

SPLIT DECISIONS: THE BCG CEOS AND BOARDS SURVEY

# CEOs and Boards Are Aligned on AI in Theory, but Divided in Practice

May 2026



At first glance, CEOs and boards appear to agree on how AI should be governed, implemented, and valued. Look closer, however, and you'll see critical gaps that could hinder a successful AI transformation.

In this first edition of Split Decisions: The BCG CEOs and Boards Survey, responses from 625 leaders around the world reveal five areas where chief executives and their boards of directors diverge on AI:

- CEOs worry that AI hype may be distorting boardroom judgment.
- Boards are confident in their AI understanding, but CEOs are less convinced.
- Boards favor faster AI implementation, while CEOs are more measured about the pace of change.
- Both sides agree the executive team should lead on AI, yet CEOs appear to bear an outsize share of the responsibility.
- CEOs see AI ROI as a bigger factor in their performance evaluation than boards do.

At a moment when clear, coordinated leadership is essential, these fault lines could create tension in the boardroom. Explore our findings in greater detail in the following pages.



## Methodology

The inaugural Split Decisions: The BCG CEOs and Boards Survey focused on AI and surveyed 351 CEOs and 274 board members of leading companies (with \$100 million or more in annual revenue). Of the respondents, 44% were US-based. Further, 76% of respondents represented private companies and 24% represented public companies.

# CEOs Say AI Hype Is Distorting Boardroom Judgment

When asked what they wish their boards would do differently regarding AI, more than half of CEOs said boards need to better understand the gap between headline AI hype and reality. Simultaneously, boards felt that CEOs need to do a better job selling them on their AI strategy. In our survey, many write-in comments emphasized the need for more proactive communication regarding CEOs' vision for AI.

## CEOs WISH BOARDS WOULD ...

“... stop watching the fake business news in the media on what AI can do and how quickly it can become reality.”

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“... take an informed, realistic view opposed to a headline-driven understanding.”

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“... become more educated on what is currently available versus the marketing hype.”

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“... be more informed on the basics to have balanced opinions on the upside and potential downside of AI adoption.”

## BOARDS WISH CEOs WOULD ...

“... bring to the board more insights into the business cases for AI in our organization.”

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“... be more bullish on the transformational potential.”

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“... lay out a clearer vision for the executive board to relate to, one where the new technologies would feature more strongly as transformation enablers.”

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“... use more imagination going forward. Do not only take into account what is possible today, but dream for the future and be ready to completely change the business model.”

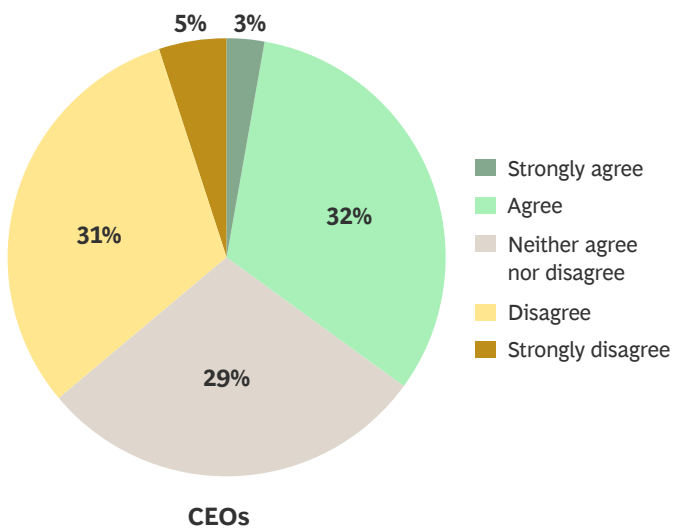


# Boards Think They Know AI. CEOs Challenge That Self-Assessment.

While 75% of board members believe their AI knowledge is on par with or more advanced than that of their peers, CEOs have a different perspective. More than one-third of CEOs believe boards overestimate the human capabilities AI can replace, and nearly 40% say boards lack an informed view of how AI is reshaping growth strategy.

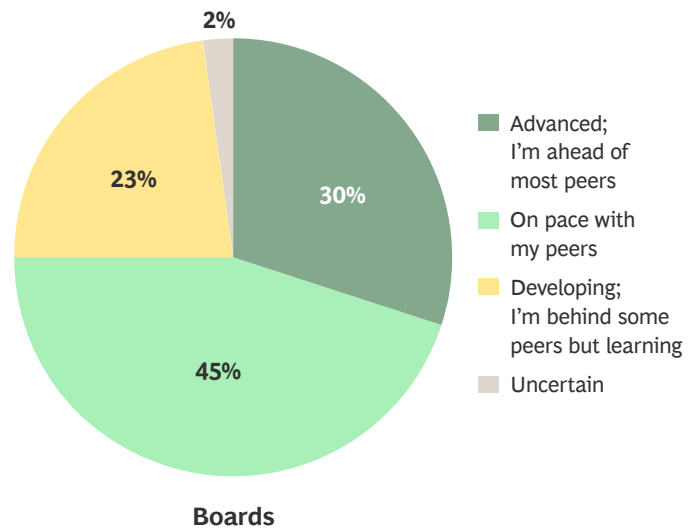
## We asked CEOs if they agree:

“My board overestimates what AI can replace rather than seeing where AI can realistically augment human expertise.”



## We asked boards:

“How would you assess the level of AI understanding in your current board position?”



Source: Split Decisions: The BCG CEOs and Boards Survey, March 2026 (n = 625).

### CEOS WISH BOARDS WOULD ...

“... become literate fast and maintain an active interest in this space, which will allow board members to ask better questions of me and challenge me better, too.”



### BOARDS WISH CEOS WOULD ...

“... look for opportunities to leverage AI to improve the efficiency of the organization.”

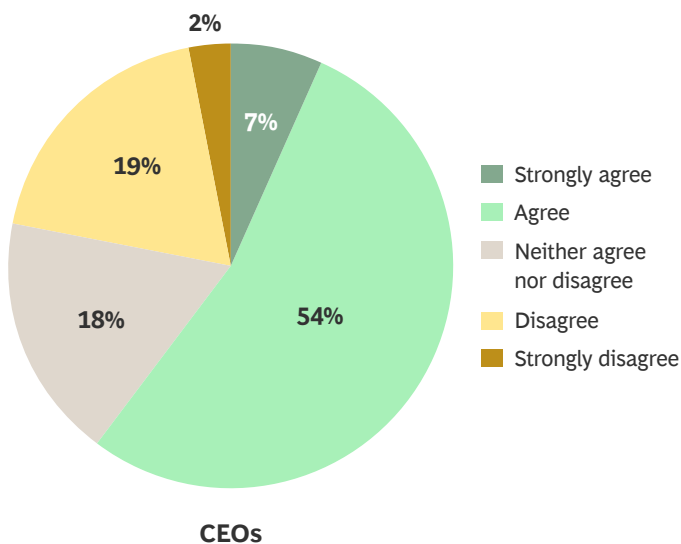


# Limited AI Understanding Leads to Board FOMO

Approximately 60% of CEOs believe their boards are rushing AI transformation. What’s more, our data suggests that lower levels of self-assessed AI understanding may be fueling board FOMO (fear of missing out). Board members with less confidence in their AI knowledge are more likely to believe their organizations are moving too slowly, indicating that uncertainty is translating into a heightened sense of urgency. At the same time, our research finds that frustration with the pace of adoption is highest in those who have a more permissive view on governance, underscoring a growing tension between the desire for speed and the need for oversight.

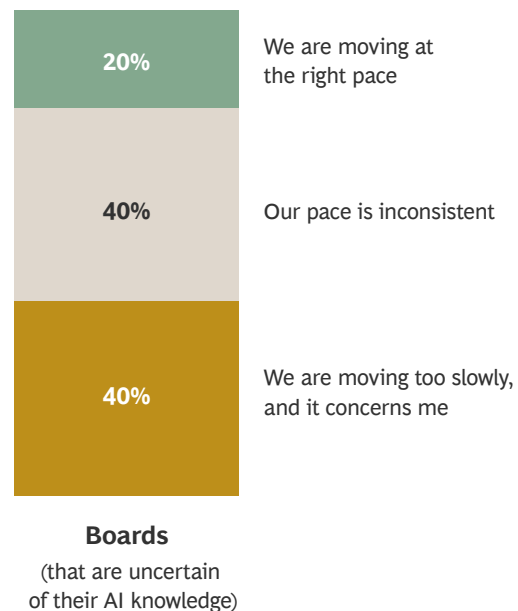
## We asked CEOs if they agree:

“My board is rushing AI transformation.”



## We asked boards:

“What is your attitude about the pace of AI adoption in your organization?”



Source: Split Decisions: The BCG CEOs and Boards Survey, March 2026 (n = 625).

### CEOs WISH BOARDS WOULD ...

“... be more cautious and deliberate.”

### BOARDS WISH CEOs WOULD ...

“... push the organization to be more aggressive in looking for opportunities.”

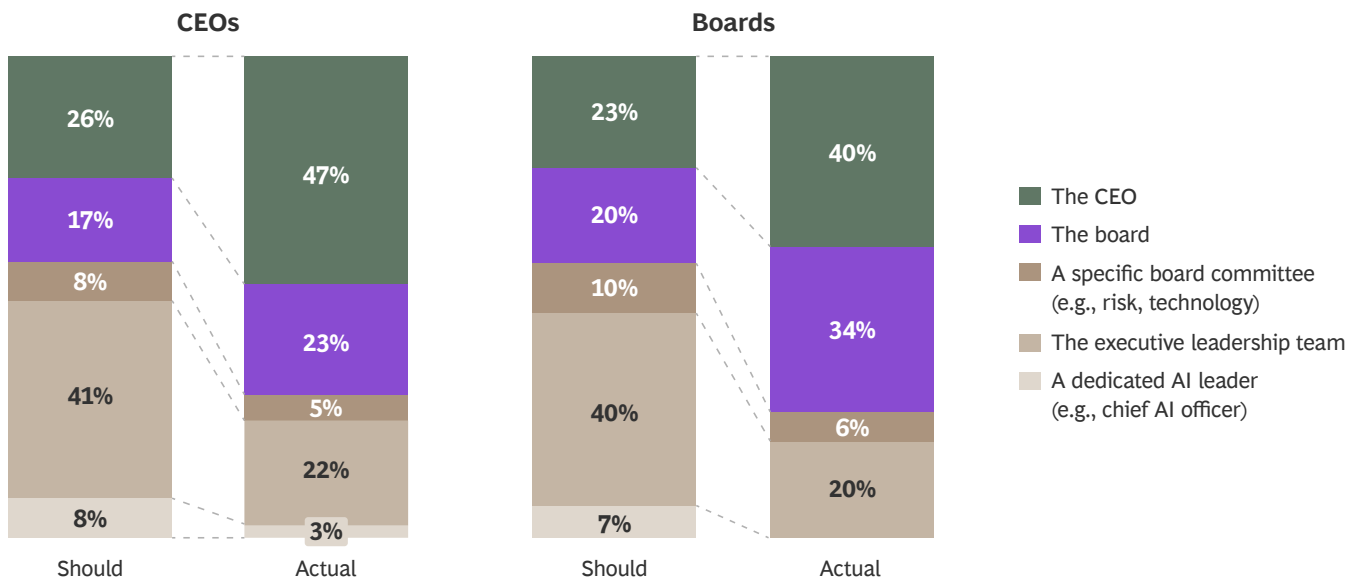


# AI Should Be Led by the Executive Leadership Team, Boards and CEOs Say. But CEOs Do the Heavy Lifting.

The majority of board members and chief executives agree that AI strategy should belong with the executive leadership team, but in practice CEOs still take the lead. According to 47% of CEOs, they are heading up AI implementation, with 39% of board members reporting the same. What's more, fewer than 10% of both boards and CEOs believe that AI strategy should be led by a chief AI officer, reinforcing the position that all C-suite roles—such as the chief marketing officer, chief people officer, and chief transformation officer—have a role to play in AI implementation.

## We asked:

“Who *should* be ultimately accountable vs. who *actually* sets your organization’s AI-related strategic business decisions?”



Source: Split Decisions: The BCG CEOs and Boards Survey, March 2026 (n = 625).

### CEOS WISH BOARDS WOULD ...

“... get support from external advisors when we do not have the right competency in house.”

### BOARDS WISH CEOS WOULD ...

“... get a stronger baseline understanding of what [should be done] and how and take a leadership role within the executive team.”

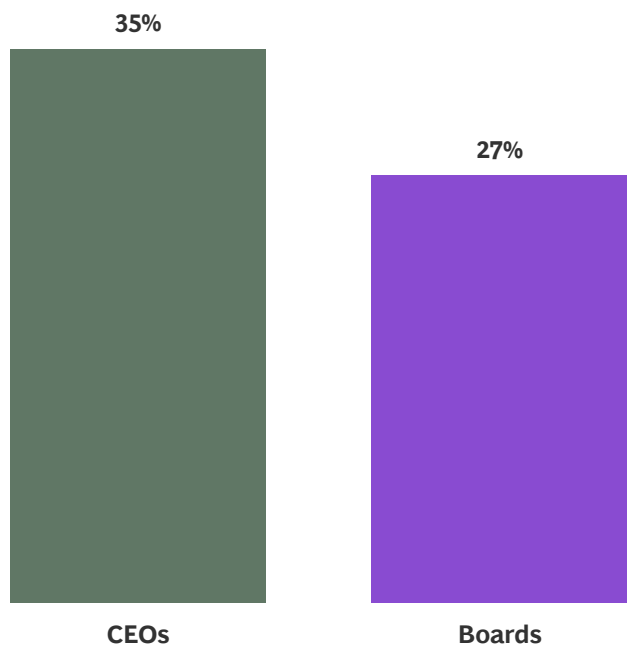


# CEOs Put More Weight on AI in Their Performance Reviews Than Boards Do

Despite growing pressure to deliver on AI, boards think that only about a quarter of a CEO's performance review pivots on meeting AI ROI goals. CEOs, however, believe that more than a third of their performance is tied to AI outcomes. This suggests a gap between perceived expectations and formal accountability.

## We asked:

“What percentage of a CEO's performance evaluation depends on consistently hitting AI ROI goals?”



Source: Split Decisions: The BCG CEOs and Boards Survey, March 2026 (n = 625).

### CEOS WISH BOARDS WOULD ...

“... recognize the time and effort required for transformation.”

### BOARDS WISH CEOS WOULD ...

“... maintain focus on the business, customers, and partners. Don't get pressured into the perception that you're falling behind and make rash decisions or apply pressure that incentivizes your team to make rash decisions.”

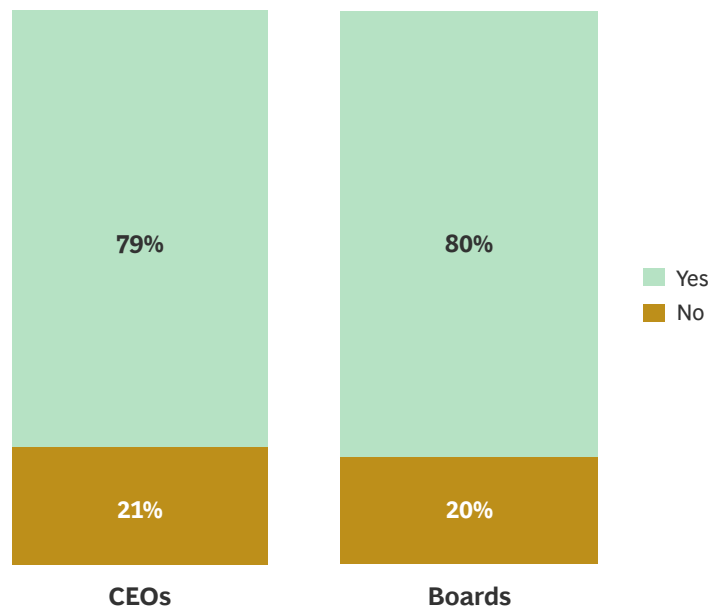


# AI Literacy Is Now a Must-Have Skill for Board Membership

Given the apparent disconnect between CEOs and boards on crucial AI issues, it's no surprise that AI literacy is rapidly becoming a baseline expectation for board membership, not a differentiator. We found that 79% of CEOs and 80% of board members believe that prospective members should be required to demonstrate a measurable understanding of how AI can reshape their industry.

## We asked:

“Should prospective board members be required to demonstrate an understanding of how AI can reshape the organization’s industry, even if they are not being considered for their technological expertise?”



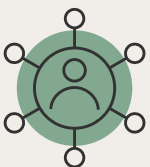
Source: Split Decisions: The BCG CEOs and Boards Survey, March 2026 (n = 625).

### CEOS WISH BOARDS WOULD ...

“... give up one board seat or add one with experience in transformative AI.”

### BOARDS WISH CEOS WOULD ...

“... dedicate more board member resources while running the day-to-day business.”





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