

The AI ROI Paradox 2026: Why 56% of CEOs See No Measurable Returns — And How to Fix It

MANAGEMENT SUMMARY & CORE TAKEAWAY

PwC's 2026 Global CEO Survey reveals a paradox: 56% of executives report zero measurable revenue growth or cost savings from AI investments, even as a growing share of companies already deploy agentic AI. The issue is not the technology—it is missing measurability, unclear governance, and insufficient workforce training. Companies that combine ROI metrics, clear accountability, and systematic training achieve up to 3× higher success rates (BCG 2026).

CONTEXT & EXECUTIVE RELEVANCE

PwC's 28th Annual Global CEO Survey (January 2026) delivers sobering figures: 56% of surveyed executives worldwide report that their AI investments have delivered neither measurable revenue growth nor cost savings. Only 12% see both benefits simultaneously.

At the same time, the focus is shifting quickly from simple AI assistants toward autonomous, agentic systems—and the number of Swiss companies putting their first agents into production is growing noticeably too. But a high willingness to invest says nothing yet about the actual return.

CORE ACTION ITEMS

- 01 **Capture baseline:** How long does the process take today? What does it cost? What is the error rate?
- 02 **Define target KPI:** What concrete improvement do you expect? (e.g., 30% less processing time, 15% cost reduction, 50% fewer manual errors)
- 03 **Set measurement interval:** When and how often will you measure? (Ideally monthly in the first six months)
- 04 **Clarify accountability:** Who reports metrics to whom?

SWISS COMPLIANCE & ARCHITECTURE GUIDELINES

- ☑ Full compliance with revised Swiss Data Protection Act (revDSG).
- ☑ Zero vendor lock-in on closed proprietary models.
- ☑ Seamless integration into Abacus, Bexio and M365 ecosystems.

Non-Binding Process Analysis

Let us review in 20 minutes where AI agents create immediate measurable efficiency in your workflows.

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