The Value Of AI

2026: SAP & Oxford Economics

> “Organizations pursuing AI strategies at enterprise scale face two challenges at once: risk that moves faster than most governance frameworks can keep up with, and value that is harder to measure than expected.”

Sean Kask, Chief AI Strategy Officer, SAP

One way or another, every business is changing because of AI.

While AI adoption surges, the speed of uptake has not necessarily guaranteed quality of results. Meanwhile, the conversation is dominated by model benchmarks and feature announcements.

Businesses are spending more, experimenting more, and still asking the same question: What value are we getting from AI?

That question is precisely why SAP has worked with Oxford Economics to create the second SAP Value of AI report. We surveyed 2,600 businesses across 13 countries about how they are investing in AI, what ROI they are achieving, and the challenges they are facing, right now and into the future.

Together, the findings reflect that organizations are at an inflection point: AI spending and returns are rising, agentic AI is moving from experimentation to execution, and businesses show varied ability to manage key AI challenges like data readiness, workforce empowerment, and governance.

What's Inside:

01 **The State of AI**

Where organizations stand today across AI maturity, the strategic and tactical approaches companies are taking to AI investment, and the areas where AI is delivering the most meaningful improvements to the business.

02 **Creating Value**

How organizations are measuring and realizing return on investment from AI, with a focus on where ROI is accelerating and the areas showing the most significant gains year over year.

03 **Managing AI Challenges**

Organizations face a range of challenges as AI scales including how businesses handle data readiness, the continued threat of shadow AI, the need to empower staff, and the critical need to instil AI governance.

01

The State of AI

AI maturity is growing, approaches are diverging, and the areas where AI can deliver value are coming into focus.

AI ADOPTION

AI is a central part of how business is done today, and it's only getting more prevalent in the future.

30%

of tasks in the average global business are supported by AI today, up from 25% last year.

48%

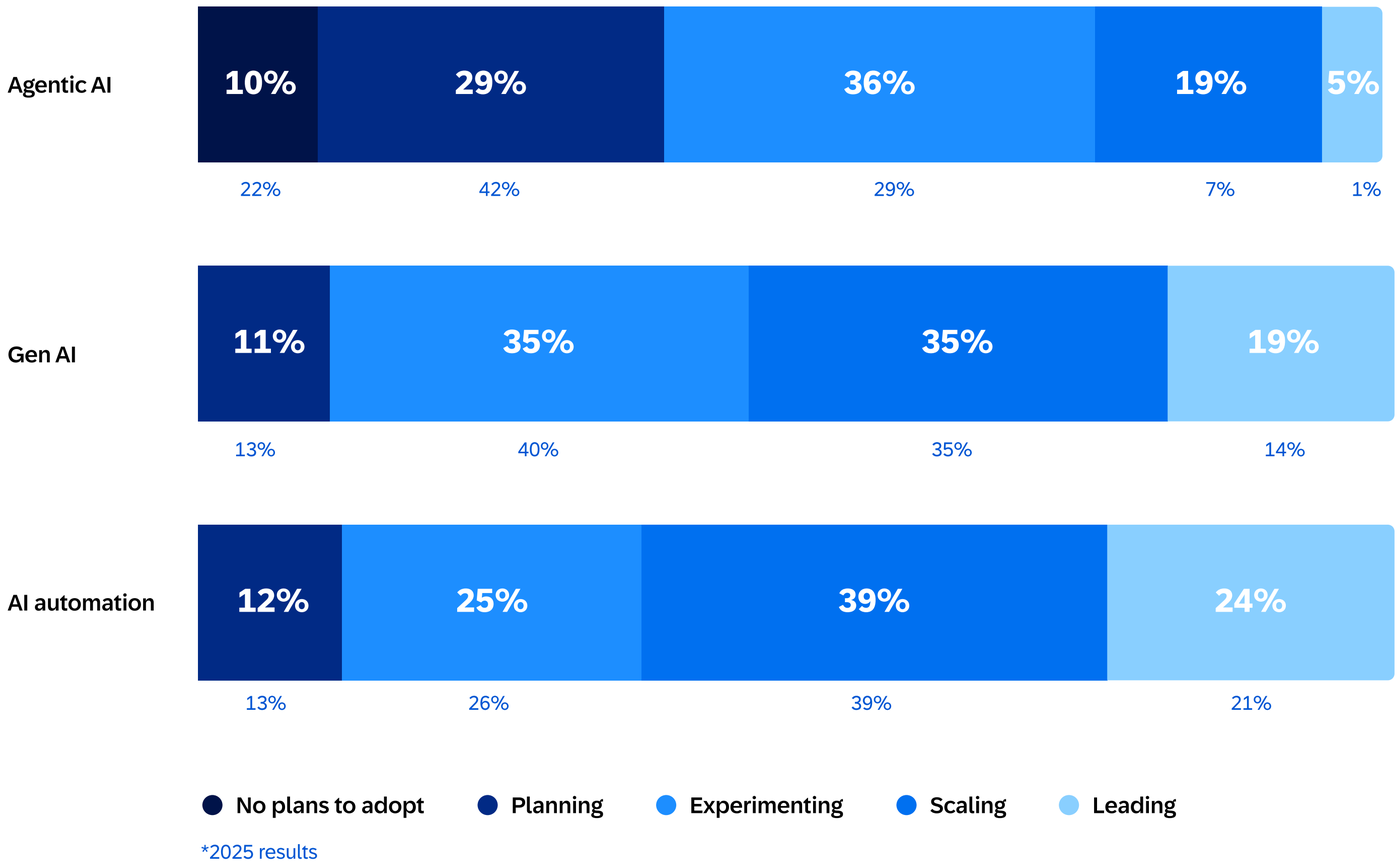
of tasks in the average global business will be supported by AI in 2 years, up from 41% last year.

What percentage of the tasks currently performed in your organization are supported by AI today? What percentage of tasks do you expect to be supported by AI in two years?

AI MATURITY

AI adoption has crossed the threshold from experimentation to execution, and agentic AI is next in line.

Most companies have moved past the question of whether to automate and are now investing in scale across their business. The share of companies leading in AI automation and generative AI (Gen AI) is climbing while agentic AI is rapidly moving through its planning stage, as many companies who may have been watching from the sidelines last year begin to adopt.



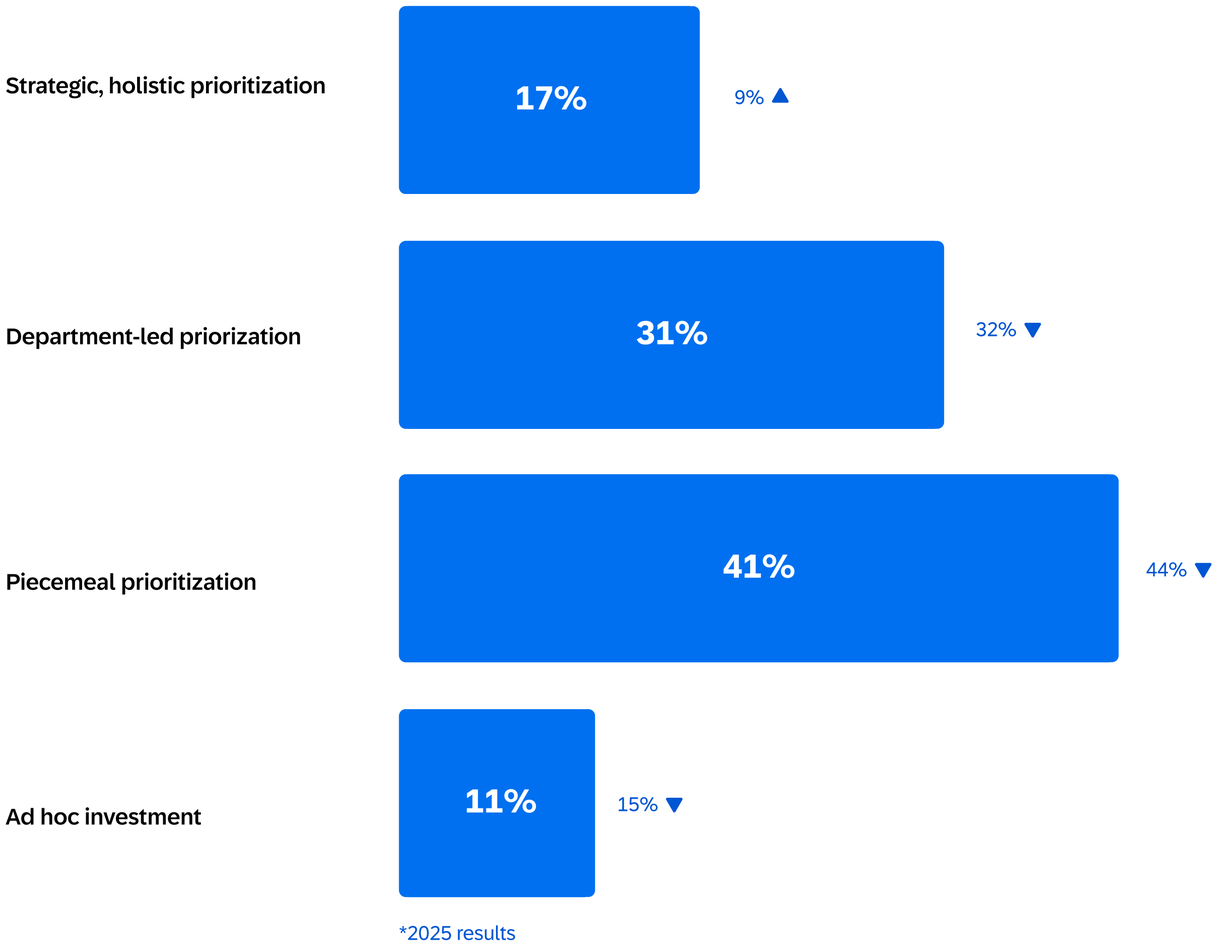
Please rate the current level of maturity your organization has reached for each of the following technologies.

AI APPROACHES

Though the number of businesses taking holistic, strategic approaches has almost doubled since last year, most companies still fund approach AI adoption on a project-by-project basis.

Today's AI implementations are largely made up of point solutions.

Just 18% of businesses have more end-to-end cross-functional AI deployments than single-use capabilities. But that's expected to increase to 42% in the next two years.

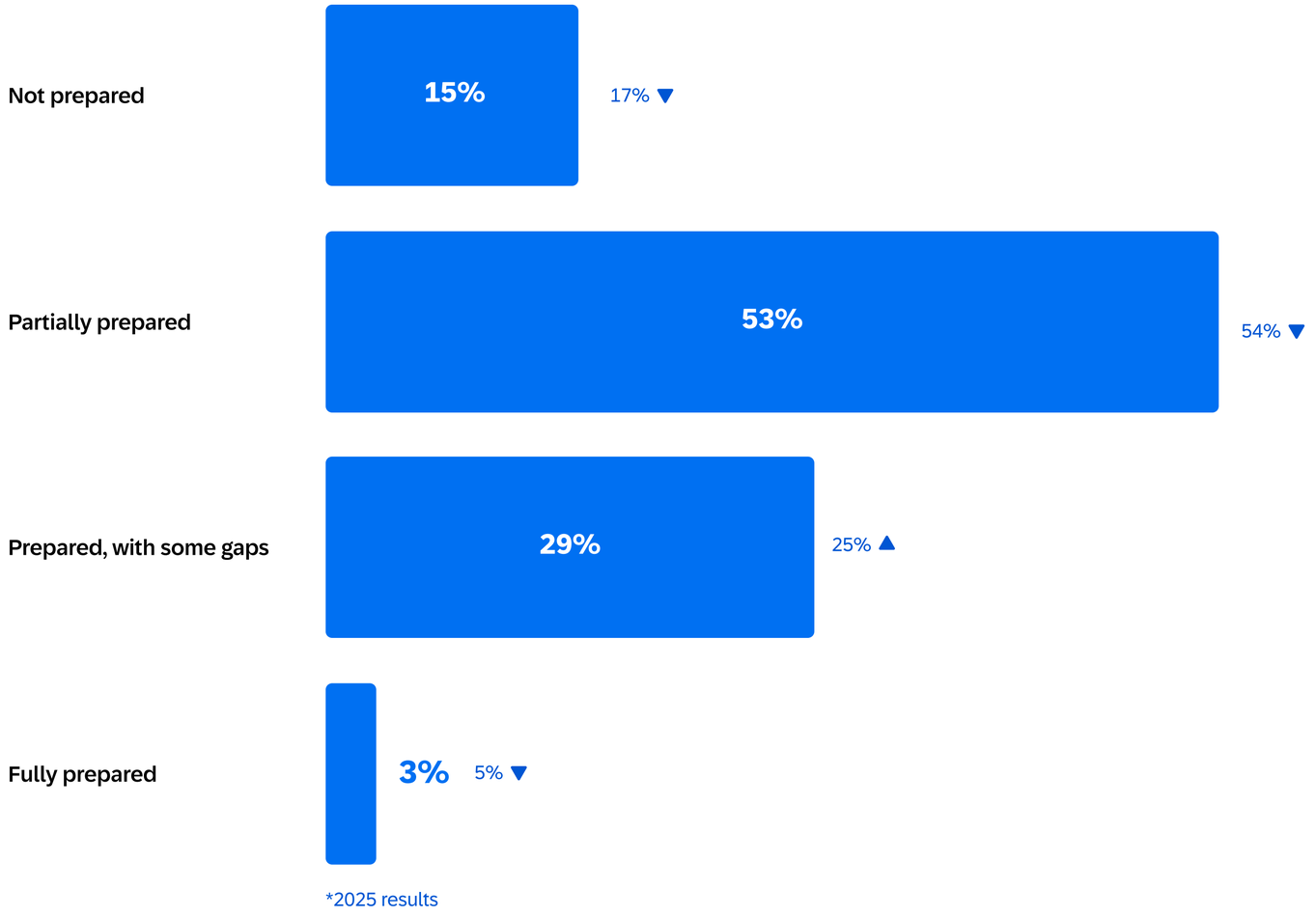


Which of the following best describes your organization's primary approach to prioritizing AI investments?

AGENTIC AI

Preparations for agentic AI continue, though very few businesses (3%) believe they are fully prepared.

Agentic AI's importance is only increasing. Over eight in ten (83%) t businesses say it has moderate to very high potential to transform their organization, and 64% of businesses have already piloted agentic use cases. Yet only half of businesses have a clear and shared understanding of what agentic AI is and what it can do.

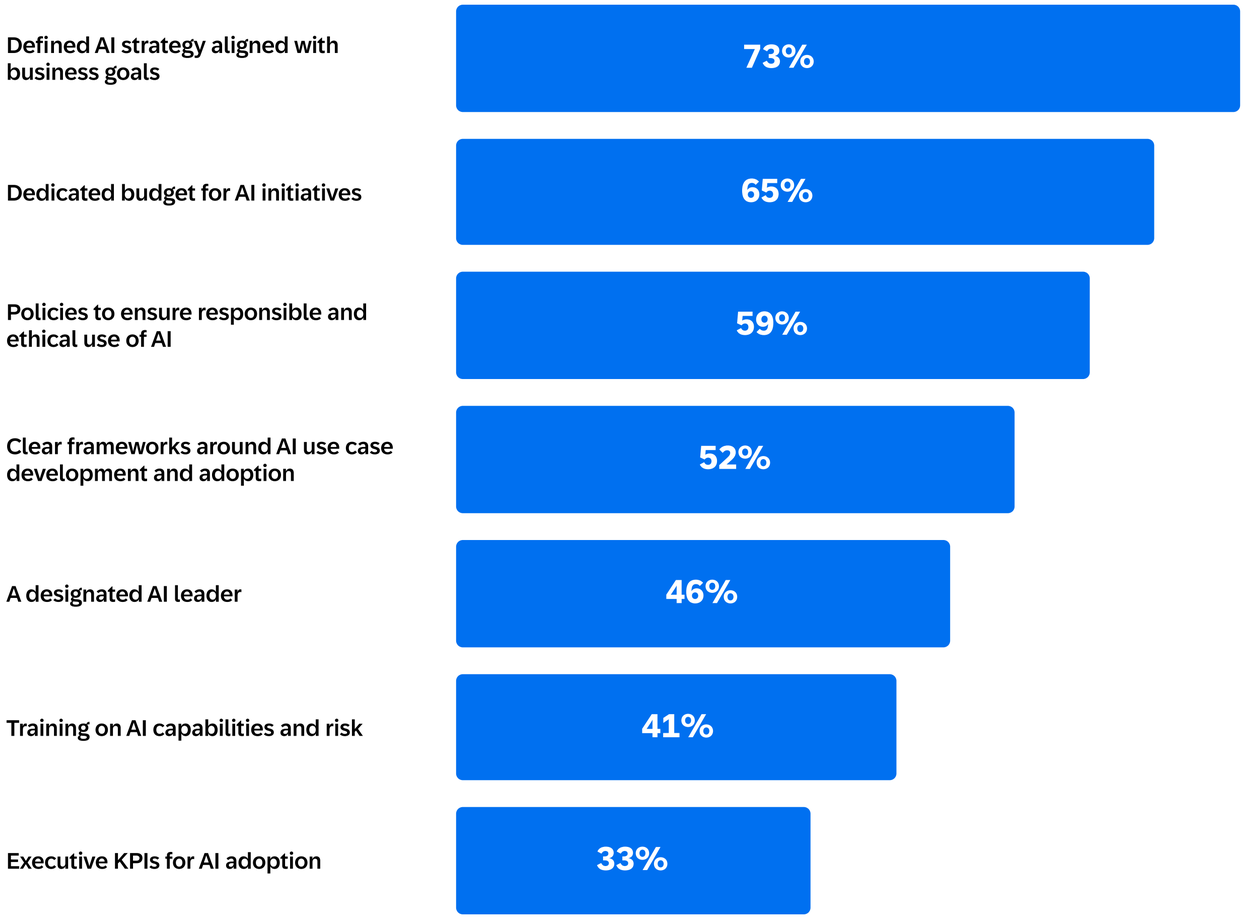


How prepared is your organization to deploy and scale AI agents?

AI LEADERSHIP

While most businesses recognize the need for AI strategy and funding, other areas of AI leadership remain underdeveloped.

Less than half of companies have a designated AI leader, and even fewer have leadership training for AI or measure leadership on AI metrics.



Which of the following steps has your organization put in place at the leadership level to support the adoption of AI?

Creating Value

Investment in AI is rising and the gains are becoming harder to ignore.

Global AI spending is rising steadily today, with accelerated growth expected over the next two years.

The average global company expects to spend US$28m on AI this year, up slightly from US$26.7m last year. That investment is expected to increase by 45% in the next two years.

AI SPEND													
AI SPEND:	$24.6M	$20.8M	$28.4M	$36M	$30M	$39.9M	$25.9M	$18.5M	$31.2M	$19.8M	$18.3M	$27.5M	$37.2M
% INCREASE IN NEXT 2 YEARS:	44%	46%	45%	46%	43%	44%	45%	45%	44%	46%	44%	45%	46%

What is your organization's estimated total spend on artificial intelligence (AI), including technology, talent, and related costs, in the last 12 months? How do you expect your organization's investment in AI and areas related to AI to change in the next two years?

Organizations are increasingly driving ROI from AI, with strong upticks both in returns this year and in those expected in the next two years.

Global companies expect to drive an average ROI of US$6.3m (21%) this year, up from US$4.7m (16%) last year. That ROI is expected to grow to US$15.9m in two years' time (38%).

2026 ROI													
ROI THIS YEAR	$4.9M (20%)	$5.5M (19%)	$5.8M (20%)	$7.9M (22%)	$6.7M (20%)	$8.7M (24%)	$7M (22%)	$4.9M (21%)	$7.8M (22%)	$3.5M (19%)	$3.5M (18%)	$5.8M (22%)	$9.9M (24%)
ROI IN NEXT 2 YEARS	$13.4M (37%)	$13.6M (38%)	$15.5M (38%)	$19.1M (38%)	$16.5M (37%)	$20.7M (42%)	$16.6M (39%)	$12.2M (38%)	$19.3M (39%)	$10.3M (36%)	$8.8M (35%)	$14.2M (39%)	$26.5M (42%)

What is/will be your organization's return on investment (ROI) / expected ROI from AI investments now and in two years' time?

The biggest change is in ROI expectations of agentic AI. Agentic ROI is expected to spike in the next two years, with expectations more than quadrupling from last year's figures.

Agentic ROI expectations have jumped from 10% last year to 17% this year.

That means, in the next two years, ROI from agentic AI is expected to reach US$17.6m in the average global business, more than quadrupling last year's estimates (US$4.3m).

AGENTIC AI ROI													
AGENTIC ROI IN NEXT 2 YEARS	$14.7M (16%)	$24.8M (15%)	$14.7M (16%)	$19.3M (18%)	$22.5M (15%)	$20.9M (19%)	$14.4M (17%)	$13.8M (15%)	$21.1M (16%)	$9.8M (16%)	$8.5M (13%)	$16.8M (19%)	$27.4M (20%)

What is your organization's estimated potential financial return on investment (ROI) from implementing agentic AI in the next two years?

Satisfaction with AI ROI is climbing, even though most organizations feel they haven't reached its full potential.

69%

are satisfied with their current AI ROI, up from 64% last year.

67%

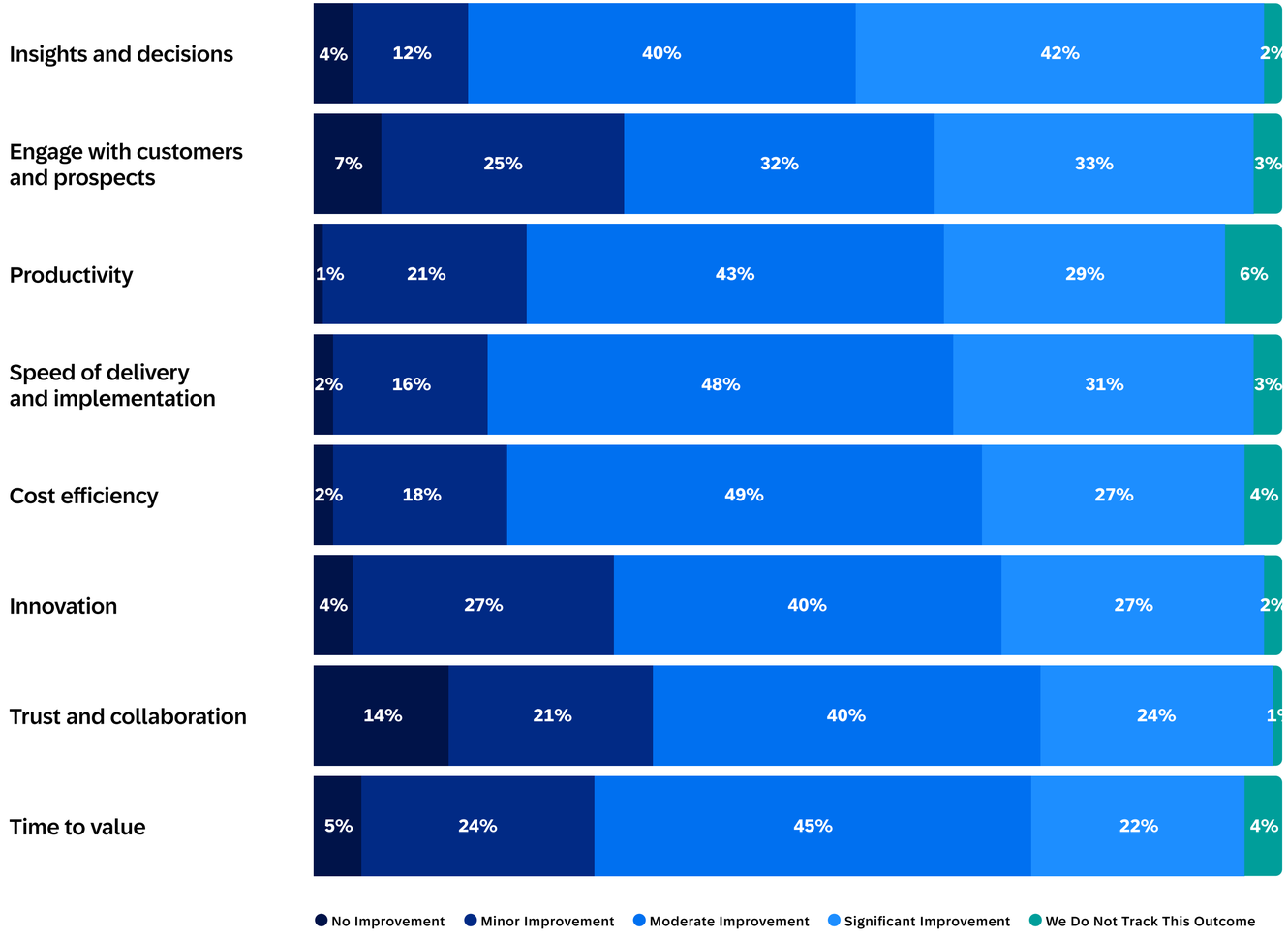
of respondents are unconvinced their AI implementation is delivering to its full potential.

And the nature of AI ROI is changing.

Only 22% of businesses disagree that AI ROI is increasingly being measured by value created rather than just cost saved.

BENEFITS OF AI

AI is not driving cost-efficiency or productivity benefits as much as it is helping staff create insights, make decisions, and engage with customers.



To what extent has AI improved the following outcomes in your organization to date?

Managing AI Challenges

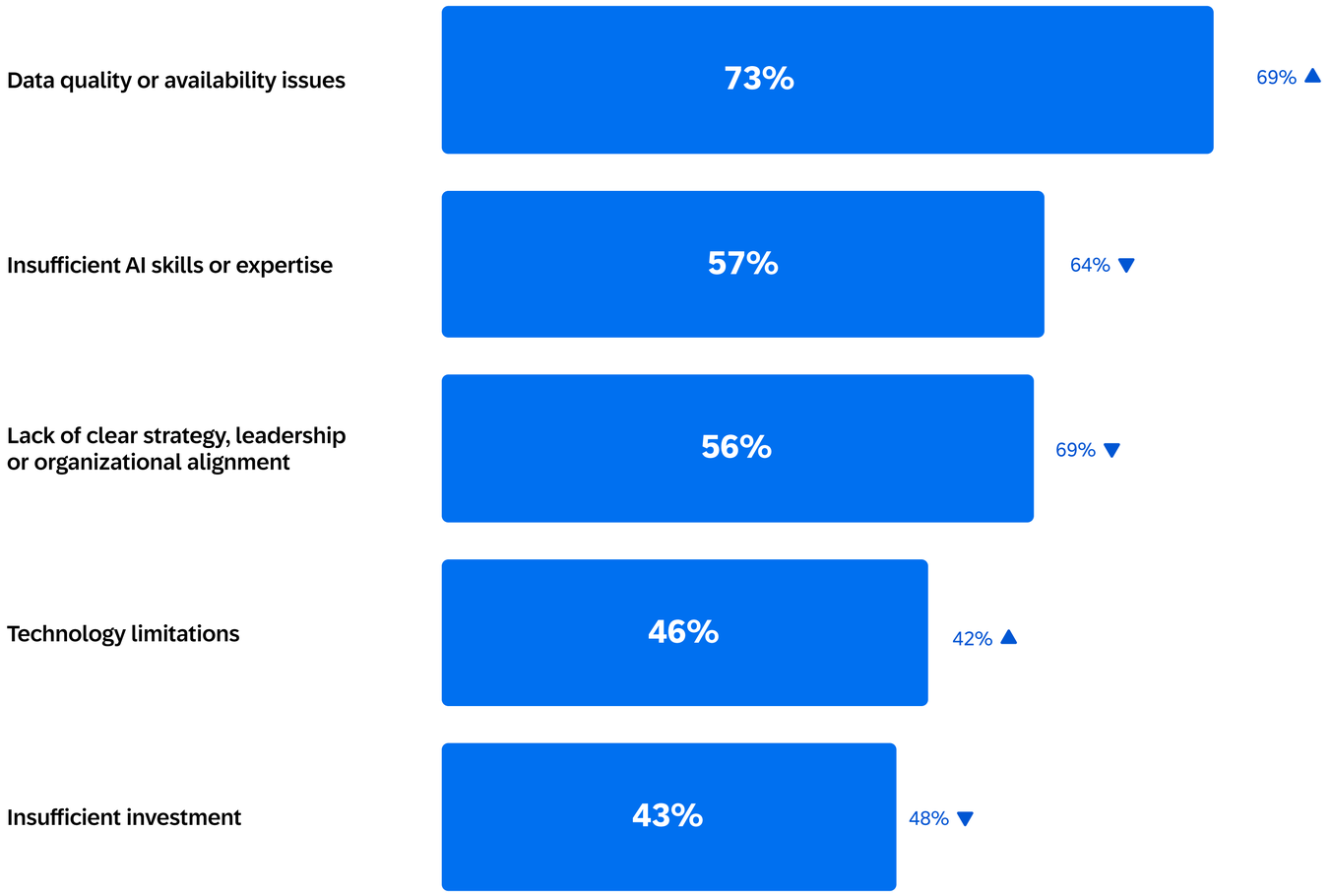
As AI scales so do challenges around data infrastructure, workforce enablement, and governance.

WHAT'S IMPACTING AI ROI?

Data, skills, and governance lead the biggest challenges to AI ROI, with data in particular becoming a greater challenge this year.

79% of businesses experience low quality AI outputs at least occasionally – causing rework, delays, or backlogs.

82% of businesses say they've had to adapt day to day work either moderately, greatly, or extensively due to low quality AI outputs.



*2025 results

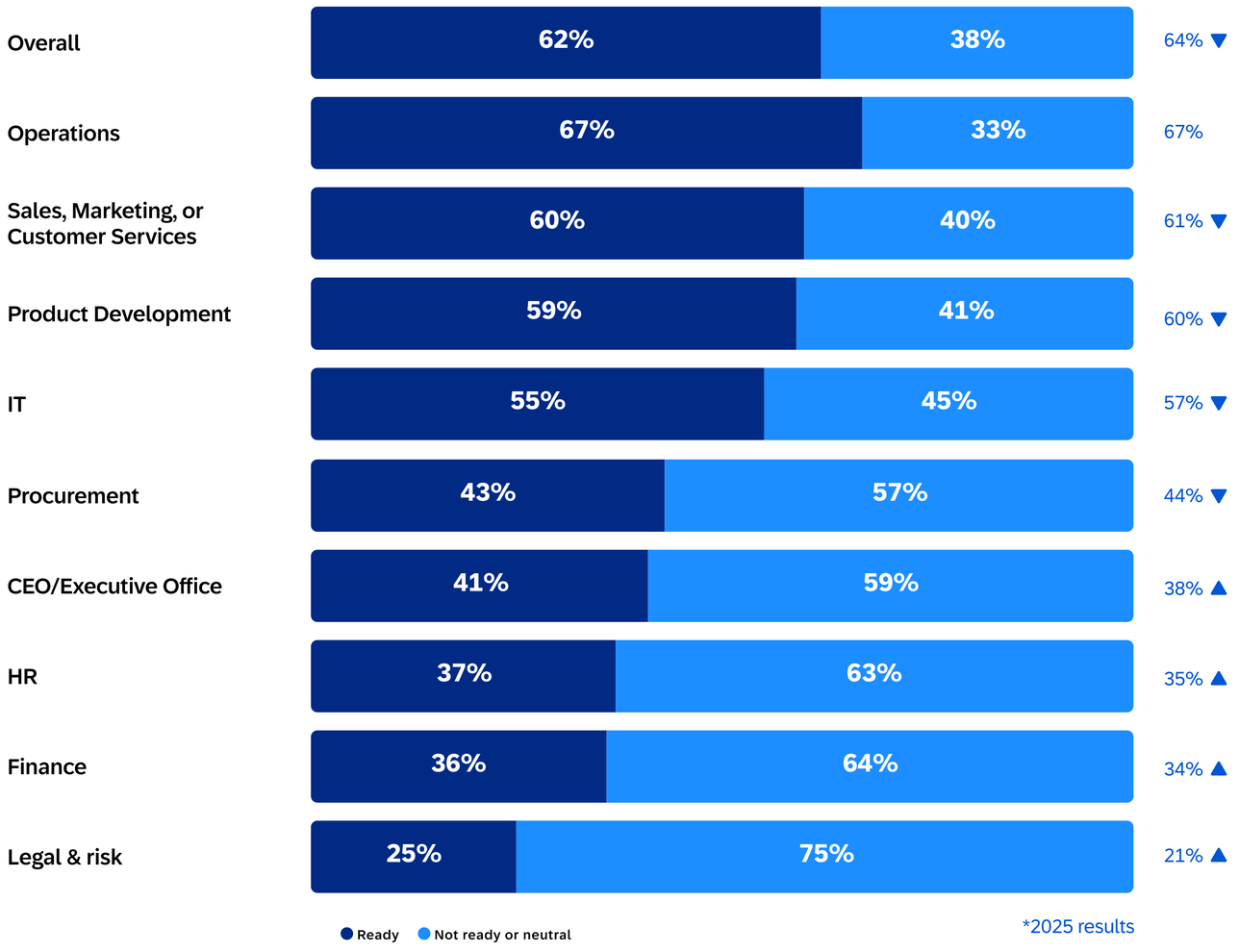
What are the main reasons your organization is not driving greater value from AI?

DATA READINESS

Data is seen as critical to AI, yet the share of businesses who feel ready is declining.

76% say availability and quality of data is either very important or critical to making decisions about AI. Just 2% say it's not important.

Yet, 62% of businesses say they are data ready for AI today, **down from 64% last year.**



How would you rate your organization's data readiness for AI overall and by business function?

WORKFORCE INSIGHTS

AI is amplifying certain skills while eroding others, and workforce concerns center on what gets lost when AI does the work.

While improved insights are the biggest expected improvement from AI, there are significant concerns about the impact of AI on employees' ability to make judgments and decisions.

Ranking of top workforce concerns:

1. Uneven AI literacy
2. Weakened critical judgments and decision-making
3. Uneven AI skill distribution
4. Loss of on-the-job learning
5. Talent retention
6. Employee resistance
7. Weakened problem-solving through practice
8. Governance
9. Declining quality of outputs

Which workforce risks are you most concerned about as AI scales across the organization?

IMPACT

AI is fundamentally reshaping how organizations manage their workforce, and many are struggling to keep up with the speed and intensity of the changes AI has brought about.

are unconvinced company-driven upskilling is keeping up with the evolution of AI tools.

are unconvinced the scope of existing roles is changing fast enough to take advantage of AI-enabled workflows.

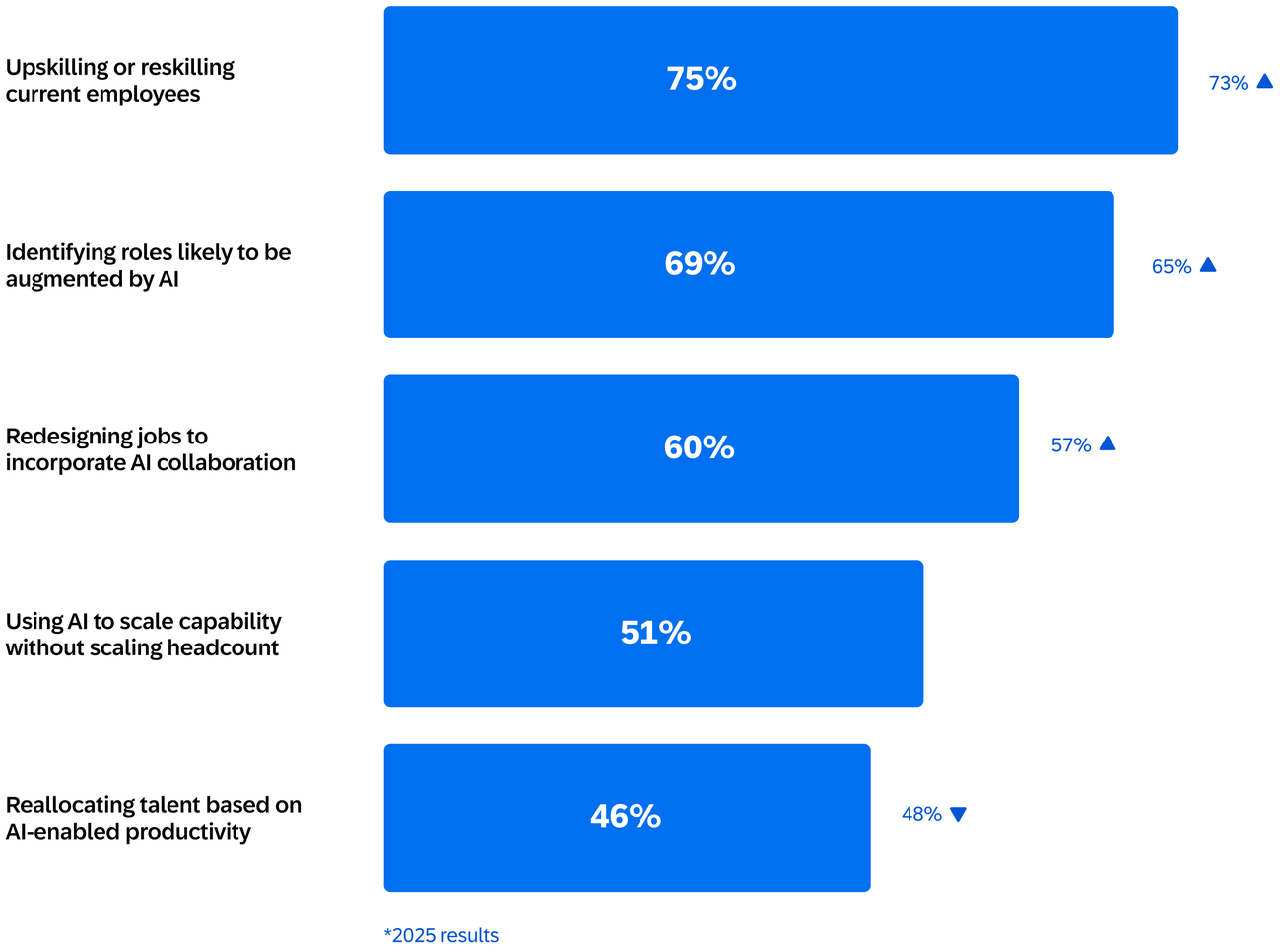
agree maximizing AI value requires workforce transformation beyond technical upskilling.

agree AI-driven workforce transformation means soft skills are becoming part of core job requirements.

To what extent do you agree with the following statements about AI's impact on day-to-day work across the organization?

PLANNING

But businesses are adapting. Just 1% of businesses say AI will have no impact on workforce planning.

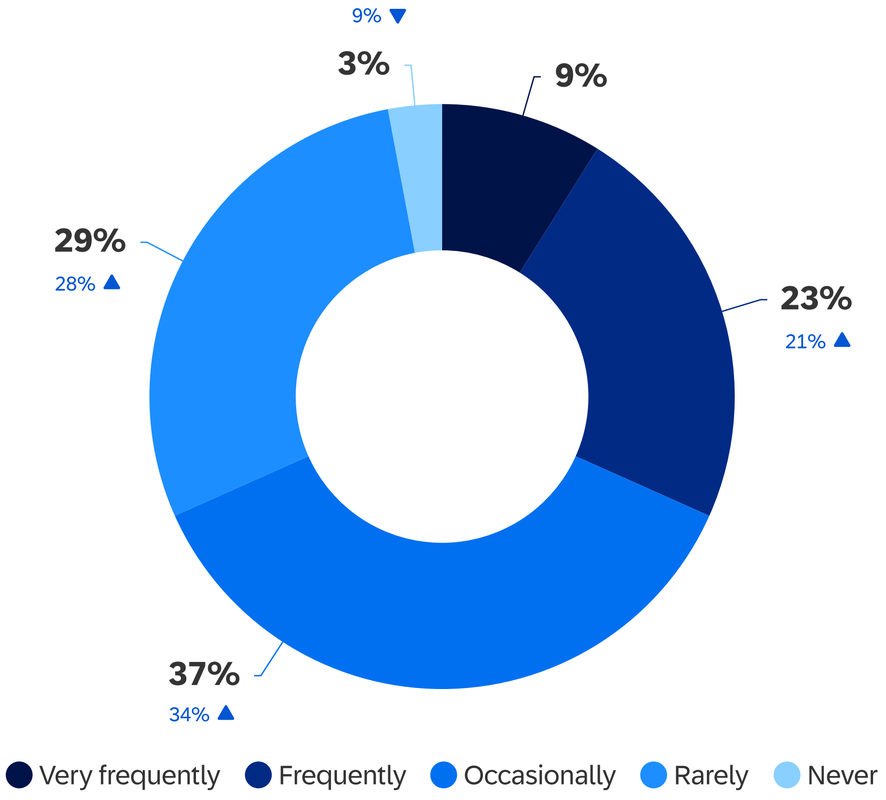


*2025 results

How is your organization integrating AI into its long-term workforce planning?

SHADOW AI

These challenges are increasingly resulting in staff finding unapproved AI to get work done.



*2025 results

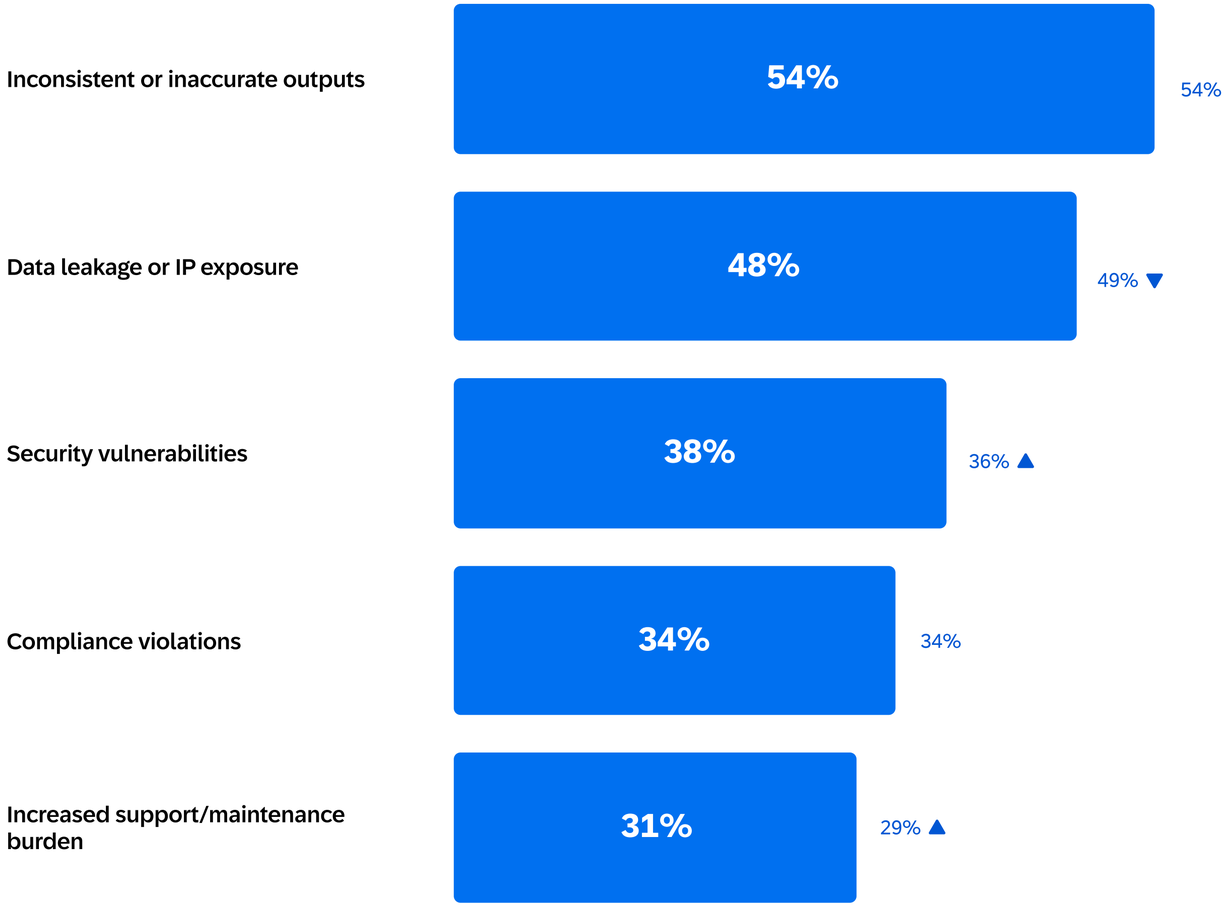
How frequently are employees in your organization using third-party AI tools (e.g., ChatGPT, GitHub Copilot, Gemini) without formal approval or oversight?

SHADOW AI IMPACT

Shadow AI use has resulted in serious impacts to business.

More than half of organizations report inconsistent or inaccurate outputs from unsanctioned AI use, and nearly half have experienced data leakage or IP exposure.

Security vulnerabilities and compliance violations each affect more than a third.



*2025 results

Has your organization experienced any of the following from unsanctioned use of AI tools by employees?

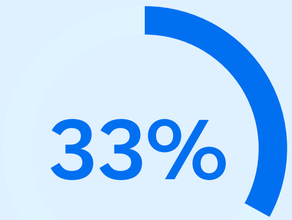
GOVERNANCE IMPORTANCE

"AI governance is the greatest challenge businesses do not know they have."

Only 12% of businesses say their skills or processes are fully ready to govern AI effectively, and just a third have strong engineering guardrails in place for AI-generated code. Meanwhile, many businesses are either deploying agents faster than they can govern them or duplicating agent development across teams.

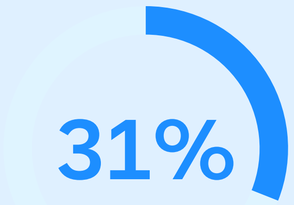
12%

say either their skills or their processes and frameworks (also 12%) are fully ready to govern AI effectively.



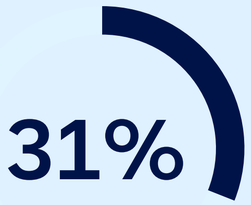
33%

agree that their organization has strong engineering guardrails in place for AI generated code.



31%

disagree they are deploying agents faster than they can standardize and govern them.



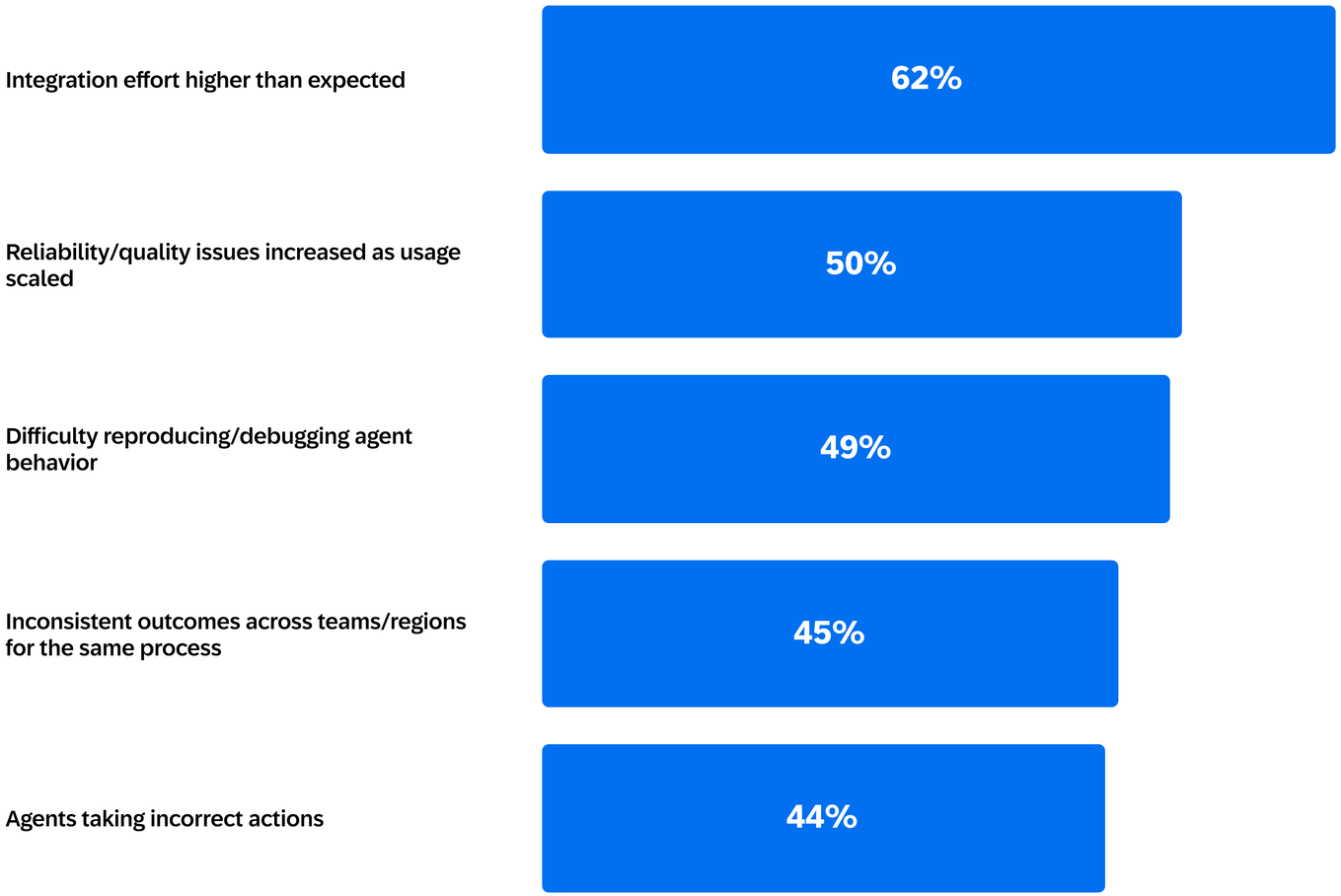
31%

disagree that different teams are building overlapping agents for the same needs.

How ready is your organization in each of the following areas to govern AI effectively?
To what extent do you agree with the following statements?

AGENTIC GOVERNANCE

Every respondent who is experimenting or using agentic AI encountered at least one issue with its adoption, with agentic adoption, with high integration effort being the biggest.



Have you ever experienced any of the following when piloting or deploying AI agents?

Only 26% disagree that managing and supervising agents will become a full-time job in their business.

GOVERNANCE NEEDS

Businesses around the world will need to improve agentic governance to ensure trusted, compliant, secure AI outcomes.

62%

have human-in-the-loop process for agents - 38% don't.

44%

have an agent registry of businesses.

63%

have permissions and access controls for agents.

53%

have approval processes before deployment for agents of businesses.

50%

have audit logs of agent decisions.

32%

have cost or usage controls for agents of businesses.

Which of the following does your organization currently have in place to manage AI agents at scale?

“Realizing real value from AI is not going to be easy because it demands a new approach. Businesses, large and small, will need to connect AI to the data and processes that run their organizations, and make sure it has the context and governance to drive trusted results. That’s what we call the Autonomous Enterprise.”

Sean Kask, Chief AI Strategy Officer, SAP

SAP commissioned Oxford Economics, an independent research services provider, to script and host an online quantitative survey of respondents fielded between March and May 2026.

The research is based on a representative sample of global businesses. The sample comprised 2,600 respondents, across 13 countries: Australia, Brazil, Canada, China, France, Germany, India, Italy, Japan, Singapore, Thailand, the United Kingdom, and the United States. The sample was evenly distributed between midmarket organizations (500 – 1500 employees) and enterprises (1,500 or more). Respondents were qualified to ensure they were at least director level and above.

Where attributed, the quotes and the opinions portrayed reflect the individual's personal comments and do not always reflect the views of the entire department or organization they represent. The quotes and customer stories featured in this report are from organizations that were not part of the survey base.

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