies scaling strategic bets in underwriting are forecasting significant gains over the next 18 months. For example, these companies expect a 16% increase in labor productivity, on average; a 16% decline in their organizational costs; a 14% increase in revenue; a 14% increase in customer satisfaction; a 12% increase in capital efficiency; and a 12% increase in employee satisfaction.

Examine other industries and the rewards from reinvention are evident as well (see sidebar, “How an insurance company is using gen AI to reinvent itself”).

## How an insurance company is using gen AI to reinvent itself

Insurance companies typically can’t process 100% of their coverage submissions. This, in turn, creates a bottleneck for revenue growth. The ability to leverage gen AI to read 100% of submissions allows insurers to better assess risk, quote and write more policies—and do it all more quickly and cost effectively.

Utilizing a new set of solutions that it created, Accenture is working with **QBE Insurance Group**, a multinational insurance company headquartered in Sydney, to scale industry-leading, AI-powered underwriting solutions replicated across multiple lines of business, to help QBE make faster, more accurate business decisions. A series of board, executive

level and all-employee learning sessions were conducted to help drive the design and build the solutions that analyze new business submissions for completeness, appetite check and risk evaluation insights. The company can now process 100% of the submissions that it receives from brokers, greatly accelerating market response time.

After more than a year in the market, these solutions are winning multiple industry innovation awards and early results indicate an increase in both quote-to-bind rate and premium. This collaboration with Accenture will enable QBE to identify and select risks more effectively, improve broker and customer experience, and support growth.



# Key challenges to scaling AI





Front-runners clearly offer much to emulate. Still, the fact remains that no company in our survey has scaled more than 60% of its industry-specific strategic bets. This means that there’s plenty of room for progress, all around.

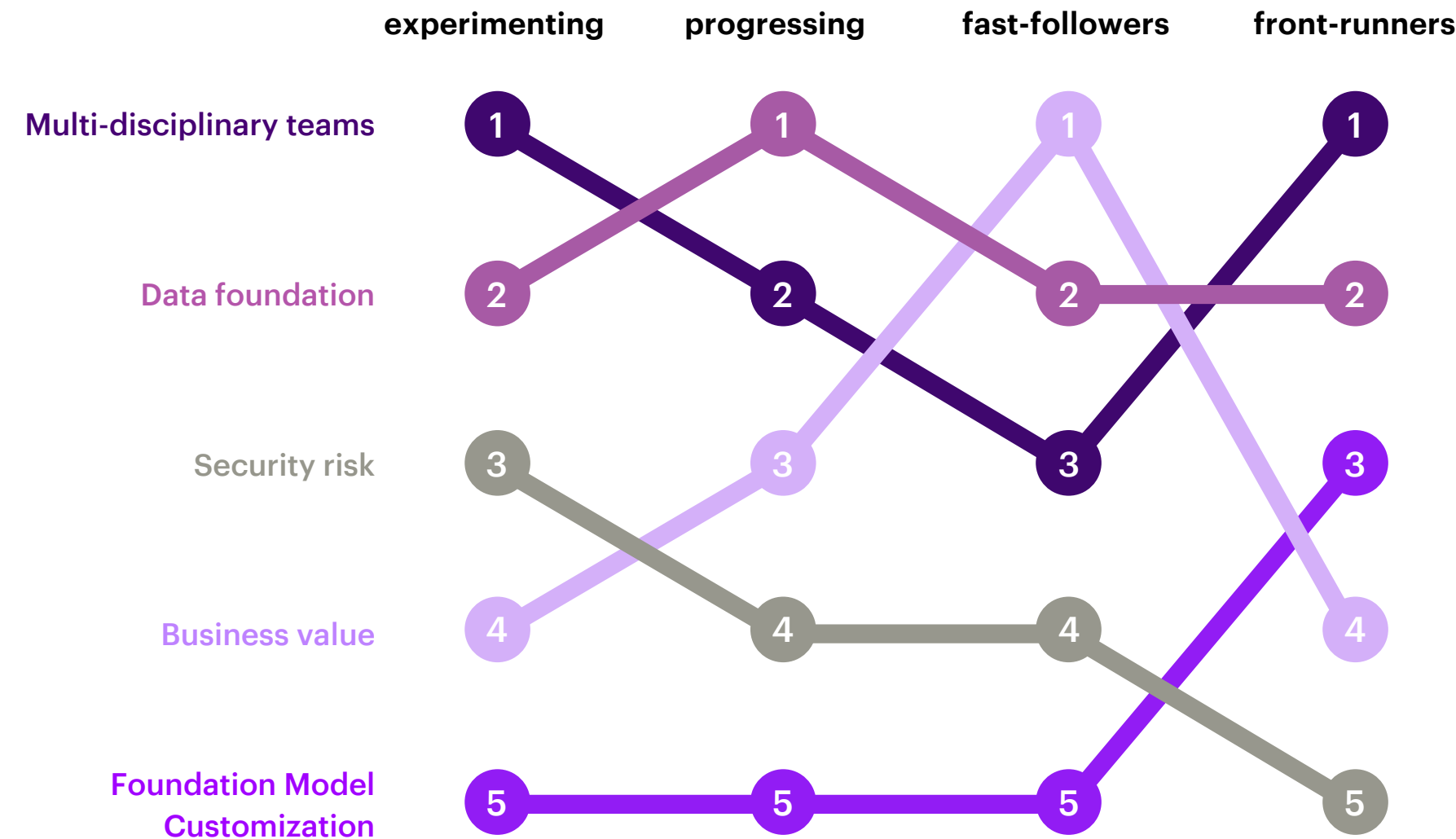
What are the biggest challenges that companies at different levels of AI maturity face?

When we asked respondents to rank their top AI-related challenges, we discovered that there was both overlap and variation (in Figure 7, the smaller the number, the greater the challenge).

For example, building and maintaining multi-disciplinary teams is, on average, the greatest challenge for both front-runners and companies that are experimenting with AI, while it’s the second-greatest challenge for companies that are progressing with AI and the third greatest for fast-followers. On the other hand, building an end-to-end data foundation with quality data is the greatest challenge for companies that are progressing with AI—and the second-greatest challenge for everyone else.

**Figure 7: Reading between the lines**

The same AI-related challenges can be more, or less, daunting depending on a company’s AI maturity



Source: Accenture Research. The smaller the number, the greater the challenge. “Multi-disciplinary teams” refers to the challenge of building and maintaining multi-disciplinary teams. “Data foundation” refers to the challenge of building an end-to-end data foundation with quality data. “Foundation model customization” refers to the challenge of customizing foundation models for specific purposes. “Business value” refers to the challenge of showing concrete use cases, with proven ROI. “Security risk” refers to the challenge of managing security and privacy risks.

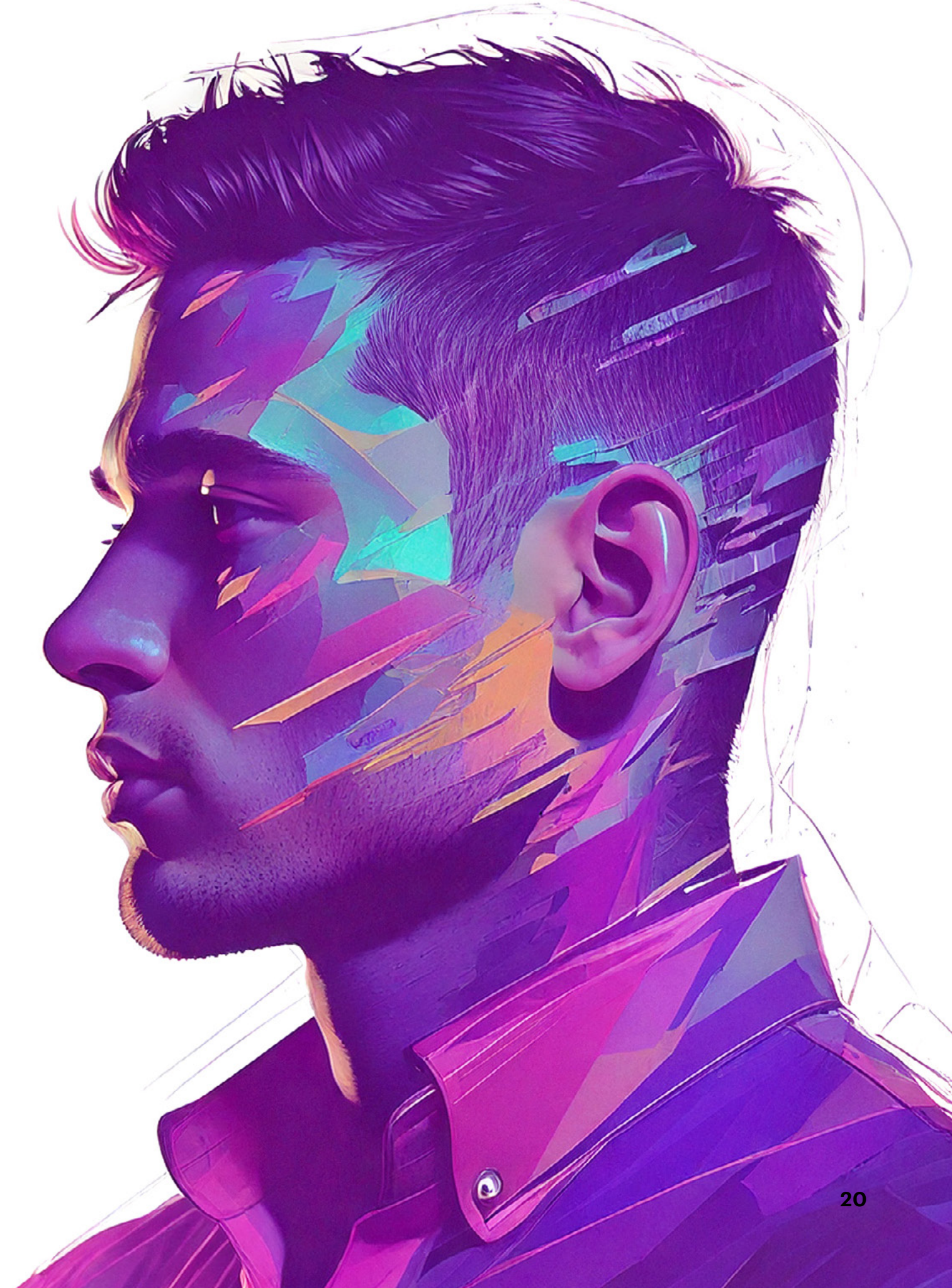


# How front-runners are winning big

The financial performance of front-runners is incredibly impressive compared to the other three groups of companies (see Appendix 2). In 2023 alone, front-runners saw their revenue grow 7 percentage points faster, on average, than did companies that are just experimenting with AI. On another important metric, the pretax return on invested capital, the performance gap between front-runners and the other three groups of companies was a hefty 4 percentage points.

Stock markets also reward front-runners. During 2019-24, for example, front-runners delivered total returns to shareholders that were 6 percentage points higher, on average, than the returns from owning shares in the other three groups of

companies. Superior financial results, however, are far from the only benefit from being a front-runner. Indeed, such companies are far more likely to focus on the other elements of what Accenture calls “360° value”—including promoting inclusion and diversity, strengthening workers’ skills, improving environmental sustainability, and creating value for customers, employees and communities. We found, for instance, that 85% of front-runners measure the success of their data and AI initiatives through a 360° value lens, compared to only 2% of companies that just experiment with AI.





# The five imperatives

Being adept with technology certainly helps companies scale their strategic bets. But there's far more to the story. Through our research and client work, we identified the five imperatives that—in addition to the foundational capabilities and new essentials described above—will help all companies scale their strategic bets more effectively. (For a summary of the elements underpinning the five imperatives, see Figure 8 at the end of this section; for additional analysis of the five imperatives, see the Accenture reports, [“Making Reinvention Real with Gen AI”](#) and [“Reinvention in the age of generative AI”](#)).



### Imperative 1:

## Lead with value

Companies that lead with value prioritize strategic bets that emphasize innovation and growth over cost reductions and productivity gains. Such emphasis requires the C-suite to proactively lead reinvention efforts, including by setting disciplined priorities and clear value targets for the company's AI investments.

Our research also shows that when strategic bets are sponsored by a company's CEO and/or board of directors, these investments are 2.4x more likely to exceed their projected ROI than investments that don't receive such sponsorship.

To their credit, many of the world's largest businesses recognize the need for proactive engagement from their leadership around AI initiatives: 74% of the companies we surveyed, for example, have appointed a Chief AI Officer (CAIO), or similar C-suite position, in recent years.

To make the most of their strategic bets, however, C-suite leaders first need to agree on—and then clearly articulate—what value means for their company, as well as how they hope to achieve it. We've found that four questions can help kickstart this introspection.

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First, “Why do we want to reinvent ourselves?” If the answer does not involve 360° value, it’s time to return to the drawing board.

Second, “Where are we today?” This is the moment for a frank assessment of the gap between the value a business currently creates and what it hopes to create via reinvention.

Third, “How do we redesign work and reimagine the workforce to achieve the value we want?” This question pushes executives to focus not only on technology, but also on developing the talent and organizational processes that reinvention requires.

Fourth, “How should we measure our progress in scaling strategic bets and reinventing the enterprise?” Our research indicates that a large minority of companies (30% in our study) struggle to conduct accurate cost-benefit analysis of their investments in gen AI.

Whether an investment is a strategic bet or table stakes, companies need to set key performance indicators (KPIs) that align with their business objectives. To achieve those KPIs, structured capital allocation that helps prioritize investments—investments that produce cost-savings are important; those that spark growth are even more so—is essential. Finally, closely monitoring both short and long-term progress allows the C-suite to ensure that AI investments deliver sustained value.







## Imperative 2:

# Reinvent talent and ways of working

Organizations that are reinventing talent and ways of working invest in broad AI upskilling, adopt dynamic workforce models and enable “human + agent” collaboration. They recruit, train and retain top AI talent, such as AI strategists, AI architects, data-modernization architects, computational scientists and AI agentic architects. These companies are building strategic partnerships with universities to cultivate a pipeline of graduates with desired skills, as well as to enhance their innovation efforts (such as by outsourcing some of their R&D and strengthening their developer and ecosystem networks).

Reinventing talent and ways of working requires the ability to quickly adapt workforce skills and capabilities; a flexible, empowered and constantly curious workforce should be a key priority. Organizations also need a robust talent engine—fueled by data, AI and human sciences—to stay ahead. Tailoring learning “pathways” to individuals’ skills, experience and aspirations can help close AI-related skills’ gaps faster—marketers and accountants, for example, won’t have identical training needs.

Tailoring learning pathways requires first evaluating the state of an organization’s AI-related skills, then determining future needs and, finally, deciding which skills to hire for, which skills to develop internally and which skills to acquire via external partnerships—all while balancing financial and operational constraints.

When the right skills are in place, real-time workforce planning can continuously match talent to evolving workstreams. And as AI systems become more autonomous and decentralized, organizations must ensure that their talent develops in line with AI infrastructure that can be scaled with minimal human intervention; the role of AI architects, for example, is evolving to become one focused on designing autonomous systems.

Today, there is also more collaboration than ever between functions: AI, data, business and governance teams need to work in highly integrated environments, where decision-making is fueled by both industry expertise and AI-driven insights. Business-intelligence and visualization teams, for instance, must now integrate structured and unstructured data to generate insights in real-time. The future of AI talent is thus cross-disciplinary and deeply integrated into enterprise strategy, as companies reinvent how they work.

What distinguishes front-runners here is not how much they spend on hiring and promoting the best AI talent; in fact, we found that the investment levels of front-runners are similar to those of other companies. The fact that frontier runners’ talent maturity is, for example, 4x more advanced than that of companies that are merely experimenting with AI is the result of the former executing their talent strategies much more effectively—especially by directing talent-related spending toward the highest-value uses, under the proactive engagement of the entire C-suite.





### Imperative 3:

## Build an AI-enabled, secure digital core

Another fundamental imperative that allows front-runners to scale strategic bets is their focus on developing an agentic and secure digital core—the fundamental technological capability that makes enterprise reinvention possible. Doing this requires things like modernizing a company’s data ecosystem, embedding AI models strategically, implementing agentic architecture and otherwise aligning AI seamlessly with business needs.<sup>5</sup>

As part of these efforts, companies should balance performance, cost and user-experience to spur enterprise-wide adoption of AI. For rapid certification, integration and deployment of AI across the organization, companies should also build security automatically into their AI initiatives. AI solutions should, moreover, be durable and, when possible, specialized—to allow companies to tailor AI to their unique business needs. For instance, 27% of our survey respondents said they already use specialized AI models extensively.

When a company’s data and AI foundation is rearchitected, its “cognitive digital brain” (CDB) becomes an AI-powered intelligence hub for enterprise decision-making and

continuous learning, processing vast data streams in real-time across four interconnected layers—knowledge, models, agents and architecture.<sup>6</sup> That’s why the CDB is central to Accenture’s AI Refinery™ framework, which facilitates AI-powered decision making by scanning and converting all of a company’s data and knowledge into a single, enterprise-wide index. Front-runners, we discovered, are already growing their cognitive digital brains by integrating AI into their digital core, leveraging structured and unstructured data, and deploying AI agents for decision-making.

When developing an agentic and secure digital core, companies need to make full use of their “tacit knowledge”—the collective experience, judgements and intuition of their workforces. Codifying and integrating tacit knowledge at scale greatly improves AI’s ability to generate domain-specific insights for clients. The good news on this front is that 75% of the companies we surveyed have begun to use their tacit knowledge for this purpose.



Tacit knowledge is not, of course, the only area where companies need to turn data into a “product” (a structured, easily interpretable and reusable asset). Media company **Fortune**, for example, uses structured and unstructured data to drive richer AI-powered interactions and insights.

For many years, Fortune has rigorously collected and analyzed complex financial data on the largest companies in both the US and the world in order to create the iconic Fortune 500 and Fortune Global 500™ lists. Fortune then transformed this business knowledge into a Fortune Analytics LLM tool—an intuitive, user-friendly, gen AI-powered platform that provides access to insights from the Fortune 500 ranking, other annual Fortune rankings such as the Fortune 1000™, print and online articles, and online video transcripts. Users can receive useful graphical data visualizations like scatterplots, line charts and bar charts—generated on demand by the large language model based on the user request.

Yet another benefit of having an AI-enabled, secure digital core is that it facilitates the application of “industry” AI (such as predictive maintenance in manufacturing or fraud detection in banking) to “physical” AI (such as AI-powered sensor networks that detect equipment failures in real-time or biometric systems that enhance security at bank branches).

**BMW North America** developed a gen AI platform, Enterprise Knowledge Harmonizer and Orchestrator (EKHO), which uses large language models to intelligently answer complex questions across business functions and use cases. The heart of the platform contains multiple AI-enabled applications (GPT agents) that intelligently choose the right data source and pull information based on the user’s question and enterprise-specific data. To date, the platform has boosted worker productivity at the automaker by 30-40%.

Thanks to the platform’s flexibility, EKHO can be applied to a vast number of use cases across the company—or even on the showroom floor. Imagine a BMW customer walks into a dealership, ready to buy their dream car but not prepared to make lots of decisions. Between the paint, tech, interiors and accessories, there are nearly 10 million possible configurations.

Typically, BMW salespeople would have to consult manuals—spending hours cross-checking different features and customizations. EKHO provides the potential to cut this time-consuming process to a matter of minutes.

Regardless of industry or use-case complexity, the innovative gen AI platform’s capabilities have the power to help companies like BMW use data and insights to stay in the fast lane.

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#### Imperative 4:

## Close the gap on responsible AI

The fourth imperative for scaling strategic bets involves getting responsible AI right. As the number and type of AI risks increased sharply in recent years, AI-driven “incidents” (bias, deepfakes, hallucinations, privacy breaches) have become much more common, increasing 32% in 2023, according to the AI Incident Database, a website that monitors such occurrences. In a recent Accenture report, 74% of surveyed companies temporarily paused at least one AI project in the past year due to concerns about AI risks.<sup>7</sup>

Yet getting responsible AI right requires more than simply mitigating reputational risk and checking all the compliance boxes (such as the EU’s AI Act or industry-specific guidelines). It also means using responsible AI initiatives as a catalyst for value creation—to strengthen customers’ trust, improve product quality and bolster the acquisition of talent.

Previous research by Accenture, for instance, found that when companies developed highly mature responsible AI capabilities, their AI-related revenues jumped by 18%, on average.<sup>8</sup> Closing the gap on responsible AI thus

involves a shift in mentality—from viewing responsible AI as a compliance-driven obligation to recognizing it as a strategic enabler of business value.<sup>9</sup>

Given the preponderance of AI-related risks, it’s no surprise that responsible AI is on most companies’ radar. For example, 56% of Fortune 500 companies cited AI as a “risk factor” in their 2024 annual reports, up from just 9% in 2023.<sup>10</sup> In another recent Accenture report, 78% of surveyed companies had established a responsible AI program.<sup>11</sup>

Nevertheless, most companies still have a long way to go to close the gap between their responsible AI goals and their progress toward those goals. The same Accenture study, for instance, found that none of the surveyed companies had achieved a highly advanced level of responsible AI maturity—as measured by the extent to which an organization has fully operationalized its responsible AI efforts as a “platform” in order to take a systemic, future-orientated approach that unlocks the full value of AI.



What does fully operationalizing responsible AI entail? Focusing on AI governance. Conducting risk assessments. Performing systemic testing. Monitoring for compliance. Training employees in best practices. Analyzing AI's impact on a company's workforce, its sustainability efforts and its privacy and security programs. The thread that connects these activities is their anticipatory nature: deploying dedicated resources to assess risks near and far on the horizon, in an ever-evolving technology and regulatory environment.

**Allianz** is closing the gap on responsible AI through what it calls “privacy and ethics by design.”<sup>12</sup> This approach emphasizes human oversight over, and accountability for, the insurer's AI initiatives; it also embeds ethical AI principles across the firm's operations, under the direction of a Data Advisory Board. As part of its responsible AI efforts, Allianz also created training workshops, offered at regular intervals, to empower employees with the knowledge they need to keep the company safe.

These efforts have allowed Allianz to deploy AI with confidence—and to great effect. For instance, the insurer now uses gen AI to assist call-center staff as they field queries. With this increased support, such staff are delivering better customer service, while error rates have been cut to 3%.







#### Imperative 5:

## Drive continuous reinvention

To scale their strategic bets more effectively, companies must drive continuous reinvention. This fifth imperative is essential because enterprise reinvention is not a one-off achievement. Instead, it's a continuous journey—especially at a time of rapid advances in, among others, inferencing capabilities, agentic architecture and physical AI.

As such, the next era of work demands a new level of maturity in excelling at continuous change; navigating such change is essential to activating strategy and moving companies forward. Indeed, change will become a core competency to be developed across the organization, driven by real-time data and experience-based feedback. Both people and intelligent agents will therefore need to evolve together.

It's also true that driving continuous reinvention is just as much about people as technology. While most workers (95%, according to [previous research](#) by Accenture) see value in working with gen AI, a solid majority (60%, according to the same study) are also concerned about job loss, stress and burnout. Business leaders should therefore integrate “change” into their organization's culture, align change with the organization's purpose and values and create new experiences to inspire employees.

Continuous reinvention also demands continuous financial discipline: AI investments should deliver tangible business value; those that don't should be discontinued. By actively monitoring the ROI from their AI, companies can quickly redirect resources to higher-value investments.

Our research highlights the importance of iterative change management. Front-runners, for instance, are four times more likely than fast-followers to prioritize cultural adaptation. More broadly, we found that when a company has highly developed change capabilities—including mechanisms to align talent, address cultural challenges and ensure leadership transparency—it more than doubles its chances of successful enterprise reinvention.

For an example of a company that is deeply committed to driving continuous reinvention, consider the efforts of a **leading bank**. The bank painstakingly defines the value it expects to create at each stage of its gen AI investments, from early deployment to full scaling, before making a strategic bet. The bank then applies a rigorous methodology to continuously measure progress. The bank currently has more than 200 use cases for gen AI under development, including several that have already been scaled across the enterprise after hitting their cost-benefit targets.



Figure 8: The five imperatives—and the elements that underpin them

Imperative	Elements	What the elements require
01 Lead with value	Secure C-suite engagement	<ul style="list-style-type: none"><li>• Making AI a CEO and board-led priority, to ensure alignment with strategic objectives and enterprise reinvention</li><li>• Establishing clear ROI metrics and tracking both short-term efficiencies and long-term transformation</li></ul>
	Reinvent processes with agentic AI	<ul style="list-style-type: none"><li>• Moving beyond AI-powered automation to orchestrating workflows for real-time impact</li></ul>
	Align capital allocation on strategic bets for long-term benefit	<ul style="list-style-type: none"><li>• Prioritizing AI investments for growth, to ensure sustained business value with structured capital allocation</li></ul>
02 Reinvent talent and ways of working	Establish a talent framework that enables AI skill pathways and persona-based upskilling	<ul style="list-style-type: none"><li>• Redefining strategies to attract and develop, among other roles, AI strategists, computational scientists, data-modernization architects and agentic architects</li><li>• Accessing, creating and unlocking the potential of all talent sources, enabled and supported by gen AI</li></ul>
	Develop learning pathways	<ul style="list-style-type: none"><li>• Personalizing continuous upskilling based on employees’ skills, to ensure alignment with AI-driven workstreams</li><li>• Breaking silos, to ensure that AI, data, business and governance teams work in sync to accelerate impact</li></ul>



Imperative	Elements	What the elements require
<b>03</b> <b>Build an AI-enabled digital core</b>	Build a culture around data products and drive semantic consistency across data products	<ul style="list-style-type: none"> <li>• Breaking silos, driving semantic consistency and standardizing data to enhance interoperability and governance</li> <li>• Embedding data-product thinking across functions, to democratize access to data</li> <li>• Embedding gen AI into the existing portfolio of applications, avoiding redundant investments and leveraging ecosystems by collaborating with partners and industry networks</li> <li>• Maximizing existing platform investments by integrating and optimizing current technology to drive efficiency and value</li> </ul>
	Focus models on fine-tuning and specialization	<ul style="list-style-type: none"> <li>• Moving beyond generic models to using industry-specific AI agents to unlock value</li> </ul>
	Ensure clarity on target-application architecture, based on gen AI readiness	<ul style="list-style-type: none"> <li>• Evaluating data and AI readiness with structured decision frameworks for scalability and impact</li> <li>• Rearchitecting the data and AI foundation to create a continuously learning intelligence hub that drives enterprise-wide decision-making and innovation</li> </ul>
<b>04</b> <b>Close the gap on responsible AI (RAI)</b>	Integrate security controls into RAI	<ul style="list-style-type: none"> <li>• Ensuring that AI solutions are safe, transparent and accountable</li> <li>• Moving beyond compliance to using RAI to strengthen customer trust and competitive positioning</li> </ul>
<b>05</b> <b>Drive continuous reinvention</b>	Establish a robust change-management framework	<ul style="list-style-type: none"> <li>• Fostering agility, adaptability and a culture of continuous reinvention</li> <li>• Driving human-AI collaboration, to ensure that AI enhances productivity and workforce engagement</li> <li>• Building a generative and agentic AI center of excellence to serve as the guardian of responsible, scaled AI across the enterprise</li> </ul>
	Keep a laser focus on ROI	<ul style="list-style-type: none"> <li>• Continuously assessing AI investments, doubling down on high-impact initiatives and pivoting when necessary</li> </ul>



# Place your bets

Reinventing the enterprise with gen AI requires getting the right data and AI capabilities to the right level of maturity, as well as implementing the right imperatives to successfully scale strategic bets. Get one of these elements wrong, however, and reinvention will slow or grind to a halt entirely.

Today, the race to reinvent with gen AI is well underway. In this race, front-runners enjoy a comfortable lead—one built largely on their proficiency at deploying and scaling strategic bets. But unlike in traditional races, there's no finish line here, just a series of markers along the way.

For companies trying to catch and, eventually, overtake the current front-runners, our research offers cause for cheer: By prioritizing the five imperatives described above, any organization, regardless of industry or current level of AI maturity, can surge to the front of the pack.

Tomorrow, no doubt, will bring fresh opportunities for enterprise reinvention—and with them, a new class of front-runners. Time to get moving.



# Appendix 1: The 105 strategic bets

% represents the share of companies in a given industry that scaled a given strategic bet

## Banking

Fraud Management 29%

Cards & Payments 29%

Know Your Customer 6%

Investment Management and Advisory 5%

Application Processing and Fulfilment 5%

Credit Assessment 5%

IT Engineering 4%

Lead Origination, Nurturing and Qualification 4%

Document and Knowledge Management 3%

Digital Content Management 3%

## Insurance

Fraud detection 23%

Call assistance/ summarization 13%

Claims intake 12%

Data Enrichment 11%

Adjudication insights 10%

Intelligent Ingestion 8%

Triage and Appetite 7%

Subrogation 7%

Coverage verification 6%

Notification generation 4%

Agent enablement 3%

## Communications

Self-healing Automated Network 13%

Agent Co-Pilot 12%

Field engineer technical assistant 11%

Sales Co-Pilot 10%

Marketing content generation 9%

Automate Backoffice Operations 8%

Digital Twin for Customer Churn Management 7%

Hyper Personalized Offers & Creativity 6%

Rapid wireframing & product design acceleration 6%

Automated legal document generation 5%

Architecture Design Assistance 5%

## Media

Chatbots to help with content retrieval & compliance queries 18%

Fraud detection & prevention 14%

Dynamic ad campaigns & placement 10%

Hyper-personalized recommendations 9%

Generative AI assisted restoration and up-sampling of archived Media content 7%

Auto-Tagging of video 6%

AI-assisted storyboarding and continuity checks 5%

Real-time feedback loops 5%

Adaptive bitrate streaming optimization 5%

Content localization at scale 4%

Intelligent Search and Discovery 2%

Automated initial metadata generation 1%

## Energy

Health and Safety 14%

Automatic Analysis and Work Order Generation 13%

Trading Predictions 11%

Customer Engagement 11%

Automatic Management of Change 9%

Automatic Report Compilation 9%

AI Powered Drilling 8%

Production Assurance 8%

Integrated Supply Chain 8%

Automatic Inventory Management 7%

Augmented Field Worker 6%

AI Powered Production 6%

Automated Asset Reliability 5%

Automated Failure Prediction 1%





Continued

% represents the share of companies in a given industry that scaled a given strategic bet

Consumer Goods & Services (CG&S)		Retail		Utilities		Public Services		Life Sciences	
Real-Time Customer	9%	Automated Workforce Scheduling	6%	Workforce Operations Optimization	11%	Knowledge Management for reporting or analysis	27%	Accelerating time to market	16%
Agile Brand Experience Design and Development	7%	Channel-Specific Customer Segmentation	6%	Generation forecasting	10%	IT Modernization and Code Generation	16%	Accelerating time to clinic	14%
Hyper-Personalized Consumer Profiling & Segmentation	7%	Persona-Based Digital Marketing Content Creation	5%	Customer Pricing Strategy	9%	Backlog Reductions in critical Services	16%	Maximizing the value proposition of medicines	13%
Automated ESG Tracking and Optimization	7%	Hyper-Personalized Product Recommendation for Digital Commerce	5%	Personalized Promo offers and campaigns	8%	Cyber Security	14%	Making medicines more accessible	9%
Automated IT Development & Operations	7%	Customer Care Automation	4%	Augmented Asset Management	8%	Smart City and Infrastructure Management	13%	Establishing end-to-end insights and feedback loops	8%
Workforce Planning & Human Capital Management	6%	Intelligent Vendor Contract Negotiation	4%	Contracting Assistant and Review	8%	Call Center and Hyper personal agent powered support	12%		
Insights-Driven Demand Sensing & Forecasting	6%	Augmented Sales & Operations	4%	Plant Production and Scheduling	8%	Citizen Services	10%		
In-Silico Product Design & Development	5%	Augmented Employee Experience	4%	Accelerated Regulatory filing and permitting	8%	Supply Chain and Resilience	10%		
Augmented Sales Enablement & Execution	5%	Digital Shelf Image and Textual Content Generation	3%	Automated documentation	7%				
Intelligent Sourcing and Supplier Management	5%	Dynamic & Interactive Control Tower Coaching	1%	Site selection accelerator	3%				
Digital Twin Production Line Design & Optimization	4%	Organization Knowledge Management	1%						
Real-Time Trends Monitoring & Detection	4%	Product Ideation and Concept Generation	0%						





# Appendix 2: Research methodology

## Company selection and sample robustness

Our sample is comprised of companies that have, at the very least, a basic AI strategy in place—thus providing a forward-looking perspective for businesses seeking to adopt AI-driven strategies. This approach ensures that our findings are directly relevant to businesses navigating AI implementation at various stages of maturity.

To test for potential bias in companies’ responses to our survey, we applied the common variance method, which indicated that the first variance factor accounted for only 21% of the variation in responses. This low concentration of variance suggests minimal common method bias, reinforcing the robustness and reliability of our sample.

## Identifying key capabilities

We identified 10 capabilities that have a significant positive correlation with scaling strategic bets on gen AI (see nearby table). The capabilities are labelled as either “foundational” (as first described in Accenture’s 2022 report “The Art of AI Maturity”) or “new data and AI essential capabilities for gen AI” (as first described in this report).<sup>13</sup>

## The data and AI capabilities that are critical for enterprise reinvention

### Foundational capabilities

<b>Data and AI strategy</b>	A systematic plan for leveraging data and AI to drive business value, enhance decision-making and improve operational efficiency
<b>AI platform maturity</b>	The extent of a company’s AI capabilities, infrastructure and strategic integration across business operations
<b>Data management and governance (DM&amp;G) maturity</b>	The extent to which a company manages, governs and uses data as a strategic asset
<b>Talent maturity</b>	The extent to which a company develops employees with specialized expertise across the entire data and AI lifecycle
<b>Responsible AI (RAI) maturity</b>	The extent to which a company develops, implements and sustains ethical, transparent and accountable AI systems.

### New data and AI essential capabilities for gen AI

<b>Large language model operations (LLMOps) maturity</b>	The extent to which a company develops, deploys and manages LLM applications through structured, scalable and automated operational practices
<b>Data management and governance (DM&amp;G)–new essentials</b>	By integrating vector and graph databases, RAG, real-time and multi-modal data, and trusted industry data spaces, DM&G–new essentials ensure scalable, secure and responsible data architectures
<b>Data source</b>	The diverse types of data (zero party, first party, second party, third party, synthetic data, tacit knowledge) that organizations rely on to generate domain-specific insights about clients, partners and business operations
<b>Foundation models practice</b>	How a company adopts, deploys and manages large-scale AI models for AI-driven products, services and applications
<b>Talent practice</b>	The extent to which a company accesses, trains and develops workers who are skilled in data and AI across functional and technical domains



## Clustering

To identify distinct groups of companies based on the maturity of the 10 aforementioned capabilities, we applied “hierarchical clustering,” using maturity levels across those 10 capabilities as input variables. Gower’s distance was used to measure similarity, allowing us to effectively group companies with comparable levels of AI maturity.

To determine how clusters were merged, we evaluated multiple linkage methods—single, complete and Ward’s. We ultimately selected Ward’s linkage for its ability to produce well-separated, interpretable clusters. The optimal number of clusters was identified using dendrogram analysis and the silhouette score, ensuring that the final segmentation captured meaningful differences in AI maturity across companies.

To validate our clustering approach, we compared our results with latent class analysis, a probability-based classification method that assigns companies to clusters with a degree of uncertainty, rather than deterministic boundaries. The two methods exhibited an overall concordance of 85%, indicating strong alignment between the segmentation results.

Notably, for companies classified as AI-reinvention ready, the concordance rate increased to 95%, suggesting that this group is particularly well-defined and consistently identified across different clustering techniques. This high level of agreement, moreover, reinforces the robustness of our classification methodology and confirms that front-runners exhibit distinct characteristics that make them easily identifiable, regardless of the clustering approach.

## Financial performance

In our statistical analysis, we examined the correlation between companies’ AI maturity levels, the extent to which they have scaled strategic bets and their financial performance. Our findings indicate a strong, statistically significant correlation, even after controlling for region and industry effects. Specifically, in 2023, front-runners with annual revenues of more than \$10 billion saw their revenue grow 7 percentage points faster, on average, than did companies that are still experimenting with AI.

Compared to the three other groups of companies, front-runners also earned a return on invested capital that was 4 percentage points higher, on average, as well as a total shareholder return that was 6 percentage points higher. These results highlight the financial benefits of AI maturity and scaling strategic bets—though further research is needed to establish a causal link between AI adoption and superior financial performance.



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