2026 GLOBAL EXECUTIVE SURVEY

THE ALIGNMENT ADVANTAGE IN TRANSFORMATION

Research shows C-suite alignment and shared performance metrics unlock the operational value of technology modernisation initiatives

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Table of contents

Introduction

Transformation is no longer solely a technology challenge; it's an alignment challenge across the C-suite.

Technology modernisation delivers stronger outcomes when executives are aligned on goals, metrics and expectations. It underperforms when disconnects persist. Yet many organisations are unaware of the extent of executive disconnect, even as they invest heavily in technologies, partners and data platforms to drive transformation.

These are among the notable takeaways from Protiviti's **Global Transformation Survey,** conducted in partnership with the University of Oxford. Our research reveals leadership disconnects spanning critical dimensions, including transformation delivery, AI readiness, ROI expectations, execution and risk. It also highlights a significant opportunity for organisations to improve outcomes by aligning leadership on transformation objectives — particularly in organisations at the early stages of technological maturity, where the misalignment is most pronounced.

While differences in perspective and priorities — operational, financial, technology or risk — help explain some of the variance in perceptions among the C-suite, they do not diminish the key message: **Alignment is essential to realising value from transformation initiatives.** If there is a single opportunity to maximise the value of transformation initiatives, it's the opportunity to create cohesion in the C-suite.

Transformation, technology modernisation and operations defined

For this survey, we define *transformation* as an organisation-wide effort to fundamentally alter operations with new ways of working. We define *technology modernisation* as the deliberate process of upgrading an organisation's systems, architectures and processes to enable transformation. Finally, *operations* refers to the enterprise operating model — the processes, workflows, decision structures and performance metrics through which value is delivered.

Key findings

1 Executive alignment and transformation maturity go hand in hand

The data is clear: There is strong correlation between executive alignment and technological maturity, and that maturity delivers higher confidence in achieving transformational outcomes. This applies to areas such as the ROI of AI deployments, agreement that investments support long-term business strategy, trust in data for operational decision-making, and other important areas.

20% vs. 70%

The confidence of early maturity companies is below 20% on average; for high maturity companies it exceeds 70%.*

2 Transformation success depends on whom you ask

Executives delivering technology solutions are more confident than those driving business outcomes across several metrics of success, including whether transformation initiatives are achieving their objectives. This suggests executive disconnect on a key measure of success and could be a sign that the approach to transformation is siloed, success is not communicated in business terms, or execution is driven primarily by the technology team without clear linkage to the broader business strategy.

61% vs. 34%

Tech leaders' confidence in achieving transformation objectives sits at 61% vs. 34% for CEOs and board members.*

3 Executives agree on *why*, diverge on *how*

Most executives agree that the primary driver of transformation is to improve operational efficiency and cost optimisation. When it comes to identifying the capability with the greatest revenue potential, views are split among AI, ecosystem development, and data capabilities. This is not a contradiction; rather, it reveals awareness of the multiple streams that must come together to create a highly efficient enterprise.

40%

Four in 10 chief operating officers selected AI as the capability with the greatest potential to generate revenue growth — more than double the rate of other transformative technologies and the highest percentage in the executive suite.

* Net confidence

Key findings

4 Significant AI enthusiasm, less clear AI value

Most leaders agree that the ROI of tech investments is measured with clear and specific operational metrics. Confidence and agreement levels begin to diverge as questions about AI ROI become more specific. Remarkably, those most responsible for driving a revenue growth strategy (CEO and board) are least confident in AI's link to revenue growth.

61% vs. 30%

Confidence that AI implementations are delivering revenue growth sits at 61% for tech leaders — highest in the C-suite — but only at 30% for CEOs and board members.*

5 Investment focus: Data

Executives are united on where current investments are directed: data platforms and governance. This indicates that data is viewed as foundational for addressing multiple goals and challenges — from stronger insights for decision-making to establishing it as the "operating system" for AI-driven enterprise transformation.

78% vs. 44%

78% of executives named data platforms and governance a top investment priority, contrasting with only 44% for AI deployments.

6 Cybersecurity demands attention — and not just from the CISO

Cybersecurity leaders stand out in their identification of issues that appear to be less of a concern for other executives. Insufficient response to data breaches is the primary barrier to data safety among CISOs. They also cited new external threats and legacy systems among their top cybersecurity concerns. The urgency behind these findings is underscored by CISOs pointing to budget constraints as their top transformational challenge.

27% vs. 10%

More than one-quarter of CISOs flagged insufficient incident response as their primary data safety concern vs. only 10% of chief financial officers.

* Net confidence

Alignment, maturity and confidence

The alignment advantage

Throughout the survey, a fault line of misalignment spans a number of findings — from how different leaders perceive technological maturity, to how well transformation initiatives are achieving their objectives. The data is clear: Executives do not experience technology-driven transformation in the same way. Notably, executive misalignment is most pronounced at companies in the early stages of technological maturity and diminishes at companies that are technologically advanced — a trend across nearly every question. **We believe that early alignment on transformation goals, measurements and outcomes is what leads to higher maturity, rather than the opposite. We call this the alignment advantage.**

We also see clear synergies: Organisations with stronger alignment and higher maturity report greater confidence — in transformation outcomes, AI return on investment, technology integration, and nearly every other area. The dynamics are mutually reinforcing: Alignment drives progress, progress builds confidence, and confidence sustains momentum in transformation efforts.

How we define technological maturity

Initial – The organisation deploys technology solutions on an ad hoc basis.

Defined – The organisation implements some technology upgrades intentionally.

Intermediate – Technology is partially integrated into business processes.

Advanced – Technology systems are business-aligned and optimised.

Leading – The organisation is fully tech- and AI-enabled and well-positioned for scalability and growth.

Technological maturity

Figure 1: Which of the following best describes where your organisation currently is on its technology modernisation journey? (Choose from initial, defined, intermediate, advanced and leading.)

*Chart displays each executive role's assessment of technological maturity as a net percentage score.**

* The findings in this section (Figures 1-5) are presented as net scores (maturity level, confidence or agreement). We calculated net scores by taking the combined percentage of the two highest categories in a 1-5 answer scale and subtracting from them the combined percentage of the two lowest categories, arriving at a net score number.

In rating their organisation's technological maturity, the leaders closest to day-to-day execution — CFOs, COOs and CIOs — rated it significantly higher. Those further removed from operational change — CHROs, CROs and the CEO/board — consistently assessed maturity as low.

The gap reflects a vantage point difference: A CHRO may see lagging adoption and limited productivity gains despite new tools, pulling their assessment down. A CRO's assessment may be shaped by awareness of increased compliance risk. Meanwhile, a CFO may be focusing on a new capability and underestimating factors like rate and success of tech adoption in the enterprise. **Aligning these perspectives is the opportunity to supercharge transformation and raise maturity.**

Abbreviations used in this report:

CIO/CTO – chief information/technology officer

CDO – chief data officer

CISO – chief information security officer

COO – chief operating officer

CFO – chief financial officer

CHRO – chief human resources officer

CRO/CCO – chief risk/compliance officer

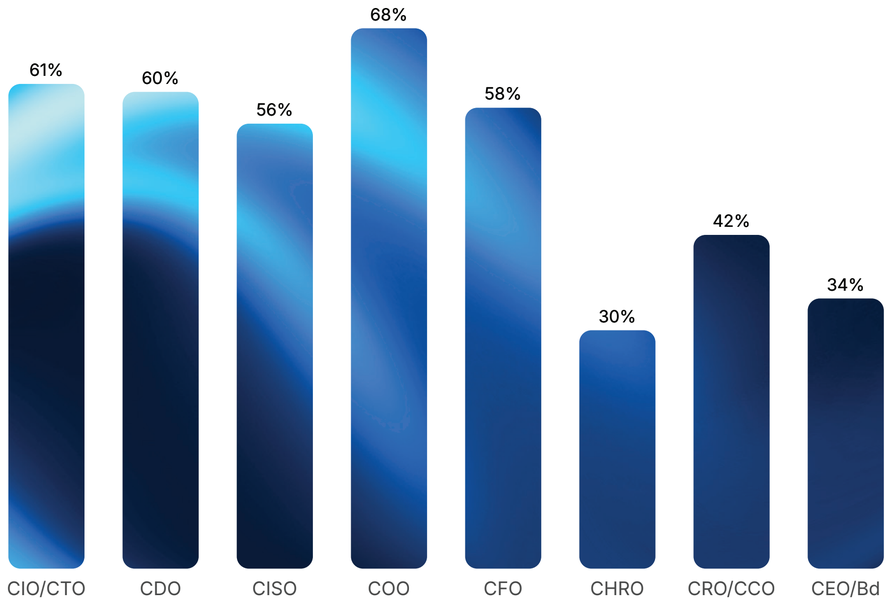
CEO/Bd – chief executive officer/board member

Transformation success

The executives designing or delivering change (CIO/CTO, CDO, COO) assess transformation initiatives as more successful. Those responsible for the performance of the business and the workforce (CEO/board and CHRO) are least confident in the outcomes of transformation initiatives. The disconnect can jeopardise faith or sustained investments in technology initiatives if the outcomes are not apparent to all executives.

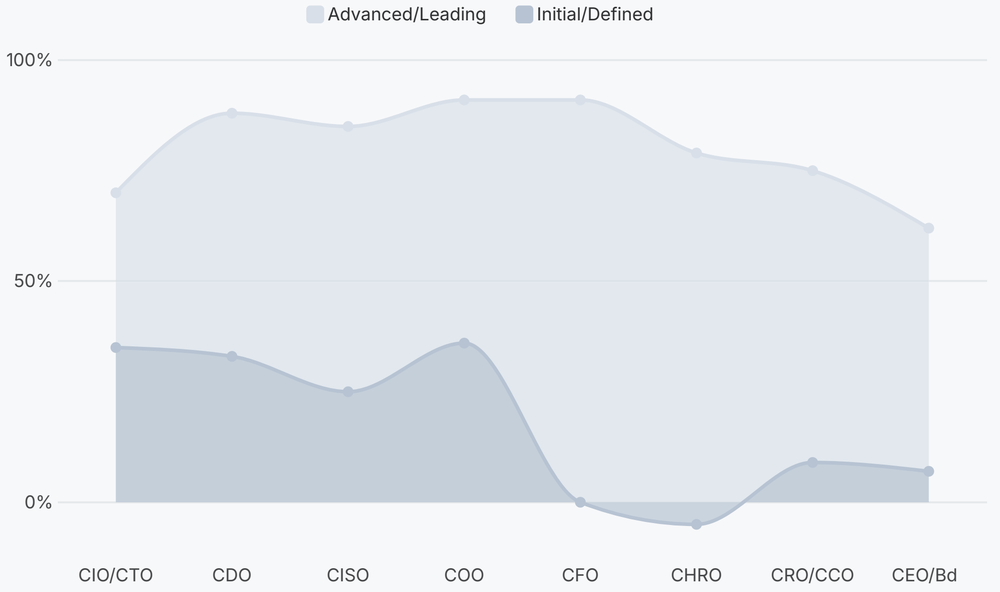
Figure 2: Your company's transformation initiatives are achieving their stated objectives, including being delivered on schedule.

Chart displays net confidence in the statement by role.



The alignment advantage: High alignment = high maturity

Net confidence in the Fig. 2 statement by role — high and low maturity companies compared.



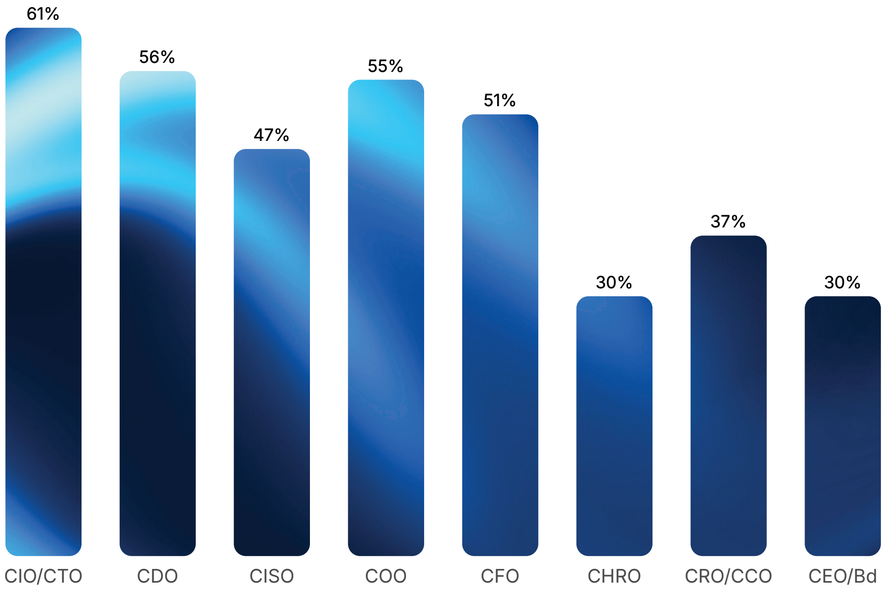
- In lower maturity organisations, the CFO and CHRO are mostly sceptical, while the CEO and board barely fall into the net positive confidence category.
- Confidence levels are significantly higher among C-suite leaders in Advanced and Leading organisations, but they are far from even. Objectives alignment is a challenge even in mature organisations.

AI value

On AI delivering revenue growth and cost savings, CIO/CTOs' high level of confidence stands out, raising the question "What's behind it?" As AI investments grow more expensive, their approval increasingly hinges on demonstrating a clear link to revenue growth. The varied responses underscore the need for a conversation among leaders on what AI investments are expected to deliver — and how to measure the benefit.

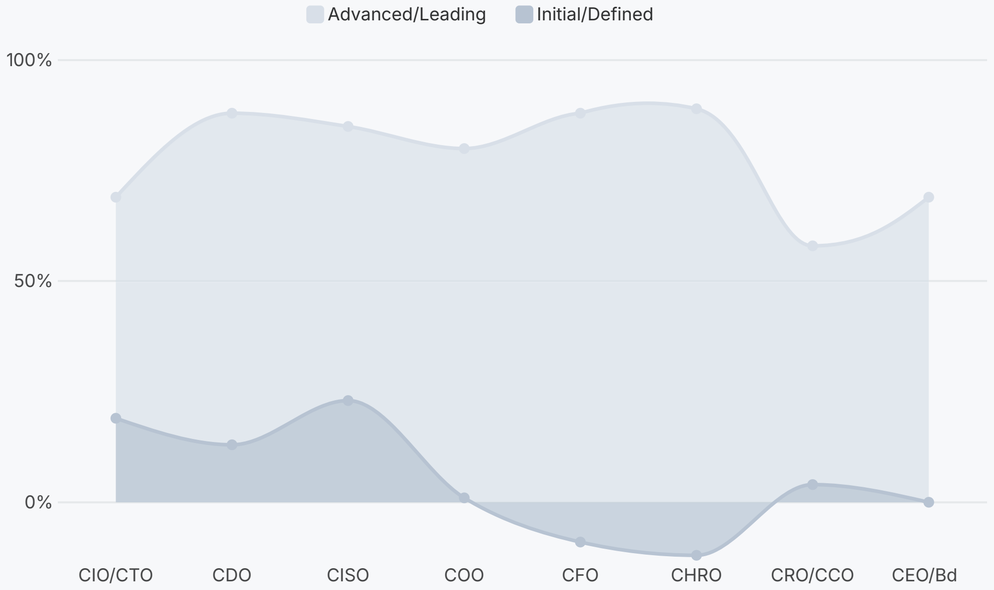
Figure 3: Your organisation's AI implementations are delivering revenue growth and operational cost savings.

Chart displays net confidence in the statement by role.



The alignment advantage: High alignment = high maturity

Net confidence in the Fig. 3 statement by role — high and low maturity companies compared.



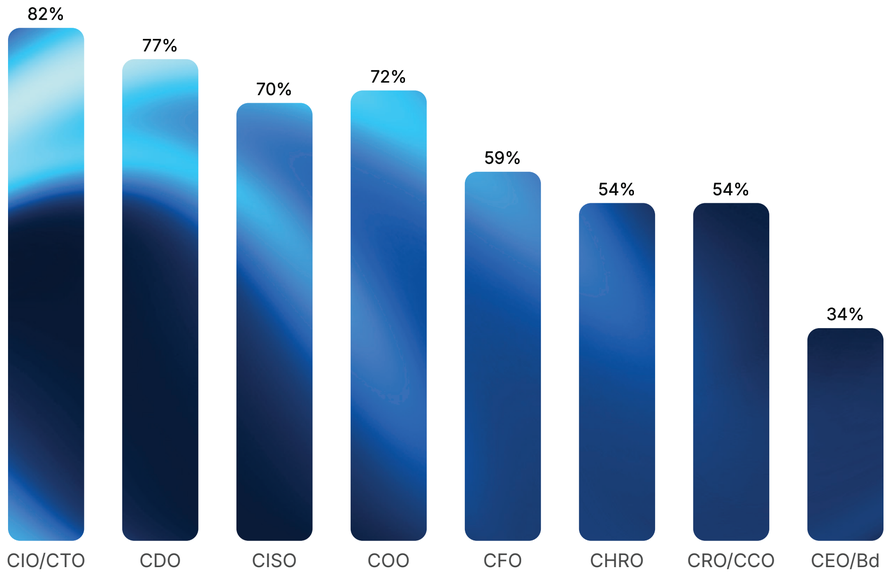
- In low maturity organisations, the gulf in confidence separating CFOs and CHROs from the rest of the C-suite is particularly wide. (See page 22 for a CHRO highlight.)
- Among high maturity organisations, confidence is high but disconnects are still visible, even with the CEO/board in closer alignment with most of the other leaders.

AI deployments

AI-related misalignments among C-suite leaders are not limited to ROI — they appear over several dimensions throughout the survey, including on such fundamental questions as whether the company is proactive in exploring AI use cases. The misalignment gap narrows significantly among higher maturity companies.

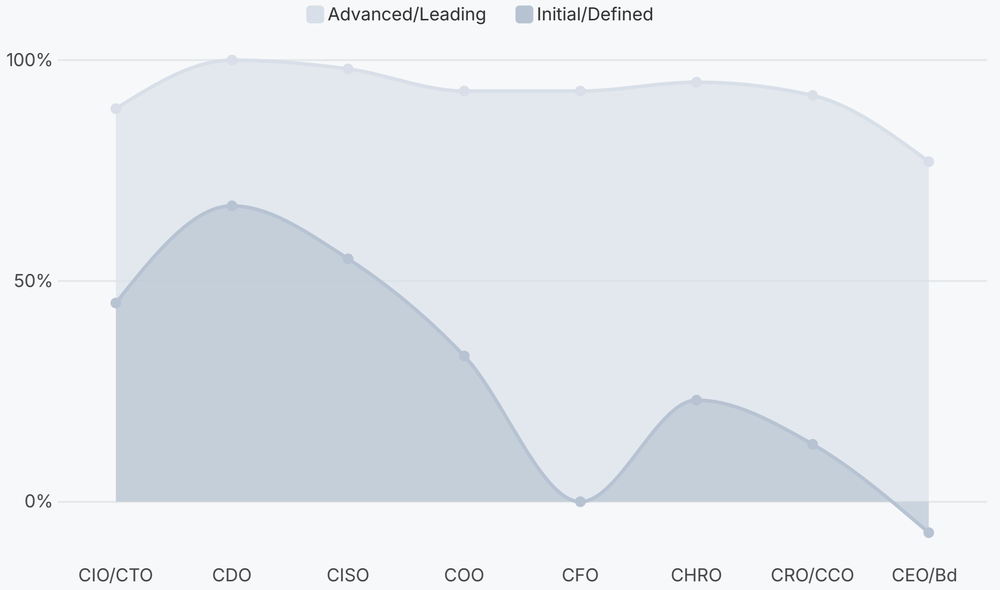
Figure 4: My company is proactive in exploring AI use cases that can improve operational performance.

Chart displays net agreement with the statement by role.



The alignment advantage: High alignment = high maturity

Net agreement with the Fig. 4 statement by role — high and low maturity companies compared.



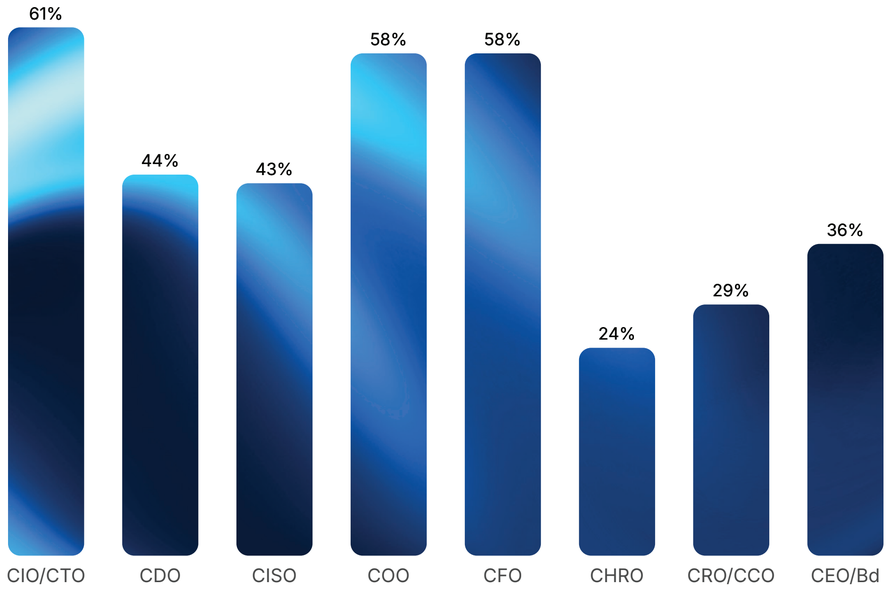
- The sharpest gap appears between the CFOs and CEO/boards and the rest of the executive team at lower maturity organisations, suggesting finance and executive leaders are often among the last to see AI activity at the outset of modernisation. This creates an early opportunity to align everyone on AI priorities and avoid fragmented, non-strategic investments.

AI integration

On secure and efficient AI integration, the discrepancy is even more eye-opening — particularly the 18-percentage-point difference between the CIO/CTO and CISO and 25-percentage-point difference between CIO/CTO and CEO/board. Even among Advanced and Leading stage companies, COOs are overwhelmingly confident in AI's secure integration at 91%, while CISOs' confidence is materially lower at 73%, hinting at a possible misunderstanding of the security implications of democratised AI solutions.

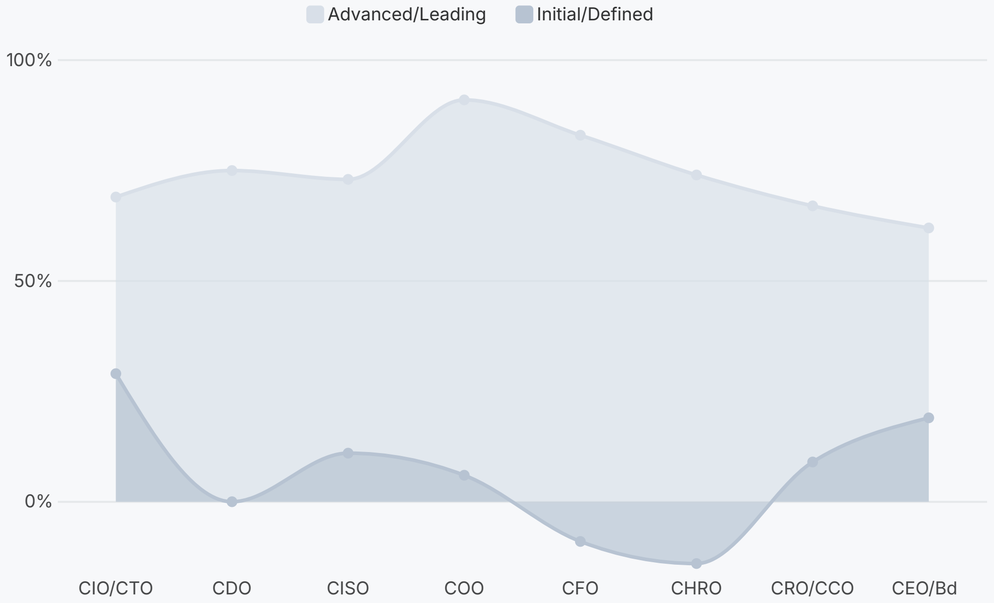
Figure 5: Your organisation can integrate new tools and technologies — including AI — into existing systems in an efficient and secure way.

Chart displays net confidence in the statement by role.



The alignment advantage: High alignment = high maturity

Net confidence in the Fig. 5 statement by role — high and low maturity companies compared.



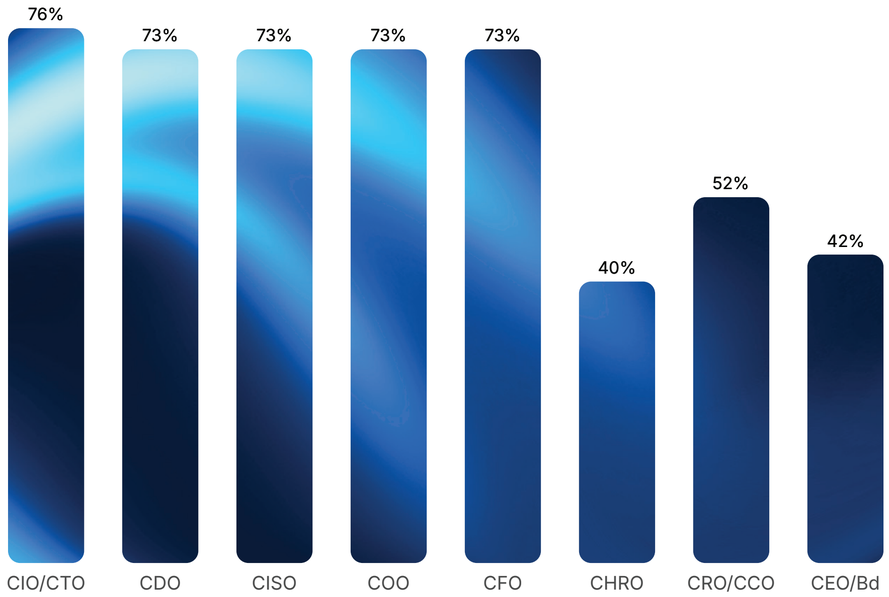
- Confidence in integrating new technologies is weakest in early-stage organisations, with CFOs and CHROs in negative territory once again.
- This improves significantly as organisations mature; however, ensuring CIO/CTOs and CISOs share the COOs' strong confidence in secure integration remains an important challenge.

Measuring outcomes

Leaders are far more aligned when it comes to using operational metrics to assess the ROI of tech investments generally. That alignment is nearly universal at higher maturity companies (right), highlighting an important takeaway — when there is a direct and clear line from investment to value that everyone can see, maturity and confidence soar.

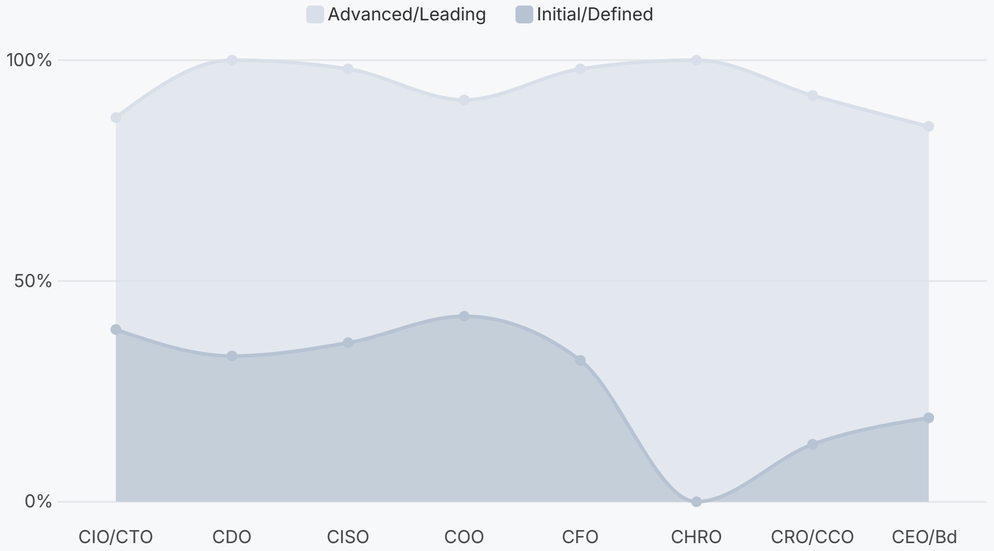
Figure 6: My company assesses the ROI of tech investments with clear operational metrics (cost reduction, risk reduction, efficiency gain, revenue growth).

Chart displays net agreement with the statement by role.



The alignment advantage: High alignment = high maturity

Net agreement with the Fig. 6 statement by role — high and low maturity companies compared.



- The biggest gap above is in CHROs' perspectives between high- and low-maturity organisations. This suggests limited visibility for this executive into tech ROI during earlier stages of technological maturity. As organisations advance, access to these metrics improves, allowing CHROs to more clearly see and validate the value delivered by technology investments.

Our point of view: AI deployments may be outpacing security, governance and value realisation

There is a meaningful disconnect between technology teams and the broader C-suite on what constitutes progress in AI. Technology leaders often equate advancement with pilots and proofs of concept, while finance, risk and business executives look for evidence of secure, governed and fully integrated use tied to business outcomes.

This gap matters. It suggests that **AI adoption is moving faster than the mechanisms needed to manage it — even among more mature organisations.** If the gap is left unaddressed, companies risk scaling AI activity without the controls, alignment and purpose required to deliver sustainable value, weakening both resilience and credibility.

Misaligned executive perspectives also create downstream friction: reduced confidence in AI's impact, unclear risk priorities, inconsistent signals to investors, and second-guessing investment decisions. Over time, this erodes momentum and slows the transition from experimentation to enterprise value.

At its core, the disconnect reflects a missing link: a shared, business-defined view of success. **Closing the gap between adoption and financial impact is the next frontier of AI maturity.** Organisations that lead will embed business value attribution directly into AI governance so AI investments scale with both control and confidence.

> Organisations that establish shared success metrics and stronger communication across the C-suite will be better positioned to realise value from AI, modernisation and broader transformation initiatives.

Kim Bozzella
Global CIO & CISO Solutions Leader, Protiviti

Priorities, drivers and investments

Transformation drivers

Companies primarily pursue transformation to drive operational efficiency and reduce costs. This underscores the clarity in the market on what tech modernisation and AI are currently expected to deliver, by optimising known processes at scale and capturing quick wins.

Table 1: Which one of the following is the single biggest driver of your organisation's transformation initiatives?

	CIO/CTO	CDO	CISO	COO	CFO	CHRO	CRO/CCO	CEO/Bd
To enable operational efficiencies and cost optimisation	30%	15%	22%	40%	49%	14%	25%	34%
To enable stronger insights through better data	15%	26%	23%	17%	7%	23%	15%	9%
To create new revenue streams by becoming more innovative and competitive	18%	21%	12%	8%	14%	29%	10%	20%
To improve total experience (both customer and employee experience)	18%	8%	16%	13%	15%	14%	4%	13%
To develop new operational models that support agility and resilience	12%	14%	15%	9%	9%	12%	21%	19%
To reduce risk and bolster security	7%	16%	12%	13%	6%	8%	25%	5%

49%

of CFOs embark on the transformation journey with cost and operational efficiencies as their main goal.

Revenue levers

AI, technology ecosystem development and data capabilities are seen as the top revenue-enabling opportunities. This is not surprising: Revenue optimisation requires a broad end-to-end strategy that spans executive and technology domains. Closely linking technology modernisation to revenue enablement marks a key inflection point in transformation maturity.

Table 2: Which of the following digital capabilities offers the greatest potential to transform your operations in a way that enables significant revenue growth?

	CIO/CTO	CDO	CISO	COO	CFO	CHRO	CRO/CCO	CEO/Bd
Artificial intelligence	36%	5%	15%	40%	38%	14%	8%	36%
Tech ecosystem development	20%	32%	21%	19%	16%	24%	31%	20%
Data and analytics capabilities	28%	15%	20%	18%	26%	21%	23%	17%
ERP transformation/implementation	6%	27%	16%	12%	12%	18%	13%	8%
Cloud-based platforms	4%	13%	17%	5%	2%	11%	15%	13%
Cybersecurity and digital trust capabilities	6%	8%	11%	6%	6%	12%	10%	6%

40%

of COOs see AI as the capability with the greatest potential to enable significant revenue growth — highest percentage among the C-suite.

Investment priorities

Data platforms and governance dominate technology investment priorities, reflecting a strong executive consensus that data is foundational for addressing multiple goals and challenges. More than that, there is clear recognition that **data is the essential operating layer for AI-powered enterprise transformation.**

From an executive perspective, standalone AI deployments do not rank among the top three investment priorities for most leaders — except for CFOs and COOs. For these two groups, AI stands out as a central theme, reinforced by their strong view of AI as a revenue driver. Notably, they are also the executives most concerned about talent and skills shortages (see next section).

> Only at Leading maturity companies do data investments fall below AI deployments and cloud platforms, indicating a realignment of priorities once the data challenge is solved.

Table 3: Where is your organisation currently focusing its technology investments? (Select all that apply.)

	CIO/CTO	CDO	CISO	COO	CFO	CHRO	CRO/CCO	CEO/Bd
Data platforms and governance	82%	74%	73%	83%	79%	76%	79%	78%
Cloud platforms	48%	52%	66%	63%	63%	57%	67%	61%
Cybersecurity	43%	44%	58%	52%	48%	51%	56%	56%
ERP systems	37%	45%	56%	49%	47%	61%	38%	31%
Process automation, robotics, intelligent operations	58%	31%	41%	47%	55%	37%	54%	48%
AI deployments	44%	26%	40%	57%	64%	32%	40%	55%
Customer experience (CX) technologies	36%	19%	27%	43%	32%	40%	27%	42%
Blockchain and distributed ledger technology	7%	6%	10%	5%	4%	13%	10%	5%
Quantum computing	1%	0%	0%	3%	3%	2%	4%	3%

Note: "Other" responses not shown.

Highest priority | Second priority | Third priority

Data, cyber, workforce, partnerships

Data governance and cybersecurity

Governance — expressed as trust, rules, ownership and compliance — is a dominant underlying concern regarding data.

- One-quarter of executives cite data-related compliance and regulatory requirements as their top concern.
- Slightly less than one in five cite data quality or readiness for analytics and AI.
- Weak data governance rivals data availability as the third most pressing concern — *but it takes the lead for the CDO group.*
- Notably, "lack of data" itself is not the top concern.

Table 4: As your organisation is transforming, which is your most pressing concern with regard to your organisation's data?

The top priority for each executive role is highlighted.

Top three data priorities by role	CIO/CTO	CDO	CISO	COO	CFO	CHRO	CRO/CCO	CEO/Bd
Data-related compliance and regulatory requirements	20%	18%	26%	33%	28%	20%	27%	31%
Data quality and readiness for analytics or AI deployments	21%	16%	26%	21%	28%	19%	12%	11%
Weak data governance or unclear rules for data use	21%	24%	15%	12%	9%	17%	17%	19%
Limited access to or availability of critical data	17%	19%	13%	17%	16%	18%	15%	16%
Data exposure through third-party vendors	13%	8%	7%	11%	13%	18%	17%	12%
Data breaches resulting from cyber attacks on the enterprise	8%	15%	13%	6%	6%	8%	12%	11%

Note: Instances where the different ranks represent decimal differences and instances where the same rank is shown for more than one concern are shown as ties.

CISO spotlight

Surprisingly, data breaches from cyberattacks and exposure through third parties trail all other data-related concerns, including for CISOs, whose top concerns — data readiness for analytics and AI and compliance — are aligned with the rest of the C-suite.

But CISOs cited insufficient incident response to data breaches as their top barrier to data safety by far, and they also named budget constraints their top transformational challenge. These constraints are once again more pronounced in less mature companies. Leading and Advanced companies' CISOs are more concerned with compliance issues, advanced threats and employee resistance to change.

Skills, knowledge and training challenges

Nearly one-third of leaders identify a shortage of critical skills, knowledge, or training as the primary barrier to transformation — making workforce readiness as much a constraint as technology itself. This challenge is especially pronounced for COOs and CFOs, who rank talent gaps as their top concern.

Table 5: Which of the following challenges are most likely to slow or stall your company's transformation initiatives? (Choose two.)

The top two responses for each executive role are highlighted.

	CIO/CTO	CDO	CISO	COO	CFO	CHRO	CRO/CCO	CEO/Bd
Compliance and regulatory considerations	40%	18%	35%	38%	40%	33%	35%	52%
Shortage of critical skills, knowledge or training	35%	29%	23%	40%	46%	29%	29%	28%
Resistance to change among employees	22%	29%	27%	38%	39%	25%	17%	22%
Insufficient tech investment/budget constraints	22%	23%	36%	19%	21%	25%	31%	8%
Poor alignment between business and IT	20%	32%	20%	13%	10%	23%	27%	19%
Technical debt/legacy systems	10%	13%	23%	13%	13%	18%	13%	14%

For COOs and CFOs, the connection to their other transformation priorities is direct: the ability to drive operational efficiency and cost optimisation and to realise value from AI depends on having the right capabilities in place. From an operational and financial perspective, workforce limitations are tightly linked to whether transformation delivers measurable results at all.

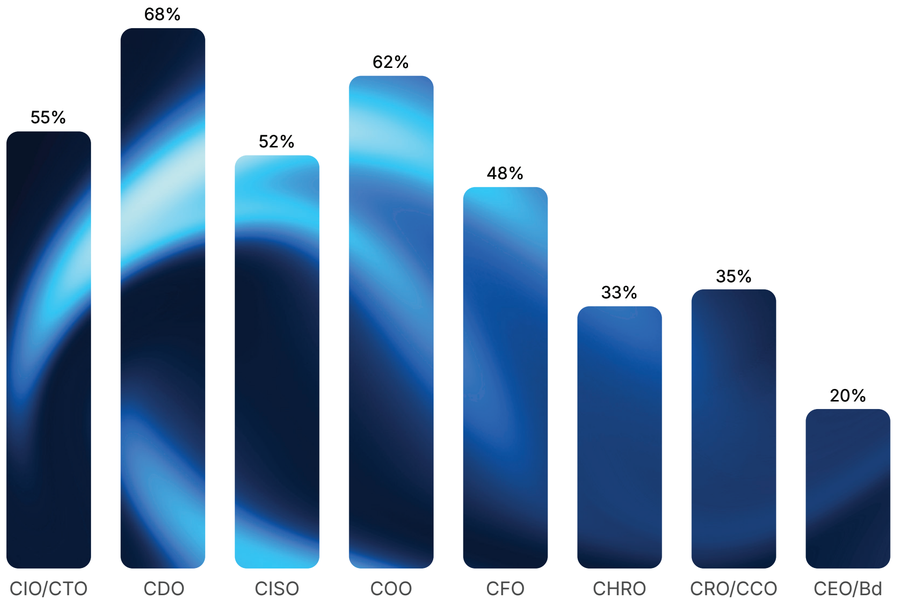
The broader implication is that organisations must treat workforce capability as a governing factor in transformation because it determines how effectively AI can be deployed, scaled and translated into financial impact.

Betting on an adaptable workforce

When it comes to confidence in the ability of the workforce to adapt to technology changes in order to achieve transformation objectives, executives are mostly optimistic (a notable exception being the CHRO). That optimism may be due to observations of how democratised AI is taking hold in daily operations despite a lack of formal skills training. However, a more purposeful rethinking of the human-agentic skill mix on an enterprise level is required to achieve maturity, synergy and sustained productivity.

Figure 7: Your workforce has the ability to adapt to technology changes quickly in order to achieve your transformational objectives.

Chart displays net confidence in the statement by role.



The CHRO: Transformation's most sceptical voice

CHROs stand out as the most sceptical executive group — not only about workforce adaptability, but about transformation overall. They express the lowest confidence that transformation initiatives are meeting objectives, that AI investments are delivering revenue growth or cost efficiencies, and that new technologies can be integrated securely into existing environments. They are also the executives who overwhelmingly rated their organisations as technologically immature.

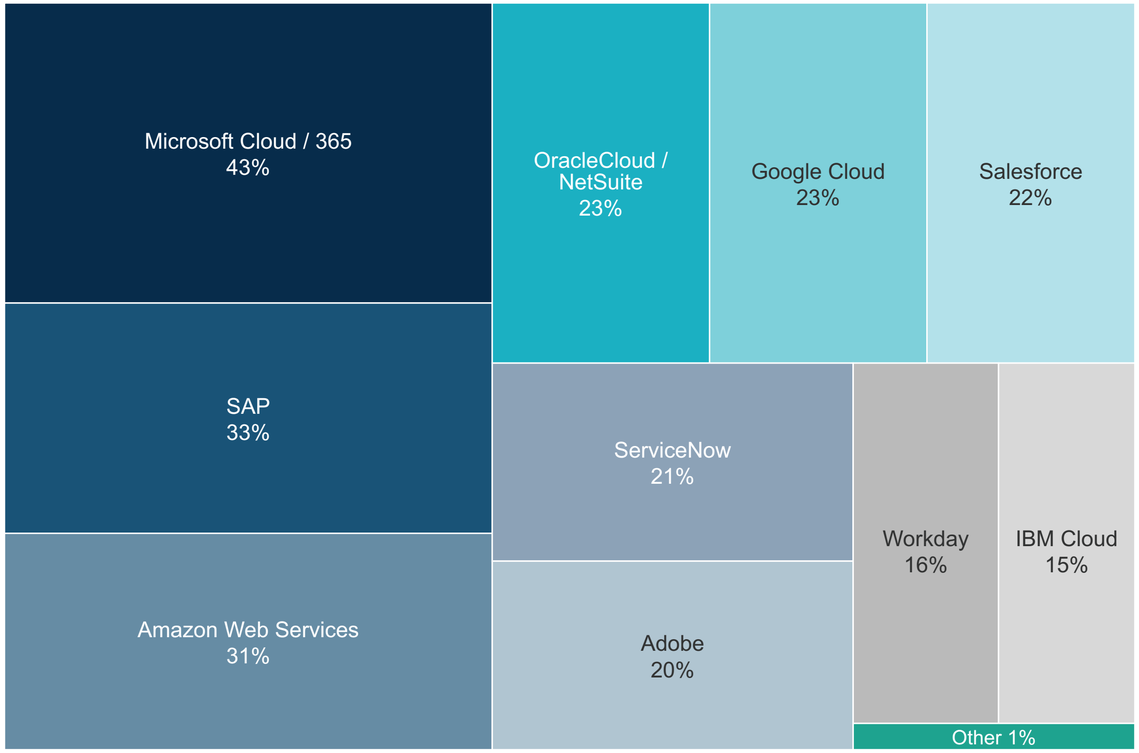
These findings position the CHRO at the periphery of transformation — a leader looking in from the outside. While CHROs recognise transformation's potential to drive innovation and competitiveness within their domain, they see themselves as underserved by current technology investments. AI ranks lower on their priority list; instead, they emphasise the reliability, accessibility and accuracy of core systems and data.

Yet the CHRO is a pivotal force in transformation. As AI reshapes work and displaces certain roles, they are at the forefront of workforce redesign and capability building. Addressing their concerns and more fully leveraging their strength in orchestrating talent and resources is critical to advancing enterprisewide transformation maturity.

Partnerships fuel revenue growth — and create complexity

Technology and partnership ecosystems are rich in most organisations, with at least 10 different enterprise platforms present at any given time. As noted earlier (see Table 2 on page 17), many leaders see their technology ecosystems as offering the greatest potential to transform operations to enable significant revenue growth.

Figure 8: Which enterprise platforms does your organisation use? (Select all that apply.)



Note: Percentages reflect the frequency with which respondents selected each platform. They do not equal 100%.

A diverse technology ecosystem is essential to transformation efforts, providing access to innovation, embedded security, scalable infrastructure and other advantages. But there are drawbacks: Expanding the ecosystem on top of already complex application portfolios can increase architectural fragmentation, raise costs, and complicate controls, data governance and accountability.

> The engine of transformation is shifting from enterprise applications to hyperscalers who are shaping the AI era through business leadership.

David Petrucci
Global COO Solutions Leader, Protiviti

Executive profiles

Our survey results show that key leaders in the executive suite have their own, often unique perspectives on transformation. Below is a snapshot of four perspectives, along with targeted calls to action to help align leadership around shared objectives and measurable outcomes.

CIO/CTO — Laser focused and confident

- Highly confident in outcomes (achievement of transformation objectives, AI ROI)
- Compliance focused
- Closely aligned with COO in confidence of outcomes
- Most misaligned with CEO/board (~2:1)

To do: Connect delivery metrics to business outcomes to ensure business leaders can see and validate the value being delivered. Position technology investments and their sequencing in the context of long-term enterprise strategy.

COO — All about AI

- Highly focused on operational efficiencies and cost optimisation
- Betting big on intelligent operations and AI
- Significant concerns about critical skills shortages
- Confident in workforce ability to adapt
- Closely aligned with CIO/CTO in confidence of outcomes

To do: Align operations, technology and business teams around operational priorities and embed transformation metrics into performance management.

CISO — Keeping up but barely

- Lower level of confidence that new technologies, including AI, can be securely integrated
- Perceive budget constraints as the biggest obstacle to transformation
- Betting big on intelligent operations to address regulatory compliance issues
- Significant concerns about insufficient incident response to data breaches

To do: Integrate security and resilience into the transformation value narrative, positioning it not as a constraint but as an enablement.

CFO — On board but concerned

- Strong focus on operational efficiencies and cost optimisation
- Significant concerns about critical skills shortages
- Betting big on intelligent operations to address supply chain and operations planning
- Low confidence in workforce adaptability
- Big believer in AI, along with the COO

To do: Lead on value measurement by defining financial and operational KPIs for technology investments, particularly AI, and tie funding decisions to measurable outcomes.

Calls to action: Ensuring transformation success

Ensuring transformation success

Realising transformation value requires disciplined execution across metrics, communication and capability building. The following actions can help organisations move forward with confidence:

1 Align on success metrics

Establish a shared set of enterprisewide success metrics that connect technology delivery to business outcomes. This requires aligning all functions around a consistent definition of value — one that integrates operational efficiency, revenue impact, resilience and workforce adoption — and ensuring that progress is measured and reported uniformly across the C-suite in relevant business terms.

2 Improve communication, especially between the technology core and the rest of the C-suite

Bridge the gaps in perception across the C-suite with structured and intentional communication. Establish regular cross-functional forums to review transformation progress, with a focus on translating technical activity into business impact. Clear, consistent narratives around outcomes, risks and priorities help ensure that all leaders are operating with the same understanding of progress and value.

3 Reimagine the workforce — from skills training to capability building

Planning the future human-agentic workforce requires alignment, precision and clarity from every executive angle. Create a shared maturity model for workforce adaptation that is geared toward role redesign and capability building rather than individual upskilling. A two-tiered skill strategy for today and tomorrow can harness employee experimentation, formalise and embed best practices into workflows and develop future-state capabilities in a purposeful manner.

4 Prioritise and sequence — outline how investments today support long-term strategy

Take a disciplined approach to prioritising and sequencing transformation investments. This involves clearly linking current spending decisions — particularly in data, AI and platforms — to long-term strategic objectives, while defining the foundational capabilities that must be in place before scaling more advanced initiatives.

5 Determine the next maturity frontier

Identify the specific capabilities needed to progress to the next level of maturity — whether in governance, resilience, value measurement or cross-functional execution — and align leadership around what that progression looks like in operational and business terms.

6 Manage the ecosystem

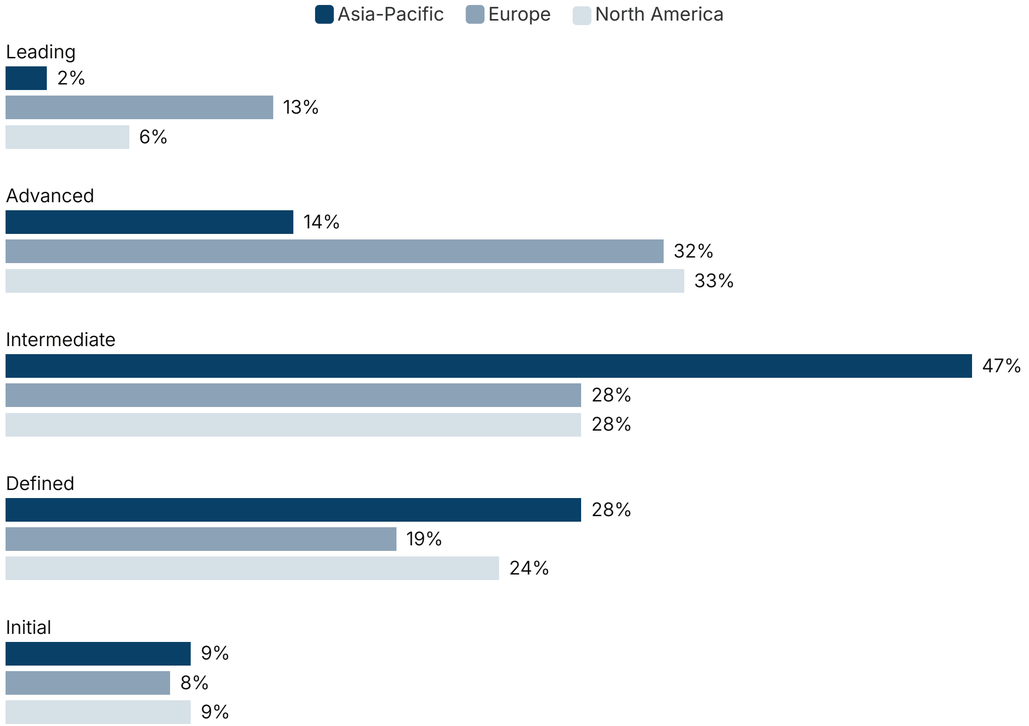
Manage the technology ecosystem by deliberately orchestrating and rationalising investments. In practice, this means simplifying where possible, standardising how systems connect and share data, and holding each platform accountable for delivering tangible value while controlling costs.

Global findings

The strongest regional difference: Maturity vs. confidence

While Europe reports the highest technological maturity (below), North America exhibits the highest confidence across almost every measure. See regional discussion on page 31.*

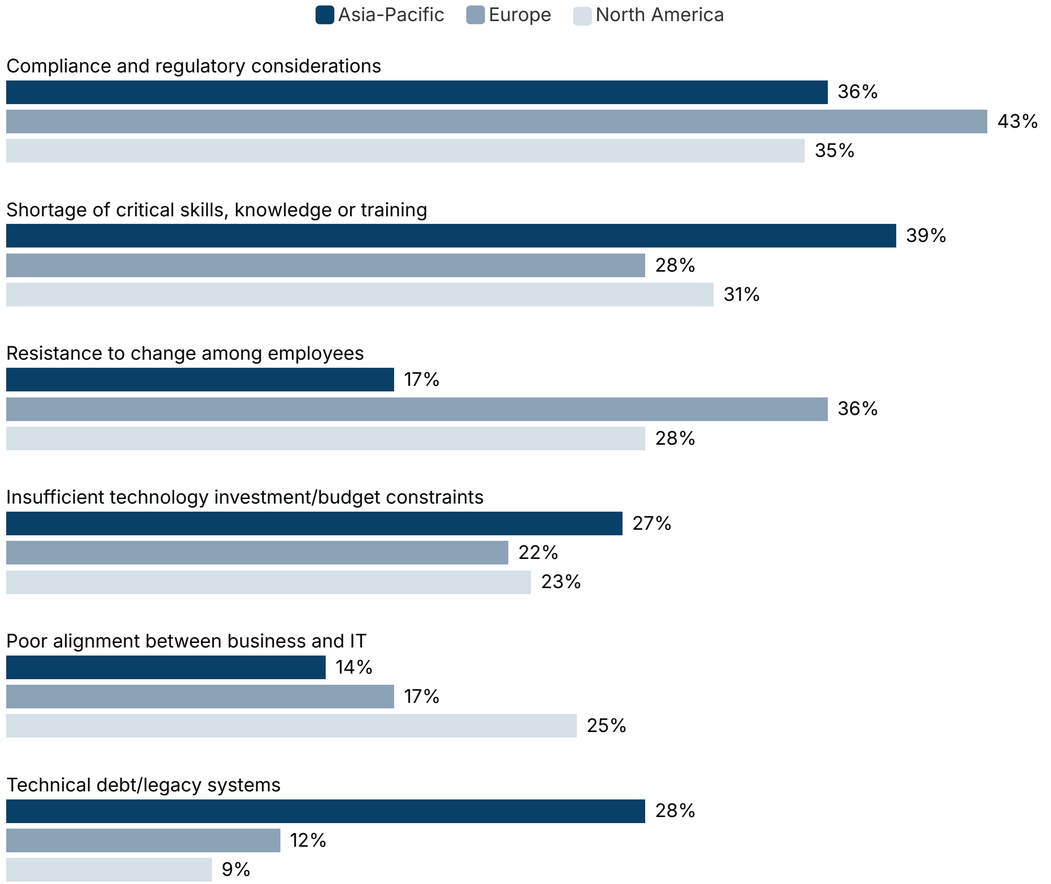
Figure 9: Which of the following best describes where your organisation currently is on its technological modernisation journey?



* Middle Eastern responses (n = 50) not shown in Figures 9-12.

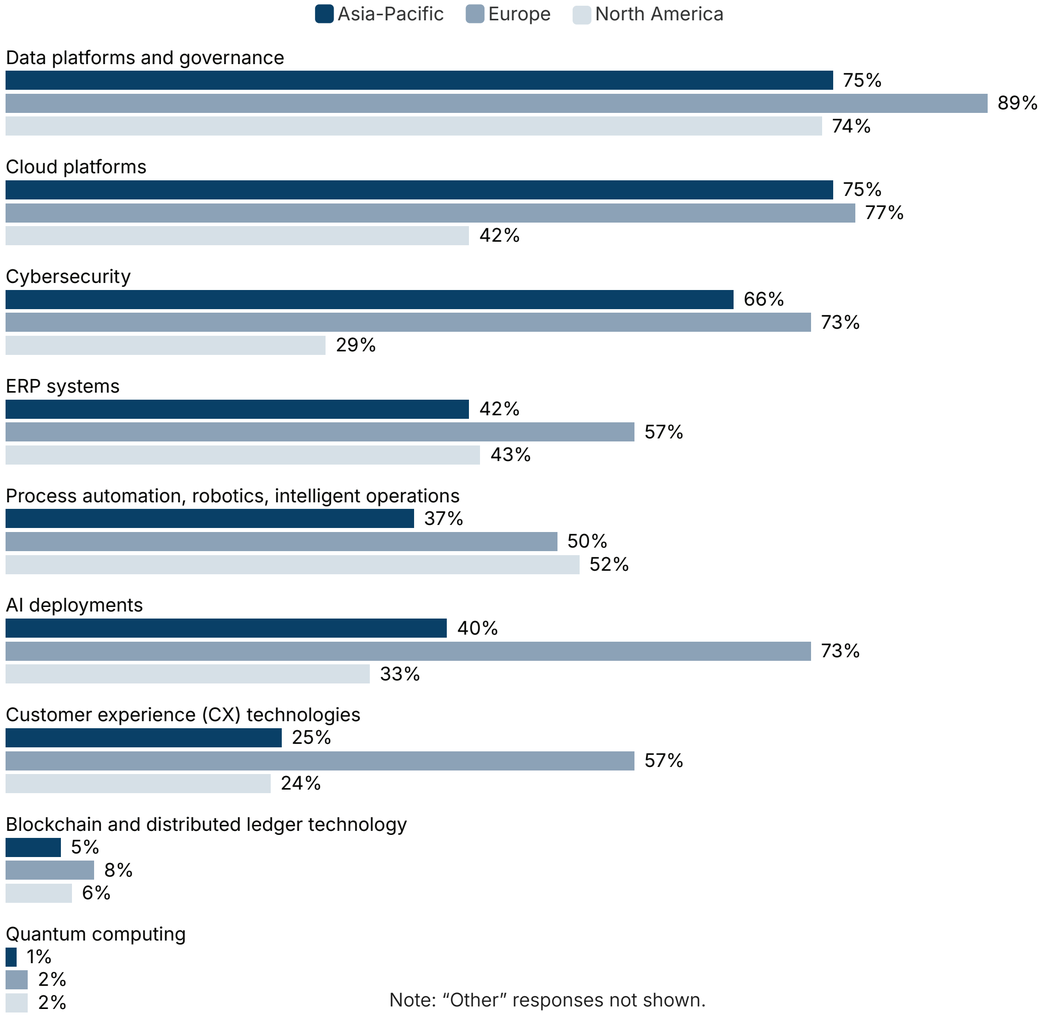
Compliance, human challenges recur across regions

Figure 10: Which of the following challenges are most likely to slow or stall your company's transformation initiatives?



Data, cloud and cybersecurity dominate corporate investment

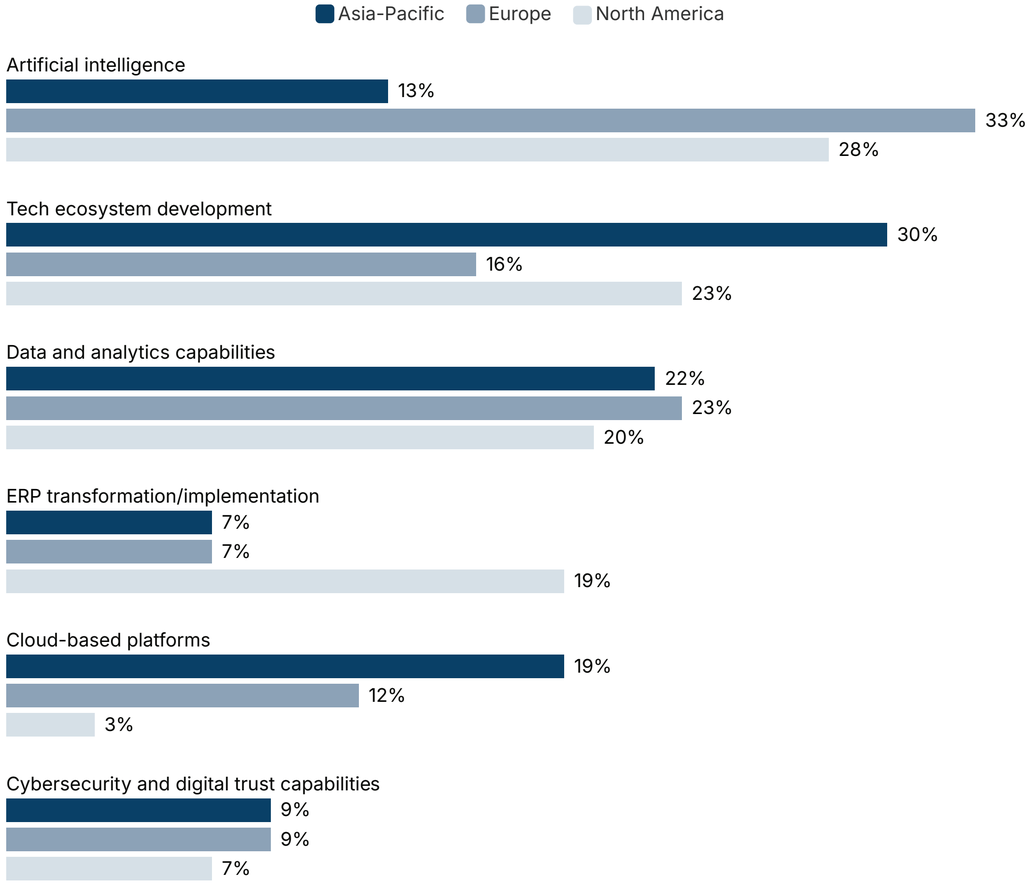
Figure 11: Where is your organisation currently focusing its technology investments?



Note: "Other" responses not shown.

Transformative potential: AI, ecosystem and data

Figure 12: Which of the following digital capabilities offers the greatest potential to transform your operations in a way that enables significant revenue growth?



Asia-Pacific: Ambitious and dynamic, but constrained by uneven capability

Strength

Asia-Pacific exhibits the most uneven and dynamic transformation profile, with a larger share of organisations in early and intermediate stages of technological maturity and significant variability across enterprises. The region is defined by strong ambition, particularly in ecosystem development, data-driven growth, cloud adoption, cybersecurity, and intelligent operations, with firms actively pursuing transformation as a growth lever. AI is viewed as part of a wider transformation agenda rather than a standalone priority.

Opportunity

The region's ambition is tempered by structural constraints, including skills shortages, legacy systems, insufficient or uneven technology investment, and challenges in data quality, analytics readiness and incident response. Regulatory pressure is less dominant; the primary barrier is depth of capability across human, technical and organisational dimensions. Asia-Pacific's trajectory is growth-oriented but constraint-aware, with success dependent on strengthening foundational capabilities to match its ambition.

Europe: Advanced, structured and cautious in execution and outcomes

Strength

Europe stands out as the most technologically mature region, with the highest concentration of organisations in advanced stages of modernisation and broad investment across data governance, cloud, cybersecurity and AI. This maturity is underpinned by a structured and institutionally governed approach to transformation, where compliance, accountability, and risk management are central. European respondents lead in citing regulatory requirements as a barrier, and data compliance and employee resistance as significant concerns.

Opportunity

Despite this strong foundation, European executives are less confident in their ability to execute transformation or translate it into business outcomes, including managing transformation risks, integrating new tools, linking AI to revenue, and sustaining operations during change. While Europe reports higher levels of AI investment — roughly double that of North America and Asia-Pacific — adoption is more constrained by governance considerations. Europe's core challenge is converting its well-governed technology base into tangible impact and stronger confidence in execution.

North America: Confident, execution-led, focused on scaling value

Strength

Despite lower technological maturity, North American executives express stronger confidence across metrics such as enterprise data capabilities, operational agility, transformation delivery and risk management, as well as the ability to integrate new technologies, adapt the workforce, and successfully execute transformation. The region also stands out in its perceived ability to link AI investments to both revenue growth and cost savings, and in showing the most proactive exploration of AI use cases.

Opportunity

At the same time, North America is not without constraints: Skills gaps and training limitations remain a primary concern, alongside regulatory and compliance pressures and ongoing challenges in data governance and data quality for AI. Overall, the region's transformation profile reflects a performance-oriented, execution-focused culture, where the priority is less about building foundational capability and more about scaling adoption and translating investments into measurable business value.

Conclusion

Our survey results reveal that organisations have an ambitious vision of transformation — one where technology modernisation is a true engine of enterprise performance, not just a series of investments. Turning this vision into coordinated action requires a common narrative of value and consistent measures of success. When that's the case, transformation is no longer fragmented or reactive; it becomes disciplined, scalable and deeply connected to business outcomes, enabling organisations not only to operate more efficiently, but to innovate with purpose, adapt with resilience and compete with confidence in an increasingly dynamic landscape.

Survey methodology and demographics

More than 850 (n = 852) C-suite executives worldwide completed Protiviti's Transformation Survey online in the first quarter of 2026. Respondents represent a diverse mix of publicly listed, privately owned, and government organisations. As seen below, respondents also provided demographic information about their organisation's industry, size and location.

Position	
Chief Operating Officer	14%
Chief Information Security Officer	14%
Chief Financial Officer	13%
Chief Human Resources Officer	10%
Chief Information Officer	8%
Chief Technology Officer	8%
Chief Data Officer	7%
Board Member	5%
Chief Compliance Officer	3%
Chief Audit Executive	3%
Chief Strategy Officer	3%
Chief Innovation Officer	3%
Chief Executive Officer	3%
Chief Risk Officer	3%
Chief Digital Officer	3%

Industry Group	
Public Sector	19%
Financial Services	14%
Consumer Products and Services	13%
Healthcare	13%
Energy and Utilities	12%
Technology, Media and Telecommunications	12%
Manufacturing and Distribution	11%
Aerospace and Defence	6%

Region	
North America	51%
Asia-Pacific	24%
Europe	20%
Middle East	5%

Organisation Size	
Small (Less than $25 million + $25 million to $99.99 million + $100 million to $499.99 million)	50%
Mid-market ($500 million to $999.99 million + $1 billion to $4.99 billion)	33%
Enterprise ($5 billion to $9.99 billion + $10 billion or more)	17%

About Protiviti

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