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# The dawn of the agentic deal

How leading companies unlock value pools  
traditional M&A can't reach

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# M&A seeks value. Agentic AI reframes how it's engineered

Gen AI improved efficiency by enabling patterns to surface more quickly and scaling analysis, improving the quality of information for decision-making.

But M&A process efficiency is now becoming table stakes. AI-enabled value uplift is the real prize.

## Agentic AI marks the next shift.

Its adoption is accelerating at an even faster pace than gen AI. Accenture's survey of 650 senior dealmakers and C-suite executives across 12 industries and 24 countries reveals that deal executives expect agentic AI maturity in the post-deal integration and value capture phase to grow by 72%. The signal is clear: organizations are moving rapidly from experimentation to scaled operational deployment.<sup>1</sup>

## Why? Because agentic AI unlocks new value pools that traditional M&A can't reach.

Agentic AI-driven deal economics are embedded directly into deal thesis, value creation plans and operating models, reshaping how companies create and compound value. In fact, private equity (PE) companies are already advancing this model at pace. While many corporate acquirers remain in pilot mode, PE firms are designing agentic AI into deal assumptions and post-close value delivery, treating acquisitions as repeatable systems. They are positioned better: operational value creation is ingrained in their deal logic and they benefit from serial-acquirer learnings across different types of deals—standalone as well as buy-and-build.

Corporate buyers cannot afford to fall behind. Those that do will forfeit value potential and lose their ability to compete as advantaged acquirers.

Yet technology is only the foundation. Value emerges from how companies embed, govern and scale agentic AI.



Scaling agentic AI demands strong data foundations, integrated / interoperable systems, clear operating guardrails and a workforce prepared to operate in a human-in-the-lead model. Two-thirds of the executives we surveyed acknowledge the need for upskilling. Perception gaps exist between C-suite leaders and deal teams about these preconditions that risk slowing execution.

A small group of acquirers—27% of the companies in our research, which we call insights-driven leaders—are ahead of the curve. These companies have bridged the gap between AI ambition and execution as they treat technology as an integral part of the deal itself, focus agentic AI where value can be structurally unlocked, prepare people to lead alongside intelligent systems and use each transaction to build enduring capability.

The result of this mindset shift is a fundamentally different trajectory of value delivery. This report examines how organizations can realize the full potential of M&A, moving beyond the transaction itself to capture end-to-end value, including the transformative upside delivered by agentic AI.

**Agentic AI is set to accelerate**

**72%**

expected increase in agentic AI maturity in post-deal integration.

This signals rapid movement from experimentation to scaled operational deployment.

**Agentic AI unlocks new value levers and drives higher profitability**

**1.7x**

higher projected profitability margins among organizations scaling agentic AI across integration.

They embed agents into value levers, rather than just accelerating M&A processes.

**PE is outpacing corporates**

**1.3x**

further advanced in transitioning from exploration to active piloting.

They hardwire agentic AI into underwriting and integration execution.

**Talent upskilling is critical**

**67%**

report a need for workforce upskilling.

This is a prerequisite for effective human-in-the-lead governance and agent collaboration to achieve scaled impact.



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# From optimizing execution to redesigning value upfront

**Traditionally, winning in M&A meant doing the same things better: bigger scale, tighter costs, cleaner integrations. Technology improved efficiency, but it did not fundamentally change how teams conceived or executed deals.**

Agentic AI does.

It forces a more fundamental question: are organizations transacting toward becoming AI-enabled enterprises, or simply using AI to execute traditional integration models more efficiently? The difference is profound. One approach builds future capability. The other reinforces legacy structures.

Becoming an AI-enabled enterprise requires defining value logic, operating choices and AI intent before integration begins. When companies hardwire AI into the deal thesis, rather than layer it on after close, the transaction becomes a catalyst to reshape the enterprise itself.

The question is not whether agentic AI belongs in M&A. It is whether companies will use it to reinforce legacy execution, or to deliberately identify new value pools and create fundamentally more valuable companies. Across M&A constructs—integrations as well as divestitures, carve-outs and spin-offs—agentic AI applies wherever M&A requires structural redesign, not just execution. The differentiator is not adopting AI but redesigning the enterprise around it.



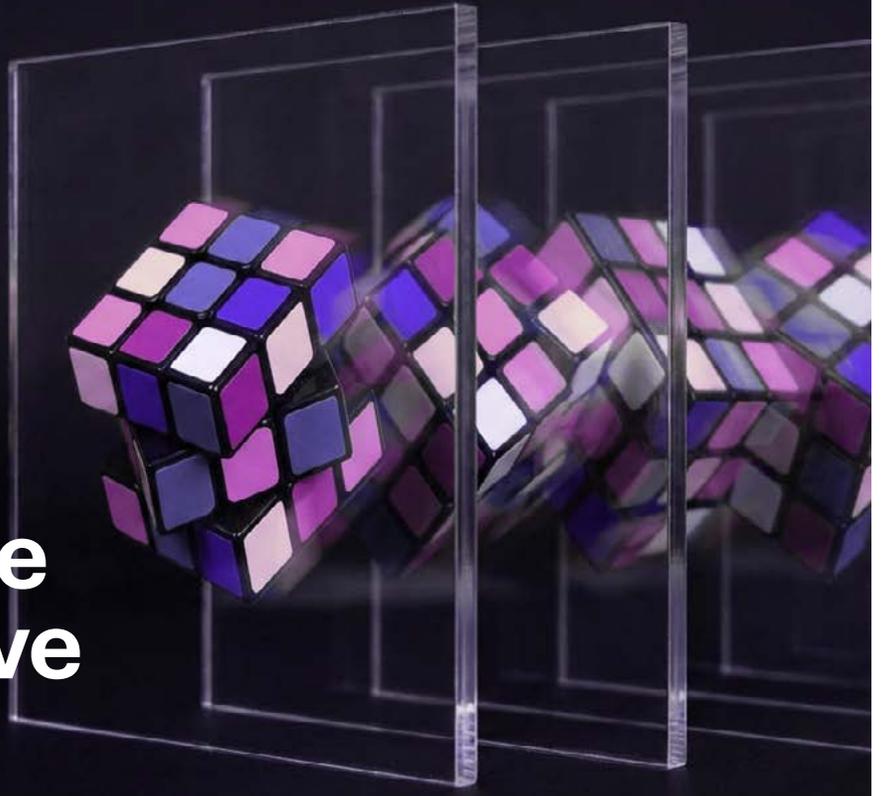
# PE sets the direction for agentic AI-led transformation



While many corporate deal teams remain in exploratory phases, PE firms are advancing faster because they design for value realization from the outset and apply accumulated insights from serial acquisitions across deal types. These firms are building agentic AI directly into deal rationale and value creation plans, allowing them to move 1.3x faster from experimentation to execution in comparison with their corporate counterparts.

This edge widens through ecosystem leverage. PE firms engage strategic technology partnerships at 1.4x the rate of corporate development teams. This enables them to access the scarce talent, implementation expertise and deployment capabilities required to industrialize agentic AI effectively.

# Efficiency is no longer the winning move



The introduction of gen AI brought efficiency gains, particularly in pre-deal activities. Yet, the quality of insights required for actual value realization still remains weak for most deal professionals.

## 27%

**of deal professionals rate the quality of insights as strong. We call their organizations insights-driven leaders.**

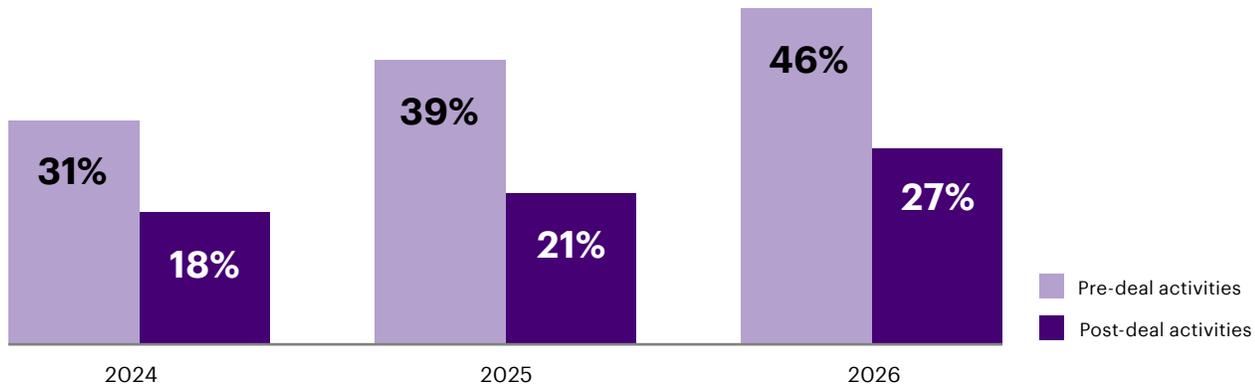
Over the past three years, most organizations have confined their use of AI to driving efficiency, particularly in pre-deal activities like market

research, diligence review and financial modeling. These areas benefit from faster information synthesis, pattern recognition and scenario analysis, where gen AI capabilities complement human judgment.

Post-deal value realization is fundamentally different. It requires coordinated action across systems, functions and decision rights—less structured, more operationally exposed and harder to scale. As a result, AI adoption in post-deal settings has lagged (see Figure 1 on page 9).

**Figure 1: A trend that has held steady over the past years: gen AI adoption is rapid in pre-deal phases, but post-deal adoption continues to lag.**

% of companies investing in gen AI for pre-deal and post-deal activities (2024–2026)



Source: Accenture Transaction Advisory Surveys 2024, 2025, 2026

Once a transaction closes, the mandate shifts from generating insight to executing at scale. Activities such as managing integration, redesigning operating models, consolidating systems and realizing synergies require coordinated action across functions and enterprise systems. In this environment, AI must move beyond providing analytical support and integrate directly into workflows and decision structures.

This is where many organizations stall. While most organizations expect agentic AI maturity in the post-deal integration and value creation phase to grow by 72%, progress on the ground has remained slow. This reflects the higher maturity required to ingrain AI in complex operational settings: strong data foundations, clear governance, integrated systems and workforce upskilling.

**In short, adopting agentic AI in value creation requires overcoming operating model inertia.**

It forces organizations to confront questions traditional analytics did not raise: who owns agent-informed decisions? How are exceptions governed? How are assumptions repriced during integration?

# The leadership–execution readiness gap

C-suite leaders approach AI as a strategic lever. They focus on competitive positioning, transformation potential and long-term value, which drives confidence in organizational readiness.

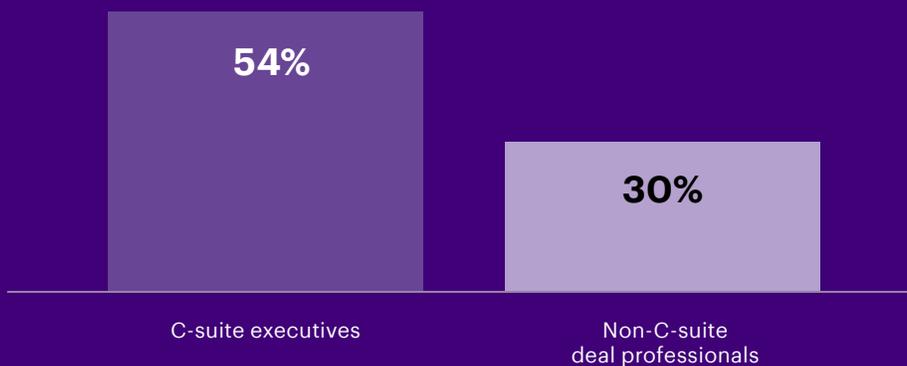
In contrast, deal and integration teams experience AI in operational terms. Accountable for timelines, compliance, system stability and execution risk, they weigh governance gaps, model reliability, data privacy and integration disruption in daily decisions.

Where executives see strategic upside, frontline teams see operational exposure. This divergence reflects role-based accountability, and it shows up clearly in agentic AI readiness perceptions (see Figure 2). While 54% of C-suite executives believe their workforce is prepared to collaborate with AI agents, only 30% of non-C-suite respondents agree.

Ambition alone will not close this gap. Organizations must align strategic intent with execution capability. Agentic AI creates value when leaders establish clear governance, build workforce capability and define human ownership so humans guide and oversee agent-driven outcomes. This also requires a new leadership posture: hands-on technology fluency, strong change competency and the courage, connectivity and curiosity to lead teams through fundamental behavioral shifts.

**Figure 2: The leadership–execution readiness gap: confidence at the top, caution on the ground.**

% reporting their workforce is well prepared to work with agents and adapted workflows



Source: Accenture Transaction Advisory Survey 2026





# Leaders grow AI advantage with every deal

**Insights-driven leaders—the minority of companies whose executives consider the quality of insights to their leadership to be strong—treat AI technologies as a structural lever for value capture and deploy it with precision across the M&A lifecycle.**

Our research found that insights-driven leaders are 4.6x more likely to have deployed and scaled agentic AI across the M&A lifecycle. These companies make deliberate choices about where value pools sit and how AI can reshape them.

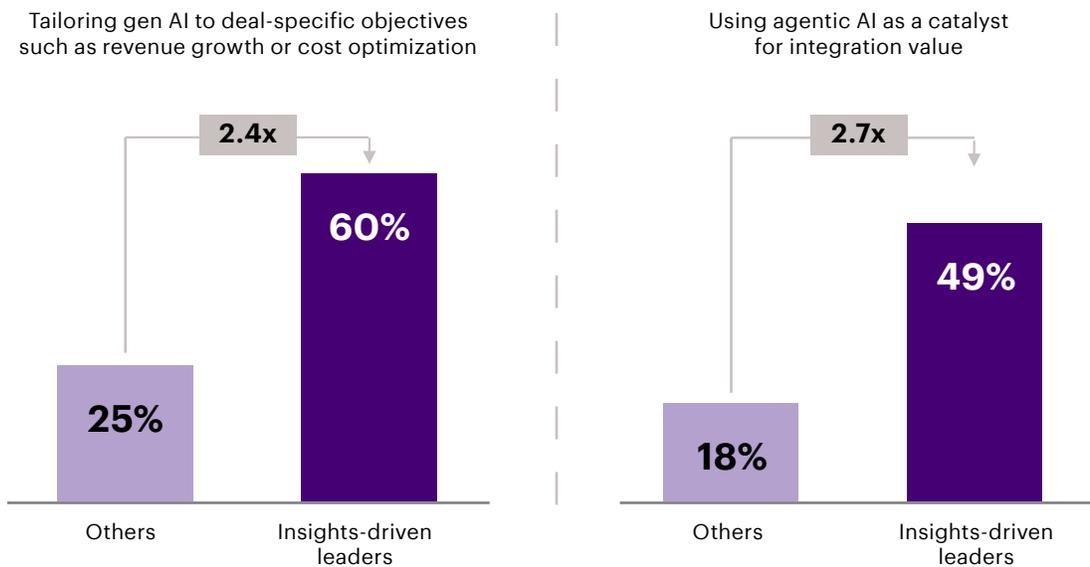
Insights-driven leaders scale agentic AI with intent, often starting in targeted, lower-risk and high-impact areas to prove value. They then embed those capabilities into deal theses, governance structures and value creation plans from the outset (see Figure 3 on page 12).



This discipline builds leadership confidence and strengthens governance as capabilities expand. Each transaction informs the next. Every deal sharpens agents, refines playbooks and deepens conviction. Advantage compounds in ways competitors struggle to match.

Insights-driven leaders are already translating their AI readiness into measurable outcomes. Firms that scale the use of agentic AI, embedding them in value levers, see 1.7x higher projected profitability margins.

**Figure 3: Alignment and scaling of AI technologies differentiate insights-driven leaders.**



Source: Accenture Transaction Advisory Survey 2026

Nearly half of insights-driven leaders are deploying agentic AI as both an accelerator and catalyst for integration value, compared with 18% of their peers.



**Insights-driven leaders shift their M&A approach in four structural ways:**

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- Treat the digital core as a deal asset rather than a side consideration
- Identify material untapped value pools and embed agentic AI into the deal
- Adopt a human-in-the-lead approach and build workforce readiness
- Use each transaction to build enterprise capability

Together, these choices alter the trajectory of a deal. They shape what leaders price upfront, what teams deliver after close and whether value compounds over time. Applied consistently, they turn dealmaking into a durable source of differentiation.



# Treat the digital core as a deal asset



Most acquirers still treat data and architecture as integration afterthoughts. Two-thirds of deal executives say interoperable data systems have a strong impact on agentic AI success. Yet only around 20% use structured data effectively at the underwriting stage, when they set value hypotheses and shape value creation plans.

Insights-driven leaders close this gap. They assess AI readiness and data architecture alongside financials. They treat governed data, interoperable platforms, modern architectures and AI-ready environments as strategic enablers of deal value.

Integration design reflects the same discipline. The goal extends beyond consolidating systems. Leaders build a clean, standardized digital core and provide a unified data and technology foundation that allows AI capabilities to scale across the newly combined organization. Where appropriate, they bring together the strongest AI capabilities from each side, creating a 'best-of-both-plus-innovation' model that unlocks new levers of margin and growth.

## Case study

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### Designing a clean digital core as the foundation for agentic scale

A US-headquartered healthcare platform has an aggressive buy-and-build strategy anchored in digital and AI innovation leadership. It invested early in building a robust AI-powered digital core that included agentic AI capabilities. After each acquisition, the company retires legacy enterprise systems within 90 days of closing and replaces them with a standardized, AI-enabled digital stack. This ensures every acquired entity operates on the same clean architecture.

This industrialized rollout model prevents fragmentation, preserves a unified data foundation across the enterprise and accelerates AI deployment at scale. The result is sustained deal outperformance. With each transaction, the digital core grows stronger as a strategic asset that compounds value over time.<sup>2</sup>

### How to build advantage

1. Evaluate AI readiness and data architecture as part of core deal diligence.
2. Transition acquired entities onto a standardized, interoperable digital core within months of close.
3. Incorporate governed data, semantic consistency and integration architecture into deal rationale.
4. Use deals to amplify and extend existing AI strengths.



# Identify material untapped value pools and embed agentic AI into the deal



While interest in AI is high, agentic adoption in M&A remains limited. Teams launch pilots in search of use cases and separate AI investment from underwriting assumptions. Value capture becomes episodic rather than engineered.

Insights-driven leaders reverse the sequence. They embed AI considerations directly into diligence, digital maturity, operating model readiness and value potential before they lock the deal thesis.

Leaders identify where material value pools sit and ask how agentic capabilities can expand margins, accelerate revenue levers or compress time to value. They reflect required investments in the deal model and link them to expected value delivery.

AI-enabled initiatives then become a part of the integration and value creation plan. Leadership tracks them with the same rigor as traditional synergy metrics, thereby anchoring AI in financial accountability.

## Case study

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### Designing the deal around AI-enabled value creation

A top-tier global PE fund treats AI as an underwriting variable, not a post-close initiative. It assesses the target's digital maturity, AI strategy and the investment required to unlock value—insights that directly shape deal pricing and capital allocation. The firm systematically targets established value levers such as finance automation, customer support, contract management and software development productivity for AI deployment. In addition, it identifies the most material incremental value pools in each deal and determines how AI, including agentic capabilities, can unlock them to generate durable enterprise value.

The firm tracks AI adoption and progress at the fund level, requiring

portfolio companies to provide AI updates at least twice a year during Board meetings. It evaluates agentic AI deployments, going into sufficient technical detail to determine how to capture value most effectively. By doing so, the firm builds an insights-driven house view on which use cases are best enabled by built-in features of existing enterprise source systems versus other solutions.

Importantly, the fund institutionalizes learning. It captures insights and systematically applies them across the portfolio, using each deal to augment its value creation playbook and reinforce execution discipline.

### How to build advantage

1. Identify material value pools first; deploy agentic capabilities where returns are highest.
2. Align AI investment directly to underwriting assumptions and deal pricing.
3. Track agentic impact at the executive steering committee and Board level with the same rigor as synergy realization.
4. Scale deployment of successful use cases beyond individual deals and systematically expand the value creation playbook.



# Adopt a human-in-the-lead approach and build workforce readiness



Scaling agentic AI in M&A requires redesigning the human operating model—decision rights, accountability and ways of working. Our research underscores why this matters: 47% of deal executives say that clear human-in-the-lead controls would significantly increase their organization’s willingness to adopt agentic AI in M&A. Confidence in oversight and accountability is a prerequisite for widespread deployment.

Workforce readiness, however, is a gating factor, with 67% of respondents indicating that their teams require upskilling to collaborate effectively with agents and redesign workflows. Currently, workforce readiness is low as a majority of organizations are not prepared to work with AI agents.

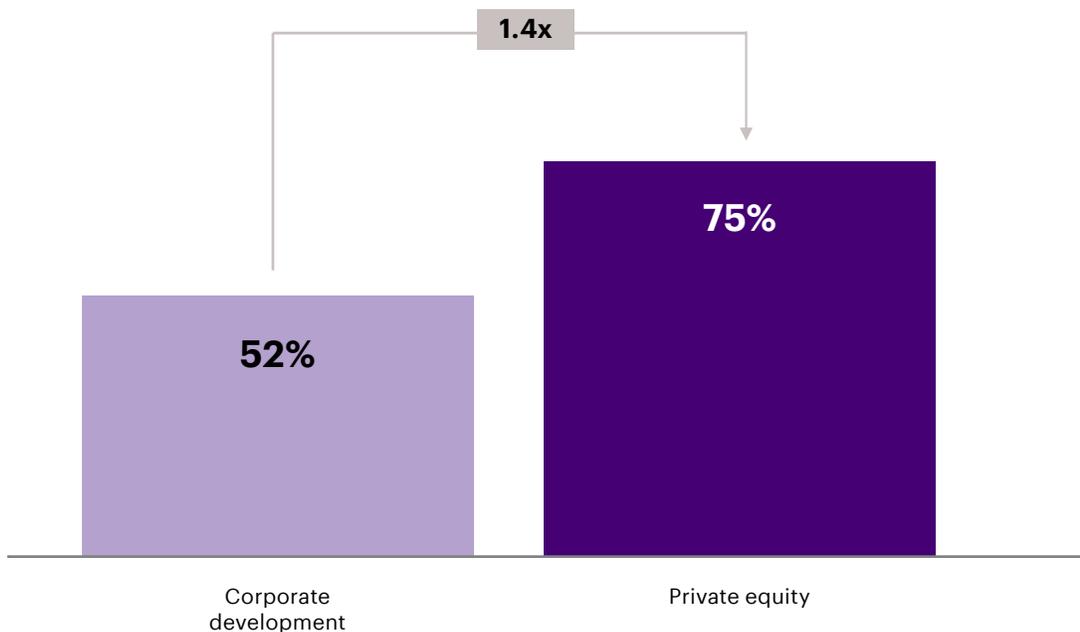
PE firms are further along the readiness curve, reporting preparedness for human-agent collaboration at 1.4x that of corporate development teams. Ecosystem partnerships often accelerate this readiness: 75% of PE respondents say they engage external partners to access the talent and capabilities required to develop and deploy agentic AI during M&A and integration. Among corporate development teams, this number drops to 52% (see Figure 4 on page 19).

Insights-driven organizations excel because they place humans firmly in the lead. AI augments value realization planning and operational execution, but ownership remains explicit. Humans set intent, define guardrails, adjudicate exceptions and remain accountable for outcomes.

That is why scaling agentic AI requires governance clarity, workforce investment and deliberate ecosystem engagement. When humans lead within defined structures, organizations convert agentic capability into sustained enterprise value.

**Figure 4: PE moves faster in leveraging their ecosystem to access talent and capabilities.**

% leveraging technology and consulting partnerships to access agentic AI talent and capabilities to drive M&A outcomes



Source: Accenture Transaction Advisory Survey 2026



## Case study

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### Redesigning underwriting workflows with agentic AI

A global insurer reconstructed underwriting workflows from the ground up. Working directly with underwriters, the team first simplified decision standards, reducing more than 130 fragmented criteria to 70 consistent factors. Next, it rebuilt the workflow around those core decisions before introducing agentic AI.

The company then deployed agents to review and structure complex broker submissions, often hundreds of pages long, routing validated

insights directly into underwriter decision flows with full traceability.

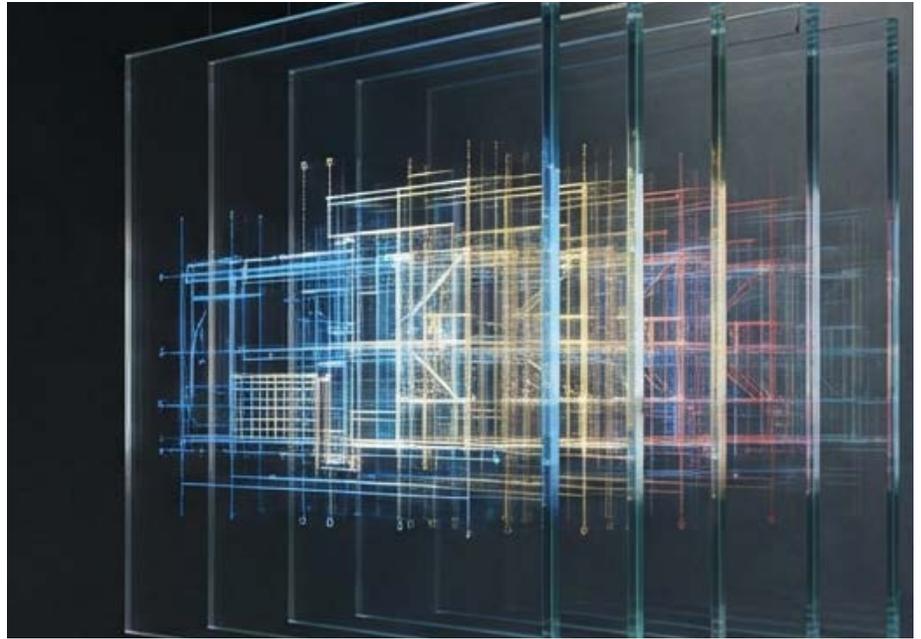
As a result, review cycles dropped from days to hours, allowing underwriters to assess every submission rather than just a fraction. The insurer was able to increase underwriting capacity without expanding the team and achieved more than 50% revenue growth as underwriters focused on judgment, exceptions and broker relationships.

#### How to build advantage

1. Establish human-in-the-lead governance from Day One, anchored by leaders with hands-on tech fluency and strong change competency.
2. Align incentives and performance metrics to agentic-driven integration outcomes.
3. Upskill integration teams to confidently lead intelligent agents and embrace the behavioral shifts AI demands.
4. Augment internal capability with ecosystem talent to scale faster.



# Turn each deal into a capability build



Many organizations treat integration as a one-time execution exercise with a temporary surge of activity. Teams migrate systems, review contracts, adjust pricing, convert policies and stabilize operations under intense time pressure. Once they meet synergy targets, processes drift back to business as usual. The organization absorbs the deal, but the enterprise does not fundamentally change its way of working, leaving little foundation to embed agentic AI as a new model for value creation.

Insights-driven leaders use M&A as an opportunity to institutionalize new capabilities. They approach each transaction with a long-term lens and build tools, workflows and governance structures that persist beyond the close. For instance, when their teams confront large volumes of contract reviews, these companies develop structured digital review processes for future reuse. When they convert policies or migrate systems, their teams codify repeatable data and workflow logic that reduce effort the next time.

Over time, this discipline changes the economics of M&A. Each deal strengthens execution muscle. The effort required for subsequent transactions declines. Such companies capture value earlier and with greater predictability. The enterprise builds durable execution capabilities, rather than relying on episodic heroics.

## Case study

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### Converting transaction complexity into repeatable capability

A North American insurer, already operating on a modern, cloud-based digital core, used a major acquisition to accelerate its agentic roadmap.

The acquisition significantly expanded its book of business, particularly across claims and policy volumes. The company responded by building agentic workflows that review claims, trigger incremental broker requests and route cases automatically for approval and payment once complete.

Policy conversion offered an even larger opportunity: transition more than one million new policies over an 18-month renewal cycle. The insurer deployed a third-party agentic AI tool to fast-track 70% of the translation work. The company expects to save approximately 50 person-years of effort and free up critical resources for additional value acceleration

initiatives. Just as important, the company now uses this capability as a reusable engine for all future conversions.

Agentic investments also strengthened onboarding and customer operations. A conversational agent helps new employees navigate policies and systems. Call center workflows now include real-time agentic support that listens to calls, surfaces relevant policy data, suggests underwriting limits and prompts key questions. These tools accelerate employee ramp-up and improve claim capture quality.

Each transaction now leaves the organization stronger than before. Execution assets accumulate. Institutional knowledge compounds. Integration evolves from a one-time event into a repeatable engine of enterprise advantage.

### How to build advantage

1. Use integration to build lasting execution capability.
2. Create workflows that persist beyond the transaction.
3. Reduce integration costs by lowering execution effort deal by deal.
4. Standardize integration workflows to increase execution consistency.



# Redesign the deal, redefine the enterprise

Agentic AI is emerging as a powerful enabler of more connected, insights-driven M&A—across integration and separation scenarios. Yet early promise does not translate automatically into repeatable impact. Organizations must move beyond inserting new technology into existing deal processes and instead rethink how they structure deals, reach decisions and capture value.

The next era of M&A will reward organizations that use agentic AI to unlock new value pools and build fundamentally better companies.

**The strategic mandate is clear. Deals must serve as vehicles for building the AI-enabled enterprise, not simply optimizing the one that already exists.**



# About the research

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## The findings in this report are based on the following research streams:

**Primary research:** We surveyed 650 senior dealmakers from corporate development (M&A) and private equity (PE) across 12 industries and 24 countries (January 2026). We asked them to evaluate their current level of AI maturity across diligence, integration and value-creation stages, including how they are deploying gen AI and agentic AI today, and how prepared they are to widen adoption further. We also asked where agentic AI can deliver the greatest impact—across deal objectives, functional areas and post-merger activities. Finally, we explored the practical realities of adoption: the barriers, governance considerations, data constraints, talent requirements and operating model shifts that influence how and where AI is embedded in the deal process. In our research, insights-driven leaders were defined as corporate or PE deal professionals who rate the current quality and speed of insights as strong.

In addition, we interviewed dealmakers from corporate M&A and PE across industries. The objective was to explore how corporate M&A and PE dealmakers can enhance decision-making through technology, data and strategic partnerships, while navigating a competitive and complex deal environment.

**Secondary research:** Accenture analysis based on S&P Capital IQ. For the public companies represented in our survey sample, we analyzed their financial performance for the period 2024–2027e. The forecasts are based on analyst consensus estimates as of January 2026.

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## How gen AI and agentic AI relate

Gen AI provides powerful reasoning, language and pattern recognition capabilities that help humans generate insight, content and analysis. Agentic AI builds on these capabilities by embedding them into goal directed, governed workflows that can act across systems and processes, with humans in the lead. In M&A, gen AI improves the speed and quality of insight, while agentic AI connects insight to execution—coordinating decisions, actions and value realization at enterprise scale.

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## References

1. All stats in this report are based on these research streams unless otherwise noted.
2. All case studies are based on Accenture client experience.

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