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Enterprise transformation

From AI Adoption to Enterprise Value

As AI becomes a commodity, competitive advantage will increasingly depend on how effectively businesses use it to transform. Many are focused on incremental gains rather than fundamental change. The challenge is to move beyond pilots, rethink how organisations operate and turn the capacity created by AI into new sources of value and growth.

Artificial intelligence is already accelerating processes, reducing costs and improving productivity across businesses. Yet, much of this activity is still focused on making existing ways of working faster and more efficient.

This is a mistake. The bigger opportunity is to use AI to rethink a business as a whole – how it operates, what it offers customers and where it can create value.

And this demands more effort and harder choices. Which processes should be redesigned?

Where could AI create new products, services or revenue streams? Which parts of today's operating model may no longer be fit for purpose?

Businesses that focus solely on improving what they do today risk being overtaken by competitors using AI to build something fundamentally different.

The emerging divide is clear, so what does it take to be on the right side of it?

Competing differently, not just more efficiently

Here are the questions all business leaders should be asking themselves right now. Can we identify two or three specific ways a competitor could use AI to redesign our core business model and undercut us in the next three to five years? Do we have a plan to get ahead of that threat, or are we focused on using AI to optimise the business we already have?



Access to AI itself is unlikely to provide a lasting advantage, especially as organisations can increasingly deploy the same models, platforms and capabilities. What matters is how ambitiously they are used. Businesses focused primarily on reducing costs may become more efficient; those using AI to create new products, services and sources of revenue have the opportunity to change how they compete.

Leaders must look beyond their own AI programmes and consider how the technology could reshape their market. Could a new entrant serve customers at a significantly lower cost? Could established products or services be delivered in a completely different way? Which parts of today's business model could become less valuable over the next five years?

Answering those questions now gives businesses the opportunity to lead that change rather than find themselves responding to it.

Moving beyond pilots

Many organisations have spent the past few years experimenting with AI. Individual teams are testing applications; employees are finding their own productivity use cases and businesses are learning where the technology works – and where it does not.

What is needed now is scale.

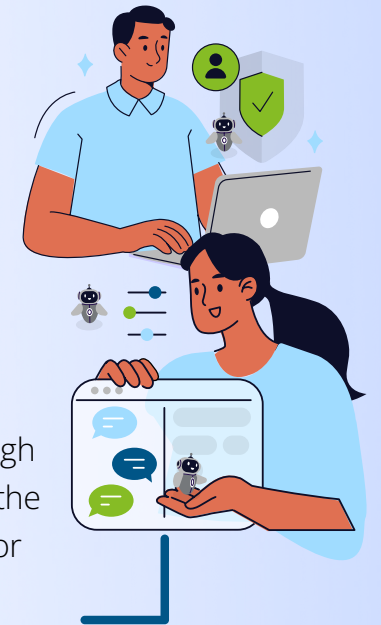
Successful pilots must become enterprise applications capable of delivering measurable business outcomes. This requires a clear view of the problem being solved, the value being created and the changes needed across the organisation to deliver it.



Deloitte's State of AI in the Enterprise research, conducted in August and September 2025, found that

34%

of organisations globally were beginning to use AI to deeply transform their business through new products and services or the reinvention of core processes or business models. ¹



[1. Deloitte's 2026 The State of AI in the Enterprise report](#)



Another
30%

were redesigning key processes around AI, while



37%

remained at a more surface level, with little or no change to existing processes. ²

A tool that performs impressively in a controlled environment must still work within the complexity of a real business. Existing processes, workflows, decision-making structures and incentives can quickly become barriers when an organisation tries to move from a successful experiment to widespread adoption.

This is where some AI programmes risk stalling. Adding more individual applications will not transform an organisation if the structures around them remain largely unchanged.

Moving to scale requires businesses to identify what needs to change around the technology as well as where the technology itself should be deployed.



The gap is also evident in how work itself is changing. Despite high expectations for automation,

84%

of organisations surveyed had not redesigned jobs around AI capabilities. ³



²The 2026 National Digital and AI Strategy, Digital Ireland – Connecting our People, Securing our Future

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Transformation is a leadership responsibility

Enterprise AI transformation has to be led from the top. It cannot be delegated to the technology function.

Leaders across the business must understand where AI can create value, how it can change their part of the organisation and what needs to happen to turn opportunity into a commercial outcome.

They also need to understand what makes their organisation distinctive. Proprietary data, domain expertise, customer insight, organisational knowledge and the experience of their people become more valuable when combined effectively with AI.

The risk is a gap between ambition at leadership level and the realities of implementation. A board or executive team may have a clear expectation of what AI can achieve while the managers and employees responsible for delivering it continue to work within existing structures, incentives and ways of working.

A useful test is whether the leadership team can articulate how AI will transform the business in terms that the CFO, COO and frontline managers would all recognise and agree on. If they can, are those people currently working within structures and incentives that make the transformation possible?

A strategy discussed in the boardroom will have limited impact if the organisation beneath it is still designed around the business of today.



Building the foundations for scale

Moving beyond pilots can expose weaknesses that were less visible during experimentation.

Data needs to be accessible and reliable.

Technology must integrate with existing systems.

Processes may need to be redesigned and employees need the skills and confidence to work differently.

For some businesses, a centre of expertise or excellence can help establish these capabilities before they are extended across the wider organisation.

Greater AI autonomy also raises decisions that cannot be deferred until deployment.

Organisations need to establish where AI can act independently, where human oversight remains essential and who is accountable when decisions are made or actions taken.

Leadership teams should already be able to answer these questions. If they cannot say what level of autonomy is appropriate for their

business, where human intervention is non-negotiable and where accountability ultimately sits, they are not yet ready to deploy autonomous systems at scale.

Deciding what to do with the capacity AI creates

Here are further questions business leaders need to ask themselves.

If AI successfully automates a significant percentage of administrative and routine work in the next 18 months, do we have a concrete plan for where that freed-up capacity goes and have we already begun reskilling the people whose work will change?

This requires them to think ahead about the skills they will need and where people can create the greatest value alongside AI. Reskilling and redeployment should begin before roles change, with AI itself potentially helping employees acquire new capabilities more quickly.



Deloitte research conducted in August and September 2025 found that two-thirds of Irish leaders surveyed were investing in upskilling and reskilling programmes, while



84%



reported that AI was already delivering productivity gains. ⁴

Some organisations will use AI-driven efficiencies to reduce headcount. Others may find greater value in combining experienced employees with AI and deploying that capacity elsewhere in the business.

Treating every hour saved by AI primarily as a labour cost to remove risks overlooking the growth opportunity created by the same technology.

Ireland's window of opportunity

Ireland has many of the ingredients needed to become a leader in enterprise AI adoption.

The 2026 National Digital and AI Strategy sets out the Government's ambition to establish Ireland as a global hub for applied AI, while a dedicated Sectoral Strategy for Enterprise Adoption of AI is also being developed. Ireland can also draw on its concentration of international technology companies, indigenous businesses, research expertise and close connections between Government, academia and industry.



There are already signs that Irish businesses are capturing commercial returns. Deloitte research published in October 2025, which included 105 senior leaders of large enterprises in Ireland, found that

49% said their AI initiatives had created revenue growth opportunities.

A total of

46% had achieved a return on investment within two years for their most successful AI use case. ⁵

The next phase will depend on how quickly businesses turn adoption into transformation.

Ireland is not alone in recognising the opportunity. Countries around the world are investing in AI capability, infrastructure, skills and enterprise adoption, while the technology itself continues to advance rapidly. The advantages Ireland has today will only remain valuable if they are converted into stronger businesses, new products and services, greater productivity and economic growth.

That puts much of the responsibility in the hands of business leaders. The decisions they make now about where to invest, what to redesign, how to develop their people and where AI can create genuine competitive advantage will help determine which businesses lead the next phase of change.

The technology is moving quickly. Businesses need to move with it.

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