

The Mandate Study

How large organisations compel executive AI use through mandates and incentives

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Abstract

Public discussion of AI in large organisations often focuses on capabilities, productivity, risk, and adoption rates. Less attention is paid to the concrete mechanisms organisations use to ensure AI engagement becomes expected, measured, rewarded, and governed.

This report examines public-record evidence from 2025 and 2026 across a wide range of industries, including technology, banking, consulting, law, retail, and manufacturing. Drawing on corporate announcements, executive memos, HR policies, and governance research, it identifies five recurring mechanisms large organisations use to formalise AI engagement:

- Leadership mandates
- Performance-review integration
- Incentives and career progression
- Institutionalised training and workflow integration
- Board-level governance expectations

The evidence shows that AI engagement is increasingly embedded into core systems of direction, evaluation, and accountability far beyond the tech sector. However, the trajectory is contested; some organisations have reversed course and withdrawn evaluation requirements following employee resistance.

Rather than assessing whether these mandates actually improve productivity or service quality, this report maps observable corporate trends. It illustrates how companies are actively shifting AI from a readily available tool into a structured institutional practice, while highlighting a core measurement problem: many of these systems currently count activity, such as prompts or log-ins, before agreeing on how to measure value.

1. Introduction

The adoption of generative AI inside large organisations is typically discussed in terms of tools, productivity, automation, risk, and workforce displacement. These frames are useful, but they do not fully describe how a technology becomes institutionally consequential.

A tool can be available without changing an organisation. Many technologies are purchased, piloted, and then used unevenly. Genuine adoption begins when engagement with a technology connects to the structures that drive behaviour: leadership expectations, performance reviews, promotion criteria, bonus schemes, staffing decisions, training programmes, workflow design, and board reporting.

This report examines public-record evidence of these structures. It outlines how large organisations are requiring, incentivising, and formalising AI engagement through standard corporate mechanisms. The focus is on how AI is being built into the way work is directed, evaluated, rewarded, developed, and reported, rather than assessing whether the tools function as promised.

1.1 Research question

How are large organisations requiring, incentivising, and formalising AI engagement through standard management mechanisms?

The term "AI engagement" is used deliberately. It covers direct tool use alongside training, professional recognition, promotion decisions, staffing discipline, governance oversight, and board accountability. It is broader than simple usage counts and narrower than high-level corporate AI strategy.

1.2 Contribution

This report identifies how AI engagement is being institutionalised. It does not claim that AI use is universally mandatory or that all organisations are moving in the same direction. Instead, it documents observable corporate practices that now extend beyond simple access to tools and into the structures that shape daily work.

The research also highlights a widespread measurement problem. The public record shows organisations using multiple proxies for AI engagement, including prompts, log-ins, credited hours, self-reported achievements, manager evaluations, training completion, and governance reporting. These proxies do not measure the same thing, and several capture activity more readily than actual value.

2. Methodology

The research relies on documentary analysis of publicly available material from 2025 and 2026, alongside selected earlier material relevant to active corporate programmes. Sources include company announcements, executive memoranda, earnings disclosures, reporting based on internal documents, professional-services policies, workforce training announcements, and board-governance research.

Cases were included only where they demonstrated a concrete management mechanism rather than general statements of AI enthusiasm. To qualify, an example had to show one or more of the following:

- Explicit expectations of AI use
- Integration with performance reviews
- Connections to reward or promotion
- Formalised training or workflow integration
- Staffing discipline
- Board-level oversight

To maintain evidential quality, cases were excluded where available public evidence could not reliably confirm the specific mechanism described.

2.1 Evidence strength

The research weights sources by evidential reliability. Primary corporate announcements and executive memos serve as the strongest indicators of organisational positioning. Where primary documents are private, the report uses credible reporting based on internal documents, treating these sources more cautiously. Advisory governance material is viewed as an indicator of boardroom discourse rather than proof of practice at any specific firm.

The focus remains strictly on what the public record supports, avoiding speculation about internal motives or undisclosed practices.

3. Findings

3.1 Leadership mandates

The clearest mechanism is when senior leaders explicitly frame AI engagement as an organisational expectation. These directives move beyond simply announcing new technology; they define how work must now be done.

- Shopify: On 7 April 2025, chief executive Tobi Lütke issued a memo stating that reflexive AI usage was a baseline expectation across the company. The directive connected AI use to performance and peer reviews, and changed the criteria for resource requests: teams seeking additional headcount had to first prove the work could not be done with AI.
- Microsoft: Internal reporting from June 2025 showed that Julia Liuson, president of Microsoft's developer division, told staff that AI use was no longer optional. Managers were reportedly instructed to evaluate employee performance based partly on internal AI tool usage, including GitHub Copilot, as part of a broader reflection on individual impact.

- Goldman Sachs: An October 2025 internal memo from chief executive David Solomon and other senior executives outlined a firm-wide initiative to use AI for increased productivity in sales, client onboarding, lending, and regulatory reporting. This AI push was explicitly coupled with plans to constrain headcount growth and conduct limited role reductions.
- JPMorgan Chase: In May 2025, chief financial officer Jeremy Barnum told investors the bank was asking managers to resist headcount growth. AI was positioned as a key contributor to absorbing additional work without proportional increases in staffing.

While these cases differ in intensity, ranging from Shopify's direct usage mandate to JPMorgan's staffing discipline, the shared pattern is clear. Top executives at large organisations are formally establishing AI engagement as a standard operating expectation.

3.2 Performance-review integration

A second mechanism incorporates AI engagement into performance-management systems, moving AI from a voluntary tool to an evaluative metric.

- Meta: An internal memo from November 2025 stated the company would begin assessing employees on AI-driven impact from 2026. Meta's approach focuses on how AI helps employees deliver results or improve team performance, distinguishing between actual business impact and simple activity metrics.
- Shopify: As part of its broader leadership directive in April 2025, Shopify explicitly stated that AI usage would form part of both performance and peer reviews.
- Microsoft: Managers were reportedly instructed to evaluate employees partly based on internal AI tool usage, folding AI engagement into a broader reflection on individual performance and impact.
- Boston Consulting Group (BCG): BCG has incorporated AI capabilities into its broader competency framework and evaluation process. The firm assesses AI-related skills alongside established professional capabilities such as problem-solving and judgement, treating AI engagement as a core component of professional effectiveness.

This trajectory is not without friction. Duolingo provides the clearest example of a policy reversal. In April 2026, chief executive Luis von Ahn confirmed the company had abandoned plans to evaluate AI use in performance reviews. Employees had questioned whether they were being pushed to use AI in workflows where it did not fit the work.

This pushback clarifies a central measurement problem. Organisations are experimenting with different evaluation designs, but employees will actively resist systems that appear to value superficial tool use over genuine contributions to better work.

3.3 Incentives and career progression

A third mechanism involves rewards, recognition, billable-time structures, and advancement processes. Organisations are actively aligning financial rewards, professional recognition, and progression systems with AI engagement.

- **Shoosmiths:** In April 2025, the UK law firm announced a firmwide target of one million Microsoft Copilot prompts to unlock a £1 million bonus pot for staff. The firm reached the target more than four months ahead of schedule, triggering the bonus pool. This case highlights a core measurement issue: prompt volume is a clear metric of activity, but it does not measure work quality, judgement, or value produced.
- **Simmons & Simmons:** This law firm introduced a more selective bonus recognition scheme to reward meaningful use of generative AI. Associates can allocate up to fifty hours of annual billable time to qualifying AI-related initiatives, but passive AI use or basic summarisation does not qualify. This mechanism channels recognition towards substantive value rather than counting activity alone.
- **Ropes & Gray:** In November 2025, the firm launched an initiative allowing first-year associates to devote up to 400 hours of their annual billable target to AI training and experimentation. This represents approximately 20 per cent of the standard 1,900-hour target for junior associates. Recognising AI training within a billable-hours framework gives AI engagement institutional standing and makes it a recognised part of professional development.
- **Accenture:** In the consulting sector, Accenture has linked AI engagement to career progression. The firm reportedly began monitoring staff use of AI tools as part of top-level promotion decisions, with senior managers and associate directors told that promotion to leadership roles requires regular adoption of AI.

These examples demonstrate several incentive designs, from collective financial rewards tied to quantified usage to treating AI adoption as a visible input for promotion. The shared pattern is the deliberate integration of AI engagement into corporate reward and career systems.

3.4 Institutionalised training and workflow integration

A fourth mechanism involves large-scale capability building and workflow integration. This approach embeds AI engagement into daily operations through enterprise platforms, training programmes, and role-specific tools.

- **Walmart:** In June 2025, the retailer rolled out AI-powered tools, including real-time translation and task management, to approximately 1.5 million US associates. Rather than a performance mandate, this integrates AI directly into frontline applications and associate development. By 2026, employees gained access to formal AI certification through Walmart Academy.
- **Bosch:** The manufacturer reports that around 100,000 associates have completed its AI Academy training. Bosch treats AI as a broad workforce capability rather than a niche technical skill, offering formats ranging from foundational courses to expert programmes.
- **GE Aerospace:** In September 2024, the company deployed AI Wingmate, a generative AI platform available to 52,000 employees. The platform includes a learning module connected to the company's existing lean operating model, framing AI as a standard tool for productivity and problem-solving.
- **AIG:** In the insurance sector, chief executive Peter Zaffino stated in February 2026 that generative AI is now embedded across underwriting and claims processes. This process integration allows the company to process higher submission flows without requiring additional human resources.
- **Allianz and Aviva Investors:** Allianz framed its 2026 AI upskilling as a human-skills evolution, emphasising critical thinking and ethical judgement alongside technical capability. Similarly, Aviva Investors expanded a generative AI apprenticeship programme covering prompt engineering and AI project management.

These cases demonstrate that AI engagement is being formalised through process integration, capability programmes, and workflow redesign across retail, manufacturing, insurance, and asset management.

3.5 Board-level governance expectations

A fifth mechanism operates at the board level. Governance material from 2025 and 2026 increasingly positions AI as a subject requiring formal board attention, strategic posture, risk assessment, and management oversight.

- McKinsey & Company: A December 2025 report based on work with over 75 boards identified two immediate priorities: defining the company's posture towards AI adoption, and aligning the governance model with that posture, risk appetite, and strategic intent. AI is framed as a matter of investment, risk, and strategic direction rather than just a technology implementation issue.
- Harvard Law School Forum: Material published in November 2025 outlined how directors can use AI directly to review board materials and challenge management assumptions before making strategic decisions.

This board-level attention creates a direct reporting expectation for executives. When boards demand visibility over AI posture, investment, risk, and deployment, management teams are required to organise AI activity into a reportable format. AI becomes a subject of strategic corporate accountability, elevating it from a specialist technology concern to a board-visible priority.

4. Evidence matrix

The following matrix summarises the main evidence used in the study. It indicates where each organisation provides evidence of a specific organisational mechanism, rather than estimating prevalence.

Organisation	Sector	Mandate	Review	Incentive / progression	Training / workflow	Governance	Evidence strength
Shopify	Technology	Yes	Yes	Partial	No	No	High
Microsoft	Technology	Yes	Partial	No	No	No	Medium
Meta	Technology	No	Yes	No	No	No	Medium-high
Duolingo	Technology	Reversal	Reversal	No	No	No	High as counter-evidence
Goldman Sachs	Banking	Partial	No	No	Workflow / staffing	No	Medium
JPMorgan Chase	Banking	Partial	No	No	Workflow / staffing	No	Medium
Shoosmiths	Legal services	No	No	Yes	Partial	No	High
Simmons & Simmons	Legal services	No	No	Yes	Partial	No	Medium-high
Ropes & Gray	Legal services	No	No	Yes	Yes	No	High
Accenture	Consulting	No	Partial	Yes	No	No	Medium
BCG	Consulting	No	Yes	No	Training / tools	No	Medium
Walmart	Retail	No	No	No	Yes	No	High
Bosch	Manufacturing	No	No	No	Yes	No	High
GE Aerospace	Manufacturing / industrial	No	No	No	Yes	No	High
Allianz	Insurance	No	No	No	Yes	No	Medium
AIG	Insurance	Partial staffing pressure	No	No	Workflow	No	Medium
Aviva Investors	Asset management	No	No	No	Yes	No	Medium

Organisation	Sector	Mandate	Review	Incentive / progression	Training / workflow	Governance	Evidence strength
McKinsey board research	Governance research	No	No	No	No	Yes	Medium-high

5. Discussion

5.1 From availability to institutional expectation

A firm can provide AI tools without changing its evaluation, progression, workflow, or governance structures. However, the evidence demonstrates that large companies are moving beyond simple availability and toward formal institutional expectation.

The mechanisms being used to drive this shift are familiar. Management teams have long used performance reviews, promotion pipelines, training programmes, headcount controls, bonus pools, and board reporting to shape employee behaviour. What is new is the objective: compelling engagement with AI systems, even as the genuine organisational value of that engagement remains unevenly measured.

5.2 Measuring activity and measuring value

A core challenge is measurement. Organisations are building formal systems around AI engagement before agreeing on how to measure its actual value.

Many mechanisms simply measure activity. For example, Shoosmiths tracks prompt volume, Accenture reportedly monitors log-ins for promotion decisions, and companies like Walmart and GE Aerospace deploy tools at scale, where usage is much easier to track than the quality of human judgement.

Other mechanisms attempt to measure genuine value. Simmons & Simmons excludes passive use from its bonus scheme, Meta focuses on AI-driven impact rather than basic adoption metrics, and Ropes & Gray credits learning and experimentation within the strict billable-hour economy.

This variation highlights an unresolved problem. Prompt counts, log-ins, training hours, and manager assessments do not measure the same thing. They serve as proxies for engagement, but they capture very different relationships between activity, capability, and actual organisational value.

The Duolingo policy reversal illustrates this tension. Employees will resist systems that appear to value superficial tool use over better work. While crude metrics may fail and be withdrawn, the wider trend of formalising AI engagement remains intact.

5.3 Cross-sector spread

This trend extends beyond the technology sector. Legal firms provide some of the clearest examples of new incentives and time-accounting rules. Walmart demonstrates AI integration at a

frontline retail scale. Bosch and GE Aerospace highlight manufacturing and industrial applications. Allianz, AIG, and Aviva Investors represent insurance and asset management, while Goldman Sachs and JPMorgan tie AI directly to financial-services productivity and staffing limits.

These mechanisms are not confined to Silicon Valley. AI engagement is being formalised through sector-specific corporate systems: the billable hour in law, frontline applications in retail, secure platforms in manufacturing, and process throughput in banking and insurance.

5.4 Resistance and adjustment

The public record also contains examples of resistance. Duolingo's reversal is the clearest case, where employee concerns pushed the company away from evaluating AI use directly. This highlights a core design problem: organisations want to accelerate AI engagement, but they must avoid rewarding performative adoption.

The shift toward institutionalisation is actively contested, and employee pushback is part of that process. As companies increasingly tie AI engagement to performance evaluations, rewards, career progression, and staffing limits, the underlying design of these corporate systems becomes highly consequential.

6. Limitations

This report relies entirely on public-record evidence. Internal policies, informal expectations, and broader employee responses are only visible when published, reported, or leaked. The organisations reviewed highlight observable patterns rather than estimating market-wide prevalence.

Crucially, this research maps corporate actions rather than effectiveness. A requirement to use AI does not prove that the technology improves work. A financial bonus for AI engagement does not confirm the incentive is measuring the right thing, and rolling out a training programme does not guarantee durable workforce capability.

Additionally, while advisory governance materials show how directors are being told to approach AI, they do not confirm that individual boards are implementing these recommendations effectively.

7. Closing observation

Across the public record, five recurring mechanisms drive AI engagement: leadership mandates, performance-review integration, incentives and career progression, institutionalised training and workflow integration, and board-level governance expectations.

These mechanisms extend far beyond technology firms. They are actively reshaping legal services, consulting, banking, retail, manufacturing, insurance, and asset management. While they vary in design and intensity, evidence of employee resistance remains highly visible.

What emerges is a set of corporate experiments rather than a single proven model for AI adoption. Organisations are rapidly embedding AI engagement into their standard systems of direction, evaluation, development, reward, and accountability. However, a central question remains unresolved: whether these corporate systems will ultimately measure true value, human judgement, and capability, or simply continue to count activity alone.

Appendix A: Evidence register

The register below summarises the main claims used in the paper. It is provided to make the evidential basis visible and to distinguish stronger primary evidence from secondary reporting and advisory material.

Organisation	Mechanism	Claim used in paper	Principal source	Evidence level	Keep / caution
Shopify	Mandate; review; staffing	AI usage baseline expectation; performance and peer review; headcount test	Lütke X memo, 7 Apr 2025	Primary	Keep. Strong anchor.
Microsoft	Mandate; review	AI no longer optional; may enter performance discussions	Business Insider; UNLEASH, Jun-Jul 2025	Secondary based on internal memo	Keep with cautious wording.
Meta	Performance review	AI-driven impact to be assessed from 2026; 2025 no usage metrics	Business Insider; HR Grapevine, Nov 2025	Secondary based on internal memo	Keep with date correction.
Duolingo	Counter-evidence	Backtracked on evaluating AI use after employee concerns	Business Insider; Fortune, Apr 2026	Secondary; CEO remarks	Keep as counter-evidence.
Goldman Sachs	Mandate; workflow; staffing	OneGS 3.0 AI productivity push and headcount discipline	Reuters, Oct 2025	Secondary based on internal memo	Keep as restructuring evidence.
JPMorgan Chase	Staffing discipline	AI contributes to efficiency and resistance to headcount growth	Business Insider, May 2025	Secondary / investor reporting	Keep only with careful wording.
Shoosmiths	Incentive	£1m bonus pot tied to one million Copilot prompts	Shoosmiths; City A.M.; Legal Cheek	Primary plus secondary	Keep. Strong incentive case.
Simmons & Simmons	Incentive; recognition	Bonus recognition for meaningful generative AI use	Legal Business; Financial News, Jun 2026	Secondary	Keep with meaningful-use framing.
Ropes & Gray	Training; incentive	Up to 400 credited hours for AI training and experimentation	Reuters; Ropes & Gray, Nov 2025	Secondary plus firm page	Keep. Strong time-economy case.
Accenture	Career progression	Regular AI adoption reported as input to senior promotion decisions	Financial Times; Guardian, Feb 2026	Secondary based on internal email	Keep with caution.
BCG	Performance; capability	AI use built into core competencies and evaluation reporting	Business Insider, Sep 2025	Secondary	Use as supplementary evidence only.

Organisation	Mechanism	Claim used in paper	Principal source	Evidence level	Keep / caution
Walmart	Training; workflow	AI tools for 1.5m associates and AI certification pathways	Walmart; Financial Times, 2025-2026	Primary plus secondary	Keep as retail scale case.
Bosch	Training	AI Academy training for large workforce, including associates and executives	Bosch, 2025-2026	Primary	Keep. Strong manufacturing training case.
GE Aerospace	Workflow platform	AI Wingmate rolled out to 52,000 employees	GE Aerospace, Sep 2024	Primary	Keep as industrial platform case.
Allianz	Training	AI upskilling framed as human-skills evolution	Allianz, Mar 2026	Primary	Keep as insurance training case.
AIG	Workflow; staffing	GenAI embedded in underwriting and claims; more flow without additional human capital	Insurance Journal, Feb 2026	Secondary based on CEO remarks	Keep with process framing.
Aviva Investors	Training	GenAI apprenticeship covering prompt engineering and AI project management	Financial News, 2026	Secondary	Keep as asset-management training example.
McKinsey board research	Governance	Boards asked to define AI posture and align governance with risk and strategy	McKinsey, Dec 2025	Advisory research	Keep as governance discourse.
Harvard Law Forum	Governance	AI in boardroom practice and board material review	Harvard Law School Forum, Nov 2025	Advisory commentary	Use cautiously as governance discourse.

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