



REVENUEOS

REVENUEOS BRIEFING · OCTOBER 2026

AI in Irish Enterprise: the short version

What the Government's 300-page sectoral study on AI adoption means for Irish SME leaders, distilled to eight pages, with a practical view on where to start.

Source report

A Sectoral Study on Artificial Intelligence in Enterprise in Ireland: Impacts, opportunities, barriers and potential interventions. An independent report by Accenture prepared for the Department of Enterprise, Tourism and Employment, October 2026.

About this summary

Prepared by RevenueOS. Figures and findings are the study's own. Commentary marked "RevenueOS view" is ours. Read the full report at enterprise.gov.ie.

Irish firms are adopting AI faster than they are embedding it

That is the study's central finding. AI use has more than doubled in two years, yet most firms have not connected it to the data, systems, workflows and decisions that drive performance. The national challenge, and the firm-level one, is turning use into value.

20% of Irish enterprises with 10+ staff used AI in 2025, up from 8% in 2023 (CSO)	58% of large enterprises use AI, against 17% of small firms (10 to 49 staff)	22% of workers used generative AI daily at work in 2026, up from 8% in 2024	15% of consultation respondents had a pilot or embedded workflow. Half were still at task level
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Five things leaders should take from the report

- 01 Breadth is rising faster than depth**
 General-purpose assistants are spreading quickly. Workflow automation, decision support and more autonomous applications remain far less common.
- 02 The value sits in day-to-day operations**
 Forecasting, planning, quality, maintenance, inventory and project control. The prize is margin, yield, uptime and cash as well as labour hours saved.
- 03 Technology is rarely the main constraint**
 Ownership, management time, usable data and the willingness to redesign the work hold most firms back.
- 04 The pilot is the easy part**
 Costs and complexity rise after a pilot succeeds. Medium-sized firms feel this most, the study's "squeezed middle".
- 05 Support exists. Sequence and depth are the gaps**
 The study proposes nine interventions, most of which connect or extend supports that are already in place.

How the study was built. More than 500 global AI use cases mapped across sector value chains, 30+ stakeholder interviews, 272 responses to an online enterprise consultation and 175 participants across four sector workshops, combined with official statistics and a review of existing supports. Scope: manufacturing, tourism, construction and ICT services.

Strong foundations, shallow and uneven use

Ireland starts from a good position. The gap opens up by firm size and by how deeply AI reaches into the business.

In 2025, 83% of people aged 16 to 74 in Ireland had at least basic digital skills, the second-highest share in the EU. Among enterprises with 10 or more staff, 80% met the EU's basic digital-intensity threshold.

Use is concentrated in large firms. More than nine in ten Irish enterprises employ fewer than 10 people, and among micro firms surveyed between 2022 and 2024, 93% in construction and 83% in manufacturing reported no AI use at all.

Where AI is used, it is mostly at task level. In the study's consultation, half of respondents described task-level use, 15% a pilot or embedded workflow and 10% a scaled or AI-native operating model.

Tourism shows the same pattern. One industry survey found 62% of organisations using AI in some form, yet 52% described their adoption as early or experimental and only 5% as extensively integrated.

AI adoption by sector and firm size, 2025



Source: CSO Survey on ICT Usage and E-commerce in Enterprises (2025), prepared for DETE, as reported in the study (Figure 10). Enterprises with 10+ persons engaged only, so adoption is likely lower in sectors dominated by micro firms. Grey values have fewer than 30 respondents and wide margins of error. Tourism is a CSO proxy grouping.

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Count workflows, not licences. A firm where every manager uses a chat assistant can still show up in these statistics as an "AI adopter" while its pricing, scheduling and forecasting run exactly as they did in 2023. The more useful internal measure is how many of the decisions that move margin now run differently because of AI.



Operations are the near-term centre of gravity

The study's 500+ use cases fall into five sources of value. In Irish firms, most of the credible near-term opportunity sits in decisions that are already made every day.

Revenue uplift

Revenue growth and customer experience. Innovation and solution design.

Cost takeout

Operational and workforce productivity. Cost, cash and capital efficiency.

Value protection

Risk, quality, resilience and compliance.

Sector	Priority opportunities identified for Ireland
Pharma, chemicals and medical devices	Production planning and yield, detecting drift early. Machine-vision quality. Lighter, audit-ready technical and regulatory documentation. Faster technology transfer and scale-up.
Electronics and engineering	Design and firmware acceleration. Digital twins to de-risk process change. Condition-based maintenance. Using product data to build aftermarket and service value.
Food and beverages	Continuous inspection before waste occurs. Forecasts that change stock and working capital. Better scheduling of scarce capacity. Testing more formulations with the same team.
Tourism	Staying visible as discovery moves into AI tools. Demand forecasting that matches capacity, price and staffing. Automating booking admin. A more personal, authentic offer.
Construction	Estimating and bidding to win work. Programme, progress and project knowledge. Design and contract risk in pre-construction. Cost and cash control. Site safety and quality monitoring.

What the opportunities have in common

- **Frontier technology is optional.** Established predictive and analytical AI, or AI already built into software a firm owns, can address many of the priorities at lower cost, complexity and dependence on providers.
- **Match the tool to the problem.** More advanced approaches, including AI agents, earn their place only where the extra value justifies the stronger data, systems, permissions and governance they need.
- **Value chains spread adoption.** Large manufacturers, main contractors and tourism bodies can lift data and digital standards for the smaller firms around them.

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Start with a decision you already make every week, such as a production schedule, a quote, a staffing rota or a reorder, and trace where its data lives. If the inputs sit in three systems and a spreadsheet, that is the first project. The AI comes second.

Four groups of barriers, mostly non-technical

The same four clusters appear in every sector. Their weight varies, and most of them sit within a firm's own control.

Barrier group	The question it asks	Specific barriers the study found
Strategy and financial	Where should we act, who owns it and will it pay?	Not knowing where to start. No senior owner, so AI stays an experiment. A dispersed support system. Unclear full cost and payback.
Organisational	Do we have the skills, time and support to change the work?	Applied skills that combine AI with sector knowledge. No protected time. AI bolted onto old processes. Weak change leadership. Some values-based resistance.
Technology and ecosystem	Are our data, systems and value chain ready?	Fragmented data and legacy systems. Dependence on platforms, customers and supply-chain partners. Provider lock-in and price changes.
Safety, security and trust	Can we trust the system and remain accountable?	Confidence in accuracy, oversight and monitoring. Regulatory uncertainty. Difficulty finding impartial advice and credible suppliers.

The cost sits beyond the licence

Firms may need to prepare data, integrate systems, redesign workflows, release staff, complete legal and cybersecurity reviews and fund ongoing running costs. Usage-based model costs can also rise as AI is deployed more widely. The business case has to reflect all of it.

"You can't use AI if you don't have the right data sets ... they just don't have the data."

Study participant

"While pilot projects are often successful, scaling AI across a diverse, multi-site organisation remains the greatest challenge."

Study participant

Governance should match the consequence

Drafting an internal document, recommending a room price and informing a safety-critical decision should not be governed the same way. Proportionate controls make low-risk adoption easier.

Skills matter, but the need is broader than hiring AI specialists. Leaders need enough understanding to set priorities and hold delivery to account. Operational users need to know how to use and challenge outputs.

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Most of what the study lists is familiar to anyone who has run a systems project: unclear ownership, disconnected data, no time set aside for the people who know the process. AI raises the volume on those issues. Fixing them pays back whether or not AI is involved.



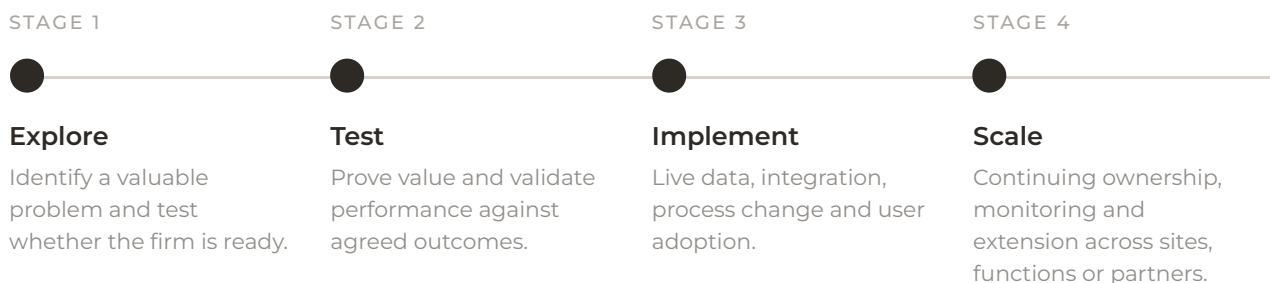
Size changes the barriers, and the pilot changes the bill

Smaller firms are not simply less advanced versions of large ones. Each size band faces a different shape of problem.

Firm type	Typical strengths	Main barriers	What helps
Micro and small	Fewer systems and approval layers. Focused software can deliver value quickly.	Owner-manager time. Basic digital foundations. A poor technology choice is relatively costly.	One practical use case, trusted advice, AI inside familiar software.
Medium	Enough scale for material value. Some functional and technical capability.	The "squeezed middle": integration, governance and redesign become substantial without a transformation team.	Continuity of advice, a practical roadmap, finance that bridges pilot to scale.
Large	Data, capital and specialist capability. Can test several applications.	Legacy systems, multiple sites, procurement and assurance. Moving pilots into routine use.	Help with complex integration, common architectures and organisation-wide change.
Multinational sites	Global platforms, expertise and investment.	Irish teams may lack authority over architecture, vendors, data or budget.	Evidence that strengthens the Irish site's case for group investment.

From pilot to scale, the demands grow

A pilot can rely on a small dataset, a small team and manual workarounds. Putting the same application into daily use can require live-system integration, redesigned workflows, clear ownership, training, security, assurance and a sustained investment case.



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For the medium-sized firms we work with, the expensive surprise usually arrives in Stage 3. Before approving a pilot, write down what Stage 3 would require: which systems must connect, who owns the process afterwards and what it will cost to run in year two. If nobody can answer, the pilot is a demonstration, and should be budgeted as one.

WHAT THE STUDY RECOMMENDS

Nine potential interventions, built on what already exists

These are options for government, agencies and sector bodies to consider, not announced schemes. Most would connect or extend existing supports, subject to agency mandates, eligibility and State Aid rules.

GAP 1 · VISIBILITY Firms do not know where AI fits or where to go for help

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| 1 | National awareness campaign | Practical, sector-specific examples and demonstrator SMEs showing what changed, what it cost and what value it produced. |
| 2 | Managed pathway, diagnosis to scale | A common diagnostic and adviser-supported route, so a roadmap leads to a project. Success is progression, not a completed diagnostic. |

GAP 2 · DEPTH Support thins out between experiment and daily use

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| 3 | Fund the full work of implementation | Stage-gated funding covering data and integration, assurance, staff time and backfill, and early running costs. |
| 4 | Build training around real work | Role-specific learning on live use cases, ending in a redesigned workflow and an implementation plan. |

GAP 3 · FOUNDATIONS Progress depends on data, systems and assurance firms cannot build alone

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| 5 | Treat data as part of adoption | Diagnostics that lead directly into data audits, cleaning, migration and integration, plus shared standards across value chains. |
| 6 | Usable, proportionate governance | Templates and shared assurance matched to the consequence of each use case. |

SECTOR-SPECIFIC Structural issues individual firms cannot fix

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| 7 | Manufacturing | Test, validation and acceptance pathways, including regulatory "sandboxes" for pharma and medical devices. |
| 8 | Construction | Procurement, contract and liability arrangements that clarify who carries risk and who captures the benefit. |
| 9 | Tourism | Accurate, machine-readable destination data and collective engagement with the platforms shaping AI-mediated discovery. |

SUPPORTS THE STUDY REFERENCES TODAY

Enterprise Ireland's Make AI Work pathway and Digital Discovery Voucher, AIReady.ie, the National Enterprise Hub, LEO Digital for Business, the European Digital Innovation Hubs, Technology Centres and Gateways, Skillnet and SOLAS Skills to Advance. Eligibility varies, so confirm with the relevant agency.

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Firms do not need to wait for new schemes. The routes in place today reward firms that arrive with a defined problem, a named owner and a view of their data. That preparation costs little and shortens every conversation that follows.

For software and services firms, AI changes the market itself

Part 2 of the study looks at ICT services. A firm can use AI well internally and still lose ground if its product, pricing or customer relationship is undermined.

ICT-enabled services: from selling effort to selling capability

AI weakens the link between hours worked and value delivered. Recurring, usage-based and outcome-based models gain ground, and firms that turn project know-how into reusable tools and agents can build more scalable revenue. The central challenge is converting AI productivity into sustainable revenue rather than fewer billable hours.

SaaS: what stays valuable when software does the work

Three conventions may weaken: the interface owning the customer relationship, per-seat pricing, and features as lasting differentiation. AI also adds variable model costs. Workshop participants named business and revenue-model disruption as the leading SaaS barrier. Advantage shifts to domain expertise, rights-cleared data and deep workflow integration.

Six questions for your next leadership meeting

- 1 Which three recurring decisions most affect our margin, and could better forecasting or detection improve them?
- 2 Who in the leadership team owns AI as a business priority, with a budget and a route to scale?
- 3 Can we reach the data for those decisions reliably, at the moment the decision is made?
- 4 What AI is already inside the software we pay for, and are we using it?
- 5 For any pilot, have we costed integration, process change and year-two running costs?
- 6 Which existing support route fits our stage, and what do we need ready before we apply?

Source and citation. Accenture (2026). A Sectoral Study on Artificial Intelligence in Enterprise in Ireland: Impacts, opportunities, barriers and potential interventions. Independent report prepared for the Department of Enterprise, Tourism and Employment. enterprise.gov.ie/en/publications/publication-files/a-sectoral-study-on-ai-in-enterprise-in-ireland.pdf

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About RevenueOS. RevenueOS is an Irish consultancy helping SMEs and B2B SaaS firms connect their systems, data and teams so that technology, including AI, produces measurable commercial results. We deliver discovery, roadmap and implementation work, including through Enterprise Ireland programmes.

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