AI ROI Performance Index — Methodology Review

Dodone External Methodology Library | Source-faithful research brief | Version 1.0

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Document control

Field	Value
Document ID	DODONE-EXT-013
Originating publisher	Deloitte
Source publication	22 October 2025
Research cut-off	31 October 2026
Status	Independent source review — not an external audit
Publication type	Comparative AI performance research index
Source policy	Original public material only; no Dodone adaptation
Full source links	See section 14

Executive summary

Deloitte reports a research index combining four measures: financial return, AI-related revenue growth, operational cost savings and speed of achieving results. It ranks respondents and identifies the top fifth as AI ROI Leaders, then compares their practices to peers.

Scope: Compare surveyed companies on financial and time-to-value performance of AI investments.

Important: This paper documents published source material only. A missing equation or input is reported as not available in the reviewed sources; no substitute model or artificial worked example has been created.

1. Purpose and scope

Compare surveyed companies on financial and time-to-value performance of AI investments. This paper is an independent explanatory analysis of published methodology; it is not endorsed by the originating publisher.

2. Counterfactual and baseline

The survey collects respondents' views on AI investment results and elapsed time to satisfactory return. It is a comparative executive survey rather than an individual deployment before/after econometric design.

3. Published model inputs and variables

- Direct financial return.
- Revenue growth attributed to AI.
- Operational cost savings.
- Time required to achieve AI results.
- Survey responses from 1,854 senior executives across Europe and the Middle East, supplemented by 24 interviews.

4. Cost methodology

Survey discusses budgets, capital allocation and investment barriers, but the exact accounting treatment of cost in the composite index is not publicly specified on the reviewed page.

5. Benefit and value methodology

The four index dimensions combine realised or reported value and speed. Deloitte identifies the top 20% of the index distribution as AI ROI Leaders and examines organisational practices correlated with that status.

6. Published formulas and calculation logic

- Published: the composite index uses four dimensions - financial return, revenue growth from AI, cost savings and speed of returns.
- Exact standardisation, weighting, aggregation and missing-data handling formula for the index: not publicly disclosed in the reviewed article.

7. Publisher-reported worked examples or results

Deloitte reports a 2025 survey of 1,854 executives and 24 interviews and categorises the top 20% as leaders. This is a research sample and ranking, not a published single-company ROI calculation.

8. Sensitivity, attribution and uncertainty

Survey responses are self-reported and investment comparisons span different projects and timelines. The reviewed page does not give a fully reproducible index weighting procedure or uncertainty propagation for firm scores.

9. Author-scope qualifications and methodological limitations

- Composite ranking is not the same as the ROI of a single deployment.

- Self-reported outcomes are vulnerable to differences in respondent interpretation.
- Without weighting and normalisation definitions, individual scores cannot be reconstructed.

10. Independent reproducibility assessment

Partial conceptual reproducibility for the four dimensions and top-20% rule; numerical score reconstruction is not possible from the reviewed public paper.

11. Public-information gap register

Information unavailable or incomplete	Source review status
Index scoring formula and dimension weights: not publicly established in reviewed article.	Not publicly available / insufficiently specified in reviewed source
Full respondent-level dataset and company scores: not publicly available.	Not publicly available / insufficiently specified in reviewed source
Standard financial cost-benefit equation for individual projects: not specified.	Not publicly available / insufficiently specified in reviewed source

12. Independent reviewer observations

These observations address verifiability and scope; they are not additions to the publisher's financial method.

Confirm each numerical claim against the original publication before relying on it for an investment decision. Do not treat conceptual frameworks or opportunity estimates as if they were a reproducible company-level ROI algorithm.

Do not fill source gaps using assumed discount rates, value multipliers, proprietary weights, industry benchmarks, model code or synthetic test fixtures. An independent audit of calculations is possible only where sufficient primary data and methodology are disclosed.

13. Audit and publication checklist

- Primary publisher and publication dates have been identified.
- Source-specific equations are separated from descriptive process narratives.
- All author-reported numerical examples are identified as publisher examples.
- Unavailable parameters and proprietary elements are explicitly marked.
- No Dodone adaptations or fabricated examples have been introduced.
- Claims of complete numerical reproducibility are limited to publicly verifiable material.

14. Original source links and attribution

The following are the original publisher resources reviewed. Each link is clickable in the PDF and editable Word file.

S1 — AI ROI: The paradox of rising investment and elusive returns — https://www.deloitte.com/global/en/what-we-do/capabilities/ai/research/ai-roi-the-paradox-of-rising-investment-and-elusive-returns.html

Research cut-off: 31 October 2026. Access conditions and source text may subsequently change.

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