

Work that matters

Creating lasting business value, building human capability and opportunity, and deepening an organization's ability to learn and adapt.

About this report

What work will matter most in the years ahead? How will organizations create value, and what will people need to thrive as work changes and AI scales? We set out to explore these questions and identified five emerging trends that will shape the future of work in the coming years. Our research focused on how workers and leaders are experiencing work today and assessed how demand for labor, organizational choices and AI capabilities are evolving. The trends we identified home in on the changing nature and economics of work, jobs and expertise, employee experience, operating models and leadership.

Specifically, our research distilled results from Accenture's global surveys and in-depth interviews with 45 senior executives and academic leaders in 11 industries and 12 geographies, along with insights gained from over 200 AI-moderated interviews with workers and managers in AI-enabled organizations worldwide.

Grounded in our global client work, boardroom conversations and other first- and third-party research, this report examines each trend in depth, offering our perspective on the forces reshaping work, why they matter and the choices executives can make in response to create better work and stronger business performance.

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Introduction

Everyone can see that AI is changing work. What hasn't been settled is what people and organizations do about it.

For people, this shift changes how they learn, build expertise, forge relationships, grow their skills and advance their careers. It changes their day-to-day experience of work and determines what the future holds for them.

For organizations, it raises a different set of questions from those that have dominated the past several years. Suddenly, it's not what AI can do but how it's used to create lasting value.

How should work, jobs and skills be redesigned to capitalize on the strengths of people and AI so each is doing what it does best? How should newly created capacity be used to benefit the business? How should jobs and careers evolve as tasks are allocated among people and AI? Which experiences should remain firmly in human hands to help people build judgment and expertise? And, importantly, how can organizations learn from each critical decision so that performance, profitability and the organization itself improve over time?

We call this work that matters—work that creates lasting business value, builds human capability and opportunity, while deepening an organization's ability to learn and adapt.

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The labor market is already focusing on the how. The number of roles requiring deep judgment, synthesis and decision-making authority has grown faster than any other hiring segment since 2022.[1] Mid-career roles requiring strong decision-making skills command a salary premium of more than 50% relative to comparable roles without those requirements, with that premium increasing by more than 10 percentage points between 2022 and 2025. At entry level, roles requiring decision-making skills carried a 12% salary premium in 2025.[2] The market is rewarding work that creates value and is hardest to automate.

Our research shows that most organizations are not yet capturing the opportunity that AI brings. One in five organizations with heavy AI adoption report that nothing fundamentally new has been created with the time AI has saved. Unless managed differently, the gains simply disappear back into the business rather than being funneled into new products, services, innovations or breakthroughs.[3] Across 202 worker and manager interviews in seven countries, not a single participant described an explicit policy stating where saved time should go.[4] Meanwhile, as AI handles more routine tasks, the work that remains is getting harder and the day-to-day activities that historically helped people build judgment and skills are disappearing.

The future of work is about doing work that develops and engages the people doing it, creates better outcomes for customers and the business, and builds organizational knowledge that expands over time. This report identifies and explores five trends that define that future:

New economics of work take hold, changing how work gets done, what it's worth and how freed-up capacity gets reinvested back into the organization.

Work intelligence fuels a dynamic talent strategy, redefining jobs by focusing first on the work that creates value, then building jobs, skills, teams, expertise and development pathways around it.

Employee experience powers performance as AI changes workloads, human connection and personal agency, with adoption and performance linked directly to employee wellbeing and trust.

Decisions become the operating model's advantage as the focus shifts from "what can we automate" to which decisions matter most, who owns them and how organizations can create a compounding advantage by learning from each decision.

Leadership demands the wisdom to act amid uncertainty by making bold moves when the path is unclear, taking responsibility for complex outcomes and inspiring people to commit, engage and care about the work.

How organizations address these trends will determine whether they capitalize on the opportunity of AI or get stuck in an adoption-and-productivity cycle that shows near-term gains but fails to deliver sustainable value. By understanding and addressing these trends, C-suite executives can begin to shape the future of work on their terms.

Research snapshot

The findings in this report draw on in-depth interviews with 45 senior executives and academic experts across 11 industries and 12 geographies, AI-moderated interviews with 202 workers and managers across seven countries, a global Pulse of Change survey of 3,000 employees and 3,000 executives across 20 markets, and extensive proprietary labor market analytics—including a cognitive intensity analysis across 830+ occupations and expertise modeling across more than 1 million Lightcast job postings. The research also draws on Accenture's deep experience working with organizations globally on workforce and work redesign as well as our own experience implementing AI across a complex set of functions and business processes.



New economics of work take hold

Trend 01 | Trend 02 | Trend 03 | Trend 04 | Trend 05

AI requires that the cost of labor and tokens be managed together.

What's going on

As AI takes on more routine work, a critical question emerges: How can work be allocated for greatest impact and managed in a way that protects margins, provides meaningful work for people and strengthens the business?

The answer speaks to a new management challenge. Only by continuously rebalancing work across people and AI can organizations chase new growth opportunities and redirect capacity toward the highest-value work—toward work that matters.

This purposeful allocation of work requires that management teams identify the exact outcome they want to achieve, the economics and capabilities required to deliver it, and then determine the combination of people and AI that can create the greatest value. That means treating investments in people and technology as interdependent, not optimizing one in isolation, and designing the end-to-end processes that allow both to perform at their best.

This creates both a new economic model and a new imperative for organizations: the economics of individual tasks must be managed alongside the enterprise-level choices about where capacity and investment can be deployed to create the greatest value. Done right, it provides an opportunity for organizations to open new performance frontiers and reach unprecedented levels of growth that were previously unattainable.

Work allocation is now an economic imperative

How much does a business outcome really cost? Answering that question is now a top priority as AI introduces new costs that can vary based on the AI model being used, its performance, how it consumes tokens and the expertise required to deploy it effectively and responsibly. Human costs vary too, reflected in productivity, compensation, location and training requirements. Most organizations lack a clear view of how these factors combine at the task or workflow level and what it really costs to deliver the outcomes that drive the business forward.

AI tokens illustrate the challenge. Different AI models consume tokens at different rates for different tasks. Managing this moving target has a real impact on profit and loss: While average token prices are expected to fall by roughly 19% over the next 24 months, consumption is expected to skyrocket by about 78%.[5]

Lower unit costs do not necessarily translate into lower overall spend. Our research shows that if prices fell by 25% or more, only 5% of organizations would bank the savings; 42% would expand AI to more users and 35% would launch use cases they had previously determined were too costly.[6] As AI becomes more widely deployed, organizations will need to look beyond the cost of individual tasks to understand the total cost and value of AI-enabled work. That makes the next question more critical: as technology creates additional capacity, where should organizations direct it to create the greatest enterprise value?

A change is underway as organizations begin to think differently about the economics of work. Sixty percent already describe token spend as either the cost of executing a workflow or a unit of AI capacity, while another 19% view it in terms comparable to labor cost. The next crucial step is to have a reliable gauge of cost versus value delivered: today, only 35% of organizations can precisely calculate the cost per business outcome for their highest-volume AI use case.[7]

> Just 35% of companies can precisely calculate the cost per business outcome for their highest-volume AI use case.

Human-led work matters more than ever

As AI takes on more routine and analytical work, human contribution becomes even more important, especially in moments where situational judgment, communication, critical thinking, creativity and leadership skills matter most. Evidence from a field experiment with 791 professionals showed that generative AI improved idea quality and helped people work

beyond the boundaries of their functional expertise, but human judgment was still the critical factor in deciding which ideas were strongest.[8] Our research findings support those results: 70% of organizations we surveyed say AI is used mostly to augment human effort. Only 4% say it is used primarily to replace human effort.[9]

Clearly, people are the key to success in workflows that include AI. The challenge for organizations is now twofold: the work experiences that allow people to build judgment and expertise must be deliberately protected so people can grow into their work and contribute the highest value to the organization. And work itself must be designed around human needs and aspirations so it's sustainable, engaging and meaningful to the people who are doing the work and driving their careers forward.

Reinvesting released capacity is a shared responsibility

A recent Accenture survey found that a majority (60%) of executives plan to redirect newly released capacity toward higher-value or more strategic work. Slightly more than half (51%) plan to invest freed capacity in growth initiatives.[10]

To do that effectively, deploying freed-up capacity should be a collective decision—all parts of the organization need visibility into where capacity is being created, what it costs, what capabilities will be needed next and where redeployment can create the greatest value. A few minutes saved across thousands of employees can add up to substantial capacity, but it can be difficult to see, aggregate and redeploy deliberately without a cross-functional approach.

> **"The business process owner in the current context has got a wider perspective on—out of the entire value chain or the entire workflow—understanding what needs a human touch and what does not need a human touch."**
>
> —Vice President, Leading Global Building Materials Manufacturer

Case in point

Salesforce turns released capacity into a growth engine

When Salesforce deployed AI agents across customer support, the immediate benefit was capacity. Within the first year, its service agents handled 2.6 million customer conversations with a 63% resolution rate and customer satisfaction scores that matched those of human agents.

The more consequential move is what Salesforce has done with the capacity that automation released, and how it is using AI to help create new value. Rather than focusing AI integration solely as a cost saving, the organization reskilled and redeployed hundreds of support engineers into fast-growing areas of the business. These individuals moved into roles such as success architect and renewals, where their product expertise and customer knowledge could be applied to adoption, retention and more proactive customer engagement.[11]

Salesforce leaders have also used AI to take on work that they previously found difficult to justify assigning to people because of capacity constraints: nurturing large volumes of leads. AI agents execute outreach, qualification and follow-up on these prospects continuously. They do the groundwork that gives people a running start on building strong relationships so they can close better deals with net new clients. By April 2026, Salesforce reported that the agents had generated more than $100 million in pipeline, created more than 10,000 opportunities and contributed to 1,500 closed small- and medium-sized business deals.[12]

The result: Salesforce not only improved productivity but also changed the allocation of human work and created lasting growth.

67%

of C-suite leaders say their organization is introducing new team structures

What to do

Organizations are already beginning to reshape work around this new reality. Two in three C-suite leaders (67%) say their organization is introducing new team structures or cross-functional collaboration models as people and AI increasingly work side by side.[13] Here are some choices that can deliver enterprise value and boost performance.

Start with outcomes, not with automation. Rather than looking for processes to automate, start by defining the business outcomes that need to be achieved, then work backward to determine how human effort, AI and capital should be combined to deliver it. Measure success against the value created, not simply hours saved or tasks automated, using outcomes such as growth, customer and employee experience, innovation, service, resilience and quality. Use that lens to determine where people and AI can each contribute most to the highest-value work.

Treat released capacity as an enterprise asset. Make AI-enabled time savings visible, aggregate them across teams, make decisions on where that capacity is reinvested and track the value achieved. Bring business, finance, HR and technology leaders together to make these enterprise decisions, and include the board in the discussions. Decide together whether freed-up capacity should support growth, innovation, service, resilience or be taken as a cost reduction. Reset the business case process to enable these decisions. Redesign roles to motivate workers, create sustainable performance and focus people on the most valuable work, such as tasks requiring situational judgment, accountability, communication, critical thinking, creativity and leadership skills.

Start small, then scale what works. Choose one or two value streams (such as customer service, sales, engineering) where the economics, capabilities and reinvestment choices are visible enough to prove the model. Redesign them end-to-end rather than automating tasks in isolation. Support people through designing new work, adopting AI and developing new skills and ways of working alongside agents. In parallel, scale up the foundations for workforce insight, work design and dynamic workforce upskilling and mobility across your whole enterprise. AI capability and cost will evolve faster than any three-year plan, so treat this as a continual cycle.

Continuously rebalance AI, workforce and operating-model choices around changing business priorities. As technology changes the economics of individual tasks, continuously revisit the mix of people and AI, the design of workflows and where released capacity should be reinvested. Focus the business case on creating value and driving growth instead of simply on workforce cost savings.

> Support people through designing new work, adopting AI and developing new skills and ways of working alongside agents.



Work intelligence fuels a dynamic talent strategy

Trend 01 | **Trend 02** | Trend 03 | Trend 04 | Trend 05

Start with the work that creates value, then redesign jobs and careers around it.

What's going on

The work inside jobs is changing faster than organizations are changing the jobs themselves.

62%

of executives expect AI to significantly impact their business model in the next three years

To catch up, organizations need to build their workforce from the work itself. That means identifying the work that truly creates value, then building jobs, skills, teams, expertise and development pathways around it. Getting there requires "work intelligence"—a detailed, granular understanding of the tasks, decisions, workflows and dependencies that actually create value.

Work intelligence is a prerequisite for redesigning work and the cornerstone on which a new organizational structure can be built. Few organizations have begun that redesign in earnest. Our research shows that just 15% of executives are redesigning their end-to-end processes with AI at the core, despite 62% expecting AI to substantially or completely transform their core business model within the next three years.[14] Work intelligence is the key to getting ahead of that change.

Work is changing, so are the skills needed

A decade ago, the skills a company needed were relatively stable. That's no longer the case. Roles and the work that needs to be performed are evolving quickly, and AI accounts for 59% of those changes across all career levels.[15] Entry-level roles have seen tremendous change, with skill-depth requirements more than doubling between 2022 and 2025, rising 119%. During that same period, overall expertise requirements rose 35% for entry-level positions, 32% for early-career jobs and 37% for mid-career jobs while the expertise gap between entry- and mid-career jobs widened by 42%.[16]

Demand grew across the board for roles that combine high cognitive abilities with high AI usage, showing that greater AI use actually increases, not decreases, the need for human expertise.[17] In fact, the World Economic Forum projects that 170 million new roles will be created and 92 million displaced by 2030, underscoring the need to move talent toward growing work.[18] Together, these shifts point to a different talent challenge. Organizations will need to understand not simply which jobs are growing or declining, but how the work within those jobs is changing and where deeper expertise will be required.

The foundations of expertise are getting lost

In our interviews with workers and managers, one in five were concerned that junior employees were not getting the hands-on practice and trial-and-error that traditionally form the foundation of deep expertise.[19] This adds a new dimension to the work redesign challenge, as organizations now need to consider not only the work people do, but also how that work helps them develop the expertise they need to advance.

Work is becoming more cognitively intense

In more than 60% of the occupations we studied, working with AI calls for people to handle increased ambiguity and relational complexity and make more judgment calls.[20] People are also accountable for more work that they don't do directly, further increasing the cognitive load across roles.[21] With AI in the mix, intense and demanding work can sometimes fall to too few people, further contributing to the cognitive overhead of daily work (see, "Understanding cognitive intensity," later in this section). The implication: As AI takes on routine work, organizations must ensure that the remaining work is sustainable for humans, helps people develop the right skills and is strategically distributed across the workforce.

Long-held assumptions about who does what are changing

As tasks move between people and AI, traditional assumptions about who performs work at each career level begin to break down. Work once reserved for experienced employees may become accessible earlier with AI support; at the same time, some entry-level tasks that historically built expertise may disappear.

The workforce pyramid is unlikely to become simply smaller or flatter. Organizations will need to reshape the mix of early-career talent, managers and deep experts and reconsider where skills come from, how people move between roles, how work is valued and rewarded, and which talent pools become viable as AI changes the capabilities required to perform it.

That makes mobility and learning part of the talent proposition. Employees will increasingly value organizations that can show them how their skills can evolve, give them access to meaningful developmental work and help them move toward emerging opportunities.

> As AI takes on more routine tasks, organizations must redesign human work to make it sustainable, create opportunities to build expertise and ensure cognitive demands are thoughtfully distributed across the workforce.

Case in point

Seeing the work clearly before redesigning it

Many organizations deploy AI first and discover the workforce effects later: overlapping roles, unclear ownership and freed capacity that no one planned for. In banking, manufacturing, frontline operations and other settings, Accenture is helping clients take a different approach: understand the work first, then decide where and how to use AI. This account draws on Accenture's work with clients rather than a single organization.

It begins with work intelligence, a task-level view of what people actually do. Accenture's Talent Navigator breaks roles into tasks and gives leaders a clear view of where work stays people-led and where it can shift to AI, or automation, helping answer three questions: where is AI changing the work and workforce, where it is not, and what should be done about it? Clients often start with a single function, then expand toward an end-to-end view of how work flows across the organization. Tasks can then be linked to value, skills and costs to help prioritize. This approach also highlights where capacity can be released: Accenture's experience with clients points toward 20-40% potentially being freed up for higher-value or new work, though this varies by organization. How to use it, whether for growth, service, quality or development, is a leadership choice.

The final question is where redesign begins. With a clear view of the work, leaders can reshape jobs around the work that most needs human judgment, decide where AI should act or assist, and revisit organizational structure and operating model: consolidating job families, removing layers and making decision ownership explicit. Each role can be defined by what it should focus on, not by what it has always done.

The takeaway: sequence matters. Starting with a clear view of the work gives leaders a shared fact base to redesign workforce elements, structures and the role of AI together, before decisions that are hard to undo have been made.

What to do

Redesigning work today requires a deep level of work intelligence: deconstructing jobs into the tasks, decisions and workflows that create value, and building a clear view of how those elements are likely to shift as current and emerging technologies mature. Much of that change is knowable now, allowing organizations to redesign jobs and reshape the workforce before demand changes rather than reacting after it does. Here are some places to begin:

Look beyond aggregate headcount when balancing work. Determine the right mix of entry-level, management and expert talent needed to deliver value. Understand where cognitive demand and judgment are concentrating. Rebuild career pathways so people can continue to acquire the experiences, skills and expertise needed to progress as traditional developmental work changes or disappears.

Start with the work, not the org chart. Focus on the tasks, decisions and workflows that create value for the business, including how they connect and where human judgment matters most. Then design jobs, teams and career levels around the outcomes the organization needs to deliver.

Build genuine work intelligence by creating a living view of how tasks, decisions and workflows are connected—and how they're changing. Use that knowledge to redesign jobs and careers deliberately to stay ahead of future needs.

Protect the expertise pipeline. Identify which work experiences build judgment and expertise and deliberately preserve or replace their developmental value as AI changes the work. Embed coaching, feedback and AI-enabled guidance into everyday workflows so expertise is shared widely rather than trapped in isolated teams. Capture what people learn so individual insights become reusable organizational capabilities.

Connect learning to real work. Move development closer to the flow of work so people learn on the job, practice new capabilities, receive feedback and apply what they learn to real business outcomes. Use AI itself to personalize learning and make it relevant. Continually revisit corporate learning systems so they advance in step with ever-evolving AI models and the needs of the organization.

Manage cognitive intensity. As AI takes on more routine work, identify where ambiguity, judgment, relational complexity and accountability are concentrating in the work that remains. Use that view to redesign roles and team structures so cognitively demanding work does not accumulate with too few people or leave employees carrying continuous high-intensity work. Balance demanding work with opportunities to learn, collaborate and recover, and use AI to augment judgment rather than simply fill every minute of released capacity with harder work.

Understanding cognitive intensity

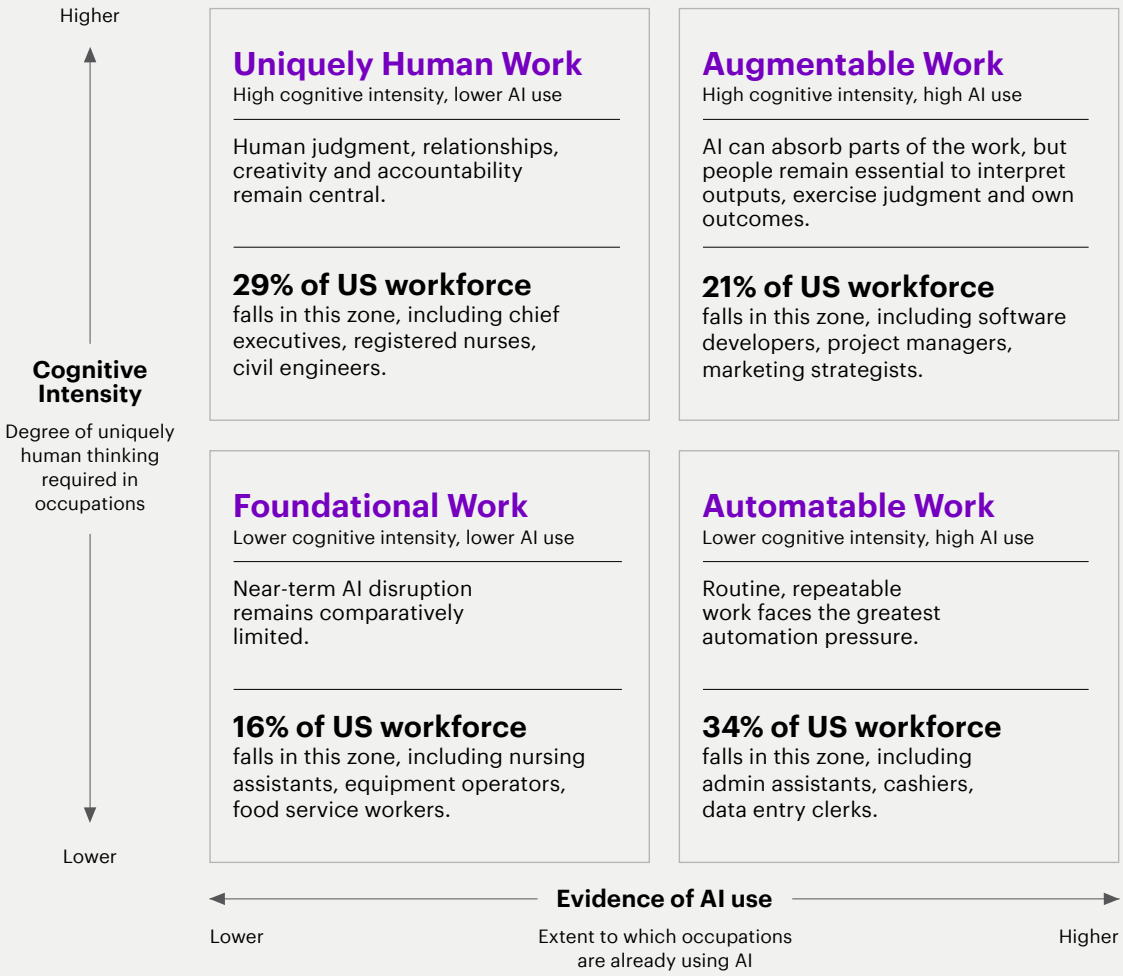
Human work should be designed around value, not around what remains after automation. The challenge is knowing where people create distinctive value and how technology can support, extend or take on the rest.

To understand this distinction, Accenture Research developed **a cognitive intensity score** that measures the extent to which work relies on distinctly human capabilities: making judgments under ambiguity, navigating complex relationships, reasoning across systems, generating novel solutions and taking accountability for consequential outcomes. Our analysis of O*NET tasks across 830 occupations shows that as AI takes on more routine tasks, human contribution increasingly concentrates in work requiring these higher-order capabilities. As noted, in more than 60% of the occupations we studied, the remaining human work became more cognitively intense.

But cognitive intensity alone does not determine what organizations should do. The strategic response depends on a second factor: how much AI is already being used in a given role. Combining cognitive intensity with evidence of AI use reveals four distinct workforce zones, each requiring a different response across work design, talent and investment (figure 1).

Organizations need to develop workforce intelligence to fully understand where cognitive demand is concentrating as work changes. For some roles, the opportunity is to automate and redeploy. For others, it's to redesign jobs so AI releases capacity without simply filling every minute with more complex work. And across the workforce, organizations will need to build the judgment and expertise required for work in which the human contribution is becoming more consequential.

Figure 1: Workforce zones and cognitive intensity



Source: Accenture cognitive intensity analysis, 2026

Methodology: Accenture Research analyzed O*NET occupational tasks across SOC occupations using large language models to assess cognitive intensity and combined these results with task-level evidence of AI use from OpenAI and Anthropic. US labor-market data from Lightcast and the Bureau of Labor Statistics was used for further analysis.



Employee experience powers performance

Trend 01 | Trend 02 | **Trend 03** | Trend 04 | Trend 05

How people feel about their work is now a critical business metric, key to sustaining performance and creating value.

What's going on

As technology reshapes work, employee experience—the human experience of doing work—is becoming a direct driver of business performance. Far from being a unique HR concern, employee experience is increasingly becoming a C-suite priority, and for good reason: 40% of executives now rank changing employee expectations, experience and trust among the workforce shifts most likely to materially affect their organization's performance over the next two to three years.[22]

As a result, many organizations are working to understand how their employees navigate the pressures of a changing workplace and embrace new career opportunities. They're actively looking for ways to improve the experience of work for employees, 39% of whom report increased workload or pressure due to global uncertainty while 26% report reduced employee morale.[23] Organizations are taking note and designing employee experiences that afford greater agency, identify clear growth opportunities, provide stronger support and allow more meaningful human connections.

People need to see a future for themselves

Our analysis of 3,000 employees shows that people differ not only in how they use AI but also in their productivity levels, job security and how much their roles are changing due to AI. Close to half (42%) said that clear guidance on how their role is evolving would be one of the best ways to help them adapt to the AI-related change they're experiencing.[24] Unfortunately, only 21% of the workers we surveyed strongly agree they have clear pathways to grow or transition as AI changes their work.[25]

Well-designed employee experiences help people understand where they fit, how they can contribute and what opportunities are open to them. AI can help by combining employee sentiment with deep workforce, workflow and technology data, helping organizations understand where people are thriving and where their experience needs to change. Personalized development, career opportunities and support can then be built around those differences, so people can see their future and play a role in shaping it.

> Just 21% of workers strongly agree they have clear and accessible pathways to grow or transition as AI changes their work.

When people can see opportunities to grow and contribute and have greater agency over their future, their organizations create stronger conditions for sustained performance. Gallup's meta-analysis of more than 3 million employees links top-quartile engagement with up to 51% lower turnover, 78% lower absenteeism, 70% higher wellbeing, 23% higher profitability and 17% higher productivity.[26] Employee experience is not a soft benefit; it moves the same numbers the CFO owns.

Trust is built through experiences

When employees feel heard, when they participate in their own futures and when leaders' words and actions align, trust can build.[27] In our global employee survey, only 20% strongly agreed that they are active co-creators in shaping how AI changes their work, and only 19% strongly agreed that their role was even considered when AI tools were implemented.[28]

In a study of video diaries from 85 frontline factory workers across six industries in Australia, the United Kingdom and the United States, researchers found that trust levels were low, due in large part to uncertainty and a lack of agency. And when trust is low and AI tools don't deliver as expected, one operations manager noted, "We feel like we're the problem."[29]

There is no single employee experience of AI

Our employee analysis identified four distinct groups that each experience AI in their own way (figure 2). **AI amplifiers** (33%) are heavy AI users who report strong productivity gains as their roles expand. **AI optimizers** (40%) primarily use AI to make existing work more efficient while retaining human accountability. **AI verifiers** (16%) have taken on greater responsibility for checking and validating AI outputs. And **AI-adjacent practitioners** (11%) work primarily in hands-on roles where AI has had comparatively little impact.[30]

The groups vary in how they use AI as well as in their productivity levels, sense of job security and wellbeing, and the extent to which their roles are changing with AI. For example, AI verifiers are actively using AI but report lower job security and wellbeing than the other groups.[31] A 2026 study of 460 knowledge workers found that generative AI-related demands contributed to cognitive overload and decision fatigue, which in turn increased those workers' likelihood to stop using gen AI.[32] Those types of findings reinforce the premise that adoption does not equal success with AI.

Figure 2: The workforce is experiencing AI in four distinct ways.

The groups differ in how they use AI, how they feel about work and how their roles are evolving.

	AI amplifiers Reimagine work with AI at the core	**AI optimizers** Use AI to work smarter and faster	**AI verifiers** Check and challenge AI outputs	**AI-adjacent practitioners** Work mostly without direct AI use
	33%	40%	16%	11%
How they use AI	Design and orchestrate AI-enabled workflows.	Use AI to save time and improve output, with time spent checking and refining results.	Review, correct and validate AI outputs; limited creative input.	Rarely use AI—work is largely physical or hands-on.
Employee experience	Energized but always "on"; no mental downtime.	Generally positive wellbeing and security, but seek dedicated learning time and clearer career pathways.	Higher stress and lower perceived security; fear being blamed when AI goes wrong.	Relatively secure in their craft, but face challenges navigating digital systems.
Impact on role	Shift from task execution to workflow design and orchestration; roles are expanding.	Doing more with AI, expanding into curation and oversight, but job titles haven't caught up with their new skills.	Work shifts toward checking and validating automated outputs, while specialist expertise can feel devalued.	Core role largely unchanged, but some admin and supporting processes are affected.

Source: Accenture Pulse of Change Employee survey (N=3,000), cluster analysis and AI-assisted synthetic personas.

Learning and connection must be intentional

AI can create more space for collaboration and help people learn in the flow of work, but it can also replace everyday human interactions where people ask for help, learn from colleagues and build relationships. In our interviews, 22% of workers raised concerns about automation eroding human connection, while 21% described AI as creating more space for strategic collaboration.[33] Both things are happening at once.

To preserve employee experience, organizations need to deliberately nurture human connection. Coaching, mentoring and team problem-solving can all play a role. With richer data and analysis, leaders can better understand what their people are living through at work and respond more appropriately. They can also make employee experience integral to shaping job design and developing talent and leadership.

> **"[AI] has reduced my mental effort. However, the expectations of output are much higher and faster now... it probably has made my life more stressful, even if it's reduced my mental load on an individual task."**
>
> —Manager, Consumer Goods and Services Company

Case in point

UPS removes friction and raises the bar on employee experience

Human Resources executives at this American multinational shipping and logistics company set out to elevate the employee experience for 500,000+ employees across 74 countries by making it easier for them to get answers and resolve HR issues, in one place, on the first try, without having to know which system, form or person to chase.

Their approach? Dismantling legacy processes and combining platforms into a seamless omnichannel experience. Hyper-personalizing self-service capabilities, including AI assistants, e-forms and chat. Improving interactive voice response so people can simply ask the questions they want to, rather than listening to a menu. And supporting that interface with trusted HR advisors—people—who had the authority (and their own AI support) to resolve issues rather than treat symptoms.

Their efforts led to a steep increase in overall employee satisfaction with HR—from 40% to 98%. Self-service adoption rose from 55% to 80%. Ticket-resolution time fell from 2.5 days to around one day.

With this approach, the organization cut onboarding time from eight weeks to 11 days (an achievement that has held steady for four consecutive years), with almost 97% satisfaction across candidates.

Less friction, more time doing work that matters, a better experience to set people up for success.

What to do

The same technology that is reshaping work also provides ways to understand what people need and can help shape experiences around those needs. Done well, employee experience can become an important differentiator, helping organizations attract and retain talent while enabling people to sustain performance over time. Here's where to begin:

Start with what people want from work. Combine employee sentiment with signals from workflows, collaboration patterns and technology use to build a continuously updated view of how different groups are doing. Know where employees are frustrated and what support they need. Design for segments rather than averages so real needs of real people are met. Reassess continuously, not just as part of an annual program. Connect experience directly to employee purpose, advancement and recognition.

Make work and skills visible. Build a clear view of the work being done, the skills people have and where work is changing. Identify where new demands, friction or cognitive loads are accumulating. Use that insight to help people advance their skills and transition into new roles quickly and smoothly.

Measure employee experience by its impact on value. Track whether changes in employee experience are translating into outcomes that matter to both people and the business, such as higher productivity, better retention, increased mobility, wellbeing and new ways of working. Assess workforce readiness by how well employees are equipped to adapt to changing roles, develop new capabilities and seize emerging opportunities. Address conflicts or areas of resistance before performance is affected.

Design experiences for connection and purpose. Preserve the moments where trust, learning and knowledge are shared among people and create a real and lasting advantage for the organization and design those moments deliberately into the employee experience. Make coaching, mentoring, team problem-solving and opportunities to connect individual work to the organization's broader purpose part of how work is structured, rather than leaving them to happen by chance.

Communicate the transition with clarity and empathy. Be explicit about what AI is, what it is not, how roles may change and where opportunities may emerge. Choose language carefully. The words leaders use to describe AI's role in the organization signal intent, and people notice the gap between what is said and what they experience. Avoid language that over-humanizes the technology or blurs who remains accountable for decisions and outcomes. Acknowledge that the benefits and disruption will not be evenly distributed, and give employees meaningful ways to question, shape and respond to how their work changes.

> Make coaching, mentoring, team problem-solving and opportunities to connect individual work to the organization's broader purpose part of how work is structured, rather than leaving them to happen by chance.



Decisions become the operating model's advantage

Other organizations can buy the same technology. They can't buy what your decisions have taught you.

What's going on

As AI takes on more tasks, the advantage for organizations comes from decisions that direct the work—knowing where to allocate resources, which trade-offs to make, when to intervene and what outcomes to pursue. This requires organizations to rethink how decisions are made, how work is organized around them and how they can learn and improve with every decision they make.

A new decision architecture is emerging, allowing organizations to draw on their proprietary data, organizational context and the judgment of their people—advantages that are entirely unique and hard for competitors to match.

The shift is significant. Instead of relying on fragmented information, sequential handoffs and rigid decision structures, organizations can increasingly organize around the decisions and outcomes that matter most and build advantage through the quality of judgment and learning those decisions generate.

Faster doesn't mean better

52%

of employees expect significant impacts from AI-supported decision-making

Value is shifting toward better, not faster, decisions that set direction for the organization, allocate resources more cost-effectively and resolve trade-offs. AI makes this possible for nearly any company by connecting vast pools of information, context and workflows. This shift has been widely anticipated across many industries, with more than half (52%) of the employees surveyed saying they expect significant or transformational change in AI-supported decision-making in the coming year.[34]

Many industries now reward judgment over speed. Take claims processing as an example. Value is not created by typing data into a form. The value lies in determining whether a claim is valid, assessing liability, deciding what should be paid and establishing who is accountable. Automation creates greater value when those decision points are mapped first—along with the data, context, guardrails and escalation paths that shape them.

> **"In the context of the shift in skill sets required in the future…AI would make the effort to collect data, synthesizing information and insights faster. However, human skill sets required in the future would shift more towards the ability to validate the insights and recommendations and a higher level of human judgment and oversight on the decision."**
>
> —Product Strategy Leader, Leading Industrial Automation Company

Every decision makes the next one better

Companies routinely record decision outcomes but are far less systematic about preserving context: what information was available, what recommendation was made, why a person accepted or overrode that recommendation and what action and outcome followed. This missing layer is where real learning lives.

An organization's "decision history"—the accumulated record of context, recommendation, judgment, action and outcome—is the learning foundation that feeds decision-making and gets better with each cycle. Over time, decision history becomes a proprietary learning asset, compounding in value as it evolves and deepens. Unlike conventional data assets, decision history cannot be purchased because no two organizations share the same record of customer interactions or have the same learning loop.

As each outcome creates new evidence, knowledge grows, improving the next recommendation and decision, and so on. Market signals, operational events and human decisions flow continuously into the system, with each cycle raising the floor.

Governance is a performance capability

Governance is key to making good decisions, both for people and AI. When decision rights and guardrails are clear and unambiguous, people and AI can move faster knowing where the boundaries are and what actions they can take. It's one reason why governance-related roles are on the rise: our research shows that occupations requiring AI governance skills roughly tripled between 2022 and 2025, with responsible and ethical AI accounting for around 90% of those mentions.[35] That growth was consistent across career levels, suggesting this isn't a niche senior leadership concern or entry-level checkbox but a baseline expectation moving forward.

Human accountability is now even more important

80%

of participants chose to see AI risk scores, but only 46% examined the explanations

As AI gains autonomy, organizations need clear decision rights, boundaries and escalation paths that define where AI can act and where human accountability must remain. In a 2026 Harvard Business School experiment, 80% of participants chose to see AI risk scores, but only 46% examined the explanations. Those who did were more likely to challenge the recommendation.[36] This reinforces the idea that having people in the loop is not enough. People need to be accountable, which means interrogating AI's reasoning, applying context and exercising independent judgment, especially when the consequences are high.

Case in point

Mastercard's decision architecture pays dividends

Fraud prevention is a decision problem repeated at enormous scale. But Mastercard now uses AI to help secure more than 159 billion transactions a year, drawing on patterns across billions of cards and millions of merchants.

Specifically, the company developed predictive technology that uses transaction data and graph relationships to identify patterns linking potentially compromised cards and merchants. As new information enters the system, those relationships can be created or discarded, allowing the technology to respond to emerging fraud patterns. The company reports that the enhancement doubled its detection rate for compromised cards and increased the speed of identifying at-risk or compromised merchants by 300%, allowing banks to act sooner. Earlier identification allows banks to block and reissue compromised cards more quickly and continue monitoring attempted transactions.

The advantage lies in connecting decisions, data and outcomes at scale. Each new signal adds context for subsequent decisions, helping the system adapt as threats change. The result is not simply faster decisions, but an architecture in which future decisions can become progressively better informed.[37]

What to do

Organizational operating models should be structured around how value is created and how decisions are made. The goal is to organize work around outcomes, build a decision architecture specifically to deliver value and, crucially, make sure every consequential decision sharpens the next recommendation, raises the quality of the next judgment and compounds over time into an advantage competitors cannot replicate. Here's where to begin:

Organize decision-making around shared outcomes, not functions. Structure work around end-to-end value streams where the people, data and authority required to deliver an outcome can come together. Hold teams accountable for the overall result, not simply for completing their functional step, and make cross-functional ownership explicit.

Develop a map of critical decisions before automating the work around them. For each critical value stream, identify the decisions that drive outcomes and what information is used. Also identify the person or people who own decisions, where AI provides advice or acts, what level of risk is acceptable and which conditions require escalation or intervention.

Build governance that creates confidence to act. This includes clear decision rights, boundaries and escalation paths so people know what they are accountable for, where AI can operate autonomously and when human intervention is required. Governance should reduce ambiguity and enable confident action, not add another layer of approval.

Develop managers as decision orchestrators, not just approvers. Focus on helping them place decisions at the right level, assess when AI output is reliable, draw on human expertise when needed and improve the system based on what decisions and their outcomes reveal over time. Give other employees structured opportunities to test AI recommendations, work through uncertain situations and examine the results of past choices. Help build their ability to calibrate: when to trust the evidence, when to challenge it and when to exercise independent judgment.

Close the learning loop. Capture the context, recommendation, judgment, action and outcome for recurring decisions. Feed what the organization learns back into the next cycle so people and AI systems can make better-informed choices in the future. Start with one class of decisions where the value at stake is high enough to make the learning visible, then expand from there. Over time, this turns horizontal steering from periodic coordination into a continuous source of organizational learning.

> Feed what the organization learns back into the next cycle so future people and AI systems can make better-informed choices.



Leadership demands the wisdom to act amid uncertainty

Trend 01 | Trend 02 | Trend 03 | Trend 04 | **Trend 05**

As knowledge becomes abundant, leaders stand out by making bold moves when the path is unclear and inspiring people to follow.

What's going on

For decades, the mantra was, "Knowledge is power." Leaders were expected to know more, see further and provide answers others could not. Years of experience developed functional expertise and management disciplines. Now, with the right tools and access to data, anyone can summon an answer, a recommendation or a course of action in seconds. What remains scarce is good judgment. Great leaders use information, context and their own experience to identify decisions that matter most to the organization, then take action—even when evidence is incomplete and the path ahead is unclear.

45%

of organizations have AI monitoring capabilities that are robust enough to question outputs

This ability is critical right now. While 68% of C-suite leaders say agentic AI has already exceeded expectations on decision speed, only 39% report that human accountability is clearly established. And fewer than half of organizations (45%) have AI monitoring capabilities that are robust enough to question outputs, understand failure points and inform a decision on when to trust, challenge or override the technology.[38] Moreover, across our interviews for this report, the most frequently cited theme (218 quotes from 168 participants) was being unprepared for the shift from AI as a tool to AI as an actor completing end-to-end workflows.[39]

Equally important is taking responsibility for what follows. Leaders' behavioral cues will determine how their people respond to uncertainty and change. When they take accountability for their actions, they build trust. When they experiment visibly, challenge AI thoughtfully and use it to improve real work, they give others permission to do the same. When they avoid difficult choices or appear disconnected from the realities of working with AI, adoption can retreat into the shadows.

Leadership therefore becomes as much about modeling the choices and behaviors an organization needs as it is about making decisions and setting direction. We call the overall effect **wisdom in action.** But many organizations are not yet developing leaders for that future. Between 2022 and 2025, C-suite job postings citing "harnesses disruption" rose by nearly 10 percentage points while "inspires authentic connection" fell 10.7 points—the steepest decline of any capability tracked. At the same time, leadership expectations broadened: The average number of capabilities required per posting rose 12.9%, and postings requiring five or more leadership behaviors nearly doubled.[40] Organizations are asking more of leaders, while placing less explicit emphasis on one of the capabilities that becomes more important as change accelerates: the ability to create human connection.

Four attributes contribute to wisdom in action

In our interviews with leaders worldwide, four leadership attributes rose to the top. These have little to do with age or tenure; they're the qualities needed to exemplify wisdom in action by taking well-considered action amid uncertainty, while inspiring confidence.

Curiosity. As AI makes information abundant, value shifts to asking better questions, interrogating the answers and using AI to challenge rather than confirm assumptions. That curiosity needs to become a leadership norm. Research from Harvard Business School shows that people can sometimes choose not to look behind an AI recommendation, particularly when doing so requires additional effort or may surface uncomfortable information. Leaders need to create environments in which asking why, inspecting evidence and overriding AI when warranted are treated as signs of good judgment.[41]

> **"The leader of tomorrow [will have] developed the ability to ask AI the right questions and interpret its responses effectively—while bringing strong ethical judgment and human discernment."**
>
> —Group Chief Transformation Officer, LVMH

Courage. As the pace of change accelerates, leaders will increasingly have to make consequential choices before they have clarity, then take responsibility for what follows. Courage is not simply taking action but deciding what to stop, what to redesign and where to place bets when the evidence is incomplete. It also means explaining how those choices serve the organization's purpose, confronting their consequences for people and the business, and being willing to reverse course when new evidence changes the answer. A 2026 Harvard Business Review study of 11 European IT-services firms identified a pattern of "leadership drift," where executives could see the implications of AI for staffing, pricing and business models but softened or deferred their concerns when acting as part of a team.[42] Therein lies the risk: it's often easier to defer difficult decisions and keep things moving than to go against the current.

Connection. If courage enables leaders to make difficult choices, connection determines whether people will move with them. Leaders can choose the right strategic direction and still fail if people do not understand why it matters, trust the way decisions are being made or see their own place in what comes next. Change becomes harder to sustain when it is something done to people rather than shaped with them. Yet our research suggests that 80% of organizations are falling short on involving employees in how work evolves with AI.

Connection is more than communication or empathy.[43] It is the ability to create enough trust, clarity and agency for people to engage with change and to commit to a shared direction, even when leaders cannot promise certainty. That means listening before decisions are finalized, explaining the trade-offs behind difficult choices, creating meaningful opportunities for employees to shape how work changes and being candid about what remains unknown.

> **"Being an authentic leader often means that you need to be able to say what you don't know, but let's figure that stuff out together…There's something about showing vulnerability, which is really important for building trust."**
>
> —Deputy Chief People Officer, UK Healthcare Organization

Range. As AI changes how work gets done, leaders are expected to expertly balance competing demands: They need to move fast but take time to reflect. Act with confidence but be humble. Provide big-picture thinking along with detailed analysis. Exercise human judgment alongside AI-led insight. Leaders with range know when to accelerate and when to pause, when to trust AI and when to challenge it, and when to stay at the enterprise level or go deep into the detail.

Case in point

A bank builds wisdom as a collective leadership capability

A global financial services company offers an example of nurturing wisdom at the leadership level. Its new CEO had inherited a fragmented senior leadership team comprised of longstanding veterans, recent hires and new appointees. Highly capable individually, this group required shifts to fully realize the CEO's intended cultural transformation.

Recognizing that the company's next chapter of growth depended on these executives acting as an integrated team, the CEO commissioned a confidential bespoke program, which included a series of 90-minute individual coaching sessions, monthly coaching forums and quarterly team-development sessions. During the program's first year, the full group worked on eight dimensions: prioritization, accountability, purpose, ambition, respect, challenge, unity and cohesion. Over time, the leaders developed a common language that allowed them to discuss personal growth and coach one another more openly. They each also developed a broader enterprise mindset. Ultimately, they have become more engaged, cohesive and collaborative, responding to one another in productive ways that have helped realize the CEO's transformational vision.

What to do

When information becomes a commodity, advantage goes to leaders who are curious and courageous, who nurture human connection and have the range to handle constant change. Expectations are piling up because the role of leaders is more mission-critical than ever before. Here are some ways to build leaders of the future:

Build leadership wisdom, not only expertise. Assess individual leaders and entire leadership teams for their curiosity, courage, connection and range. Reinforce these qualities in talent reviews, succession plans and leadership moves.

Emphasize purpose as a decision filter for leaders. When evidence is incomplete and priorities compete, leaders need a clear view of what they are acting for. That knowledge will ground them and help them determine what outcomes matter, which trade-offs are acceptable and what the organization must protect as it changes. Purpose gives leaders a steady point of reference amid uncertainty.

Design consequential experiences to stretch each leader's range. Develop practical AI fluency across executive teams and provide experiences that force them to operate outside their comfort zone—redesigning operating models, taking cross-functional assignments, working directly with customers, experimenting hands-on with AI. Design AI into their work in ways that stretch their thinking. Pair those experiences with coaching, peer challenges and structured reflection so each experience becomes a learning opportunity.

Keep accountability and ethical judgment with humans. As AI takes on more analysis and execution, leaders need to become better at judging when to trust it, when to challenge it and when human judgment must prevail. Define when AI advises, when it can act within clear guardrails, when human escalation is required and who owns the outcome. Build leaders' ability to interrogate AI-generated evidence, recognize where context or ethics change the answer and take responsibility for the choices they make with AI—not simply defer to the technology. Accountability should remain a leadership behavior, not just a governance mechanism.

Build wisdom as a collective capability. Build leadership-team practices that encourage constructive feedback, reflection, diverse perspectives and debate to improve the quality of decisions leaders make as individuals and in tandem with other leaders.

> Build leaders' ability to interrogate AI-generated evidence, recognize where context or ethics change the answer and take responsibility for the choices they make with AI—not simply defer to the technology.

The agenda for work that matters

Work that matters unites value for people and value for the business. The key is to respond to each trend with that shared goal in mind.

	What is changing	How to respond	Impacts to monitor
01 **New economics of work take hold**	Work allocation becomes dynamic; released capacity becomes an enterprise asset.	Rebalance work around value; reinvest released capacity with a big-picture lens.	Higher value per outcome; measurable gains from reinvestment.
02 **Work intelligence fuels a dynamic talent strategy**	As work changes, people need new ways to grow and develop expertise.	Start with the work itself to redesign roles and career paths.	Faster redeployment into growing work; strong internal mobility; healthier pipelines; accelerated workforce readiness.
03 **Employee experience powers performance**	Workload, agency and confidence vary across roles and workforce groups.	Build experience into work design; support connections that foster trust.	Employee wellbeing and retention improve alongside business outcomes for each workforce segment.
04 **Decisions become the operating model's advantage**	The compounding value of high-quality decisions becomes a key differentiator.	Organize decisions around outcomes; clarify accountability; capture decision history.	Better decision quality and consistency; faster action that creates value; fewer avoidable exceptions.
05 **Leadership demands the wisdom to act amid uncertainty**	Amid abundant knowledge, the ability to discern, act under uncertainty, and connect matter more.	Develop curiosity, courage, connection and range with intent.	Clearer direction, stronger engagement; faster trade-off resolution; united leaders.

Priorities for the Chief Human Resources Officer

The five trends point to an expanding role for CHROs in shaping how organizations create value. As leaders and managers consider how to redistribute work across people and AI, decisions about skills, careers, workforce investment and employee experience become central to business strategy. CHROs now have an opportunity to guide those choices, working with colleagues to connect the people agenda to the business agenda and hold both together through change.

Five priorities stand out:

1. **Direct human capacity towards greater value.** Work with business, finance and technology leaders to determine how work should be allocated across people and AI. Make released capacity visible, identify where it can create the greatest value and guide its reinvestment into growth, innovation and stronger business performance.
2. **Build work and workforce intelligence to continuously reinvent talent.** Develop a dynamic understanding of how tasks, decisions and workflows are evolving, alongside the skills, expertise and workforce capabilities needed to deliver them. Use these insights to continuously redesign work, reshape jobs and career pathways, anticipate future talent needs and ensure people develop the judgment and expertise required as work evolves.
3. **Make employee experience central to work design.** Understand how different groups of employees experience changing work, where pressures are building and what helps people perform at their best. Involve employees in shaping how work evolves, and use continuous feedback to strengthen agency, trust, learning and human connection.

4. **Build stronger decision-making capabilities across the workforce.** Partner with business leaders to establish clear decision rights and accountability as AI takes on more responsibility. Develop people's ability to evaluate evidence, challenge recommendations, exercise independent judgment and learn from the outcomes of their decisions.
5. **Develop leaders who can act with wisdom amid uncertainty.** Embed curiosity, courage, connection and range into leadership assessment, development and succession. Create experiences that stretch leaders' judgment, encourage constructive challenge and strengthen their ability to make consequential choices while bringing people with them.

The choices organizations make today will determine how work evolves, where value is created and how people develop and contribute. CHROs can have a pivotal role in shaping those choices, connecting business priorities with the capabilities, experiences and leadership needed to deliver them. The aim is to lead change with purpose, so that today's actions open tomorrow's rewarding possibilities.

> CHROs can have a pivotal role in shaping those choices, connecting business priorities with the capabilities, experiences and leadership needed to deliver them.

How Accenture can help

The five trends explored in this report point to a fundamental shift in how value is created. As AI takes on more work, human contribution becomes more focused, more deliberate and more consequential.

Capturing that opportunity requires more than technology adoption. It requires organizations to rethink the way work is designed, expertise is developed and leadership is exercised in an increasingly AI-enabled world.

Accenture is uniquely positioned to help organizations navigate these shifts and reinvent with confidence by combining deep expertise with market-leading capabilities across talent and workforce, enterprise operating model, learning, HR, change and leadership—and by connecting those capabilities in ways that compound the value each one delivers.

Talent & Workforce

The organizations creating the greatest value from AI are rethinking workforce planning from the ground up—moving beyond static job architectures to continuously align talent, skills and AI capabilities with changing business priorities. Accenture helps organizations redesign work around tasks, outcomes and value, building workforce strategies that improve agility, accelerate access to critical capabilities and enable more effective collaboration between people and AI.

Learning

Organizations can no longer rely on traditional career pathways alone to build the expertise needed for future growth. Accenture helps clients transform the learning function into a strategic driver of business performance, by rethinking learning strategies, designing end-to-end experiences and delivering AI-powered platforms that enable personalized, adaptive learning at scale.

HR Reinvention

The future of work puts HR at the center of decisions about workforce, capability and organizational performance. Accenture helps organizations reinvent HR to deliver the broader workforce agenda while improving the efficiency and quality of HR services—setting the direction for how HR creates value and delivers leading employee experiences. By adding agentic capabilities and modernizing technology, processes, experiences and service delivery, HR can spend less time on administration and more time shaping the workforce outcomes that drive growth and productivity—while delivering the consistency of service that builds employee trust and supports sustained engagement.

Enterprise Operating Model

Creating value from AI requires more than new technologies. It requires operating models that enable better decisions, clearer accountability and faster execution. We help organizations design and activate operating models that translate strategy into execution, by structuring the organization around value streams and combining decision intelligence with operating model governance and optimization to deliver sustained performance and competitive advantage in the age of AI.

Leadership Acceleration

As AI makes information more accessible, leadership advantage increasingly comes from judgment, adaptability and the ability to mobilize people around change. We work with leaders and teams to strengthen the capabilities and cultural foundations required to turn strategy into action, navigate uncertainty and accelerate reinvention.

Change and Experience

The value of reinvention is ultimately determined by how successfully people adopt new ways of working. Accenture helps organizations make change measurable, continuous and sustainable by connecting transformation strategy, employee experience and adoption at scale. Our approach combines behavioral insights, experience design and transformation intelligence, enabling our clients to build trust, accelerate execution and turn change into a lasting source of competitive advantage.



About the research

Our research set out to identify the major shifts reshaping the future of work, understand how they are playing out across organizations and workforces, and explore what they mean for how work, talent and leadership need to evolve.

To do this, Accenture Research combined perspectives from workers, senior executives and academic experts with labor-market analytics and insights from our global employee survey. The research was informed by an earlier signal-discovery and validation process that included expert interviews, analysis of earnings calls and media coverage and was grounded in our global client work, boardroom conversations and other first- and third-party research. Together, these inputs shaped our perspective on the forces reshaping work, why they matter and what organizations can do in response.

These inputs generated a broader set of emerging signals, which we then tested, refined and narrowed through the research streams below. Through that process of synthesis and triangulation, five trends emerged as the most consequential shifts reshaping the future of work.

1. Worker and manager interviews

We conducted 202 AI-moderated in-depth interviews with employees and middle managers in AI-enabled organizations. The conversations explored how changes in work are being experienced day to day, including their implications for decision-making, learning, career development, trust, employee experience, leadership and organizational culture. All worker and manager quotes featured in this report are drawn from these interviews.

2. Executive interviews

We conducted in-depth interviews with 45 senior executives and academic experts across 11 industries and 12 geographies to test the relevance and real-world implications of the emerging signals. The discussions explored emerging changes in work design, decision-making, employee experience and leadership, and surfaced real-world examples of how organizations are responding. All executive quotes featured in this report are drawn from these interviews.

3. Academic expert interviews

We also interviewed leading academic experts to challenge and extend our emerging hypotheses and bring external perspectives to the forces shaping the future of work. Together, the executive and academic interviews helped us test the relevance, distinctiveness and real-world implications of the emerging signals. All academic expert quotes featured in this report are drawn from these conversations.

4. Labor market and workforce analytics

To quantify how work and workforce demand are changing, we analyzed millions of labor-market records using data from O*NET, Lightcast and the US Bureau of Labor Statistics. We developed a cognitive intensity score to assess the judgment, creativity, relational complexity, reasoning and accountability required across more than 830 occupations, and combined it with evidence of AI usage to examine how the composition of work is evolving.

We also analyzed Lightcast job-posting and workforce-profile data from 2022 to 2025 to understand how demand for decision-making, AI governance, expertise and leadership capabilities is changing across occupations, career stages and Global 2000 companies in the United States.

Expertise modeling. We analyzed more than 1 million US Lightcast job postings to track how expertise requirements are changing across entry-, early- and mid-career roles, using natural-language processing to assess responsibility, skill depth and systems-level thinking.

Skill evolution analysis. We analyzed skill profiles across 708 occupations, sourced from US Lightcast data, to measure how quickly core skill requirements are changing and how that varies by career area, career stage and AI exposure.

5. Employee survey and persona analysis

We mined Accenture's July 2026 Employee Pulse of Change surveys for additional insights into how different groups of employees are experiencing the shifts reshaping work. Drawing on responses from 3,000 employees across 20 markets, generations, seniority levels and industries, we examined differences in AI adoption, organizational preparedness, employee experience, trust, voice, career concerns and role evolution.

To look beyond the averages, we used K-means clustering on respondents' original survey answers to identify distinct workforce segments. AI-assisted analysis then helped researchers characterize those clusters and surface patterns in how different groups are experiencing and responding to change.

We use generative AI in our research production process. Our research experts review and validate the generative AI outputs with traditional research methods where possible, applying Accenture's Responsible AI standards.

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New economics of work take hold

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About Accenture

Accenture helps the world's leading enterprises reinvent by building their digital core and unleashing the power of AI to create value at speed for organizations across industries. Our strategy is to be the reinvention partner of choice for our clients and lead in the safe, widespread adoption of AI, and to be the most client-focused, AI-enabled, great place to work in the world. We bring together the talent of our approximately 814,000 people with proprietary assets and platforms, deep process and industry expertise, and leading ecosystem relationships to deliver end-to-end solutions and measurable outcomes at scale. Through our Reinvention Services, we offer broad expertise across Cybersecurity, Digital Core, Finance, Industry and Enterprise, Song, Supply Chain and Engineering, and Talent, with advanced capabilities in AI and Data, Industry and Process, and Technology. We serve approximately 9,000 clients and generated approximately $74 billion in FY26 revenue.

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