

Hey! What's New? 2026-15

Executive Insights on AI Opportunities and Risks

A survey conducted by Poole College of Management at North Carolina State University and the Association of International Certified Professional Accountants, *Executive Perceptions of Artificial Intelligence (AI) Opportunities and Risks: A Global Analysis*, reveals that, “while some organizations are experiencing significant AI-driven change, many struggle to prepare for the risks and opportunities they face. Early adopters are gaining ground, but gaps in readiness and risk oversight continue.”

According to the survey findings, “AI is having a meaningful impact on business models, though adoption varies widely. Across the full sample, about one quarter of organizations report that AI is mostly or extensively impacting their business models, providing strategic advantage, or creating concern about competitor capabilities. Publicly-traded companies and large organizations lead the way, with roughly one third indicating significant business model impact – reflecting greater resources, competitive pressure, and more advanced digital infrastructures.”

AI transformation is notably higher in South Africa, Central & South Asia and East/Southeast Asia, where 40 - 42% of organizations in these regions report substantial business model impact and strategic advantage. “These regions often leapfrog legacy systems and benefit from expanding digital talent ecosystems, enabling faster AI integration than in North America and Europe, where adoption is more incremental, with roughly 20% reporting substantial AI impact on their business models and strategies.”

A subset of 453 organizations reporting significant business model impact (“Mostly” or “Extensively”) stands out as AI transformed enterprises. Among them, 73% report strategic advantage from AI and 54% express concern about competitors’ AI capabilities – more than double the levels observed in the broader sample. “These organizations demonstrate accelerating differentiation as early adopters begin to experience both outsized rewards and enhanced competitive pressures.”

Industries with strong data intensity and operational complexity reveal the greatest AI impact. Says the report, “Mining, Financial Services, Professional & Business Services and Transportation report the highest levels of business model transformation and competitive pressure, reflecting clear and immediate AI use cases such as predictive analytics, automation, dynamic pricing and knowledge work augmentation, reflecting greater resources, competitive pressure and more advanced digital infrastructures.”

AI introduces not only strategic opportunities but also significant risks, the findings show. “Nearly half of all organizations (46%) view AI as either a Top 10 risk or a major risk concern. This number rises sharply to 69% among organizations where AI is already impacting their business models. Large firms and publicly-traded companies show the highest levels of concern, reflecting the complex risk landscapes in which they operate.”

The report adds that “AI risks are also evolving rapidly: 26% of all organizations – and 60% of AI transformed organizations – report that AI risks are changing ‘mostly or ‘extensively.’ Board level engagement mirrors this trend: 30% of organizations overall say AI risks are a focus of executive management or the board, increasing to 65% among AI transformed entities. Regions with high

AI adoption, such as South Africa and East/Southeast Asia, also report elevated governance attention.”

Despite growing strategic interest in AI, the report notes, “most organizations lack the foundational capabilities required to integrate AI into their core operations. Only 24 - 27% report sufficient access to talent, adequate IT system readiness, or preparedness, for emerging AI regulations. Smaller firms face the greatest challenges, with fewer than one in five reporting that they possess the necessary talent or systems.”

The survey findings paint a clear picture: “AI tools are reshaping strategy, operations, and risk oversight requirements across sectors and regions, but readiness to adopt AI effectively remains uneven. Organizations that invest early in talent, infrastructure and governance are building durable competitive positions, while those slower to prepare may face growing strategic and operational disadvantages. As AI tools continue to advance, the gap between AI transformed organizations and others will likely widen, making proactive investment in AI readiness an increasingly critical priority.”

Download the report at [Executive insights on AI opportunities and risks | Professional Insights | AICPA & CIMA](#).