

Global AI Pulse

Q2 2026

From deployment to value realization

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Foreword

The rapid acceleration of AI is clear in our Q2 Global AI Pulse findings. Just three months after our first Global AI Pulse survey was conducted, the data tells us that organizational confidence is on the rise with a significant increase in businesses moving from planning and experimentation into active adoption. With this maturity, we are seeing a shift this quarter towards pragmatism as leaders move past theoretical questions and into practical ones: where is AI creating value, who owns the outcomes and how is it changing work.

Across the data, within our own organization, and the work that we're actively doing with clients, we know that scaling adoption of AI remains hard and the pressure to prove measurable value is increasing. That's why ownership is paramount. CEO sponsorship is now widespread, but the data tells a more nuanced story: ownership and accountability are not the same thing. The organizations seeing the strongest returns are those that have moved beyond sponsorship to accountability for AI outcomes at the highest level.

And just like we saw in Q1, the organizations that are seeing the most value are those whose leaders recognize that scaling AI is not only a technology or investment challenge. It is also a challenge of people, workflows and operational — including economic — discipline.

This quarter, we're seeing a recognition from organizations that much of AI's value depends on understanding what it costs to build, run and scale it. It's not about rigid cost control but cost visibility. It's about knowing where money is going, how AI is being used and what outcomes that spend is producing. And while cost visibility is critical, many organizations are still building that capability.

As you read the Q2 findings, consider what they mean for your own organization. Where are you on your own AI journey? Where is AI creating measurable value? What needs to change to strengthen accountability and build better cost visibility? And how are you thinking about and addressing the quality gap between what tools your organization is providing to employees compared to what they publicly have access to?

We will continue to track these shifts and in a market that's moving this quickly, you can benefit from looking out just as much as looking in: understanding what others are learning, testing it against your own organization and acting on what needs to change.



Steve Chase
Global Head of AI
and Digital Innovation
KPMG International

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Executive summary

The Global AI Pulse Q2 2026 draws on insights from

2,145 senior leaders across 20 countries and territories

to examine how organizations are scaling AI, governing it and translating it into business value.

The defining signal this quarter is the gap between accelerating adoption and the ability to demonstrate return on AI investment. Confidence is rising, spending remains steady and organizations are moving rapidly toward enterprise-wide deployment. As AI becomes more deeply embedded across the enterprise, senior leaders are facing growing pressure from boards and investors to demonstrate measurable return. In response, they are placing greater emphasis on accountability, economics and the capabilities required to scale AI effectively.

Confidence, commitment and value all rise

Planned AI spending remains resilient, holding steady at US$188 million over the next 12 months. Confidence in AI has also strengthened across every tracked measure. More than three-quarters of senior leaders say AI is delivering meaningful business value (76 percent, up 12 points from Q1), while 78 percent believe their AI strategy can be future-proofed (up 8 points). Notably, 79 percent say AI would remain a priority even in a recession, up 5 points from last quarter.

From Q1 to Q2: How priorities are shifting

Q1 2026 found AI adoption accelerating rapidly, but many organizations were struggling to translate that activity into measurable business outcomes. Organizations were expanding AI across functions and use cases, yet relatively few had translated that activity into established ROI. The challenge was shifting from deployment to execution as organizations worked to redesign operating models, governance and workforce capabilities for AI at scale.

Q2 finds leaders responding to those execution challenges. Confidence remains high and adoption continues to accelerate, but attention is increasingly shifting toward accountability, workforce readiness and AI economics as the focus moves from deployment to delivering business outcomes at scale.

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Meaningful business value can take many forms, from productivity improvements and operational efficiencies to enhanced decision-making, customer experience gains and other business outcomes. These benefits are becoming increasingly widespread as organizations expand AI across functions, workflows and business processes.

Adoption accelerates, but ROI remains limited

Organizations are moving rapidly from experimentation toward broader deployment. According to the survey, the share of organizations in the driving-adoption phase nearly doubled this quarter, rising from 13 percent to 22 percent, representing the largest quarter-over-quarter shift observed on the AI maturity curve. Yet relatively few organizations report established ROI. While many organizations are realizing benefits from AI, demonstrating measurable financial returns from those investments remains a significantly higher bar.

AI economics move onto the leadership agenda

As deployment scales, senior leaders are paying closer attention to what AI costs to operate, sustain and grow. Access to lower-cost, high-fidelity models is now one of the fastest-rising influences on AI strategy, while nearly half of organizations report having rephased AI deployments when costs began to outweigh expected value. As AI matures, cost visibility and management are becoming increasingly important organizational capabilities.

Accountability is becoming a differentiator

Executive support for AI is now widespread, but accountability remains less clear. Organizations with clearly defined accountability for AI outcomes report established ROI at more than three times the rate of those without it. Leadership commitment alone is no longer enough. Organizations now need clear ownership, decision rights and governance structures that translate AI ambition into business results.

> “We’re seeing a clear divide between organizations with leadership accountability at the top and those without. These companies are seeing materially better results across the board such as greater confidence, higher value realization and established ROI.”
>
> **Steve Chase**
> Global Head of AI and Digital Innovation
> KPMG International

Meaningful business value
Productivity gains, cost savings, revenue growth and better decision-making.

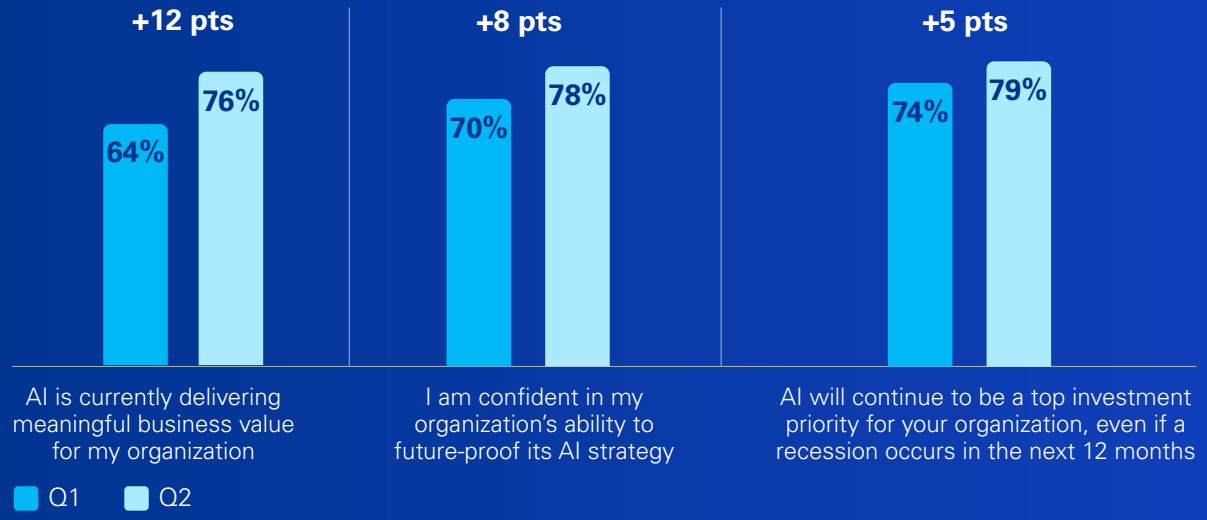
Established ROI
Experiencing meaningful business outcomes, as well as tangible growth and opportunity.

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Key findings

AI is shifting from deployment to accountability, with cost discipline shaping outcomes.

Confidence remains high and AI investment stays strong



Planned AI spending is holding steady

US$188m

*Weighted average: Global

22%

organizations driving adoption of AI programs up 9 points from Q1 (22% vs. 13%).

AI priorities become more strategic

35%

of organizations cite productivity improvements as a top AI priority, down 7 points since Q1.

33%

cite data security, privacy and risk as a significant factor influencing their AI strategy over the next 6 months.

Access to lower-cost AI models

was the fastest rising strategic influence, moving from 15% to 22%.

*Average reflects a weighted mean based on reported planned investment across respondents, adjusted for sample representation by organization size and region.

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Accountability becomes a differentiator

3x more likely to report established ROI where accountability is clear (14% vs. 4%).

75% say their CEO actively owns AI as a strategic priority.

While executive ownership is common, accountability for AI outcomes remains fragmented

24%

of organizations identify the CEO or executive committee as ultimately accountable for AI-informed decisions, while 29 percent point to a named C-suite executive.



of organizations have "very clear" accountability for AI data quality and refresh.



have "very clear" guidance on when humans should override AI outputs.

Organizations with clear executive accountability for AI outcomes are more likely to strongly agree that:

Their organization can future-proof its AI strategy

60% vs. 22%

AI is delivering meaningful business value

57% vs. 21%

AI economics move onto the leadership agenda

5x organizations with full visibility into AI operating costs are five times more likely to report established ROI than those without (15% vs. 3%).

49% of organizations have delayed or scaled back AI agent deployments when costs started outweighing benefits.

Organizations are implementing cost-control and visibility measures

35%

have full visibility into their AI operating costs.

54%

require cost reviews in AI project approvals.

40%

have usage or token budgets in place.

Workforce and AI maturity progress

71%

of organizations say they are making good progress toward a fully integrated AI-human workforce (up 11 points from Q1).



now consider themselves in the later stages of the AI maturity journey, up from 21% in Q1.



report employee adoption of AI agents, up 3 points from Q1.

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Chapter 1

Pragmatic AI: Adoption accelerates, expectations rise

22% have reached the driving-adoption phase of AI maturity, up from 13 percent in Q1

76% say AI is delivering meaningful business value

79% would maintain AI investment even in a recession

71% report making good progress toward becoming a fully integrated AI-human workforce

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Confidence remains strong as AI moves into deployment

More than three-quarters of senior leaders now express confidence in AI's long-term value, strategic relevance and ability to withstand economic uncertainty. Notably, confidence increased across every tracked measure this quarter, with the largest gain among the confidence measures occurring in perceptions of meaningful business value. Organizations are becoming less focused on proving AI's potential and more focused on scaling it effectively across the enterprise.

Organizations are becoming more confident in AI's strategic value



To what extent do you agree or disagree with the following statements? Percentage who agree/strongly agree Q1 (n=2110), Q2 (n=2145)

Source: Global AI Pulse Q1 2026 and Global AI Pulse Q2 2026, KPMG International, April 2026 and June 2026 respectively.

More than

three-quarters of senior leaders now express confidence

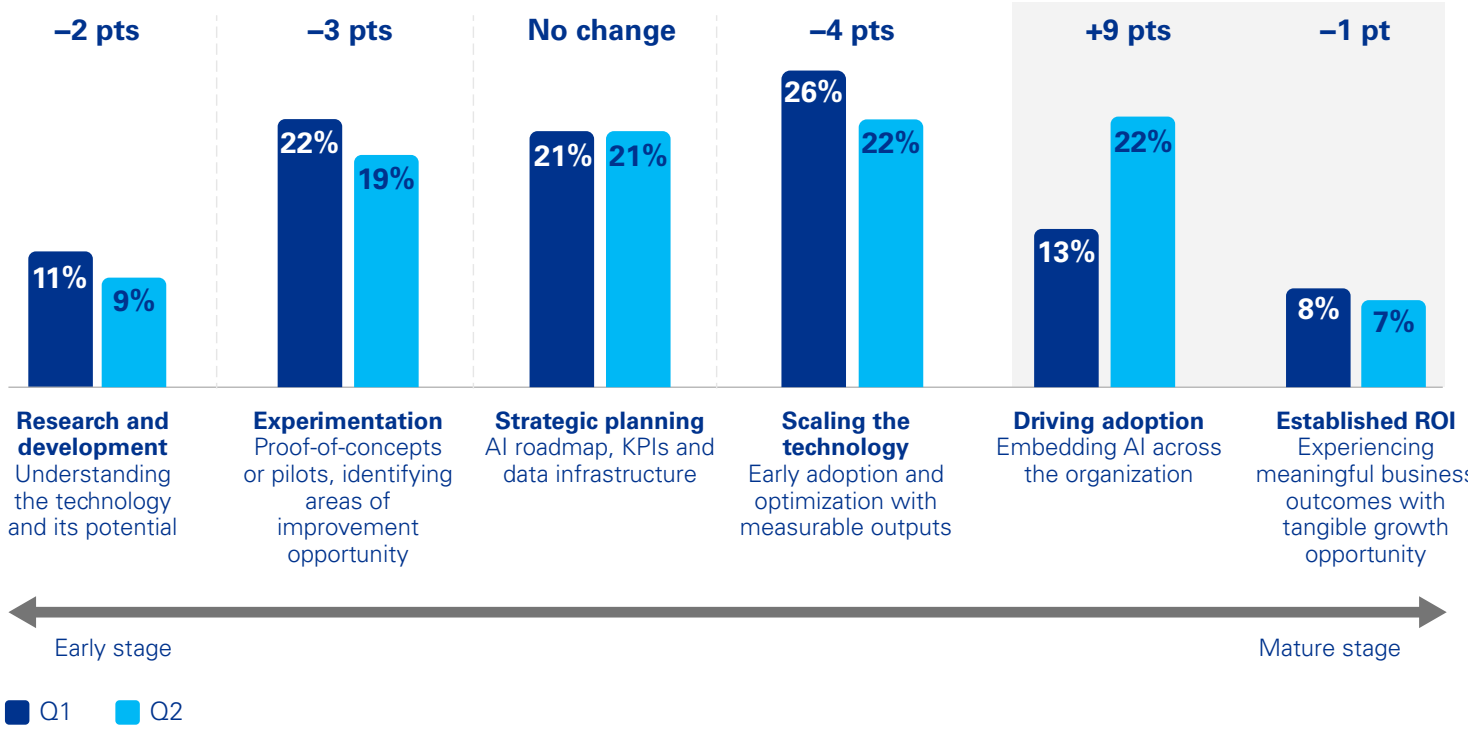
in AI's long-term value, strategic relevance and ability to withstand economic uncertainty.

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Broad adoption outpaces maturity

The share of organizations in the driving-adoption phase rose significantly this quarter, increasing from 13 percent to 22 percent, representing the largest movement observed anywhere along the AI maturity curve. Yet relatively few organizations identify as having reached the established-ROI stage. Organizations are moving rapidly toward broader deployment, while fewer have reached the most mature phase of the AI journey.

The largest movement this quarter occurred in the driving-adoption phase



Which of the following best describes the phase your organization is in its AI journey? Q1 (n=2110), Q2 (n=2145)
Source: Global AI Pulse Q1 2026 and Global AI Pulse Q2 2026, KPMG International, April 2026 and June 2026 respectively.

> One of the clearest indicators of AI maturity is that the questions change. Early adopters ask whether they should move forward. Leaders ask how to scale. They spend less time debating the technology and more time figuring out how to make it part of the business."
>
> **Simon Benson**
> Regional AI Lead for ASPAC
> KPMG Australia

AI maturity

The extent to which an organization has moved beyond experimenting with AI to embedding it across operations and generating measurable business value, assessed here across six progressive phases from research and development to established ROI.

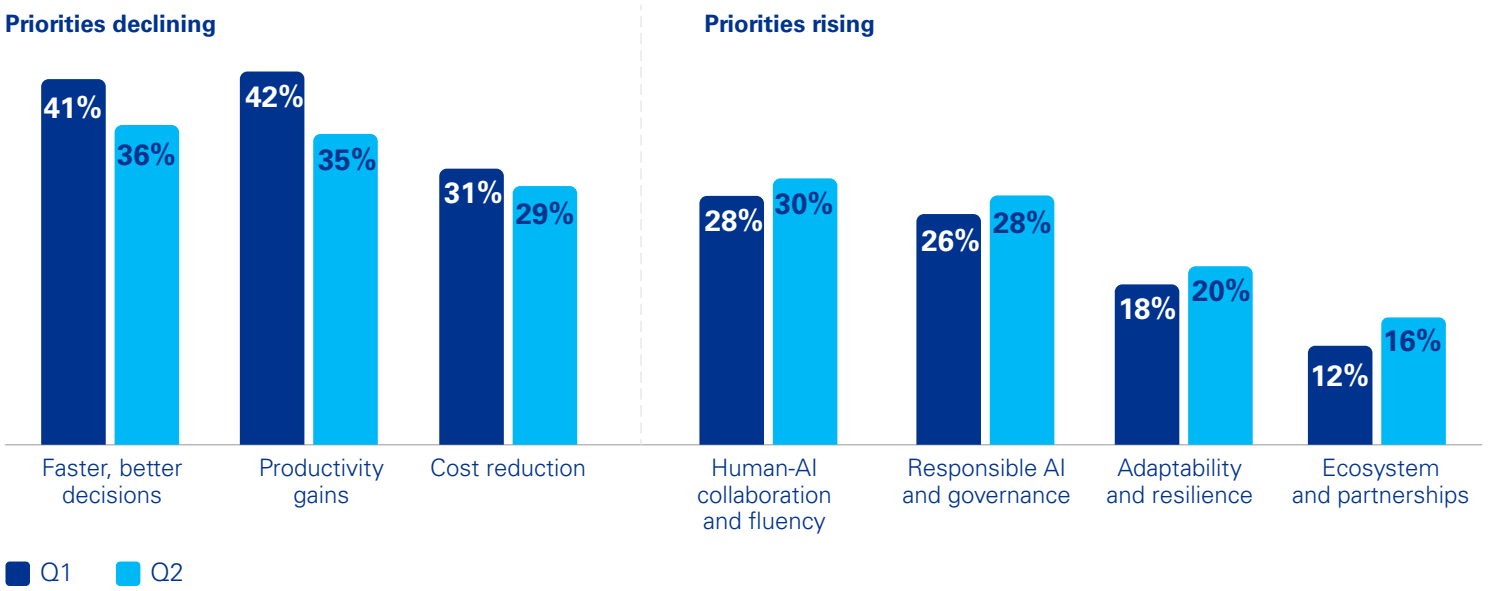
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AI priorities are broadening as deployment scales

Planned AI investment remains steady at US$188 million* over the next 12 months, effectively unchanged from Q1. While spending levels remain stable, organizations are becoming more deliberate about where they invest and what capabilities they prioritize.

Productivity and faster decision-making remain important priorities, but both declined this quarter. In contrast, ecosystem partnerships, governance, resilience and human-AI collaboration gained importance. As AI adoption expands, organizations appear to be shifting their attention from individual use cases toward the capabilities required to embed AI more broadly across the enterprise. The focus is increasingly moving from proving AI can deliver value to building the foundations needed to scale it successfully.

AI priorities are expanding beyond productivity and efficiency



Which of the following are key AI priorities for your organization? Q1 (n=2110), Q2 (n=2145)

Source: Global AI Pulse Q1 2026 and Global AI Pulse Q2 2026, KPMG International, April 2026 and June 2026 respectively.

*Weighted average: Average reflects a weighted mean based on reported planned investment across respondents, adjusted for sample representation by organization size and region.

> “The next challenge is not deploying AI. It is redesigning work for a world where humans and AI operate together. That’s not a technology exercise. It’s a rethink of roles, workflows and how value gets created.”
>
> **Benedikt Höck**
> Regional AI Lead for EMEA
> KPMG in Germany

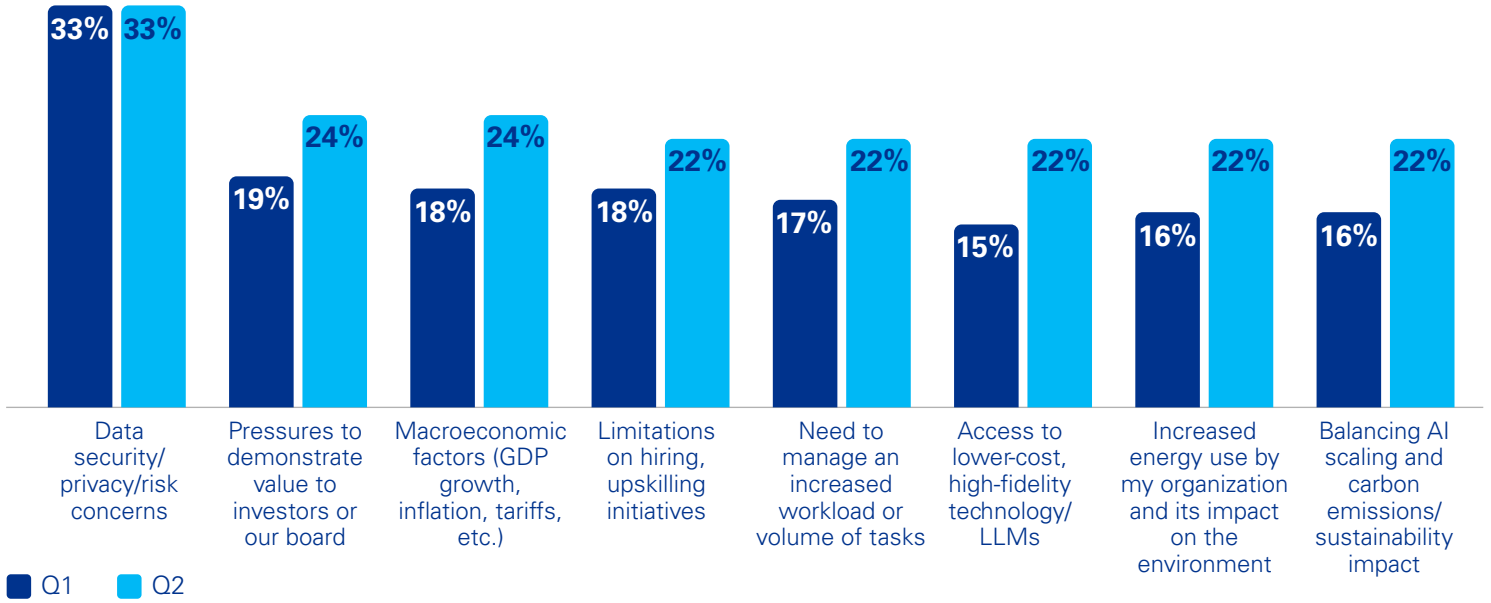
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Economics are becoming a strategic consideration

AI strategy is being shaped by a broader set of considerations than at any point in our research. Cost and efficiency, competitive pressures, energy use and macroeconomic conditions are all rising in importance. Growth, competition and economics are becoming more intertwined in AI decision-making.

Access to lower-cost, high-fidelity models is the fastest-rising influence on strategy, increasing by 7 points quarter over quarter, while energy use, carbon concerns and macroeconomic conditions each rose by 6 points. Nearly half of organizations report having rephased AI deployments where costs began to outweigh expected value. Senior leaders are increasingly weighing AI operating costs, token usage, sustainability and growth as interconnected decisions. As AI becomes more deeply embedded across the enterprise, the strategic agenda is expanding beyond productivity and use-case deployment to include the economics, governance and long-term sustainability of AI at scale.

Security remains the main concern, but economic factors are rising fast



To what extent are the following factors influencing your AI strategy within the next 6 months? Percentage saying 'Great concern' Q1 (n=2110), Q2 (n=2145)
Source: Global AI Pulse Q1 2026 and Global AI Pulse Q2 2026, KPMG International, April 2026 and June 2026 respectively.

The human side of AI scaling comes into focus

Organizations recognize that scaling AI will require changes in how people work. More than three-quarters of senior leaders (78 percent) expect AI fluency to become more important and believe roles will change for employees who do not develop these capabilities. At the same time, 71 percent report making good progress toward becoming a fully integrated AI-human workforce.

The shift is visible in employee behavior. Significant employee adoption of AI agents rose from 25 percent to 28 percent globally, while resistance declined modestly to 14 percent. The exception is the United States, where resistance increased from 5 percent to 20 percent. The contrast highlights that workforce adaptation may not progress uniformly as AI becomes more embedded in day-to-day work.

For many organizations, the next challenge is not deploying AI, but embedding it into how work gets done. Realizing value at scale will depend on workforce adoption, capability development and the redesign of work around human-AI collaboration.

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Chapter 2

Governance: The foundation of AI at scale

3x higher established ROI with clearly defined accountability

75% say their CEO actively owns AI as a strategic priority

Only **24%** identify the CEO or executive committee as ultimately accountable for AI-informed decisions

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AI governance is evolving from principle to practice

The Q1 report highlighted the growing importance of governance and trust as foundations for responsible AI adoption. As organizations scale AI across the enterprise, Q2 suggests the conversation is shifting from governance itself to how governance is operationalized. The question is no longer to what degree governance matters. It has to be embedded into day-to-day decision-making.

Around three-quarters of organizations say their CEO actively owns AI as a strategic priority. Yet ownership and accountability are not the same thing. As executive ownership becomes the norm, organizations reporting the strongest outcomes are those that translate leadership commitment into clear accountability, decision rights and governance practices.

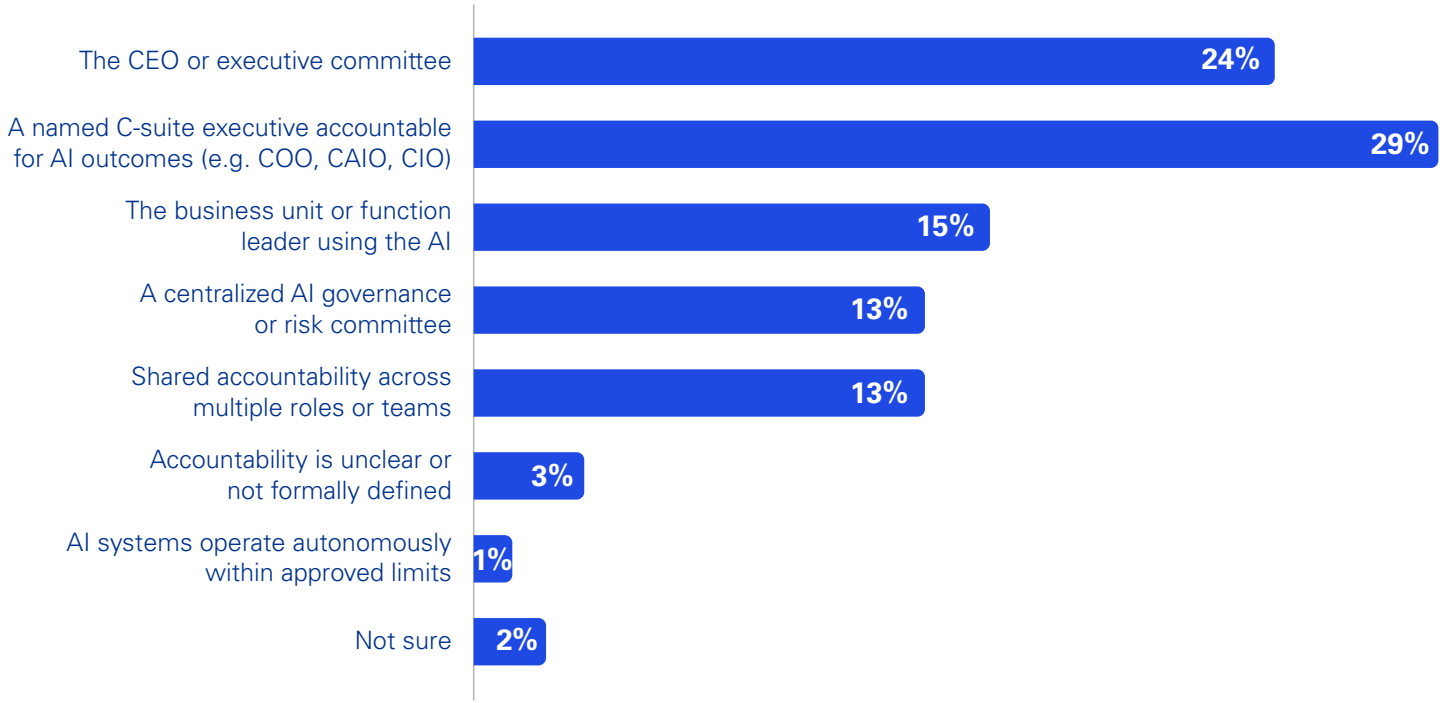
> “As AI becomes woven into the fabric of the enterprise, governance can no longer sit on the sidelines. The organizations creating the most value are building accountability into the way decisions are made, risks are managed and work gets done.”
>
> **Samantha Gloede**
> Global Head of Risk Services and Global Trusted AI Leader
> KPMG International

Accountability remains widely distributed

While executive ownership is common, accountability for AI outcomes remains fragmented. Just 24 percent of organizations identify the CEO or executive committee as ultimately accountable for AI-informed decisions, while 29 percent point to a named C-suite executive.

For many organizations, accountability is shared across business leaders, functions and governance committees. Shared responsibility can support collaboration, but it can also make it more difficult to determine who owns outcomes, manages risk and has authority to act when issues arise.

Few organizations have a single point of accountability for AI-informed decisions



Who is ultimately accountable for business decisions informed or executed using AI outputs? Q2 (n=2145)
Source: Global AI Pulse Q2 2026, KPMG International, June 2026

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Governance must extend beyond leadership

Executive accountability is important, but governance ultimately succeeds or fails through day-to-day operating practices. Organizations need clear rules for when employees can intervene, who owns AI-related costs, how AI outputs are reviewed and what happens when systems fail.

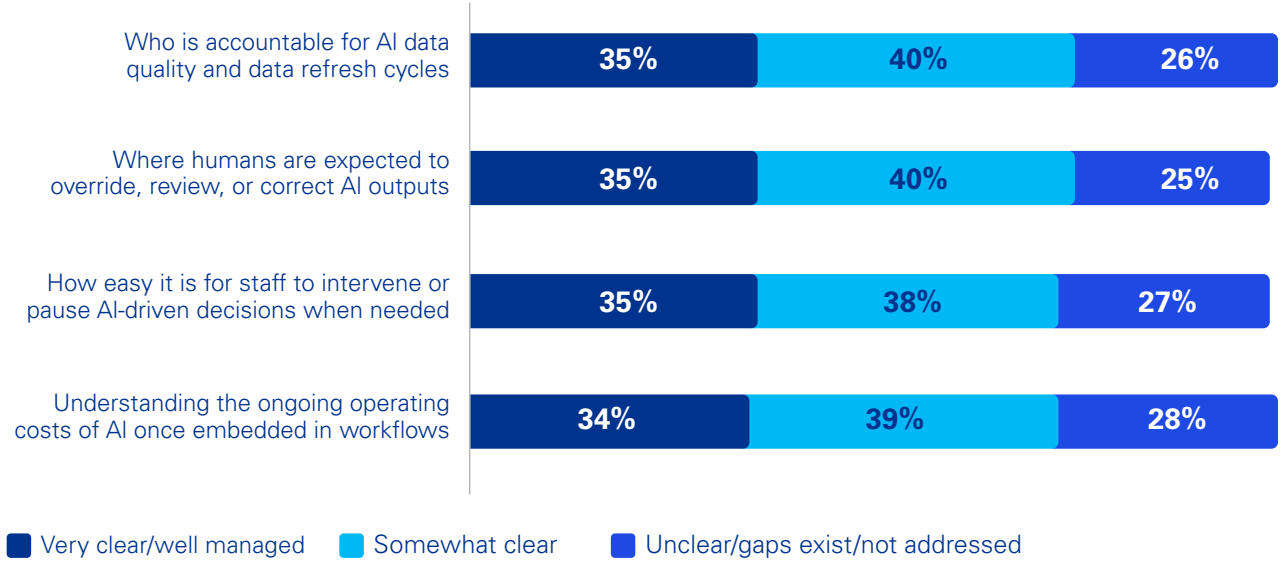
While most organizations report having at least some governance mechanisms in place, relatively few describe these practices as fully embedded. Across a range of governance activities, only about one-third say roles, responsibilities and processes are very clear and well managed. Many organizations are still working to translate governance principles into operational discipline.

Organizations need clear rules

for when employees can intervene, who owns AI-related costs, how AI outputs are reviewed and what happens when systems fail.

Governance foundations are in place, but operational clarity remains uneven

How would you describe your organization's current state in the following areas?



For each statement, please select the option that best reflects your organization's current situation. Q2 (n=2145)
Source: Global AI Pulse Q2 2026, KPMG International, June 2026

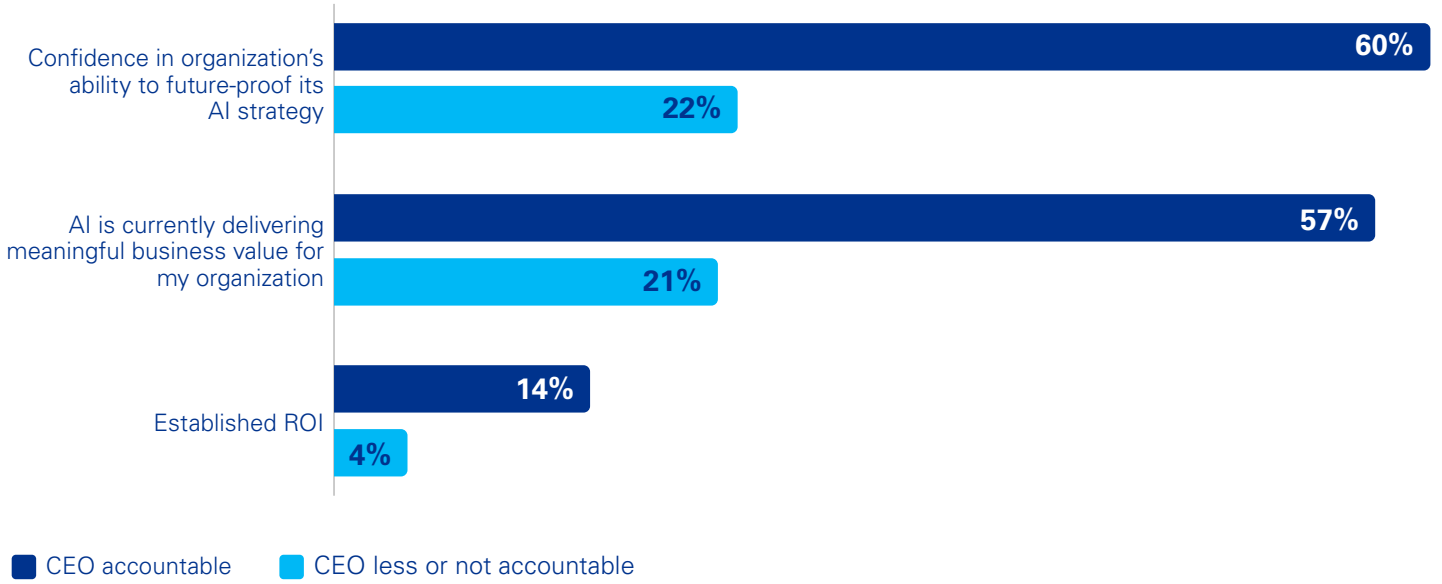
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Clear accountability is associated with stronger outcomes

Across multiple measures, the pattern is consistent. Organizations with clearly defined accountability are more likely to report confidence in their AI strategy, stronger business value and established ROI. The strongest relationship appears in ROI, where organizations with clearly defined accountability report established returns at more than three times the rate of those without it.

The findings suggest that governance is becoming an important enabler of successful AI adoption. Accountability alone does not create value, but organizations that define it clearly appear better positioned to realize value consistently.

The strongest outcomes are reported where accountability is clearly defined



To what extent do you agree or disagree with the following statements? Percentage that strongly agree. Q2 (n=2145)
Source: Global AI Pulse Q1 2026 and Global AI Pulse Q2 2026, KPMG International, April 2026 and June 2026 respectively.

> Clear accountability does more than manage risk. It creates confidence. When people understand who owns decisions, how AI should be used and where responsibility sits, organizations are better able to move quickly and scale responsibly."
>
> **Priya Emmanuel**
> Regional AI Lead for the Americas
> KPMG in the US

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Chapter 3

The economics of AI: From deployment to management

49% have rephased AI deployments when expected costs outweighed anticipated value

15% vs. **3%** established ROI among organizations with full cost visibility versus those without it

+7 points increase in the importance of lower-cost, high-fidelity models as a strategic influence

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Managing AI economics becomes a leadership priority

As AI scales across the enterprise, senior leaders are paying closer attention to what it costs to operate, sustain and grow. Managing AI economics is emerging as a key challenge this quarter, as organizations face growing pressure to demonstrate value while controlling costs.

The economics of AI are also becoming more difficult to manage. One-third of senior leaders cite AI cost and economic literacy skills as a challenge to deploying AI agents, while 29 percent report difficulty understanding and controlling operating costs as systems scale. As usage-based pricing models become more common, many organizations are still building the capabilities required to forecast, monitor and manage AI spending effectively.

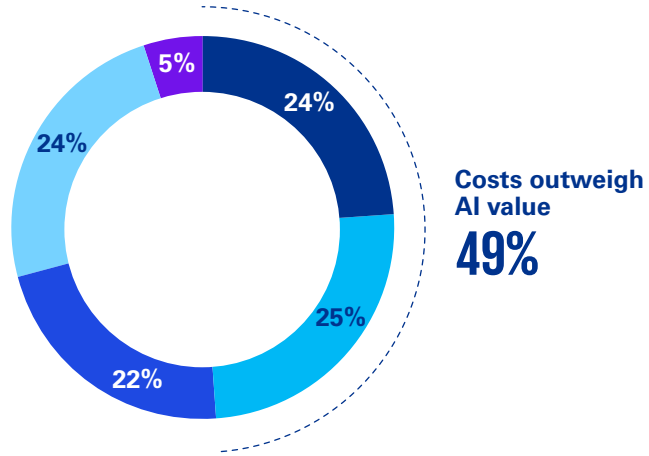
The shift is also evident in strategic decision-making. Access to lower-cost, high-fidelity models is the fastest-rising influence on AI strategy, increasing by 7 points from Q1. Nearly two-thirds of organizations say they would consider incentives designed to encourage greater AI usage. Yet as deployments expand, organizations need more visibility into how usage translates into cost and whether those costs are generating meaningful business value.

Deployment decisions are becoming more selective

Many organizations are becoming more deliberate in how they deploy AI. Nearly half report having rephased AI-agent deployments when expected costs began to outweigh anticipated value. Around one-quarter have scaled back deployments, while a similar share have delayed or paused them. Another fifth report questioning deployment decisions altogether.

These actions do not signal reduced confidence in AI. Rather, they suggest a growing willingness to evaluate where AI creates meaningful value and where it does not. Organizations appear increasingly focused on concentrating investment where expected returns are strongest.

Nearly half of organizations have rephased AI deployments when costs outweigh expected value



Has your organization questioned, delayed, or scaled back the deployment of AI agents because the expected costs began to outweigh the value generated? Q2 (n=2145)

Source: Global AI Pulse Q2 2026, KPMG International, June 2026

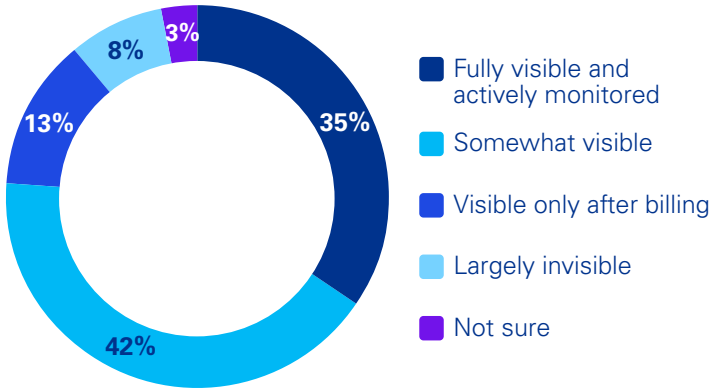
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Economic visibility remains limited

Managing AI economics depends on understanding them. Yet only around one-third of organizations report having full visibility into their AI operating costs and actively monitoring them. Most continue to rely on partial, delayed or fragmented views of AI spending.

Organizations with stronger cost visibility are also more likely to have governance controls in place, including formal review processes, usage monitoring and spending controls. As AI deployments grow more complex, effective cost management depends on the processes and controls needed to monitor spending, evaluate trade-offs and understand where value is being created.

Most organizations lack full visibility into AI operating costs



How visible are the operating costs of your AI systems today?
Q2 (n=2145)

Source: Global AI Pulse Q2 2026, KPMG International, June 2026

Understanding AI economics is becoming a competitive capability

Across the findings, the pattern is consistent. Organizations with full visibility into AI operating costs are substantially more likely to report established ROI than those without it. Those with full cost visibility are five times more likely to report established ROI than organizations without full visibility (15 percent versus 3 percent).

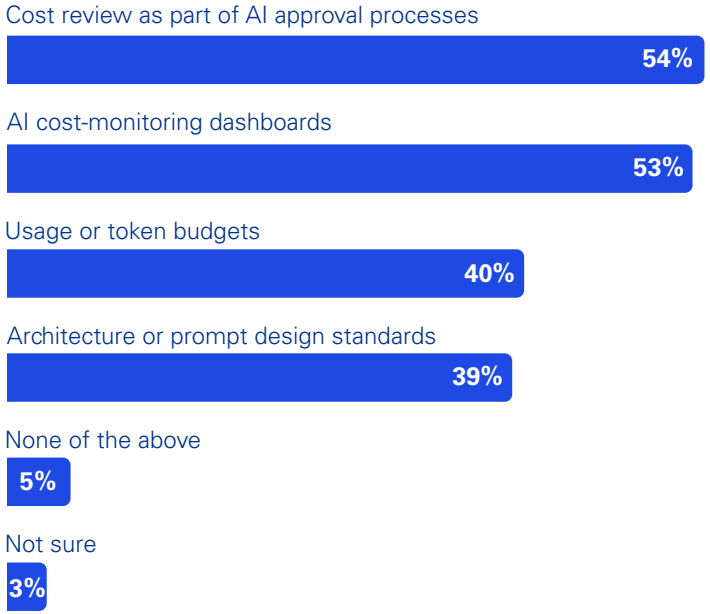
Effective AI management depends on visibility. Visibility alone does not create value, but it gives senior leaders the information required to allocate resources, evaluate trade-offs and scale investments more effectively.

The disciplines required to manage AI economics are still emerging

Managing AI economics requires more than visibility into costs. It also depends on the controls, processes and operating disciplines organizations use to monitor spending and manage value over time.

While many organizations are paying closer attention to AI economics, relatively few have implemented the full set of capabilities required to manage them effectively. Just over half report incorporating cost reviews into AI approval processes or using dedicated cost-monitoring dashboards, while fewer have established token budgets or architecture standards designed to improve efficiency.

Many organizations have yet to implement the core disciplines required to manage AI economics



Which of the following are currently in place to manage AI usage costs?
Q2 (n=2145)

Source: Global AI Pulse Q2 2026, KPMG International, June 2026

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Conclusion: Turning adoption into value

Confidence is rising, investment remains steady and organizations are moving rapidly from experimentation toward enterprise deployment. Yet established ROI remains concentrated among a relatively small group of organizations. As AI scales, the challenge is shifting from deployment to execution: translating adoption into measurable and sustainable value.

Three priorities consistently distinguish organizations reporting stronger outcomes.

1 Prioritize long-term business value

Direct investment toward the foundations that support long-term value creation, including infrastructure, security and governance. As AI matures, focus on the capabilities required to scale value across the enterprise.

2 Clarify accountability

Define who is accountable for AI outcomes, who manages risk and who has authority to act. Make decision rights explicit, including who can override AI outputs, how employees intervene and who owns AI operating costs.

3 Build economic visibility

Create visibility into AI costs, usage and value from the outset. Establish the monitoring and controls needed to ensure AI can be scaled sustainably and deliver measurable return.

Together, these priorities help organizations move beyond deployment toward sustainable value creation. Strong foundations support scale, clear accountability helps translate ambition into outcomes and economic visibility enables senior leaders to make better decisions as AI deployment grows.

The bottom line

The defining signal this quarter is not whether organizations are investing in AI. It is how they are managing the challenge of turning adoption into value. Organizations are becoming more deliberate about where they invest, how they govern AI and how they manage its economics. Those reporting the strongest outcomes are not necessarily deploying more AI. They are building the capabilities required to realize value more consistently as AI scales.

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How KPMG can help

*KPMG helps enterprises rebuild, redesign and rethink how they operate — **with trust embedded at every step** — to integrate AI at scale and deliver sustained value.*
We focus on five connected priorities:

01 Rebuild technology foundations for the intelligence layer.

Modernize the technology and data core, moving beyond fragmented approaches to build **resilient, interoperable platforms** where data, technologies and AI operate as a connected system. Integration is designed from the outset to help AI scale safely, efficiently and continuously.

02 Establish trust foundations for speed and value.

Embed governance, responsible AI, security and controls into transformation from the start, rather than layering them on later. By integrating risk management and accountability into operating models and architectures, trust becomes an enabler of speed, adoption and scalable AI execution.

03 Redesign the operating model around end-to-end value streams.

Realign how value is delivered, breaking out of silos so strategy, customer experience, operations and technology function as a connected execution system. This reduces handoffs, shortens decision cycles and enables AI to create impact across the full flow of value.

04 Reimagine work for human–AI collaboration.

Make workforce adaptability a core capability by redesigning roles and workflows so human expertise and AI operate together by design. Continuous learning is embedded into daily operations so skills evolve continuously, making the workforce a driver of AI at scale rather than a constraint.

05 Rethink enterprise transformation as agile enterprise orchestration.

Treat transformation as a coordinated enterprise capability rather than a set of fragmented initiatives. KPMG aligns strategy, execution and investments across functions, leveraging integrated methods, a global delivery network, industry blueprints, an alliance ecosystem and the AI-enabled KPMG Velocity platform as a single delivery backbone.

Together, KPMG's transformation services and Velocity help clients move faster with greater clarity — helping turn transformational ambition into sustained, measurable business outcomes.

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Methodology

Sample design

Respondents: 2,145 senior leaders with direct knowledge of AI use in their organization.

Eligibility: Organizations with US$50M+ in revenue for the global sample; the US tracking sample uses US$1B+.

Geographies: 20 countries, territories and jurisdictions (Australia, Brazil, Canada, China (People's Republic of, including Hong Kong, SAR and Taiwan), France, Germany, India, Ireland, Italy, Japan, Korea (Republic), Mexico, Netherlands, Saudi Arabia, Singapore, South Africa, Spain, Switzerland, United Kingdom and the United States.

Fielded: 28 April to 25 May 2026, online.

Respondent profile

Titles: President/CEO/Chairman/Founder other C-level, EVP/Managing Director Managers.

Functions: Technology/IT, Operations, Finance, Marketing and Sales, Human Resources, Risk and Other.

Sectors: Technology, Media and Telecommunications; Financial Services; Industrial Manufacturing and Automotive; Consumer and Retail; Healthcare; Life Sciences; Energy and Natural Resources; Real Estate and Construction.

Bases: N=2,145 unless noted.

KPMG's Global AI Pulse is grounded in original research and expert insight, each quarterly report is developed through a collaborative process involving KPMG subject matter experts, a dedicated research, marketing and communications team, and experienced writers and editors responsible for shaping the narrative, analysis and strategic implications of the findings.

As with many modern research and thought leadership processes, AI was used selectively to support activities such as synthesis, analytical exploration, content structuring and editorial refinement. Given the scale of the research, AI can help accelerate the review of large volumes of survey findings and supporting materials, while also helping teams explore alternative ways of organizing and communicating insights.

All findings and conclusions presented in this report are based exclusively on the Global AI Pulse survey data and were reviewed for accuracy and consistency prior to publication.

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Analytical definitions

Agentic AI: Systems that can plan, reason, act and learn autonomously or semi-autonomously to achieve goals.

AI: The simulation of human intelligence in machines programmed to think and learn.

AI costs: Operating costs of the organization's AI systems today.

AI economics: The survey gathered insights on AI economics in several ways, including:

Visibility and management of AI operating and usage costs.

Token-maxxing incentives (using as many tokens as possible, often tracked on internal leader-boards).

Delays or scaled back deployment of AI agents because the expected costs began to outweigh the value generated.

AI maturity: Describes how far an organization has progressed along its AI journey — from early exploration through to embedding AI across the enterprise and realizing measurable returns. The Global AI Pulse maps this across six phases:

(1) Research and development, understanding the technology and its potential;

(2) Experimentation, proof-of-concepts or pilots that identify improvement opportunities;

(3) Strategic planning, AI roadmap, KPIs and data infrastructure;

(4) Scaling the technology, early adoption and optimization with measurable outputs;

(5) Driving adoption, embedding AI across the organization; and

(6) Established ROI, experiencing meaningful business outcomes with tangible growth opportunity. The "driving-adoption" phase refers to organizations in stage five.

In the AI Pulse survey respondents are asked to respond to two main measures of value.

- The first reflects meaningful business value: tangible outcomes from AI, such as productivity gains, cost savings, revenue growth and improved decision-making. The intention is to identify organizations that can affirm they are generating tangible outcomes.
- The second reflects reporting established ROI (experiencing meaningful business outcomes, tangible growth and opportunity), as the best description of how far along the organization is in its AI journey. The intention is to identify organizations that can prove those outcomes justify the investment.

AI usage costs: Costs directly tied to how much AI is actually used.

Generative AI: Neural networks that learn from large data sets to create new content, such as text, images and code.

Weighted average: Average reflects a weighted mean based on reported planned investment across respondents, adjusted for sample representation by organization size and region.

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Authors



Steve Chase
Global Head of AI
and Digital Innovation
KPMG International

Steve is the Global Head of Artificial Intelligence (AI) and Digital Innovation at KPMG International and Vice Chair of AI and Digital Innovation for KPMG in the US. A member of the US Management Committee, he leads the firm's strategy to build and deploy cutting-edge AI solutions, helping clients navigate a new era of technological change. In his current role, he also oversees KPMG's strategic alliances, serving as the organization's Alliance Leader for Google, and directs the network's AI transformation program, KPMG aIQ.



Priya Emmanuel
Regional AI Lead for
the Americas
KPMG in the US

Priya Emmanuel leads the Global AI Transformation Program for KPMG International and also serves as the Regional AI Lead for the Americas shaping how organizations move from AI adoption to sustained enterprise value. She focuses on aligning operating models, governance, people and execution so that as AI scales, it strengthens performance and trust across the business. With over 20 years of experience at the intersection of business, technology and transformation, Priya has led complex, enterprise-wide change programs across AI, data, cloud and digital platforms. Her work emphasizes integration, accountability and measurable outcomes — ensuring leaders actively drive workforce adoption and reshape how work gets done, enabling AI to accelerate business.



Benedikt Höck
Regional AI Lead
for EMEA
KPMG in Germany

Benedikt Höck is the Regional Head of AI for EMA. In this role, he is responsible for the AI go-to-market agenda, oversees the portfolio of AI services, and drives the implementation and responsible adoption of generative AI. As a Partner in Management Consulting, he supports clients end-to-end in their AI transformation journey — from defining AI and business strategies to implementing high-impact use cases. His work ensures secure and responsible AI adoption through Trusted AI, with a strong focus on customer and employee centricity.



Simon Benson
Regional AI Lead
for ASPAC
KPMG Australia

Simon has over 28 years' experience at a global and local level with a focus on his clients' transformation and the delivery of large technology transformational initiatives. Along with being the Regional AI Lead for ASPAC, he has previously led KPMG Australia's Transformational team within the Consulting division and handles the delivery of large-scale business and IT transformation programs within the Australian marketplace. Simon leads programs across a range of different industries and sectors, including Government, Retail and Consumer Goods. Recent years have seen Simon engage closer with Alliance partners in the market to deliver impressive results for KPMG clients.

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Contributors

Editorial board

Leanne Allen
Partner, FS Consulting Technology and Data, Data Science & AI Capability Lead
KPMG in the UK

Christine Andrew
Managing Director
AI Acceleration
KPMG in Canada

Simon Benson
Regional AI Lead for ASPAC
KPMG Australia

Swami Chandrasekaran
Head of US AI Center of Excellence
KPMG in the US

Steve Chase
Global Head of AI and Digital Innovation
KPMG International

Adrian Clamp
Global Head of Consulting Strategy and Investment
KPMG International

Anthony Coops
AI Lead and Chief Digital Officer
KPMG Australia

Pär Edin
Principal, Advisory
KPMG in the US

Priya Emmanuel
Regional AI Lead for the Americas
KPMG in the US

Brian Fields
Transformation Leader
Audit and Assurance
KPMG in the US

Samantha Gloede
Global Head of Risk Services and Global Trusted AI Leader
KPMG International

Benedikt Höck
Regional AI Lead for EMEA
KPMG in Germany

Ashish Madan
Managing Partner, CTO, Head of Technology Services
KPMG in Germany

Scott Marshall
Global Consulting, Special Initiatives — AI-Enabled Digital Transformation
KPMG International

Georgina Severs
Global Director, Strategic Stakeholder Engagement
Global Consulting
KPMG in the UK

Rene Vader
Global Markets AI Lead
KPMG International

Levi Watters
Head of Digital Build Services & National Sector Lead Telecommunications
KPMG Australia

Global Marketing and Communications team

Sam Burns
Global Chief Marketing Officer
KPMG International

Daniel Caines
Senior Manager
External Communications
KPMG International

Marie-Helene De-messou
Senior Associate, Global Corporate Communications
KPMG International

Yong Dithavong
Senior Manager
Global Planning & Delivery
KPMG International

George Doel
Global AI Marketing Lead
KPMG International

Chris Doherty
Senior Manager
Global Communications
KPMG International

Melany Eli
Managing Director
Head of AI-led Campaigns
KPMG International

Alexandra Fahmey
Director, Global Strategic Communications
KPMG International

Ed O'Brien
Director, Global Communications
KPMG International

Holly Skillin
Executive Director
Corporate Communications
KPMG in the US

Olivia Weiss
Director, Corporate Communications
KPMG in the US

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Contacts

Australia
John Munnelly
Chief Digital Officer
KPMG Australia
jmunnelly@kpmg.com.au

Africa
Marshal Luusa
Partner, Technology & Innovation
KPMG in Kenya
mluusa@kpmg.co.ke

Brazil
Frank Meylan
Head of Technology Digital Transformation & Innovation
KPMG in Brazil
fmeylan@kpmg.com.br

Canada
Gary Filan
Partner
KPMG in Canada
gfilan@kpmg.ca

China
Qingjie Zhang
Partner
KPMG China
qingjie.zhang@kpmg.com

France
Damien Allo
Partner
KPMG in France
dallo1@kpmg.fr

Julie Caredda
Partner
KPMG in France
jcaredda@kpmg.fr

Germany
Benedikt Höck
Regional AI Lead for EMEA
KPMG in Germany
bhoeck@kpmg.com

Ashish Madan
CTO
KPMG in Germany
ashishmadan@kpmg.com

India
Purushothaman KG
Partner and Head of Technology Transformation and AI
KPMG in India
purushothaman@kpmg.com

Ireland
Owen Lewis
Partner
KPMG in Ireland
owen.lewis@kpmg.ie

Italy
Michele Pescio
Partner
KPMG in Italy
mpescio@kpmg.it

Japan
Tomoyuki Hotta
Partner
KPMG in Japan
tomoyuki.hotta@jp.kpmg.com

Korea
Tong-Keun Lee
Partner
KPMG in Korea
tongkeunlee@kr.kpmg.com

Mexico
Gustavo Gómez
Partner
KPMG in Mexico
gustavogomez1@kpmg.com.mx

Middle East
Mazhar Hussain
Partner, Technology
KPMG Middle East
mazharhussain@kpmg.com

Netherlands
Alexandra Van Der Tuin
Partner
KPMG in the Netherlands
vandertuin.alexandra@kpmg.nl

Singapore
Lyon Poh
Partner
KPMG in Singapore
lpoh@kpmg.com.sg

Spain
Miguel Zapata Hoyos
Partner
KPMG in Spain
miguelzapata@kpmg.es

Switzerland
Bianca Scheffler
Director
KPMG in Switzerland
biancascheffler@kpmg.com

UK
Kathryn Croft-Baker
AP, Head of Transformation and Change
KPMG in the UK
kathryn.croft-baker@kpmg.co.uk

James Osborn
Group Chief Digital Officer
KPMG in the UK
james.osborn@kpmg.co.uk

US
Steve Chase
Global Head of AI and Digital Innovation
KPMG International
schase@kpmg.com

Rahssan Shears
Partner
KPMG in the US
rshears@kpmg.com

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