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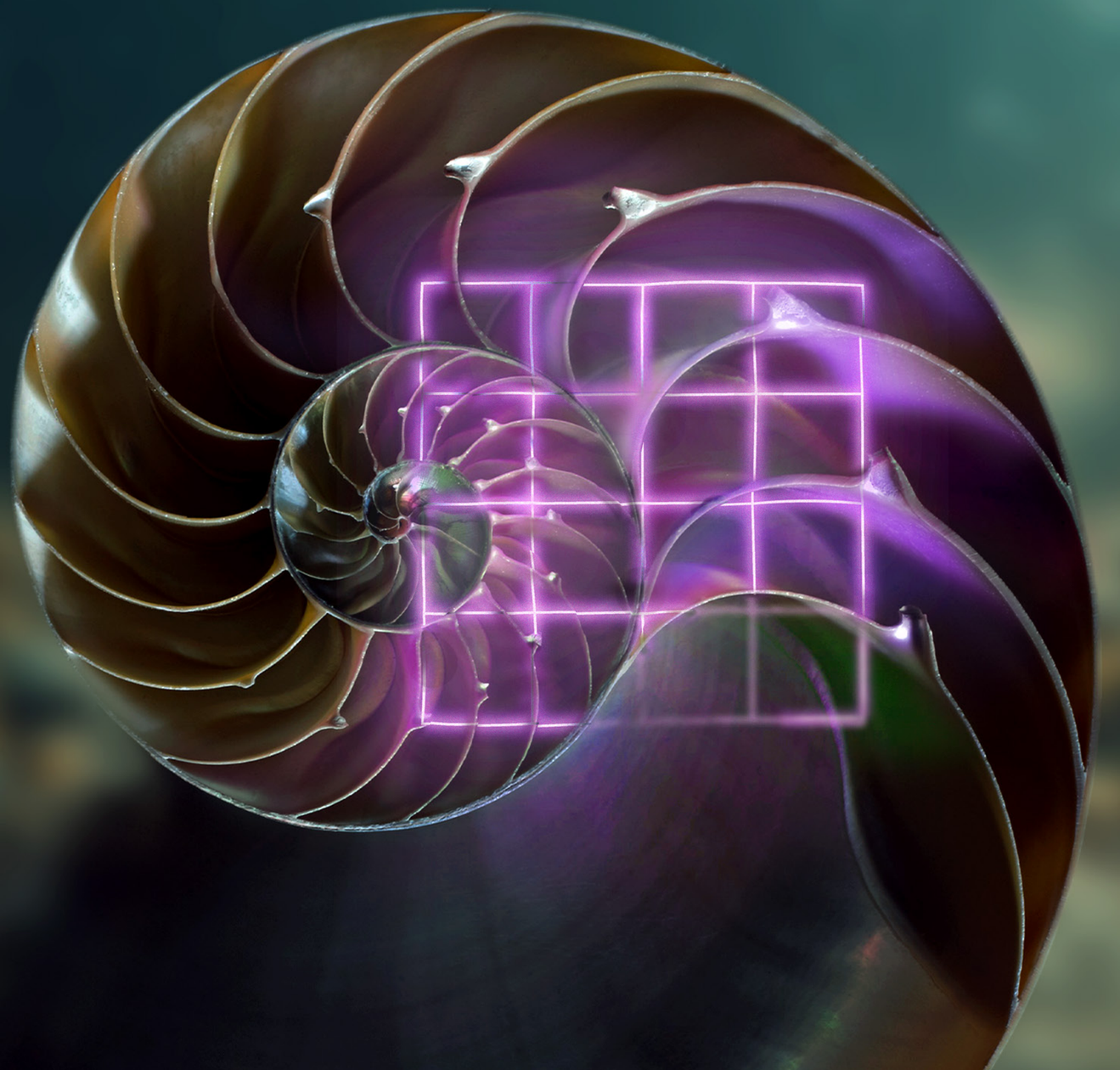
The complexity dividend

How companies turn scale and complexity into revenue, margin and market share



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In brief

Organizational scale has advantages, but they come at a cost. For many growing companies, operations can get so complex and layered that decision-making slows to a crawl. Costs can get embedded so deeply in processes and workflows that they're hidden from view, putting a relentless and invisible drain on productivity and profits.

AI is built for complex environments.
It makes it possible for decision-makers to surface, analyze and connect vast amounts of data and workstreams, providing visibility into business units, supply chains, operational systems, internal and external teams, customer behaviors and more. AI turns operational complexity into a strategic advantage—so organizations stay nimble, responsive and profitable no matter how large or how fast they grow.

There is a dual imperative in the age of AI.
Growing companies must first shift their thinking about complexity: rather than focusing on removing it, they should use AI to amplify "good" complexity—the kind that drives growth, revenue and margin—and simplify or sunset "bad" complexity that drains profit. Second, they must rethink the role of AI itself. Deployed correctly, AI can be the X factor that allows top-heavy organizations to be fully in control of their performance.

The insights in this report are drawn from our client work, as well as from our recent survey of 500 senior executives at companies with revenues of at least $1 billion, from our 30 in-depth interviews with C-suite leaders and from our empirical analysis of 1,444 global companies. For more on our methodology, please see "About the research" on page 26.

Bigger is better, except when it isn't

> The complexity dividend: How companies turn scale and complexity into revenue, margin and market share

Larger organizations should have formidable advantages over smaller firms.

They often have access to deep financial resources to fund new ideas, research and projects. Economies of scale allow them to negotiate better prices and build stronger supplier partnerships. Pools of first-party data give them valuable insights into their customers, products, suppliers, workers, processes, and even partners and competitors.

These advantages can be significant, but they come at a cost and often remain unrealized. The reality for many growing companies is that scale can devolve into competitive liabilities. Decision-making slows. Responsiveness gets compromised. Products, services and investments become hard to manage. Enterprise priorities get clouded. Experiences get diluted across channels and touchpoints.

The cost implications are real. Instead of being nimble trailblazers, larger organizations tend to get slower and more methodical as they grow. Their growth mindsets get overwhelmed by operational complexity, with lower margins and frustrated customers to show for it.

The relentless leak of operational complexity

To solve the complexity puzzle, top-heavy organizations typically turn to a range of tactics.

They often centralize decision-making, standardize their processes and introduce new technologies to help manage teams and workflows. While these methods can help tame complexity, rampant growth creates challenges that outpace these tactics.

For example, many large organizations evolve into conglomerates with separate business units that have competing priorities, diluting the strategic direction of the organization and impacting financial performance. In other cases, businesses that expand into new regions—think retail outlets or infrastructure investments—see declines in operational excellence and inconsistent customer experiences, even within their core markets. Other sectors, such as technology and banking, often see innovation slow as they juggle regulations and new business models.

The ramifications can be far-reaching: takeovers of large companies are at a near-two-decade high, and firms with weak revenue-to-cost discipline are seven times more likely to be targeted.[1] The impacts of activist investors over the past 18 months shows just how serious these challenges have become.

> "What's really slowing the company down is bureaucracy: too many layers, too many signatures."
>
> **Managing Director, Strategy and Planning, Global Bank**

The root causes of complexity

Complexity isn't simply a byproduct of scale—it's built into the very engines meant to drive growth across products, channels, markets and experiences. Managed correctly, complexity can be transformed into a significant competitive advantage. But to make that happen, organizations must first recognize where complexity comes from and why it persists.

Growth-driven complexity comes from workflows, reporting layers and decision forums that are focused on allocating capital and helping organizations meet their strategic goals. Complexity shows up in the form of new processes, teams and data sets that layer on top of current ways of working. Layers stack up as growth continues, expanding the number of operating drivers that need to be managed and making it more difficult for leaders to see and understand what's happening across teams, projects and business units.

Two forces allow this type of complexity to grow unchecked:

Performance variability gets hidden inside aggregated reports, making it hard to differentiate between high-performing and underperforming assets. This cumulative reporting method—the norm for large organizations—masks anomalies and deflects accountability, causing organizations to react slowly to opportunities while increasing costs-to-serve. Relentless data sprawl and ever-increasing management layers make the problem worse each year.

Inertia allows inefficient processes and bad habits to harden in place, leading capital investments to get misaligned. Resources get fragmented across too many initiatives, productivity stumbles under the weight of tedious handoffs and confidence erodes as customers, partners, employees and investors begin to question the organization's ability to deliver value.

> "To truly enable data-driven action, we need the integrated data management and AI platforms to process vast, disparate data for strategic clarity and standardized insights."
>
> **Chief Marketing Officer, Global Food Corporation**

Transforming complexity into advantage

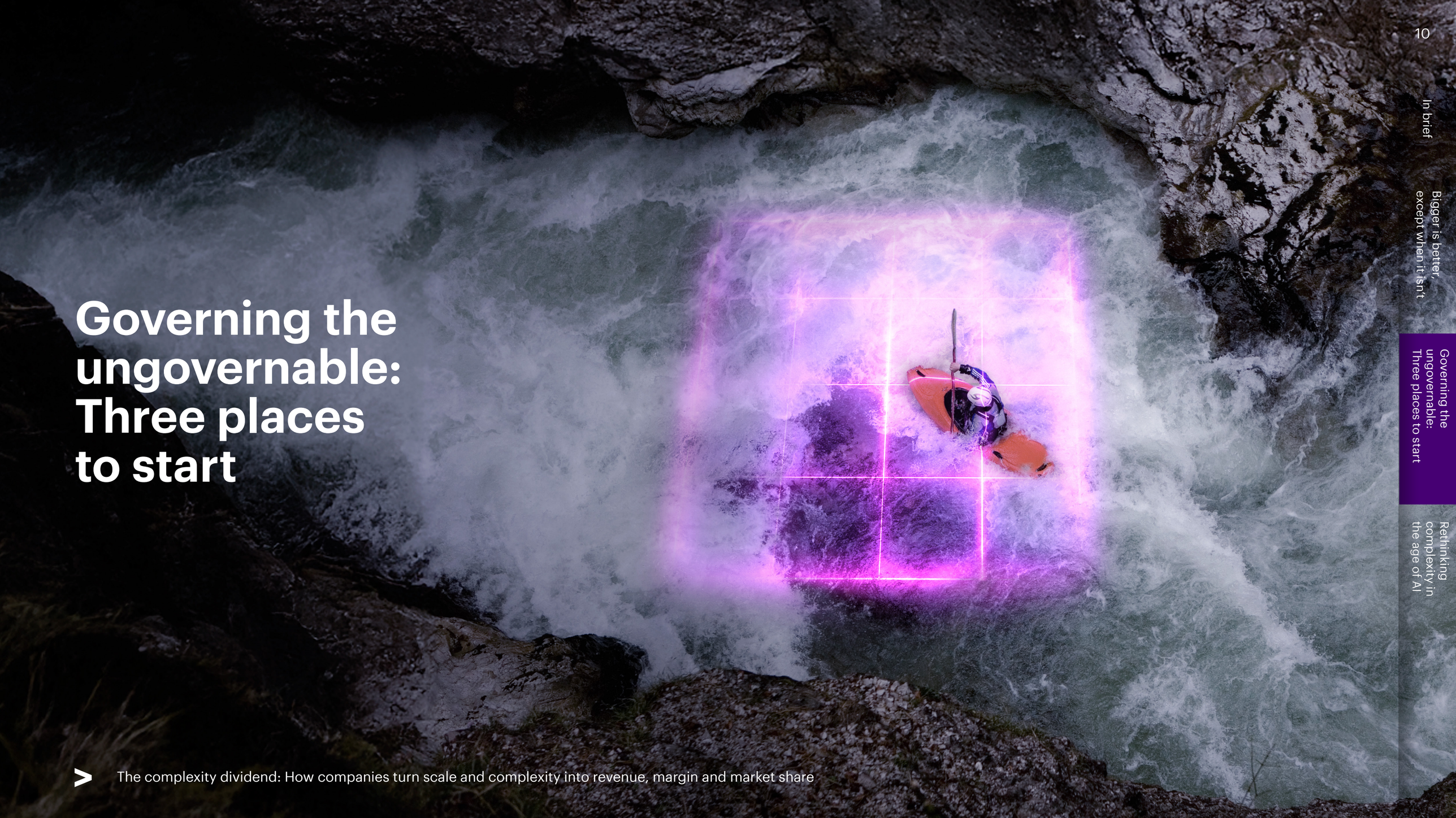
Artificial intelligence (AI) was designed for this moment. It has evolved quickly—from classical to generative to agentic and now physical AI—to allow organizations to better manage complexity at scale. With AI tools supporting human roles, businesses now have the framework they need to capitalize on "good" complexity that drives margin and market differentiation while identifying and addressing "bad" complexity that slows innovation and drains profit. AI is the link that turns an organization's scale and complexity into its strongest competitive advantage.

The hidden costs of complexity

Complexity drives up costs in subtle ways that are hard to quantify. Accenture research shows that most executives struggle with:[2]

- Execution disruptions due to frequent changes in reporting lines or organizational structure
- Operational friction due to fragmented processes and reporting requirements across functions and business units
- Inability to get timely insights due to disconnected systems or sources
- Misalignment across teams due to differing goals, incentives or leadership styles

Governing the ungovernable: Three places to start



1. Lean into complexity, don't run from it

For years, complexity was seen as the enemy of efficiency. But in a world of dynamic markets, digital infrastructure and AI-driven orchestration, complexity is no longer just a cost to manage—it's a strategic asset to master. The organizations that win tomorrow will be those that can manage more layers, tailor more experiences and markets and balance more trade-offs without breaking stride.

Sort complexity into good, bad or gone

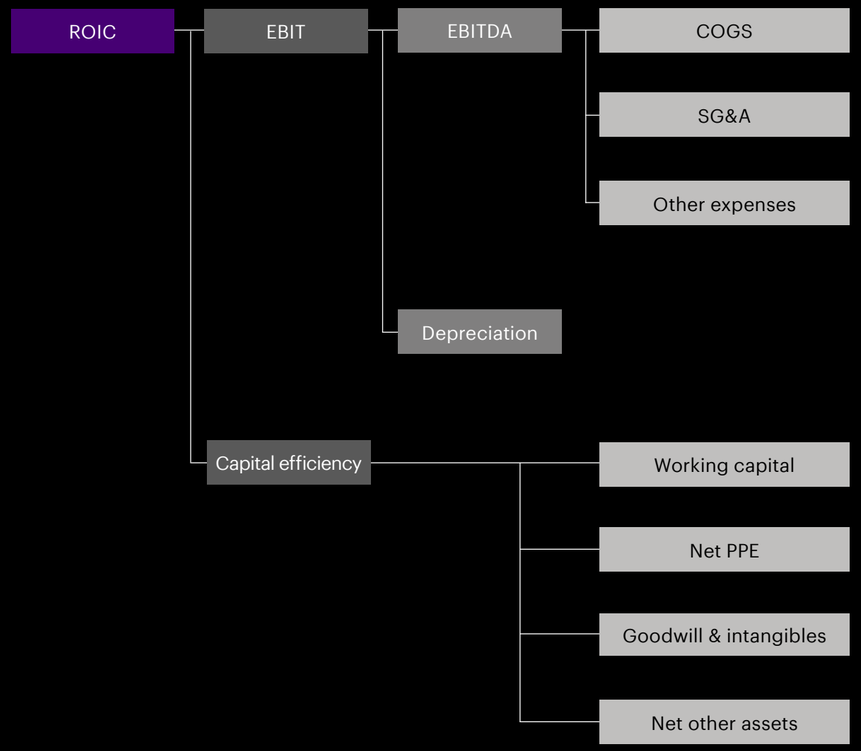
Not all complexity is bad. It's important to understand and categorize complexity because some of it is worth growing (figures 1 and 2).

Good complexity includes foundational aspects of the business, such as the types of customers and industries served, the range of products and services offered, the languages used (both human dialects and technical disciplines) and regional and local market nuances. Good complexity underpins innovation and market differentiation, allowing organizations to deliver unique products, services and solutions to specific customers or regions. This type of complexity is vital to generating revenue and strengthening market relevance.

Bad complexity adds effort, cost and confusion without improving outcomes. It's often the result of legacy decisions, siloed systems, duplicated processes or "just in case" layers of control. Bad complexity creeps in unnoticed and compounds over time, clogging decision-making and dragging down productivity and profits.

Figure 1: From CAPEX to ROIC—cashing-in on the complexity dividend

Instead of being an expense, complexity and scale can deliver a return on invested capital (ROIC) by reducing operating costs and improving how workforces and capital investments are deployed. This "complexity dividend" allows companies to generate ROIC by using AI agents and other emerging technologies to orchestrate chaos—to govern the ungovernable.



Good complexity examples:	Bad complexity examples:
Tailored product design for local/ regional markets	Overengineered bill of materials with redundant SKUs
Agile pod structures that improve customer response	Excessive layers of approval and reporting lines
Specialized analytics or AI services that improve forecasting	One-off freelance and project spend scattered across functions
Modular equipment allowing usage-based depreciation	Underused or outdated assets with overlapping capabilities
Flexible inventory buffers tailored to volatile demand profiles	Bloated inventories from fragmented planning or lack of visibility
Adaptive, modular plant footprints aligned to demand	Underused manufacturing assets built for scale, not agility
Accretive IP portfolios that support differentiated pricing	Acquisitions without integration, creating hidden duplications
Centralized data infrastructure supporting cross-unit AI	Redundant dashboards, data lakes and license sprawl

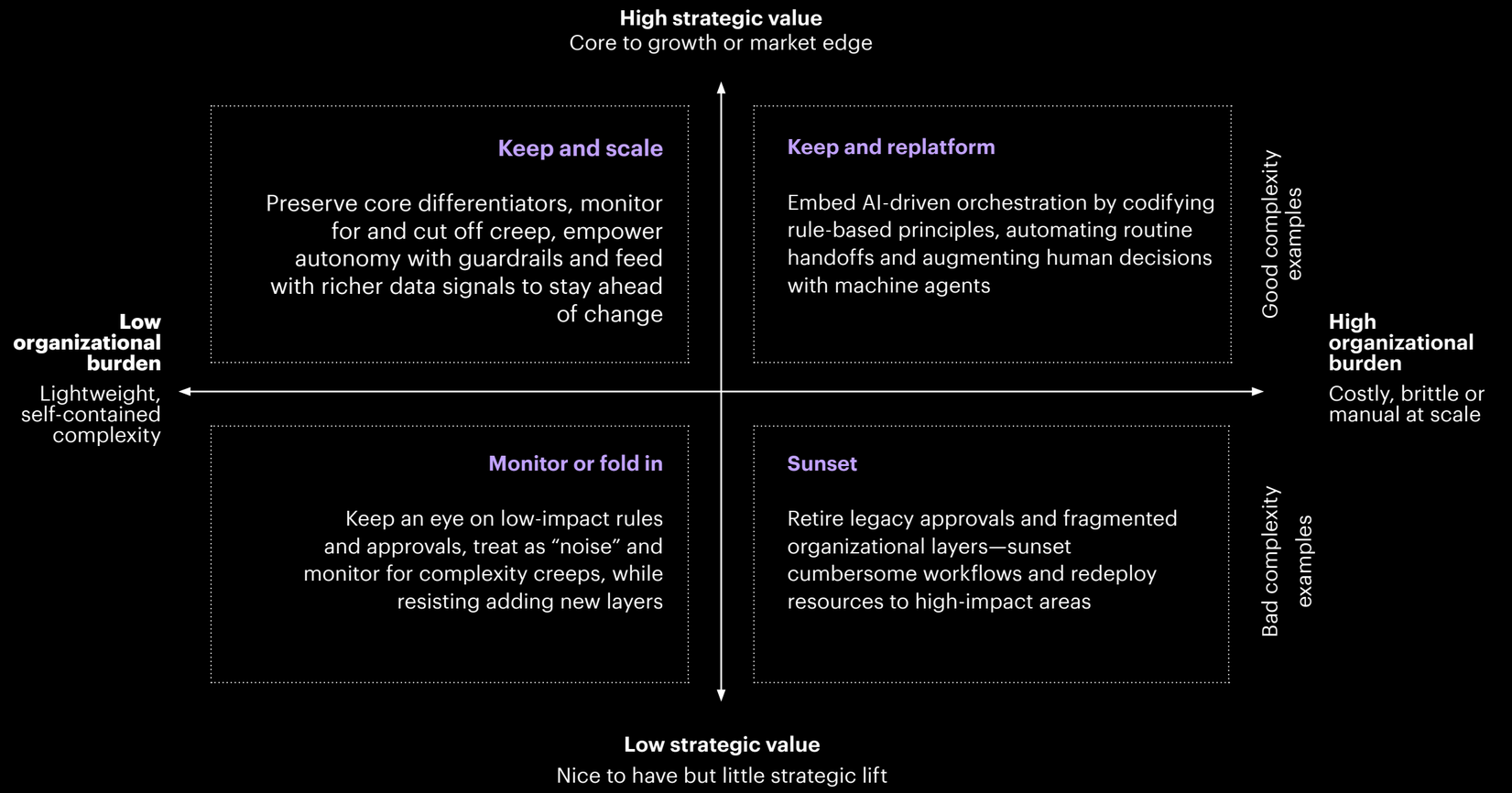
Source: Accenture

Figure 2: Separating good complexity from bad

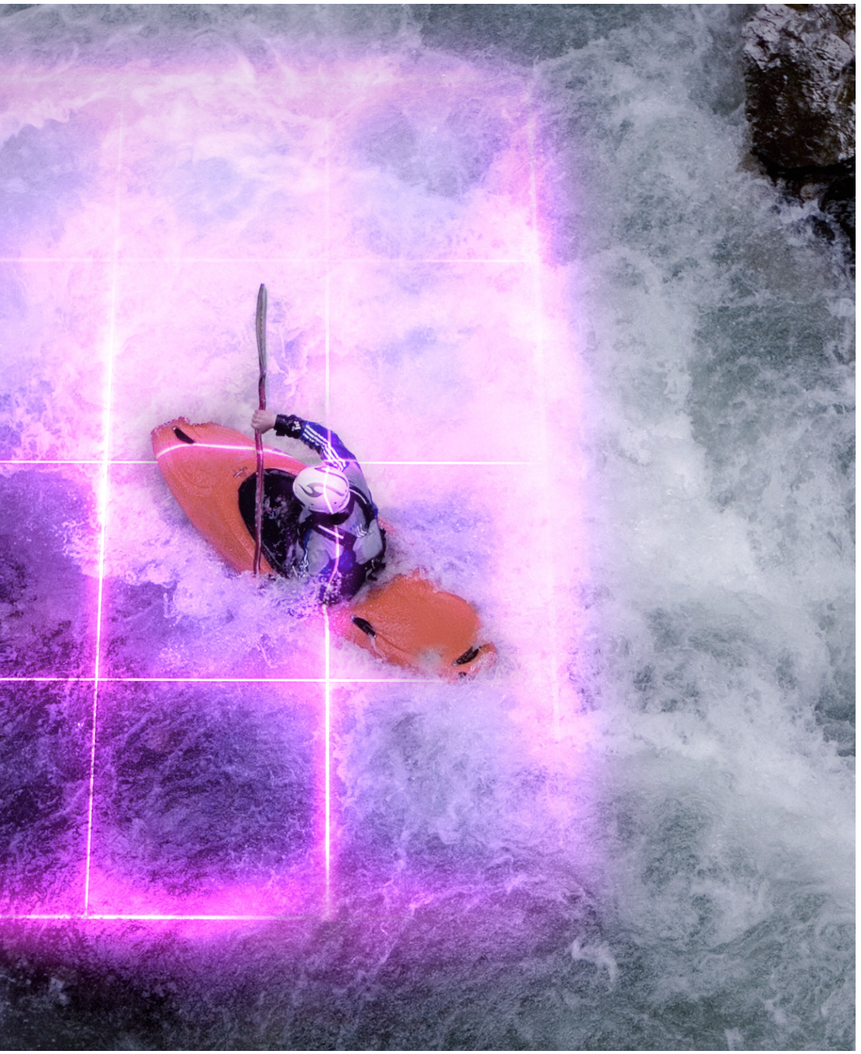
This value matrix is a starting point for investigating operational complexity.

Complexity that appears in the top half of the matrix warrants further investment or refinement and should be prioritized, given its potential to generate value. Elements in the bottom half are candidates for simplification or elimination.

For a deeper investigation, examine the underlying drivers of value, the maturity and constraints of key enabling technologies and interdependencies across functions and processes. Meaningful insights will then come from structured analysis, stakeholder inputs and a willingness to interrogate long-standing assumptions.



Source: Accenture



Fuel growth, not overhead

Organizations that learn to manage complexity can serve more customers and markets with hyper-personalized products, without inflating unit costs. They're better equipped to adapt global models to local nuances—whether regulatory, cultural or channel-related—without fragmenting operations. They empower their distributed teams to act autonomously while staying aligned in real time. And because they can reconfigure processes on the fly and put more control in the hands of customers, companies can launch new products and services faster while enabling hyper customization and personalization. For these organizations, their variety of products and services acts as a growth engine, not a tax.

To fuel that growth, complexity must be prevented from multiplying uncontrollably. New offerings and options should plug easily into a stable core, not cause disruptions that cascade across the enterprise. That way, changes in decision logic become simple configuration updates, not code changes, allowing guardrails and thresholds to be updated reliably.

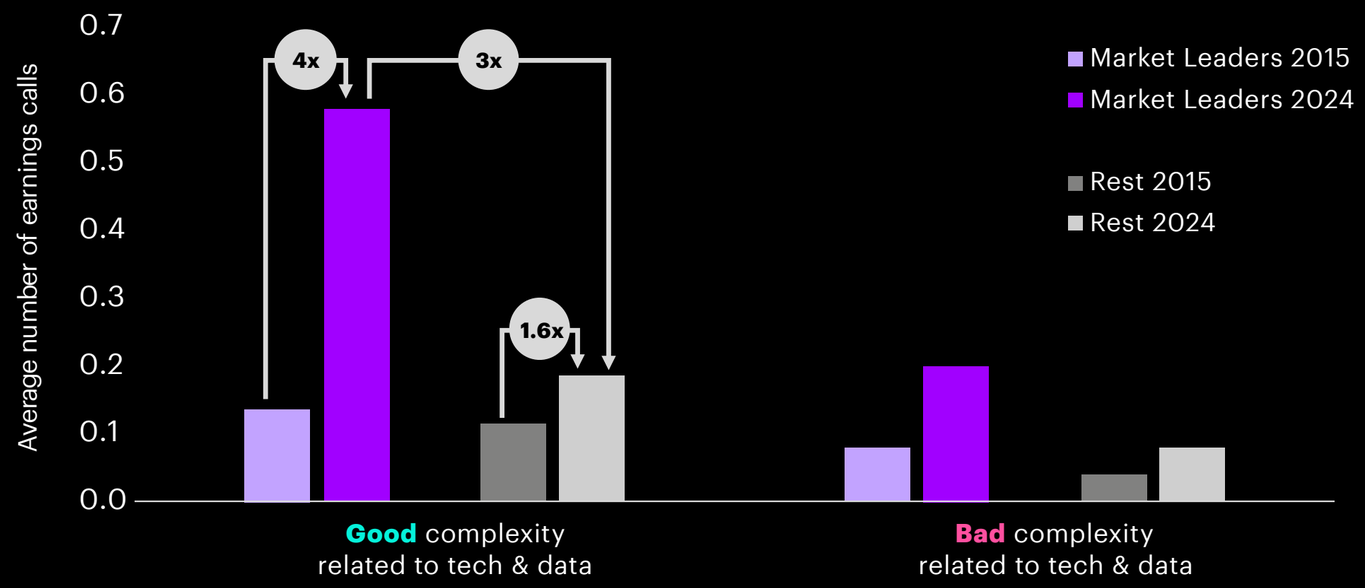
From whisper to roar: How leaders discuss and manage complexity

When we look at companies with the highest price-to-earnings (P/E) levels and the fastest P/E growth, and then read a decade of their earnings calls, two things stand out.

First, market leaders talk about complexity far more than others—over 60% more often—and that focus has risen sharply (the share of their calls that address it is up ~80% since 2015). The topics aren't abstract. They focus on the hard parts of scale: the breadth of products and customer segments, and how decision rights and operating structures keep pace.[3]

Second, a significant separation shows up in technology and data. Market leaders discuss tech/data complexity roughly three times more than peers—covering integration, data models, performance analytics and AI. And their emphasis on "good" complexity in this domain (the kind that enables differentiation and speed) has quadrupled since 2015, versus a 60% increase for peers (figure 3).[4]

Figure 3: Talk the talk—average number of earnings calls referencing technology and data complexity



Source: Accenture Research

Build the brainpower, unleash AI's power

To unlock AI's full potential, companies need to give AI agents the "brainpower" they need to work alongside humans—the organizational intelligence to orchestrate workflows, analyze real-time data from robots and sensors, make decisions and act autonomously. This requires building a cognitive foundation that digitally translates institutional knowledge and workflows into a form AI can interpret and act upon. Like a central nervous system, this intelligence layer connects people, processes and data through streamlined, modular systems built to adapt—all anchored in trusted data, clear governance and well-defined interfaces that make human-machine collaboration seamless and predictable. The prize for getting it right is growth—in market share, margins, innovation and reputation. This isn't theory. Companies are creating these organizational "nervous systems" that process complexity in real-time, connecting disparate operations and enabling AI to respond with speed and precision.

Retail & CPG—Monthly planning, siloed operations and unstructured data historically made real-time orchestration unrealistic for retailers and consumer packaged goods (CPG) companies. These companies are now using orchestrated networks to collaborate across channels and coordinate activities around seasonal promotions, localized pricing and offerings, special deliveries, inventory management and more. Interactions across warehouses, stores, regions and channels are highly automated and can be tailored to customer needs in real time. The ever-increasing complexity of SKUs and vendors is managed precisely—kept when it pays, pruned when it doesn't.

Airlines & logistics—Airlines and logistics companies must coordinate an array of interconnected systems in real time, under rigid rulebooks that guide operations. A glitch anywhere in the system—such as a weather delay or unplanned repair—can affect crew schedules, maintenance plans and the entire transportation network. With data in a variety of formats, scattered across siloed systems, it can be hard to pinpoint the root cause of a problem or gauge its true costs. Now, with AI live network orchestration fusing weather, air-traffic control, crew policies, aircraft maintenance requirements, gate availability and connection points, drift can be spotted as it happens. Operations can be revised in real time—swapping aircraft or rerouting deliveries, changing crew rosters within rules and re-routing passengers with connections, with policy-as-code keeping safety and union constraints intact.

Automotive & mobility—Vehicle complexity and regulatory and safety requirements make it difficult to reconfigure vehicles for different buyers or regions. But with software-defined vehicles, manufacturers are now able to offer a wide range of variants—different trims, regions, regulations, safety features—and use continuous over-the-air (OTA) updates to keep their products current. AI orchestrates product configuration and compliance across markets, schedules software updates for vehicles based on fleet data and risk, adapts supply and production whenever there's a change in regulations or parts, and uses policy-as-code to keep vehicle certification and safety regulations intact.

Banking—Banks and capital markets firms face relentless pressure from a volatile macroenvironment, ongoing digital disruption and the need to scale complex legacy operations and infrastructure to meet the next chapter of growth. To meet these challenges head on, banks are embracing agentic AI to tackle complexity and accelerate their transformation efforts. This reinvention includes modernizing legacy infrastructure to reduce technical debt, streamlining compliance through controls assessment and automation, and reducing overall complexity and fragmentation through agentic AI-powered process re-engineering and workflow orchestration. Not only is agentic AI enabling leading banks to access new frontiers of performance and customer engagement, it is also accelerating the speed to value for those that are at the start of their transformation.

2. Orchestrate workflows and amplify good complexity

More complexity—good or bad—creates more work. The promise of AI is simple: it takes on that extra work. It embeds itself across both an organization and its value chain to watch for drift, adapt on the fly and amplify what's working. AI is the key to moving fast without losing control. It allows growing companies to be the nimble, responsive powerhouses they were meant to be.

Drive variety up and costs out

In the past, operating costs scaled with variety. More variety in a company's products, services, channels, markets and offers meant more sales—and more coordination, handoffs and rework. Rather than introducing economies of scale, variety actually drove unit costs up. But AI running on a stable, modular core allows a higher percentage of work to be "configured" rather than handcrafted. So tasks go faster, rework is reduced and margin costs come down.
With AI-enabled orchestration across the entire value chain, the coordination load that otherwise would be handled by additional management layers is automated with AI. It increases how much work can be managed at current staffing levels, allowing obscure corners of the business—places where costs often hide—to be governed precisely and run more efficiently. Waste is removed and variety gets more profitable.

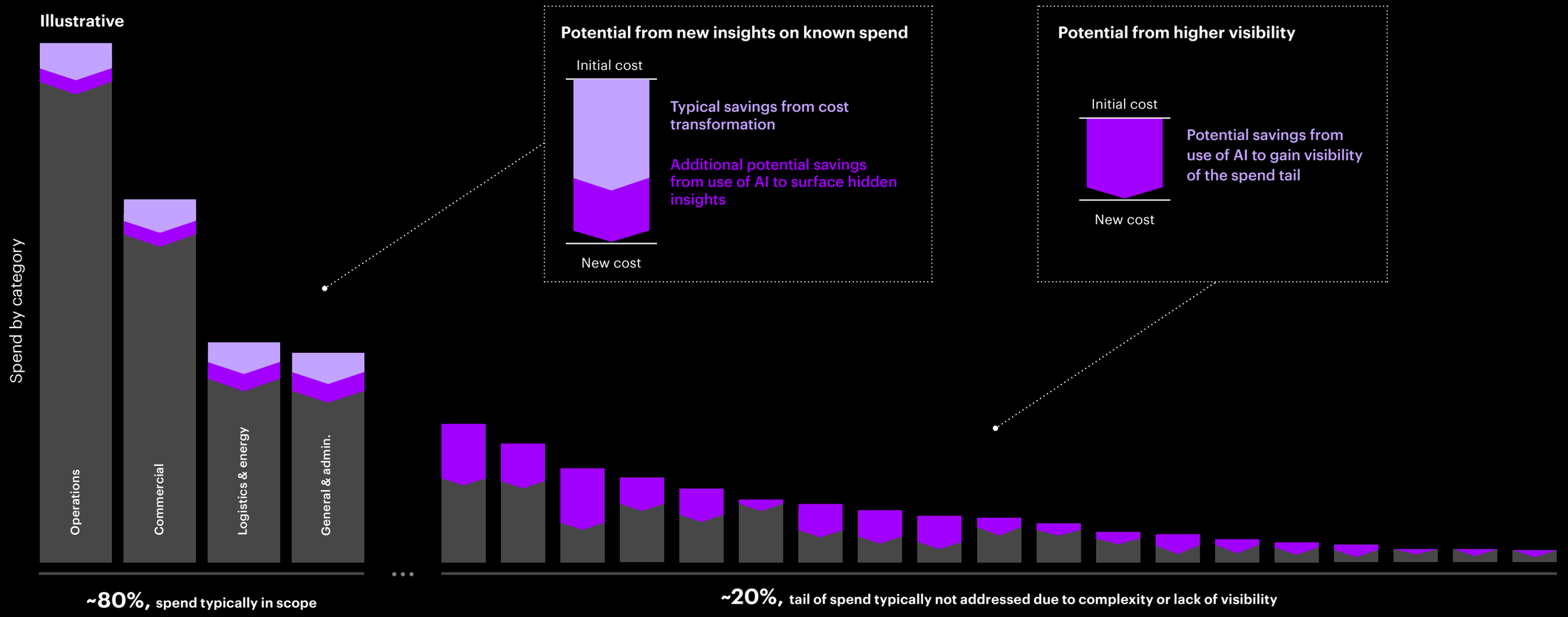
Flip the 80:20 rule

Every operational and financial action leaves a digital footprint, highlighting strengths and inefficiencies. Organizations often focus on the vital few—the 20% of categories, vendors, business units or processes that drive most results. The "tail" of 80%—the subscale business units, low-margin categories, smaller suppliers and horizontal processes that cut across silos—typically remains unmanaged and its potential goes untapped.

AI flips the 80:20 rule. By analyzing large volumes of both structured and unstructured data, it reveals value that is buried in the tail under layers of complexity. Organizations can use AI to disaggregate performance reports, uncover patterns and anomalies, and anticipate trends across the enterprise landscape. Decision-makers are better informed, so decisions are more complete, precise and impactful. The value hidden in the tail can be significant.

Accenture analysis suggests that companies can increase their productivity gains by an average of 17% to 22% by simply increasing their visibility on investment performance and spend, including the "tail" (figure 4). To put this in context, across direct and indirect non-payroll costs, an average large company with USD $10 billion in annual revenues could potentially increase their cost-transformation gains by $50 million to $120 million by focusing on the tail and using what they learn to make informed cost decisions. Similar opportunities exist with commercial investments related to operations, marketing, pricing and innovation.

Figure 4: Follow the money—finding savings with AI on addressable and overlooked spend



Detect performance drift in real time

While 90% of executives see potential for AI to play a major role in drift detection in the next few years, Accenture research shows that only one in three organizations today are using real-time or automated tracking to monitor drift. Fully 15% are still in crisis-management mode, relying on lagging signals such as delays or disruptions to address operational issues.[5]

AI closes the loop. Instead of letting problems get buried in blended averages or reports, or waiting for a crisis to trigger corrective action, AI flags small, often imperceptible trends in company performance. Deviations in unit cost, yield, cycle time and conversion are tracked in real time—across SKU, category, vendor, channel and geography—so problems have nowhere to hide.

Generative AI can provide specific actions for fixing problems while agentic AI can autonomously execute troubleshooting and remediation routines. Enterprise-level course correction happens early, before inefficiencies harden, margins erode or confidence in the operating model slips.

Global E&P moves faster, protects margins with AI

Faced with economic uncertainty and geopolitical pressures, a global exploration and production (E&P) company used AI to accelerate decision-making, be more responsive to outside forces and stay profitable.

Though market volatility traditionally offered opportunities, the company often struggled to respond quickly to market conditions due to fragmented data, siloed teams, conflicting priorities and customized processes. Production was often prioritized over profit, since profitability at the well level was masked. It could take months to reach agreement among stakeholders and technical disciplines when deciding whether to shut down or choke back well production. By the time consensus was reached, opportunities had frequently passed.

Complexity was at the heart of the delays. Forecasting financial impacts of operational decisions was difficult. Adjusting production had downstream effects on injection processes, maintenance schedules and blending activities. Decisions often involved long-term considerations—for example, temporarily stopping steam injection could initially save costs but might reduce well productivity for months afterward. Assessing these interdependencies was complicated and slow.

To solve this, the company developed an AI-powered margin optimization platform that provides a unified view of economic impacts from reservoir to market. This dashboard visualizes immediate well-level impacts, accurately allocates centralized costs and forecasts longer-term financial implications. It adapts continuously to market conditions, allowing leadership to make fast decisions, informed by real data, on complex scenarios.

Decisions that once took months now happen in hours. The company can respond dynamically to market conditions with full understanding of how its margins will be affected.

3. Overcome inertia to shift behaviors and unlock insights

Companies in the AI era must stop rewarding the old ways that no longer work. Leading companies are overcoming inertia and resetting behaviors, so good complexity can scale fast while bad complexity is streamlined or removed.

Elevate humans and AI

Large organizations are great at capturing data but often struggle to turn insight into action. The problem is mostly behavioral: few organizations have created a culture of experimentation that encourages curiosity and rewards new ways of working. To harness the kind of insight that drives innovation, people need a safe space to share ideas, even if those ideas lead nowhere or challenge the status quo. Workers at all levels should be treated as owners, encouraged to use data creatively and be open to new ideas. Within that framework, insight can blossom in partnership with AI.

But corporate culture needs the scaffolding of trust to deliver true and lasting change. To build trust, rethink how work gets done. Use AI agents to handle repetitive and routine tasks, and elevate human roles to focus on value-add activities, such as creative problem-solving and cross-functional collaboration. Share decision-making authority with key stakeholders, from the C-suite to business units to employees who work with customers. Use AI-guided workflows and real-time support to enable faster cycle times, flatter structures and truly “asynchronous” execution. Democratize access to trusted data so teams at every level can evaluate conditions in real time, and confer and act confidently, without waiting for layers of approval.

Expand decision rights

With AI, many stakeholders in the organization can now have access to real-time, data-led analytics and predictive insights to make decisions. AI agents can identify patterns in customer behavior and operations, forecast outcomes under changing market conditions and take action under clear guardrails—escalating only the exceptions that need human intervention. AI agents can even act as coaches, guiding employees through

"We like to think we encourage people to use insights to draw conclusions, but the reality is that many are hesitant. It often takes a significant amount of data to ‘sell’ an insight. One of the main inhibitors is cultural. There’s a strong desire not to make mistakes. And when that’s the mindset, people want to be absolutely sure before they move forward."

Chief Strategist and Planner, Global Automobile Company

complex scenarios by recommending best practices, highlighting potential risks, evaluating paths forward and offering personalized feedback in the moment.

AI breaks down silos, not just within the organization, but across the ecosystem. Crucial inventory data that streams from suppliers, fabricators and warehouses can be shared with merchandising and marketing teams, providing the insight needed to adjust pricing or launch promotions on a region-by-region or store-by-store basis. Mountains of data can be ingested in real time and delivered in the right format, so stakeholders make decisions based on real data. And with real-time performance tracking, if something's not working, they know immediately and can pivot.

Expanding decision rights is the ultimate uplift: it accelerates operations, empowers employees and builds a more adaptive organization that can thrive amid uncertainty.

Invest in continuous leader-led learning

Success with AI rests on continuous learning: workers must be free to experiment, try new things, fail, try again and share results. And the organization must invest in continuous upskilling at every level—up to and including the C-suite—so decision-makers have the skills they need for the AI era.

To get the full value from an AI investment, it's important to create an environment where people learn by doing and have access to role-specific training. From new hires to leadership, the focus should be on critical thinking and problem-solving, supported by tactical instruction on things like AI prompting, problem-framing, data analysis, machine learning and natural language processing.

How a utility company inspires workers with an AI-led culture

Faced with shifting market dynamics, a major US-based utility needed to find ways to keep energy affordable, lower its operating costs and upskill and inspire its workforce to thrive in the AI era. A digital-literacy program was launched, starting with company leadership and built around a 17-point plan designed to guide strategic direction and AI investment decisions. Four actions stand out.

First, the utility company's CEO created a Business Transformation Office (BTO) as a direct reporting organization that serves as a consultative arm to the entire company. The BTO's focus is on driving high-return technology investments through a purposeful approach that ensures workers in every role have access to the right technologies to thrive in their jobs.

Second, management created an AI Center of Excellence (COE) to focus on digital literacy and investment disciplines. Upskilling started with the CEO and leadership and then scaled to over 70% of employees, 50% of whom now use AI regularly.

Third, AI use cases follow a learn-prove-scale model that is centrally funded and open to all. It's like an innovation fund that anyone can tap into. If an employee has an idea for an AI use case, they bring it to the AI COE. If the use case proves successful, it gets funded by the appropriate group. Thus, everyone in the organization has a hand in innovation, from new hires to leadership.

Fourth, a workforce strategic plan was created to define the roles and skills that would be required to allow people to execute the work of the future.

Thanks to its strategic approach to talent development, the company now attracts the best and brightest people and helps employees "future-proof" their careers by providing access to the tools and skills they need to thrive.

Rethinking complexity in the age of AI

Growing organizations face a dual imperative.

First, they must shift their thinking about complexity. Rather than try to eliminate complexity, they should embrace its potential as a competitive advantage and revenue generator. Complexity is like DNA: unfathomably deep and entirely unique. No two organizations have the exact same level or types of complexity—but all have the ability to channel complexity into revenue and margin.

Second, organizations need to shift their thinking about the role of AI. Rather than thinking of it as a tool for driving efficiency or productivity, they should view AI as the X factor that turns organizational scale into a strategic advantage. AI is built for the complexity that defines large, growth-oriented companies. It puts vast pools of data to work, turns insight into action and allows top-heavy organizations to be nimble, responsive and fully in control of their performance.

To address these dual imperatives, organizations should focus on three actions:

Lean into complexity by prioritizing the "good" kind that generates insights, speeds decision-making, optimizes operations and carries potential for driving new revenue. Simplify or remove "bad" complexity that drags down productivity and profit.

Orchestrate workflows and amplify good complexity, including in the often-overlooked "tail" of business operations, where hidden opportunities may exist to grow the business and cut costs.

Overcome inertia to shift behaviors and unlock insights by expanding decision-making authority, encouraging curiosity, building trust through transparency and investing in continuous learning to help stakeholders at all levels experiment, decide and act.

By taking these actions, organizations can transform scale, complexity and the power of AI into a driving force for long-term success.

About the research

This report draws on our client work experience and on insights from recent Accenture research on cost transformation, productivity and the use of new technologies, including AI. The research included:

In-depth interviews: 30 interviews were held in July 2025 with CEOs and C-suite leaders across Strategy, Transformation, HR, Finance, Operations, Supply Chain, Sales and Marketing. Respondents represented industries within Financial Services, Natural Resources, Communications, Media & Technology, Consumer Goods, Industrial and Health and Public Services, and with headquarters across North and South America, Europe and Asia Pacific.

Executive survey: We surveyed 500 senior leaders from organizations with revenues above $1 billion. The respondent demographics were the same as for the interviews. To quantify organizational complexity, we built a Complexity Index spanning three areas: structure, business model, and data and information. Companies were then grouped by score—the top quartile labeled “high-complexity” and the bottom quartile, “low-complexity.”

Company analysis: We conducted data and economic modeling on 1,444 global companies. This included majority-stake acquisitions (2000–2024), financial and market performance trends (2015–2024), and analysis of earnings calls discussing complexity, using large-language-model classification. Company-level data was sourced from S&P Capital IQ and S&P Capital IQ Pro.

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2. Ibid

3. Accenture Research analysis. LLM-powered classification of earnings calls from 509 companies. Market performance category is defined by a) price/earnings ratio top quartile in 2024 and b) price/earnings CAGR top quartile over 2024/2015.

4. Ibid

5. Accenture cost and productivity research, including a July 2025 survey of 500 C-suite executives across 18 industries, whose companies are headquartered in 11 countries.

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