Generative AI in Professional Services: Adoption and Shifting Work Practices

Evidence from a Big Four Firm

Master's thesis

O.S. van der Meulen

TU Delft

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by

O.S. van der Meulen

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Thesis committee:	Dr. A.C. Smit	TU Delft, chair & first supervisor
	S. Azimi Rashti, PhD	TU Delft, second supervisor
	S. Werner	External supervisor

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TU Delft

Executive Summary

This thesis explores how risk assurance consultants in a Big Four professional services firm adopt and experience large language models (LLMs) in their daily work. Using a qualitative approach with semi-structured interviews, this study identifies the technological, organizational, and environmental factors that drive or hinder adoption. Additionally, this study investigates the consequences of GenAI on work practices and experiences of consultants. Findings predominantly reveal that consultants embrace LLMs mainly for efficiency, ideation, and drafting tasks, but remain quite cautious with client-facing or high-stakes work due to concerns about data security, quality, and accountability. Adoption is shaped by peer influence, leadership advocacy, and ease of use of the technology but constrained by transparency gaps and unclear governance. Governance ambiguity often leads to rejection of GenAI tools, which was particularly found to be the case in high stakes work where mistakes carry significant consequences both for the professional and the firm.

The research shows that LLMs are transforming consulting workflows from “creator to curator” ways of working; consultants increasingly start with AI-generated drafts and focus on refinement and contextualization. While productivity and output quality improve, workload remains high as cognitive effort of consultants and managers appear to shift to reviewing and verifying outputs. This redefines professional identity and expertise, emphasizing judgment, prompting skill, and ethical evaluation.

Ultimately, the study concludes that generative AI is not replacing consultants but augmenting their capabilities. Successful integration requires trust, training, and responsible governance, marking the beginning of a new phase in knowledge-intensive work where human insight and AI collaboration coexist.

Keywords: generative artificial intelligence, large language models, technology adoption, professional services

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List of Abbreviations

Abbreviation	Definition
AICPA	American Institute of Certified Public Accountants
DOI	Diffusion of Innovations Theory
GDPR	General Data Protection Regulation
GenAI	Generative Artificial Intelligence
GPT	Generative Pre-trained Transformer
Internal LLM	Custom-built Large Language Model for the Firm
IT	Information Technology
LLM	Large Language Model
NIS	Network & Information Systems Regulations
PSF	Professional Services Firm
SME	Subject Matter Expert
SOx	Sarbanes-Oxley Act
TAM	Technology Acceptance Model
TOE	Technology-Organization-Environment Framework
UTAUT	Unified Theory of Acceptance and Use of Technology

1. Introduction

1.1. Background and Context

Generative artificial intelligence (GenAI) has created a growing tension in modern knowledge work, highlighting a paradox between technological performance and human judgment. On paper, LLMs promise to increase productivity, ideation, and enhance decision-making (Kallunki, 2025; Li et al., 2025; Qin et al., 2025). Yet in reality, adoption remains inconsistent, and many professionals hesitate to use them at all (Ivchyk, 2024). The contrast between technological potential and organizational reality suggests that we do not yet understand how and why these tools are—or are not—being meaningfully integrated into work that is knowledge-intensive (Brachman et al., 2025).

Over the course of human history, there have been a few technological innovations that fundamentally changed how the economy works (Hoffmann, 2024). Examples of such general- purpose technologies include the internal combustion engine, electricity, and computers. Even though artificial intelligence (AI) has formally been around since the 1950's, many argue that its recent advances may push it into this elite list of technologies that radically transform economic and social structures (Crafts, 2021; Eloundou, 2024; Goldfarb, 2023). Within generative AI, large language models (LLMs) are emerging as one of the most prominent innovations (Zhao, 2023). To give an impression of its adoption, within two months of the release of ChatGPT in late 2022, it reached 100 million users which made it the fastest growing consumer application in history (Ebert, 2023). These models, such as OpenAI's GPT-4, Google's Gemini, and Meta's Llama are capable of understanding and generating human-like text based on large datasets on which they have been trained. Their capabilities include summarizing reports, drafting reports, coding, and offering reasoning and decision-making support to name a few (Wu, 2025). Due to their ability to generate content, they are commonly referred to as Generative AI (GenAI). As a result, LLMs are being employed in knowledge-heavy jobs, supporting professionals by automating or augmenting various cognitive aspects of their work (World Economic Forum, 2024).

The potential value that LLMs bring to the table has not gone unnoticed by professional services firms. Consultants particularly stand out as a group that seem to be positioned well to enjoy the benefits from LLMs (Mohan, 2024). This is because their daily work involves synthesizing information, generating client deliverables under tight deadlines, advising on strategy, and solving various organizational challenges. Because LLMs can process large quantities of information and generate insights based on that, there is a growing interest among consultants to explore these tools (Agrawal, 2023).

While in theory these are nice benefits, reality is always different. The actual adoption of LLMs among consultants remains inconsistent. Some report increased efficiency, enhanced ideation, and higher work quality, while others raise concerns about data security, accuracy, and the risk of a deskilling workforce that lacks expert judgment (Barbera, 2025; Noy, 2023; Taylor, 2025). This variation in adoption suggests a much more complex reality than what might be suggested upon reading about LLM benefits.

The context of consulting work is dynamic and not purely about technical insights or solutions. It is also relational, interpretive, and sometimes even a bit ambiguous. In this context, the decision whether to use an LLM is therefore not solely based on performance or functionality, but also on the organizational norms, client expectations, and broader environmental factors such as regulatory landscape or industry. As a result, understanding under what conditions consultants adopt or avoid LLMs requires a holistic view that captures the technological features, organizational context, and external influences as much as possible (Baker, 2011).

The Technology-Organization-Environment framework (TOE) offers a useful lens to explore such dynamics (Baker, 2011). It offers an initial structure for data collection while keeping doors open to emerging themes. It is a context-heavy framework, as it contains two layers focusing on context, and one on the technology. From this perspective, adoption is shaped by perceived capabilities and limitations of the technology, firm policies and support, leadership, and the broader market environment to name some examples. However, adoption itself is only half of the story. Post-adoption, LLMs may be actively reshaping how work is done (Hoffmann, 2024; Zhu, 2005). Possibly changing the nature of cognitive work, collaboration, or even how expertise is defined or demonstrated (Hoffmann, 2024; World Economic Forum, 2024; Yang, 2024). The story becomes more complete once an understanding is built of how these tools are impacting day-to-day work in practice.

As LLMs are quickly advancing, it becomes increasingly relevant to understand these dynamics in the workplace, both for consultancies and academia (Agrawal, 2023; Yang, 2024). Firms must develop and tune their strategies for responsible and effective LLM deployment (Mäntymäki, 2022; World Economic Forum, 2024). Meanwhile, consultants must adapt to shifting expectations around digital competence, what it means to be a consultant and how they deliver value to clients. The wide-ranging functionality of LLMs and the diverse nature of consulting work makes this a particularly interesting contemporary phenomenon to study.

1.2. Research Problem

On paper, LLMs seem to offer clear functional value for work in professional services (Mohan & Kumar, 2024). These tools can speed up work, enhance ideation, and support decision-making (Shaer et al., 2024). However, harnessing the value of LLMs in an organizational context seems to require more than simply purchasing the product

and offering it to your workforce (Zarad & Afzal, 2025). Within professional services, an increasing number of organizations is now offering their staff access to LLMs. However, adoption of LLMs varies significantly; even the most digitally literate in an organization often decide not to use them (Nikou & De Reuver, 2022). Even though many agree on the benefits of LLMs, there still seems to be a structural tension between technological capability and organizational reality.

Rather than indicating failure, this fragmented adoption may reflect professionals' careful judgment about if and when adoption is appropriate (Yang et al., 2024). In a high-stakes environment where accuracy, credibility, and ethical standards are critical, some consultants may be correctly assessing LLMs as tools that do not yet meet the bar for certain tasks (Head et al., 2023). From this perspective, lower-than-expected adoption may reflect a slight misfit between GenAI capabilities and the tacit, interpretive demands of work within professional services.

Although the literature on technology adoption offers insights grounded in perceived usefulness, perceived ease of use, and readiness, these models or frameworks tend to fall short in explaining adoption in context-sensitive environments (Nguyen & Nguyen, 2025). Many studies treat adoption as an individual decision with a strong focus on the technology. However, this would cut out important aspects such as the relational, high-trust nature of consulting work, in which adoption decisions might not only have to do with the technology itself (Torkildsen Hjertaker & Besirovic, 2024). What is underexplored—and central to this study—is how LLM adoption unfolds in context: shaped by organizational policies, peer norms, leadership, client expectations, and professional identity dynamics (Eitle, 2024). The lived experience of GenAI adoption is not static nor linear, but is embedded and continually evolving.

This study aims to highlight the technological, organizational, and environmental conditions that shape the LLM adoption process of consultants. Therefore, it seeks to uncover not simply whether consultants adopt LLMs, but under what conditions they do so, considering the complexities that their job brings about. Furthermore, this study seeks to investigate how LLM use transforms the daily practice of consulting and meaning of work in professional services. As a result, this study extends adoption research by offering a more embedded view than the typical technology adoption study.

1.3. Research Question and Sub-Questions

When it comes to LLMs, a lot has been studied about the technical capabilities but less is known about the integration of this technology into high-trust, client-facing environments where usage may also depend on social and organizational factors.

The objective of this thesis is to develop an understanding of how and under which conditions consultants adopt or reject LLMs, and how their use of this technology is

reshaping work. The research objective was pursued using an exploratory, qualitative research design that investigated the lived experiences of consultants engaging with LLMs in their work. The study aimed to identify technological, organizational, environmental, and emergent factors that shaped adoption decisions. Additionally, the study investigated the practical impact on work as well as the impact on professional identity. As a result, this investigation provides insights for firms and practitioners seeking to govern or integrate GenAI while contributing to a growing body of academic work on technology adoption in knowledge work.
Following the research objective, the main questions that guided this study was:

Research Question: *How and under what conditions do consultants adopt LLMs, and how does that reshape work practices and experiences?*

i. **Under what conditions do consultants adopt or avoid LLMs for their work?**
ii. **What changes in work practices and experiences result from large language model adoption?**

2.Theoretical Background

In this chapter, the theoretical foundation of this research is presented. First, the consulting profession is defined and embedded in its environment: the professional services firm. Then, the recent rise of Generative AI within this environment is described. This includes recent literature that covers the impact of this technology on the sector. After that, the broader literature on innovation adoption is presented, in which relevant frameworks and key takeaways are identified. As a result, an understanding is established of how technology adoption can be studied in different ways. Once the core theoretical body is clear, the most recent studies on GenAI adoption specifically in professional services were explored. This was necessary to discover which factors scholars have recently found to be influencing the uptake of GenAI in professional services contexts. Finally, the transformative impact of GenAI on knowledge work is described focusing on direct and indirect impacts and reveals how the value of human expertise is shifting to different parts of a workflow. This shift is expected to have significant implications for knowledge-intensive businesses.

2.1. Literature Gap

Across the literature reviewed, several recurring limitations were identified. The first general remark on the current literature reviewed is that most studies either focus on technical capabilities of GenAI or organizational/sector readiness, rather than evaluating the lived, rich contextual reality in professional services in which the adoption process unfolds (Dwivedi et al., 2023; Bommasani et al., 2021). Theoretical models such as TAM, UTAUT, and DOI present factors such as perceived usefulness, ease of use, and facilitating conditions as predictors of intention to use (Gupta, 2024; Abulail et al., 2025). As these models isolate individual cognition from institutional, relational, and trust-based factors, their relatively simple design has delivered strong quantitative results considering their high predictive validity (Bervell & Umar, 2017). However, the adoption decisions itself measured in those quantitative studies do not arise in isolation, they are in part a product of the broader technological, organizational and environmental context (Baker, 2011). Hence, in high-stakes professional settings, omitting those “external factors” poses the risk of overlooking crucial influences on technology adoption. It also limits the models’ explanatory power, since adoption behaviour unfolds precisely within those contextual conditions in which an abundance of processes occur simultaneously (Bervell & Umar, 2017).

Additionally, TOE was designed to capture contextual conditions that shape a company’s decision to opt for a certain technology at a given time, therefore the underexplored area is how these conditions are perceived at the individual level where they may also shape adoption behavior (Li, 2020). Likewise, an abundance of

empirical work report on LLMs' transformative impact and productivity enhancement, yet they offer limited insight into how such changes are experienced and negotiated by professionals who represent both their firms' and clients' interests, and who must assess how well the technology fits those demands, as the implications thereof extend far beyond productivity enhancements alone (Callari & Puppione, 2025).
As a result, there is a gap in understanding of under what conditions consultants adopt and make sense of LLMs within their daily work; an intersection of technology, professional identity, and organizational conditions that remains underexplored.

This matters because the consultant is in this case the main actor or 'gatekeeper' that can translate technological potential into business value by getting the most out of this technology. Assuming that innovative outcomes can be achieved with GenAI, this adoption process lies at the heart of a firm's innovative outcomes. In industry, understanding how to influence a firm's innovative outcomes can mean the difference between surviving or thriving.

2.2. Consulting as a Knowledge-Intensive Domain

Professional service firms (PSFs) are a group of firms that sell knowledge and expertise rather than physical products. Among most widely known examples are the Big Four accounting firms, strategy and management consulting firms, law firms, tech consultancies, and niche firms operating in engineering or healthcare advisory (Kubr, 2002). Following von Nordenflycht's taxonomy on PSFs, knowledge intensity (KI) is perhaps one of the most fundamental distinctive characteristics of PSFs (von Nordenflycht, 2010). The other two distinctive characteristics mentioned are low capital intensity and professionalized workforce. A firm with high KI indicates that production of its output relies on a substantial body of complex knowledge (Starbuck, 1992; Winch & Schneider, 1993). There is some discussion on whether KI includes only knowledge embodied in individuals or also knowledge embedded in organizational routines, products, and equipment. For PSFs, the first perspective is what most scholars go with when discussing PSFs. The latter definition would simply include too many firms which is not useful when studying specifically PSFs. The more person-centric definition effectively means that a firm relies predominantly on its intellectually skilled workforce, not only for its support functions (e.g., finance, HR) but also for its core operations (Alvesson, 2000; Starbuck, 1992).

One of the challenges to overcome for knowledge-intense firms is a phenomenon called "opaque quality". In business contexts, this refers to a situation where the quality of an expert's output is hard to evaluate for nonexperts (e.g., clients), even after the output was produced and delivered. Hence, there is a particular need for firms in this landscape to signal quality to clients beyond delivering solutions. According to various scholars, factors that signal quality in PSFs include bonding, reputation, appearance, and ethical codes. (Broschak, 2004; Empson; 2001; Levin & Tadelis, 2005, Lowendahl, 2000).

In Big Four firms, there are often three lines of service: advisory, audit & assurance, and tax & legal. Each of these can be further subdivided into specific departments which all provide specialized expertise. Across the three domains, work content differs, but day-to-day work activities are rather similar. For simplicity, we use the term 'consulting' therefore not strictly for advisory services but also include audit & assurance and tax & legal. In the following section, general business consulting is briefly defined and explained.

There are a number of definitions of consulting, which depend on how it is applied to problems and challenges faced by management. When leaving aside some semantic differences, effectively two basic approaches to consulting emerge. First, there is a very functional definition, which goes "any of form of providing help on the content, process, or structure of a task or series of tasks, where the consultant is not actually responsible for doing the task itself but is helping those who are" (Kubr, 2002). Second, there is the professional service perspective, which is assumed in this thesis, and is promptly described as "an advisory service contracted for and provided to organizations by specially trained and qualified persons who assist, in an objective and independent manner, the client organization to identify problems, analyze such problems, recommend solutions to these problems, and help, when requested, in the implementation of solutions" (Kubr, 2002). Following these definitions, they can be viewed as complementary, as they describe a method of assisting organizations and executives to improve business practices and thereby organizational or individual performance (Kubr, 2002).

The way consultants bring value to clients can be connected to one or more of the following five purposes: 1) achieving organizational purposes and objectives, 2) solving management and business problems, 3) identifying and seizing new opportunities, 4) enhancing learning, and 5) implementing changes. When contributing to any of these, the nature of the problems for which the consultant may be hired tends to be a combination of both technical and human dimensions. For example, in client organizations, human issues may be the root-cause of technical issues, or vice versa. Hence, the required expertise of consultants, depending on the specific field, is generally a blend of technical and human skills.

2.3. The Emergence of Generative AI in Knowledge Work

The growing presence of generative artificial intelligence (GenAI) in modern knowledge work marks a significant milestone in the evolution of knowledge work. In the traditional sense, knowledge work has mainly involved the application of theoretical insight combined with a analytical skills and domain expertise to solve complex, often ambiguous problems (Daniloaia & Turturean, 2024). However, with the emergence of large-scale generative AI systems, predominantly large language models (LLMs) such as OpenAI's GPT-5, Anthropic's Claude, and Google's Gemini,

this traditional paradigm is being redefined. These models are capable of creating high-quality content, synthesizing information, and performing language-based tasks that normally would have required human intelligence (Bommasani et al., 2021; Bubeck et al., 2023). Automation itself is nothing new, but the remarkable element of GenAI is that it operates in domains of work which were always exclusive territory of human intelligence. Dwivedi et al. (2023) reveal that GenAI systems are increasingly embedded in decision-making support, writing, coding, and communication workflows. This shows their relevance not only to technical fields, but to virtually any sector within the economy. Stryker and Scapicchio (2024) noticed that one of the main objectives of developing GenAI is exactly to reshape existing knowledge environments—for instance by automating analytical tasks and enhancing creativity.

Empirical works have already demonstrated the tangible productivity benefits of GenAI in professional settings. For example, Noy and Zhang (2023) found that generative AI substantially improved the speed and quality of professional writing tasks, while Dell'Acqua (2023) actually quantified the increase in task completion at 25.1% among AI-assisted management consultants and a corresponding 40% jump in the quality of their work (compared to non-AI-assisted colleagues). These studies reinforce the perspective that GenAI can offer impactful performance increases, not only by accelerating work, but also by expanding professionals' capacity to generate insights and focus on higher-value activities. Similarly, Tronnier and Löbner (2025) find that integrating GenAI into consulting workflows allowed firms to produce more accurate, consistent outputs while enabling consultants to work more on advisory and strategy-related activities. Interestingly, Keskar et al. (2023) argue that due to GenAI, human capital can recalibrate itself to focus more on innovation, decision-making, and client-facing tasks by delegating the rather mundane 'information gathering' and 'analytical support' tasks to GenAI.

The increasing commercial adoption of GenAI reflects this shift in work dynamics and composition. Varanasi (2025) reminds us of the recent commercial activity surrounding GenAI, highlighting that major consulting firms including McKinsey, BCG, Deloitte, and PwC have deployed proprietary GenAI agents (e.g., Lilli) to streamline internal workflows and reduce task load. The rationale behind integrating these tools is of course to cultivate a competitive advantage by designing a highly efficient workforce by optimizing the composition of labor (i.e., humans and machines) using modern technology. GenAI is said to make humans more capable and increase their work throughput, for example GenAI enables humans by enhancing data interpretation, providing real-time insights, and by freeing up their time allowing them to engage more in strategic thinking. According to Collins et al. (2025), using specialized GenAI models which have been finetuned for specific industries or organizational needs not only improve efficiency, but also improve the relevance and accuracy of outputs.

However, Schulz and Knierim (2024) underscore caution, as the integration of GenAI into knowledge work is not without complexity. They suggest that its success is heavily

dependent on user familiarity, the task at hand, and interface usability. For instance, poor implementation of GenAI systems can inhibit performance and introduce unnecessary challenges, stressing again that deployment is context sensitive.

Altogether, current works evidently converge to a view in which generative AI is in many ways reshaping the architecture behind modern knowledge work. By automating language-dense tasks and augmenting human creativity, GenAI allows professionals to reorient that focus to more impactful, strategic activities. As adoption rates continues to rise, its influence on work practices, skills requirements, and value creation in knowledge-intensive domains continues to grow as well.

2.4. Understanding Technology Adoption in Organizations

Research on technology adoption has, in past few decades, been shaped by a few dominant frameworks and models. In the case of professional service firms (PSFs) and consultants' engagement with LLMs, these theories provide a useful entry point with which adoption can be studied, but considering the study's context they also reveal some limitations. In this section, the most dominant frameworks and scholars' perspectives on them are presented and discussed; for example the Technology-Organization-Environment (TOE) framework, the Technology Acceptance Model (TAM), the Unified Theory of Acceptance and Use of Technolgoy (UTAUT), the Diffusion of Innovations (DOI), and Technology Affordances Theory are discussed using the general theory and empirical examples to show how they have been applied, what they explain, and where they might fall short.

In 1990, Tornatzky & Fleischer proposed the Technology-Organization-Environment (TOE) framework. Ever since, empirical studies applying it have demonstrated its value in uncovering drivers and barriers of technology adoption at the firm-level. Jais et al. (2024), for instance, applied TOE to explain the adoption process of chatbots in the Malaysian public sector, identifying regulatory compliance leadership push as critical factors influencing adoption. Similarly, Jeilani and Hussein (2025) blended aspects of TOE and DOI to study technologies in digital health, revealing that environmental support and organizational readiness were nearly as important as the technological benefits of adopting the technologies. These examples showcase TOE's usefulness in context-heavy environments. At the same time, scholars have criticized TOE for being overly structural and underplaying the individual effects that shape adoption patterns (Baker, 2011). In this study, TOE is not treated as a causal model but as analytic scaffolding: the consultants' perceptions of technological, organizational, and environmental influences which they identify as salient in their local context (further explained in methodology chapter 4). As a result, adoption is viewed as a continuous negotiation between the consultant, the technology, and its organizational and external environment. The following three paragraphs explain each of the three TOE categories in more detail.

The first part of the TOE framework is about the technological context. The technological context includes all of the technologies that are relevant to the firm's business in some way. It includes both technologies that the firm already has in use and those available in the marketplace but not currently in use. The technologies that a firm already has internalized is a very useful metric that gives an idea of the technological change that a firm can undertake (e.g., does the firm use modern technologies or does it look like the firm is lagging 15 years? This gives a lot of insight already). On the other hand, innovations that exist but are not yet in use within the firm are a useful gauge to set the limit of what is possible and what a firm could be striving to. If we consider all relevant innovations outside of the firm, there are said to be three types, those that create incremental, synthetic, or discontinuous changes (Tushman & Nadler, 1986). Incremental innovations present the least amount of risk and change for the adopting organization (e.g., computer screens upgraded from cathode ray tube to liquid crystal display technology). Innovations that produce synthetic changes represent moderate change, in which existing ideas or technologies are combined in a novel manner (e.g., universities' delivery of course content via the Internet). Because no new technologies – in recording, storage or transfer of data – are used, and there is also no particular innovation in course content. So, that is how technologies can be combined in clever new ways to create total new things. Lastly, there are those innovations that create discontinuous change, also referred to as radical innovations (Ettlie et al., 1984). In these cases there is a significant departure from existing technology or processes. Examples include barcode scanning in grocery stores in the 70s and 80s, and the shift to cloud computing in the early 2000s. As a firm, if you want to operate in industries characterized by radical innovations, you are likely most successful if following agile business management principles; having the ability to make quick and decisive adoption decisions to maintain competitiveness. Altogether, an organization must be meticulous in considering the type of organizational changes that will result from adopting a new innovation.

The second part of the TOE framework is the organizational context. This refers to the characteristics and resources of the firm. For example linking structures between employees, intra-firm communication processes, firm size, and the amount of slack resources. There are several ways in which these conditions can affect innovation adoption. For example, mechanisms that link internal subunits and thereby span boundaries promote innovation (Galbraith, 1973; Tushman & Nadler, 1986). Also the presence of linking agents promotes innovation, for example product champions, boundary spanners, and gatekeepers. Also the way people are organized within the firm has a big effect, for example organic and decentralized organizational structures promote adoption due to informal and boundary-spanning linkages. Communication is also a big part of the organizational context, where top management can foster innovation by creating a context that welcomes change and is supportive of innovations that further the firm's mission and vision (Tushman & Nadler, 1986). Firm size is also a largely studied variable, but is not really convincingly conclusive about a relationship with adoption. For example, scholars tend to conclude that large firms are

generally more likely to adopt innovations (Cyert & March, 1963; Kamien & Schwartz, 1982; Scherer, 1980), but a lot of these studies have been criticized on the grounds that size is often a crude proxy for more meaningful factors such as the availability of resources (Kimberly, 1976).

Third and last of the TOE framework comprises the environmental context. This includes the structure of the industry, the presence of technology service providers, and the regulatory environment. Industry structure has been studied in a few ways. For example, intense competition stimulates the adoption of innovation (Mansfield, 1968; Mansfield et al., 1977). Also, one dominant firm in a value chain can influence other firms in the value chain to innovate (Kamath & Liker, 1994).
When it comes to industry life cycle, it is usually argued that firms in rapidly growing industries innovate more rapidly than those in more established industries. In fact, innovation practices in general are not always very clear in mature or declining industries (Tornatzky & Fleischer, 1990). Though it must be said that opportunities do often exist in mature or declining industries, usually in some form of efficiency initiatives or expansion into new lines of business. Also, the availability of skilled labor is considered in this context, where its availability typically fosters innovation (Rees et al., 1984). Lastly, government regulation can have either a beneficial or detrimental effect on innovation. It is a double-edged sword, on one side regulations can force firms to innovation (e.g., cleaner combustion). Similarly, strict safety and testing requirements can significantly retard innovation. In those cases the cost of innovation becomes high which can starve startups of resources and kill innovation. Taken together, the three elements: technological, organizational, and environmental contexts present both opportunities and challenges to a firm's innovative capability (Tornatzky & Fleischer, 1990).

By contrast, the Technology Acceptance Model (TAM) (Davis, 1989), focuses solely on the individual's cognition, presenting that perceived usefulness and perceived ease of use are at heart of driving adoption intentions. Applied quantitatively, its predictive value is consistently demonstrated across a wide range of industries and technologies for many decades. For instance, Abulail et al. (2025) applied TAM and DOI in higher education, where they found perceived usefulness to be the strongest predictor of AI adoption. Ismail et al. (2024) collected a list of studies that empirically tested TAM and UTAUT and found that TAM was particularly robust in explaining the adoption of cloud services and AI in digital transformation contexts. However, TAM essentially distils the adoption process down to only the technology's functional properties, and neglects organization influences such as tech governance, professional norms, and changes in liability. For example, in consulting, a tool may be perceived highly useful, but in practice it is still avoided due to perceived risks of breaching client agreements, for instance regarding sensitive data during an M&A transaction. As a result, the real utility of technologies is closely connected to the environment they are applied in. The presence of this professional and situational judgment is particularly the case in consulting where trust is a key enabler of the entire business model.

The Unified Theory of Acceptance and Use of Technology (UTAUT) was proposed by Venkatesh et al. in 2003 in an attempt to overcome some of the limitations encountered in TAM. For instance, UTAUT incorporates social influence and facilitating conditions, which is already a significant improvement towards including contextual factors compared to TAM. Ikumoro and Jawad (2019) demonstrated—in a study of applying conversational agents in Malaysian SMEs—that managerial and peer influence were decisive factors in adoption decisions, confirming the importance of the model's social dimensions. In PSFs, including the social dimension is very relevant, as these firms, and its workforce, often calibrate and synchronize their use of technologies as a result of peer behaviour or perhaps the endorsement of a senior leader. Similar to TAM, UTAUT is operationalized quantitatively, and still views the dynamics as linear predictors. In practice, despite of an enabling condition; for instance, LLM access, client dynamics (e.g., expectations) or environmental pressures (e.g., regulatory uncertainty) can form significant barriers to experimentation, let alone sustained usage.

Diffusion of Innovations (DOI) theory (Rogers, 1962) offers a fundamentally different lens for technology adoption. Its focus lies primarily on explaining how innovations can differently diffuse in society. Ahad and Busch (2024) applied DOI in the ready-made garment industry, in which they revealed that compatibility with existing workflows was the key determinant of mobile systems gaining traction. In the context of consulting, DOI presents noteworthy perspectives surrounding the phenomenon of 'grassroots experimentation', in which innovation and small experiments are initiated by local communities and or groups of people, rather than innovation that is pushed top-down by institutions. For example, junior consultants may first test LLMs on simple administrative tasks while usage norms diffuse across teams, and only once that is normalized, they initiate the next step. Overall, DOI is useful but overlooks the micro-level negotiations in which consultants explore LLMs' affordances through the lens of professional identity and professional judgment.

Finally, the affordances perspective differs from the earlier perspectives in that it is not so much about predicting adoption, it is about examining what the technology enables its users to do. Leonardi (2011) explains how technological affordances are at the intersection of what the technology can do and what the objectives are of its users. Affordances of technology can be both positive and negative. Gatter and Soler (2024) applied this perspective to AI in PSFs, revealing that consultants perceive AI as affording efficiency and knowledge augmentation, but also constraining trust and compliance.

Altogether, these frameworks complement each other on various aspects, but are on its own restricted to a number of situations in which they can be applied. The most individual-focused theories are TAM and UTAUT, while DOI takes a systems view and overlooks some of the interplay on individual level as well as the constraints introduced

in professional work. At the same time, TAM and UTAUT overlook the organizational aspects and environmental pressures. Thus, what do we do? A perfect framework rarely exists, especially when studying contemporary phenomena in their real-life rich context and all complexities associated therewith. While TOE generally treats factors as objective influences that can be measured on the firm-level, the TOE categories could also be used as analytic scaffolding to allow participants to share their lived perceptions of themes within these broad categories. As a result, TOE could be transformed from an objective and rather stiff framework into an empirically validated one containing 'lived experiences' of participants.

The yet unsolved question then remains, which is how consultants' adoption of LLMs exactly emerges at this intersection of individual perceptions, professional norms, and the contextual conditions. As illustrated above, existing theories can indeed help solve parts of this puzzle but seem to fail in capturing the complete picture. This section discussed different lenses through which one can study technology adoption. The following section looks specifically into studies on GenAI adoption within professional services. And as such, it examines how the frameworks described above have been applied in real-world cases.

Recently, empirical work has started to gain traction in applying technology adoption lenses to the context of generative AI within professional services. This has produced an emerging but still quite fragmented body of evidence. Overall, GenAI-related literature seems still to be dominated by studies focusing on the technical side of the technology. The works elaborated on below—unlike earlier studies that explored rather generic AI or machine learning applications—specifically examine how large language models (LLMs) and GenAI are being integrated in knowledge-intensive, client-facing domains such as law, consulting, and even creative agencies.

For instance, empirical works on the Technology Acceptance Model (TAM) have provided insights into individual-level adoption of GenAI within professional contexts. Mårtensson and Norma (2025) studied the use of GenAI in creative agencies, revealing that perceived usefulness and ease of use were successful predictors of trial behaviour. Yet, privacy concerns and rather ambiguous client expectations hindered sustained use. In the consulting sector, Brommann (2024) made an interesting discovery; consultants initially engaged with GenAI tools for productivity reasons, but sustained usage was in-fact driven by cultural alignment and trust in AI outputs, effectively, factors outside of TAM's traditional scope. Similar to Mårtensson's findings, Minasyan (2025) found that in tax and legal practices, data security concerns and accountability norms stalled experimentation, even though usefulness perceptions were high.

Continuing with the next dominant framework, scholars are applying the Unified Theory of Acceptance and Use of Technology (UTAUT) to extend the analysis of TAM and account for contextual influences as well (at least to some degree). Gupta (2024)

applied UTAUT for researching GenAI adoption among entrepreneurs and professionals, finding that performance expectancy and facilitating conditions were significant in shaping the intention to use GenAI. However, specifically in law and consulting, qualitative evidence points toward reputational risk and leadership signalling as strong behavioural determinants, stronger than the model initially postulates (Hein et al., 2025).

Studies have also applied the Diffusion of Innovations (DOI) (Rogers, 1962) framework to investigate how GenAI use spreads within firms. Stryker and Scapicchio (2024) observed that early adoption typically emerged in digitally mature consulting departments, while delayed and heterogeneous adoption patterns were found in legal and audit practices. In addition, Svensson (2024) found that peer-driven “bottom-up” diffusion drives experimentation with LLMs in consultancy contexts, but diffusion slowed when institutional policies or partner oversight introduce reputational or ethical frictions.

On the other hand, affordance theory takes a more practical stance on why people decide to adopt or avoid GenAI; its focus is on highlighting the overlapping areas between GenAI capabilities and professional routines. Gatter and Soler (2024), for instance, revealed that consultants recognize affordances related to ideation and efficiency, yet these were ‘activated’ only when they perceived the overall project conditions as safe for low-risk experimentation. Pierce and Goutos (2024) found in the legal domain that GenAI affordances are very much subject to professional norms of due diligence and confidentiality, which differs significantly per case, leading to very selective use of the technology.

Finally, the Technology-Organization-Environment (TOE) framework (1990), which has established itself as a robust lens for explaining how organizations adopt technology. The framework conceptualizes adoption as a function of independent technological, organizational, and environmental factors, and is traditionally used as a meso-level theory for explaining technology readiness and capability of firms as a whole. Specifically within professional services, scholars have, for example, applied TOE to assess GenAI readiness and governance. For instance, Dwivedi et al. (2023) found that organizational culture, leadership commitment, and digital infrastructure exerted strong influences on adoption compared to the influence of technical attributes. Recently, scholars researching GenAI have also tested TOE in domains characterised by high-stakes, major impact, and accountability-intensive, such as the legal domain, revealing that, besides emerging regulations, ethical accountability frameworks shape the environmental conditions under which GenAI tools are permitted or restricted.

While TOE has traditionally been used to predict technology adoption at the firm-level, recent studies have demonstrated its adaptability for qualitative and exploratory studies (e.g., Yang, 2024), although TOE studies predominantly operate their analysis

at the firm-level. These studies show that the core categories in TOE—technology, organization, and environment—can be adapted such that they act as analytical scaffolding for uncovering the contextual influences that shape GenAI adoption in complex organizational settings. At the same time, empirical work applying TOE for individual-level analyses is still very limited, as the framework was originally designed for organization-level analysis and often overlooks personal factors such as attitudes, perceptions, and individual adoption behaviors. This leaves a list of questions unanswered concerning how professionals personally perceive and respond to technological, organizational, and environmental conditions that shape the way professionals approach that adoption process in the first place.

Although constructs such as perceived ease of use and perceived usefulness are central to the traditional technology adoption models (e.g., TAM, UTAUT), these frameworks primarily focus on individuals' immediate cognitive processes that drive adoption decisions. However, these decisions do not arise in isolation, they are partially a product of the broader technological, organizational and environmental context. This study takes a step back to investigate the contextual conditions that give rise to those perceptions in the first place. For instance, the availability of supportive infrastructure or leadership encouragement can influence whether a professional perceives the technology as useful or easy to use. Thus, innovation adoption can be studied on individual-level using TOE, but it requires a shift in focus from *why* individuals adopt technology to *what conditions* shape the way they perceive and approach this process in the first place.

2.5. The Transformative Impact of LLMs on Work Practices and Experiences

Large language models (LLMs) are redefining how professionals approach knowledge work. LLMs have been reported to augment human cognition and transform workflows. The World Economic Forum (2024) highlights the delicate nuance between applying GenAI for automation versus augmentation, and the substantial implications each has on professionals. They stated in 2024 that the integration of GenAI has moved from automation to augmentation, amplifying professionals' capacities in analytical, creative, and communicative tasks rather than replacing them. They emphasize in their report that the prevailing outcome is primarily job transformation, not per se job loss, reasoning that LLMs simply enable new task compositions and forms of collaboration between humans and machines (e.g., more fruitful synergies between technical information, domain expertise, and ethical judgment of professionals).

There are also empirical works already strengthening the perspective introduced above. For instance, Kamaruddin (2023) found that consultants using ChatGPT achieved gains in efficiency and decision-making speed while reallocating time saved to higher-order advisory work. In a similar way, Mohan (2024) reports that LLMs enable enhanced data synthesis and processes surrounding client communications,

but simultaneously increase concerns around data originality and confidentiality. Nowadays, considering the increased use of digital technologies, those two elements (i.e., data originality and confidentiality) are increasingly viewed as role-linked obligations when it comes to professional responsibility. In part, this phenomenon can be explained by Pemer (2021) his work, which demonstrates that when consultants in professional services domains are introduced to new digital technologies, it triggers a validation process in which they actively reinterpret their roles regarding automation and digital augmentation, rather than passively adopting new tools.

Across the studies, there are many different effects of integrating LLMs, however, the main transformative effect of LLMs is presented firmly as a reconfiguration of human-machine collaboration (an age-old process), rather than job replacement. Following that perspective, The World Economic Forum has dropped terms such as “co-intelligence systems” to showcase the weight on job augmentation instead of job automation. Still, it signals a shift in how cognitive work is done, hinting to problem solving, report drafting, and data synthesis as practical influences. Zooming out, this demands organizations to rethink workflows, employee training, and information governance to prevent the blurring of lines between human judgment and algorithmic assistance.

Taken together, LLMs clearly are efficiency enhancers, but at the same time throw upside down existing workflows. The result is that professional work is becoming less “plain execution” and more “orchestration of AI”, meaning that the optimal allocation of human capital in a given workflow is shifting; the value of human expertise increasingly lies in directing the AI, interpreting its outputs, and ethically authenticating the result.

3.Methodology

The goal of this thesis is to understand how and why consultants adopt or reject large language models (LLMs), and which shifts in consulting work practices can be observed. In order to achieve this goal and answer the research questions, this chapters covers the choices made for the research design.

3.1. Research Design

Table 1 below presents an overview of key research design aspects of this study. The components to present an overview of the design were established by Saunders et al. (2019).

Table 2: Research Design Overview

Component	Description
Research objective	Understanding how and why consultants adopt or reject large language models (LLMs), and which shifts in consulting work practices can be observed
Nature of the data	Qualitative data
Data collection strategy	Semi-structured interviews
Research setting	In-person and video calls
Research subjects	Risk Assurance consultants with corporate LLM access
Temporal orientation	Cross-sectional

3.2. Case Selection

The case was conducted within the Risk Assurance department at an assurance and consulting firm in Amsterdam, the Netherlands. This company was chosen due to the internal availability of LLMs to its consultants as well as their willingness to collaborate. Besides, the company is a great example of a professional services firm. With thousands of employees, it operates globally and offers a variety of services across assurance, tax & legal, and corporate advisory. Most notably, the firm audits some of the largest financial and non-financial institutions in the world. This makes technology integration at such a large company particularly interesting as the highest standards must be adhered to. As the first large-scale adopter of LLMs in its sector, the company has a strong affinity to technology which in turn made it possible to study its adoption at this early stage.

As the researcher, I was able to join a team of consultants focused on guiding organizations through complex risk- and regulation-related transformations. I joined the team as an intern for a period of 5 months. As such, I was able to observe the environment through my own observations and conduct my analyses using the semi-structured interview. While my own observations were not formally part of the analysis, they helped me nuance my findings as I was analyzing the data.
In more detail, the department in which the case study was conducted specifically supports organizations in identifying, managing, and reporting (IT and financial) risks, and in complying with evolving regulatory requirements across both financial and non-financial domains. Its activities include advising on complex accounting and reporting issues, developing and testing internal control frameworks, interpreting and implementing regulations, and supporting organizations during major transactions and digital transformations. The findings of this study can serve as a tool for firms to understand how LLMs are adopted within a professional services firm.

3.3. Data Collection

Semi-structured interviews have been conducted to gather insights about LLM adoption and shifting work practices. They serve a useful combination between in-depth inquiry on the study's focus while allowing flexibility and adaptability to emergent themes (Eppich et al., 2019). The openness to new themes is critical in exploratory work as in this research. The combination of semi-structured interviews and participant observation (via internship) allowed the researcher to obtain both formal and tacit insights of adoption behaviour and shifting work practices. Additionally, this method allows for reflection after each interview, aiming to identify potential bias, rooted assumptions, and general reflection on the interview session.

A critical flipping point in data collection through semi-structured interviews is the data saturation point; the moment when no new insights are gathered from additional interviews. In most qualitative inquires, the saturation point lies between 9-17 interviews (Hennink & Kaiser, 2022).

Approaching Participants and Interview Setting

Potential participants were contacted by e-mail. Those agreeing to participate proceeded to receive another e-mail with the study's details, interview duration, and informed consent form, after which the session was planned. During the first 6 weeks of joining the team, the researcher held approx. 25 informal coffee chats with consultants. While it served as a way to become acquainted with the team, it was also an informal method of scanning potential participants and asking about their LLM usage in a casual way, without making them feel like they were being formally studied. Through this process, the researcher was able to distinguish between consultants who were more sceptical and those who were strong advocates of AI.

Most interviews have taken place in the office of the consultants through a videocall. This was done to obtain the highest quality transcription using Microsoft Copilot.

Subjects and Sampling Strategy

To gather insights about LLM adoption and resulting shifts in work practices, the primary participant criterion was to be a Risk Assurance consultant and have corporate LLM access. Additionally, to gain a more balanced view on the phenomenon, senior consultants and managers were also included in the study. Purposive sampling was used to recruit the first several participants, after which snowball sampling was used to recruit more participants. Via snowball sampling, the researcher was able to tap into the existing social dynamics between the consultants to further recruit AI sceptics and AI advocates, creating a diverse sample to study the adoption process in depth.

Twelve participants were interviewed, some in English and some in Dutch, depending on the preferred language of the participant.

Table 3: Research Participants Overview

ID	Role	Duration	Date
1	Consultant – Risk Assurance	49 minutes	15-5-2025
2	Consultant – Risk Assurance	43 minutes	20-5-2025
3	Consultant – Risk Assurance	30 minutes	22-5-2025
4	Consultant – Risk Assurance	28 minutes	2-6-2025
5	Senior Consultant – Risk Assurance	37 minutes	19-5-2025
6	Senior Consultant – Risk Assurance	32 minutes	21-5-2025
7	Senior Consultant – Risk Assurance	46 minutes	26-5-2025
8	Senior Consultant – Risk Assurance	43 minutes	10-6-2025
9	Manager – Risk Assurance	33 minutes	26-5-2025
10	Manager – Risk Assurance	14 minutes	27-5-2025
11	Manager – Risk Assurance	35 minutes	27-5-2025
12	Manager – Risk Assurance	25 minutes	28-5-2025

Interview Protocol

The interviews were recorded and auto-transcribed using Microsoft Copilot.
During the interviews, an interview guide containing questions was used, which can be found in the appendix A. An interview guide serves to protect both the researcher's and participant's interests, for example regarding structure and thematic flexibility. Additionally, it also helps to avoid bad practices such as double-barrelled or leading questions, and to safeguard the participant's confidentiality. Each interview was planned for a duration of 30 or 45 minutes depending on participant's availability.

Across the 12 interviews, the average interview duration was 35 minutes, but in some cases shorter or longer. For example, interview #10 with a manager was only 14 minutes. That specific manager had deep expertise in developing software solutions and was therefore not interested in the main LLM models that everyday consultants use. This person was mainly using the backend infrastructure of such models to adjust it for his personal developer-friendly interfaces. Therefore, the participant admitted not being a prime example of LLM user, which led to short answers and less fruitful discussion than anticipated.

Along the format of the semi-structured interview, it is normal to occasionally delve into novel, unanticipated topics which makes the method so fruitful. In this study, that implied that certain aspects (e.g., shifts in work practices) were in some interviews discussed in greater detail than in others, this was considered acceptable provided that the overall coverage remained balanced across the interviews.
During the research, the interview guideline was slightly refined multiple times, the attached version is the latest and final one. As people generally enjoy speaking about their own experiences, this was leveraged during the interviews by presenting vignettes and letting them talk the researcher through specific use cases and interactions with LLMs. Also, interview questions were for the vast majority deliberately phrased in open form to avoid imposing constructs and to allow participants to surface aspects they themselves perceive as relevant in their local context.

The semi-structured interview guide was designed around technology-, organization-, and environment-related topics. This structure was used exploratorily to obtain the breadth of insights that participants associate with their use or non-use of LLMs. The attentive reader realizes that this structure originates from the TOE framework discussed in chapter 3.3. However, since that framework is typically used to study technology adoption on organizational level, this study does not treat TOE as a causal model. Instead, it uses the technology-organization-environment categories as analytic scaffolding to surface the contextual influences that consultants perceive in their work. This means in this study the traditional factors within each TOE category is not tested, these three categories are merely used to organize data meaningfully. This study's analytic lens is centred on individual-level adoption, meaning that references to 'organizational' or 'environmental' aspects denote the individual perception thereof, not measured as firm-level variables.

3.4. Data Analysis

To analyse the transcripts derived from the interviews, the first step was to clean them (e.g., correcting typos). After that, the researcher read through them to become familiar with its content. Next, open codes were inductively assigned to fragments of text using Atlas.ti software. This typically resulted in 50-100 open codes (first-order) per interview transcript. For example, take this quote from one of the interviews: "*if you lag behind, I think it's the same thing as you had in the past. Like I don't know, like*

after requirements came out and if you don't learn about capital requirements, I think you're kinda out of the competition away." was assigned the open codes 'Fear of Falling Behind Without AI Knowledge' and 'Risk of Being Outperformed by AI-savvy Peers' which were then placed in the second-order category 'Confidence and Reassurance' together with other open codes, altogether this was then added to 'emergent barriers' as it was part of the unanticipated findings. Each time when thinking of which open code to write, I asked the question "what is really the underlying process that makes this person act?" From the example, it becomes clear the person cares about competitiveness and keeping ahead. Thus, it seemed that the person had fear of falling behind if she lacked the knowledge.
The manual coding of the transcripts gave the researcher a clear idea about the main topics and insights gathered from the interview, which was the foundation needed to create the second-order aggregate dimensions. Additionally, the open coding process yielded a list of in-vivo codes used to add context to insights discussed later in the thesis and kept the chain of evidence intact. After first-order coding, the files were combined and exported from Atlas.ti to Excel, where the analysis continued.

By aggregating first-order codes, second-order themes were created. This step was iterated several times, first to uncover the appropriate analytic lens, and second to allow for filtering on different dimensions. At the same time, first-order codes were occasionally rephrased due to the researcher's increased understanding of the data and to create a sharper analytic focus on the research objective. The process of grouping first-order codes was done based on conceptual similarities, they were the building blocks for uncovering larger patterns, which was the next step.
Finally, the second-order themes were grouped into aggregate dimensions, those on an abstraction level which can allow us to answer the research questions. The aggregate dimensions allow for the most comprehensive view on the adoption process and shifting work practices.

4. Results

In this chapter, the results obtained from the analysis of the interviews are presented. The results are organized into two sections, each following the narrative of one of the two sub-questions:

- **Drivers** and **Barriers** – *Under what conditions do consultants adopt LLMs for their work? (sub-question 1)*
- **Work practices** and **experiences** – *What changes in work practices and experiences result from LLM adoption? (sub-question 2)*

The sections are both descriptions and interpretations of the codes identified through the interviews, using quotes to add context and nuance to the findings. In this chapter, quotes from participants are labeled 'P' following the participant number and the code number which can be cross-referenced with the codebook in the appendix. It should be noted that technology adoption is an ever-changing phenomenon and will be different in years from now. The insights gained apply to the current state and may be different in future contexts, especially since technologies and organizations continuously evolve.

4.1. Technological Drivers

4.1.1. Efficiency, Production, and Quality

Efficiency, production, and quality refer to time- and effort-savings LLMs create across the value chain by accelerating starts, compressing dull tasks, all while achieving equal or better output quality under increasing client and budgetary pressures. This is a technological driver because it reflects the perceived performance of LLMs ("does it make my work more efficient?" "is the quality good enough for our work standards?") In business where "everything is due yesterday," consultants described efficiency as their primary motivation to use LLMs. "*Save time… is the most obvious thing*" as one senior consultant put it (P7-10). This driver was far from abstract, it was simply the compounding of little time gains that led to noticeable impact on efficiency, especially on large projects with significant budgets and client pressure:

> "*if you have 2-3 days to finish a task… with AI you can cut that down significantly*" P7-11

From most interviews, it became apparent that efficiency was not just a 'nice to have' technological perk, but the main mechanism that kept consultants in check with their deliverables and billable expectations. That pressure partly shaped consultants'

approach to work, and how LLMs enter the workflow. For example, several participants said that the first stages of research and ideation are now compressed or "*essentially skipped*" (P6-344). Instead of brainstorming from a blank-page, consultants expressed how they can now start with an LLM-generated scaffold and then assess aspects of the problem that need particular human judgment. Regarding not having to start from a blank sheet, a senior consultant stated: "*The benefit I see compared to before the tool was available is the thinking process. It used to take much more time: first you had to think from a logical and theoretical perspective, and then dive into documents to find, for example, the specific risks. Now it's basically one sentence away—it generates the output you're looking for. So you essentially skip the initial thinking part and then the search for answers*" (P6-344). This led some to delegate simple explanations and background tasks to the tool, while focusing human judgment on tailoring, verification, and managing client nuance.

According to senior consultants and managers, an increase in the speed of work did not come at the expense of quality standards; those more senior repeatedly tied efficiency to quality reinforcement, which only drove their enthusiasm for the tool further. However, the opposite effect was expressed as a concern of managers about junior consultants, where early-career consultants who have less accumulated domain knowledge than senior colleagues, tend to rely more heavily on LLMs (P11-258, -264, -267, -268, -306; P12-672).

Thus, this may suggest that LLM-induced efficiency gains enable quality reinforcement at more senior levels, while it can cause issues of over-reliance at junior levels. Over-reliance on LLMs among junior consultants introduces potential quality risks since their level of domain knowledge is lower than senior staff, which makes them potentially less capable of judging output quality. Among the senior consultants and managers, the fact that quality standards could be maintained helped them normalize use without making them feel like they are taking risky shortcuts (P8-580). This emphasis on quality was mentioned by most senior staff since they carry more project ownership and responsibility for outcomes. Thus, quality enhancement emerged as a particularly salient factor among senior consultants and managers, who tend to adopt new technologies more cautiously than younger colleagues. For them, demonstrable gains in work quality are a stronger driver than speed or novelty.

When asking participants for a ballpark figure on efficiency gain, a senior consultant said "*at least… 20%*" which was significant enough for that person to keep using the tool on a daily basis (P8-594). While most participants expressed that they are now in a position where they use LLMs on a daily basis, others expect primarily their future use of the tool to be high (P7-78).

It is worth noting that efficiency gains did not only show in work outcomes. One consultant jokingly said: "*maybe I can leave at 5:00*" (P4-747). That line—half throwaway, half revelation—shows why efficiency matters to professionals: it reduces

work pressure, lowers cognitive load, and creates space for the high-judgment work they were hired for.

Although efficiency and quality are formally classified as technological attributes, in practice they are closely entangled with organizational conditions. For instance, intense deadlines and budget constraints of projects shape whether efficiency gains are valued or even attainable. Once teams routinize quality-safe workflows (e.g., LLM-first scaffolding, human-in-the-loop polishing), efficiency shifts from being a sole property of the tool to becoming part of the organizational fabric. Thus, what was first noticed about LLMs was that work could be completed more efficiently (i.e., faster without a trade-off in quality); over time, this gain in efficiency turned into an LLM-first approach to work for many.

4.1.2. Output Quality and Improvement

Output quality and improvement represents the perceived accuracy, coherence, and usefulness of LLM outputs, and more so the way these improve over time, building trust among its users and reducing the need for constant verification.
If efficiency got people in the door, quality made them stay. Consultants did not describe output quality as a constant, it was a variable that led them follow a trajectory from skepticism to reliance as outputs of the in-house LLM model improved over time. A manager reflected on this shift: "*I was quite skeptical at first… but now it's a very pleasant tool to work with; I almost couldn't do without it–it's really part of my work*" (P11-326). Consultants were clear about it: "*because it has improved. It has improved a lot*" and "*it is 100% above my expectations*" (P4-697, -699).

Participants benchmarked the performance of their in-house LLM against OpenAI's mainstream models and found them performing very similar (P4-701). That comparative yardstick mattered for them, finding parity with the state-of-the-art models legitimized routine use of their in-house LLM especially for client work.
Additionally, specific functional improvements in output quality were highlighted, for example regarding the LLM's context window:

> "*If you tell it, remember these instructions for the rest of this chat, the in-house LLM will remember; Copilot won't. And that's really annoying. That's also one of the reasons why I switched.*" – P4-709

These accounts illustrate how, as LLM performance improves, consultants actively adapt, recalibrate their trust in the tools through repeated encounters, and validate it by external comparison.
In the early days in which the in-house LLM was rolled out, many consultants found the output to be below standards, which prompted them to constantly double check information or avoid the tool completely. The process of verifying information is still common, but its intensity has declined as outputs started becoming reliably "good

enough" (P4-730). Thus, data quality emerged as a moderator of adoption: where the source was clear or easy to check, confidence solidified; where it was not, users reverted to careful review before relying on the output.

In terms of the TOE framework, output quality is clearly a technological dimension, yet in this case it triggered a new way of working within the organization. As the performance of the in-house LLM converged towards that of external benchmark models (i.e., improved data quality and outcomes), a majority of consultants lowered their review effort and normalized AI-first starts. This may suggest that data quality reflected in the outputs explains why the efficiency gains described earlier were sustainable and did not compromise on professional standards.

4.1.3. Functionality and Task-Fit

Functionality and task fit denotes how well an LLMs concrete capabilities map onto the actual demands of consulting tasks.
Consultants and managers both described LLMs to fit neatly into the language interfaces of the job. It captured spoken detail in interviews, kick-started ideas, structured risk advice, translated expert jargon for clients, and helped juniors approach senior consultants with more confidence and well-thought-out first drafts (P12-604; P6-351; P5-509; P11-251). By now, LLMs are widely accepted as interview transcription tool, both from the company and from the client side:

> "*We often have client interviews. What we usually do is switch on Copilot, which listens in and produces a transcript. It really helps in creating an interview summary.*" – P12-604

That transcript is then already a neat document ready to be analysed, it is already a scaffold which can be built upon, hence spending less time reconstructing the conversation and spending more time deciding what it means and how to proceed with the findings.

A large part of consulting work is thinking about solutions and making things work for the client's specific situation. LLMs were reported to augment this thinking process, both in depth and in breadth. As one manager put it: "*Sometimes it can give me solutions I didn't actually think of… it brings new perspectives*" (P9-477). Since consultants have a front office (i.e., client-facing) role, this analytic boost is very useful for them for enhancing their services. In addition to bringing new perspectives, some use the tool to steer their thinking process in a desired direction: "*I mainly use it to guide me to think in a certain direction*" (P6-339). This implies that LLMs have not only reduced the burden of admin/back-office tasks but have established themselves into the analytic sphere of the consulting profession. The analytic sphere being the part of the job where problems are analysed, and solutions are designed.

The functionality and task-fit of LLMs in this analytic work illustrate how highly capable algorithms are becoming increasingly intertwined with the human decision-maker (i.e., the consultant) and its professional authority. Consequently, the autonomy attributed to consultant's decision-making is, in practice, more constrained than it may appear. This is noteworthy because it suggests that algorithms are not merely supporting decisions but are increasingly shaping them, often through subtle nudges that are difficult to detect. Effectively, algorithms are beginning to exert real influence over human judgment, making it difficult to distinguish where a consultant's own reasoning stops, and algorithmic influence begins.

One of the emerged insights about usage was that consultants use the tool to raise the floor before involving more senior staff:

> "*So, at least starting with an LLM gives me a starting point—so even if I go to them, I'm not going without something in mind, like a possible solution already, you know*." – P9-512

Across use cases, LLMs' task fit tends to be higher where tasks are 1) language-dense, 2) patternable, and 3) have low-irreversibility at the first pass. Tasks that are patternable contain some type of predictable pattern, such as following predetermined rules, schemes, or templates. Additionally, low-irreversibility means that early outputs/drafts are easy and cheap to change before anything binding happens. Combining the three aspects above seems to be a sweet spot for LLM task fit considering the current capabilities of LLMs.

4.1.4. Ease of Use and Accessibility

In this section, it is explained to which degree consultants were able to readily start using the LLM and get useful outputs with minimal training and friction. The vast majority of participants described a low activation energy: the tools felt intuitive, familiar, and the first "wins" arrived quite quickly which enabled further experimentation. Even from a senior consultant without prior LLM exposure: "*yeah, because the interface is quite easy I would say*" (P8-551).

Additionally, some were already very comfortable with such tools: "*it was easy… ChatGPT came out in the final year of my master's, and because there weren't many restrictions then, we used it in coursework. I was already working with LLMs—so using them at work wasn't a big deal; it felt natural"* (P3-414, -415). Some early-career consultants reflected on the learning curve: "*the things that you need to learn are very easy, like they're very self-explanatory*" (P4-757). It quickly emerged, as expected, that LLMs feel highly intuitive and natural for consultants and senior consultants. The chat-like interface of the tool is very familiar for this generation. The high ease of use lowered their cognitive barrier and cost of trying it out, this allowed for early momentum to build within local workflows, even among those who did not consider themselves AI

experts. For those with prior LLM exposure, it felt natural to start working with the in-house LLM as they barely experienced switching costs. And since the learning curve was experienced as “manageable”, consultants quickly found simple tasks where the LLM worked “good-enough” in accelerating practices.

While the above primarily describes how ease of use is perceived during the very first LLM interactions, ease of use is rather a catalyst, but alone not enough to create sustained use. The “it’s easy to try”-experience at the beginning only mattered when followed by good output quality and perceived efficiency gains. Since the ease of use was reported high for LLMs, experimentation was facilitated and the friction to entry was reduced. The initial good experience allowed consultants to discover use cases within their workflows, but overall performance and output quality determined whether or not it became a habit.

4.1.5. Risk Perception

By risk perception, it is described how consultants judged the risk (i.e., consequence and likelihood) of something going wrong when using an LLM. It quickly became apparent that risk was mainly assessed situationally, and depended on factors such as task criticality, data sensitivity, and perceived safety guardrails. The perception of risk was thus different from task to task and was in some cases a driver (low risk perception) and other cases a barrier to adoption (high risk perception).

From the interviews it was clear that virtually everyone used LLMs, but the difference in usage was in how each consultant judged risk differently which led them to use LLMs for their specific tasks. A manager explained: “*I didn’t see any harm in doing it, so I didn’t see why there would be. I only saw benefits, so it’s not like it would really hurt me. Maybe it would prejudice me to lean a certain way, but I thought it was better than relying only on what I personally know to answer the question myself*” (P9-456). The task context here was again low-irreversibility and not a direct client advice nor deliverable.

Where the stakes are low, consultants happily experiment with LLMs, but vice versa the same is true. Even among some very active LLM users; when the stakes increase, they tend to avoid the tool: “*We often give presentations where you want to share a summary at the beginning. Definitely—you can use it for that, no problem. If it’s something general, that’s completely fine. But if it’s really specific, then I try to think carefully about the setting and the timing. For example, if I’m using it for a task where the answer doesn’t really affect anyone, then it’s okay*” (P2-46). This quote suggests that in core consulting work, LLMs do not yet do the heavy lifting. Instead, they are used for low-consequence tasks that remain well distanced from the core work or final deliverables. In this way, LLMs can be seen as supporting or augmenting aspects of the workflow, but not replacing core tasks.

Managers generally appeared more risk-averse compared to junior and senior consultants, they also recommended LLMs primarily for low-stakes tasks but do recognize the potential value they hold: "*Well, I mainly see a lot of opportunities in it, because much of the work we do—and also the work we help our clients with—is administratively heavy. These are tasks that people don't generally enjoy and that don't directly create much value for the company, but that are still necessary. So, if you can take over such tasks, fully or partially, with automation, I think a lot of people would only be happy about that*" (P10-231). The above quote supports a narrative in which LLMs are effectively perceived as too risky for client-facing analytical work, and instead the focus is on supporting administrative tasks, because there, there is 'nothing to lose and much to gain'. However, quote 231 was from a participant who was in general not very impressed by LLMs' performance to date. The risk-averse and cautious attitude of managers towards LLMs may be explained by their higher accountability in projects.

Some consultants found it too risky uploading client-sensitive data in the LLM and created their own 'safe' practices: "*I don't upload client data on the AI tools*" (P8-535). Others completely avoided the tool for regulatory guidance (e.g., Sarbanes-Oxley Act): "*Giving final recommendations to clients—for example, taking a client's question, putting it into the tool, and then automatically sending the answer back, such as during audit guidance—can be risky. I once asked it about audit guidance related to U.S. SOx, and to be honest, it gave me a really strange answer. After that, I didn't really trust it for U.S. SOx guidance anymore*" (P9-461).

Thus far, there is a pattern where consultants first judge the risk of a task, and then decide whether that risk lies within acceptable margins to use an LLM. As a result, risk perception functions as both a driver and a barrier to LLM use, depending partially on the task's level of irreversibility: it encourages adoption for low-stakes, reversible tasks, but discourages it when accountability is high, and errors cannot be undone. Also, it emerged that as seniority increased, the range of situations in which LLMs were judged 'safe' became smaller. LLMs were among many participants fully embraced for tasks where revisions were cheap and without consequences (summaries, drafts, internal work/admin), but often avoided where errors are costly (client-binding documents, regulatory interpretations, client-sensitive data). For junior consultants who grew up with ChatGPT, the LLM's safety guardrails significantly lowered perceived risk:

> "*There are so many regulations and bureaucratic rules in this company to make everything super safe. I've seen it firsthand, since our team is currently developing another AI tool, and the amount of rules, permissions, and testing they go through is insane. Because of that, I completely trust that the information won't be leaked.*" – P4-731

So, for them, the default stance they have on risk is a low perceived risk. However, the professional accountability they experience as a consultant can quickly re-inflate perceived risk especially in high-stakes situations. Risk perception is therefore not a static, but a dynamic attribute that changes depending on the person, environment, and task. On an individual basis, some consultants tend to be more risk-averse than others, but overall, they act as on-the-spot risk calibrators by expanding AI's role where rework is easy and constraining it where their signature is on the line.

4.2. Organizational Drivers

4.2.1. Organizational Security

The trust in the organization's guardrails to prevent data leakage was also a consistent driver among participants. This trust was then strengthened by top-down assurance from leadership. Consultants described their sense of data safety using LLMs: "*There are so many regulations and permissions and so much testing… I completely trust that information won't be leaked*." (P4-731), and "*That makes it easier to use now, because I know it's in a secure environment*." (P11-290). This assurance lowered their cognitive barriers: moving their work into a secured internal environment made it easier for them to decide to use it.
Internal leadership communications regarding LLM security was quite often an influential factor in consultants' decision-making. Clear top-down messaging on assurance and guidance increased confidence among staff.

> "*If leadership says it's safe, I assume they've done the research—I'm not the AI expert.*" (P8-544), and "*If my employer says it's safe, then I'll just use it.*" (P12-652).

Both statements hint towards a desire for reassurance and a willingness to conform to organizational standards.
Finally, the significance of guardrails for building trust is emphasized more: "*I'm not scared I'm breaking a rule because I trust it will tell me*." (P4-733).

4.2.2. Incentives and Career Progression

Within the studied organization, career incentives turn AI from a 'nice to have' into a 'smart to do'—a shift keenly recognized by savvy consultants. For example, participants repeatedly linked LLM use to promotion frameworks, performance reflections, and targeted learning rewards. A consultant described how these incentives influence him:

> "*To be 100% honest with you, I'm not someone who's a big fan of high technology. I'm more the kind of person who can't fully believe the information*

> *or outcomes from those AI tools. However, because of the promotion framework and other opportunities, I'm using it more. That's a huge motivation.*" – P2-151

Following the above quote, external levers seem to be effective in steering behavior for technology adoption. That is, of course because the incentives are aligned with the objective of the actor (i.e., consultant)—progressing in his or her career. In this case, even skepticism was overridden by such incentive mechanism. Probably because it was utmost clear as promotion was featured directly: "*Oh yeah, the official framework from the organization—for career promotion or career path—related to AI, that motivates everyone. Simply put, to get a promotion, you need to use AI*" (P2-152). Crucially though, it was not simply about *using* AI as much as possible, it was way more about *demonstrating results* achieved with the help of AI. In this way, the incentive structure aims to channel use cases towards value-adding aspects of their work, and not just using AI for the sake of using it.

The organization also provided structured learning, with e-learnings and prompt libraries available for specific tasks. However, that was not mentioned often; either it was unexplored or perhaps an underwhelming learning experience, either way, the e-learnings and prompt libraries were barely mentioned. What was repeatedly mentioned, though, was the performance reflection on a consultant's *digital contribution*—i.e., the extent to which one leverages digital services to provide even better consulting services: "*There's a part that asks you to explain your contribution to digital upskilling, or your use of digital tools*" (P3-422). From some interviews (P2, P3, P7), particularly with early-career consultants, they made it very clear that the way they decide how to act at work is significantly driven by what is written in the promotion/performance evaluation framework of the firm.

According to a manager, offices in other countries had implemented gamification and monetary rewards to drive engagement with LLMs: "*But they also had monetary rewards, right? So there was more of an incentive to do it—it wasn't just because they were interested in the topic of wanted to, like, try it*" (P9-485). Thus, from the organizational side there are significant efforts to drive engagement, and then to also make it part of the consultant's performance reflections.

From a TOE perspective, incentives should be regarded as organizational triggers that can drive adoption. In this case, the incentive system focuses experimentation and use specifically to result in visible impact, not just random uses. The relevance of AI to a consultant's career was thus confirmed by both the consultant and the firm. Within this study, AI was increasingly seen as part of what it means to be a consultant and of the expected duties (i.e., professional identity)—signaling a normalization process that is still unfolding. Thus, while incentives often got people started, the evolving professional identity of consultants—which increasingly views AI as essential—kept many invested and motivated to stick with the technology.

4.2.3. Peer and Team Influence

There have been reports of both internal and external peer influence. Internally, colleagues' behavior and shared learning appeared to be a main path through which LLMs were explored encouraged to use. In this way, new features of LLMs were often shared.

4.2.4. Leadership Support and Advocacy

Consultants described that when leadership actively communicated about LLMs and their use cases and role in value creation, it strongly normalized LLM use for them. Oftentimes, this messaging was perceived quite clearly and unavoidable: "*You can always see something related to AI… they keep voicing the importance of using AI again and again*." (P2-144). According to two more consultants, this exact strong messaging about AI was perceived as leadership backing and support which further boosted their trust in the tools (-69, -278, -358).
Due to leadership's client-facing focus, their perspective on AI rather focused on client applications and value creation than on internal adoption. One consultant put it: "*They're mainly asking: what can we bring to the client? What impact will it have for the client, and how do we improve the client's processes?*" (P11-309).

4.3. Environmental Drivers

4.3.1. External Enablers

The environment considers factors present outside of the firm (e.g., client interest, market conditions, regulatory landscape)
When asked about the environmental factors, it became apparent that this category does not significantly play a role in them deciding to adopt LLMs; consultants did not really know what to reflect on in this category admitting they have not really given this aspect thought.

4.4. Emergent Drivers

4.4.1. Curiosity, Openness, and Experimentation

For many consultants, staying technologically ahead is seen as an important professional obligation: "*I believe I should train myself further in that area of knowledge to be prepared to become an expert, so that I can give clients the best advice on AI-related compliance and security*" (P2-193). One manager reflected on this implied obligation: "*So, I would say I also still have a responsibility to be more curious about it and explore it, and then also communicate that message to associates and seniors*" (P9-514).

Thus, remaining curious and open to emerging technologies is considered an expected part of the consultant's role. A senior consultant described what this professional ethos of staying ahead means in practice:

> "*I really believe that as consultants we have to stay on the edge of the market. When a client comes to you, you need to provide the knowledge and technologies they may not have yet—which means being ahead, essentially living in the future. So, in general, the answer is yes, and that also specifically applies to AI*" – P7-35

While many may be curious, some are unable to turn that curiosity into experimentation due to skepticism. According to a manager, increasing exposure to the tool and making it accessible can help lower those barriers: "*Yeah, no, I think it makes people put their guard down, and they become more willing to use it and play around with it. Curiosity breeds a lot of results sometimes, and I say that as someone like me, who at first didn't really care for it*" (P9-487).

While for some experimentation came from personal curiosity, according to a senior consultant it should be a more deliberate act: "*I think you should at least try to use it for everything, just to see what the output is*" (P6-352). This again suggests that a key aspect of the consultant's role is to remain ahead of the curve and explore the practical affordances of new technologies.

The same curiosity—'just to see what the output is'—sometimes sparked deeper thinking about the task rather than replacing it: "*For example, I used it once yesterday. I said, 'rewrite my email', and then I had to tell it five more times what exactly it should do. That made me think: okay, then what? I started thinking more and wondered whether I was missing something in my email*" (P11-333). Together, LLM interactions coupled with a distinctly curious professional stance often nudge consultants to think a bit more deeply about the task at hand, revealing blind spots, especially in the scoping stages of an engagement.

Curiosity also established itself in pragmatic, low-friction experiments among users: "*I also want to experiment more, for example with PowerPoint; I've heard that works quite well*" (P12-653). For others, hypothetical openness to using LLMs would be higher if their work were less critical and the outcomes less consequential: "*Yeah, I do feel that when the nature of our work isn't so critical, you'd rely on AI more*" (P8-557). Effectively, openness tends to thrive where irreversibility is low, an insight that recurs throughout the results section thus far.

In terms of the TOE framework, curiosity and openness are emergent social-cognitive drivers that interact with technological affordances and the firm's organizational conditions. The result was that curiosity led consultants to try LLMs on small, low-risk tasks. Openness kept them exploring to adjacent tasks, and when the outputs were

useful, experimentation solidified into sustained use. This worked best when stakes were low and the firm's rules surrounding LLMs felt clear.

4.5. Technological Barriers

4.5.1. Technological Constraints and Usability Challenges

Technological and usability constraints are model and system limits that dictate accuracy, context, integration, reliability, and prompting issues that hinder the effective and trustworthy use of LLMs. Across the interviews, consultants described various challenges they experienced when using LLMs. According to some, this was purely a technical limitation, while others believed it was mainly their own prompting skill being insufficiently developed. To start off, one of the issues comprised the lack of domain specificity and context. As one manager put it, "*Very specifically, from a regulatory standpoint, I don't use it much at all, really… to be honest, it gave me a really weird answer. So, after that I didn't trust it for U.S. SOx guidance*", referring to SOx, but also GDPR regulation and AICPA audit standards where outputs felt unreliable and dated (P9-462, -463, -465). And, since regulations and standards are frequently updated, an LLM can quickly become obsolete when it does not contain the latest information.

The above quote also illustrates how easily trust can erode after one poor experience. However, none of the interviewees indicated that one weak LLM output resulted in a full rejection of the tool; instead, consultants continued experimenting to identify the tool's affordances. Additionally, a manager highlighted outside of the interviews that LLMs—when used for client correspondence, lack the context awareness of the client which makes it difficult for it to write in the specific tone/nuance that suits the client, particularly in international engagements where culture and language differences need to be bridged. It makes sense that consultants are particular about this because communication is part of excellent service delivery, no client wants to receive a plain 'AI style' message.

Next, there is a collective desire of consultants that wish the model would parse questions more intelligently and grasp the intent quicker: "*Take writing prompts, for example. I felt like with a human, you can ask one question, then follow up with 'How are you?' or 'How was your day?' and still end up in the same place. With AI, though, you need to ask very clear questions—a precise prompt—to get the answer you want. So, in terms of improvement, I'd say the tool should be developed so that someone less experienced with AI can still get a decent answer even if their prompt isn't perfectly clear*" (P7-51). Junior and senior consultants want better prompt interpretability, and express that generic outputs are often not useful in client contexts.

The fact that prompting is perceived as a barrier raises the activation energy to pick up the tool and start using it. However, as a researcher embedded in their corporate environment for several months, I did observe the presence of prompt libraries;

however, they appeared relatively new and unknown among virtually all participants. This low visibility and lack of knowledge of how to use such resources likely limited the practical impact they have had thus far. Interestingly, several consultants framed prompting (mainly prompt interpretability) as a technological constraint of LLMs, an inherent shortcoming, while simultaneously conveying that their outcomes would be better if their prompts were better.

This insight borders on the ironic: what is initially described as a fixed limitation of the technology is, in practice, at least to some degree a skill issue on the user side. Making prompting easier for them would likely lower the barrier to experiment further (e.g., prompt libraries contain examples of ways to use LLMs, thereby introducing new use cases and workflows to its users). The approach may also help solve the issue of lacking context awareness. Tackling such issues may help establish more systematic, high-quality interactions with LLMs, increasing the perceived ease of use and perceived usefulness, key levers of technology adoption.

While a minority excels in applying LLMs for data tasks, a majority refrains from it and sticks to using the tools only for language tasks. What was found is that the perceived learning curve of applying AI for data tasks is steep and discouraging: "*And Excel has a somewhat higher barrier, in the sense of: how do I ask this? How do I now write a plan about a formula, or this, you know? That's a bigger hurdle than, for example, asking for a text like 'can you rewrite this', 'make it businesslike', or 'formulate it differently', or whatever*" (P12-638). And, according to the more tech savvy consultants who wish deeper integration: "*It's not integrated into your development environment, for example. It can't interact directly with files on your computer, it can't create a lot of files, and it can't interact with your desktop—so using it for those kinds of things in a solution is, yeah… difficult*" (P10-227). Hence, it is not a preferred tool for those developing tailored digital solutions for clients.

Conclusively, it is not about one single technical issue but rather a triad of effort-reliability-fit: 1) consultants perceive steep learning curve when aiming to apply AI for data tasks, 2) consultants desire richer, more context aware outputs for it to become useful for client work, and 3) technical integration lacks for developers.

4.6. Organizational Barriers

4.6.1. Organizational Structures and Governance Barriers

Participants consistently described an organizational environment where they felt somewhat overloaded with policies and rules tied to LLM use. Of course, these policies were designed in order to enable safe use and clarity, but in practice—if not done with care—they can produce cautious default behaviour and latency in decision-making among consultants who hesitate to use the tool. One consultant stated,

> "*Yeah, obviously it really makes me feel passive about using AI tools. Those regulations mean that, at times, you find yourself spending more time checking regulations and requirements of using AI than actually working. So yeah, that's why it's a bit challenging.*" – P2-141, -142

Combine that with a multi-stakeholder international engagement, and quite quickly the cognitive response can be hesitation and possible rejection of the tool.
Another barrier was governance ambiguity, and since this influences how policies are perceived, policy overload and governance ambiguity are closely connected themes. The main aspect of work on which governance ambiguity had a big effect was on the use of client-data in LLMs. This was especially a noteworthy part of the findings as the insights were very diverse and the perspectives of consultants about this topic were highly contrasting to each other. When it came to using client-sensitive data in LLMs, a consultant said:

> "*I would need an official publication or e-mail by either a senior manager, partner, or director saying you are allowed to do this because to me it seems unnatural.*" – P3-429

and "*the amount of testing that they do in order to make it safe is so much. That I completely trust that the information won't be leaked*" (P4-731). Considering those quotes, there seems to be uncertainty about what the best practices are surrounding client-sensitive data and LLM use. When organizational governance (i.e., rules and policies) are ambiguous, accountability shifts even more strongly to the individual—as consultants then feel as if they are operating under 'their own' umbrella of rules simply because governance is unclear. And in cases where the consequence of misinterpretation is high, often the case in workflows with client-sensitive data, avoiding or minimizing LLM use quickly becomes the default choice. One consultant reflected on how it would be to have clearer AI safety measures: "*But now I feel that if there was something like that, I would definitely feel more secure using it more often, indeed*" (P2-167).

As a result of the extra effort required to stay compliant, consultants expressed a strong desire for clearer visibility into where AI has delivered firm-level value. They felt poorly updated on the actual outcomes and impact that the firm was achieving with AI. A greater level of transparency would help them see why continued use and keeping exploring the use cases is worthwhile.

The above dynamics concerning governance ambiguity, policy overload, and a desire for transparency were amplified by leadership communication—or its absence. Consultants generally reported minimal AI push from their management: "*I've never heard any coaching like, 'Hey, you need to use AI for this'. Never heard of it*" and "*They have less assumption about AI using for the team members*" (P2-159, -161). Not getting daily visible sponsorship and having your leadership not having explicit

assumptions about LLM use, the path to adoption becomes rather conservative and the sense of freedom to experiment might be significantly impeded.

In addition, senior leadership was seen as somewhat misaligned in engagement. A manager reflected that senior leadership is currently not much busy with using AI to optimize their work: "*I don't think they're working on truly optimizing their own work or the team's work to the level we're doing now—where we're actually trying, with prompts, to have it take over tasks. I don't think they're doing that*" (P11-308). Another manager explained that this is very different in the U.S.: "*Yeah, I do know in the U.S. there's more of a push, I think, for AI involvement or advancements, because I remember reading there was about a $1 billion investment from the U.S. firm to upskill our workforce, introduce ChatGPT, and hire Microsoft professionals to help us*" (P9-474). While that last quote does not particularly mention leadership, it does signal how the AI push can differ greatly per office.

Synthesizing from these reports, the organizational barrier is not simply "strict rules", but a governance configuration that offloads interpretive risk to individuals while undersupplying clarity, safeguards, and situated leadership. Also, having too many complex (potentially overlapping) policies can create a policy overload and ambiguity among users which leads to higher activation costs at the point that LLM is about to be used. Rules and policies are undoubtedly required; however, they are not a magic ingredient for technology adoption. The focus, as expressed by the consultants, should be on *enablement*, so they can confidently navigate use cases and understand data safeguards.

4.6.2. Barriers in Work Practices and Learning

Participants described work practices that subtly influenced or steered their use of LLMs. For example, consultants noticed that teams often have implicit norms which they respect, and that affects how they engage with peers and with technology. Regarding team norms and asking questions, a manager stated: "*Yeah, 'cause for me, I was so used to working in person that I have no issue asking somebody for help on something I might not understand*" (P9-510). The point this manager was getting to was that approaching colleagues for help was more normal and accepted, and a likely enjoyable, way of working. For a manager who prefers to simply approach a colleague, the AI then quickly becomes a 'nice to have' rather than the first thing they reach for.

Next, consultants recalled several interactions they had concerning quality: "*I was asking him back, 'Did you use Copilot only for this work?'—so that was the kind of conversation I had. We were discussing error points or missing information inside the table—in Excel, for example, where some cells were incomplete. I asked again, 'Did you use Copilot only for this work?' That was essentially the conversation I had*" (P2-186, -187). Across the team, these type of interactions collectively confirmed that AI outputs are to be treated as drafts and require careful review. That same consultant

highlighted about having such conversations: "*If I receive those kinds of questions, I believe I'll think, like, 'Oh, did I make any mistake, or does he or she feel suspicious about the outcome, maybe?'*" (P2-188). Consultants aim to deliver the best quality work, which is why LLMs are currently mainly used for initial drafting until it proves otherwise (i.e., until it delivers higher quality outputs).

Part of work practices is peer learning, a senior consultant reflected: "*If I look specifically at my team, I would say we can still improve it more, and what I mean by that is that we can give more training on it and also challenge each other more*" (P6-362). This quote suggests that the team—and perhaps other teams—can benefit from improvements in cultivating a culture where one gets challenged more to embrace new technologies. This effect was not only observed on the level of the individual, but also on engagement level. Teams often do not build a moment at the start of an engagement to pause and discuss the role of AI, how it could be incorporated in the work. These type of team commitments are for a large part still missing; AI is currently something people do mostly for themselves rather than something they routinely coordinate or share with others: "*So, for example, you can stand still before starting an engagement and really stand still on how we will include AI in our work. And that's really something you should monitor; however, currently that's not being used, not being done, so, therefore, yeah, you really lack the support, but also the challenge to use it*" (P6-363). Unsurprisingly, while AI conversations are becoming more common, they are not yet a standard practice in meetings: "*And I must say that, slowly and steadily, you see more colleagues having the conversation—but not yet everyone. It's not a standard practice in a meeting, for example*" (P6-379).

Next, consultants signalled certain knowledge gaps they identified of themselves, and attributed that partially to the communicative efforts of the firm. For example: "*There was no information sharing about them when I was first using it*" (P2-168). The perceived lacking of clear and proactive communications about the tools (mainly its functionalities) led some to bluntly admit their awareness gap: "*Honestly, I don't have a lot of visibility. I feel like internally we have a lot of AI tools being used by different teams, but I don't have visibility over that. So if someone tells me, 'Oh, this is a tool we can use,' I'm like, 'Oh, okay—that's a tool we can use.' But yeah.*" (P8-570).

Consultants sit at the forefront of applying the technologies in real-life contexts, which explains their strong desire to understand the tool, its capabilities, and particularly its risks. A senior consultant explained definitely being aware of the tool's existence but emphasized that it did not matter much since he felt uninformed about data and security implications of applying the tool: "*Let's say, to write a summary or an outcome of an audit—we need to be sure that that information is going somewhere safe or gets deleted or something, but I'm not sure about it. I don't know. So I would say this is the main transparency thing I want to know more about, yeah.*" (P7-68).

These findings illustrate that while a consulting firm can offer great tools to its consultants, it does not work to only present the bright side to its consultants. Throughout the internship period, including the interactions in and outside of interviews, consultants conveyed a great sense of professional responsibility which is why they so frequently expressed their desire to be informed about LLMs' risks as well. A lack of transparency from the firm's side can thus significantly inhibit adoption, even if the user's stance leans towards adoption.

4.7. Environmental Barriers

4.7.1. Constraining Pressures from the External Environment

Participants described several external pressures that they consider when deciding to use LLMs. For example, stakeholder pressure to deliver accurate work, confidentiality, and consultants' self-perception of regulations slightly narrow the window in which AI use is considered acceptable. Of those, the most immediate pressure that they perceive is client-induced accountability for correctness. One consultant reflected on a previous project in which he experienced this pressure: "*They were saying, 'Oh, the role assignment from this program is not matching at all.' And therefore, they really didn't want any other mistakes about it. I still remember that I was performing the role assignment … C-suite-level executives kept saying, 'Hey, this part is really important—this part has to be solved,' so I felt a lot of human-related pressure. I couldn't believe the outcome from the tool. Therefore, I remember spending like 8 to 10 hours during the weekend checking everything manually, one by one.*" (P2-134, -135).

In this case, the rejection of the LLM was due to a combination of unrealistic model output and stakeholder pressure for accuracy. While the details of that project cannot be shared, the task that this participant was assigned would have required a significant context window for it to have been completed accurately. At the time, the LLM context window available may have been insufficient, which is why the consultant opted for a manual review after seeing the model's outcomes.

Moments such as the above described are defining calibration moments, and when combined with uncertainties surrounding confidentiality (i.e., how does the model handle my data?) this can reinforce cautious behaviour. A consultant stated about data caution: "*Yeah, I do think that they also expect us to not give it like very confidential and sensitive information as well.*" (P4-741). This caution around data should be expected in audit practice, as its very purpose is to verify data and processes for correctness. As a result, it is somewhat unsurprising that consultants within this line of service exhibit greater care and meticulousness when going about new technologies.

Moreover, this particular firm, one of the Big Four, advises and audits many of the world's largest companies as well as some governmental departments. That role rests on hard-won trust. LLMs must earn a similar level of trust: if they deliver more harm

than help, that trust is easily broken, and the business is put at risk. The consultants seem to be fully aware of the critical nature of this regulatory compliance work: "*I mean, with these things about regulations, I'm always trying to find the answer by myself—like, to read it with my own eyes, you know, the actual article—and be sure that, yes, this is the proper answer*" and "*For example, I would never just take the outcome of AI and copy-paste it to give an answer to this type of question (regulation-related). I will always, always, always verify.*" (P7-44, -45). Hence, the perceived cost of a mistake, or even an untraceable answer, is too high in this type of work. Be aware, these results are valid for audit practices and risk and regulatory advisory services and might be significantly different for other professions or lines of service.

A manager drew the comparison between the EU and the U.S. regarding innovation and regulation. The participant specifically highlighted about AI in Europe that "*there's not as big of a push here*", which this person understands might exactly be the missing ingredient to get people to adopt AI particularly in this domain of work where the task sensitivity usually pushes AI to the side (P9-488, -475). Besides, when it comes to high-tech, the U.S. is indeed seen as the innovator, and Europe as the regulator, but that is a larger systemic perspective which can be discussed another time.

Thus far, these insights suggest that external pressures can be viewed as risk multipliers, at least in this case study. Clients' intolerance for error, and the scrutiny required surrounding regulatory work collectively raise the bar for LLMs to be perceived as useful tools. For many, this led to a rather defensive use approach: avoid AI for high-stakes tasks; carve out sensitive data before uploading it LLMs; reserve the tool for low-stakes (mainly textual) work. Until the LLMs and its affiliated workflows have tested quality mechanisms, let's call them "green-lane workflows", that satisfy both the firm's and client's standards, LLMs will remain adjacent to the core of the work rather than embedded in it.

4.8. Emergent Barriers

4.8.1. Identity, Expertise, and Reputational Concerns

Work is never just a set of tasks; humans naturally make sense of the world by assigning meaning to what they do, including their work. Throughout the interviews, consultants not only reflected on how LLMs influence their work routines, but also how it affects the sources of professional satisfaction and judgment. What emerged was a tension between feeling the need to automate versus preserving craftmanship. One manager reflected on the pleasure of simple things like making slides and shaping a narrative she wants to convey to a client: "*Looking at myself, I do quite a lot of business development, creating proposals and slides. I actually enjoy being creative with it: spending half an hour finding the right image, aligning things, structuring the slide, making it look good. I really get pleasure from that. Whereas if I were, so to speak, to*

just throw the content into you and say, 'make this this colour, make it look a bit fancy, make something nice of it—boom, done,' it wouldn't feel the same." (P11-330).

The main concern here is not just nostalgia, but that meaningful parts of the job (e.g., designing, structuring, refining) might be hollowed out if increasingly delegated to AI. Essentially, if work increasingly becomes prompting to an AI, the manual, sometimes messy, and iterative aspects that make it meaningful, and pleasurable, are at risk of disappearing. Of course, this is not a complete rejection of automation, but a reminder that the craft of arranging, refining, and shaping ideas itself is a source of satisfaction; when that part is stripped away, the work can quickly start to feel hollow. While it cannot be concluded to what degree this affects the rate of adoption, it is an emerging perspective among consultants about the long-term implications of generative AI at work.

Subsequent, consultants expressed concerns about cognitive atrophy and the erosion of human-centered expertise. According to a senior consultant, "*I would say, for the future, no. As I said, it's a bit philosophical—do we really learn from it, or do we just keep it for an easy life, you know? In the past someone was coding; I assume in a few years no one will code—you'll have AI do it for you.*" (P7-56). What, then, is the problem, you may ask, if AI is doing a good job? The issue relevant to consulting is that expertise and professional judgment are forged through deliberate effort, and when shortcuts substitute for that effort, they risk undermining the development of core expertise. Continuing on the implications of eroding expertise:

> "*Think about finding a solution—you have the answer in front of you all the time. How will our minds continue to develop? Einstein found relativity using his mind; if we rely on AI, maybe we actually lose our imagination. My biggest concern is that humans lose their imagination and become like robots, just waiting for AI's answer.*" – P7-59, -60

The element that makes this so interesting is the paradoxical nature of this situation, best portrayed by a senior consultant: "*I want to develop myself, of course—also to stay competitive. Sure. I do have concerns about it, but at the end of the day, I'm part of society; I have to keep living and be competitive as well—in my job, in the end.*" (P7-73). Hence, AI is viewed as essential both by adopting firms and by the consultants working in them to stay competitive, even though legitimate concerns about the future persist. However, looking at the past, these type of worries have characterized nearly every major technological shift, and humans seem to continuously adapt, developing new practices and solutions to the problems that emerge. This is essentially a never-ending cycle, though the perceived magnitude of these technological shifts tends to become larger.

A manager voiced a worry about learning and knowledge retention referring to junior consultants: "*But in a year, your work will get more complex—we'll assume you know*

all this. Then you can't always rely on AI; you're actually faster with your own knowledge. You know, 'Oh, I expect this—let me quickly check.' If you still have to go back to AI to ask, 'What was it again?' you'll take much longer. So, it's about retention—keeping your conceptual understanding in memory." (P11-267, -268). Thus, managers are concerned about reduced knowledge retention if the workforce relies too much on AI.

Additionally, the manager noted that there is 'a way of doing things', a structured and stepwise approach to projects, which is not learnt from AI but from colleagues and on-the-job experience at the firm: "*These are sometimes quite unique things. Our team works in a certain way; you learn certain things in a certain way. ChatGPT really won't teach you, in that way, to think structurally, or to do a risk analysis in a particular way, or to look at specific quality aspects. I think these are the unique things that you have to learn from person to person. AI can't yet teach you that, 'have you checked this, have you looked at that, have you thought about this, how do you do this and that in a stepwise way?'*" (P11-265). Again, this insight is very much connected to the (lack of) context awareness of AI models discussed earlier. At the same time, it reveals that managers see no problems in augmenting or automating low-complexity tasks, but they believe that AI is not (yet) appropriate for developing the foundational knowledge critical to the job.

Then, we arrive at perhaps the stickiest barrier: the comfort zone. Especially when combined with an early disappointment in the technology's performance, the adoption barrier increased. A senior consultant admitted this effect: "*So I tried to integrate it with my daily routine or daily task that I do. But yeah, sometimes you are so used to doing certain things.*" (P8-597). While perhaps obvious, consultants refrained from using the in-house LLM in its early days simply due to underperformance: "*The in-house LLM started when I started at the firm, but I didn't use it at all—it was awful when I started … but since the last three months I use the in-house LLM a lot more than Copilot … because it improved, it has improved a lot."* (P4-695, -696, -697).

Continuing on the effect of premature disillusionment, a manager confirmed his main concern regarding his team's adoption of GenAI: "*But yeah, my concern is more that, in the near future, a lot will be possible—or much will become possible—but it's already being pushed so hard that people who try it now get a bit disappointed and might not use it in the right way over the long term.*" (P10-214). Thus, in the absence of proper guidance, consultants can easily abandon the tool after experiencing early disappointments; in this case the guidance would be crucial for them to learn how to use it and to learn how to capture its value.

The main point being that the early phases of discovery and exploration of the tools are defining moments in the adoption trajectory in which consultants establish their attitude toward using. With a technology as versatile as LLMs, knowing how and when to capture its value can be an exhaustive assignment for those already working busy

jobs. Strategically guiding consultants through the early phases by offering precise use cases and job-relevant prompting guidance can minimize those premature disappointments and may establish a workforce that exhibits sustained and deterministic adoption behaviour.

4.9. Shifting Work Practices and Experiences

4.9.1. Emerging Workflows and Task-Fit Boundaries

One of the most omnipresent changes emerging in the everyday routine at work, according to consultants: LLMs now enter a workflow *before* peers, *before* Google, and *before* blank pages. Effectively, a new default sequence is emerging, ask the model first, then escalate if needed. For instance, a junior consultant put it, "*When I have a lot of questions before going to my manager, I first ask our in-house LLM to try to understand them. If I still don't, then I go to my manager.*" (P4-716). This is not perceived as a risky shortcut, but rather as a shift in the norms of collaboration.

A similar pattern was identified in search and drafting behaviour. A manager noted the transition from trawling endless web pages to simple prompt-led inquiries instead: "*Yes, it's really great—those most random questions you'd normally Google ('should I do this?', 'what does this mean?') you just get an answer right away. There's quite some logic in it; it works really well.*" (P11-332).

Additionally, the LLM is valued for creating report scaffolds: "*You ask, 'can you make a start or create a structure for such a report,' and you get the first basis, and you build on that; that helps a lot.*" (P12-608). Not only in structuring existing information, LLMs now also facilitate information gathering through automated notetaking during meetings, it can then effectively generate a meeting summary and action points (P2-96, P11-299). Thus, many time-consuming admin tasks have already been taken over by LLMs.

When consultants judge how their workflow ought to change using technology, the deciding factor seems to be the content of the work, drawing clear boundaries between what *should* be done manually and what not: "*It really depends on the content of the work.*" (P7-77). Again and again, LLMs appeared to gain user acceptance predominantly for starts, summaries, overviews, and quick checks; for instance, a senior consultant stated, "*We do an initial analysis where it can help. For example, sometimes when I want to analyse something, I take the relevant articles and put them into the AI.*" (P8-573) and "*It's nice to have a quick overview*" (P3-408) referring to compliance summaries. By contrast, when the delivery of a project approaches, and the version of a deliverable (e.g., report, analysis) becomes final, the perceived task-fit boundary tightens significantly: "*Towards the end, I'd say not really, because it's more the work that you have to do yourself.*" (P8-537).

Similarly, consultants drew a boundary for LLMs when it came to professional judgment/expertise for core advisory work: "*Yeah, not core consulting tasks.*" (P9-478) and "*Also, when it's the critical interpretation of certain regulations or specific articles, I don't prefer using AI for that, because I think I can rely on myself better for those things.*" (P8-538). Distilling from the statements, the net effect of LLMs at their current level of integration can be best understood as a background accelerator of upstream tasks (i.e., starts, drafts, information structuring, information collection, basic analytics, and verifications), rather than automating core analyses and deliverables.

Analytically, two mechanisms emerge. First, front-loading: LLMs introduce structure earlier, widen the brainstorming canvas, and accelerate the production of useful drafts by enhancing the path-finding parts of knowledge work. For example, that helps consultants' problem-solving ability by surfacing alternatives and iterating towards clarity earlier in the process. Secondly, boundary-setting: consultants appeared comfortable using LLMs when stakes are low and the tool can reliably add value by making starts, summaries, quality checks and verifications, and voice transcription during meetings are common examples, but they draw a clear line as stakes rise and deliverables near their final version. At that point, precisely when accountability and consequences intensify, they judge LLM input to be inappropriate and either restrict it to basic low-consequence tasks or exclude it wholly.

Taken together, these practices add up to an emerging way of working: consultants start with the LLM for early structuring or brainstorming, then verify and refine it using professional judgment, and finally decide where the tool still fits or stops being appropriate as the work becomes more consequential. This changes what happens first and by whom. Equally important, it does not replace human judgment or responsibility; it complements them, especially in early stages.

4.9.2. From Creator to Curator

As mentioned earlier, the insights from the consultants highlight a role realignment in which LLMs often provide the first pass, and the consultant then takes the lead for further editing and verification. While perhaps imprecise, a senior consultant provided a rough indication of the composition of labour in a typical brainstorming assignment: "*So maybe, if I'm putting in 100% effort, AI does about 60% for me, and then I have to think more about the remaining 40%—does it make sense, can we do it differently, and so on?*" (P8-549). Hence, the model front-loads it, but the consultant is still accountable for judging what counts as "good".

Among managers, an LLM output is also very much treated as a draft that needs curating: "*And then—yes—a text comes out. Each time, you have to review that text very carefully: what can you use, and what can't you use?*" (P12-611). The pivot from creator to curator becomes even more clear following the explanation of this senior consultant: "*It triggers my thinking, and then I write my own advice based on the output*

of our in-house LLM. Then I put it back into the LLM for a grammar check and to sharpen certain areas in the text—make it more concrete." (P6-342). This pattern is quite consistent: LLMs provide the scaffold and the consultant sharpens it.

The role realignment described above goes parallel with "policing" or verification practices, senior consultant: "*I always verify it myself to see if the outcome is valid or makes sense. This applies to everything in our work, so you definitely have to check it yourself.*" (P7-41). For managers, reviewing others' work has always been part of the job. Today, however, an added layer of complexity arises: when a manager receives work to review, authorship is uncertain, it's not very much clear how much is AI-generated and how much of it reflects the consultant's own contribution. This makes reviewing work often feel heavier and more difficult. Effectively, AI appeared to introduce an extra layer in the managerial review process, increasing the perceived effort and difficulty to assess quality and originality due to authorship ambiguity. A manager gave an example of why reviewing might take more time in practice: "*So, in principle, reviewing should go faster, but sometimes they give far too extensive an answer—I'm thinking, just get to the essence—and AI produces a whole story. That's not necessary. Just give me two lines and I'm done.*" (P11-261).

The manager also reflected on the implications of AI entering the workflow, noting that she can no longer be certain whether the work has been properly cross-checked: "*When I have to review work from an associate [consultant]—and it has been supplemented with AI—I don't think it necessarily makes my job easier, because I don't fully know whether they have cross-checked it properly, whether they themselves understand what they have written, and whether the line of reasoning comes from AI or from the associate. That is quite important for how you arrive at the answer.*" (P11-256). These type of cross-checking practices that have emerged in AI-supported workflows are not merely symbolic; they are viewed as necessary because accountability and authorship have not changed: even with AI, the responsibility for the work ultimately remains human.

Next, selective reliance emerged as a professional norm, and this underscored the importance of curating AI outputs, "*If I let AI handle my search query and then don't look at it again, there will be a lot of errors. Sometimes I use only about 5% of the answer, because the rest just isn't good enough.*" (P11-286). This, sometimes, leads to the following realization: "*Or sometimes I think you can do something faster yourself instead of writing the whole prompt and then doing all the checking.*" (P3-410). Consultants emphasize that AI is not always the best option, even if you refine the output; in some situations it is better to not use it, particularly for highly technical tasks, as one put it: "*Sometimes, when things get very technical or when I need a completely certain answer, I'd rather ask someone in the team than use the tool, simply because it's so important to get it right immediately.*" (P3-411). In such cases, consultants choose a human-first path: the task requires advanced professional judgment/interpretation, and AI has not yet earned sufficient trust to be relied on.

Altogether, the shift from creator to curator was found to rest on three mechanisms.
First is delegated drafting: LLMs lower the cost and effort to get to a workable draft quickly, after that consultants edit and make further changes in order to preserve context-fit, authorship, and meaning.
Second, the checking of work quality is becoming more pronounced and carries significant implications for the manager's role: verifying the quality of AI-augmented deliverables to secure the desired outcomes is increasingly a role-linked expectation for managers. In practice, this often translates into additional workload for the manager because authorship is increasingly ambiguous and the source of origin needs to be checked alongside correctness; when reviewing, it is often unclear to what extent AI has been used in producing the work, requiring managers to check both the reasoning and the source.

Thus, the production-heavy side of teams (i.e., junior and senior consultants) experience drastic efficiency gains, but verifying that the AI-augmented work that they have produced is according to standards is an additional manual workload that lands on the shoulders of senior staff such as managers.
Third, contextual selectivity makes AI a conditional collaborator: very useful for breadth and for getting up to speed but suspended for tasks containing sensitive data and high stakes. Together, these three mechanisms form the curation regime: yes, LLMs produce outcomes quickly, but everything still needs to pass through human eyes to be verified, usable, and owned.

4.9.3. The Productivity Paradox

Consultants—without a single doubt—all reported increases in their work efficiency. However, they also highlighted that those gains did not automatically lead to less work. A pattern is forming where speed often pulls in more tasks: "*I think it really still comes down to taking on more work now—so if you finish something faster, you simply get the next task.*" (P11-269).
These dynamics collide with the traditional time-based billing model of professional services firms, as one manager explained in more detail:

> "*I think what we're running into now is that, in some instances, we say: this is what we need to do, and it's good enough now. And then—how do you keep that profitable? Do you tell the client we spent fewer hours, so to speak? But then you've sold fewer hours, and your revenue model suddenly changes, so we need to be careful with that. That's also the underlying thought for some people—they're thinking, I'm not yet sure whether that's smart.*" – P11-272

Junior consultants highlighted the same, but rather emphasized the perspective of cost competitiveness which would benefit the project and the client: "*If it saves you time, it means that there's less time being billed to the client, so it's better for the project and*

better for the client." (P3-403). The result is a productivity paradox: micro-efficiencies do add up and create real project gains, but for consultants—at the end of the day—finishing tasks faster seems not to particularly reduce workload or create breathing room; the time saved is quickly filled with new tasks; classic treadmill effects that increase work pressure. For the firm, the same dynamic creates pricing pressure forcing them to rethink the revenue model—potentially shifting from hours sold to value delivered, or by charging a premium for AI-augmented results.

4.9.4. Professionalization of LLM Use

LLMs are likely here to stay, which is why knowing how to use them effectively, recognizing both their current strengths and the areas that still require improvement, is increasingly viewed as a core professional competency today, one that, in practice, can only enhance your effectiveness as a professional. A senior consultant put it: "*I think the skillset that should be added for consultants in the future is the ability to use AI or LLMs, because it does save time and it also triggers you to think in a certain direction.*" (P6-349). Thus, learning about LLM constraints and having this awareness seems to be part of the deal, a manager explained that this process taught him something useful: "*I learned how to be more critical on sources.*" (P9-522).

Next, the professionalization of LLM use has a significant defensive dimension because consultants do want to speed up work but without hollowing out critical thinking, a trait, one could say, they were hired for. In high-stakes work, this defensive stance seems appropriate and very much justifiable considering the far-reaching consequences of the work, and demands meticulous effort from the firm and its workforce to further professionalize LLMs, a senior consultant explains: "*Yes, I do see that as a potential danger [refers to decline in critical thinking], because in our field it's about regulations, their interpretation, and the work we do for the client. If we go wrong somewhere, they may face fines, and it also reflects our reputation—we didn't do a good job there. So we have to be really critical about how we use the tools.*" (P8-556). Continuing on the defensive stance, consultants posit that experiential learning is a crucial part of becoming a good consultant, and they believe AI cannot replace this, especially managers share this concern.

Additionally, the appropriateness of LLMs appears to be extremely task-specific in a professional environment, which is why consultants emphasized the importance of having multiple LLMs or agents, each finetuned to a specific domain: "*Because these tools were developed with our information, they're very good at understanding risks, control attributes, and control testing. So, in that sense, they're better than using general GPT for this specific area.*" (P4-698).
Altogether, LLMs use appears to be professionalized as a discipline of curation: tool mastery in combination with rigorous evaluation habits in order to preserve the core of expert judgment.

4.10. Summary of Findings

4.10.1. Drivers

Table 4: Summary of Adoption Drivers

Technological Drivers	**Key Findings**
Efficiency, Production, and Quality	Consultants adopt LLMs when tasks are language-heavy, structured, and low-risk, as these conditions let the tools reliably enhance analytical depth and efficiency without compromising professional judgment.
Output Quality and Improvement	Consultants adopt LLMs once output quality reaches a "trust threshold"—as in-house models improved to rival external benchmarks, skepticism turned into reliance, making AI-first workflows a normalized practice.
Functionality and Task-Fit	Consultants adopt LLMs when tasks are language-heavy, structured, and low-risk, as these align best with the tool's strengths in drafting, summarizing, and ideation—enhancing both efficiency and analytical depth without jeopardizing professional judgment.
Ease of Use and Accessibility	Consultants adopt LLMs easily because the tools are intuitive and low-friction to start with, though continued use depends on perceivable efficiency and quality gains.
Risk Perception	Consultants' LLM adoption depends on situational risk perception—they embrace the tools for low-stakes, reversible, or internal tasks but avoid them when accountability, data sensitivity, or client impact is high.
Organizational Drivers	**Key Findings**
Organizational Security	Consultants adopt LLMs more readily when they trust the firm's security guardrails and leadership assurances, which lower perceived data risks and legitimize everyday use.
Incentives and Career Progression	Consultants adopt LLMs more actively when AI use is tied to career advancement and performance evaluations, turning experimentation into a strategic move for promotion and professional credibility.
Peer and Team Influence	Consultants are more likely to adopt LLMs when peers and team members actively share use cases and successes, creating informal learning loops that normalize and spread adoption.

Leadership Support and Advocacy	Consultants adopt LLMs more confidently when leadership consistently advocates for AI use and highlights its client value, signaling institutional priority and legitimizing experimentation.
Emergent Drivers	**Key Findings**
Curiosity, Openness, and Experimentation	Consultants adopt LLMs more readily when curiosity and a professional ethos of staying “ahead of the curve”motivate low-risk experimentation, gradually turning openness into habitual use.

4.10.2. Barriers

Table 5: Summary of Adoption Barriers

Technological Barriers	**Key Findings**
Technological Constraints and Usability Challenges	Consultants’ LLM use is hindered by limited context awareness, steep prompting demands, and weak system integration, which collectively raise the effort required to achieve reliable, client-ready outputs.
Organizational Barriers	**Key Findings**
Organizational Structures and Governance Barriers	Consultants’ LLM adoption is hampered by policy overload and unclear governance, which shift accountability to individuals, create hesitation, and discourage experimentation—especially when rules around client data are ambiguous.
Barriers in Work Practices and Learning	Consultants’ LLM adoption is constrained by team norms favoring human collaboration, lack of structured AI discussions, and limited internal communication about tool use and risks, which together reduce awareness and confidence.
Environmental Barriers	**Key Findings**
Constraining Pressures from the External Environment	Consultants face strong external pressures from clients, regulators, and confidentiality requirements, which amplify risk aversion and keep LLM use confined to low-stakes, non-critical tasks.
Emergent Barriers	**Key Findings**
Identity, Expertise, and Reputational Concerns	LLM adoption is restrained by identity- and expertise-related concerns, as consultants fear losing craftsmanship, learning depth, and professional

	distinctiveness, while early disappointments or lack of guidance further discourage sustained use.

4.10.3. Shifting Work Practices and Experiences

Table 6: Summary of Shifting Work Practices and Experiences

	Key Findings
Emerging Workflows and Task-fit Boundaries	LLMs are reshaping consultants' workflows by becoming the first point of inquiry and drafting, accelerating early-stage tasks like brainstorming, structuring, and summarizing, while consultants draw clear boundaries to retain human judgment in high-stakes or final deliverables.
From Creator to Curator	LLMs are shifting consultants' roles from creators to curators, where AI handles initial drafting while consultants focus on verifying, refining, and contextualizing outputs—streamlining early work but increasing managerial review effort due to authorship ambiguity.
The Productivity Paradox	LLMs boost consultants' efficiency but do not reduce workload, as saved time is quickly replaced with new tasks—creating a productivity paradox that challenges the firm's traditional time-based billing model.
Professionalization of LLM Use	LLM use is becoming a core professional competency, where effective consultants combine tool mastery with critical evaluation to enhance efficiency while safeguarding expertise and judgment in high-stakes work.

5.Discussion

This chapter critically analyses the findings of this study by complementing them with already-existing theoretical perspectives and empirical works, giving the findings more nuance. The primary point of this thesis was to understand why and how consultants in professional services firms decide to adopt or avoid LLMs, and what the consequences are on their work practices and experiences. After a thorough qualitative analysis of the interviews, this discussion synthesizes and makes sense of the findings by zooming out, contrasting and extending to existing works. Ultimately, the theoretical and practical implications are highlighted and directions for continued research are presented.

5.1. Part I: Understanding GenAI Adoption in Professional Services

SQ1: ***Under what conditions do consultants adopt or avoid LLMs for their work?***

Across the results, consultants indicate that GenAI adoption is influenced by a complex interaction of technological, organisational, and emergent factors. When asked about the core motivations to use LLMs, the majority directly started describing productivity-related reasons. In turn, these appear to be driven by underlying reasons such as time pressure and high-quality standards demanded by the employer and client. These type of drivers align with recent studies that present perceived usefulness and fit as core enablers of GenAI adoption in professional contexts (Yang, Blount & Amrollahi, 2024; Brynjolfsson, Li, & Raymond, 2023). But before sustained use is established, the experimentation with GenAI, as investigated by Thomson Reuters (2024) in its report 'Generative AI in Professional Services', is strongly influenced by ease of use, data security assurances, and leadership advocacy. Together, these findings reinforce the perspective that GenAI adoption is not merely a negotiation with technical capabilities, but can be socially motivated and organizationally embedded.

On the other hand, recent works also bring nuance and challenges to these mechanisms. For instance, while perceived ease of use, as mentioned above, is largely believed to facilitate experimentation, it is not a guarantee for sustained use (Yang et al., 2024). In addition, Brynjolfsson et al. (2023) found that productivity gains were higher among less-experienced workers, suggesting that perhaps juniors benefit more from the technology, whereas this study finds that senior consultants perceive both efficiency and quality reinforcement while junior consultants risk over-relying on the technology. This difference emphasizes the necessity to assess efficiency improvements by considering expertise adjustment insteadof consistent productivity

increase. Certain research also highlights external facilitators, market preparedness and regulatory limitations, more than the inherent curiosity and receptiveness noted in our findings (Thomson Reuters, 2024), suggesting contextual variations in how experimentation occurs across industries.

In addition to validating known adoption factors, this study reveals a number of less-explored dynamics. The habit-loop mechanism, where urgency leads to swift successes that turn into habits, enhances the existing comprehension of temporal adoption processes. Most current models consider adoption as a singular behavioural intention instead of an ongoing cycle of reinforcement. Secondly, the understanding that experienced professionals seek GenAI adoption to maintain quality standards within tight deadlines creates a new “quality-centric adoption” approach that is seldom discussed in existing research, which usually emphasizes speed more than quality. Third, the influence of organisational incentives and career advancement motivations seems to affect adoption behaviour in our findings; this connection between AI adoption and internal reward mechanisms is largely not addressed in existing literature.

Theoretically, these patterns partly align with various frameworks. The Technology Acceptance Model (TAM) and Unified Theory of Acceptance and Use of Technology (UTAUT) account for initial adoption via perceived utility, effort expectation, and enabling conditions (Yang et al., 2024). The affordance and task–technology fit viewpoint highlights the compatibility between GenAI’s linguistic abilities and the characteristics of consulting tasks. Simultaneously, the dynamics of social influence (peer standards, leadership support) seem crucial in transforming experimentation into organizational norms.

In summary, recent literature significantly backs this study’s depiction of GenAI adoption as multi-dimensional, rooted in technological capabilities but facilitated by organizational trust and cultural curiosity. Yet the thesis contributes conceptual novelty by uncovering temporal habit formation, senior–junior asymmetries, and incentive-linked motivations, which collectively enrich the understanding of how professional services firms integrate generative AI beyond the surface-level efficiency claims.
Empirically, the majority of consultants in this study now work LLM-first, asking the internal LLM questions before Google or approaching colleagues, except for critical client-binding tasks or regulatory interpretations. This shift reconfigures teams from creator to curator: delegated drafting speeds production, yet verification load rises, especially for managers, so efficiency gains rarely reduce total workload, reinforcing a productivity paradox. Sustained use normalized only after the internal model crossed a “trust threshold” (perceived parity with external tools), while governance ambiguity around client data dampens experimentation in high-stakes contexts and early weak performance led some to abandon the tool prematurely. Finally, incentive-linked motivations matter as promotion frameworks and performance reflections push consultants to evidence GenAI impact, accelerating the professionalization of LLM

literacy (prompting plus systematic evaluation) as a core competency while raising ongoing concerns about knowledge retention for juniors.

5.2. Part II: Understanding Shifting Work Practices and Experiences as a Consequence of GenAI

SQ2: ***What changes in work practices and experiences result from large language model adoption?***

The integration of generative AI within professional services workflows is reshaping not only task execution but also professional identity and collaboration practices. This study finds that consultants increasingly operate within LLM-first workflows, where generative tools produce the initial drafts or analyses that humans then refine. This is similar to evidence from other recent studies which show that GenAI use rearranges knowledge-work processes, with human intervention shifting to later-stage review and curation (Yun et al., 2025; Law, 2025). These hybrid and mainly new arrangements have been associated with improved throughput and quality, supporting our finding that LLMs accelerate front-end production while maintaining standards through human verification (Dell'Acqua et al., 2023).

At the same time, the literature reveals tensions consistent with our productivity paradox insight: efficiency gains rarely translate into reduced workload. Instead, faster output can trigger additional tasks or even higher client expectations (van den Broek et al., 2025). This very much aligns with our data showing that consultants experience speed increases but unchanged or even more cognitive pressure. Similarly, while GenAI reduces "blank-page" stress and helps ideation, it raises review and verification load (especially among managers), shifting cognitive effort rather than eliminating it, a pattern which is more deeply studied in Cognitive Load Theory and Automation Bias frameworks (Yun et al., 2025).

A key transformation which seems quite well captured in both our findings and the emerging studies is the role evolution from creator to curator. As LLMs handle generative and structural tasks, professionals spend proportionally more time editing, contextualising, and validating AI output. This shift challenges traditional notions of authorship and expertise, introducing identity ambiguity and concerns about deskilling, topics which are still quite embryonic in current GenAI research but are well reflected in the interviews held in this study. The professionalisation of LLM use, whereby AI prompting and critical evaluation thereof become recognised competencies, also emerges as a new dimension of skill differentiation rarely discussed in prior work.

Theoretically, these dynamics explain the redistribution of effort and oversight. Collectively, the literature confirms that GenAI adoption transforms work organisation

and cognitive labour distribution, while our findings extend this by detailing how such transformations unfold in high-pressure, billable-hour environments. The persistence of the productivity paradox, emerging identity tensions, and the curator role evolution highlight that GenAI's impact is as much sociocultural as technological, requiring firms to adapt to this to sustain quality and professional integrity.

5.3. Practical and Managerial Implications

Embedding Quality-Safe "LLM-First" Workflows
This research yields several insights for professional services firms, managers, and industry leaders navigating adoption and integration of LLMs in consulting work. The empirical findings emphasize that adoption is not merely a function of technological capability but of organizational enablement, trust, and cultural alignment. LLMs are most effectively harnessed when firms develop clear "LLM-first" workflows with human verification included. At the start of a consulting project, asking "how can we use GenAI for this project?" can help align all stakeholders from the start. On top of that, top management should formalize workflow guidelines that clarify the scope of appropriate use. These guidelines should balance efficiency gains with work quality and professional judgment.

Strengthening Trust and Governance
The research also reveals that consultants' willingness to use LLMs depends strongly on their firm's data protection, internal guardrails, and leadership communication. Thus, visibility is crucial on these areas in the form of clear, concise, and accessible guidance on data handling and model limitations. Since consultants reported being highly influenced by leadership communication, this represents a key opportunity for management to actively shape and accelerate adoption. Also, consultants expressed a desire to be better informed about safety and data handling.

Aligning Incentives and Professional Development
Another key managerial implication is about the incentive design and professional development. The study revealed that consultants are more likely to adopt LLMs when AI competence is connected to performance reviews and promotion frameworks. Firms should therefore embed AI literacy and related digital contributions into their performance evaluations. The differentiating aspect here is to have the focus on meaningful contributions instead of superficial use. In parallel, firms' AI training should adopt a more hands-on, practice-oriented style, showing concrete examples on how to effectively apply LLMs in daily work. This need arose in consultants' feedback that the current trainings are perceived as too vague and abstract, which in turn diminishes motivation to learn.

Fostering a Culture of Curiosity and Safe Experimentation
Lastly, the research highlights the importance of cultivating a culture of curiosity, openness, and safe experimentation. Firms need some type of "sandbox

environments" in which consultants feel confident testing LLM-heavy workflows, then to share best practices and have a safe peer learning environment. For the late majority and laggards in LLM adoption, such an environment is particularly important. And in an ideal scenario, it leads to a renewed sense of craftmanship while motivating them to close their own skill gaps in prompting and evaluation. Over time, such a culture will enable LLMs to become an integral part of professional work, enhancing both productivity and the quality of human judgment that defines the consulting profession.

5.4. Limitations of the Study

Single firm, small sample
This study is a single-firm case with a mostly purposive and some snowball sample (n=12). Firm culture, governance, and technology are held constant as a result of it being single-firm case. This helped in finding recurring patterns quite quickly, making saturation very much achieved, but it limits external generalizability. When recruiting participants, somehow it could be skewed meaning that people with stronger positive views on GenAI participated, while those who were not interested or motivated by the technology are underrepresented. Thus, insights should be treated with context boundaries, not as industry-wide facts.

Cross-Sectional Nature of Data
Generative AI is a quickly evolving technology and so are people and organizations, which brings us to endless variations in technology-human contexts and collaborations. This study's data was recorded at one point in time, which means the results are likely not the same if repeated at a later time. Also, since there were no longitudinal results, intentionally though, but it means the study does not claim causality and is merely a time-stamped snapshot of the phenomena described.

Subjectivity of Qualitative Data
The semi-structured interview is a research instrument that allows for in-depth and often contextualized insights. At the same time, its core assumption is that phenomena can be measured through people's experiences and perceptions of reality, which is at the core subjective. This results in research that is based on subjective realities rather than objective, perhaps quantified information. Consequently, our findings are a reflection of how people experienced phenomena.

5.5. Directions for Future Research

Longitudinal and Multi-Case Studies
The very nature of technology adoption is dynamic, which is why longitudinal studies are in favour (even though not always feasible) to assess adoption over extended periods of time. This may highlight how the importance of certain factors evolves along the technology adoption cycle.

Investigation into Specific Workflows within Professional Services
It would be useful to gain deeper insight into specific workflows present in professional services. For example, future research could focus on the specific affordances found and under which conditions they are enabled or restricted. This would be particularly valuable since, in this study, the insight emerged that use cases are often extremely task specific in professional services firms. Additionally, doing so would very much contribute to bridging the literature gap between the overwhelming number of studies focused on the technical attributes of LLMs and the sociotechnical studies. That is in fact a general remark towards the current literature; it seems to be either hyper-focused on the technical aspects of LLMs or the overarching perspective of industry transformation, studies focusing on what is in between could be of great value.

Survey-Based Approach
Future research in the form of a quantitative continuation of this work, with a more specific focus on one of the findings in this work could be a great way to start testing on objective grounds. Using that approach it would also be easier to reach consultants from different industries and perhaps different geographies, which would comprise a broader and generalizable contribution to the field. Additionally, Hawthorne effects are very likely to be lower in this way compared to the semi-structured interview approach followed in this study. Mainly because it excludes social interactions which means there are less grounds for observer-based reactivity that could amplify expressions. Also, surveys naturally have more psychological distance from the researcher than interviews which increases the participants' propensity to answer more openly. Ultimately, this approach, if executed well, could yield even more insightful and accurate findings, possible revealing "shadow practices", the bypassing of governance, or ethical dissonance.

5.6. Reflexivity

It is both useful to the reader and researcher to acknowledge and be aware of the researcher's own social, cultural, and personal background which influences the research process and his subsequent interpretation of findings.
I conducted this study as a master's student embedded as intern at the company. Thus, access to consultants was arranged through an internship agreement, which may have shaped how consultants perceived and interacted with me (part colleague, part researcher).
I entered the field quite optimistic about LLMs. This stance could incline me to notice promising applications more so than the potential risks of LLMs. I therefore made extra effort to attend closely to perspectives of resistance or non-adoption. I also attempted to minimize Hawthorne effects by relying on prolonged engagement and informal conversations with participants, which aimed to normalize my presence and make interactions feel less like "being studied."

6.Conclusion

This thesis investigated the adoption of large language models (LLMs) by professional services, by risk assurance consultants working in a Big Four firm. The study sought to determine why or why not consultants adopt or reject generative AI and how consultants reconfigure work practice and experience through such adoption. Through the convergence of semi-structured interviews with interpretivist analysis, the study showed how technology promise meets organizational reality in one of the most knowledge-intensive environments worldwide.

The findings pinpoint that adoption is not so much a question of technical competence but a complex social process in the context of professional norms, accountability structures, and identity negotiations. Consultants engage with LLMs for purposes primarily to be in a position to handle time pressure and quality demands, embracing efficiency without compromising professional integrity. The productivity gain does not translate to a reduced workload. Instead, it redistributes cognitive work, with focus redirected from creation to curation. More and more consultants work in LLM-first pipelines, where machines compose and humans revise, contextualize, and refine. This movement from "creator to curator" means that expertise is being reframed: competence now involves timely engineering, judgmental interpretation, and ethical discrimination.

At the same time, contradiction is revealed by the study. Consultants welcome productivity in early-stage work but are cautious for over-reliance and reduction of cognitive investment. Organizational trust and leadership advocacy then become imperative enablers of sustained adoption. The thesis also explores asymmetries between senior and junior consultants, where seniors utilize LLMs to quality-up in high-pressure situations, juniors are threatened by deskilling via dependence.

Ultimately, generative AI does not replace professional skill but reshapes it. LLMs are mental colleagues that expand the consultant's scope but demand new responsibility in validation. As consulting professional services companies use these machines, they must acquire AI competency, construct experimentation spaces, and maintain strong ethical safeguards. The future of consulting is one of mastering this human-AI collaboration: where form is regulated by automation, and people maintain meaning, trust, and accountability.

In short, generative AI is not just a productivity tool but a new chapter in the history of knowledge work. For the consulting field, it directs in an era of a different type of professional, a life where creativity, judgment, and technology will integrate. The future sustainable value of the consultant will not be in not being automatable, but in managing it responsibly. We are at a critical juncture in professional life, where intelligence, once uniquely human, is now co-authored with machines. The challenge is to make sure that this collaboration deepens and does not undermine what is uniquely human about professional work.

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A. Interview Guide

1. Introduction.

1.1. Explain purpose of interview and background of this study.
1.2. Ask for permission to transcribe and assure confidentiality.
1.3. Brief personal introduction of the researcher and interviewee.
1.4. Can you briefly describe your current role and main responsibilities?

2. LLM Adoption.

2.1. Do you use LLMs in your work?

If yes → Q3
If no → Q6

3. Technological perspective.

3.1. How do you currently use LLMs? Could you walk me through a recent example?
3.2. Why did you decide to use an LLM for this task?
3.3. Were your expectations of using LLMs met? Why or why not?
3.4. How has LLM use changed your daily work tasks / routines?
3.5. Have the skills you need for your job changed because of LLMs? If so, how?
3.6. Has the identity of a consultant – in your view – changed because of LLMs?
3.7. Are there tasks for which you deliberately not use LLMs? Why?
3.8. What are the main benefits you've experienced from using LLMs?
3.9. What challenges or limitations have you encountered when using LLMs?
3.10. How easy or difficult was it for you to start working with LLMs?
3.11. How much do you trust the outputs generated by LLMs? Explain.

4. Organizational perspective.

4.1. How do organizational aspects such as leadership, support, or trainings influence your decision to adopt LLMs?
4.2. How supportive is your team and management when it comes to experimenting with LLMs? Explain.
4.3. How do AI safety measures within your organization influence your decision to adopt LLMs?
4.4. Are there explicit or implicit expectations from your organization regarding the use of LLMs? How do these influence you? Explain.
4.5. Are there any other organizational details you feel are necessary to share?

5. Environmental perspective.

5.1. How would you describe the regulated environment you work in, and how does it impact your use of LLMs?

5.2. Can you describe situations where external regulations made you cautious or even avoid LLM use?
5.3. How do organizational compliance rules influence your decision to adopt?
5.4. How do competitive market pressures influence your decision to adopt LLMs?

6. Cautious or non-user.
6.1. What is your gut reaction when you think about using an LLM? Why do you feel that way?
6.2. Have you ever tried using an LLM? If yes, what was the experience like?
6.3. Is avoiding LLMs more of a conscious choice you've made, or rather automatic behavior based on your environment or previous IT experience?
6.4. Can you walk me through your main concerns or doubts about LLMs? How did they lead to your decision to not use them?
6.5. Can you share any positive or negative experiences that strengthened your choice?
6.6. Have you ever seen colleagues use LLMs? How has that influenced you?
6.7. Does fear (e.g., fear of errors, fear of AI mistakes, fear of judgment) play a role in your decision-making?
6.8. If your main concern (e.g., privacy, accuracy, etc.) was fully solved, would you start using LLMs? Why or why not?
6.9. Have you ever had to justify your use of GenAI to a client or boss? How did that interaction make you feel?

7. General ending questions.
7.1. How often do you currently use LLMs?
7.2. What are your expectations for the future of GenAI in your field?
    7.2.1. Does that development excite or worry you, or something else?
7.3. Has the integration of GenAI changed how you view your profession as a consultant?
7.4. Altogether, has using LLMs made your work easier, harder, or just different?
    7.4.1. How would you describe the biggest change?

B. Open Coding

	Codes	Quotation
1	Limited but Increasing use of AI Tools	So the answer is yes, I'm using it. I would say compared to other colleagues I have the feeling that I'm using less
2	Building Familiarity with AI Over Time	let's say the last semester like more or less four or five like six months. I'm trying to use them and to get familiar more and more often. Because also sometimes you know when you are searching for something, I would say especially for regulations perspective. It's much easier, let's say, to guide you and to find the solution or take an idea where to find the solution faster.
3	Perceived Lower Usage Compared to Peers	I would say compared to other colleagues I have the feeling that I'm using less
4	AI for Research Acceleration in Risk Projects	We have a transmission channel that we create by by ourselves and we would like, OK, let's say, find me applicable websites that I can, let's say ask a prompt because actually this tool will work with AI. So we were like, OK, like find me a website that, you know like for example. Classifieds, let's say the the countries for like regulations and policies. So how screw scrutinity like each country applies on regulations and you know, like like. But I mean, of course afterwards, you know, we were going and check the website by ourselves, if it's, let's say valid if like includes the appropriate information. But you know you get the feeling. And you could find the information much faster compared to going to Google
5	AI-Assisted Website Discovery for Regulation Tracking	let's say, find me applicable websites
6	AI as a Support Tool for Technical Tasks (Python Functions)	OK if I. Don't remember the function Python. Just to ask for example, AI. Hey, can you? Let's say, you know, give me a function that finds the cumulative sum per row. For example, something like that.

7	Faster Information Discovery	So for example, let's say I don't know, let's say. Regulation policy, I mean that one was one factor that we defined that might affect. Geopolitical risk for country. So what? I ask. AI OK. We have a transmission channel that we create by by ourselves and we would like, OK, let's say, find me applicable websites that I can, let's say ask a prompt because actually this tool will work with AI. So we were like, OK, like find me a website that, you know like for example. Classifieds, let's say the the countries for like regulations and policies. So how screw scrutinity like each country applies on regulations and you know, like like. But I mean, of course afterwards, you know, we were going and check the website by ourselves, if it's, let's say valid if like includes the appropriate information. But you know you get the feeling. And you could find the information much faster compared to going to Google and you know, for example, let's say have a look. Back to all the websites by by, by myself or like my team's. Like by our team. So I would say that was literally task and I mean actually use it, I would say. Yeah, previous week and I have also additional small example. So you know, I mean I was working. I was doing the review of the 9 training that my team was working on. So let's say a model about the different definition and you know I had to reperform the exercises just to provide my feedback and for example, you know I might use AI, OK if I. Don't remember the function Python. Just to ask for example, AI. Hey, can you? Let's say, you know, give me a function that finds the cumulative sum per row. For example, something like that. So these are two examples that I would say I use quite recently AI for.
8	Human Verification After AI Suggestions	But I mean, of course afterwards, you know, we were going and check the website by ourselves, if it's, let's say valid if like includes the appropriate information. But you know you get the feeling.

9	Efficiency Boost Through AI Guidance	So, yeah, yes, yes, yes. So the task for example, it was trying to define that your geopolitical risks. So the firm was trying to do like to create a tool for geopolitical risk and for example, you know you have the we, we we define the transmission channels. So for example, let's say I don't know, let's say. Regulation policy, I mean that one was one factor that we defined that might affect. Geopolitical risk for country. So what? I ask. AI OK. We have a transmission channel that we create by by ourselves and we would like, OK, let's say, find me applicable websites that I can, let's say ask a prompt because actually this tool will work with AI. So we were like, OK, like find me a website that, you know like for example. Classifieds, let's say the the countries for like regulations and policies. So how screw scrutinity like each country applies on regulations and you know, like like. But I mean, of course afterwards, you know, we were going and check the website by ourselves, if it's, let's say valid if like includes the appropriate information. But you know you get the feeling. And you could find the information much faster compared to going to Google and you know, for example, let's say have a look. Back to all the websites by by, by myself or like my team's. Like by our team. So I would say that was literally task and I mean actually use it, I would say. Yeah, previous week and I have also additional small example. So you know, I mean I was working. I was doing the review of the 9 training that my team was working on. So let's say a model about the different definition and you know I had to reperform the exercises just to provide my feedback and for example, you know I might use AI, OK if I. Don't remember the function Python. Just to ask for example, AI. Hey, can you? Let's say, you know, give me a function that finds the cumulative sum per row. For example, something like that. So

		these are two examples that I would say I use quite recently AI for.
10	AI Use Driven by Time Constraints	why I use it? I mean save time, of course, is the most obvious thing, right? And I mean, because I mean, you know, we are in an environment that you have to deliver a task like within a couple of hours or days. And you know, it's also part of budgeting.
11	Consulting Deadlines Push Towards Faster Solutions	So for example, if you have 2-3 days, let's say to finish a task. You know, I would like first to, you know, to do the work relatively fast enough to get an understanding from the other point.
12	Worry That AI Replaces Human Thinking	also have concerns. In a way that for example. How do I really learn if someone provides me the answer?

13	Balance Between Self-Discovery and AI Assistance	How do I really learn if someone provides me the answer? Like if something like like AI provides you the answer fast in a way you know I mean. This is something that I'm trying to balance. So for example, like OK. Like to understand the the topic of myself, but also you know get the faster the faster let's say answer as much as possible. So I'm trying always to find the balance between those two.
14	Concern That Easy Answers May Reduce Curiosity	I don't know if this is the right time to discuss like also have concerns. In a way that for example. How do I really learn if someone provides me the answer? Like if something like like AI provides you the answer fast in a way you know I mean. This is something that I'm trying to balance.
15	Growing Acceptance of AI for Early Exploration, Gradual Integration of AI Into Learning Process	OK, but I don't really know it. So I have to search it by myself like to understand it and find the solution. But you know, now that we have the tool and you know starting using it, I understand that, OK, it's not so bad.
16	Efficiency as Key Motivator for LLM Use	I mean save time, of course, is the most obvious thing, right?
17	Concern That Easy Answers May Reduce Curiosity, Worry That AI Replaces Human Thinking	For example, you know like humanity throughout the years, how we progress, we progress through curiosity. So we will find something difficult. And I mean, you were trying to solve it with your mind and like, throughout all the years. Now with the tool this like you know you have something you don't know at all. You ask a question and you know you get a feeling without actually thinking about it. So much so, this was like my concern why I was using AI.
18	Fear of Passive Knowledge Consumption	to find the solution. It's like much easier, you know. It's like, hey, OK, can you please tell me what is this and that? And I was thinking, OK. Yeah, I don't want to end up like a person that doesn't know really anything in content.

19	Mixed Satisfaction with AI Output	to find the solution. It's like much easier, you know. It's like, hey, OK, can you please tell me what is this and that? And I was thinking, OK. Yeah, I don't want to end up like a person that doesn't know really anything in content. And just like a machine provides me the explanation, but as you said like OK using it, I mean, you know, I think it's also like a good tool if we use it like how can I say efficiently in a way you know that could help us at the. End at work.
20	Initial Expectations Cautiously Met	I would say something in the middle, especially for work wise.
21	Effective for Coding Tasks	for example topics like, I mean programming yes could give you, let's say some good examples and continue your work.
22	Generalized Output in Complex Domains, Need for Human Judgment in Specialized Topics	But if you go to a bit more like a regulations, let's say sometimes the outcome is really. General, you know, does not provide like so specific examples or like let's say the article that you are really looking forward to. So I would say depends on the topic more. So if you're asking something that is, the answer is quite straightforward, you know, let's say a code. You can receive a proper answer like an answer, but actually will use you like we help you like on the spot. But if you ask something like more general. I would say like a regulation. It might be a bit more tricky and this is I think, where the human mind, you know, the judgment of a human should be. Should be there.
23	Acknowledgement of AI's Early Development Stage	So I would say, you know, yeah, I'm satisfied that with the outcome I think of course like room for improvement exist definitely for it. I think we are just on the on the initial stage with AI.
24	Limited Usefulness in Regulatory Contexts	But if you go to a bit more like a regulations, let's say sometimes the outcome is really. General, you know, does not provide like so specific examples or like let's say the article that you are really looking forward to.

25	Commitment to Upskilling in AI and ESG	I mean, actually one of my goals. I would say like the next period is to again like focus on myself like more on AI and ESG.
26	Perceived Decrease in Client Demand for Consulting	Why specifically for AI? Because I understood. Especially for a consultant, especially for consulting firms, I think we are now on the turning point.
27	Perceived Decrease in Client Demand for Consulting	Clients are coming less and less to consultants for advice.
28	Perceived Decrease in Client Demand for Consulting	So yeah, I mean the thing is that, you know, like less and less like clients are coming back to us for, for, for work. And this is something like really like concerning, if you think about it. Like in the. For for consulting firms in general.
29	Awareness of Industry Layoffs Linked to AI Disruption	for example like our firm. Like you know, fire some people in the US mean the results I think also for other people are like not great as well.
30	Growing Familiarity with AI Tools Through Use	like, you know, save time, working more and more with it. Maybe more familiar and all of those things.
31	Interest in European Regulatory Direction	I also believe, as you said, like regulations will come more about it. So I'm curious to see what let's say there, especially the European regulator, will do. On this on this area.
32	AI Reducing Need for Human Consultants	in the market, especially in consulting area, because I do see that less and less clients are coming to work. Like you know, for questions, I would say at least to ask.
33	Increased Speed in Daily Work from AI Use	working faster for myself
34	Concern About Job Security Due to AI	And yeah, on the other hand, I also been concerned. Like what's going on in the market, especially in consulting area, because I do see that less and less clients are coming to work. Like you know, for questions, I would say at least to ask.
35	Importance of Staying Technologically Ahead	I really believe that as as consultants we have to be on the edge of the market, meaning if the client comes to you, you need to have really. Like you know, content knowledge wise like provide all the technology that the client might doesn't have. So it means that you have to be in the future. Sure. Like to be. You know ahead I

		mean. So in general the answer is yes. Also with respect to AI specifically
36	Future Consultants Must Understand Emerging Tech	if the client comes to you, you need to have really. Like you know, content knowledge wise like provide all the technology that the client might doesn't have. So it means that you have to be in the future. Sure. Like to be. You know ahead I mean.
37	Fear of Falling Behind Without AI Knowledge, Risk of Being Outperformed by AI-savvy Peers	if you lag behind, I think it's the same thing as you had in the past. Like I don't know, like after requirements came out and if you don't learn about capital requirements, I think you're kinda out of the competition away.
38	Market Advantage Through AI Regulation Expertise, Demand Shifting Towards Technologically Advanced Firms	I mean if let's say the AI is getting more regulated banks and you know other firms have done much better job, meaning they have more expertise like AI regulation, probably the clients will move to these firms and not us.
39	Competitive Threat from Agile, Specialized Firms	it's like really competitive market as well, I mean considering also. Smaller consulting firms that they do develop really expertise in a specific area. So you know, if we don't have let's say from our side also like the expertise and like a team really focusing on it, yeah, you are like ultimately I would say somehow out of the compet.
40	Avoidance of AI for Vague or General Prompts	I'm not using AI with questions. That is quite vague or broad
41	Manual Verification of AI Outputs for Critical Decisions	I always verify by myself like if the outcome is valid or not or make sense. I'm gonna give this is applicable for everything in our work. So definitely you have to check by yourself
42	Skepticism Towards AI in Legal or Compliance Contexts	but I would say topics like regulations. Like banking regulations, at least that I'm working on, I would change one topic that I avoid using it, let's say. Like as much as possible because I have at least, let's say the internal like copilot and you know like our like. Yeah AI tool that we have there

		the WC1. I would say that. Yeah, for these specific reasons, I'm trying to avoid
43	Professional Accountability Overrides AI Convenience, Concern Over Misleading Clients with AI-Generated Info, Avoidance of AI in High-Stakes Regulatory Work	for example, I give a client comes with it to you and ask, OK, if this article applicable to me. So you know you take a responsibility of your answer to the client. So if the AI said yes, it's applicable. So client needs to be compliant, but actually it's not. You know, you might end up, you know, not myself, but my engagement leader will end up, you know, like having an issue, having a problem with meaning losing the clients.
44	Professional Accountability Overrides AI Convenience, Clear Separation Between Human Judgment and AI Output, Avoidance of AI in High-Stakes Regulatory Work, AI Avoidance in Critical Compliance Task	I mean, with these things about regulations, I'm always. Like trying to find my answer by myself like to read it with my eyes, you know. It's the article and to be sure that you know, yes, this is the proper answer.
45	Manual Verification of AI Outputs for Critical Decisions, Professional Accountability Overrides AI Convenience, Human Verification After AI Suggestions	I mean for example, I will never like take the outcome of AI and I will copy paste it to, let's say to to, to to give the answer to to this type of questions, I will always, always always verify.
46	u, AI Used for Summarizing, AI Applied When Task Outcome Carries Low Consequence	We give a presentation about 3 and you know you want to share the summary like at the beginning. Definitely. I mean, you know, it gives the chain a summary that of course you can use it definitely. But if it's like really specific, I'm trying so this setting, the. Timing point so. With general stuff completely fine. Let's say if I'm using something. If I'm using, let's say I'm using it for, let's say a task. That how can I say the answer doesn't really affect anybody in a way you know.
47	Effective for Coding Tasks	Fine, so let's take coding. You know you can code things with many different ways. You know, like if I use this way or that way, it doesn't really matter, but it matters. Let's say the performance of the code at the end and how the code looks like. So you know, fine, I could use it like without. Thinking Oh

		yeah, this is wrong. OK, I know that. The outcome is fine at the end.
48	AI Avoidance in Critical Compliance Task, Limited Usefulness in Regulatory Contexts, Avoidance of AI in High-Stakes Regulatory Work	But if the questions goes to really content wise an article, a threshold, a requirement, all of those things I would say prefer like to do the research by myself.
49	Challenge With Prompt Formulation, Recognition of Prompting as a User Responsibility	Yeah, I would say like it was more challenging like especially in the beginning like I mean, OK, it was like my part that I was not really experienced of it, right. So it's also my responsibility to know better how to write prompts like to develop myself
50	Desire for Smarter Question Parsing	I would say it was the answers that I was getting. With the questions that I was asking. So I would say the tool could be improved like a bit more like I'm not trying to analyze like the questions in the in in a more depth way compared to what it does right now.
51	Call for AI to Understand Underlying Question Meaning, Critique of Surface-Level AI Responses	Let's say it's like writing prompts, for example. I mean, I had the feeling that, you know, you were asking one question, but if you as a human being, you know, I. Could ask you like how are you doing and how was your day? And then the outcome will be more or less the same. But I mean with with AI. You know, I think you need to ask the questions quite clear. A prompt to get the answer that you want. So I would say wanna look from improvement. I don't know. It's like to develop the tool somehow. If someone that is not so experienced with using AI, let's say from prompt you know even if ask something like that is not the most clear question ever we give let's say quite OK.
52	Desire for Better Prompt Interpretability	If someone that is not so experienced with using AI, let's say from prompt you know even if ask something like that is not the most clear question ever we give let's say quite OK.

53	Effective for Coding Tasks	Or do we have it just for our easy going life? You know what I mean? Like for like in the past someone was coding. I assume in a few years no one will code. You will have the AI to do it for you
54	Existential Anxiety Over Human Relevance	I'm really question about our future. I mean like in the in the real future like. Someone else will give an advice. This doesn't mean that this bad. I mean, you know, a lot of challenges coming in front of us in a really, I mean also AI is one of it. I mean we have to keep up as as human beings like you know, I don't know you could Ch. The path that you know when the humanity was going on, some jobs start like stopping. Like, right, I mean.
55	Consultants Competing with AI	I generally believe that the times that we live is quite how can I say like unique and challenging at the moment in a broader sense. So. Yeah, for consultants, I would say I'm a bit concerned about our future in general.
56	Doubt About Learning From AI, Concern About Cognitive Atrophy	I would say for the future I would say no. Because as I said, like yeah, I was like, I mean because to philosophical thing like do we really. Learn from it. Or do we have it just for our easy going life? You know what I mean? Like for like in the past someone was coding. I assume in a few years no one will code. You will have the AI to do it for you
57	Wider Societal Concerns Beyond Consulting	someone in the past was cleaning shoes. Now you don't cleaning shoes, you know, and all of those things. I mean it's it is good or bad. I think the you know the future will will will prove it. Let's say the history. You know, I'm like, interesting. I would say concern in a way
58	Erosion of Human-Centered Expertise, Changing Nature of Consulting Work, AI as a New Advisor Replacing Human Judgment, Tech-Induced Labor Market Disruption	it was always about our advice. And now firms they do have also another tool that could give advice. So take let's say one portion. I would say from our work in a way.

59	Concern About Loss of Human Imagination, Nostalgia for Intellectual Struggle, Existential Anxiety Over Human Relevance, Desire to Retain Critical Thinking in the Age of AI, Worry About Passive AI Dependence, AI's Impact on Human Creativity and Problem Solving, Contrast Between Past Innovation vs AI-Aided Thinking	Think about like find a solution. You have the solution all the time in front of you. And I mean, how our mind will continue develop, you know, like in a way that for example, yeah, I don't know Einstein was finding like relativity and like, you know, all of those things just using his mind. Now if let's say you have you lose actually your imagination.
60	Concern About Loss of Human Imagination, Concern About Cognitive Atrophy, Wider Societal Concerns Beyond Consulting	my biggest concern is like human beings to lose their imagination and be just a robot in a way that waits for the answer of AI.
61	Concern About Cognitive Atrophy, Concern About Loss of Human Imagination	Like just to start, like continue, continue like melting our brains for solutions because I think this is the the only way to go forward.
62	Knowledge Gaps in Future Management Roles, Erosion of Human Judgment Capacity, Concerns About Shallow Learning with AI, Shortcuts Replacing Cognitive Struggle	But let's take an assumption that someone is using AI, so it's actually melting his brain or his brain so much about the solution. You know, you just do the paragraph you come and paste it. And that's it. You know this is going to frustrate manager. So in six years the associate will be a manager. And I assume that AI will be developed even more. So many but associate will use it even and even more how the manager actually will review the work if he doesn't know the content.
63	Skills Transfer Gap in Career Progression, Fear of Reduced Knowledge Retention	You know, you just do the paragraph you come and paste it. And that's it. You know this is going to frustrate manager. So in six years the associate will be a manager. And I assume that AI will be developed even more. So many but associate will use it even and even more how the manager actually will review the work if he doesn't know the content.
64	Lack of Trust in AI Output for High-Stakes Tasks, Desire for Explainable AI, Uncertainty Over How AI Makes Decisions, Need for Transparency in AI Input/Output Processes	I don't trust the answer because. You know, I mean I have understood from my experience that you know, let's say some answers are not the best answers. So I don't know how AII don't know. Make the connection and I mean in a really like open and like like broadly thinking about it, I would say that there's more about, I don't really know how the system works.

65	Interest in Training on AI Functionality	I don't know how this can be solved. In a way that I would like to see. I don't know. Provide me, let's say someone training about an AI machine and how it works.
66	Concern Over Data Privacy and Storage	I would like to see it in front of my eyes, like to be sure that this tool doesn't.
67	Concern Over Data Privacy and Storage, AI Use Limited by Data Sensitivity, Unfamiliarity with Data Safety Features, Cautious AI Use with Sensitive Data	I don't know store. Let's say my question, I don't know. Clients information
68	Concern Over Data Privacy and Storage, AI Use Limited by Data Sensitivity, Unfamiliarity with Data Safety Features, Cautious AI Use with Sensitive Data	let's say to write a summary or an outcome of an audit. We need to be sure that those information you know are going somewhere safe or get deleted or something, but I'm not sure about it. I don't know, so I would say this is the main transparent things. That I want to know more, yeah.
69	Perceived Leadership Support for AI, Organizational Push Towards AI Upskilling	Yeah, of course the answer will be yes, definitely. I mean also have understood that the leadership and in general like my firm at least like our firm, I would say more and more starting investing on AI and pushing actually in a way people to to learn more about it and to start using it because I think.
70	AI as Just One of Many Global Priorities	AI process important, but for the kid in Africa, it doesn't have to eat. It's nothing. It's just the food in front. Let's say an example and you know. Yeah, I'm feeling. You know, I would say sometimes. I would say I don't really agree in a way that, yeah, OK, it's important, but it's not the most important thing
71	Willingness to Engage in AI Training if Sponsored	So I would say, yeah, I mean if the company for example page me. To do like page I mean the same. How can I say a master or certification or something like pay for it? I will definitely do it.
72	Tension Between Top-Down Push and Individual Autonomy, Resisting Blind Enthusiasm for AI, Pushback Against AI Hype Culture	Yeah, I mean, OK. I'm not the. I mean, as I said, I'm not the biggest fan that you always push like you know, this is the thing. Go for it. Yeah, but guys, I want to share, like to work my brain as well. At the end of the day, it's not just typing on a computer

73	Motivated by Staying Competitive	I would like to develop myself of course, like also to be competitive. Sure. Yeah. I mean, of course I have my, I would say concerns about it, but at the end of the day, I'm part of the society that I have to continue living and like, you know, be competitive as well. In my job at the end.
74	Anticipates Increasing Future Use, Curiosity as a Driver for AI Exploration	I'm really open like to go and also as we discussed. To to start trusting it more in a way, or let's say at least to understand more.
75	Desire to Understand the Black Box of AI	secondly, is an interesting thing that you know, it's challenging is let's say for me at least that I haven't studied it or you know it's kind of black box that I have to figure out in a way.
76	Medium Frequency of LLM Use	4 hours per week
77	AI Use Depends on Task Type	It really depends on the content of the work
78	Anticipates Increasing Future Use	because I think in the future I will use it more.
79	Low Frequency of LLM Use	So let's say more or less, let's say 10% of my work of my work. Something might be a bit less actually.
80	Easier Completion of Content Tasks	I would say in terms of content work work easier.
81	AI Enables Quicker Issue Resolution	Because you know you solve issues quite faster.
82	Effective for Coding Tasks, Faster Work Execution due to LLM, AI Improves Coding and Presentation Tasks	Especially, you know, like as I said like coding if summaries with presentations and all of those things faster, much faster.
83	Efficiency Gains in Review Process	So also like for example, when you review the outcome, it's much easier, right? Because you have the outcome in front of you. And we just go on this article or page and we just verify the outcome. But in the past. You had to search the from the scratch from the from the beginning. So overall the time was, I will say more expensive.
84	Reduced Time Spent on Initial Research	But in the past. You had to search the from the scratch from the from the beginning. So overall the time was, I will say more expensive. So efficient wise I would say it helps.

85	Trade-Off Between Current Utility and Future Risk	So efficient wise I would say it helps. Yeah, the concern is what is our future? So I mean, you know like content wise definitely. I mean, in the long run, how it will affect consulting sector in general? I'm quite. I would say skeptical about. About it because yeah, as we as we said as I said like you know, someone was coming for the question.
86	Skepticism About Long-Term Role of Consultants, Concerns Over Consulting Sector Value Erosion, Clients Seeking Answers Elsewhere Due to AI	I mean, in the long run, how it will affect consulting sector in general? I'm quite. I would say skeptical about. About it because yeah, as we as we said as I said like you know, someone was coming for the question.
87	Net Benefit in Day-to-Day Efficiency	So efficient wise I would say it helps.
88	Job Title	associate
89	Years of Experience	two full years
90	Level of Education Completed	Master's degree
91	High Frequency of LLM Use	More than 95%. In in my work
92	LLM Critical to Client Work	More than 95%. In in my work I'm using them for most of the clients
93	Productivity as LLM Use Motivation	being productive on the work
94	LLM Used for Meeting Documentation	recording purposes
95	Human-Interaction Tasks in Role	work is related to a lot of like a human related activities
96	Shift from Manual Note-Taking to AI Recording	In the past, a lot of like a consultants were just taking a tremendous amount of like notes, for example. But nowadays even the clients are are aware of the Copilot or any other tools for note taking
97	LLM Facilitates Better Documentation Quality, LLM Assists in Process Verification Conversations	Especially having an interview with together with the control owner control performers to check about what is either process of control. Is everything going all right? As we documented or not?
98	Client-Encouraged AI Use	So they are even encouraging us to push the button for recording and also saving all the transcripts so
99	Improved Data Accuracy Through LLM Use	So by doing that, we we can we could really get upgrade data
100	Use of LLM During Stakeholder Interviews	During that interview, of course. In the past, a lot of like a consultants were just taking a tremendous amount of like notes, for example. But nowadays even the clients

		are are aware of the Copilot or any other tools for note taking
101	Time-Saving via Excel Formula Support, LLM Used for Excel Formula Support	checking them whenever I need to make the formula inside of the Excel and I if I'm not certain of certain about if the formula is upgrade or or. If the structure is upgrade then I am using copilot for double checking for example. That really makes me to save a lot of time.
102	LLM Used for Double-Checking Information	double checking for example
103	Partial Trust in LLMs	I never rely on the knowledge of the knowledge of the tools for 100% because like
104	Manual Double-Check as Risk Mitigation	I am always providing the additional checking after the input
105	User Takes Responsibility for AI Output	Maybe my my my request to the tool can be can be wrong? Or understanding about the topic was could could be wrong from their side. So, and nobody's taking responsibility about the outcome. Therefore I am always providing the additional checking after the input.
106	Uncertainty about AI Interpretation	Maybe my my my request to the tool can be can be wrong? Or understanding about the topic was could could be wrong from their side
107	Handling SAP Super Roles in Access Control	Huge role called fire Fighters, fighter fighters role inside of the SAP is something like a super role. So you can with that role you can change anything. However, then you need to check if OK if this guy has has the, let's say we we check that this guy has a firefighter role super role inside of the SAP to change everything. Then we need to validate if this guy is the either person to have that.
108	High-Volume Work in Compliance Contexts	However, if you are facing a company which has like a more than 30 K 30,000 number of employee inside of the company, you cannot check them one by one and there in that case. You need to make the formula to formula to crosschecking.
109	High-Stakes Work for Access Control	The role super role or a very important role

110	Managing Large Employee Datasets	However, if you are facing a company which has like a more than 30 K 30,000 number of employee inside of the company
111	Time-Intensive Manual Validation Avoided via LLM	if you are facing a company which has like a more than 30 K 30,000 number of employee inside of the company, you cannot check them one by one and there in that case. You need to make the formula to formula to crosschecking
112	Use of LLM to Prevent Excel Formula Errors	So the formulas are always becoming so complex. And with that, it is really easy to find a lot of like mistakes or miscalculation in there. So to prevent it I'm using it.
113	Increased Productivity from LLM Use	I think it is more about the productivity
114	Faster Work Execution due to LLM	The speed of the work
115	Improved Work Quality from LLM Use	quality of the work is also progressing
116	LLM-Assisted Email Communication, LLM Use for Communicating to C-Suite	As a consultant, I'm sending tons of emails and whenever I'm sending something really important to the C level person, for example, like CTO, CEO, CFO. Or anyone PD level inside of my firm partners and directors. I'm always using our internal LLM.
117	LLM Helps Structure and Polish Emails	Have the crew checking about the English grammar error or any to make the e-mail more fluent and structured.
118	Perceived Professionalism Boost from LLM Use	So for communication it is also helping and therefore I'll say quality of the work is progressing because it really helps me to communicate better and bring me to schedule something way faster than I expected. So it really helps me to have a better quality of the work. At the same time. Productivity. As well.
119	Consultants Need New Digital Competencies	For our work as a consultant in 2025, that is my answer and for my answer the reason behind it is more like. First of all, we need to we really needed to learn
120	Consultants Need New Digital Competencies	there are a lot of new skills that we need to learn.
121	Ongoing AI Skill Development	And I'm still keep learning about how to use tools.
122	Training on Articulate Rise 360	I was taking two hours of class class related to the application called articulate rise. 360.

123	Compliance with Visual Content Policies	You cannot create the AI based picture together with the certain person. Never make a person with the AI, for example, for a training purpose or for representing purpose or something.
124	Company Restrictions on AI-Based Tools	the requirements related to the tool. We cannot just use it regardless of the situation.
125	Learning How to Use GenAI Tools Effectively	I had to learn two things about this. One is how to use it. OK, what is a good way of giving a direction to the AI models? And the second one is actually the requirements.
126	Forbidden to Generate People with AI	You cannot create the AI based picture together with the certain person. Never make a person with the AI,
127	LLM Used for Excel Formula Support, Use of LLM to Prevent Excel Formula Errors, LLM Use as a Cross-Checking Tool	role assignment related data analysis on that by using the Microsoft Excel and at the beginning I was I was trying to use the copilot to to to crosschecking if the formula was working properly
128	C-Level Emphasis on Task Importance	a lot of like C-suite level people or executives where it keeps talking about hey. This part is really important
129	Client Emphasizes Task Importance	they were saying that, oh, role assigning from this this program is not matching at all. And therefore, they really didn't want to make any other mistakes about it
130	Fear of Repeating Past Audit Failures	they really didn't want to make any other mistakes about it
131	Emotional Burden in High-Stakes Task	I felt a lot of human related pressure
132	Lack of Trust in LLM Under Pressure	I couldn't believe the outcome from the tool
133	Weekend Workload for Manual Review, Extended Manual Workload Due to LLM Distrust	I was spending like 8 to 10 hours during the weekend for checking up manually 1 by 1
134	Client-Induced Pressure for Accuracy	they were saying that, oh, role assigning from this this program is not matching at all. And therefore, they really didn't want to make any other mistakes about it. And I still remember that I was performing the role role assignment.

135	AI Avoidance in Critical Compliance Task	C-suite level people or executives where it keeps talking about hey. This part is really important. This part has to be solved since I felt a lot of human related pressure on that I was. I couldn't believe the outcome from the tool. Therefore what I did was like I was. I remember that I was spending like 8 to 10 hours during the weekend for checking up manually 1 by 1
136	Client Pressure as Barrier to LLM Use, Human Expectations Influence LLM Use, High-Stakes Task Leads to LLM Rejection, Trust Withheld from LLM Under Social Pressure, Perceived Inadequacy of LLM in Critical Context	Client related or human human based pressures on that work for example. More and more people were sharing the importance of that role so. We simply saying we couldn't count on counted on the AI outcome
137	Internal Regulations Limit AI Use	The companies, they are encouraging people to use the AI tool, but at the same time they are also sharing a lot of requirements of that or the sanctions about that so. So knowing those kind of things are sometimes challenging for me
138	Policy Awareness Gap Causes Rework, AI Work Invalidated by Compliance Rules	I didn't know about the. If there is a regulation about visualization AI. And visualization together with AI. I already made the like a entire learning module or entire work that I was expecting. And then if and and if I found those type of regulation that I shouldn't do after that. Then I need to cancel all the OR I need to remove all the work that I've done
139	Conflict Between Innovation and Regulation	The companies, they are encouraging people to use the AI tool, but at the same time they are also sharing a lot of requirements of that or the sanctions about that
140	Frustration with Post-Hoc Regulation Discovery, Effort Wasted Due to Late Policy Awareness	I already made the like a entire learning module or entire work that I was expecting. And then if and and if I found those type of regulation that I shouldn't do after that. Then I need to cancel all the OR I need to remove all the work that I've done, so those kind of challenges were there.
141	Time Spent Checking Rules over Using LLM	spending more time on checking regulation and requirements instead of using AI

142	Cautious Behavior Triggered by Policy Overload	Yeah, obviously it it really makes me to feel passive about about using AI tools. Yeah, those regulations because like. In, in some timing you are just finding yourself that you are even spending more time on checking regulation and requirements instead of using AI or really working. So yeah, that's why. It's a bit challenging.
143	Frustration with Overregulation, Hesitation Caused by Organizational Policies	obviously it it really makes me to feel passive about about using AI tools. Yeah, those regulations
144	Organizational Messaging Promotes AI	It it influenced a lot actually a lot lot because like. If you are checking the like management letter or if you are checking the advertisement from the advertisement of the web page major web page of our company for example, you can always see something related to AI like they are just as they are. Just keep talking and keep voicing about AI importance of using AI again and again. And therefore. It it really feels like a lot of people are trying to make the innovative initiative.
145	Promotion Framework Encourages AI Use	for example, promotion framework or the feedback framework from the firm? One of the core part is related to innovation. So once you are proving that you are really into innovate something, you're really. Feeling ease to use the AI tool for your own work and if you can prove that that is also a huge plus for your own career in this firm, and that really influenced me to use AI tool more and more if it is possible as much as possible
146	Innovation as a Core Cultural Value	the innovative initiative. Related to that, because because a lot of people know say this fastest pathway for their own career or for their own development, and at the same time, if you're if you're also seeing the organizational identity of our company and also if you're seeing seeing the for example, promotion framework or the feedback framework from the firm? One of the core part is related to innovation.

147	Leadership Promotes AI through Communication	If you are checking the like management letter or if you are checking the advertisement from the advertisement of the web page major web page of our firm for example, you can always see something related to AI like they are just as they are. Just keep talking and keep voicing about AI importance of using AI again and again.
148	AI Adoption Tied to Career Progression	for example, promotion framework or the feedback framework from the company? One of the core part is related to innovation. So once you are proving that you are really into innovate something, you're really. Feeling ease to use the AI tool for your own work and if you can prove that that is also a huge plus for your own career in this firm, and that really influenced me to use AI tool more and more if it is possible as much as possible.
149	External Pressure Overrides Internal Skepticism	to be like 100% honest with you. I'm not the person who is a big fan of like a high technology or like a type of technology. I'm I'm I'm more like a person who cannot. Who couldn't believe that actually, who couldn't believe the information or the outcome from the those AI tools? However, due to those kind of, the framework or the criteria that they have for promotion and and also for other chances, I'm more using it. This is a huge motivation

150	AI Use Framed as Path to Success	If you are checking the like management letter or if you are checking the advertisement from the advertisement of the web page major web page of our company for example, you can always see something related to AI like they are just as they are. Just keep talking and keep voicing about AI importance of using AI again and again. And therefore. It it really feels like a lot of people are trying to make the innovative initiative. Related to that, because because a lot of people know say this fastest pathway for their own career or for their own development, and at the same time, if you're if you're also seeing the organizational identity of the our company and also if you're seeing seeing the for example, promotion framework or the feedback framework from the firm? One of the core part is related to innovation. So once you are proving that you are really into innovate something, you're really. Feeling ease to use the AI tool for your own work and if you can prove that that is also a huge plus for your own career in this firm, and that really influenced me to use AI tool more and more if it is possible as much as possible.
151	Reluctant Technologist Motivated by Career Incentives	to be like 100% honest with you. I'm not the person who is a big fan of like a high technology or like a type of technology. I'm I'm I'm more like a person who cannot. Who couldn't believe that actually, who couldn't believe the information or the outcome from the those AI tools? However, due to those kind of, the framework or the criteria that they have for promotion and and also for other chances, I'm more using it. This is a huge motivation.
152	Promotion Framework Encourages AI Use	Oh yeah, the official framework from the organization. For career promotion or career path related to AI, that motivates all because like simply saying to to get a promotion, you need to use AI
153	Promotion as Primary Motivator for AI Use	it is good if you are using it in in effective way and if you can prove that you are making a good outcome by using it. And

		that is a huge plus for your promotion. So yeah, that is the main point.
154	AI Use Considered Advantageous, Not Mandatory	Or or you need to use it or you don't need to use it. It is not forced to, but it is good if you are using it in in effective way and if you can prove that you are making a good outcome by using it.
155	Proof of AI Impact Boosts Promotion Chance	it is good if you are using it in in effective way and if you can prove that you are making a good outcome by using it. And that is a huge plus for your promotion.
156	Strategic Use of AI for Organizational Recognition	but it is good if you are using it in in effective way and if you can prove that you are making a good outcome by using it. And that is a huge plus for your promotion. So yeah, that is the main point.
157	Lack of Direct Coaching on AI Use	To be honest, I never so far, I never heard. I never heard that we can's or order or coaching related to hey, you need to use AI for this. Never heard of it
158	Post-Project Evaluation of AI Innovation Use	However after your work or after the entire project they are checking. Did you provide any good outcome by using innovative tools for example? So it is like more afterwards checking instead of coaching or sharing direction about that.
159	No Managerial Push for AI Tools	I never heard that we can's or order or coaching related to hey, you need to use AI for this. Never heard of it
160	Lower AI Pressure in Qualitative Work Teams	We are not facing that much technology related work. Since it is more related to qualitative type of work. It feels like they don't have. They have less assumption about AI using for the team members, at least for my team, yeah.
161	No Explicit AI Expectations from Immediate Team	They have less assumption about AI using for the team members,
162	Fewer AI Assumptions in Non-Technical Roles	We are not facing that much technology related work. Since it is more related to qualitative type of work. It feels like they don't have. They have less assumption about AI using for the team members, at least for my team, yeah.

163	Strong Company-Wide AI Expectations, AI Use Repeatedly Emphasized by Organization, Internal Messaging Reinforces AI Norms	But company wise, I think in general they they have a good they have a a high expectation about employees to use the AI tool because they are announcing and noting. The usage of AI again and again and again. I can really see that I can really feel that, so yeah.
164	Passive Managerial Attitude Towards AI	Mm. To be honest, I never so far, I never heard. I never heard that we can's or order or coaching related to hey, you need to use AI for this. Never heard of it, but it was more like. A. Happening after I worked so they so they they never coaching coaching you to do that. However after your work or after the entire project they are checking. Did you provide any good outcome by using innovative tools for example? So it is like more afterwards checking instead of coaching or sharing direction about that. So never. Yeah.
165	Lack of Awareness of AI Safety Measures	No, I actually didn't even hear about it and I couldn't recognize it actually.
166	Unfamiliarity with Data Safety Features	No, I actually didn't even hear about it and I couldn't recognize it actually.
167	Desire for AI Usage Safeguards	But now I feel that if there was something like that then I I'm I'm definitely feel more secure to use it more often indeed.
168	Poor Internal Communication about AI Updates, Missed Opportunity to Build Trust Through Transparency, AI Tool Capabilities not Communicated to Users	There, there was no information sharing about them when I was firstly using it.
169	Potential AI Use Increase with Better Info, Security Communication Affects Willingness to Use AI	But now I feel that if there was something like that then I I'm I'm definitely feel more secure to use it more often indeed. But however, in personally I haven't. There, there was no information sharing about them when I was firstly using it.
170	Regulated Industry Influences AI Use	I think it definitely influenced me to use it.
171	Regulatory Environment Affects AI Decision-Making	For example, if I am as a as a worker, if I will see the manuals which is explaining that oh, as a company we are having the data. Related or AI related restrictions or regulation? Therefore, you cannot use. A and B&C in the inside of the tool. Then it will really cause me to less using it.

172	Working on Information Systems Related to Controls & Regulations	Information system related, controls and regulation.
173	Awareness of Fines and Job Risks	I am aware of the impact of the impact or the outcome if someone is not fulfilling with those regulations that can cause a lot of fine, a lot of penalties or they can sometimes fire someone unemploying someone and there as a person who is working in those type.
174	Personal Responsibility for Compliance	I am feeling the responsibility of the using. Or putting personal information for example inside of our internal LLM or copilot.
175	Self-Initiated Data Anonymization Before Using AI, AI Use Limited by Data Sensitivity	I am feeling the responsibility of the using. Or putting personal information for example inside of our internal LLM or copilot. And therefore I am finding myself that erasing those personal name or replacing them to AMB and C for example and then after the outcome from the copilot I am just copying pasting the outcome and then input name once again. Yeah, that is the thing that I'm doing. If if if certain thing is very specific and sensitive.
176	Cautious AI Use with Sensitive Data, User-Led Privacy Safeguards	I am finding myself that erasing those personal name or replacing them to AMB and C for example and then after the outcome from the copilot I am just copying pasting the outcome and then input name once again. Yeah, that is the thing that I'm doing. If if if certain thing is very specific and sensitive.
177	Voluntary Reduction of AI Use in Risky Contexts	I'm doing it, but I’m never forced to do so. It is just from my side since I'm aware of the importance of regulations, yeah.
178	AI as Competitive Advantage in Consulting, AI Use Seen as Firm-Level Differentiator	It will make our firm indeed very competitive at the usage of AI
179	AI as Competitive Advantage in Consulting	So my point is definitely using AI will make our firm competitive.
180	Rejection of Blind AI Maximization, Skepticism Towards Overuse of AI	however. I am disagreeing with the opinions that the more that you are using AI, the more the the the better company that you have
181	Emphasis on Human Judgment in Tech Use	I am a strong believer of the value of the human-led technology.

182	Support for Human-Led Technology	the technology has to be led by human, not by the not human is led by technology.
183	Balanced View on AI Adoption Strategy	So my point is definitely using AI will make our firm competitive. However, it should be in a more suitable way and also, the technology has to be led by human, not by the not human is led by technology.
184	Insufficient Human Review Leads to Errors	However, without human related checking additional checking about it
185	Insufficient Human Review Leads to Errors	Error points or like a missing information inside of the table. In Excel for example.
186	Peer Accountability for AI Use	I was asking back to him that did you use copilot only for this work? So that was a kind of conversation that I had.
187	Team-Level Quality Concerns Around LLM Use, Colleague AI Misuse Noticed in Team Work, Need for Human Validation in Team Deliverables	Error points or like a missing information inside of the table. In Excel for example. I was asking back to him that did you use copilot only for this work? So that was a kind of conversation that I had.
188	Fear of Being Judged for AI-Generated Work	if I will receive those kind of question, I believe that I will fill in like, oh, did I make make any mistake or did does does he or she is feeling suspicious about the outcome maybe
189	High Frequency of LLM Use	At least. 15 times a day.
190	Anticipation of Increased AI Regulation	I believe that especially related to the cybersecurity and also related to the information management or information system field, I'm expecting a lot of more regulations
191	AI Regulation Seen as Market Opportunity	I'm expecting a lot of more regulations are there and as a consultant who is working in there. It means that it has a meaning of expansion of the market.
192	Excitement About Growth in Compliance Consulting	I'm expecting a lot of more regulations are there and as a consultant who is working in there. It means that it has a meaning of expansion of the market. So for that matter, I'm very excited.
193	Proactive Adaptation to Technological Change	I believe that I should train myself more into that type of knowledges to be prepared for or to be prepared to become an expert on it and to give the ideal advices to the clients who willing to be secured with AI related topic to to compliance.

194	Excitement About Growth in Compliance Consulting	to give the ideal advices to the clients who willing to be secured with AI related topic to to compliance. Therefore, in that sense very excited. Yeah. And I'm expecting more regulations.
195	AI Makes Consulting Life More Complex	I have to say, since you mentioned about the life as a consultant, it is making our job harder actually
196	AI Makes Consulting Life Easier	in short term, you can definitely say that you can definitely say that it makes our life easier.
197	AI Used for Summarizing	Summarizing
198	AI Used for Calculating	calculating
199	Job Market Shifts Driven by AI	However, if I'm seeing the job, job market or this or that Job's job related strategy of the consulting firms these days due to the appearing appearance of the AI, I can see that. A lot of companies don't feel like enough demand for the human resources anymore because they can be replaced by AI
200	LLMs Replace Routine Consulting Tasks	All the small small tasks that can be easily done by copilot. For example, summarizing the note, summarizing and note taking the meeting topics, and also the make making a simple calculation. Making a simple review, cross checking and so on.
201	Entry-Level Roles at Risk Due to AI	However, in these days I can really see that those are those can be easily replaced by these type of tools and therefore if I'm foreseeing the future. At least for the entry level of consultants, I believe that more and more consulting firms will decide to minimize the size of the entry level consultants or even the entire size of the team.
202	Resigned Acceptance of AI-Induced Change	And therefore, yeah, lifewise, it's making harder, but at the same time, I have to say that it is inevitable. You cannot avoid that. So. So. So, yeah, you you just have to be adapted, yeah.
203	AI Makes Consulting Life More Complex	it's making harder
204	Adaptation Due to Technological Changes is Necessary	you just have to be adapted
205	Level of Education Completed	Postmaster.
206	Years of Experience	Bij het bedrijf in het algemeen sinds 2017

207	Job Title	manager bij dit bedrijf in de afdeling Broader Assurance Services, ERCS.
208	Low Frequency of LLM Use, Uses AI Occasionally	soms wel Misschien 2, 3 keer In de week of zo
209	Encountered Technical Limitations, Prior Disappointment with Features	Dingen als pas deze powerpoint aan met deze en deze punten en dan kan bijvoorbeeld In de powerpoint de aanpassingen maken, maar Alleen tekst genereren. Of vragen stellen over een Excel bestand en dan kan die Excel bestand niet goed inlezen. Dat soort dingen dus daar. Daar liep een beetje tegen problemen aan
210	Uses AI Mostly for Text Generation	Maar ik gebruik het nog steeds veel om ja tekst te genereren, dus geen een aantal opties om dit mailtje te typen of geef 5 opties voor een kopje over dit en dit.
211	Prefers Backend LLMs Over Branded Tools, Relies on More Integrated Developer Tools for Coding Support	Ja, wat ik zei, ik gebruik de onderliggende technologie heel veel, Maar Copilot en ik zeg onze eigen LLM zelf niet zoveel
212	Feels Current AI is Overhyped, Concern About Premature Disillusionment	Je hebt een soort van plateau van desillusie moment. Ik denk dat je daar een beetje zit voordat we weer gaan stijgen en de mogelijkheden. Dus het wordt heel erg gepusht, want alle bedrijven weet dat ze iets met eruit moet gaan doen. Maar ik denk dat veel Mensen dit gaan uitproberen merken dat het nog niet alles kan wat ze beloofd is, zeg maar. Of dat het nog niet kwalitatief genoeg is daarvoor. Dus Dat is ook een beetje mijn ervaring daarin.
213	Trusts Enterprise-Grade AI Security	Ja. Nou denk die die ontwikkeling die is nog niet klaar qua zorgen denk ik dat het voor die versies die je noemt dat het wel goed zit voor chat PC een copilot, want die zijn specifiek ontworpen voor de Enterprise, dus dat gaat niet zo snel dat die data gebruiken om te trainen. Of ja, wat de datalekken gebeuren of je zeggen.
214	Concern About Premature Disillusionment	Maar ja, mijn zorg zit er meer in dat denk In de nabije toekomst kan er heel veel mee gaan. Of wordt er heel veel mogelijk? Maar het wordt nu al zo gepusht dat Mensen die nu gaan proberen dat die een beetje teleurgesteld raken en het misschien niet op de lange termijn gaan gebruiken op een goede manier.

215	Concern About Premature Disillusionment	als ze nu bijvoorbeeld denken van OK, ik vraag aan copilot om mijn powerpoint presentatie in elkaar te zetten. En als hij dan zegt, oké, Ik kan dit niet, terwijl een hele goede kans is dat hij het over 2 3 jaar wel gewoon goed kan.
216	Sees Future Potential in AI	ik vraag aan copilot om mijn powerpoint presentatie in elkaar te zetten. En als hij dan zegt, oké, Ik kan dit niet, terwijl een hele goede kans is dat hij het over 2 3 jaar wel gewoon goed kan.
217	Encountered Technical Limitations	dat het nog niet alles kan wat ze beloofd is, zeg maar. Of dat het nog niet kwalitatief genoeg is daarvoor. Dus Dat is ook een beetje mijn ervaring daarin.
218	Skepticism Due to Overpromising and Underdelivering, Concern Users May Abandon AI Tools Before They Mature	Dat ze dan nu teleurgesteld zijn en nu erachter komen van oké, dit dit werkt niet zoals Ik wil en het dan niet In de toekomst meer gaan gebruiken, zeg maar.
219	Uses AI Mostly for Text Generation, Uses AI Occasionally	Ik denk ook bij hen wordt ook wel veel gebruikt, maar veel is dan ook ja, paar keer per week. En dan ook met name om tekst op te stellen.
220	AI Use Saves Time	En inderdaad tijdje besparen, dat scheelt ook.
221	AI Enhances Creativity when Writing Text	Ja beetje het creatieve proces dus meer mogelijkheden geven over ja, een bepaald stuk tekst waar ik zelf niet aan heb gedacht om dat in overweging kunnen nemen.
222	Does not Use Copilot for Programming Tasks	Nou bijvoorbeeld voor programmeren werkt copilot zelf niet heel goed.
223	Relies on More Integrated Developer Tools for Coding Support, Sees Misalignment Between Tools Being Promoted and Personal Needs	Nou bijvoorbeeld voor programmeren werkt copilot zelf niet heel goed. Dan heb je andere modellen voor een andere oplossingen, dus die gebruik je daarvoor. Voor standaard maken gebruik mijn eigen oplossingen, Maar dat is ook niet copilot. Dat is heet het. Open jij zeg maar dus modellen erachter. Ja, dus Ik denk een meerderheid van mijn werk dat Dat is vrij technisch en daar is copilot of chat pc niet de meest efficiënte oplossing voor, zeg maar, maar daar heb je ook specifieke oplossingen voor die ja meer productiviteit opleveren dan Alleen Als je het in in chapeau C of koop alles zou gooien.

224	Leadership Promotes AI Through Trainings, Receives Regular Trainings and Nudges Toward Use	Ja, daar wordt wel op gestuurd, dus Er zijn regelmatig sessies over hoe je dat kan gebruiken. Ja, we proberen ze ook zoveel mogelijk te pushen, heb ik al het idee.
225	Sees Misalignment Between Tools Being Promoted and Personal Needs, Relies on More Integrated Developer Tools for Coding Support	Ja, wat ik zei, Ik heb andere oplossingen en andere problemen dan deze mensen. Dus ik gebruik heel veel, ja andere tools, maar niet Copilot of onze interne LLM, zeg maar.
226	Sees Misalignment Between Tools Being Promoted and Personal Needs	Maar vooral het niet de functies ondersteunt die ik nodig heb
227	Unable to Interact with Developer-Specific Local Files or Desktop	Het is niet geïntegreerd in je je dat in je ontwikkelomgeving bijvoorbeeld. Het kan niet direct met de bestanden je computer interacteren. Het kan een heleboel bestanden niet aanmaken. Ik kan niet met je desktop interacteren, dus voor dat soort dingen gebruiken in een oplossing met ja.
228	Uses AI Code Editors	Ja, je hebt dus bijvoorbeeld bij coach heb je geintegreerde i code editors, dus die kunnen helpen om te kijken wat je aan het doen bent en daarop automatisch code te genereren.
229	Developing Personal Agentic AI, Believes in Task-Oriented Agentic AI Over Generic Chatbots	Je hebt wat ik zelf aan het ontwikkelen ben, dus die kan taken voor je uitvoeren in plaats van alleen maar tekst erin en tekst eruit, zeg maar.
230	Believes in Task-Oriented Agentic AI Over Generic Chatbots	Ja, Dat is ook wel op extra in een tekst eruit. Dat is ja, Er is onderscheid in agents en nu worden die ai agents heel erg veel gepusht. Maar agents ik veel interessanter dan ja, agent, zeg maar.
231	Sees AI as Opportunity to Automate Administrative Work, Positive Outlook on AI's Role in Future Work, Recommends AI for Low-Stakes or Time-Saving Tasks, Less Concerned About Job Loss, More Focused on Efficiency Gains	Nou, ik zie er vooral heel veel kansen in, want ook veel van het werk dat wat wij doen en waar ook onze klanten mee helpen. Dat is administratief zwaar. Dat is ook. Ja, het zijn taakjes, dat zijn dingen waar Mensen niet per se blij van worden. Het is niet per se iets wat heel veel waarde creëert voor het bedrijf, Maar het is wel nodig om te doen, zeg maar. Dus Als je dat soort taken geheel of gedeeltelijk kan oppakken met ja of met automatisering, dan denk ik dat een heleboel Mensen er Alleen maar blij van worden.

232	Managerial Role Involves Reviewing AI-Generated Content	Maar het is wel gewoon je eigen verantwoordelijkheid om kwalitatief goed werk te leveren dat er niet uitziet alsof het geschreven is of een robot dus daarbij is die die onderdeel van ja, die kwaliteitscheck, zeg maar die moeten we wel doen. Dus ja.
233	Believes AI Frees People for Higher-Value Tasks	Dus Als je dat soort taken geheel of gedeeltelijk kan oppakken met ja of met automatisering, dan denk ik dat een heleboel Mensen er Alleen maar blij van worden. En dan kunnen die Mensen zich richten op taken die ze die wel interessant vinden of die wel waarde bijdrage voor bedrijven.
234	Managerial Role Involves Reviewing AI-Generated Content, AI Not Yet Strong Enough for Full Review Tasks, AI Output Must Pass Human Quality Check	Ja, Ik denk ook zo zitten Senior Associates. Die maken het grootste gedeelte van de inhoud en managers zijn hopen die moeten het reviewen zorgen over kwaliteit goed is. Dat kan je gedeeltelijk met ja, je doet maar ja. Dat is ook niet heel erg goed, zeg maar wat er uitkomt.
235	Supports Practical Use Cases Within Team Workflows	Ja regelmatig dus voor dingen als teksten vertalen of Als we snel iets moet omzetten van de ene kant naar de andere kant, of. Bepaalde inhoud erin gooien en met een andere inhoud eruit moeten krijgen of zo dan ja. Wil ik wel vaak aan om de realiteit te gebruiken. Ja.
236	Uses LLM's ~3 Times Per Week	Ja, dat denk ik ja iets van 3 keer per week of zo.
237	Limited Functionality Pushes Users Toward Specialized Alternatives, Low Frequency of LLM Use	Zowel Copilot als onze interne LLM zelf niet zozeer, ik gebruik meer de de achterliggende technologie, zeg maar.
238	Job Title	Ik ben manager en ik zit in het ERCS-CIPS
239	Years of Experience	6,5 jaar ongeveer.
240	Level of Education Completed	Universitair master en dan post master wordt nog langer.
241	High Frequency of LLM Use	Ja, Ik denk dat we twee dingen veel gebruiken. Dat is Natuurlijk copilot en onze interne LLM.
242	Higher Usage Among Junior Staff Compared to Senior Managers	Ik denk wel dat je kan stellen dat Misschien het In de associate senior associate laag meer wordt gebruikt dan In de wat wat hogere lagen zoals senior manager.
243	Individual Differences in AI Adoption	Ik denk dat het ook per persoon verschilt of ze het veel gebruiken of niet.

244	LLM-Assisted Email Communication, LLM Helps Structure and Polish Emails	Ja, ik hoor ook wel van Mensen dat ze heel vaak hun e mails even wat meer structureren of even over database of net even wat beter neerzetten. Dus Het is vooral soms dat het dan de essentie van de e mail of de content van die iemand die je uitstuurt net even wat beter overkomt bij de ja bij de ontvanger. Het kan van alles zijn, dan kan de klant zijn, maar kan ook intern zijn.
245	Uses AI to Validate Professional Judgment, Checks Theoretical Knowledge Against AI Output, AI as a Backup to Confirm Existing Knowledge	Ik gebruik het ook wel eigenlijk voor allerhande vragen dus in mijn werk. Ja, gebruik ik het om soms even een cross check te doen van. Ik denk dat het zo zit, maar laat ik nog heel even aan chat vragen of dat het zo zit. Dus dan ja stel ik vraag vaak een vraag over het risico, zoveel Controls en hoe ik dat voor me zou kunnen zien. Dus bijvoorbeeld dat je wat ziet van een een bepaalde actie die iemand kan doen en dat je het risico eraan wil linken van hé. Deze gebruiker kan in dit systeem het een en ander doen. Wat zijn nou het financiële risico daarvan zijn of wat is überhaupt het risico daarvan? Nou, dan kan je zelf een een generiek iets bij bedenken vanuit wat we allemaal al weten, maar Als je dat door chat heen haalt, dan komt die soms met wat wat extra ideeën erbij dat je denkt, oh, daar kan ik ook nog wel aanvinken, dus vooral een verrijking voor mijn werk vaak
246	Increased Speed in Daily Work from AI Use, Avoids Manual Work by Letting AI Process Screenshots into Tables	Soms gaat ook net even wat sneller, dus Ik had laatst ook iets waarvan ik dacht, ja, Ik heb helemaal geen zin om die hele foto over te typen. En toen heb ik die gewoon In de chat gegooid en dan krijg ik er een hele mooie tabel uit van een screenshot die Ik had gemaakt.
247	Efficiency as Key Motivator for LLM Use, Efficiency Boost Through AI Guidance, Net Benefit in Day-to-Day Efficiency	Dus is voornamelijk voor mij wat efficiency werk
248	LLM Use as a Cross-Checking Tool, Checks Theoretical Knowledge Against AI Output, LLM Used for Double-Checking Information	maar ook wel soms een beetje cross check op de theorie die we gebruiken om ons werk te kunnen doen.

249	AI Suggests Additional Insights Not Initially Considered	Ja, soms is het ook een verrijking, dus Het is niet Alleen cross checken, want Ik weet vaak het antwoord, heb je al een beetje in je hoofd?
250	AI Enhances Content with Broader Perspectives	En dan kijk ik naar hoe die tot zijn antwoord komt en en denk ik, oh ja, Dit is inderdaad, wat ik ook had bedacht. Alleen dan staat het er soms net even wat uitgebreider in uitgelegd.
251	Uses AI to Simplify Complex Topics for Clients, Delegates Easy Explanations to AI to Save Mental Energy	Ja, ook wel voor soms Als de klant een hele makkelijke vraag bij wijze van spreken stelt en wij zitten soms zo diep In de materie dat we denken. Ja, Dat is wel heel makkelijk uit te leggen, maar dan heb ik gewoon geen zin om het helemaal uit te diepen voor ze. En dan vraag ik aan chat van leg een simpele woorden dit dit uit en dan gaat hij dat doen. En dan ja bespaart hem niet Alleen tijd, maar ook weet ik zeker dat het antwoord gewoon goed is, dus dan is het een completer antwoord, Misschien dan ik zou geven.
252	AI Has Rapidly Improved in Past Few Months	Ik heb het dan voornamelijk over onze interne LLM wat ik heel veel gebruik, Omdat daar echt een groei in zit in zijn antwoorden. Dus we waren eerst gewoon een soort van halfbakken antwoord kreeg waar ik dan niet zoveel aan had of dat ik dacht, hé, je snapt het toch niet? Laat Maar ik doe het wel zelf. Zie ik dat hij nu veel meer getraind is en dat hij veel beter betere antwoorden geeft ook op mijn vragen.
253	AI Has Rapidly Improved in Past Few Months, Model Now Understands Prompts Better	Ja halfjaar denk ik wel of Misschien wel 4 maanden of zo 3 maanden dat ik echt denk van. Nou ja, je begrijpt het een stuk beter wat ik aan het wat ik probeer te vragen. Misschien zijn we prompt ook beter geworden dat vanuit de gebruiker ook een stukje training is.
254	Initial Expectations Were Low	Dus we waren eerst gewoon een soort van halfbakken antwoord kreeg waar ik dan niet zoveel aan had of dat ik dacht, hé, je snapt het toch niet? Laat Maar ik doe het wel zelf.
255	AI is Viewed as Professionally Disruptive, AI Makes Work Much Faster, Faster Work Execution due to	Echt disruptief. Wat dat betreft had Ik denk eigenlijk kunnen dingen zoveel sneller doen en het kan zoveel dingen vervangen, ja.

	LLM, AI Use Saves Time, LLMs Replace Routine Consulting Tasks	
256	AI Use Introduces New Work Routines, Human Verification After AI Suggestions, Need for Human Judgment in Specialized Topics, Emphasis on Human Judgment in Tech Use, AI Output Must Pass Human Quality Check, Manual Double-Check as Risk Mitigation, Requires Post-AI Review for Quality Assurance	Ja. Ik denk dat het kijk, Ik had het Natuurlijk nu voornamelijk over het uitvoerende werk gedaan. Als ik nu werk moet reviewen van een associate dit dan en Dat is met AI ook aangevuld. Dan denk ik dat ik mijn werk niet per se makkelijker maakt, Omdat ik niet helemaal weet of dat ze het goed hebben gecross-checkt of dat zij zelf begrijpen wat ze hebben opgeschreven en of dan zeg Maar de gedachtegang vanuit AI komt of vanuit de associate zelf en Dat is best wel belangrijk in hoe je tot je antwoord komt, Ik heb nog geen grote dingen gezien waar ik het niet mee eens was, maar wel dat ik ja, je haalt er soms wel fout uit.
257	Reviewing AI-Augmented Work Can Be Easier or Harder, Uncertainty If Output Reflects Associate's Thinking or AI	Is het moeilijker geworden? Ik denk het niet per se. Ik denk wel dat het wat lastiger is om soms op je informatie te vertrouwen. Maar ja, goed dan is de content soms het net weer even wat beter omschreven, Omdat i erbij heeft geholpen. Dus het heeft echt wel voor en nadelen. De ene keer ben ik sneller klaar Omdat ze met AI gewoon een betere job hebben gedaan en de andere keer denk ik ja, en hoe weet je nou, dat heb je nou gekeken naar het antwoord en weet je zeker dat dit klopt? En dan moet ik er nog even wat dieper naar kijken, maar vaak weet ik het antwoord al wel.
258	Concern Over Associate Understanding of AI-Generated Text	Omdat ik niet helemaal weet of dat ze het goed hebben gecross-checkt of dat zij zelf begrijpen wat ze hebben opgeschreven en of dan zeg Maar de gedachtegang vanuit AI komt of vanuit de associeert zelf en Dat is best wel belangrijk in. Hoe je tot je antwoord komt, Ik heb nog geen grote dingen gezien waar ik het niet mee eens was, maar wel dat ik ja, je haalt er soms wel fout uit.

259	AI Can Both Help and Complicate Review Process	Is het moeilijker geworden? Ik denk het niet per se. Ik denk wel dat het wat lastiger is om soms op je informatie te vertrouwen. Maar ja, goed dan is de content soms het net weer even wat beter omschreven, Omdat AI erbij heeft geholpen. Dus het heeft echt wel voor en nadelen.
260	Review Process Not Always Faster Due to AI Complexity, Adds a Layer of Accountability in Manager Role	De ene keer ben ik sneller klaar Omdat ze met AI gewoon een betere job hebben gedaan en de andere keer denk ik ja, en hoe weet je nou, dat heb je nou gekeken naar het antwoord en weet je zeker dat dit klopt? En dan moet ik er nog even wat dieper naar kijken, maar vaak weet ik het antwoord al wel.
261	AI Sometimes Produces Overly Detailed Answers	Dus dat reviewen zou in principe sneller moeten gaan, maar ja, soms geven ze veel te uitgebreid antwoord op, denk ik ja, kom even tot de essentie en AI geeft je zo'n verhaal. Ja, dat hoeft niet. Geef mij gewoon twee regels en Ik ben klaar dus dat.
262	Reviewing AI-Augmented Work Can Be Easier or Harder	Daar zit wel een nuance in. Ja, soms maakt het wel lastiger soms wat makkelijker. Juist ja.
263	AI Makes Being an Associate Easier	Ik denk dat je nu denkt dat je het makkelijker hebt Omdat je de antwoorden snel kan opzoeken via zo een i tool een een eigenlijk al je vragen daarin kan stellen.
264	Risk of Weaker Content Retention Among Juniors	Ik denk aan het einde van de Van ja, Als je dan in op gegeven moment manager bent, dan hoop ik dat die content die je continu hebt opgezocht ook daadwerkelijk is blijven hangen in je in je eigen begripsvorming In de afgelopen jaren. Ja, ik durf ook nog niet In de glazen bol te kijken. Ik hoop Natuurlijk gewoon dat dat wel blijft hangen Als je die vraag stelt aan Y.
265	Structured Thinking Still Needs Human Mentorship, AI Can't Teach Judgment or Structured Analysis	Dat zijn soms wel best wel unieke dingen waarvan Ik denk, ja, ons team werkt op een bepaalde manier leer je bepaalde dingen op een bepaalde manier. Ja, daar gaat chat je echt niet leren op die manier om op een bepaalde gestructureerde manier na te denken of op een bepaalde manier een risico analyse te doen of naar bepaalde kwaliteitsaspecten te kijken. Dat zijn nog niet de. Dat zijn denk ik, de unieke dingen

		die echt van mens tot mens moet leren en dat kan i nog niet zo leren van heb je hier gecheckt, heb je dit gekeken? Heb je hier over nagedacht, hoe doe je dit en dat in één stap gewijs idee?
266	AI Cannot Replace Experiential Learning	Ja, je kan het waarschijnlijk inzetten. Maar ik denk dat In de sociale nu denkt, oh, Ik heb het er best wel makkelijk mee. Dat kan alles opzoeken, maar over een jaar. Dan wordt je werk nog weer complexer, want dan gaan we ervan uit dat je dit allemaal kent en dan kan je Misschien niet altijd meer op een i vertrouwen dat je eigenlijk sneller bent in je eigen kennis. Dat je weet van oh verwacht ik over dit even kijken en dan kan je niet meer. Ja, Als je dan nog ook weer terug moet naar AI om weer te vragen, wat was het ook alweer? Dan denk ik dat je er veel langer over gaat doen.
267	Concern That Juniors Rely on AI Without Deep Understanding	maar over een jaar. Dan wordt je werk nog weer complexer, want dan gaan we ervan uit dat je dit allemaal kent en dan kan je Misschien niet altijd meer op een i vertrouwen dat je eigenlijk sneller bent in je eigen kennis. Dat je weet van oh verwacht ik over dit even kijken en dan kan je niet meer. Ja, Als je dan nog ook weer terug moet naar AI om weer te vragen, wat was het ook alweer? Dan denk ik dat je er veel langer over gaat doen.
268	Risk of Weaker Content Retention Among Juniors, Fear of Reduced Knowledge Retention	Dus het heeft ook een te maken met een stukje retentie van die van je begripsvorming dat je dat onthoudt.
269	Faster Task Completion Leads to More Work, Workload Grows Despite Efficiency Gains	Ik denk dat het er nu echt nog op neerkomt dat je meer meer werk aanneemt, dus Als je iets sneller af hebt, ja, dan krijg je gewoon de volgende task. Dus zal je efficiënter gaan werken.

270	AI Enables Shift Toward More Complex Work	En je werkwoord er ook wat complexer van, want Als je Natuurlijk sneller je makkelijker werk kan gooien In de ja ja en dat wordt voor gedaan. En Ik ben weer In de 5 minuten klaar ik normaal een uur over doe ja dan, dan heb ik nog 55 minuten over voor nog complexer werk en dan nog diepere check. Dus Ik denk dat je kwaliteit van je werk Als je dezelfde uren blijft spenderen echt heel hard omhoog gaat Alleen.
271	Improved Work Quality from LLM Use	Dus Ik denk dat je kwaliteit van je werk Als je dezelfde uren blijft spenderen echt heel hard omhoog gaat Alleen.
272	Efficiency Gains Challenge Time-Based Billing	Ja waar we nu ook tegenaan lopen, denk ik dat we in sommige instanties zeggen, van ja, Dit is Dit is wat We moeten doen en Het is nu goed genoeg. En dan, hoe hou je dat rendabel nou dus naar je klant zeggen? Ja, We hebben er minder uur over gedaan bij wijze van spreken. Maar ja, dan heb je ook minder uren verkocht en dan gaat je verdienmodel opeens anders worden, dus dat daar moeten we ook wel mee uitkijken. Dat is een beetje de onderliggende gedachte bij sommige Mensen, ook al dat ze denken, ja, Ik weet nog niet helemaal of dat slim is
273	Concern Over Profitability with Fewer Billable Hours, AI May Shift Consulting Value Toward Complex Thinking	Ik denk dat ik sneller complexer werk ga doen en dat ik niet per se minder werk krijg Als ik minder werksfeer krijg, ben ik minder billable. En dat betekent eigenlijk dat ik minder omzet voor het bedrijf binnen haal.
274	Risk of Losing Simple, Repetitive Tasks to AI	Dus het zal het zal eerder ons werk op een andere manier ja worden ingericht waar we eerst altijd alles handmatig deden. Ja.
275	Clients Increasingly Use AI Independently	Ja, Ik denk dat kans is Natuurlijk ook gewoon zelf ook graag gebruiken. Dus Ik denk dat het voor heel veel simpele dingen dat ze dat ze dit door chat gaan halen. Ik hoor het al van veel meer Mensen ook die zeggen, oh ja, dan kijk ik even In de chat en dan laat ik die wat maken, denk ik. Oh, oké, dan zijn wij nu ja, op sommige dingen Misschien wel niet meer nodig.

276	Human Verification After AI Suggestions, Need for Human Judgment in Specialized Topics, Need for Human Validation in Team Deliverables, AI Output Must Pass Human Quality Check	Dat komt Natuurlijk nog een analyse overheen met menselijke ogen en dergelijke. Maar wat voorwerk kan je? Kan je veel sneller doen, ja.
277	Faster Work Execution due to LLM, AI Makes Work Much Faster	het sneller leveren van bepaalde analyses naar klanten toe
278	Strong Support from Upper Management for AI Adoption	Ja 100% ja ja absoluut.
279	Strong Support from Upper Management for AI Adoption	Ja absoluut. Die vinden het vet interessant ook.
280	Leadership Invests in AI Tools and Infrastructure	Er is zeker ruimte vanuit het management om hierin te investeren en om de next Step te nemen.
281	Management Promotes Staying Ahead of the Curve	We moeten meegaan met onze tijd en eigenlijk net een stapje voor zijn in, dus absoluut wordt AI meegenomen In de ontwikkelingen die we zien en ook hoe anticiperen op projecten en hoe we dan dit meenemen.
282	Strong Support from Upper Management for AI Adoption	er wordt 100% gesteund vanuit achterop. Ja.
283	Lack of Support Would Likely Hinder Usage	Nou, Ik denk dat we geen chat per week hadden gehad Zonder dat daar ontzettend veel in geïnvesteerd was door per WC, dus dan was het gebruik Misschien ook gewoon niet zo groot geweest
284	Security and Data Privacy Considered in Tool Adoption	en Plus chat prive is Natuurlijk 1 1 1 soort afgesloten omgeving, dus Dat is veilig en qua alle regels en dergelijke kunnen we dat gebruiken. En als ze dat niet hadden gehad, ja, dan was ik geen chat. Typisch ga gebruiken Omdat Ik weet dat ik dan ja Misschien wel niet compliant ben en dat wil ik gewoon tegengaan op allerlei manieren, dus dat.
285	Company Has History of Embracing Tech Innovation, AI Seen as Natural Progression from Automation & RPA, AI Seen as Catalyst that Amplifies Existing Tech Capabilities	Maar goed, ik voel wat dat betreft vind ik dat ze heel erg ze zijn, altijd best wel een accelerator geweest wat betreft nieuwe technologieën en echt vanaf het moment dat ik er werkte was bijvoorbeeld Robotics. Dat RP was al een ding. Dus toen toen was dat toen expecting en toen op een gegeven moment kwam automation en nu komt AI en Dat is eigenlijk het samenbrengen van al

		die dingen en het product heeft analysis en al die mondelingen zo dus dat deden we altijd allemaal al wel Alleen. Dit is een soort olie op het vuur van Van technische ontwikkeling, ja.
286	Only Portions of AI Output Are Useful	Als ik nu mijn zoekopdracht door AI laat doen en vervolgens er niet meer naar kijken, nou, dan zitten er echt gigantisch veel fouten in, dus soms van een antwoord gebruik ik maar 5% van het hele antwoord Omdat de rest gewoon niet goed genoeg is.
287	AI Output Often Needs Filtering for Accuracy	Ik denk dat dit bedrijf dat helemaal prima vindt en helemaal mooi, maar ook wel zien van hé. Hoe blijven we garanderen dat de kwaliteit hoger is? Hoe zorgen we ervoor dat alles wat eruit komt ook nog met een menselijk oog wordt bekeken? Want ja, je kan er niet volledig op vertrouwen. Als ik nu mijn zoekopdracht door i laat doen en vervolgens er niet meer naar kijken, nou, dan zitten er echt gigantisch veel fouten in, dus soms van een antwoord gebruik ik maar 5% van het hele antwoord Omdat de rest gewoon niet goed genoeg is.
288	Data Security Encourages AI Adoption	Ja ja absoluut, nee, Ik ben het veel meer gaan gebruiken Omdat het alsnog denk ik dat er niet heel veel echte, klant gerelateerde data in staat dat je het echt kan terug klinken.
289	Avoids Uploading Sensitive Data like Salaries or M&A Info	Als ik hier een keer per ongeluk wel een een naam in gebruik van iemand met voor en achternaam, ja, dan wil ik niet dat er later uitkomt dat. Hè? Dat dat terug herleidbaar is, niet per se naar mij, maar naar die persoon. Dat zou ik erg vinden, want we werken best wel veel, zeg ik dat ja kritische data en best wel belangrijke data die op een op allerlei bedrijven best wel strategische impact kunnen hebben Als je daar toegang tot hebt. Zeker Als je slim genoeg bent om het allemaal bij elkaar te krijgen en i erover heen te Laten gaan.

290	Preference for Secure, Internal Environments (e.g., internal LLM)	Al die kleine dingetjes met elkaar kunnen heel veel impact hebben. Dus dan ja, Dat is, Dat is iets wat je waardoor ik nu makkelijker gebruik Omdat Ik weet van ja, Dit is in een beveiligde omgeving.
291	Awareness of Privacy and Confidentiality Risks with External Tools	Ik moet alsnog uitkijken met bepaalde data, dus die gooi ik er ook gewoon expres niet in, maar.
292	Avoids Uploading Sensitive Data like Salaries or M&A Info	Nou bijvoorbeeld, stel je voor je hebt HR data met met salarissen of zo. Dat zou ik er niet echt niet doorheen gooien.
293	Awareness of Privacy and Confidentiality Risks with External Tools	Ja, Ik weet niet helemaal hoe dat zit. Het lijkt me super super confidential of documenten waar echt een heel strategisch rapport in staat met met bijvoorbeeld een overname naar de beurs. Dat nee, dat moet je daar geen inzetten. In ieder geval, dat doe ik zelf niet.
294	AI as a Competitive Differentiator Between Firms	Ja ja 100% ja nee Dit is. Ik weet gewoon dat we dan sneller bepaalde dingen kunnen aanbieden aan de klant of breder pakket of betere kwaliteit en allerlei vragen nog meer voor ze kunnen oplossen tegelijkertijd en ik kijk als 1 1, 1 Deloitte of een KPMG dat niet kan aanbieden, ja, dan dan tik je ze zo weg en dat zie je nu ook gebeuren dat bepaalde big for volgens mij is MGY die zijn net even wat minder snel in deze technologische verandering. Dan dat dan dat Deloitte en PW C dat op dit moment zijn. Dus ja, dan versla je de competitie ook puur, Omdat de klant heel vaak kijkt naar oké hoe technologie gedreven zijn ze. En ja, wat, wat brengt dat mij en waar krijg ik Edith value hiervan? En Dat is het dezelfde prijs is of net ietsje hogere prijs in je weet? Oké, ze werken met EI en daardoor is onze data analyses die ze maken zijn nog beter. Of de rapportages zijn nog beter.
295	Explores New Value Proposition via AI Integration, Using AI to Offer Broader, Faster, Higher Quality Services	dan is dat best een leuk gesprek met je klant te hebben, ook om ze te inspireren over hoe ze dat mogelijk zelf kunnen gebruiken. Dus je begint gewoon een stuk breder na te denken over een problemen dan Alleen het oplossen van het kleine probleem. Dus jullie die je kijkt ook meer van, wat kunnen we nog meer met i

		bieden? En dan ja, dan ga je wat rapper In de competitie, denk ik.
296	Client Expectations Influenced by Firm's Tech Capabilities, Belief That Tech Leadership Helps Win Clients	Dus ja, dan versla je de competitie ook puur, Omdat de klant heel vaak kijkt naar oké hoe technologie gedreven zijn ze. En ja, wat, wat brengt dat mij en waar krijg ik Edith value hiervan? En Dat is het dezelfde prijs is of net ietsje hogere prijs in je weet? Oké, ze werken met EI en daardoor is onze data analyses die ze maken zijn nog beter. Of de rapportages zijn nog beter.
297	AI Enables More Strategic and Customized Problem Solving	Maar met AI zou je kunnen zeggen, joh. Dat vreemd werkt dat dat Laten we bepaalde manier in één keer maken. Laten we nu eens echt focussen op wat voor jou specifiek een probleem is, waar loop je tegenaan? Wat werkt er niet in jouw organisatie en waar moet? Menselijk handelen wij komen, dus dan kan je daar ook een split in maken dat je veel meer. Specialiseert gaat kijken naar een probleem
298	AI Enhances Content with Broader Perspectives, Using AI to Offer Broader, Faster, Higher Quality Services	Ja, Het is gewoon breder en i denk ik dat u ook helpt bij dat bredere plaatje maken. Dus wij kijken soms heel erg op risico's en controls en op het mitigeren van de risico's en de framework eromheen bouwen. Maar met AI zou je kunnen zeggen, joh. Dat vreemd werkt dat dat Laten we bepaalde manier in één keer maken. Laten we nu eens echt focussen op wat voor jou specifiek een probleem is, waar loop je tegenaan? Wat werkt er niet in jouw organisatie en waar moet? Menselijk handelen wij komen, dus dan kan je daar ook een split in maken dat je veel meer. Specialiseert gaat kijken naar een probleem, wat niet zomaar met i op te lossen is bij wijze van spreken.
299	Shift from Manual Note-Taking to AI Recording, LLM Used for Meeting Documentation	kun je AI weer gebruiken om je gesprekken op te nemen

300	AI Used for Summarizing, LLM Used for Meeting Documentation	Samen te vatten de keynotes uit te halen
301	AI Used for Summarizing, LLM Used for Meeting Documentation	de action points
302		En in again, kun je AI weer gebruiken om je gesprekken op te nemen, Samen te vatten de keynotes uit te halen, de action points et cetera dus dat dat soms ook wel handig dat je dan een feest of face meeting hebt gehad of online en dat je dan weet van ja socialistische naast me. Dat is namelijk I is het om aan het uittypen Top? Ja, dat vind ik wel fi
303	LLM is Perceived as Useful, AI Speeds Up Meeting Summaries and Key Point Extraction	En in again, kun je AI weer gebruiken om je gesprekken op te nemen, Samen te vatten de keynotes uit te halen, de action points et cetera dus dat dat soms ook wel handig dat je dan een feest of face meeting hebt gehad of online en dat je dan weet van ja socialistische naast me. Dat is namelijk I is het om aan het uittypen Top? Ja, dat vind ik wel fijn.
304	Associate Role Must Evolve with AI Integration	Ik hoop het wel, Alleen Ik denk dat we wel, dus wat je eigenlijk ook zei, Ik denk dat het wel heel belangrijk is dat we bepaalde taken die eventueel door AI gedaan kunnen worden, ook leren aan een zo ****, zodat ze begrijpen Waarom AI een bepaald antwoord geeft. Dus de baan van de Associate moet blijven bestaan.
305	Importance of Understanding AI Output, Associates Must Learn the Why Behind AI Suggestions	Ik denk dat het wel heel belangrijk is dat we bepaalde taken die eventueel door AI gedaan kunnen worden, ook leren aan een zo ****, zodat ze begrijpen Waarom AI een bepaald antwoord geeft.
306	Concern That Overreliance on AI Could Erode Expertise, Managerial Role Depends on Foundational Knowledge Gained Earlier	Want sommige. Ja. Zeker voor de toekomst denk ik ja, je kan geen manager zijn Als je eigenlijk niet weet wat je aan het doen bent. Even leeg op een i vertrouwt, dat kan nog niet.
307	Leaders Use AI for Personal Productivity (e.g., Writing Emails)	Ik denk dat ze het zelf gebruiken om hun e mails wat beter neer te zetten. Dat denk ik.
308	Leaders Less Involved in Deep AI Implementation Than Lower Tiers	Ik denk niet dat zij bezig zijn met echt hun werk of het werk van het team daarmee te optimaliseren op een level dat dat wij nu aan het doen zijn dat we echt proberen op om met een prompt om zijn taken te Laten

		overnemen. Ik denk niet dat ze dat aan het doen zijn
309	Upper Management Focused on Client-Facing AI Use Cases	ze zijn voornamelijk aan het kijken. Wat kan ik bij mijn klant brengen? Wat doet dat met de klant, hoe? Hoe zorgen we ervoor dat bepaalde processen bij de klant?
310	Upper Management Focused on Client-Facing AI Use Cases	Ik denk daarboven dat ze veel mee bezig zijn. Hoe zorgen we ervoor dat we EI inzetten bij de klant om een om een edit value te zijn bij de klant en om daar dingen sneller efficiënter met meer kwaliteit te kunnen leveren in een kortere periode?
311	Managers Can Detect AI-Generated Text	Ik heb die interactie zeker gehad. Meer downward dan oppert dus veel meer dat ik met een Senior Associate sprak dat ik dacht, interessante tekst wat ik niet helemaal van jouw level verwacht, wat is dit? En dan ja, dan zie je gewoon dat het door AI geschreven is dat dat. Dat zie je aan alles, dus Dat was veel te veel. Hoe zeg ik dat? Complexe taal, complexe Engels met. Een hele hoge graad van veel blabla en toen dacht ik, oké, Dit is mijn te wollig. Dit is niet de essentie die ik zoek. Het is wel een antwoord op de vraag, maar veel te lang en met heel veel lange teksten.
312	AI Output Sometimes Too Complex or Wordy for the Task	dat het door AI geschreven is dat dat. Dat zie je aan alles, dus Dat was veel te veel. Hoe zeg ik dat? Complexe taal, complexe Engels met. Een hele hoge graad van veel blabla en toen dacht ik, oké, Dit is mijn te wollig. Dit is niet de essentie die ik zoek. Het is wel een antwoord op de vraag, maar veel te lang en met heel veel lange teksten.
313	Downward Checking: Managers Ask if AI Was Used	Ik heb die interactie zeker gehad. Meer downward dan oppert dus veel meer dat ik met een Senior Associate sprak dat ik dacht, interessante tekst wat ik niet helemaal van jouw level verwacht, wat is dit? En dan ja, dan zie je gewoon dat het door AI geschreven is
314	AI Use Can Distort Expected Skill Level of the Author	Dus toen was wel even de vraag van, hoe komt dit en wat ik precies gedaan? En dan was het ja, Ik heb een i gebruik van het wist

		niet zo goed wat ik aan het doen was en Dat is soms wel lastig dat je dan denkt.
315	Open Conversations About AI Use Encouraged, No Negative Judgment About AI Use, if Communicated Honestly, Feedback Adjusted Based on Whether AI was Used or Not	Nou, Het is vaak open gesprek. Ik ben niet boos als ze het gebruiken, want ik bedoel ja, Dat is namelijk het nieuwste. Ik vind het altijd wel fijn Als we zeggen, Ik heb het gebruikt, dat kan ik er een beetje van uit gaan. Oke, dan moet ik er op een andere manier naar kijken en zal ik je niet Alleen maar zeg maar afschieten op wat je daar hebt geschreven, want Het is ook een stukje I
316	Need for Transparency in AI Input/Output Processes	En soms dan hebben ze ook gewoon verschillende documenten. Ja, Ik weet niet hoe ze het doen en dan denk ik, ja, hier lopen jullie dan weer voor in één keer in eigen gezet en dan komt er iets uit waarvan Ik denk, nou, Dat is fantastisch, is dat ik in 1/2 dag niet kunnen maken, dus dat Dat is Als ik het weet, dan kijk ik er wel met een andere bril naar denk ik dan dan dat ze zeggen, Ik heb dit zelf gedaan dan dan denk ik ja, dat heb je niet zelf gedaan. Is er dan gewoon eerlijk over doen? Vind ik dat prima.
317	Need for Transparency in AI Input/Output Processes	Nou, Het is vaak open gesprek. Ik ben niet boos als ze het gebruiken, want ik bedoel ja, Dat is namelijk het nieuwste. Ik vind het altijd wel fijn Als we zeggen, Ik heb het gebruikt, dat kan ik er een beetje van uit gaan. Oke, dan moet ik er op een andere manier naar kijken en zal ik je niet Alleen maar zeg maar afschieten op wat je daar hebt geschreven, want Het is ook een stukje I dus dan kunnen we beter kijken hoe het hoe het beter in y bewijs van spreken kan zetten. Nou, Omdat Ik ben er niet zijn Als het wel leuk gesprekken, want dan denk ik, oké, interessant dat je dat hiervoor hebt gebruikt, dat komt er dan uit.
318	AI Can Sometimes Greatly Improve Output Efficiency	En soms dan hebben ze ook gewoon verschillende documenten. Ja, Ik weet niet hoe ze het doen en dan denk ik, ja, hier lopen jullie dan weer voor in één keer in eigen gezet en dan komt er iets uit waarvan Ik denk, nou, Dat is fantastisch

319	Initial Skepticism About AI's Value and Accuracy	Ik denk een half jaar geleden of nee, is alweer een jaar geleden. Toen was ik met i aan het kijken hoe bepaalde. Telefoons in onze in ons team kunnen. Verbeteren eigenlijk met AI en toen was AI nog niet zo ver dat als dat het nu is. Dus er waren er nog heel veel vragen omtrent risico's omtrent het gebruik omtrent. De output en of de output dan nog put was en waar dat vandaan kwam en was heel veel trainen van zo een ja van Van ja, van de Van de leggers model zeg maar. En dat dat trainen dat dat ik dacht echt van ja, gaat dit wel werken? Ik was best wel sceptisch in ik dacht van ja, RP werkt al niet, Ik weet niet of dit gaat werken. Ik had er, ik dacht wel een beetje eerst zien dan geloven
320	Early Experience with AI Had Poor Output	en de eerste output was ook gewoon niet goed en Dat was ook gewoon echt niet waar je naar op zoek was en dat ging allemaal best wel langzaam en. Toen had ik, toen was ik er best wel sceptisch over.
321	Now Sees AI as an Integral Part of Daily Work	Het is nu wel een hele prettige tool om mee te werken en ik zou het nu al bijna niet meer kunnen Zonder zeg maar, dus Ik ben er wel zo aan gewend dat Ik denk ja, Dit is wel echt echt onderdeel van mijn werk.
322	AI Evolved from Doubt to Daily Dependence	Ik was best wel sceptisch in ik dacht van ja, RP werkt al niet, Ik weet niet of dit gaat werken. Ik had er, ik dacht wel een beetje eerst zien dan geloven en de eerste output was ook gewoon niet goed en Dat was ook gewoon echt niet waar je naar op zoek was en dat ging allemaal best wel langzaam en. Toen had ik, toen was ik er best wel sceptisch over. Toen was ik er nu naar. Kijk denk ik, ja, Het is echt iets wat ons werk echt gaat beïnvloeden op allerlei manieren, zowel goed als slecht zitten heel veel voordelen aan zit Natuurlijk ook wel wat nadelen aan. Alleen al met al denk ik ja, Het is nu wel een hele prettige tool om mee te werken en ik zou het nu al bijna niet meer kunnen Zonder zeg maar, dus Ik ben er wel zo aan gewend dat Ik denk ja, Dit is wel echt echt onderdeel van mijn werk.

323	AI Preferred Over Google for Faster, More Relevant Answers	Waar ik eerder iets googelde en dan aan het zoeken was naar het antwoord op Google, krijg ik nu in één keer het antwoord precies zoals ik het wil.
324	Uses AI for Quick Help (e.g., Excel Shortcuts)	Ja ik stel daar ook vragen in voor bijvoorbeeld shortcuts for Excel dat ik dan zoek van oké, hoe krijg ik dit ook weer voor mekaar? En dan zegt hij, oh, dat moet je, dan krijg je een stappenplannetje. Dat vind ik echt heerlijk. Terwijl Als ik ga zoeken op Google, dan ben ik er veel langer mee bezig.
325	AI Replaces Traditional Search Behavior for Problem Solving	Waar ik eerder iets googelde en dan aan het zoeken was naar het antwoord op Google, krijg ik nu in één keer het antwoord precies zoals ik het wil. Ja ik stel daar ook vragen in voor bijvoorbeeld shortcuts for Excel dat ik dan zoek van oké, hoe krijg ik dit ook weer voor mekaar? En dan zegt hij, oh, dat moet je, dan krijg je een stappenplannetje. Dat vind ik echt heerlijk. Terwijl Als ik ga zoeken op Google, dan ben ik er veel langer mee bezig.
326	Increased Trust in AI Over Time Due to Improved Performance	toen was ik er best wel sceptisch over. Toen was ik er nu naar. Kijk denk ik, ja, Het is echt iets wat ons werk echt gaat beïnvloeden op allerlei manieren, zowel goed als slecht zitten heel veel voordelen aan zit Natuurlijk ook wel wat nadelen aan. Alleen al met al denk ik ja, Het is nu wel een hele prettige tool om mee te werken en ik zou het nu al bijna niet meer kunnen Zonder zeg maar, dus Ik ben er wel zo aan gewend dat Ik denk ja, Dit is wel echt echt onderdeel van mijn werk.
327	Loss of Autonomy Over Personal Decisions Due to AI Guidance	Ik denk dus dat dit Het gaat worden en dat je dan zelf niet meer gaat nadenken over wat je dat je je denkt dat je vrije wil hebt, maar ondertussen wordt het gewoon door i helemaal bepaald.

328	Concern About Over-Reliance on AI for Everyday Choices, Fear of AI Reducing Free Will	Weet u dat Ik denk? Ja, wordt dat dan niet zo dat i zegt deze tabletten moet je nemen. Je weegt nu zoveel, dus je kan het beste dit als ontbijt nemen. Nou, je hebt een beetje hier een pijntje gehad, dus dan moet je deze oefeningen staan doen van 9 tot 10 ga je deze yogales volgen, dan ga je, want je zit nu in deze fase van je cyclus weet ik veel en dan Ik denk dat Ik denk dus dat dit Het gaat worden en dat je dan zelf niet meer gaat nadenken over wat je dat je je denkt dat je vrije wil hebt, maar ondertussen wordt het gewoon door i helemaal bepaald.
329	Loss of Autonomy Over Personal Decisions Due to AI Guidance	Ja, nou, Dat is Dat is zeg maar, mijn grootste zorg denking van oké, in hoeverre blijven we autonoom nadenken?
330	Consulting Satisfaction Comes From Problem Solving, Not Just Tool Use, Enjoyment in Creative Tasks Like Slide Design at Risk of Being Lost, AI Could Undermine Job Enjoyment by Automating Meaningful Work, Manual Work Sometimes Feels More Fulfilling Than AI-Generated Output	Als ik naar mezelf kijk, denk ik ja, ik doe best wel veel business development van die proposals en slides maken. Ja, Ik vind het best wel leuk om creatief daarmee bezig te zijn om soms even een halfuurtje te doen over het juiste plaatje vinden en het alignment te doen van de Van ja structureel van de slide en het een mooi uit te Laten zien. Daar haal ik echt plezier uit, terwijl Als ik het dan nu bij wijze van spreken Alleen de content in jij zou gooien en zeggen, nou, dat maakt deze kleur en laat het een beetje fancy uitzien en maak er wat leuks van boem klaar.
331	Very Frequent AI Use ~40 Times Per Week	een stuk of 40 keer ofzo afgelopen week?
332	Replaces Google for Quick, Practical Questions	Ik dacht ook, mis dit nog in mijn e mail. Ik ben gewoon zelf vergeten, dus dan ging ik nog zeggen wat ik op dit en wat random vragen echt de meest random vragen vraag ik aan erbij dat ik normaal Google, dat gebruik ik nu ook in I van ik probeer hem meeting te plannen, geef me hoe laat is het nu in in Sydney?
333	AI Interactions Can Spark Deeper Thinking About the Task	Ik heb er gisteren bijvoorbeeld maar één keer. Iets gedaan toen zei ik van Rear, right my email en toen moest ik nog 5 keer vertellen wat hij nou precies moet doen. En toen zei ik ook van, oh ja, en wat is dan? Dan ging ik nog wat meer nadenken. Ik dacht ook, mis dit nog in mijn e mail.

334	Prompts Often Require Iteration and Clarification	en toen moest ik nog 5 keer vertellen wat hij nou precies moet doen.
335	Replaces Google for Quick, Practical Questions	Ja, Dat is echt top, dus daar zeg maar die meest random vraag waar ik ook gewoon normaal wel over na kan denken. Dus ben ik niet te lui voor dat ik even even. Kijk maar even.
336	Job Title	senior consultant within this firm and I mainly focus on conducting internal audits, but also GRC assignments. GRC stands for governance, risk and compliance.
337	Years of Experience	Six years of experience.
338	Level of Education Completed	master's degree and supply chain management.
339	AI Triggers Thinking in a Desired Direction	I mainly use it to guide me to think in a certain direction
340	Uses AI to Identify Risks in Processes	Let's say there is a process. We are currently looking at. I usually then ask our internal LLM what the risks are in this process. So it gives me an idea to what to look for within the process.
341	Uses AI to Brainstorm Risk Mitigation Strategies	But also when I want to write a advice. I also state you know the current situation, the risk I've seen, and then I ask the internal LLM how to mitigate the risk.
342	Starts with AI Output, Then Writes Own Advice	It triggers my thinking and what I then do is that I write my own advice based on the output of course of the internal LLM. And then of course I again put it again back into the same LLM to do a grammar test, but also to maybe sharpen certain areas within the text concrete.
343	Uses AI for Grammar Checks and Sharpening Text	And then of course I again put it in our internal LLM to do a grammar test, but also to maybe sharpen certain areas within the text concrete.
344	AI Replaced Early-Stage Thinking and Research, Skips Document Reviews and Speeds Up Drafting	Benefit what I see compared to when the tooling was not available is that the thinking process. Takes much time in the sense of a first. You need to like think from a logical perspective from a theoretical perspective. And also before you had to like dive into certain documents to see, for example, to find out what specific risk are. But now it basically one sentence away. It generates the output with regards of what you're looking. So you basically skip

		the initial thinking part, then the search for answers.
345	Sees Clear Time-Saving Compared to Pre-AI Workflow	Umm. Yeah, certain steps you skip and therefore you can have a great advantage with your time and also taking.
346	Adopted LLM Gradually Without Set Expectations	Not per SE expectations. So before chat, PW C for example, got launched, we were able to access ChatGPT. And I must say that I rarely use that. I was one time looking with a colleague and then we were like asking certain questions because we had to do some. Document study. So basically when I got launched I did the same thing and then over time I was looking into the output it was generating and the questions that I was asking, what answers it would give me. So it was like a natural grow also without per SE any expectations to be honest.
347	AI Use Saves Time	The only change? I really primarily see is that it saves a lot of time.
348	Skips Document Reviews and Speeds Up Drafting, Reduced Time Spent on Initial Research	So honestly, where we would do the thinking and the the setup we now use the internal LLM to do that. I would set up. I mean really start drafting. The current situation, for example, of of a process.
349	AI Proficiency Becoming a Core Consulting Skill	I think the skillsets what you should add to a consultant in the future is to be able to use AI or LLMs because it does saves time and it does triggers you to think within a certain direction.
350	Soft Skills Remain Essential and Irreplaceable	However, like the the soft skills, you should have that that is not able to put an AI of course. So I would say the only add on is to use AI to your own benefit and from a time perspective. Like that.
351	Skips Initial Research and Brainstorming Phase	The only change? I really primarily see is that it saves a lot of time. So honestly, where we would do the thinking and the the setup we now use the internal LLM to

		do that. I would set up. I mean really start drafting. The current situation, for example, of of a process.
352	Actively Experiments with AI to Learn Its Capabilities, Sees Experimentation as Key to Mastering AI	I think you should at least try to use it for everything, just to see what the output is.
353	AI Output Often Too Generic for Client-Specific Contexts, Sees Limitations in AI's Practical Use Cases	The limitations. I'm experiencing now. Is that it's not client specific and what I mean about that is that it generates a general output to give you a concrete example like let's say within an organization. People are not aware of a certain procedure. Then the output would be give training on the procedure. That's what I usually also see if we put the output in the internal LLM. However, what we also saw within the current organization is that there are already giving a lot of training, but that it's not working. So you can debate on OK1. The output is too generic, which is not usable for the client.
354	Recognizes Need for More Precise Prompts to Improve Output	you can also debate, and that's what I'm thinking about now. Is that the prompt you're giving is not concrete enough. And therefore you get a generic approach. The last one I haven't tried yet. But yeah, so. Overall, what I've experienced up until now is that it. That it's unable based on my usage to give a generic to given a specified approach.
355	Not All Tasks Yet Involve AI Due to Familiarity Bias	So for example, when I draft a year plan, I don't per SE use it, however. I also don't know what the output is. If I would use it so it really lies also within myself. Where I would be more cautious about it and more just use it to see what the output is rather than OK. This is familiar, I can just draft it myself. Let me do it.
356	Believes Comfort Zone Delays AI Adoption	I think it has to do with experimenting, and that you're willing to experiment. It also took me some time because I think as a human, when you're comfortable in the things you're doing, you're not really willingly to change.

357	Actively Experiments with AI to Learn Its Capabilities	However, you should change. And therefore I was adopting AI as much as possible and also challenged myself to use it. However. It can be done more and it can be done via experimenting more, and that's that's really something I should challenge myself about.
358	Trusts LLM Based on Organizational Endorsement	The internal LLM I trust. And that's purely based on trust, because I assume you know if a organization rolls it out, then it should be accurate.
359	Aware of Limitations Due to Outdated Data in Some Tools	I still remember asking a question about who was the CEO of our company. And it gave me a wrong answer. But that's also because. Certain AI has data up until a certain like period. So it gives you the accurate information of that period.
360	Maintains Human Oversight for Accuracy, Manual Double-Check as Risk Mitigation, Human Verification After AI Suggestions, Emphasis on Human Judgment in Tech Use, AI Output Must Pass Human Quality Check	However, coming back to this firm, I trusted and you know, with my own human intervention. I basically double check it and then it makes sense.
361	AI Use Promoted at Firm Level	I think from a overall perspective, it is promoted.
362	Limited Training and Peer Challenge in Team	If I look specifically in my team, I would say that we can still improve it more and what I mean about that is that we can. Give more training about it, but also challenge each other more.
363	Lack of Practical Team-Level Support	So for example, you can stand still before doing an engagement and really stand still on how we will include AI in our work. And it's really something you should monitor on however currently. That's not being used are not being done so therefore, yeah. You really lack the support, but also the. The challenge to use it.
364	AI Usage Not Regularly Discussed with Managers	No, not per SE
365	Initiates Conversations on Using AI in Projects	but what I've been doing the last. Month is that I'm always asking how we can use AI in our. Like it would be for me as standard. Let's say we have a kick off. Are we gonna start on a task is how can we use AI to simplify our work?

366	Begins Using Client Data Since LLM Became Secure	Yes, I've been able to like, let's say, copy paste certain paragraphs of client information and then specifically ask something about that where before I wasn't able to do that.
367	Still Cautious with Full Document Uploads	But I need to say I for example haven't been uploading documents or stuff like that.
368	Uses AI Primarily for Personal Efficiency, Feels No Explicit Pressure from Firm to Use AI	For my own benefit.
369	Stronger Leadership Awareness Would Promote Usage	I think to use it more it would be good if leadership, but also people in management they would would be more aware of what we can do with AI and also promoted more in engagements that it would be for example standard topic on how we can adopt it.
370	Desire for Standard AI Integration in Engagements	more aware of what we can do with AI and also promoted more in engagements that it would be for example standard topic on how we can adopt it. Within our work.
371	Limited Awareness of Regulatory Constraints	No, I must say that I'm not per SE thinking about that.
372	Limited Awareness of Regulatory Constraints	Yeah, but I think and as a basis, I'm not pretty aware of it. So I'm also not thinking of it.
373	Feels Safe Due to Secure Client Data Policy	Yeah, I think that's also the case. Yeah, definitely.
374	Now Feels Fully Enabled to Use AI Freely	However, now that we have the basically the go on that we are able to upload client data. Then I was like, OK. Now I can basically do everything with AI. So that was for me reading a trigger on. OK, I'm able to to basically everything with it.
375	Does Not See AI as Competitive Advantage	Umm. No, I wouldn't say no because I I. I think that our main competitors also use it.
376	Focuses on Internal Efficiency Over Market Competition	Umm. No, I wouldn't say no because I I. I think that our main competitors also use it. For me it's really like OK. How can my engagement be as efficient and effective as possible? And how can we simplify our lives and work?

377	Occasional Prompts from Managers to Use AI	Sometimes yes. Umm. But not per southeast. And I think it was more like, hey, did you use AI? But not specific. Well, no. I'm thinking actually of. A. No, I can maybe think of like. For example, there was like an error in the in the grammar and then the person was like, hey, can you use AI or something to to ensure that the grammar is correct? But never.
378	Positive Reaction to Managerial Encouragement, Colleague Tips Increase AI Usage, Learns AI Features from Colleagues	No, I liked it because it made your life similar because, for example, I remember that someone learned me that within copilot you can auto rewrite sentences. And I was like, hey, it actually makes your life so much easier because it makes a sentence really in a specific way that it sharpens the sentence. Makes it more formal, et cetera. Without you constantly thinking. And that was really something that I've learned from a colleague who was saying like a did you use AI? Did you know that you can do this?
379	AI Conversations Not Yet Standardized in Team	And I must say that slowly. And stead you see more colleagues having the conversation. But not yet everyone. It's like not a standard practice in a meeting, for example.
380	Learns AI Features from Colleagues, Supportive Micro-Culture Around AI Among Some Peers, Colleague Tips Increase AI Usage	Definitely I remember someone using it for. Transcripts that I started using it as well. The auto rewrite for example is also something I saw at a colleague. So I think also. From time to time you see some things being done with copilot, and then I was like Oh yeah, or with AI in general. Oh yeah, this this is something I can also do at my work.
381	Mild Concern Over Reduced Headcount	The only thing I can think of is that. Where we would have people preparing work make like a design. That's something that would then be. Taken out taken out. So maybe where you would have 10 people working, you would maybe have eight people working because the work can be done more efficient and in a more timely manner.

382	Belief That Human Oversight Remains Essential	However, if you look at how a company has built is that you would always need human intervention. So there is also a need to train people and to hire people and ensure that they, you know, get certain skill sets etc etc.
383	No Fear of Total Job Replacement by AI	However, if you look at how a company has built is that you would always need human intervention. So there is also a need to train people and to hire people and ensure that they, you know, get certain skill sets etc etc. So. The yeah. I don't have a per SE or concern that people will be vanishing at some point. However, I do think that work can be done smarter where whereas you. Would have 10 people. Now you would have 8:00, but no. No complete disappearance of people, I would say so.
384	Medium Frequency of LLM Use, LLM Use > 3 Times Per Day	More than three times a day.
385	Excited About Ongoing Tool Advancements	No, I think only more excited. So what the tools will be able to do?
386	Expects Continued Accuracy Improvements	You know that the tool has become more accurate.
387	Excited About Ongoing Tool Advancements, Curious About Long-Term Developments of AI	So you see constantly the fabments, which I think is really good and very curious to to what extent the development will be.
388	Sees Future Potential in AI, Anticipates Increasing Future Use, Positive Outlook on AI's Role in Future Work	No, I think only more excited. So what the tools will be able to do? You definitely see a learning perspective within the tool, which is maybe weird to say but. You know that the tool has become more accurate. For example, when you transcript something or when you wanna summary of the complete meeting. So you see constantly the fabments, which I think is really good and very curious to to what extent the development will be.
389	AI Makes Consulting Life Easier, Efficiency Boost Through AI Guidance	Definitely easier
390	Describes AI as a Virtual Mentor	Definitely easier it gives you. It gives you the opportunity to critically think and discuss with AI the process and that it gives you really guidance on how to proceed. So it's basically a virtual mentor or virtual coach. That gives you ammunition to really proceed with, for example, the work.

391	AI Simplifies Writing and Meeting Tasks	It makes life easier when it comes to. Drafting text like text within the report. It cross check it on grammar etc. And definitely also for example, a specific example is within meetings that it's able to. Transcript for you and make a summary.
392	Uses AI for Grammar Checks and Sharpening Text	It cross check it on grammar etc.
393	AI Sparks Automation-Oriented Thinking	Automation. So I think you've added. Added this way of thinking, so maybe that's indeed yes. OK, I changed my thinking.
394	AI Makes Efficiency Thinking More Prominent	But yeah, I think we were always well, at least for myself. I was always thinking on how things can be more efficient. And then you're thinking like, hey, it would be cool if you would have a tool to generate something. And now we have the tool.
395	Greater Focus on Efficiency Due to AI	No, I think it it, it made me realize to really think. Efficiency. To really think and what you're mentioning in. Automation. So I think you've added. Added this way of thinking, so maybe that's indeed yes. OK, I changed my thinking.
396	Years of Experience	It's been 1 1/2 years now
397	Job Title	The team in which I'm working is ERCS within risk and regulatory here in BAS. About the exact job title, I don't really know, but when I submitted my application, the job was called consultant technology, Risk and control. I don't know what they call it nowadays, but I think it's more related to risk transformation or something like that. It might be in that area, but I think, yeah, that's formally it.
398	Level of Education Completed	Master's degree in university.
399	AI Used to Analyze Legal Compliance (e.g., NIS2)	I remember using the internal LLM for example to look at a law or a regulation. For example NIS two and see what it requires, and then I remember once we got some files we got some topics that we made like we got the topics from the file.
400	AI Helps Validate Coverage of Regulatory Topics	and then we asked. Program or the ML to basically run like a similarity test or check if everything that we entered all of our topics are enough to be compliant with, for example, needs to and if it's not enough,

		what is the suggestion? So what do you suggest we should add and why?
401	AI Rewrites and Polishes Policy Texts, Uses AI Mostly for Text Generation	That's one example of how we used it, and I think most of the examples of using it are in drafting documents or rewriting pieces of text that we've written. For example, for a policy, it just saves time rather than having to do it yourself, which you could but. It would maybe take you like 15 minutes 20 minutes if you just enter like a small input of text into that program. And either copilot or our internal LLM and ask it hey, can you just make this more? Or you can say make it more professional fixed to writing. Fix the grammar. Make sure it's professional. Make sure it's persuasive, et cetera. It just does it for you in a minute instead of having to do it yourself for 20 minutes.
402	Saves Time on Writing and Editing	It just does it for you in a minute instead of having to do it yourself for 20 minutes. So it makes you more efficient because it saves you time and if it saves you time
403	AI Reduces Time Billed to the Client	if it saves you time, it means that there's less time being billed to the client, so it's better for the project and better for the client
404	Boosts Project Delivery Efficiency	It just does it for you in a minute instead of having to do it yourself for 20 minutes. So it makes you more efficient because it saves you time and if it saves you time, it means that there's less time being built to the client, so it's better for the project and better for the client and just efficiency wise it's a great like great tool.
405	Generates Professional and Persuasive Wording	Or you can say make it more professional fixed to writing. Fix the grammar. Make sure it's professional. Make sure it's persuasive, et cetera.
406	Extra Time is Reallocated to Other Tasks (never idle)	Yeah, I mean, sure. Depends on what you call meaningful work, but there's definitely things that need to be done, so it's usually not just one document and then you're done for the day. So it's if you finish that, you move on to the next, the next task, the next thing that needs to be done. And in

		that case that does allow you more time to just quickly go through the tasks you have.
407	AI Used for First Drafts, But Always Double-Checked	Yes, yes and no. Because anything that comes out of such a language model, you need to double check so you can indeed in some way rely on technical expertise. But then again, I don't know exactly what it was trained on and how it was trained with data was used to train the model, so it's hard to rely on it solely. You definitely really do need to check if it's still accurate. If what it says is true, you need to still double check. So even if it says something is there and it is, let's say it is quite compliant. In that example I gave you a few minutes ago. You still need to do a manual. Check. It's nice to have a quick overview, but you still really do need to check yourself so you can rely on it a little bit as a first impression. I guess a first draft is maybe a good way to put it and then you do the second check. Yourself.
408	Helpful for Initial Overviews (e.g., Compliance Summaries)	It's nice to have a quick overview
409	Avoids Entering Classified Client Data (Unclear Boundaries)	Not really, I guess. I mean everything you put into it is work related and I think. Classified client data is not allowed to be put into it. Even though it's our internal LLM, but I'm not sure about that. I didn't really research that, but just to be cautious, just don't ever do that.
410	Sometimes Manual Work is Faster Than Prompting	Or I should think you can do something faster yourself instead of writing the whole prompt and then doing the whole checking
411	Prefers Asking Teammates for Critical/High-Stakes Tasks	Sometimes when things get very technical or if I need a really certain answer, then I would rather ask someone in the team rather than ask the tool just because it's so important to get it right immediately. But that I think would be the only reason.
412	Saves Time on Writing and Editing, AI Use Saves Time	saving of time,

413	AI Used for Summarizing	Specific or to have something that if you ask for a quick summary of a legislation, for example. Very in a very few bullet points saying what is this? Why is this? Why is it important? What are the things you need to look at? It does save a tremendous amount of time.
414	Easy to Learn Due to Prior ChatGPT Exposure	Yeah, but yeah, it was. Yeah, it was easy because also. When I that was in the final year of my master's ChatGPT came out.
415	Natural Transition from Academic Use to Professional Use	Yeah, but yeah, it was. Yeah, it was easy because also. When I that was in the final year of my master's ChatGPT came out. And at the time, no one really. Regulated ChatGPT, so we could use it freely even in our school work because it was so new, they didn't catch up yet. So I'm I was pretty much already used to working with large language models. I also did my master's in it, so for me it was. It was not a big deal at all. It felt more like something natural.
416	Started Using LLMs During Master's (Early Familiarity)	So I'm I was pretty much already used to working with large language models. I also did my master's in it, so for me it was. It was not a big deal at all. It felt more like something natural.
417	Senior Colleagues Encourage AI Use	Senior people do refer back to the internal LLM. They, for example, sometimes suggest if you don't know something, you can first ask, ask, the internal LLM and then. Have your first understanding and if you still need more understanding
418	AI Recommended as First Step Before Raising Questions, Team Culture Promotes Exploration and Experimentation	Senior people do refer back to the internal LLM. They, for example, sometimes suggest if you don't know something, you can first ask, ask, the internal LLM and then. Have your first understanding and if you still need more understanding, you can either raise a question or you can Google it or something. But the influence from them has to be definitely use it.
419	Incentives Provided (e.g., e-Learning for internal LLM & Copilot)	For example, and remember there was, I think it was a company e-learning for the internal LLM. I think also for Copilot. So they did provide incentives.

420	Senior Staff Encourage AI Use for First Drafts	I think it's the behavior a lot of them also use internal LLM and I think they know they. Yeah, they just. Yeah, when you're in a call with them or when you're working together, if you ask them something and they don't know, they're also like, hey, I can ask internal LLM or let's make a draft, let's ask internal LLM what it can make, and then we'll build off of that.
421	AI Feels Natural and Expected - No Need to Explicitly Justify	it seems so natural. I can't imagine anyone not using it.
422	Digital Contribution Included in Performance Reflections	There there is a part that says explain your contribution to. Digital upscaling or something or usage of digital tools.
423	Motivation Comes from Usefulness, Not Just Compliance	I think interesting. I don't really know because yes, you want to use it because you're incentivized to use it, but at the same time it also really helps. So you have maybe not. Not an intrinsic motivation, maybe, but more of a reason to use it because it's it's nice, it's incentivized, it's encouraged, and it's also useful.
424	Uncertainty About AI Use and Promotion Criteria	There there is a part that says explain your contribution to. Digital upscaling or something or usage of digital tools. Maybe he was referring to that. So you could technically, yeah, yeah. But for me, I wouldn't specifically mention it because it seems so natural. I can't imagine anyone not using it.
425	Freedom to Experiment, But Accountability Still on the User	Yeah, but you do. We always do need to check the accuracy of what the hell it produces because you are in the end still responsible.
426	Trust in AI Tools Depends on Technical Knowledge	There's not anything that's going against it. Unless you don't know anything about AI, don't use it for everything. And you think that is like a magic little tool that spits out everything and everything is right, incorrect and amazing. I think maybe there there would be a difference if you maybe someone who doesn't have that much knowledge about how ML models work. But yeah, I think for me there's not really a thing, a specific thing.

427	Freedom to Experiment, But Accountability Still on the User	So if you make a document and you send a document for review to your manager and you made a document using the internal LLM and there is something in there that is not correct, then you have to answer as to why you included it and then it comes out. All down to you, so. Always need to still double check and hold yourself accountable. For what you write, even if it's written by the internal LLM or Copilot.
428	Lack of Awareness of AI Safety Measures, Unfamiliarity with Data Safety Features	I heard something about it and then people said you're not supposed to. And then people were like, huh? But you were supposed that was the entire point of our internal LLM. But I I still don't know what the actual answer is.
429	Would Require Official Confirmation to Use Client Data	I would need an official post or publication or e-mail by either. I don't know, senior manager, partner, director, saying you are allowed to do this because to me it seems unnatural.
430	Skepticism About AI Data Privacy Despite Closed Environment	I do imagine that the internal LLM is a joint thing that was built with ChatGPT, but at the same time. How can you be sure that the data you enter in the internal LLM doesn't somehow get back to OpenAI? Because if it's the same model and you could put it yes in a separate environment, but that still doesn't mean that there's not a link.
431	Received Copilot and Internal LLM Trainings (eLearning + In-person)	There was an e-learning for. Using the internal LLM and using Copilot. But I think we also had a training for copilot when it was first launched. I was in the, AH, beginning of this year, last year. Last year, probably did it in person. Trainings talked about copilot how to use it, what it can do, et cetera. But that's been it so far.
432	Trainings Reinforced Prompting Skills as Essential	No, not really. Just confirmed that you need to be good at prompts for it to actually do what you want.
433	Perceives Accuracy as a Personal Responsibility Regardless of Tool	I don't think so. Because whenever you deliver something, ask the internal LLM, it should still be to the quality standards of our firm. So whether or not you use AI or just pure brains, it's it's the same.

434	Concern About Data Flow Between Internal LLM and OpenAI	How can you be sure that the data you enter in the internal LLM doesn't somehow get back to open AI? Because if it's the same model and you could put it yes in a separate environment, but that still doesn't mean that there's not a link.
435	External Regulations (e.g., GDPR) Considered for Input Use	External regulations may be towards GDPR. That might be a regulation that you would need to consider, as in what you input and I use data.
436	High Perceived Risk Awareness Within R&R Department	Yeah, yeah. And maybe that has to do with something. Everyone is in risk and Reg. So everyone is very aware and cautious of risks. I would be interest to see interested to see how other departments would use this.
437	Peer Recognition of AI-Generated Text Based on Style/Structure, Manager Questions Work Origin Due to High Speed or AI-like Wording	Oh yeah, definitely. I once or twice. Because it was just so fast. And then you're like, huh? Yeah, this will say I. But also AI has a very distinct way of writing. So you do end up seeing it.
438	Mixed Feelings When Work is Recognized as AI-assisted	Yeah, mixed mixed feelings, I guess because. To a certain degree, what it brought was good. It was nicely put. But just yeah, just the fact that you used something to make that seemed a little bit like. Not cheating, but making your life easy.
439	Uses LLMs ~ 5-10 Times Per Day	Yeah, 5 to 10 times on a day in a day.
440	AI Supports Rephrasing, Brainstorming, Completeness Checks, and Exploration	ask it to rephrase and rephrase and check for completeness and maybe give an idea about a topic or ask some questions to it to explain a topic or for example, say, what would you expect for this specific topic?
441	AI Not Useful for Building Flowcharts	if I'm making a flow chart or anything, then I'm all day spending all day in that tool, so I'm not creating anything. I don't need an AI tool for
442	AI Useful for Writing Policies and Procedures	But when I was writing policies and procedures etc. Yeah, then 10 times a day would be I think the minimum.

443	Believes Human Oversight is Always Necessary, Comfortable With Human-in-the-Loop Model	I don't believe that it will ever replace people because again, object of my master's. Because you always need a human in the loop. It's just how it is because you can, unless they make an AI that can think. Then there might be a bit of a problem because. Then it's then it might be an issue, but there are always at least need to be one person who will review to put the AI does, and if it makes your job easier then it's better.
444	Sees AI as a Way to Increase Capacity, Not Reduce Headcount, AI Frees Up Time for Client Interaction and Strategic Thinking	Which just means that you can focus on other things that are more. Maybe interactive with the client where you can spend your time to think more about other things you could do for the client or other tasks you could do. More services you can offer.
445	Views AI as a Tool for Job Augmentation, Not Replacement	Yeah. Yeah, it's like the age-old question, right? The old AI replace you. But yeah, I don't believe that it will ever replace people because again, object of my master's. Because you always need a human in the loop. It's just how it is because you can, unless they make an AI that can think. Then there might be a bit of a problem because. Then it's then it might be an issue, but there are always at least need to be one person who will review to put the AI does, and if it makes your job easier then it's better. Which just means that you can focus on other things that are more. Maybe interactive with the client where you can spend your time to think more about other things you could do for the client or other tasks you could do. More services you can offer. So if you look at it in that sense. I wouldn't be worried. I think it just is simply a tool and it helps you and I think these types of technological advancements have always been there. They just allow us to do more with the same amount of time that we have.
446	Excited About Improvements in internal LLM and Copilot	Yeah, I like the internal LLM the better engage the better.

447	Not Worried About AI Developments, Considers AI Use to Be a Natural Progression of Tech Advancements	I wouldn't be worried. I think it just is simply a tool and it helps you and I think these types of technological advancements have always been there. They just allow us to do more with the same amount of time that we have.
448	AI Makes Being an Associate Easier, AI Makes Consulting Life Easier, Describes Work as Easier Due to AI Integration	Easier.
449	AI Enables Faster Access to Knowledge and Expertise	Yeah, maybe that you have easier access to knowledge now than before. You would have an AI tool. So maybe if it would take you five or six years to be able to have a certain level of knowledge to do a certain aspect of your job. Instead of that five or six years now, you might only need.
450	Believes AI May Reduce Years Needed to Build Consulting Knowledge, Thinks AI Accelerates Professional Development Curve	Because it might not take that many years and that much experience to get to a certain level of knowledge that would you would need for a consultant.
451	Job Title	so my job title is manager and risk and regulation regulatory in the broader assurance services group. Specifically on ERCS-CIPS.
452	Years of Experience	At this company, I've been here 7 years and in this role I've been here about three years actually.
453	Level of Education Completed	bachelor's degree in accounting
454	Uses LLM's ~3 Times Per Week, Uses AI Occasionally	Yeah, I use. I would say semi frequently, not extremely frequently, but maybe three times a week
455	Exploratory Prompting	Just to see what the outcome would be
456	Low Perceived Risk of Use	I didn't see any harm to not doing it, so I didn't see there were. I only saw benefits to doing it, so it's not like it would really hurt me, I think. Maybe it would prejudice me to go lean a certain way, but I thought it was better than what I personally knew how to answer the question myself.
457	Supplementing Knowledge Gaps	just to get more. Some thoughts more on the the subject
458	Mixed Performance Based on Context	Very generic. It general control questions just to gauge like if it actually gave me answers that I was expecting and sometimes it honestly would not really, it

		would look at it more from a project management perspective.
459	Mixed Performance Based on Context	It depends on the scenario. So sometimes I so when I first use the internal LLM would ask it.
460	Cautious Use Approach	But I'm always cautious and a cautious user.
461	Avoidance for High-Stakes Output, LLM Not Reliable for SOx Work, LLM Not Reliable for Audit Guidance	Giving final recommendations to clients. So putting in a question that a client has and then automatically using that answer and sending it back to a client on, let's say, some audit guidance. So I initially once asked it about audit guidance related to US Sox and to be honest it gave me a really weird answer. So after that I I didn't really trust it for U.S. SOx guidance.
462	Trust Erosion Due to Incorrect Output	So I initially once asked it about audit guidance related to US Sox and to be honest it gave me a really weird answer. So after that I I didn't really trust it for U.S. SOx guidance.
463	LLM Not Useful for Specific Regulatory Expertise	very specific from like a regulatory standpoint, I don't use it much at all really.
464	LLM Not Useful for Specific Regulatory Expertise	Yeah. So if I wanna know something on, I think maybe GDPR or something about the latest audit guidance in the US Sox publications AICPA guidance. I don't use it for that.
465	Concern About Outdated Information	And to be honest, it's also probably because the the data is out somewhat outdated, I think
466	Client-Trust Analogy Applied to AI	Yeah, it's like clients. If they have a bad experience with us, they won't be as willing to come back.
467	Avoidance for High-Stakes Output, Avoidance of AI in High-Stakes Regulatory Work, AI Avoidance in Critical Compliance Task	Yeah. So if I wanna know something on, I think maybe GDPR or something about the latest audit guidance in the US Sox publications AICPA guidance. I don't use it for that. And to be honest, it's also probably because the the data is out somewhat outdated, I think the. One our custom-built LLM’s training data is maybe a year and a half or two years old. So yeah, it makes sense that it would probably wouldn't be that updated.

468	Perceived Strength in Balanced, General Insights	More generic questions I'd say like. On maybe your project actually like the use of Gen. AI and work that I'd I'd say like its perspectives 'cause it gives you both pros and cons pretty well.
469	Caution Reinforced by Imperfect Outputs	there was a time where I knew a client used copilot, and the output it's spit out was something that was like semi ripe but. Not entirely ripe. So it also made me cautious on like basically checking what copilot spits out and then making sure the conclusion actually matches
470	Strength in Summarization and Transcription, AI Used for Summarizing	So for copilot I like it sometimes to just get more the transcripts and then to summarize because I saw some clients use that.
471	Human Verification After AI Suggestions	So it also made me cautious on like basically checking what copilot spits out and then making sure the conclusion actually matches
472	Limitations Due to Lack of Context	Just basically heard what we were saying in the meeting, but it doesn't have the the background information. Sometimes all the background information. So some of the conclusions might be a little off.
473	No Client Demand for AI Disclosures (Yet)	So right now I'm on 2 clients and I was on a previous client, so three in total since been here and none of them have asked about AI disclosures.
474	Regional Differences in AI Adoption, Top-Down Innovation Push in US Offices	Yeah, I do know. In the US, there's more of a push, I think to do more AI involvement or advancements because there's I remember reading there was like $1 billion investment from the US firm on like upscaling our workforce, introducing ChatGPT, hiring Microsoft professionals to help us
475	The US Innovates, EU Regulates	It's US more innovates and then EU regulates so
476	Efficiency Gain in Note Taking and Summaries	Increased efficiency for sure on data collection. Just cleaner output usually. So personally, when I take notes, I feel like they're pretty scattered, but copilot and other tools make it easier to make it more coherent and make sense to the common user.

477	AI Enhances Idea Generation	And they sometimes it can give me solutions. I didn't actually think of. So it brings a new perspectives.
478	Limited Use for Core Consulting Tasks	Yeah. Yeah, not core consulting tasks.
479	Skepticism Driven by Early Experiments	Just based on using it a couple times, just playing around and then not really liking the result.
480	Peer Sharing on AI Tool Use, Assumption of Widespread Usage	Yeah. I mean, sometimes I tell people to use copilot for the the meeting notes, but ChatGPT. I don't really mention too much, but maybe it's 'cause. I assume people are already using it anyway.
481	Minimal AI Communication from Local Leadership, Training Availability Affects Engagement, Cultural Contrast in AI Adoption	Yeah, here. Not really. I see some of our firm’s articles on it, but more in the US I was more motivated just because they pushed it. I think a little harder. So they would have more trainings on tools which here I I've seen. I was in a copilot training.
482	Training Availability Affects Engagement, Training Availability Increases Motivation	But I don't think there's been one. At least I haven't seen it on our internal LLM, so I would see if there are more trainings. I'd be more motivated.
483	Leadership Push Increases Motivation	in the US I was more motivated just because they pushed it. I think a little harder.
484	Cultural Contrast in AI Adoption	Yeah, it's, I'd say more people were on board with using it. So there were fewer people that were not mentioned. So more people were talking about it in the open and then there were actually competitions in the US.
485	Incentivized Learning Drives Engagement	But they also had, like, monetary rewards, right? So there was more an incentive to do it. It's not like just because they were interested in the topic and they wanted to like.
486	Usage Incentives Increase Willingness to Upskill, Reason for Cautious User to Willingly Upskill, Organizational Support Lowers Adoption Barrier	But then that also led to people like me that were always cautious, being more willing to go to the training than like see it from a different lens.
487	Curiosity Fostered Through Exposure	Yeah. No, no, I think it makes it be more more they put their guard down and they're more willing to use it and play around with it. 'cause, I guess curiosity breeds a lot of

		results sometimes and just having people that like me who didn't really care for it.
488	Need for Top-Down AI Advocacy, Organizational Change Required for AI Integration, Cultural Contrast in AI Adoption, Lower Perceived AI Push in EU Compared to US	Yeah. So I'd say that's more like an organizational change that might need to happen. So the tone at the top maybe needs to tell our partners, directors, we're investing in this AI stuff. You should really tell your associate seniors managers to at least look into it, but I would say it's not as big of a push here that I've seen. Yeah, me personally though.
489	Lack of AI Discussion with Senior Leadership	No, never.
490	Lack of Awareness of AI Safety Measures, Unfamiliarity with Data Safety Features	No, I actually didn't know.
491	Skepticism Towards Data Erasure Claims, Skepticism Towards Data Safety Features	Yeah, I guess. Is the data now erased after a certain time frame or what makes it safe? I don't know if you know the details.
492	Skepticism Towards Data Safety Features	Yeah, I've always been a little cautious about that.
493	Skepticism Towards Data Safety Features, Skepticism Towards Data Erasure Claims, Data Safety Improvements Don't Shift Behavior	Like even for me? Yeah, I just. I don't where the data's gonna go. They say they're gonna erase it, but are they really? I don't think it would change much. Not for me.
494	Low Trust in Internal Communication	No, I think I would still switch out client specific stuff for more generic stuff.
495	Mixed Performance Based on Context, Mixed Satisfaction with AI Output	A mix. It is exciting to see like the output come out so quickly, but then it's also mixed results based on what I see as the output, right? 'Cause, I've heard studies where AI is wrong, like more times than you think.
496	Caution Due to Unreliable Outputs	So you tell it something and then it gives you completely wrong statistics just on like very simple questions sometimes. So I like how quickly it can give you output, but I'm always cautious on what the output is because it could just be like random data sources that aren't backed anyway.
497	Analogy to Wikipedia's Limited Authority	Like when we were in school and it always said, yeah, you can use Wikipedia, but you can only use it for the sources underneath. You can't use it as a source itself. That's just my thoughts.

498	Desire for Transparent Source Attribution	Maybe tagging the specific part in the data source where they see it?
499	Persistent Wariness Despite Improvements	Maybe tagging the specific part in the data source where they see it? Yeah, I don't. For me, I'm just wary of it. Always. I'll be honest, I don't know if there's much I could change it right now.
500	Uncertainty About What Would Build Trust	For me, I'm just wary of it. Always. I'll be honest, I don't know if there's much I could change it right now.
501	Peer Recognition of AI-Generated Text Based on Style/Structure	Actually, yeah, 'cause. Sometimes I can tell when people use ChatGPT, because of the way the the language is worded.
502	Awareness of Underutilization	Yeah, maybe. Maybe I should experiment with him more. I think that's something I am missing.
503	Tool Adoption Triggered by Social Learning, Peer Sharing on AI Tool Use	Like because I only found about a copilot through a training by another coworker who mentioned going to the training.
504	Initial Skepticism Based on Prior Tech Experiences	Output that didn't really help you. So that's why I think at first I was like, I don't really need it. And then once they showed me like, how quickly could summarize something? And then even if the conclusion wasn't completely accurate, like you could generate something in like 20 seconds.
505	Limited Peer Inquiry Due to Low Personal Use	I personally also don't really ask people if they're using it much. Maybe because I don't really use it much, so I don't really know what I would ask them about it.
506	Surprised by Speed and Usefulness	And then once they showed me like, how quickly could summarize something? And then even if the conclusion wasn't completely accurate, like you could generate something in like 20 seconds.
507	Established Work Habits as a Barrier	So yeah, we were just taught a certain way and then it's worked so far and it's got me here. So it's probably also why I'm cautious.
508	Associates Seen as Primary Beneficiaries	I can understand why like associates seniors use it all the time because they're the ones more I would say in the weeds.
509	AI as a Confidence Buffer for Juniors	So if it can help them with like writing statuses. Sending out emails on deliverables. Even asking a more complex questions that maybe they're too afraid to ask, a manager? Senior manager then.

510	In-Person Norms Reduced AI Dependence	Yeah, 'cause for me. I was so used to working in person that I have no issue asking somebody for help on something I might not understand.
511	AI Used to Prepare Before Asking Senior	But I also sometimes use it in case like senior managers or directors are super busy 'cause. I also understand they're probably really busy and then they don't have much time.
512	AI Used to Prepare Before Asking Senior	So at least starting with the internal LLM gives me a starting point where even if I go to them at least I'm not going to them without something in mind like a solution already, you know.
513	Middle Management as Change Agents	I would say to a certain extent, yeah. 'Cause I'm a manager. I'm like the middle man between, I'd say the the not the older generation, but the the people that have been there like, you know, 10 plus years have already completely solidified their way of working, right.
514	Role-Linked Obligation to Explore AI	So I would say I also still have a responsibility to be more curious about, explore it and then also communicate that message to associates and seniors.
515	Manager Bridges Generational Adoption Gaps	And I would say I'm in this limbo where I'm in in between. Like not completely. Not too young, but also not old enough where I can easily say like, oh, I'd have no idea how this works. Like somebody else. Figure it out. Like I'm not the level where I can delegate everything completely. Which is, I think, more senior manager, director level. So I would say I also still have a responsibility to be more curious about, explore it and then also communicate that message to associates and seniors.
516	Concern Over Superficial Expertise, Risk of Homogenized Thinking	Like a group of associates or seniors that only grew up using ChatGPT, or our internal LLM, they might have like this hive mind approach, where they all think the same.

517	Need for Critical Thinking	Like this group? Think where they have the same thoughts, but it's because they have the same sources and it never explored outside of those sources. So we would just be sending a bunch of people that. All they know is how to plug in a question into the LLM, and then not even really fact checking the solution. But also it's up to the company as well and organizations to train their employees on, not just taking these outputs as like the final solution and to do obviously critical thinking and making sure like what it says actually makes sense. Yeah, I would say I'm a little nervous, but not not completely nervous.
518	Uses LLM's ~3 Times Per Week	Probably 3 * A week, yeah.
519	Not Worried About AI Developments	No, I'm not too concerned because.
520	No Fear of Total Job Replacement by AI, Less Concerned About Job Loss, More Focused on Efficiency Gains	So I'm not too worried on my job.
521	No Fear of Total Job Replacement by AI, Less Concerned About Job Loss, More Focused on Efficiency Gains	I personally am not too worried.
522	Reviewing AI Output Sharpens Critical Skills	I would say I learned how to be more critical on sources and it teaches me on like it gives me.
523	AI Is Better Than No Output	So I think it it helps, yeah. I don't really see it too much as a negative. 'Cause, it's better than not having I guess any output.
524	Expectation of Human-AI Collaboration	Maybe we manage the tools later on.
525	Increased Difficulty in Identifying AI Output	So for me, it's like I'm half in the AI world and then half not, I'd say. But I'd say it's very difficult sometimes to see what AI generated. Unless, like your language, you're not a native English speaker and like everything's just punctually correct. And then you're like, huh? It didn't used to be like that.
526	Skepticism Towards Strategic AI Investment, Unclear Value Extraction Path	So they saw, like, there's news on ChatGPT being like life changing and then they just got on board and like immediately invested a billion dollars I feel. And maybe they just knew something I didn't know. But if you ask like us, more US people, they would probably say the same. Like they just threw

		in a billion dollars and. Start to start. Alright, let's see what happens.
527	Active Use of AI Tools for Client Work	OK. Yeah, I've been using the tools at present for the project that I'm working on, yeah.
528	Harvey AI for Regulatory Work	Yeah. So so at at present, the project that I'm working on. We are. We have to create certain policies for for a client and. Since it's a financial institution, it's a regulated institution. We are using Harvey AI for that.
529	Saves Time on Writing and Editing, Sees Clear Time-Saving Compared to Pre-AI Workflow, AI Use Saves Time	reduces the time that we spend on certain tasks.
530	AI as a Drafting Support Tool	So what we've done? Is like we create some, we create a initial draft for the CS to see how how good it is. And then, yeah, and then we basically worked on those policies to make it like a perfect draft for the client.
531	Perceived Regulatory Competence of AI Tool	Yeah. So like I said, the phrasing of a specific GenAI tool for legal tasks is much better as compared to our general internal LLM. Also, when it comes to regulations. For example, if you the internal LLM that I have this particular law. Or directive and this is the topic I'm working on.
532	Perceived Regulatory Competence of AI Tool	Can you point out which articles put into this particular topic? So I have my experience with the internal LLM that it does not give like the right answers over there. So it might say you article so, so, so and you go back and you like what, OK. Yeah, I can't find it anywhere in those articles.
533	Manual Double-Check as Risk Mitigation, Manual Verification of AI Outputs for Critical Decisions	So we make sure that we also look through the regulations, we see that you know what is missed out by the AI and just manually cover those topics.
534	Partial Trust in LLMs	like I said, it's not like 100% perfect at this point. So we do also look into the

		regulations because we don't have like that level of trust in AI yet.
535	Excludes Client Data from AI Tools, Avoids Entering Classified Client Data (Unclear Boundaries)	I don't upload client data on the AI tools so.
536	AI Accelerates Initial Phases of Work	I would say in the beginning AI has quite some impact
537	AI Less Useful Towards End of Project	Towards the end I would say not really because it's more of your work that you have to do.
538	Avoids AI for Legal Interpretation Tasks	Also, if it is like critical interpretation of certain regulations, certain articles that. That is also sometimes I don't prefer AI for that. Because yeah, I think I would rely on myself better on those things, yeah.
539	Lack of Awareness of AI Safety Measures, Unfamiliarity with Data Safety Features	I did not attend of the any of the meetings about our internal LLM, so I'm not aware
540	Works With Highly Confidential Client Data	but I do feel like these data or documents we get from the client as well is highly confidential.
541	Works With Highly Confidential Client Data	And in the sense that we don't even share with people, you know, sitting next to me, you know, in the same team so. Can I really trust? Ei with it.
542	AI Use Limited by Knowledge Gaps	Maybe it's my lack of knowledge and how it works probably, but yeah, I don't. I don't think and I was also spoken to some people, they're also not comfortable doing it yet. Uploading the sensitive information on the AI tool, yeah.
543	AI Use Limited by Knowledge Gaps	It's probably my lack of knowledge on, you know. Our firm’s practices, or so that if we can upload client data on it or not. But at present I don't do that.
544	Top-Down Assurance as a Trust Enabler, Expectations of Organizational Due Dilligence	I think that that definitely helps. Because then. Then I would expect that they have done their research and they know it better. I would say, yeah, I'm not an AI expert over here to judge.
545	AI Use Saves Time, Faster Information Discovery, AI as a Thinking Aid	Yeah, it it does save me a lot of time, so I don't have to sit and research on every bit of a thing at this point.
546	Improved Work Quality from LLM Use, Uses AI Mostly for Text Generation, Saves Time on Writing and Editing	we also have to type lot, you know, prepare proposals or documents or presentations and so, so. So yeah, it also really helps in

		making the language really nice and flowery.
547	Easier Completion of Content Tasks, Describes Work as Easier Due to AI Integration, AI Makes Consulting Life Easier, AI Makes Being an Associate Easier	And you know, which can. Go into those presentations. So. So I do definitely have to put lot less effort into OK framing things, thinking about you know each. Each small thing that I have to do with the work so I can just easily go to AI and ask like OK.
548	AI Accelerates Initial Phases of Work, Skips Initial Research and Brainstorming Phase	Maybe it's like a like developing an approach for a particular topic that we are working for in a for a client. And yeah, instead of thinking instead of me initiating the process of thinking, I can just ask AI to do it and then think about it.
549	Human-AI Work Distribution	So maybe. If I'm putting 100% of my efforts. AI does like 60% of it for me. And then I have to think more on the 40% of it like does it make sense? Can we do it some differently and so?
550	AI Use Saves Time	It does save a lot of time
551	Easy to Start Using LLMs, User Friendly Interface Enables Early Exploration, Ease of Use Supports Adoption	yeah, because the interface is quite easy I would say
552	Prompts Often Require Iteration and Clarification, Challenge With Prompt Formulation, Desire for Better Prompt Interpretability, Recognizes Need for More Precise Prompts to Improve Output, Prompting Skill Is a Barrier	Yeah, and prompting could be sometimes difficult in the sense you're trying to get something out of it. You have it in your brain, but you cannot prompt it well enough, so the output is not good enough so that that is also one of the difficulty that I face.
553	User Takes Responsibility for AI Output, Perceives Accuracy as a Personal Responsibility Regardless of Tool, Recognition of Prompting as a User Responsibility	Yeah, yeah.

554	Perceived Role-Specific Responsibility	it's all with respect to regulations and interpretation of it and the work that we do for the client. If we go wrong somewhere, they have. To face fines and you know, yeah. And it's also upon our reputation. It comes to our reputation that we did not do a good job over there so. We have to be, really. Critical about you know how we are using the tools, so that's why that's why we can at present I wouldn't suggest. I also see that there is a lot of hesitation in you know use of AI amongst different team members. Some people are more open to it some. Are not that open to it, but that is also where I understand that, you know you cannot just kill an AI output to the client and be like OK. The work there, there's some. There should be some value add that you are giving to them and yeah and.
555	Distinguishing Between Client-Facing AI Tools and Internal Use	Then yeah, yeah, yeah, yeah. I mean, it's fine to because we also do. We, we we also do develop tools for certain solutions that we can offer to client. So that's a different thing. So you are trying to make an AI tool where client will upload some documents and AI is going to do something to. Attend a new offer those two to the client. So that's something different, but you internally using something to get an output and then you'll be giving it to the client. That is something different. So in the second part you have to be more accountable for what you're giving to the client rather than just offering the tool to the client and you tell them the risk of using it. So yeah.
556	Concern Over Decline in Critical Thinking	Yeah, I do see that as a potential danger because because I feel like in the field that we are at this point, it's all with respect to regulations and interpretation of it and the work that we do for the client. If we go wrong somewhere, they have. To face fines and you know, yeah. And it's also upon our reputation. It comes to our reputation that we did not do a good job over there so. We have to be, really. Critical about you know how we are using the tools,

557	Hypothetical Openness in Lower-Stakes Roles	Yeah. I do feel like if. If the nature of our work is not so critical, it would. Yeah, you would rely on AI more in. So so for example, I'm just thinking of something. For example, if I work in a department in a bank and I just need to publish publish something internally which is not going to be reported somewhere, I would be more more or less OK to just use AI for that thing
558	Work Context Shapes AI Use Behavior	So yeah, doing those things. So I would be more open to use using it, and even at this point I would say if it was not for something so critical like you know, regulations that would be open to using more probably if I was. In maybe internal audit or I can controls, yeah. They still have some submissions, but but the risk is a bit lower. I would say you know, so yeah.
559	Perception of Uneven AI Adoption Among Peers	I also see that there is a lot of hesitation in you know use of AI amongst different team members. Some people are more open to it some. Are not that open to it
560	No Personal Use of AI Outside Work	Yeah. No, not really.
561	Leadership Promotes AI through Communication	I do feel that in our firm they are promoting use of AI for the work.
562	Leadership Communication Encourages Use, Top-Down Encouragement Builds Confidence, Visible Use by Leadership Sets a Norm	yeah, definitely because it's more of like, you know if. If people above you are comfortable using AI and you know are motivating you, it's like, yeah, you can do it rather than people who are more skeptical and are not comfortable. Then if you use AI you would be like, yeah, maybe these.
563	AI Use Framed Around Efficiency Gains	Our partner proactively said that we should use AI for these particular things. You know, let's bring in efficiency. Let's reduce the time. Let's focus on more important topics that AI can't help us with at this point.
564	Top-Down Encouragement Builds Confidence	So at that point, we knew that, you know, we can use AI for these tasks and. Role. If there really won't be a question of, you know, why did you use AI for these things so.
565	AI Viewed as a Time-Respecting Tool	Yeah, I really do feel like AI can be an enabler, so I do. I do feel like, you know, you should respect your time, and if AI can do something for you, then why not use it, you know?

566	Pragmatic Motivation for Adoption	Yeah, it's for your benefit. And you can. Since AI is not there yet, you can pick more important topics and focus on those rather than doing everything by yourself.
567		No, no, I don't think they expect you to use AI
568	Future Vision Includes Client Billing for AI Use	Going to charge them for the use of AI on their projects. So yeah, that's going to happen.
569	AI Use Not Yet Institutionalized in Every Project	So in a normal project. Yeah, in a normal project as it goes, I don't think someone brings up that old. It's expected in the beginning that we would be using AI unless there there comes a point where someone. You know, says Oh yeah, why don't we use AI for this? You know, there is this particular AI which can be really helpful, so yeah. Also apart, I do do feel like the leadership is also trying to. So I do feel like in the plan for the future, we do think we do plan to use AI more in our work
570	Awareness Gaps Around Firm-Wide AI Tools	Honestly, I don't have a lot of visibility on. I do feel like within our company we have a lot of AI tools that are being used by different teams, but I don't have visibility over that. So if someone tells me that, oh, this is a tool that we can use and like, oh, OK, that's a tool that we can use. But yeah.
571	Selective AI Reliance	We definitely leverage the use of AI. We use it to get like a output from it, but since it's quite sensitive, for example. If we are helping a client with getting a license to operate in Netherlands. I cannot completely rely on AI for everything. If it goes wrong, their license would be rejected. And that's not a good thing, right?

572	Cautious AI Use for Financial Services Clients	I cannot completely rely on AI for everything. If it goes wrong, their license would be rejected. And that's not a good thing, right? So. With banking regulations also, it's yeah, I think you you have to be really. You you would not prefer, you would not want to go wrong with the interpretation of the regulations that are there and yeah, and if AI does it wrong and you just rely on that and go ahead. Yeah, the bank is going to face consequences for it. And internal, I mean we face consequences in general even without the use of AI. So I do feel like, you know. Yeah. Uh. At at this point, for regulations, since we've also tried to develop some AI tools per SE, and we we have seen that it's difficult to reach that level because it's too complicated. There are many articles referring to some other articles referring to some other articles referring to some other articles. So it's really difficult for AI to sometimes comprehend that, OK.
573	AI as a Preliminary Analysis Tool	We do like like a initial analysis or where it can help. For example, I do it so sometimes I want to analyze something and the particular articles I do do go to the AI and be like OK.

574	Navigating Regulated Environments	We definitely leverage the use of AI. We use it to get like a output from it, but since it's quite sensitive, for example. If we are helping a client with getting a license to operate in Netherlands. I cannot completely rely on AI for everything. If it goes wrong, their license would be rejected. And that's not a good thing, right? So. With banking regulations also, it's yeah, I think you you have to be really. You you would not prefer, you would not want to go wrong with the interpretation of the regulations that are there and yeah, and if AI does it wrong and you just rely on that and go ahead. Yeah, the bank is going to face consequences for it. And internal, I mean we face consequences in general even without the use of AI. So I do feel like, you know. Yeah. Uh. At at this point, for regulations, since we've also tried to develop some AI tools per SE, and we we have seen that it's difficult to reach that level because it's too complicated. There are many articles referring to some other articles referring to some other articles referring to some other articles. So it's really difficult for AI to sometimes comprehend that, OK. What are you really referring to and what's what's coming out of it? So we know that you know there there is some difficulty in that sense and then there could be some misu outs which which may not be that great. So that's why. That's why it's not like we completely close our eyes off. We do like like a initial analysis or where it can help. For example, I do it so sometimes I want to analyze something and the particular articles I do do go to the AI and be like OK.
575	Perceives This as the Initial Stage of AI Adoption	No, not really, not really. Yeah, I think. I think we are still in a very initial stage of using AI
576	AI as a Norm for Younger Staff	I do feel like amongst the associates and Senior associates, it's still very normal to use AI because I feel we are like the younger generation.

577	Limited AI Use	I think we are still in a very initial stage of using AI, so it's I don't see it's quite common.
578	Peer Influence on AI Adoption	So. So I do hear like for example if I speak to the associates, they are more open to say like, oh, I use ChatGPT. Oh, I use our internal LLM. For this particular topic, oh, I use copilot to draft emails, and in my experience, before I started using, AII saw them using AI and I was, you know, also inspired. I was liking.
579	Peer Influence on AI Adoption	Yeah, I was quite inspired. I was like, yeah, if if they can use it and it's so common, it's not like difficult to use as well, then why not try it myself? So yeah.
580	Focus on Quality Enhancement	Yeah, if it enhances the quality, it definitely works.
581	Positive Perception of AI Efficiency	No, I'm not worried about it. Yeah, at this point, I do feel like if AI would be able to interpret everything, you know, analyze everything, then I might lose my job. Just kidding. But. But no. I think I see the benefits of it more than. Than seeing like the. Negatives, I would say. So yeah, I appreciate the benefits more. So if it brings efficiency, it saves my time. I would be more open to use using it if it has some accuracy, consistency and everything. So yeah.
582	Innovative Service Delivery via AI	And I feel like we would always find new innovative ways to. Yeah. To offer our services to clients. So if it's AI like this a we working with AI and we'll charge for the AI, we'll do it in in less time, yeah.
583	Uses LLM's ~3 Times Per Week	I think yeah, I use it almost every week, so two or three days. Yeah. So. Yeah, I I use it quite often.
584	Efficiency Gains in Review Process	If I also use it for reviewing some work, reviewing some documents.
585	Perceived Regulatory Competence of AI Tool, AI in Regulatory Analysis	I use it for some regulatory analysis or interpretations also. I. Also use it for certain approaches you know. Could be any particular topic? How to approach it? I also use it to make certain plans. You know, how can we? This is the topic I want to finish. What are the considerations I should take? You know while planning it? And

		yeah, how should I go about planning it for the next few weeks?
586	Project Planning Using AI, AI for Task Scheduling	I also use it to make certain plans. You know, how can we? This is the topic I want to finish. What are the considerations I should take? You know while planning it? And yeah, how should I go about planning it for the next few weeks?
587	Strategizing With AI Assistance	Also use it for certain approaches you know. Could be any particular topic? How to approach it? I also use it to make certain plans. You know, how can we? This is the topic I want to finish. What are the considerations I should take? You know while planning it?
588	Efficiency Boost Through AI Guidance	So yeah, I kind of use it for many of the. Many of the daily tasks. Schedule so I do feel like, yeah, it brings efficiency. So why not?
589	Younger Generation More Open to AI	I do feel like the younger generation are more open to use of AI as compared to like. The older generation
590	Rapid Knowledge Acquisition	I do feel like I can do more. In. I can read through more topics, I can have more expertise. And like a shorter amount of time.
591	Reduced Effort in Information Gathering	I do feel like I can do more. In. I can read through more topics, I can have more expertise. And like a shorter amount of time. So. If I had to do something without AI, then I had to Google something, read 10 web pages of it. And then you know, and maybe after that also I don't find anything. So that's also purely possible. So so it basically has reduced the time of time that it takes me to do anything. So it really helps me to, you know, build up expertise, have more knowledge in a shorter span of time. So that is something I really like. It also reduces the efforts and I really, really like that

592	Reduced Effort in Information Gathering, Rapid Knowledge Acquisition	Yeah, yeah. Yeah, so, so, so I do like. That you know you can finish something quickly rather than, you know, yeah, taking so much time so. But the knowledge part I really like it that I can quickly gather some knowledge around things rather than, you know, yeah, how we do did it in the past like scroll 50 Google Pages to just gather some information.
593	AI Makes Consulting Life Easier, AI Makes Being an Associate Easier	No, it definitely makes it easier. It does not make it harder.
594	Perceived Efficiency Gain at Least 20%	I would say that like I said, if let's bring out like, you know, if you're working 100%, at least it will reduce like by 20%. So yeah.
595	Prompting Skill Is a Barrier, Prompting Skills Improvement Needed	No, not really. I do feel like I'm not. I'm still not good at prompting and maybe there are some training courses or something like that which I might not have yet taken, so I don't feel that there's still some potential to get out of those AI tools
596	Exploring Greater AI Use, Routine Integration of AI	I do have this sense of we can still use AI tools for many of the things that I might not have even thought about at this point. So I tried to integrate it with my daily routine or daily task that I do.
597	Habitual Practices Override	So I tried to integrate it with my daily routine or daily task that I do. But yeah, sometimes you are so used to doing certain things.
598	Recognizes Untapped AI Potential	I do have this sense of we can still use AI tools for many of the things that I might not have even thought about at this point.
599	Recognizes Low AI Adoption as Personal Responsibility	You know, you don't even think of using AI for the same thing. So yeah, so I do feel like sometimes you have to just sit down and think, oh, I'm doing these things. These can I just get it done by AI instead of me putting some time into. Yeah. So I haven't. Yeah.
600	Level of Education Completed	Registercontroller dus Dat is Master of finance en control. Postmaster moet ook wat gaan doen.
601	Years of Experience	7,5 jaar
602	Job Title	manager bij risk and regulations.
603	Notices Varying Adoption Levels Among Team Members	Ja, het verschilt, het verschilt heel erg. Merk je wel de ene gebruikt het meer, de ander wat minder. De anderen moeten wat meer.

604	Uses Copilot for Transcribing Client Interviews	Wij hebben vaak interviews met klanten. Wat er dan meestal doen ze doen Copilot aan zoals jij het doet, hè, die dan meeluisteren en die dan zo een transcript. En het helpt een een interview verslag te maken.
605	Improved Work Quality from LLM Use, Efficiency Boost Through AI Guidance	Ja ja zeker. Ja het helpt.
606	Expands AI Outputs with Own Notes and Edits, AI Summaries Serve as a Starting Point for Writing	Met dat transcript, hoe dat eruit ziet Als je vraagt voor een samenvatting, wat is best wel hij over Alleen voor ons werkt helpt het wel om een begin te maken en daar dat die die samenvatting te gebruiken en uit te breiden met notities die Wij hebben. Dus dan ben je al, Laten we zeggen, 50% al daar Omdat je er zoiets standaards krijgt en dan gewoon aanvullen en specifieker maken.
607	Uses AI During and After Interviews	Ja dus Dat is gedurende hè, dus interviews doen.
608	AI Helps Structure and Initiate Reports	Ik gebruik het heel vaak voor het schrijven van rapporten, dus dat zet je beetje aan het eind. Kijk meestal Als je zo'n rapport gaat, wat je ook schrijft in het begin altijd moet je denken, hoe ga je beginnen? Dus dat maakt het altijd wel lastiger dus. Dat duurt het wel wat langer om daar te denken. Hoe ga ik beginnen, hoe ga jij, hoe ga ik het structureren? Maar je merkt. Bijvoorbeeld van de interne LLM of Copilot is dan beschrijf je de situatie waar je in zit, wat je aan het doen bent. Soms kan kopen het ook e-mails meekijken, dus dat helpt ook heel erg.
609	AI Helps Structure and Initiate Reports	En dan vraag je, kan je alvast een begin of maak een structuur van een bepaalde rapport en een markt heen begin? En daarop ga je dan verder borduren dat dat helpt? Heel erg Dat is.

610	Prompts Include Context Like Role and Task Description	Nou ja, Het is niet per se emper om wat ik een beetje heb geleerd is. Je moet een beetje een situatie schetsen, hè? Dus je schetst een situatie van waar zit je in dat ben je aan het doen, dus je bent een auditore doel en je bent een interview aan het maken. Je bent over dit onderwerp, Ik ben een consultant, Ik heb een interview gehad met die en die, dit zijn de uitkomsten of je kan ook niet documenten uploaden, dit zijn beetje interview uitkomsten kan je alvast een begin maken met het rapport moet zo gestructureerd worden aanleiding, doel van de ordent, enzovoort enzovoort
611	Treats AI Output as a Draft, Not Final Work	en dan komt er een. Ja, een tekst uit. En elke keer die tekst gaan we, dan moet je wel heel goed reviewen. Van ja, wat kan je wel gebruiken? Wat kan je niet gebruiken?
612	Uploads Documents to Improve AI Output	dus heb je ook wat documenten die We hebben dus heel wat documenten, die Laten we samenvoegen
613	AI Accelerates Initial Phases of Work, AI Helps Structure and Initiate Reports, AI Summaries Serve as a Starting Point for Writing	Dat wat je wel kan gebruiken, Dat is echt de. Het beginpunt en daaruit ga je verder dan. Schrijven dus ik gebruik het niet volledig om te zeggen, nou, het ziet er goed uit. Het is prima. Nee, Het is echt voor mij een oké. Ik heb iets op papier en daar kan ik verder schrijven, zeg maar. En soms zijn er goede ideeën. Ik denk van nou, dit zit goed geschreven. Oh, Dit is handig. Dit is een mooie zin die hij geschreven is, weet je wel, vooral Als je het Engels moet doen.
614	AI Helps Structure and Initiate Reports	Het is inderdaad een voorzet, ja, dus dat.
615	Saves Time on Writing and Editing, AI Use Saves Time	Het is het het bespaart tijd
616	Feels AI Improves Professional Writing in English	En soms zijn er goede ideeën. Ik denk van nou, dit zit goed geschreven. Oh, Dit is handig. Dit is een mooie zin die hij geschreven is, weet je wel, vooral Als je het Engels moet doen.

617	AI Helps Structure and Initiate Reports, Saves Time by Avoiding Writer's Block	Omdat je Natuurlijk al een voorzet hebt en je kan er verder gewoon lekker snel borduur in plaats van meestal in het begin zit je nou naar een wit wit blaadje te kijken, denk je ja, hoe zal ik mijn zin beginnen, weet je wel, Zonder dat je jezelf daarna weer vast gaat of dat je weer herschrijft moet ik niet. Het is Maar ik ben net Als ik kan schrijven ben een alinea, dan denk ik van, oh, dit klinkt toch niet lekker? Oh, dit moet niet aan de volgende alinea, weet je dat dan moet je dingen herschrijven en opnieuw en een beetje structuur. Je komt er uiteindelijk wel, Maar het duurde lang.
618	Perceived Professionalism Boost from LLM Use, Feels AI Improves Professional Writing in English	meer professioneler kent ook wil noemen
619	Saves Time on Writing and Editing, Saves Time by Avoiding Writer's Block	Die tijd is nu minder
620	Feels AI Improves Professional Writing in English	Beschrijvend zeker in het Engels is, dan is het wel beter geschreven
621	hoewel je daar wel een beetje mee moet oppassen dat het niet té professioneel is. Ik heb bijvoorbeeld Association Social die rapport schrijven en die komen ermee toe met met een tekst dat Ik denk, nou, dit heb jij niet geschreven, want sommige woorden die weet ik niet eens wat. Het betekent dat je in Engels is een beetje too much., Warns Against Overly Formal AI Output	hoewel je daar wel een beetje mee moet oppassen dat het niet té professioneel is. Ik heb bijvoorbeeld Association Social die rapport schrijven en die komen ermee toe met met een tekst dat Ik denk, nou, dit heb jij niet geschreven, want sommige woorden die weet ik niet eens wat. Het betekent dat je in Engels is een beetje too much.
622	Believes Reports Should Remain Accessible and Readable	Dus Je moet wel een beetje In de context blijven voor wat je aan het doen bent, maar ook je kan niet met zo'n rapport naar de klant geven, denk ik. Van ja, oké, ik bedoel, Dit is geen Harvard studie wat we hier aan doen. Het moet wel gewoon een goed leesbaar rapport en voor allerdaags mannen persoon te zijn.
623	Did Not Have Strong Expectations for AI Tools	Nou, Ik had niet per se verwachtingen over die tool. Het het het helpt wel hè?

624	LLM Helps Structure and Polish Emails	We dagelijks bijvoorbeeld e mails schrijven, nou ja, goed e mails valores wil mee, dan kan je gewoon wel goed schrijven.
625	Feels AI Improves Professional Writing in English	kan je het herschrijven en dan herschrijft hij het wat mooier met de ik gebruik het echt meer voorschrijven van bepaalde teksten om het mooier te maken, maar wat meer aansluitend te maken en het professioneel te Laten klinken.
626	Does Not Use AI Yet for Technical Tasks Like Excel Modeling	Ik gebruik het nog niet, bijvoorbeeld om Excel te bouwen, dat soort dingen dus, dat dat dus Ik had niet heel veel verwachtingen.
627	Sees AI Mainly as a Writing Assistant	Ik vind het wel. Zoals ik zeg, handig in het schrijven van teksten. Wat meer.
628	Feels Routine Hasn't Changed, Only Time Spent on Tasks Reduced	Routine is niet zoveel hoor, moet ik zeggen dat routine die werkt blijft gewoon je werk het vooral meer. De ja ja het het het tijd verbruik, hè, dus waar je hoe lang je met iets mee bezig bent. Dus bijvoorbeeld een rapport schrijft, er was je vroeger langer mee bezig. Nu ben je wat meer efficiënter bezig, Omdat je dus die voorzet krijgt Omdat je dus ooit krijgt. Maar niet Alleen proces schrijven, maar ook.
629	Work Role Shifting from Creator to Reviewer/Editor, Expects Shift Towards Contextual Adaptation of AI Outputs	maar je bent nu ook meer van. Oké, dit wordt dan geschreven en die moet ik even gaan aanpassen. Reviewen klopt het wel passend In de context wat we aan het doen zijn, dus die rol is nu wel meer erin, zeg Maar ik verwacht dat het wel meer zal. Schuiven die kant op, dus eerst was je echt veel meer aan het schrijven zelf verantwoordelijk voor en nu is het meer. Je krijgt een voorzet en het zal waarschijnlijk elk jaar wel beter zijn. Maar dan gaat jouw rol veel meer van. Oké, passend In de context wat we aan het doen zijn, past het In de context van wat de klant verwacht
630	AI Struggles With Company-Specific Terminology and Tone	Soms hebben we gebruiken we bepaalde specifieke termen die dan het het systeem weer anders gaat noemen, weet je wel professie niet, Maar dat toch weer niet. Het is wat je die taal wat je normaal spreekt, dus daar moet je hè. Dat soort dingen moet je dan wel meer op gaan passen.
631	Work Role Shifting from Creator to Reviewer/Editor	Routine niet, maar wel de schuif ging van je rol, zeg maar in bepaalde taken.

632	Sees Value in Human-Context Awareness Over Generic AI	jouw rol verandert wel van oké, je bent wel meer bezig gaan schrijven, maar je bent nu ook meer van. Oké, dit wordt dan geschreven en die moet ik even gaan aanpassen. Reviewen klopt het wel passend In de context wat we aan het doen zijn, dus die rol is nu wel meer erin, zeg Maar ik verwacht dat het wel meer zal. Schuiven die kant op, dus eerst was je echt veel meer aan het schrijven zelf verantwoordelijk voor en nu is het meer. Je krijgt een voorzet en het zal waarschijnlijk elk jaar wel beter zijn. Maar dan gaat jouw rol veel meer van. Oké, passend In de context wat we aan het doen zijn, past het In de context van wat de klant verwacht past het ja In de taal die wij gebruiken, bijvoorbeeld de orit talen. Soms hebben we gebruiken we bepaalde specifieke termen die dan het het systeem weer anders gaat noemen, weet je wel professie niet, Maar dat toch weer niet. Het is wat je die taal wat je normaal spreekt, dus daar moet je hè. Dat soort dingen moet je dan wel meer op gaan passen.
633	AI Increases Efficiency, AI Doesn't Eliminate Entire Tasks	Ik wil niet zeggen dat je nu opeens uren op een dag bespaart, hè, dus dat Dat is het niet. Het maakt dit gewoon iets efficiënter, dus je bent veel meer efficiënter door zo'n hero Als ik vaak of een rapport heb, want bij een audit is een rapport wel het moeilijkste wat je schrijft hè? Want alles wat je schrijft moet wel begrepen worden door een ander persoon die onder het niet heeft gedaan.
634	Finds AI-Generated Writing Smoother and More Fluent	Als je dus zo'n copilot gebruikt of een chatpad. Ja, dan gaat het wel wat. Gestroomlijnder. En dat bespaar je wel wat duur en dan kan je Natuurlijk ja een paar mailtjes per dag wat meer afwerken en dat soort dingen.
635	AI Doesn't Save Hours, But Small Efficiencies Add Up	Ik wil niet zeggen dat je nu opeens uren op een dag bespaart, hè, dus dat Dat is het niet. Het maakt dit gewoon iets efficiënter, dus je bent veel meer efficiënter

636	Saves Time by Avoiding Writer's Block	Wat je dan vaak ziet die je gaat schrijven, klopt dus niet herschrijven. Oké, ik loop weer vast, moet ik weer herschrijven, dan ga je weer een review uitvoeren. Dingen wordt heel vaak. Iteraties worden dan geraamd herschrijven
637	Hasn't Experimented With AI for Excel Due to Learning Curve	Maar bijvoorbeeld met Excel en dat soort dingen en dat heb ik nog niet uitgeprobeerd dat ik het toch niet in die flow om te denken van Oh, Dit is echt handig, want dit moet ik echt vaker doen.
638	Hasn't Experimented With AI for Excel Due to Learning Curve, Perceives Excel Automation as Higher Barrier to Entry, Feels More Comfortable Experimenting With Writing Than Data Tasks	En Excel is wel wat meer hoge drempels In de zin van ook. Hoe moet ik dit vragen? Hoe moet ik nu een plan schrijven over een Formule of dit weet je, dat moet je toch wel wat meer denk ik van hoe? Hoe werkt het nou precies? Dat is wel iets, een grotere drempel dan bijvoorbeeld zo'n tekst te vragen van kan je dit herschrijven of maak het zakelijk of formuleer het meer, of weet ik veel?
639	Feels More Comfortable Experimenting With Writing Than Data Tasks	Ja precies, Ik denk dat dat de tekst en zo wat low trussrod is of tenminste een laagdrempelig is om dat te kunnen gebruiken, hè?
640	Hasn't Experimented With AI for Excel Due to Learning Curve	Ja, Ik denk dat ik het nog niet helemaal heb geprobeerd of nog de neiging Ik ben meer zoals Ik wil het zelf proberen en kijken en ik zelf
641	Finds AI-Generated Writing Smoother and More Fluent	Maar het maakt het wel ja, wat wat soepeler verloopt.
642	AI Use is Actively Encouraged by Management	Ja Ik denk, ja, kijk binnen onze organisatie. Dat wordt Natuurlijk heel erg gepusht
643	Receives Regular Trainings and Nudges Toward Use	trainingen gegeven
644	Notices Varying Adoption Levels Among Team Members	Iedereen gebruikt het anders eentje op een hoger niveau. Ander wordt een kleiner niveau.
645	Clients Are Often Not Engaged With AI Tools	bij klanten ja, die die worden dan bijvoorbeeld helemaal niet zijn helemaal niet mee bezig of.

646	Internal AI Adoption Outpaces External Stakeholders	bij klanten ja, die die worden dan bijvoorbeeld helemaal niet zijn helemaal niet mee bezig of. Daar zit wel een groot verschil tussen wat wij ook gewoon prestatie doen, hè? Dus wij willen heel erg en de willing is er wel. Maar Als je bijvoorbeeld bij klanten gaat, ja, Dat is allemaal leuk en aardig, maar zij zijn er totaal niet mee bezig, dus daar is wel een groot verschil
647	AI Use is Actively Encouraged by Management	De management is daar echt zeker van pushen.
648	Motivated by Practical Demonstrations Over Generic Trainings, Abstract Trainings Have Little Impact, Prefers Hands-On, Task Relevant Training Content, Effective Examples Increase Motivation to Use AI	Nee ja, Het is wanneer het mij iets gaat doen is als iemand echt een voorbeeld laat zien dat je denkt van wow, Dit is echt vet, dan wil je dat gaan doen op het moment dat zo'n training is wat je soms ook wel ziet van een beetje uitlegt hoe het werkt en dit en je gek wat algemene voorbeelden denk ik van ja, weet je leuk, maar dan ga je niet meer aan denken naar die man, naar die naar die training, op het moment dat het iets is dat echt cool is. Ik ik zeg maar wat je proot een jaarverslag en je vraagt dit, dan komt een andere document uit dan denk je, wow, Dit is echt vet, weet je dat bespaart mij echt tijd dat ik dit aan het doen.
649	Effective Examples Increase Motivation to Use AI	Dan ga je eraan denken, want Als je zo een taak zelf gaat, doen ik van, oh, Ik heb dit gezien op die training. Ik ga het even uitproberen.
650	Abstract Trainings Have Little Impact	Op het moment dat er een training is. Ja, op het moment dat het een training is dat niet zo heel veel invloed heeft op mijn taak of fiets of zo. Ik zeg oké, ja cool, Maar ik kom daar nooit. Ja, ik doe daar nooit iets mee naar binnen. 5 minuten na die training alweer vergeten.
651	Still Cautious, Maar ik moet eerlijk zijn. Ik heb het nog niet helemaal uitgeprobeerd. Ik zit nog steeds beetje In de modus van tekstverwerken en tekst schrijven., Hasn't Explored Features Beyond Writing	Maar ik moet eerlijk zijn. Ik heb het nog niet helemaal uitgeprobeerd. Ik zit nog steeds beetje In de modus van tekstverwerken en tekst schrijven.

652	Trusts Company on Data Safety for Client Input, Security Reassurance Enables Experimentation	Ja, ik bedoel, als als mijn werkgever zegt dat veilig is en doe ik het ook gewoon hoe dus dan
653	Lack of Security Clarity Can Be a Usage Barrier, Interested in Experimenting with PowerPoint via AI Tools	Ik ga het wel wat vaker gebruiken dat ik wat meer. Documenten uploaden om meer context te geven of te vragen van dit document, kan je dit en dit wil maken of hoe. Ik wil ook wel meer gaan experimenteren, bijvoorbeeld met powerpoint. Dat hoorde ik ook dat dat ook best wel goed werkt. Maar dat het. Een veilige omgeving is, dat helpt wel in het vrij zijn van ja te doen dat je niet denkt van oh ****, mag ik dit wel? Mag ik dit niet doen?
654	Lack of Security Clarity Can Be a Usage Barrier	Ja zeker, want als wordt gezegd, van ja, klanten mag je niet. Ja, dan moet je denken van, oh, Ik wil het wel gebruiken, maar dan moet ik het anonimiseren en dat kost weer tijd. En dan weet je denk ik van nou, dat hoeft van mij, dan hoeft het niet.
655	Expectation to Use AI is Implied But Not Enforced with KPI's, AI Use Not Tied to Performance Evaluation Yet	Ja dus. Ja, Er zijn kijk de verwachtingen zoals ik zeg wordt wel gepusht en gezegd, van ja, gebruikt het hè, Maar het is nog niet echt. Vertaald naar harde kpi's of fiets dat je daar wordt op afgestraft op dat je je op dat je je eindevaluatie wordt gezegd. Hoe vaak heb je het gebruikt? En ja, dus zo hard zit het niet.
656	Expectation to Use AI is Implied But Not Enforced with KPI's	Dus er zitten geen harde verwachting aan.
657	Internal Culture Fosters Curiosity and Experimentation	Ik denk dat het meer iets is aan Mensen van oh, die Ik vind dit cool. Ik wil dit gebruiken om altijd helpt mij. Om meer tijd te besparen of of een proces te stroomlijnen te maken. Maar je wordt er niet. Ja, Er zijn geen gesprekken. Dat is één van. Hoe vaak heb je het gebruikt? En ja, dat Dat is er niet.

658	Organizational Bubble Contrasts With Client Readiness, AI Use is Internally Normalized But Not Externally, Positive Peer Environment Encourages Usage, Safe Environment and Shared Enthusiasm Reduce Barriers to Trying AI Tools	zoals ik al zei, Kijk, wij zitten heel erg in een bubbel binnen onze organisatie dat Iedereen bezig is. Niet een heel positief over en het woord gevoerd en het wordt gepromoot, dus wordt er heel vaak mee geconfronteerd dan dit te doen. En dat geeft wel de motivatie, maar ook de. Ook zeg je dat de Nederlandse courage om het te doen, hè? Dus je wilt het heel graag. Maar Als je eenmaal buiten die bubbel staat, bijvoorbeeld Als je klanten gaat. Ja, die zijn er totaal niet mee bezig en dan besef je zelf van wow, We zijn echt wel wat verder dan dan de Avri organisatie. En, Dat is wel fijn om in zo'n omgeving te zitten, want anders hou je het nooit gedaan dus de omgeving, zeg Maar de Mensen die de positief over zijn die het gebruiken dat dat motiveert mij ook van ja, Ik wil het ook gebruiken en Ik wil het ook doen en Het is beschikbaar. Het is veilig. We kunnen het gewoon doen Zonder consequenties.
659	Internal Culture Fosters Curiosity and Experimentation	Om daar, dat geeft jou de ruimte om ook gewoon te experimenteren.
660	AI Tools to Increase Personal Efficiency	Het is een persoonlijk voordeel, hè, want je bent efficiënter.
661	Potential for Competitive Advantage Through AI	Aan de andere kant is Als je het echt goed kan bewijzen dat het ook je proces helpt richting de klant. Dan kan ik me wel voorstellen. Stel, je hebt koop uit. Nou, Ik weet niet of ik koop uit Misschien goed is, Maar we zijn Natuurlijk bezig met de andere EI oplossingen die die die Misschien gespecificeerd is voor een bepaalde taak, hè? Ja dan dan zie ik dat wel als een competitief voordeel.
662	Client Unlikely Impressed by Common AI Tool, Specialized Tools Seen as More Valuable Than Generic Ones	Wij gebruiken copilot. Ja, weet je ik, Ik weet niet of de klant daar zijn denk ik van oh wat leuk, kijk Als je echt een tool zelf hebt ontwikkeld die die echt gespecificeerd is op een bepaalde he process of een doel van iets.

663	Reviewers May Question Unusual Phrasing Linked to AI	ja, weet je, ons werk wordt ook gereviewd door een partner van directeur, hè? Die vraag krijg ik niet vaak wel een keer gehad Omdat ik net iets niet iets heb overzien dat er een heel moeilijk een Engelse woord in zat en de vraagteken was, van waar komt dit vandaan in dit copilot? Dan denk je ook, ja, die heb ik niet gezien.
664	Variation in Transparency Among Team Members Using AI, Some Team Members Share AI Use Openly, Others Don't Mention It	sommige Mensen die zijn van die die die gebruiken copilot en die stuurt gewoon op, maar die zeggen niks en en en maar niet In de zin van ik laat verbergen, hè? Dus Dat is niet de intentie, maar zeer van oké, hier heb je het.
665	Some Team Members Share AI Use Openly, Others Don't Mention It	En anderen zijn meer van, hé, Ik heb Copilot net gebruik. Dit is er uitgekomen en zo heb ik het zijn meer openlijker en praten er meer over.
666	Need for Critical Thinking, Need for Critical Thinking When Using AI-Generated Content, Concerns About Loss of Context in AI-Generated Outputs	Je ziet ja, sommige Mensen die die zitten in Copilot en wat Copilot zegt, die nemen ze het over en dan is het prima en dan moet je wel doorvragen van ja, maar wat staat er nou? Is dat wel in lijn met wat wat we aan het doen zijn in het doel? En ik snap dat dit er staat, maar Dit is een beetje high over. Moet het niet meer specifieker en, dus daar moet je wel, dus ik snap wel dat ze het wel gebruiken. Alleen Het is de vraag van oké, maar denk erover na van wat hier nou precies staat en het past dat nou In de context wat we niet mee bezig zijn.
667	Specialized Tools Seen as More Valuable Than Generic Ones	Wij hebben een tool ontwikkeld die je gebruikt is puur specifiek om te kijken naar dit naar deze aspecten. Ja, dan vind ik dat een voordeel.
668	Use of AI Seen as a Generational Shift	In de geschiedenis hebben altijd wel momenten dat er nieuwe technologie komt. Dan heb je een oude generatie om weer nieuwe generatie die het gebruikt, weet je wel. Dus heb je altijd wel zo'n gap ertussen dat dat zie ik nu ook. Bijvoorbeeld als toen vroeger, toen mijn scripties geef, je moest helemaal uit je hoofd en boeken erbij halen en ga maar lekker schuiven. Ja, nieuwe generatie heeft dat niet meer.

669	Tools Should be Used With Attentiveness and Review	Maar ik vind wel wees kritisch van wat staat er nou? Is dat nou nog in context van Van wat we aan het doen zijn, hè? Je hebt een opdracht gekregen en die opdracht heeft een bepaalde doel.
670	AI Tools Perceived as Helpful for Quality Improvement, Overall Experience With AI is Positive and Enabling	Nou. Nee, nee, ik ik positief. Zeker hè? Want het het. Het is weer een vooruitgang waar we naartoe gaan, hè? Dit helpt ons, dit helpt ons betere dingen te schrijven de kwaliteit te brengen, dus daar ben ik het wel mee eens.
671	Overall Experience With AI is Positive and Enabling	Dus zeker heel erg positief, maar wel oplettendheid van joh. Dit moet wel even goed gedaan worden.
672	Cautious About Overreliance on AI Under Time Pressure	iets wat ik net zei dat Mensen ja teveel erop gaan leunen en teveel te gaan gebruiken en teveel zien Als de waarheid en meer het kritische blik niet hebben of niet perse niet kritische blik hebben bijvoorbeeld ook Als je geen tijd hebt denk ik, oh, het zal vast wel goed zijn om het even door, want we zitten onder tijdsdruk, weet je dat?
673	AI Cannot Replace Critical Assessment and Domain Knowledge, Need for Critical Thinking When Using AI-Generated Content	Hou die doel in je achterhoofd en wat je niet op papier hebt geschreven heeft, Dat is dat hoofdzaak. Of is dat nou een bijzaak? Is dat hè? Wat hebben we het nu over? Dus daar moet je een beetje kritisch op zijn en ik zat Misschien in het eerste begin associate die dat nog niet hebben begrepen, maar bijvoorbeeld een senior associate verwacht ik wel die dat wel zou moeten kunnen. En als bij een senior associate dat heel vaak bijvoorbeeld terugkomt, ja, dan denk ik van nou dan, dan vind ik het niet helemaal op niveau.
674	Need for Critical Thinking When Using AI-Generated Content	Eigenlijk wel, ja. Ja, Je moet nog steeds kritisch kunnen nadenken. Van oké, wat heb ik hier nou staan? Klopt dit allemaal wel dat je het niet zomaar voor granted neemt? Van nou ja, dit hoofdlijnen klopt het wel? Ja, oké, maar.
675	High Frequency of LLM Use, LLM Use > 3 Times Per Day	Ja dagelijks. Elke dag wel uur.
676	Improved Work Quality from LLM Use	Dit helpt ons, dit helpt ons betere dingen te schrijven de kwaliteit te brengen

677	High Frequency of LLM Use	Ja, Maar het zal het wel. Ik heb het nou vanochtend al heel vaak gebruikt
678	AI Useful for Writing Policies and Procedures	Ik ben nu, een soort van Policy aan het schrijven voor een klant.
679	High Frequency of LLM Use	Ja, echt wel vaak ja.
680	AI Rewrites and Polishes Policy Texts	En dan schrijf ik dus een stuk tekst. En ja, kan je dit herschrijven of hoe heet dit? Maar soms krijg je ook bijvoorbeeld de comment van een klant op een tekst. Nou, die kan je er ook inzetten van. Hé, wat zou jouw antwoord zijn, dan zie je dat en dan kan je even naar kijken.
681	Lower Perceived Competence of Younger Staff	Misschien in het eerste begin associate die dat nog niet hebben begrepen, maar bijvoorbeeld een senior associate verwacht ik wel die dat wel zou moeten kunnen. En als bij een senior associate dat heel vaak bijvoorbeeld terugkomt, ja, dan denk ik van nou dan, dan vind ik het niet helemaal op niveau.
682	Positive Outlook on AI Developments	Nou. Nee, nee, ik ik positief. Zeker hè? Want het het. Het is weer een vooruitgang waar we naartoe gaan, hè? Dit helpt ons, dit helpt ons betere dingen te schrijven de kwaliteit te brengen
683	AI is Integrated Into Daily Work Routine	Ik gebruik het echt wel dagelijks. Ja, echt wel vaak ja.
684	AI Makes Consulting Life Easier, AI Makes Being a Manager Easier, Describes Work as Easier Due to AI Integration	Ja. Ja, nee, tot nu toe zit ik meer in het makkelijke gedeelte.
685	Job Title	an associate. And my team is. ERCS-FS.
686	Years of Experience	one year and six months.
687	Level of Education Completed	master's degree.
688	LLM-Assisted Email Communication	I use them to write emails to the client.
689	LLM Use as a Cross-Checking Tool	To also. Check my work.
690	Rapid Knowledge Acquisition, LLM Used for Technical Competence	I also use it to ask questions about my work. So for example if. I don't know. I'm reading a control. And a risk. And I'm not sure if the control is actually measuring the whole risk. I can ask it and then I can also ask it if they propose some control testing attributes, for example.
691	Supplementing Knowledge Gaps	No, I used them to get another insight

692	LLM Use as a Cross-Checking Tool, Checks Theoretical Knowledge Against AI Output, LLM Used for Double-Checking Information	sometimes to make sure that I'm understanding my work correctly.
693	Skips Initial Research and Brainstorming Phase, AI Accelerates Initial Phases of Work	Or sometimes because I don't have, I don't know where to start, so I ask it first and then it gives me a good, good idea of where to go.
694	AI Suggests Additional Insights Not Initially Considered	I used them to get another insight
695	Initial Negative Experience With Tool	Our internal LLM launched when I started at the firm, but I didn't use it at all. It was awful when I started
696	Increased Usage Over Time	since the last three months I use our internal LLM a lot more than Copilot.
697	Perceived Improvement in Tool	because it has improved. It has improved a lot
698	Domain-Specific Fine Tuning Appreciated	because these tools are made, they were developed with our information. They're really good at, you know, understanding risks and control attributes and control testing. So it's in that sense it's better than if you just used GPT. For this specific like area.
699	Exceeds Expectations	Yeah. 100% is above my expectations.
700	Frustrated With Earlier Performance	when I started it would take. I don't know like. 8 minutes to give you an answer
701	Tool Improvement Aligns With Current LLM Standards	And now it's exactly like working with ChatGPT, right? Like it takes seconds and the answers are really good.
702	Avoids For Critical Review Tasks	So, like sometimes I have to review work. And I don't. I don't use chap for that because.
703	Fear of Missing Important Details	Yeah, I'm. I'm scared that it won't catch, you know.
704	Inconsistency in Output	sometimes the prompt is good and it just yeah it just fails
705	Switches Tools When One Fails	sometimes the prompt is good and it just yeah it just fails, but then I just try with compilot or I don't use it. Yeah.
706	Prompting Skills Improvement Needed, Recognition of Prompting as a User Responsibility	Yeah, it has happened a few times where it doesn't give you the answer that you're looking for and sometimes it is like, oh, and I look at my prompt and I'm like, yeah, that was an awful prompt. Of course it didn't give me my the answer I wanted
707	Technical Reliability Issues	Sometimes it like stops working completely

708	Workarounds for Tool Crashing	then you have to like copy quickly the prompt or like all the information she just gave it to create a new chat. That's a beta file and inconvenient, but like Chapel EC does, remember the instruction.
709	Better Memory Handling in internal LLM	So if you tell them, remember these instructions for the rest of this chat, the internal LLM will remember, copilot won't. And that's really annoying. That's also one of the reasons why it switched.
710	AI Use Saves Time	I save a lot of time.
711	LLM-Assisted Email Communication, Saves Time on Writing and Editing	Especially in the drafting emails.
712	AI Use for Making Presentations	Or making a presentation.
713	Support in Communication Tasks	Especially in the drafting emails. Or making a presentation.
714	AI Use Saves Time	time
715	Increased Productivity from LLM Use	productivity
716	Using LLMs Before Asking Senior Staff	When I have a lot of questions before going to my manager. I ask the internal LLM. Try to understand it. If I and if I still don't, then I go to my manager.
717	You know, sometimes even before going into meetings. I ask. Like what are the most important inputs? What do I need to know? Like prepare me for this meeting and it does like., Pre-meeting Prep with LLM	You know, sometimes even before going into meetings. I ask. Like what are the most important inputs? What do I need to know? Like prepare me for this meeting and it does like.
718	AI Increases Efficiency, AI Use Saves Time	But then yeah, all of that makes you save a lot of time or be better prepared.
719	Faster Work Execution due to LLM, AI Makes Work Much Faster	faster
720	Increased Quality and Speed	you're doing it faster, but also your output is better.
721	AI Makes Better Consultant	I think so because it has helped me learn. I also think that a volleyball. Trade of a consultant is it's like time.
722	Time and Money Savings	So saving time and saving money in the client's perspective. So I do think that's very valuable. Overall, I think it's, you know only positive.
723	Personal Interest in AI	Yeah, I do. I'm also really into it. So like, I'm really interested in AI, so I did take like.

724	Thinks AI Accelerates Professional Development Curve	The company offered. So there I did, like of course growing like I've become better at it. So yeah, I do see a growth.
725	Good Prompt, Varied Output	Sometimes you do give it a good prompt and it gives you a bad answer. And sometimes you give it a really good prompt, and then it hallucinates completely. Right. So like.
726	Avoids Certain AI Tasks	Of course I don't ask it like super specific, like do these calculations like I never use it for that or. I don't know. Tell me what happened in 1958 in the city. Like, I will never ask those questions where I think it's more reasonable that it would hallucinate. I give it the information and then he works from that information.
727	Safe Environment for AI Use	I think it is a safe environment.
728	Manager Suggests AI When Under Time Pressure	It was only once where he suggests, like I was. Basically, we had a deadline and one of the our colleagues failed. To deliver their part. And the deadline was like the next day. So he suggested. Just chop it up. Tell it to do it and we'll see what happens. And I did. And that's the only time where he has actually suggested that I use it. But yeah, apart from that. No, but I've never. I've never experienced someone telling me not to use.
729	Young Staff Not Concerned About Data Safety	I don't care a lot about that.
730	Manual Double-Check as Risk Mitigation, Requires Post-AI Review for Quality Assurance, Feels Responsibility to Manually Check AI Output	because I check then I I think it's fine and I I just use it and when I don't check I I feel really bad. Like it will haunt me and then I'm gonna be, I don't know at the end of the day I'm like no I have. To check it.
731	Full Trust in Organizational Data Security Measures, Assumes No Data Will Be Leaked	The second aspect is of course, like the leaking of the cybersecurity and all that. And to be honest, there's so many regulations and bureaucratic rules at this company. To make everything super safe, and I've seen them because I saw, I saw that they're developing another like an AI tool right now in our team and it's insane. Like the amount of rules and the amount of permissions and the amount of testing that they do in order. To be safe that I

		completely trust that the information won't be leaked. So yeah.
732	Non-Compliance Risk Low	The application itself doesn't let you break the rules.
733	Trust in AI Guardrails	I'm not scared that I'm breaking a rule because I trust that it will tell me.
734	Leadership Nudging	Well, yeah, the the CEO Agnes, she has sometimes like sent e-mail saying like, do you use the digital tools like every time? You use it, it becomes better and that they motivate me a bit. Switch. From Copilot to the internal LLM because. Messages she was sending were specific to internal LLM.
735	AI in Top-Down Communications	But I have to say like. When you ask this question, the first thing that popped up to my head was. I do see that. Most of the emails that they sent are made with the internal LLM.
736	AI in Top-Down Communications	I mean it's fine, but like I think everything is becoming very AI. And I also write my emails with AI. But. It's a draft version, right? I also make it like my own e-mail and theirs is like they're all communication they're sending to all of their employees are made by AI or for example.
737	Inequality in Outputs, Translation Issues	And it's fine that they translated with AI, but you do see mistakes. So then it's like, OK. Doesn't feel very fair that the, you know, English speaking employees get the bad newsletter or newsletter that they're not even checking right?
738	Non-Compliance Risk Low	I'm not really scared. I breaking a rule because who's gonna find out? Like so, yeah.
739	Forgetting Tool Exists	he forgets it's there and that he could use it for that.
740	Firm Expects AI Use, Automation Expectations	They want us to use it. And to basically yeah, automate as many tasks as possible.

741	Data Caution	Yeah, I do think that they also expect us to not give it like very confidential and sensitive information as well.
742	Leadership Influence	You use it, it becomes better and that they motivate me a bit. Switch. From Copilot to internal LLM because. Messages she was sending were specific to internal LLM.
743	Regulation Has Low Impact	Not really, because my client is is not that. Like it doesn't fit in this scenario so.
744	AI as Competitive Advantage in Consulting, AI as a Competitive Differentiator Between Firms, Potential for Competitive Advantage Through AI	Yeah, I do think. Not exactly in that term, but. But for example our firm, from what I remember was one of the first that started their own ChatGPT, right? And that they give it an edge. And that for example I I got an offer from another BIG4 and that was when they described their, I dunno, their. Incentives in in developing AI tools. And they were developing this. This was something that caught my eye. So yeah, then also I do think that when we are competing with other BIG4 in proposals, right?
745	Mixed Effect on Pricing, Impact on Billable Hours	it depends on how you. See it in terms of me, for example, that I use AI and then I'm saving time. I am charging less hours for example, so then the services in that term do become cheaper.
746	AI Makes Work Much Faster, Faster Work Execution due to LLM	making a presentation before would have taken me an entire day. Now it can take me 4 hours. And then I'll do that. I still have a bunch of work, so the other four hours I'll do the rest.
747	Improved Work-Life Balance	maybe I can leave at 5:00
748	Limited Impact on Junior Tasks	I'm an associate. So I think that's more relevant to managers because associates, yeah, we're giving less.
749	Positive Feedback on AI Use	Yeah, it was more like, yeah. Yeah, I did. And they were like, awesome, yeah.
750	LLM Use > 3 Times Per Day, Medium Frequency of LLM Use, High Frequency of LLM Use	Yeah, I think like three times a day.
751	Positive Outlook on AI Developments, Positive Outlook on AI's Role in Future Work	It excites me more than worries me.
752	Adaptability Mindset	We're consultants and we're gonna find something to sell.

753	Belief That Human Oversight Remains Essential, Emphasis on Human Judgment in Tech Use	you need somebody to ask the questions
754	AI Limitations Acknowledged	it does have a lot of things that it can't do.
755	AI Incapable of Certain Tasks, AI Limitations Acknowledged	AI can't do that.
756	AI Makes Consulting Life Easier, AI Makes Being an Associate Easier, Describes Work as Easier Due to AI Integration, Net Benefit in Day-to-Day Efficiency	It makes it easier in the end
757	Learning Curve is Manageable	the things that you need to learn. Are very easy like they're very self-explanatory so. Yeah.
758	AI Use Saves Time, Sees Clear Time-Saving Compared to Pre-AI Workflow	saving time.

C. Data Grouping

C.1. Adoption Barriers

Code	Sub category	axial category	Valence
Enjoyment in Creative Tasks Like Slide Design at Risk of Being Lost	Identity & expertise concerns	Emergent	barrier
AI Could Undermine Job Enjoyment by Automating Meaningful Work	Identity & expertise concerns	Emergent	barrier
Concern About Cognitive Atrophy	Identity & expertise concerns	Emergent	barrier
Erosion of Human-Centered Expertise	Identity & expertise concerns	Emergent	barrier
Concern About Loss of Human Imagination	Identity & expertise concerns	Emergent	barrier
AI's Impact on Human Creativity and Problem Solving	Identity & expertise concerns	Emergent	barrier
Erosion of Human Judgment Capacity	Identity & expertise concerns	Emergent	barrier
Concern That Overreliance on AI Could Erode Expertise	Identity & expertise concerns	Emergent	barrier
Nostalgia for Intellectual Struggle	Identity & expertise concerns	Emergent	barrier
Shortcuts Replacing Cognitive Struggle	Identity & expertise concerns	Emergent	barrier
Manual Work Sometimes Feels More Fulfilling Than AI-Generated Output	Identity & expertise concerns	Emergent	barrier

Consulting Satisfaction Comes From Problem Solving, Not Just Tool Use	Identity & expertise concerns	Emergent	barrier
Human Dependency Still Central in Controls Work	Identity & expertise concerns	Emergent	barrier
Structured Thinking Still Needs Human Mentorship	Identity & expertise concerns	Emergent	barrier
Fear of Reduced Knowledge Retention	Identity & expertise concerns	Emergent	barrier
Uncertainty About What Would Build Trust	Skepticism & disillusionment	Emergent	barrier
Initial Skepticism Based on Prior Tech Experiences	Skepticism & disillusionment	Emergent	barrier
Habitual Practices Override	Skepticism & disillusionment	Emergent	barrier
Believes Comfort Zone Delays AI Adoption	Skepticism & disillusionment	Emergent	barrier
AI Did Not Meet Expectations	Skepticism & disillusionment	Emergent	barrier
Concern About Premature Disillusionment	Skepticism & disillusionment	Emergent	barrier
Concern Users May Abandon AI Tools Before They Mature	Skepticism & disillusionment	Emergent	barrier

Established Work Habits as a Barrier	Skepticism & disillusionment	Emergent	barrier
Initial Skepticism About AI's Value and Accuracy	Skepticism & disillusionment	Emergent	barrier
Does Not See AI as Competitive Advantage	Skepticism & disillusionment	Emergent	barrier
Unclear Value Extraction Path	Skepticism & disillusionment	Emergent	barrier
Initial Expectations Were Low	Skepticism & disillusionment	Emergent	barrier
Skepticism Due to Overpromising and Underdelivering	Skepticism & disillusionment	Emergent	barrier
Prior Disappointment with Features	Skepticism & disillusionment	Emergent	barrier
Early Experience with AI Had Poor Output	Skepticism & disillusionment	Emergent	barrier
Skepticism Driven by Early Experiments	Skepticism & disillusionment	Emergent	barrier
Initial Negative Experience With Tool	Skepticism & disillusionment	Emergent	barrier
Enjoyment in Creative Tasks Like Slide Design at Risk of Being Lost	Social & reputational	Emergent	barrier

AI Could Undermine Job Enjoyment by Automating Meaningful Work	Social & reputational	Emergent	barrier
Concern About Cognitive Atrophy	Social & reputational	Emergent	barrier
Erosion of Human-Centered Expertise	Social & reputational	Emergent	barrier
Client-Induced Pressure for Accuracy	Client & compliance pressures	Environment	barrier
Client Confidentiality Influences AI Adoption	Client & compliance pressures	Environment	barrier
Data Caution	Client & compliance pressures	Environment	barrier
Avoids Inputting Confidential or Financial Data into AI Tools	Client & compliance pressures	Environment	barrier
Past Restrictions on Client Data Use in AI Tools	Client & compliance pressures	Environment	barrier
Skepticism Towards AI in Legal or Compliance Contexts	Client & compliance pressures	Environment	barrier
AI Avoidance in Critical Compliance Task	Client & compliance pressures	Environment	barrier
AI Use Limited by Data Sensitivity	Client & compliance pressures	Environment	barrier
Avoidance of AI in High-Stakes Regulatory Work	Client & compliance pressures	Environment	barrier
High-Stakes Task Leads to LLM Rejection	Client & compliance pressures	Environment	barrier
Selective Use of AI Based on Task Sensitivity	Client & compliance pressures	Environment	barrier
Lower Perceived AI Push in EU Compared to US	Client & compliance pressures	Environment	barrier

Cautious Behavior Triggered by Policy Overload	Governance & regulation	Organization	barrier
Hesitation Caused by Organizational Policies	Governance & regulation	Organization	barrier
Internal Regulations Limit AI Use	Governance & regulation	Organization	barrier
Lack of Security Clarity Can Be a Usage Barrier	Governance & regulation	Organization	barrier
Frustration with Overregulation	Governance & regulation	Organization	barrier
Time Spent Checking Rules over Using LLM	Governance & regulation	Organization	barrier
Desire for AI Usage Safeguards	Governance & regulation	Organization	barrier
Desire for More Insight into Organizational Outcomes	Governance & regulation	Organization	barrier
Minimal AI Communication from Local Leadership	Leadership & communication	Organization	barrier
Sees Misalignment Between Tools Being Promoted and Personal Needs	Leadership & communication	Organization	barrier
No Managerial Push for AI Tools	Leadership & communication	Organization	barrier
No Explicit AI Expectations from Immediate Team	Leadership & communication	Organization	barrier
Passive Managerial Attitude Towards AI	Leadership & communication	Organization	barrier
Leaders Less Involved in Deep AI Implementation Than Lower Tiers	Leadership & communication	Organization	barrier
In-Person Norms Reduced AI Dependence	Team norms & quality	Organization	barrier

Team-Level Quality Concerns Around LLM Use	Team norms & quality	Organization	barrier
Colleague AI Misuse Noticed in Team Work	Team norms & quality	Organization	barrier
Limited Training and Peer Challenge in Team	Team norms & quality	Organization	barrier
Lack of Practical Team-Level Support	Team norms & quality	Organization	barrier
AI Conversations Not Yet Standardized in Team	Team norms & quality	Organization	barrier
AI Tool Capabilities not Communicated to Users	Training & communication	Organization	barrier
AI Use Limited by Knowledge Gaps	Training & communication	Organization	barrier
Awareness Gaps Around Firm-Wide AI Tools	Training & communication	Organization	barrier
Unfamiliarity with Data Safety Features	Training & communication	Organization	barrier
Abstract Trainings Have Little Impact	Training & communication	Organization	barrier
Training Gaps Limit AI Adoption	Training & communication	Organization	barrier
Lack of Support Would Likely Hinder Usage	Training & communication	Organization	barrier
Lack of Ongoing Guidance on Do's and Don'ts	Training & communication	Organization	barrier
LLM Not Useful for Specific Regulatory Expertise	Functional Limitations	Technology	barrier
Desire for Smarter Question Parsing	Functional Limitations	Technology	barrier
Call for AI to Understand Underlying Question Meaning	Functional Limitations	Technology	barrier
Critique of Surface-Level AI Responses	Functional Limitations	Technology	barrier

Encountered Technical Limitations	Functional Limitations	Technology	barrier
Unable to Interact with Developer-Specific Local Files or Desktop	Functional Limitations	Technology	barrier
AI Not Yet Strong Enough for Full Review Tasks	Functional Limitations	Technology	barrier
Limited Functionality Pushes Users Toward Specialized Alternatives	Functional Limitations	Technology	barrier
Limitations Due to Lack of Context	Functional Limitations	Technology	barrier
Lack of Trust in LLM Under Pressure	Output quality & reliability	Technology	barrier
Lack of Trust in AI Output for High-Stakes Tasks	Output quality & reliability	Technology	barrier
Trust Erosion Due to Incorrect Output	Output quality & reliability	Technology	barrier
Caution Reinforced by Imperfect Outputs	Output quality & reliability	Technology	barrier
Caution Due to Unreliable Outputs	Output quality & reliability	Technology	barrier
AI Output Often Too Generic for Client-Specific Contexts	Output quality & reliability	Technology	barrier
AI Sometimes Produces Overly Detailed Answers	Output quality & reliability	Technology	barrier
Inequality in Outputs	Output quality & reliability	Technology	barrier
Mixed Satisfaction with AI Output	Output quality & reliability	Technology	barrier
Generalized Output in Complex Domains	Output quality & reliability	Technology	barrier
AI Output Sometimes Too Complex or Wordy for the Task	Output quality & reliability	Technology	barrier

Concern About Outdated Information	Output quality & reliability	Technology	barrier
Technical Reliability Issues	Output quality & reliability	Technology	barrier
Good Prompt, Varied Output	Output quality & reliability	Technology	barrier
Desire for Explainable AI	Output quality & reliability	Technology	barrier
Need for Transparency in AI Input/Output Processes	Output quality & reliability	Technology	barrier
Forgetting Tool Exists	Usability & prompting	Technology	barrier
Feels More Comfortable Experimenting With Writing Than Data Tasks	Usability & prompting	Technology	barrier
Hasn't Experimented With AI for Excel Due to Learning Curve	Usability & prompting	Technology	barrier
Prompting Skill Is a Barrier	Usability & prompting	Technology	barrier
Prompts Often Require Iteration and Clarification	Usability & prompting	Technology	barrier
Perceives Excel Automation as Higher Barrier to Entry	Usability & prompting	Technology	barrier
Desire for Better Prompt Interpretability	Usability & prompting	Technology	barrier
Review Process Not Always Faster Due to AI Complexity	Usability & prompting	Technology	barrier

C.2. Adoption Drivers

Code	Subcategory	Axial cateogry	Valence
Freedom to Experiment, But Accountability Still on the User	Confidence & reassurance	Emergent	driver
Human Expectations Influence LLM Use	Confidence & reassurance	Emergent	driver
AI Feels Natural and Expected - No Need to Explicitly Justify	Confidence & reassurance	Emergent	driver
Now Feels Fully Enabled to Use AI Freely	Confidence & reassurance	Emergent	driver
No Need to Justify AI Use to Managers or Clients	Confidence & reassurance	Emergent	driver
Overall Experience With AI is Positive and Enabling	Confidence & reassurance	Emergent	driver
AI Use Driven by Personal Relevance, Not Obligation	Confidence & reassurance	Emergent	driver
AI as a Confidence Buffer for Juniors	Confidence & reassurance	Emergent	driver
Risk of Being Outperformed by AI-savvy Peers	Confidence & reassurance	Emergent	driver
Trust in AI Tools Depends on Technical Knowledge	Confidence & reassurance	Emergent	driver
AI Evolved from Doubt to Daily Dependence	Confidence & reassurance	Emergent	driver
Growing Acceptance of AI for Early Exploration	Curiosity, openness & experimentation	Emergent	driver

Curiosity Fostered Through Exposure	Curiosity, openness & experimentation	Emergent	driver
Adaptability Mindset	Curiosity, openness & experimentation	Emergent	driver
Proactive Adaptation to Technological Change	Curiosity, openness & experimentation	Emergent	driver
Curiosity as a Driver for AI Exploration	Curiosity, openness & experimentation	Emergent	driver
AI Interactions Can Spark Deeper Thinking About the Task	Curiosity, openness & experimentation	Emergent	driver
Actively Experiments with AI to Learn Its Capabilities	Curiosity, openness & experimentation	Emergent	driver
Interested in Experimenting with PowerPoint via AI Tools	Curiosity, openness & experimentation	Emergent	driver
Personal Interest in AI	Curiosity, openness & experimentation	Emergent	driver
creatieve aanwakkeren	Curiosity, openness & experimentation	Emergent	driver
Importance of Staying Technologically Ahead	Curiosity, openness & experimentation	Emergent	driver

Hypothetical Openness in Lower-Stakes Roles	Curiosity, openness & experimentation	Emergent	driver
Fear of Falling Behind Without AI Knowledge	Professional identity & Career	Emergent	driver
Perceived Professionalism Boost from LLM Use	Professional identity & Career	Emergent	driver
AI as Competitive Advantage in Consulting	Professional identity & Career	Emergent	driver
Potential for Competitive Advantage Through AI	Professional identity & Career	Emergent	driver
Proactive Career Positioning for AI Future	Professional identity & Career	Emergent	driver
Motivated by Staying Competitive	Professional identity & Career	Emergent	driver
Role-Linked Obligation to Explore AI	Professional identity & Career	Emergent	driver
Future Consultants Must Understand Emerging Tech	Professional identity & Career	Emergent	driver
AI Messaging Inspires, But Relevance Varies	Cultural framing	Organization	driver
Innovation as a Core Cultural Value	Cultural framing	Organization	driver
Reluctant Technologist Motivated by Career Incentives	Incentives & Career progression	Organization	driver
Promotion as Primary Motivator for AI Use	Incentives & Career progression	Organization	driver
Proof of AI Impact Boosts Promotion Chance	Incentives & Career progression	Organization	driver

AI Adoption Tied to Career Progression	Incentives & Career progression	Organization	driver
Incentives Provided (e.g., e-Learning for internal LLM & Copilot)	Incentives & Career progression	Organization	driver
Digital Contribution Included in Performance Reflections	Incentives & Career progression	Organization	driver
Incentivized Learning Drives Engagement	Incentives & Career progression	Organization	driver
Usage Incentives Increase Willingness to Upskill	Incentives & Career progression	Organization	driver
External Pressure Overrides Internal Skepticism	Incentives & Career progression	Organization	driver
Promotion Framework Encourages AI Use	Incentives & Career progression	Organization	driver
Organizational Messaging Promotes AI	Leadership support & Advocacy	Organization	driver
Perceived Leadership Support for AI	Leadership support & Advocacy	Organization	driver
Strong Support from Upper Management for AI Adoption	Leadership support & Advocacy	Organization	driver
Upper Management Focused on Client-Facing AI Use Cases	Leadership support & Advocacy	Organization	driver
Trusts LLM Based on Organizational Endorsement	Leadership support & Advocacy	Organization	driver
AI Use is Actively Encouraged by Management	Leadership support & Advocacy	Organization	driver
Need for Top-Down AI Advocacy	Leadership support & Advocacy	Organization	driver

Top-Down Encouragement Builds Confidence	Leadership support & Advocacy	Organization	driver
Firm Expects AI Use	Leadership support & Advocacy	Organization	driver
Leadership Promotes AI Through Trainings	Leadership support & Advocacy	Organization	driver
Receives Regular Trainings and Nudges Toward Use	Leadership support & Advocacy	Organization	driver
Stronger Leadership Awareness Would Promote Usage	Leadership support & Advocacy	Organization	driver
Occasional Prompts from Managers to Use AI	Leadership support & Advocacy	Organization	driver
Leadership Push Increases Motivation	Leadership support & Advocacy	Organization	driver
Leadership Communication Encourages Use	Leadership support & Advocacy	Organization	driver
Visible Use by Leadership Sets a Norm	Leadership support & Advocacy	Organization	driver
Full Trust in Organizational Data Security Measures	Organizational security assurance	Organization	driver
Data Security Encourages AI Adoption	Organizational security assurance	Organization	driver
Shift to Secure Internal AI Use Lowered Barriers	Organizational security assurance	Organization	driver
Security Communication Affects Willingness to Use AI	Organizational security assurance	Organization	driver
Top-Down Assurance as a Trust Enabler	Organizational security assurance	Organization	driver

Security Reassurance Enables Experimentation	Organizational security assurance	Organization	driver
Trust in AI Guardrails	Organizational security assurance	Organization	driver
AI as a Norm for Younger Staff	Peer & Team influence	Organization	driver
Client-Encouraged AI Use	Peer & Team influence	Organization	driver
No Client Demand for AI Disclosures (Yet)	Peer & Team influence	Organization	driver
Internal Culture Fosters Curiosity and Experimentation	Peer & Team influence	Organization	driver
Internal Messaging Reinforces AI Norms	Peer & Team influence	Organization	driver
Organizational Support Lowers Adoption Barrier	Peer & Team influence	Organization	driver
Colleague Tips Increase AI Usage	Peer & Team influence	Organization	driver
Learns AI Features from Colleagues	Peer & Team influence	Organization	driver
Team Culture Promotes Exploration and Experimentation	Peer & Team influence	Organization	driver
Senior Staff Encourage AI Use for First Drafts	Peer & Team influence	Organization	driver
Tool Adoption Triggered by Social Learning	Peer & Team influence	Organization	driver
Peer Influence on AI Adoption	Peer & Team influence	Organization	driver
Positive Peer Environment Encourages Usage	Peer & Team influence	Organization	driver
Safe Environment and Shared Enthusiasm Reduce Barriers to Trying AI Tools	Peer & Team influence	Organization	driver
Safe Environment for AI Use	Peer & Team influence	Organization	driver
Manager Suggests AI When Under Time Pressure	Peer & Team influence	Organization	driver

Reason for Cautious User to Willingly Upskill	Training & Skill development	Organization	driver
Interest in Training on AI Functionality	Training & Skill development	Organization	driver
Training Availability Affects Engagement	Training & Skill development	Organization	driver
Training Availability Increases Motivation	Training & Skill development	Organization	driver
Motivated by Practical Demonstrations Over Generic Trainings	Training & Skill development	Organization	driver
Prefers Hands-On, Task Relevant Training Content	Training & Skill development	Organization	driver
Effective Examples Increase Motivation to Use AI	Training & Skill development	Organization	driver
Trainings Reinforced Prompting Skills as Essential	Training & Skill development	Organization	driver
Learning Curve is Manageable	Ease of use & Accessibility	Technology	driver
Easy to Learn Due to Prior ChatGPT Exposure	Ease of use & Accessibility	Technology	driver
Natural Transition from Academic Use to Professional Use	Ease of use & Accessibility	Technology	driver
User Friendly Interface Enables Early Exploration	Ease of use & Accessibility	Technology	driver
Easy to Start Using LLMs	Ease of use & Accessibility	Technology	driver

Ease of Use Supports Adoption	Ease of use & Accessibility	Technology	driver
AI Replaced Early-Stage Thinking and Research	Efficiency, production & quality	Technology	driver
LLM Critical to Client Work	Efficiency, production & quality	Technology	driver
Active Use of AI Tools for Client Work	Efficiency, production & quality	Technology	driver
AI is Integrated Into Daily Work Routine	Efficiency, production & quality	Technology	driver
Delegates Easy Explanations to AI to Save Mental Energy	Efficiency, production & quality	Technology	driver
Improved Work-Life Balance	Efficiency, production & quality	Technology	driver
Skips Initial Research and Brainstorming Phase	Efficiency, production & quality	Technology	driver
Surprised by Speed and Usefulness	Efficiency, production & quality	Technology	driver
Focus on Quality Enhancement	Efficiency, production & quality	Technology	driver
Anticipates Increasing Future Use	Efficiency, production & quality	Technology	driver
Productivity as LLM Use Motivation	Efficiency, production & quality	Technology	driver
Efficiency as Key Motivator for LLM Use	Efficiency, production & quality	Technology	driver
Positive Perception of AI Efficiency	Efficiency, production & quality	Technology	driver

Perceived Efficiency Gain at Least 20%	Efficiency, production & quality	Technology	driver
AI Increases Efficiency	Efficiency, production & quality	Technology	driver
AI Use Driven by Time Constraints	Efficiency, production & quality	Technology	driver
Consulting Deadlines Push Towards Faster Solutions	Efficiency, production & quality	Technology	driver
Use of LLM During Stakeholder Interviews	Functionality & Task fit	Technology	driver
Uses AI During and After Interviews	Functionality & Task fit	Technology	driver
AI Triggers Thinking in a Desired Direction	Functionality & Task fit	Technology	driver
Uses AI to Brainstorm Risk Mitigation Strategies	Functionality & Task fit	Technology	driver
AI Enhances Idea Generation	Functionality & Task fit	Technology	driver
AI as a Thinking Aid	Functionality & Task fit	Technology	driver
AI Recommended as First Step Before Raising Questions	Functionality & Task fit	Technology	driver
AI Used to Prepare Before Asking Senior	Functionality & Task fit	Technology	driver
AI Suggests Additional Insights Not Initially Considered	Functionality & Task fit	Technology	driver
Uses AI to Simplify Complex Topics for Clients	Functionality & Task fit	Technology	driver
Uses Copilot for Transcribing Client Interviews	Functionality & Task fit	Technology	driver
Potential AI Use Increase with Better Info	Functionality & Task fit	Technology	driver
Data Quality as Key Mediator of AI Adoption	Output quality & Improvement	Technology	driver

Exceeds Expectations	Output quality & Improvement	Technology	driver
Increased Trust in AI Over Time Due to Improved Performance	Output quality & Improvement	Technology	driver
Perceived Improvement in Tool	Output quality & Improvement	Technology	driver
Tool Improvement Aligns With Current LLM Standards	Output quality & Improvement	Technology	driver
Perceived Improvement in Internal LLM Quality Over Time	Output quality & Improvement	Technology	driver
Better Memory Handling in Internal LLM	Output quality & Improvement	Technology	driver
Non-Compliance Risk Low	Risk perception	Technology	driver
AI Applied When Task Outcome Carries Low Consequence	Risk perception	Technology	driver
Recommends AI for Low-Stakes or Time-Saving Tasks	Risk perception	Technology	driver
Low Perceived Risk of Use	Risk perception	Technology	driver
Young Staff Not Concerned About Data Safety	Risk perception	Technology	driver