

AI in the boardroom

The board and the machine: How AI is revolutionising leadership

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Introduction

No recent technological development has changed the business world as quickly as generative AI. AI reaches directly into the way organisations use knowledge and make decisions, going further than previous waves of digitisation. It analyses information, prepares the groundwork for decisions, and helps leaders make sense of complex issues.

That puts the people at the top firmly in the frame. When machines can process information faster than people, what does that mean for executive boards and the way companies are run?

For the first time, a substantial share of knowledge work can be delegated to machines. Responsibility stays with people. Leadership remains essential, with AI shifting its focus towards judgement, accountability, and decisions made under uncertainty.

Business leaders face AI on several fronts. Their wider task is to prepare their companies for new processes, new business models, and a changing world of work. This publication focuses on board members' own working lives. How can they use AI to make better decisions while retaining control, judgement, and responsibility?

Board work deserves attention in its own right. Otherwise, opportunities for improvement go untapped, while individual workarounds emerge that often fall short of the company's governance and security requirements. This playbook examines the opportunities, limits, and practical uses of AI as a decision aid for executive boards. It considers which models to use, how to handle data, how reliable the results are, and what AI means for liability, time, and cost.

How can a leader put AI to sensible use in their working day? Where does it deliver genuine improvements in efficiency and quality? And what should they watch for to avoid poor decisions, confidentiality risks, or blind faith in the technology?

Methodology

Alongside an analysis of secondary data, this playbook draws primarily on interviews with executive board members and C-suite leaders. The interviews took place in September and October 2026. Their responses underpin the analysis and the options for action.

Interview participants

- **Claudio Di Vincenzo**
  CFO, Thalia
- **Tim Engler**
  CIO, OBI
- **Dr Thorsten Harzer**
  Vice President, Head of Digital Business Solutions, QIAGEN
- **Kerstin Hoppe**
  CTO, tk accelis
- **Stefan Kandlbinder**
  CFO for IT Digital Foundation, Siemens
- **Stefanie Kemp**
  CTO, Sana Kliniken
- **Tobias Naumann**
  CFO, SAP Germany
- **Giordana Sperling-Doppstadt**
  Chief People & Corporate Services Officer, Duisport

CHAPTER 1

Clearing the way for better decisions: AI in the boardroom

Executive board work is hard to standardise. Its remit covers strategy and investment, risk, people, and relationships with stakeholders.

Digitisation has left boards with information overload and more material to work through.

"We save time on some tasks. At the same time, the workload is becoming much more intense: more messages, more input, and longer streams of information."

Stefanie Kemp, Chief Technology Officer, Sana Kliniken AG (the leading integrated healthcare provider in the German-speaking region)

E-mails, reports, board papers, and analyses feed an ever-growing stream of information that has to be assessed and prioritised.

In a representative survey of employees in Germany in 2025, 56% of managers said they had faced greater time pressure over the previous two years. Among all respondents, 62% expected heavier workloads and time pressure to put a greater strain on their mental health in future.[1]

AI offers a chance to reverse that trend. Many routine tasks consume large amounts of time while adding little strategic value. They can be automated or, at least, made significantly faster.

The benefits fall into three areas:

1. **Saving time: AI cuts routine work and frees up time for strategic tasks.**
2. **Improving performance: AI improves results by processing more information faster.**
3. **Making better decisions: More efficient processes can improve the quality of decisions.**

AI IN THE C-SUITE

Tim Engler (CIO, OBI)

A key step towards making AI part of the working day is to build it seamlessly into the tools people already use. We do that through Google Suite, which gives us AI integration across all our standard workflows. I use it across my entire remit. AI is part of my day, helping me sort and write e-mails, polish texts, and prepare for and follow up on meetings. I also get a great deal of value from its research support. It lets me get to grips with new subjects much faster. That gives us a strong basis for decisions, which people still have to make.

Overall, AI does more for the quality of my work than for the time it takes. We need to keep a critical eye on the rise of AI slop and how we handle it. There is too much noise: material that looks high in quality but in fact has little substance underneath.

The benefits of using AI

Businesses are using more AI, yet measurable productivity gains remain hard to pin down. A recent National Bureau of Economic Research survey of 9,000 executives found that up to 90% had so far seen no effect on labour productivity or employment.[2]

Saving time

For executive boards, much of the time goes into getting ready to decide: finding information, coordinating with others, and preparing decision papers. The interviews reveal a clear pattern. Administrative overhead builds up through countless small steps and a lack of agreed standards for a good decision paper.

Three time sinks stand out. First comes the communications load: e-mails, chat threads, and rounds of coordination where covering backs often takes precedence over making progress. Then there is the meeting overhead: bloated packs, unclear questions, and follow-ups that generate yet more rounds of coordination. Finally, there is the shift between formats. Content moves from e-mails, documents, and notes into presentations and status reports, often by hand and under pressure.

Giordana Sperling-Doppstadt, Chief People & Corporate Services Officer, Duisport (the largest inland container port in the world)

"Meeting summaries have been a steep learning curve for us. A lot of the early output was poor. Now, useful to-do lists and the like come out as a matter of course. That gives us something we can really work with."

AI IN THE C-SUITE

Claudio Di Vincenzo (CFO, Thalia)

We don't use an embedded solution from Microsoft, Google, or another provider. Our enterprise AI is central to my day-to-day work. It draws on a very broad range of company data, and I can choose the AI model that fits. The application lets me access relevant company metrics using natural language. I spend much less time working through huge spreadsheets or having reports produced to run targeted analyses. The crucial point is that it is our own secure solution, so we can use it to analyse sensitive company data. We have also put proper access controls in place to determine who can see which information.

Stronger analysis with AI

AI tools can carry out extensive analyses and process large volumes of data in near real time. Applications include:

1. **Analysing financial and market data**
2. **Distilling internal knowledge**
3. **Preparing decision papers**
4. **Producing reports**

As these systems become more capable, the focus of board work shifts.

"I can get to grips with new subjects more easily, even when I have very little background knowledge."

Tim Engler, CIO, OBI

That puts a higher premium on the human capabilities every board member needs: leadership, judgement, trust, and the ability to decide under uncertainty. AI can calculate probabilities. The board must take responsibility.

Better decisions

Language models mainly support board members by distilling information, managing knowledge, helping with communication, and preparing decisions.

All these applications reduce the work needed to reach the point where a decision can be made. The decision itself stays with people. AI has no lived experience, bears no responsibility, and lacks a feel for company culture or organisational politics.

Should the company invest in a new market despite geopolitical tensions? How should it respond when its reputation takes a public hit? Which strategic partnership will stand the test of time?

Sperling-Doppstadt says:

"AI is very valuable as a sounding board. You can talk through all kinds of meetings, conversations, and decisions in advance, and get fresh perspectives and ideas."

There is a strong case that AI brings the board's core expertise into sharper focus, reinforcing its value. As routine analytical work falls away, leadership, responsibility, and strategic judgement take centre stage. Those capabilities will need substantial development too.

AI is particularly effective when it can draw on reliable internal data. That makes it easier to prepare decision papers and planning processes efficiently.

"With clean data, AI can be very powerful in finance. People who know how to use it get very straightforward, efficient access to financial metrics. The key to avoiding hallucinations is to define clearly which data it can access."

Claudio Di Vincenzo, Chief Financial Officer, Thalia (Germany's largest bookshop chain)

Stefanie Kemp adds:

"AI learns quickly. We need to learn quickly alongside it to use it well. With good prompts, we get very good results. Without them, we don't."

Kerstin Hoppe, Chief Technology Officer, tk accelis

"Ultimately, someone has to make decisions and take responsibility. For the foreseeable future, it is hard to imagine that being anyone other than a person. Once agentic AI really gets going, we will see major changes in the way we work. It is comparable to a project with hundreds of employees, all needing approval on individual matters, except that the agents work 24/7. That will place entirely new demands on the people making decisions."

AI's biggest near-term contribution to board work is to ease the administrative and analytical load. Strategic decisions remain with the board. AI frees up time.

Keeping costs under control

Financial controllers have a new and rapidly growing cost to budget for: AI usage. AI brings new bills for licences, computing power, data infrastructure, and specialist applications.

In April 2026, Uber's Chief Technology Officer, Praveen Neppalli Naga, reported that the company had burned through its annual AI budget in four months.[3]

Uber had given its roughly 5,000 developers unlimited access to the AI tool Claude, and usage soared. Within Nvidia's research-intensive AI divisions, the cost of training and running models on in-house servers also exceeds the salaries of the top specialists who work there.[4]

The problem extends to Germany's medium-sized businesses. AI tools are marketed as inexpensive alternatives to staff. In practice, using them brings costs that companies often underestimate. An AI agent can easily cost €100 or €200 a day, potentially without generating a measurable return.[5]

"You always have to weigh up the possibilities and the costs. AI can significantly improve research and the material used to prepare meetings and decisions. At the same time, it can quickly create an information deluge. We still have to get to grips with the subject ourselves."

Tobias Naumann, CFO at SAP Germany

Every hour spent reading redundant reports leaves less time for strategic decisions. AI can create substantial economic value here by shortening the time it takes to become ready to decide. The decision itself still takes the time it needs.

Stefan Kandlbinder, CFO for IT Digital Foundation at Siemens, acknowledges:

"Today, we have specific discussions about the cost of AI and tokens. Tomorrow, we will barely talk about it. It was the same with the internet: a cost item became infrastructure we take for granted. We will see the same development with AI."

AI IN THE C-SUITE

Thorsten Harzer
(Vice President, Head of Digital Business Solutions, QIAGEN)

My focus is on embedded AI assistants. We work with Microsoft, so that means Copilot. We also use other tools across the company, particularly in specialist departments for tasks such as programming. We have set central rules for Copilot's integration into Office, including our corporate identity and PowerPoint style guide. That produces very usable results. Draft text and prepared charts take work off my hands. I always keep a human in the loop: I review and edit everything that goes out under my name before it is sent.

My day starts with a personalised, AI-generated morning briefing. I get a summary of what has come in overnight, what is on the agenda, and the key tasks for the day.

AI will make processes more efficient over time. The financial benefits will go to companies that manage cost, governance, and value together.

Practical starting points

1. **Embed AI in existing systems. Remove the need to switch tools and make AI assistance available exactly where it is needed.**
2. **Use secure systems dedicated to the company. These make it possible to work with sensitive data too.**
3. **Partially automate meeting preparation and follow-up. AI can help make both more effective.**
4. **Get a quick grasp of complex subjects. Relevant information can be retrieved quickly and possible responses laid out.**
5. **Work with defined company datasets. Using AI with defined company data minimises false statements.**

An AI matrix for executive boards

CONTROL

PROCESS-LED ADOPTION WITH SLOW VALUE GAINS

» **Use is heavily shaped by the underlying process. Tools are selected and secured, and standards defined, before the first tentative steps are taken.**

RECOMMENDED NEXT STEPS:

1. **Develop use cases**
   Involve different business functions. Define two or three use cases per function, each with a clear hypothesis, an owner, and KPIs.
2. **Build a prompt library and templates**
   (Cover e-mails, Q&As, and decision options)
3. **Start with embedded AI**
   Put AI where people already work (Microsoft 365, Workspace, or SAP). Otherwise, it stays a toy.

AI-FIRST COMPANY

» **AI is firmly integrated into the working day. Its use is planned and governed by transparent ground rules that give everyone confidence.**

RECOMMENDED NEXT STEPS:

1. **Expand into agents and workflows**
   Use clearly bounded processes that are governed by policy and can be audited.
2. **Prepare the executive and supervisory boards**
   Provide a short report covering use cases, impact, risks, and actions.
3. **Manage third-party risk**
   Define processes for changing suppliers or models, set contractual standards, and carry out regular recertification.

GRADUAL & CONTROLLED ADOPTION

» **Use is still limited to small applications such as drafting texts or preparing for and following up on meetings. A set of tools has been approved.**

RECOMMENDED NEXT STEPS:

1. **Approve a set of tools**
   Create an approved tools list and clear data categories specifying which data can go where.
2. **Define use cases for board members**
   Cover meeting preparation, e-mails, meeting minutes, and action points.
3. **Make human oversight mandatory**
   Autonomous actions, including auto-send or auto-commit, require a policy.
4. **Provide a short AI proficiency course**
   Allow 60 to 90 minutes for board members, executive assistants, and the management level directly below the board.

FAST ADOPTION WITH LIMITED CONTROL

» **Board members are very open to AI and share confidential information with it. Some of this happens outside clearly defined rules and systems because the company has yet to put the necessary structures in place.**

RECOMMENDED NEXT STEPS:

1. **Set clear company rules**
   Agree on an approved tools list and data classification in close consultation with IT and security.
2. **Create a simple approval process for sensitive output**
   Require review for content that, for example, relates to customers or has contractual implications.
3. **Manage costs and token usage**
   Monitor usage and set indicative allowances by user group to guide consumption.

VALUE CONTRIBUTION

CHAPTER 2

From efficiency to better leadership: The real value of AI

The economic debate around AI often revolves around a promise of productivity: machines will work faster, more cheaply, and more accurately than people. Boards need a broader view. The crucial question is whether AI improves the quality of business decisions. Hours saved are only part of the picture.

The board's core task stays the same. Decisions about which risks a company should take and which strategic direction it should follow remain with people. AI provides the analysis. People carry the responsibility.

As use grows, so do the benefits and the risks. Three categories of risk matter particularly to executive boards:

1. Reliability of content (errors and hallucinations)
2. Confidentiality and compliance (uncontrolled tool proliferation and data leaks)
3. Organisational side effects (loss of skills and the reinforcement of inefficient processes)

AI IN THE C-SUITE

Kerstin Hoppe (Chief Technology Officer, tk accelis)

I use a few agents to help me organise my day. Information comes through a great many communication channels. We use Microsoft, and the embedded Copilot is a great help with many tasks. It is still essential to do your own thinking and to provide and understand the core idea yourself. A presentation needs to get the central ideas across. Length and good looks alone won't do that, and AI cannot do it on its own. There are plenty of ways to get started with AI and develop your skills. In our company, one approach is to run short learning sessions where people share the solutions they have found. What worked really well for me was spending a day working intensively with a colleague after I had taken my first steps. They helped me with my specific needs and developed solutions with me.

Many companies are setting up AI committees that include executive board members. They assess new use cases and tools centrally, keep uncontrolled proliferation in check, and create transparency. The interviews point to a pragmatic approach: approved tools, clear data rules, and mandatory final review by a person. They also reveal a structural risk. When AI speeds up bad processes, it produces more output without adding value. A clear operating model is therefore essential to using AI safely.

Thorsten Harzer, Vice President, Head of Digital Business Solutions at QIAGEN, says:

"Before rolling out AI tools, we needed to get the policies right, select suitable tools, and secure our company environment as thoroughly as possible. With that foundation in place, we could make it easy for everyone to get started and encourage them to use AI independently."

Ground rules

1. **Establish an approved tools list and classify data. Specify which data can go where.**
2. **Require sources. Every factual statement needs a source or must be labelled as a hypothesis.**
3. **Set policies for autonomous actions. Automatic sending and autonomous commitments must follow clear rules and be a deliberate choice.**
4. **Set a review standard. Use a short checklist covering figures, legal statements, and customer- or contract-related content.**

CHAPTER 3

Governance: Responsibility cannot be delegated

The greatest challenge is using AI responsibly. Its direct influence on the preparation and justification of business decisions sets it apart from earlier digitisation projects. As algorithmic systems gain more influence over management processes, legal, organisational, and cultural ground rules become more important. Checklists help with sensitive content such as figures, legal statements, or references to contracts.

Tobias Naumann, CFO at SAP Germany, says:

"It is very important to consider the purpose of each use of AI. Take transcription and automatic summaries. Internally, these can generally be used without risk. Customer conversations are a different matter. Summaries of meetings can contain information with contractual implications, so they must go through all the relevant approval stages before they can be used."

Under German stock corporation law, the executive board bears responsibility as a governing body. That responsibility cannot be transferred to other people or technical systems. AI may prepare decisions; the board must make them. Such restrictions concern only a fraction of companies and genuinely critical business decisions. Reliance on AI will increase, making the question of leaders' own role in decision-making ever more pressing.

From a legal perspective, AI is broadly comparable to external advisers or specialist departments. Their recommendations also leave the board's responsibility intact. The more convincing AI becomes, the greater the danger that its suggestions will be accepted without scrutiny.

And, as **Stefan Kandlbinder** adds:

"AI can guide us to an answer faster, but we must still do our own thinking. The essential skill for the future will be to use AI while continuing to understand the results, question them, and draw our own conclusions."

Company law requires executive boards to prepare decisions with due care. It allows for decisions that turn out to be wrong. The business judgment rule protects board members from personal liability only when they act in the company's interests on the basis of adequate information. Anyone adopting an algorithmic recommendation must be able to understand its basis, the assumptions made, the uncertainties involved, and the alternatives considered. Board members need to understand how the systems work and where their limits lie, even without a background in computer science. If a board member cannot explain the data and risks behind an AI recommendation, any liability case will raise the question of whether they were adequately informed.

The EU AI Act addresses this issue through transparency and documentation requirements, with particularly extensive obligations for high-risk systems. For executive boards, liability risks arise when AI use is uncontrolled.

Perhaps AI's greatest danger lies in a gradual change in human behaviour. The more reliable a technical system appears, the less often people question its results. The pattern is familiar from other areas of automation: pilots rely on autopilots, doctors on diagnostic systems, and managers, in the future, on AI.

SAP therefore applies a two-pillar principle across all its applications:

"The first pillar is to set the framework: compliance with legal and regulatory requirements and internal policies. AI-assisted checks are very effective here. The second pillar is keeping a human in the loop. There is always someone at the screen making the decision,"

Tobias Naumann explains.

The defining skill for board members in the AI age combines technical understanding with knowing when a machine can help and when human judgement is essential. Leadership also means deciding what must never be delegated.

Endnotes and publishing details

1 DGUV (2025): DGUV Barometer Arbeitswelt 2025 [DGUV World of Work Barometer 2025]. Berlin, 2025.
2 NBER Working Paper No. 34836, 'Firm Data on AI'.
3 https://www.forbes.com/sites/janakirammsv/2026/05/17/uber-burns-its-2026-ai-budget-in-four-months-on-claude-code/
4 https://fortune.com/article/why-is-the-cost-of-ai-higher-than-human-workers-nvidia-executive/
5 Zoller, Martha: 'So ein Agent kostet am Tag leicht mal 100, 200, 300 Euro'. FAZ, 24 September 2026.

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Handelsblatt GmbH
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+49 (0)211/887-1100
www.handelsblatt-research.com

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Contact
Tata Consultancy Services Deutschland GmbH
Friedrich-Ebert-Anlage 49, 60308 Frankfurt am Main

Dr Kay Müller-Jones,
Managing Partner – Tata Consultancy Services Deutschland GmbH