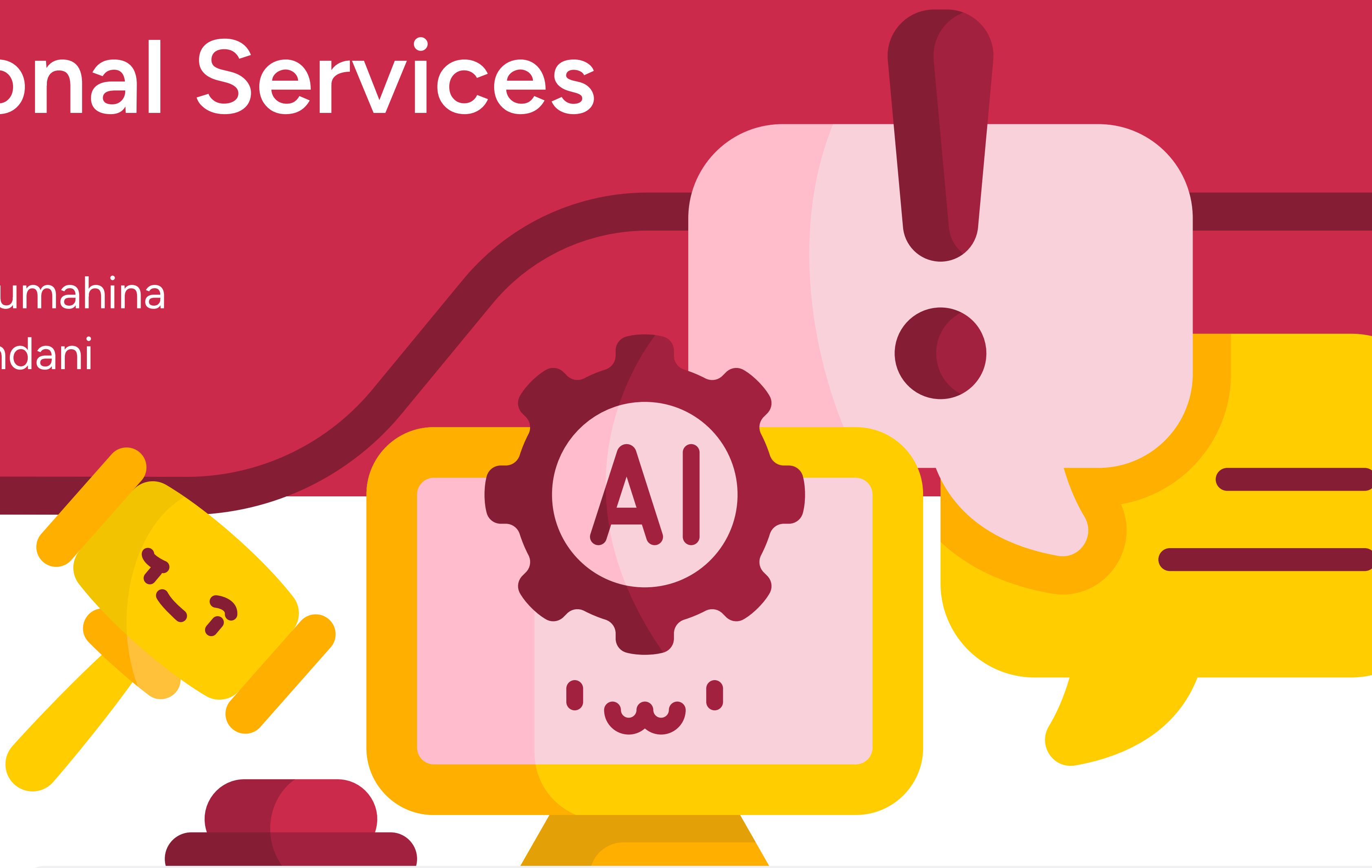


Persepsi tentang Masa Depan Pekerjaan: Pemanfaatan AI Generatif pada Professional Services

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Introduction

Professionals in service industries have long adapted to evolving modes of work, particularly in response to technological advancement. In recent years, generative artificial intelligence (GenAI) has emerged as a transformative force, disrupting traditional workflows in fields such as law, accounting, tax, and consulting. According to The 2024 Thomson Reuters Institute report¹, while many leaders in these industries are exploring GenAI, others have already begun integrating it into daily operations. This growing adoption underscores the urgency to understand GenAI's implications for service delivery, client engagement, and professional responsibilities.

Key Findings

Generative artificial intelligence (GenAI) is no longer the technology of the future. The process of integrating GenAI systems into daily work. Thomson Reuters Institute, has already figured out how the industries responded to the adoption of GenAI in their work, focusing on their perception about it.²

¹ Thomson Reuters Institute 2024, Generative AI in Professional Services: Perceptions, Usage & Impact on the Future of Work, Thomson Reuters. Available at:<https://www.thomsonreuters.com/en-us/posts/legal/generatif-kecerdasan-buatan-dalam-laporan-layanan-profesional/>

² Thomson Reuters Institute 2024, Generative AI in Professional Services: Perceptions, Usage & Impact on the Future of Work, Thomson Reuters. Available at:<https://www.thomsonreuters.com/en-us/posts/legal/generatif-kecerdasan-buatan-dalam-laporan-layanan-profesional/>

Key Points	Findings
Sentimen	44% were hopeful or excited, 35% were hesitant, and 18% were concerned or fearful. Of the portion that said they were hesitant, 20% cited concerns about accuracy, 18% were skeptical GenAI could deliver on its promise, and 16% were worried about over-reliance.
Applicability	81% said GenAI can be applied to their work, 54% believe GenAI should be applied to their work.
Usage	12% were already using GenAI, 11% had active plans to use it, 32% were still considering whether or not to use, and 45% had no plans to use at the time. Usage is higher among all legal professionals and corporate risk and fraud professionals compared to respondents in tax and accounting or government sectors.
Adoption Trends & Impact	Among respondents from law firms and tax firms that have begun adopting GenAI, 58% of legal professionals believe GenAI will affect the rates they charge clients, while 39% anticipate an increase in alternative fee arrangements. Among tax professionals whose firms have adopted GenAI, 40% believe GenAI will increase rates, 42% think rates will remain the same.
Consideration to Use	58% respondents from corporate legal, 56% from corporate tax departments, 44% from court systems, and 40% from government legal departments, stated that the external firms they work with should be using GenAI.
Training	38% respondents from corporate risk departments and 25% respondents from corporate legal departments reported the highest proportion of GenAI training for staff, whereas fewer than 20% of law and tax firm respondents had received such training.
Threats	More than half of respondents identified key concerns about GenAI including inaccurate responses (70%), data security (68%), privacy and confidentiality of data (62%), compliance with laws and regulations (60%), and ethical responsible use (57%).



Sentiment on the future of GenAI

Understanding how professionals feel about the future of GenAI is essential to interpret the broader trajectory of its adoption. Sentiment analysis offers a window into the emotional and cognitive stance of practitioners across industries, highlighting optimism, caution, or skepticism. These sentiments are foundational in shaping both organizational policy and individual openness to change.

Sentiment	Percentage
Hesitant	35%
Hopeful	23%
Excited	21%
Concerned	21%
Fearful	2%
Others	2%

Comparing between industries, government legal departments and courts tended to adopt a more concerned stance towards technologies, a trend that consistently reflected in the survey results. Court respondents were more likely to report feeling concerned (31%) than any other emotion, including hesitant (26%), and showed the lowest level of excitement (15%) compared to all other job segment surveyed.

Applicability of GenAI to Industry

While sentiment reflects the emotional response to GenAI, perceived applicability captures the rational and task-specific judgments of professionals. It assesses whether GenAI is seen as a relevant tool, whether it could be applied or should be applied between industries.

Industry	Can be Applied	Industry	Should be Applied
Law Firm/ Corporate Legal	85%	Law Firm	51%
		Corporate Legal	62%

Tax Firm/ Corporate Tax	77%	Tax Firm	52%
		Corporate Tax	60%
Corporate Risk	82%	Corporate Risk	62%
Government	77%	Government Legal	40%
		Government Court	47%

In context of whether GenAI can be applied to work or not, most professionals from corporate legal departments agree that GenAI could complement their work, through the percentage of respondents who said yes (88%). Meanwhile, tax and accounting professionals were the least likely to agree that GenAI could apply to work (73%), for some reasons. These professionals see GenAI as a strategic tool that fits their work, in order to support functional work .

However, when asked whether GenAI should be applied to an industry’s work, respondents were slightly more bearish but still overall positive. More than half (54%) of all respondents said they believe GenAI should be applied to their work, while just 16% said it should not. Between industries, corporate departments, such as corporate legal departments, corporate risk departments, and corporate tax departments are more likely to believe that GenAI should be applied to their work, by each percentage that topped up around 60%. Meanwhile, government law agencies and courts are less agree that GenAI should apply to work. These results mean that use cases are not only evident but should be an active part of regular job functions.

GenAI Should be Applied to Industry Work:
Year-over-Year Comparison

Industry	2023	2024
Law Firms	51%	51%
Corporate Legal	54%	62%
Tax/Accounting/ Audit Firms	49%	52%
Corporate Tax/ Accounting/Audit	53%	60%

Overall, these perceptions towards GenAI have not changed over the past year. When legal and tax industries specifically were surveyed in Spring 2023, 78% of respondents answered that GenAI can be applied to their work, and 52% said GenAI should be applied to their legal work. This shows that, even with more time to consider and explore GenAI usage, professionals still feel just as strongly that GenAI has a place in their industries, with corporate legal and tax departments in particular shifting their GenAI beliefs.

GenAI’s Threat Potential to Industry

Beyond functionality, the integration of GenAI also raises existential questions. Some professionals view GenAI as a disruptive force that could alter the structure, value proposition, or authority of their profession. This perception is critical in forecasting resistance or readiness toward transformation.

Legal Industry				
Threats	No Threat	Minimal	Somewhat	Major
Unauthorized practice of law	6%	17%	37%	40%
Jobs impact	6%	35%	42%	17%
Less need and/or work for lawyers	8%	42%	36%	13%
Billing/firm revenue impact	14%	44%	32%	10%
Tax, Accounting, and Audit Industry				
Jobs impact	15%	36%	30%	19%
Less need and/or work for tax professionals	16%	37%	31%	15%
Billing/firm revenue impact	24%	35%	29%	13%

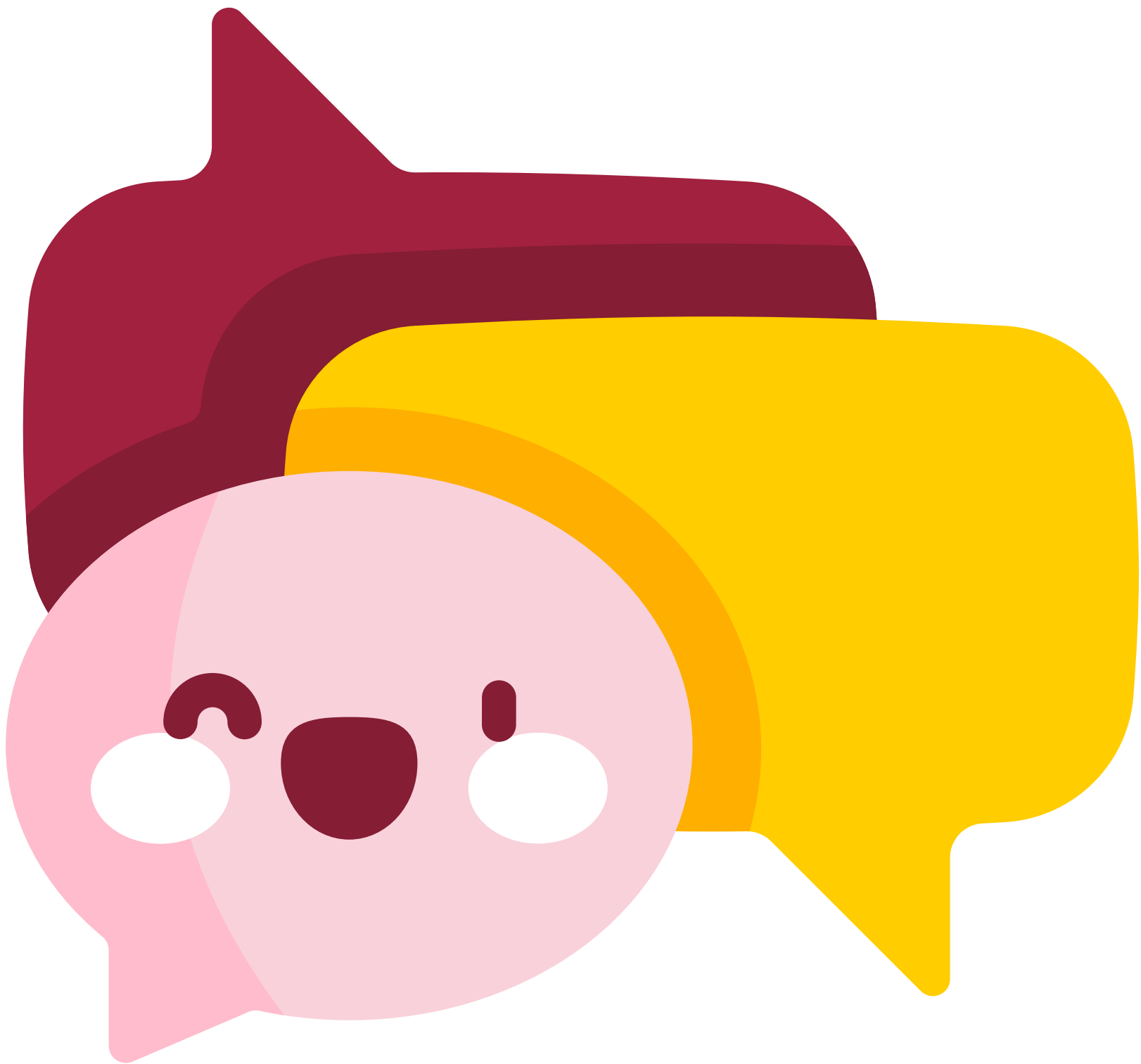
Although most respondents do not consider GenAI a replacement for human expertise, a considerable proportion, especially within the legal sector, express concerns over long-term disruption. These concerns center on the potential commodification of legal services and the erosion of interpretative roles. In contrast, consulting professionals are generally less threatened, viewing GenAI as a tool that augments rather than replaces the strategic dimension of their work. Tax and accounting respondents lie in between; they acknowledge the automation of many technical functions but believe that advisory roles and ethical oversight still require human judgment.

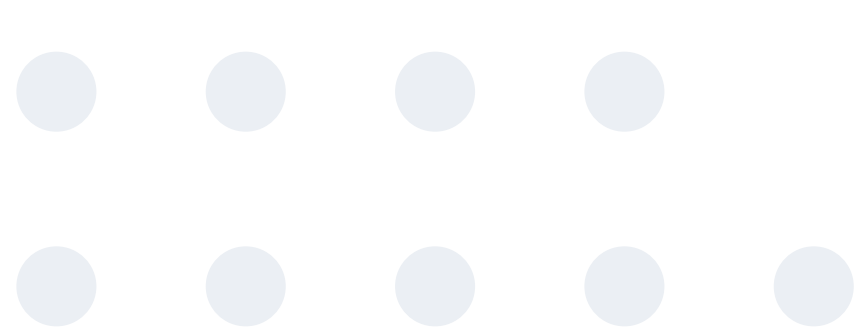
Organizational Use of GenAI Technology

Measuring current adoption helps map the real-world translation of perceptions into practice. This category reflects the organizational readiness, infrastructure, and openness to piloting GenAI tools in actual workflows.

Usage	Industry			
	Law Firm/ Corporate Legal	Tax Firm/ Corporate Tax	Corporate Risk	Government
Already using	14%	8%	18%	11%
Planning to use	12%	13%	12%	4%
Considering	35%	30%	41%	24%
No plans to use	40%	49%	29%	60%

The extent of GenAI use varies considerably across sectors. Corporate risk & fraud departments have embraced GenAI usage more than any other sampled industry, exhibiting the most tangible integration. Tax Firm, corporate tax, and government, however, remains conservative, restricting GenAI applications and adoption with lower respondents who confirmed that their work system is already using GenAI. For the most part, however, many said their organizations are still in the consideration phase.





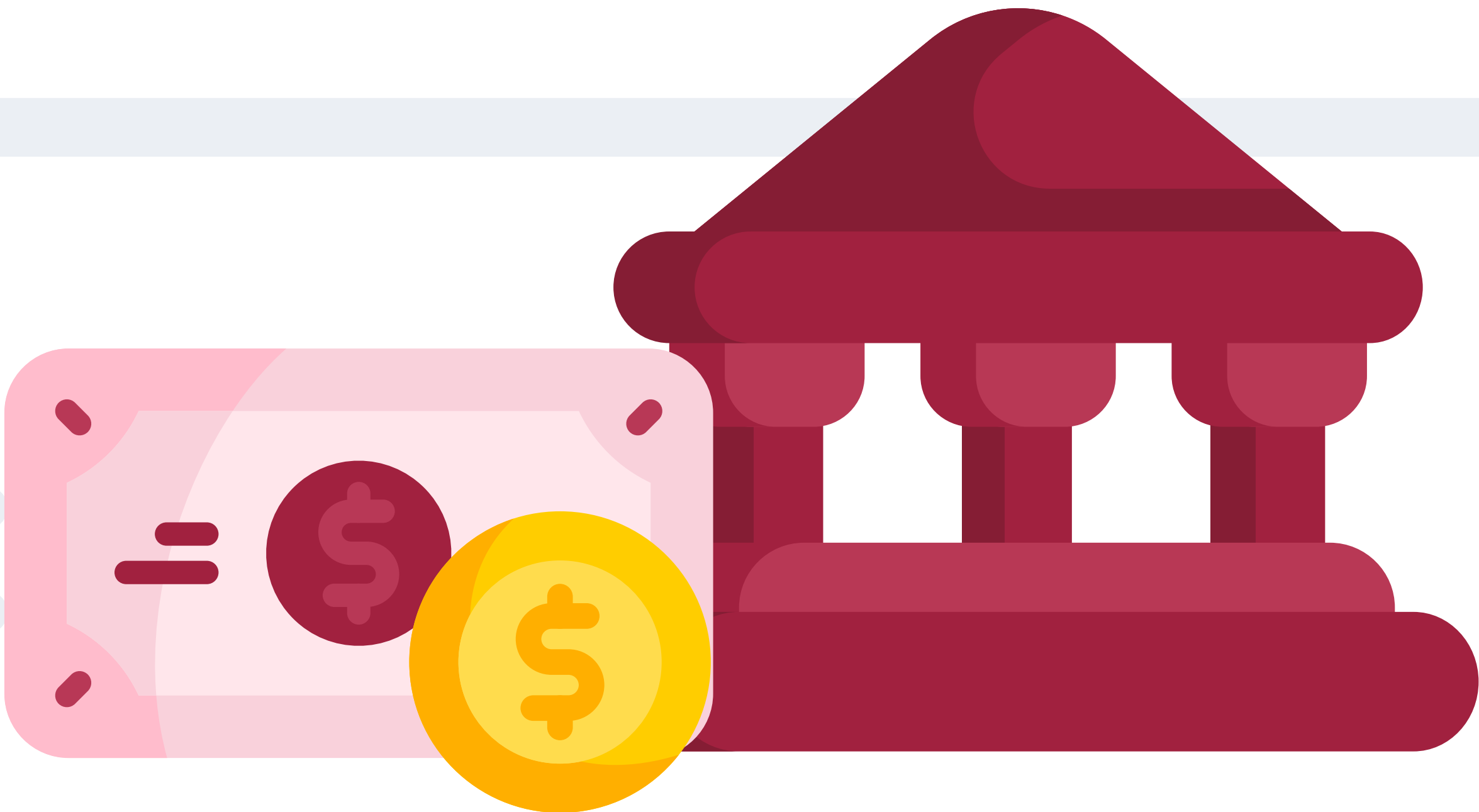
Use Cases for Those Using of Planning to Use GenAI

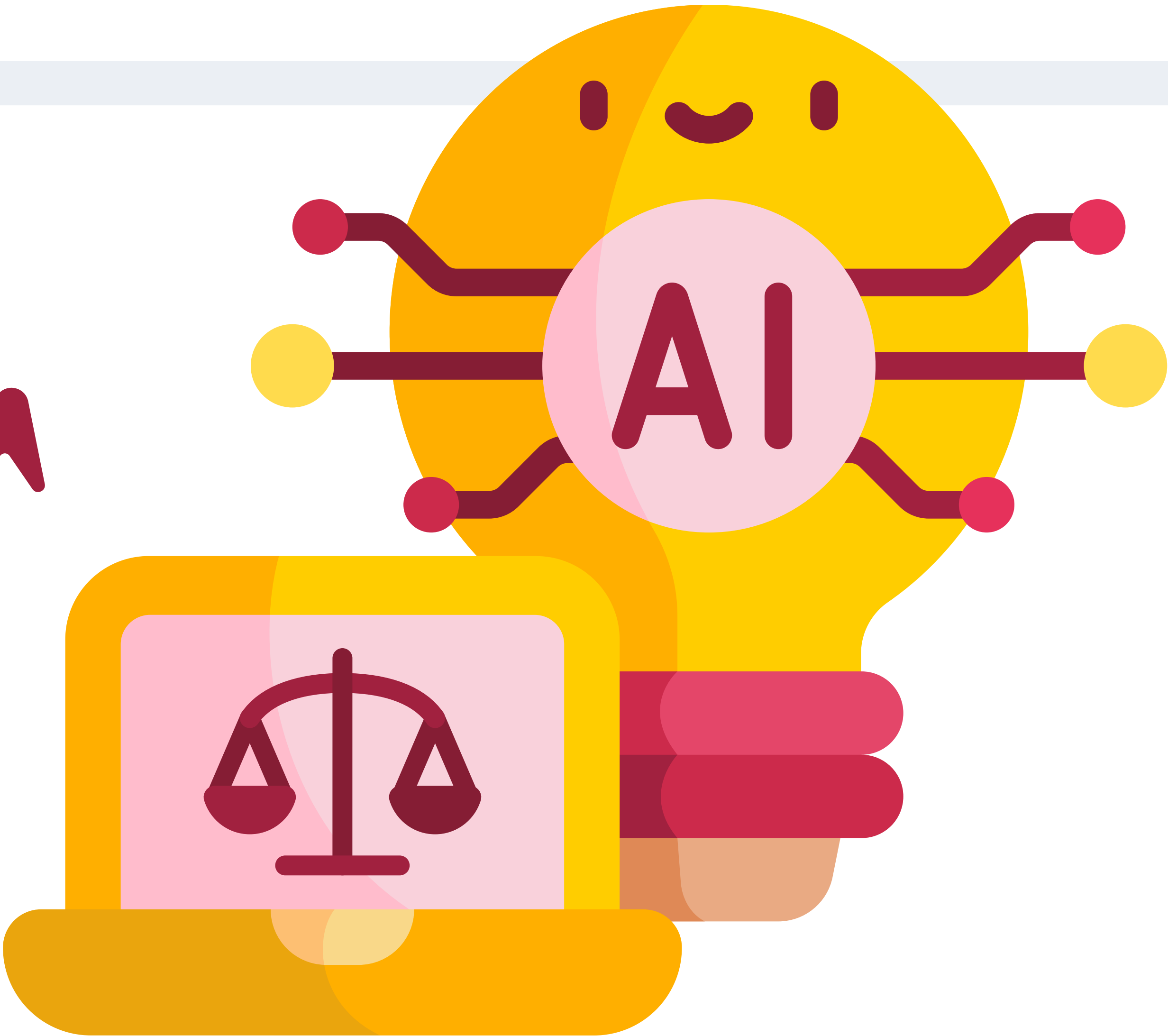
The diversity of use cases provides a concrete lens into how GenAI is being operationalized. This category moves beyond sentiment and perception to showcase actual patterns of task-level integration across different functional areas.

Law Firm	Corp Legal	Tax Firm	Corp Tax	Corp Risk	Gov't/courts
Legal research	Contract drafting	Accounting/ book keeping	Accounting/ book keeping	Risk assessment & reporting	Legal research
Document review	Document review	Tax research	Tax research	Document review	Document review
Brief or memo drafting	Legal research	Tax return preparation	Compliance	Document summarization	Document summarization
Document summarization	Document summarization	Tax advisory	Tax return preparation	Knowledge management	Brief or memo drafting
Correspondence drafting	Extracting contract data	Document review	Document review	Finance	Contract drafting

Source: Thomas Reuters, 2024

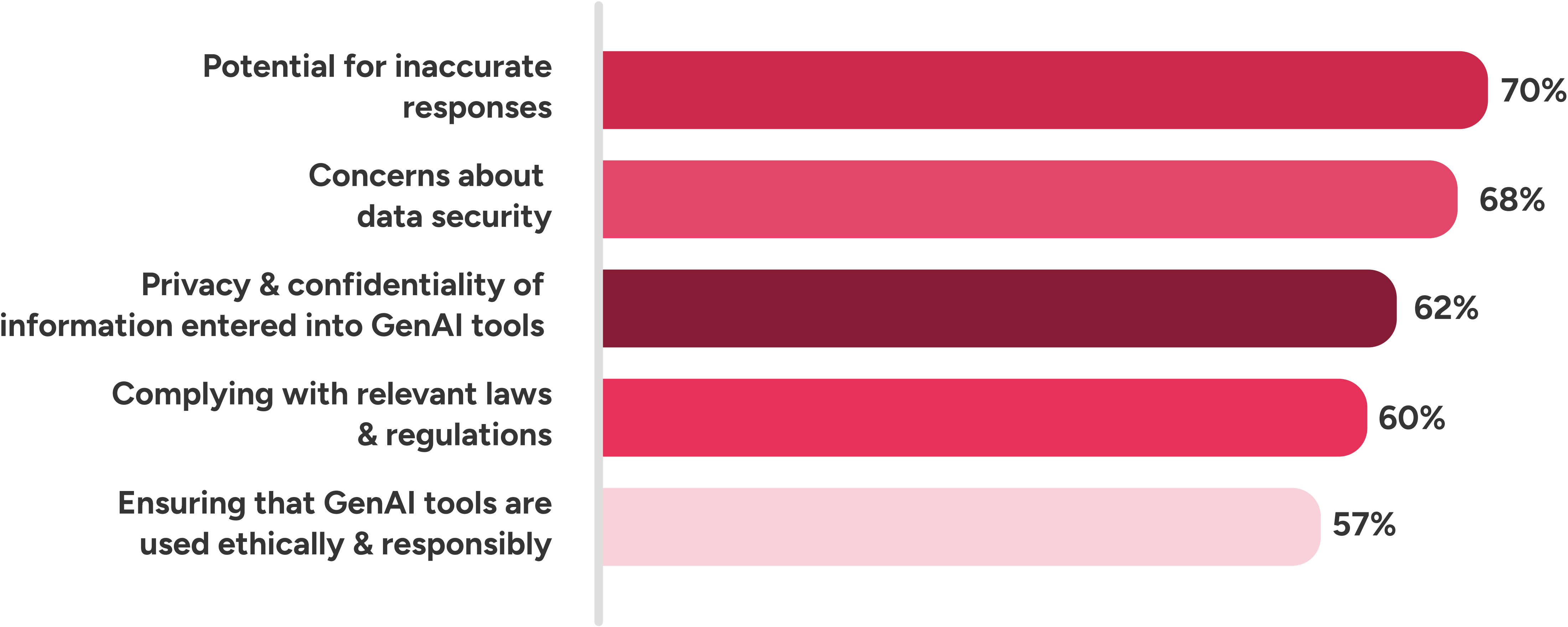
Tax and accounting professionals rely on GenAI to automate financial reporting, assist audits, and generate tax models. Legal professionals primarily use it for summarizing cases, drafting standard contracts, and legal research, activities that remain internal to avoid client exposure. Meanwhile, consultants utilize GenAI to create pitch decks, scenario planning documents, and internal strategy reports. Despite sectoral differences, the convergence lies in GenAI’s role in supporting background work, rather than replacing high-stakes decision-making or client-facing analysis. Integration remains incremental and supportive, guided by ethical safeguards and domain complexity.





Concerns of Barriers to GenAI Adoption

Adopting GenAI is not solely a technical endeavor but also an ethical and regulatory challenge. Responsible integration requires robust frameworks for transparency, bias mitigation, data governance, and human oversight. This section explores the most prominent barriers perceived by professionals in integrating GenAI responsibly.



Source: Thomas Reuters, 2024

Across all sectors, data security (mentioned by over 45% of respondents) and lack of transparency in how GenAI systems produce outputs (highlighted by 41%) are the top two concerns. These are followed by bias and fairness issues (35%) and the absence of clear ethical guidelines (32%). Legal professionals, in particular, raise the highest alarms, nearly 60% of them cite liability and compliance risks as key blockers to adoption. In comparison, tax and accounting professionals focus more on accuracy validation and ensuring audit trails. Meanwhile, consultants emphasize the risk of overreliance on GenAI-generated insights without critical human review. The analysis reveals that while the nature of challenges varies, a unifying theme across industries is the demand for explainability and accountability, especially in high-stakes decision environments.

Availability of Policy Guiding on the Use of GenAI at Work

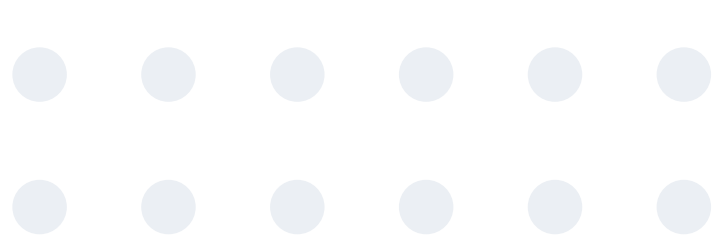
GenAI not only affects internal workflows but also introduces structural shifts in business models and client interactions. This section evaluates how professionals anticipate these transformations, particularly in service delivery, pricing structures, and value creation.

Industri	Ketersediaan Panduan Kebijakan			
	Yes, for AI and Data	Yes, under other Technology Policy	No	Don't Know
Law Firm	10%	8%	18%	11%
Corporate Legal	21%	13%	12%	4%
Tax Firm	3%	30%	41%	24%
Corporate Tax	10%	49%	29%	60%
Corporate Risk	27%	49%	29%	60%
Government Legal	14%	30%	41%	24%
Government Court	9%	49%	29%	60%

In spite of the potential risks of GenAI adoption among industries, many organizations still lack specific policies to govern its use. While some corporations have developed dedicated GenAI policies and others rely on existing technology policies framework to cover GenAI usage, most law and tax firms report having no GenAI policy in place at all.

Impact on Business and Client Relationships

While the long-term implications of GenAI adoption remain largely speculative, preliminary data from the 2024 Thomson Reuters survey indicate that professional service industries have begun to prepare operationally and financially for its integration. Among organizations currently using or intending to implement GenAI, notable sectoral differences emerge in the allocation of investment costs. Specifically, 56% of tax firm respondents report that costs will be at least partially passed on to clients, suggesting a transactional pricing model in response to technological enhancement. Conversely, a majority of law firms (over 50%) indicate that their institutions will absorb GenAI expenses as overhead, implying a more conservative, internally subsidized adoption approach. This disparity reflects fundamental distinctions in economic logic and client billing strategies between the sectors.

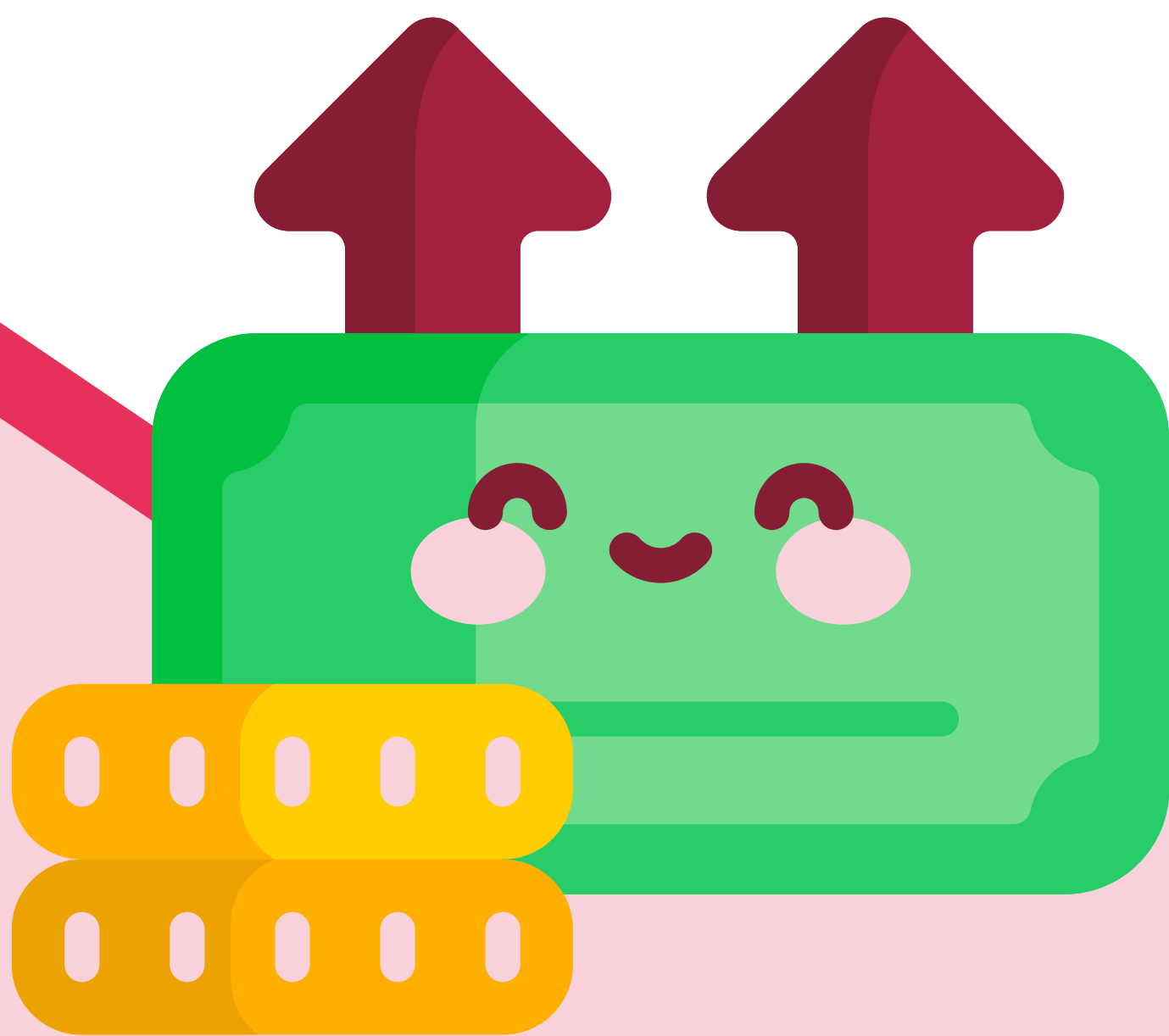


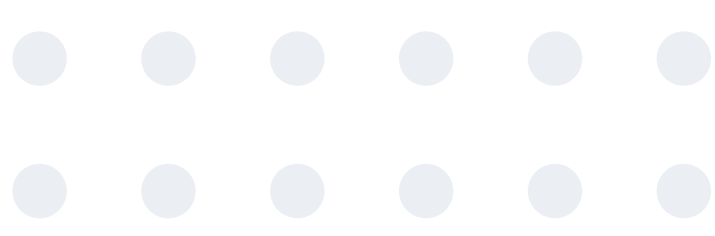
Investment Cost

Investment Cost	Industry	
	Law Firm	Tax Firm
Pass along to customers across the board	9%	29%
Pass along to customers on a case-by-case basis	16%	27%
Absorb as firm overhead	51%	27%
Other	4%	7%
Not sure	20%	11%

The divergence in cost allocation strategies across industries may, in part, be attributed to long-standing client expectations regarding the financial responsibility for technological investments. In professional sectors where clients are more accustomed to absorbing technology-related costs, such as tax advisory, firms appear more willing to externalize the financial burden associated with GenAI implementation. Conversely, law firms demonstrate a more conservative pricing posture, which may reflect a sectoral norm wherein technology is treated as a back-office investment rather than a billable enhancement.

This hypothesis is reinforced by data concerning anticipated rate adjustments in response to GenAI adoption. According to the survey, tax firm respondents are significantly more likely to expect that GenAI will influence their client billing structures. Specifically, 40% of tax professionals anticipate at least a moderate increase in their service rates due to GenAI integration. In contrast, law firm respondents predominantly believe that GenAI will have no material effect on their pricing models. This contrast suggests a structural differentiation: while tax firms view GenAI as a client-visible value addition warranting price adjustment, law firms appear to internalize the benefits of GenAI within existing billing frameworks.





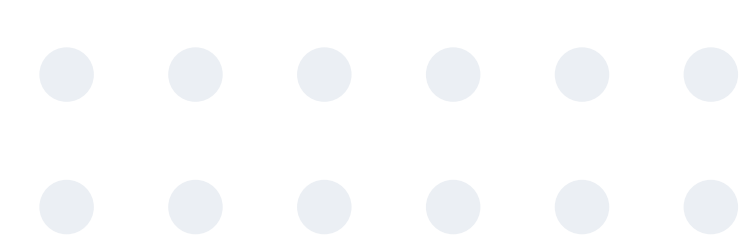
Firms’ Rate

Firms’ Rate	Industry	
	Law Firm	Tax Firm
Rates will increase significantly	0%	2%
Rates will increase somewhat	16%	38%
Rates will stay the same	58%	42%
Rates will decrease somewhat	11%	4%
Rates will decrease significantly	1%	0%
Don’t know	17%	11%

Survey data further suggest a potential shift in billing models within the legal sector in response to GenAI integration. Among law firm respondents, 39% anticipate an increase in the use of alternative fee arrangements (AFAs), indicating a possible move away from traditional hourly billing structures toward more flexible, outcome-based pricing frameworks. This perspective appears to reflect an emerging recognition that GenAI may enable efficiencies that justify non-linear billing models, particularly in standardized or document-heavy legal tasks.

However, this expectation is not uniformly held across the sector. A notable 28% of respondents reported uncertainty regarding the impact of GenAI on their billing models. This level of indeterminacy may reflect the nascent stage of GenAI adoption within many firms, where practical implications for service delivery and billing remain untested or institutionally undefined.

The data reveal an evolving—but still fragmented—outlook on how GenAI will interact with law firm pricing strategies. While some firms appear prepared to realign their value proposition through greater use of AFAs, a substantial portion of the market remains in an observational phase, awaiting clearer evidence on GenAI’s operational impact before undertaking structural billing reforms.



Law Firm Billing Model

Billing Model	Law Firm
	Percentage
Yes, use of the hourly billing model will increase	6%
Yes, use of alternative fee arrangements will increase	39%
No, it will stay the same	27%
Don't Know	28%

A plurality of law firm respondents (39%) anticipate that the adoption of Generative AI will lead to increased utilization of alternative fee arrangements (AFAs), suggesting an early recognition that GenAI may enable greater pricing flexibility in legal services. This perception aligns with a broader trend toward efficiency-driven billing practices, particularly as GenAI reduces the time required for routine tasks such as research, document review, and drafting.

This expectation is far from conclusive across the sector. A considerable proportion, 28% of respondents, reported uncertainty regarding the future impact of GenAI on billing structures. This ambiguity is consistent with the observation that many law firms remain in preliminary stages of GenAI adoption, where its operational implications are yet to be fully assessed or standardized.

The coexistence of optimism and uncertainty reflects the transitional nature of GenAI integration in the legal sector. While some firms foresee GenAI as a catalyst for billing innovation, others adopt a wait-and-see approach, constrained by institutional inertia, limited usage experience, or the absence of clear internal metrics for cost-to-value reallocation.

Future of Work

The integration of Generative AI into professional service environments appears to catalyze a gradual reconfiguration of organizational roles and workforce competencies. Rather than driving widespread job displacement, the technology is more accurately positioned as an augmentation tool, enabling professionals to shift from task execution to higher-order analysis, decision-making, and oversight. As such, the evolving nature of work is anticipated to require hybrid human-machine skill sets, particularly in domains where compliance, risk, or client advisory services are central.

In anticipation of this shift, a number of organizations have begun to initiate structural adjustments in workforce strategy and operational design. These efforts include training programs intended to familiarize employees with GenAI capabilities, ethical considerations, and context-appropriate usage. Although still representing a minority across the full respondent pool, corporate risk and fraud departments report the highest rates of proactive training, with nearly 40% of respondents in this segment indicating that formal GenAI instruction is already underway.

From a reviewer’s standpoint, this data indicates that while GenAI-induced workforce transformation remains in its early phases, momentum is building within functionally sensitive units. The prioritization of training in risk-centric departments suggests that perceived exposure to GenAI-driven decision support tools is highest where regulatory accountability and predictive judgment are operational imperatives. Therefore, early adoption of GenAI workforce enablement appears to be strategically concentrated in areas where misapplication would carry disproportionate consequences.

Employee Education or Training About GenAI

Industry	Employee Education or Training		
	Yes	No	Don't Know
Law Firm/ Corporate Legal	21%	74%	5%
Tax Firm/Corporate Tax	12%	84%	4%
Corporate Risk	38%	62%	0%
Government	17%	70%	12%

Despite early signs of GenAI integration across several professional sectors, the tax industry demonstrates limited investment in workforce preparation. According to survey findings, only 12% of tax professionals reported receiving GenAI-related training from their organizations, indicating a considerable gap between technological interest and internal capacity-building. This figure places the tax sector among the lowest in terms of structured readiness, raising questions about long-term scalability and compliance assurance in GenAI-supported operations.

Additionally, a small yet analytically significant subset of respondents—particularly within court systems, reported uncertainty about whether their organizations offer GenAI training at all. Notably, 25% of court system respondents (out of 68 total) indicated a lack of awareness regarding available training provisions. This suggests either an absence of formal communication channels or a lack of centralized strategy in institutional AI governance.

These figures underscore both an implementation deficit and a transparency challenge in GenAI workforce preparedness. The disparity across sectors implies uneven organizational maturity, where some departments are advancing toward AI competency, while others lack foundational awareness. These asymmetries may inhibit coordinated adoption and increase institutional risk if left unaddressed.

Requirement of Job Applicants with AI or GenAI Skills

Requirement	Industry			
	Law Firm/ Corporate Legal	Tax Firm/ Corporate Tax	Corporate Risk	Government
Will be a requirement	2%	1%	3%	2%
Nice to have, but not a requirement	17%	21%	33%	6%
Not planning to target applicants with these skills	45%	45%	42%	38%
Don't know	21%	10%	15%	50%
Not planning to hire any new staff	15%	22%	7%	4%

As the organizational integration of Generative AI expands, the demand for AI-related competencies among job applicants is anticipated to rise accordingly. At present, only a marginal proportion of professional service firms designate GenAI skills as a formal requirement in their recruitment processes. However, survey results indicate an emerging shift: a growing number of firms—particularly within corporate risk and fraud departments—are beginning to view GenAI familiarity as a desirable asset during hiring, even if not formally codified as mandatory.

This trend is also observable, albeit to a lesser extent, within legal and tax sectors, where respondents report moderate recognition of GenAI capabilities as a value-adding criterion. The increasing prevalence of the “nice to have” designation signals a gradual institutional acknowledgment that AI literacy may differentiate candidates in an evolving job market, particularly as more functions become augmented by GenAI tools.

The current recruitment posture suggests a transitional phase in talent strategy. While few firms have yet operationalized GenAI proficiency as a hiring threshold, the trajectory of sentiment implies that such criteria may soon be normalized. This development underscores the need for alignment between internal training programs and external talent pipelines to ensure sustained capacity-building in AI-augmented professional environments.

New Job Role or Title Expectations due to GenAI

Industry	New Job Role due to GenAI within 3-5 years	
	Ya	Tidak
Law Firm/ Corporate Legal	34%	66%
Tax Firm/ Corporate Tax	31%	69%
Corporate Risk	51%	49%
Government	44%	56%

Survey data indicate a widespread expectation among professionals that the proliferation of Generative AI will catalyze the emergence of novel job roles within the next three to five years. Specifically, over 50% of respondents in corporate risk and fraud as well as court system sectors anticipate the creation of new positions related to AI and data project implementation, such as AI specialists, data analysts, and AI implementation coordinators. In contrast, fewer than 25% of tax firm respondents express similar expectations, highlighting sectoral variation in perceived workforce transformation.

More broadly, approximately 63% of professionals across all surveyed sectors project that GenAI will drive the evolution of existing jobs rather than their elimination. Tax and accounting practitioners foresee a shift toward expanded responsibilities in strategic advisory and data interpretation, with routine computational tasks increasingly delegated to AI. Consultants anticipate rising demand for competencies in AI literacy, prompt engineering, and interdisciplinary analysis, reflecting the sector’s dynamic and client-focused nature. Legal professionals emphasize the necessity of augmenting traditional legal research skills with technological proficiency and AI ethics awareness.

Across all sectors, soft skills, including critical thinking, client communication, and ethical judgment, are identified as progressively indispensable. Over 70% of respondents concur that sustained upskilling initiatives will be essential over the next three years to maintain professional competitiveness and credibility within a GenAI-augmented work environment.

These findings suggest that the future of professional services will be characterized not by a dichotomy of human versus machine but rather by a symbiotic integration where human expertise is augmented by AI capabilities. The evolution toward hybrid skill sets marks a paradigm shift in workforce development, necessitating strategic investment in education and role redefinition.

Expected New Job Titles due to AI



- 1 AI Specialist
- 2 IT Support
- 3 Data Analyst/Expert
- 4 AI Implementation Coordinator/Director of AI
- 5 Technology Consultant/Specialist

Primary Influencers on the Future of GenAI

	By organization type							
	Total	Law Firm	Corp Legal	Tax Firm	Corp Tax	Corp Risk	Govt legal	Govt court
Corporations	52%	49%	62%	46%	54%	49%	45%	62%
Firms	35%	41%	31%	31%	38%	16%	32%	40%
Government/Regulators	32%	33%	28%	34%	28%	27%	36%	40%
Technology Companies	72%	69%	69%	83%	71%	77%	67%	68%
Associations or advocacy groups	15%	14%	16%	21%	10%	15%	13%	19%
Other	5%	4%	2%	3%	5%	8%	6%	12%
Don't know	6%	7%	6%	6%	5%	5%	6%	1%

Sumber: Thomas Reuters, 2024

Across all surveyed sectors, technology companies were overwhelmingly identified as the principal actors shaping the future of Generative AI. Specifically, more than two-thirds of respondents, regardless of organizational affiliation, ranked technology firms as the most influential stakeholders in driving GenAI development, integration, and ethical boundaries. This broad consensus underscores the dominant position of private-sector innovators in setting the pace and direction of AI evolution. Corporations more generally were also recognized as influential, with over 50% of total respondents identifying them as key players in the GenAI ecosystem. These findings highlight a perception that institutional scale and investment capacity are major determinants of GenAI leadership. The data further reveal sector-specific patterns of perceived self-influence. Law firm respondents, for example, were most likely to identify their own sector as a significant GenAI influencer, suggesting a belief that legal actors will play a central role in shaping governance frameworks and AI accountability mechanisms. By contrast, respondents from the court system were more inclined to view government regulators as the primary influencers, reflecting a public-sector orientation toward legal oversight and normative standards. These attribution patterns reflect both the structural hierarchies of AI development and the institutional self-conceptions held by different professional communities. While there is general alignment on the primacy of technology companies, the variance in perceived sectoral influence suggests that different industries envision their roles in GenAI governance in accordance with their institutional mandates, risk exposures, and proximity to regulatory levers.

Conclusion: Augmentation over Replacement



The report emphasizes that GenAI is best viewed as a tool for augmentation rather than automation. Rather than replacing professionals, GenAI can complement their expertise, enabling better decision-making, faster service, and improved outcomes. A successful transition will require cultural readiness, clear governance, and investment in people. More than 68% of respondents affirm that GenAI will amplify productivity and enable professionals to focus on high-value tasks. This belief is consistent across consulting, legal, and tax and accounting sectors. The key differentiator lies in implementation pace and risk tolerance: consulting firms lead in experimentation, while legal firms are more reserved due to ethical and regulatory complexity. Ultimately, professionals see GenAI not as a substitute, but as a catalyst—redefining value, accelerating workflows, and opening new opportunities for strategic repositioning. The industry's challenge is to align technological capability with responsible governance, human expertise, and client trust.

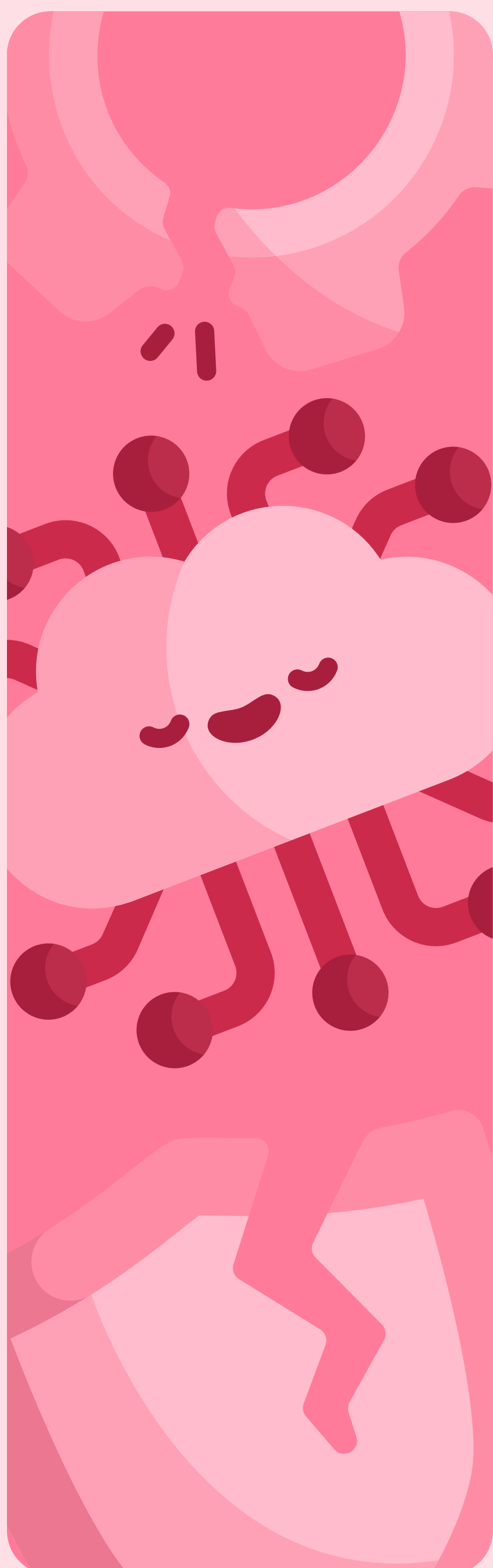
Strength and Weakness Analysis of the Research

Strengths



The report is grounded in empirical survey data and demonstrates a commendable effort to capture insights across a broad spectrum of professional service sectors, including legal, tax, consulting, and risk management. Its use of real-world examples and executive-level perspectives enhances its relevance to practitioners and decision-makers alike. Moreover, the report succeeds in presenting a balanced view by contextualizing both the opportunities and risks associated with GenAI adoption. This dual framing provides valuable nuance, particularly in light of the divergent readiness levels and sector-specific concerns documented throughout the findings.

Weaknesses



Despite its empirical grounding, the report is constrained by a lack of geographical and organizational diversity within the respondent sample, limiting the generalizability of its conclusions across global markets or smaller firm contexts. Furthermore, the analysis offers limited depth on regulatory frameworks—both national and cross-jurisdictional—which are increasingly pivotal to GenAI deployment in professional sectors. The role of professional education and training institutions is also notably underexplored, despite its relevance to long-term workforce adaptation. Additionally, several data gaps are evident in specific thematic areas, and in certain cases, inconsistencies are observed between the narrative descriptions and the accompanying data visualizations. These discrepancies may affect the interpretive clarity and cohesion of the report's key messages.

While the report provides a useful baseline for understanding GenAI's emerging role in professional services, future iterations would benefit from a more robust treatment of policy dynamics, institutional capacity-building, and global comparative analysis. Enhanced alignment between visual data representation and narrative interpretation would also strengthen the report's analytical coherence.