

Measuring AI ROI: The CFO's Guide for Swiss Enterprises

MANAGEMENT SUMMARY & CORE TAKEAWAY

69% of Swiss companies achieve measurable AI ROI in 2026 – yet only 7% consider their data AI-ready at scale. While 53% of Swiss executives can demonstrate revenue or profit impact, 45% primarily measure usage rate instead of business KPIs. For CFOs this means: measurement infrastructure lags adoption. This guide delivers the Swiss framework with six evaluation gates, TCO model, Big-4-grade baseline documentation and the make-vs-buy calculation for AI outsourcing — all in the language of the finance executive.

CONTEXT & EXECUTIVE RELEVANCE

A 2026 IBM study reveals a striking disconnect: while 79% of executives perceive productivity gains from AI, [only 29% can reliably quantify return on investment](<https://ai-outsourcing.ch/insights/ai-roi-paradox-2026-why-56-percent-of-ceos-see-no-returns>). This measurement gap explains why only 25% of AI initiatives deliver expected ROI and merely 16% achieve enterprise-wide scaling.

The Futurum survey of 830 IT decision-makers in the first half of 2026 documents a structural paradigm shift: direct financial P&L impact as the primary ROI metric nearly doubled to 21.7%, while 'productivity and hours saved' fell from 23.8% to 18%. Keith Kirkpatrick, VP Research at Futurum, summarises: 'The productivity argument was the right metric for the GenAI pilot phase. The market has now matured.'

CORE ACTION ITEMS

01 Cycle time per transaction or process step

02 Error rate in percentage or sigma level

03 Cost per unit (cost per transaction)

04 Throughput per time unit or FTE

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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