AI and the Evolving Skill Set in Consulting

Managerial Insights on Essential Skills and Human-AI Collaboration

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Abstract

Title: AI and the Evolving Skill Set in Consulting: Managerial Insights on Essential Skills and Human-AI Collaboration

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This master thesis explores Artificial Intelligence (AI) in the management consulting industry and its impact on skill sets and human AI-collaboration. The study consists of three research questions, focusing on the emergence of new roles in management consulting as a results of AI integration, the difference between traditional roles and AI-enhances roles, and the managerial perception of the impact of human-AI collaboration on the efficiency and effectiveness on project outcomes. The overall objective is to explore the evolving skill set and provide managerial insights to adapt AI-driven changes.

Semi-structured interviews with managers were conducted for qualitative research. The sample contains 18 participants in managerial positions from eleven consulting firms. The focus of the research was on capturing insights on emerging roles, evolving competencies, and the impact of AI on project efficiency and effectiveness.

The results illustrate that AI shifts the demand towards consultants with enhanced data handling knowledge and AI expertise. While there is a greater emphasis on technical skills, soft skills such as critical thinking and contextual decision-making are equally important. Regarding human-AI collaboration, the results show that AI significantly enhances efficiency by automating tasks and assisting in creative thinking.

The research contributes to the academic and managerial discourse by emphasising the need for deeper and more educated human-AI collaboration. This requires clear frameworks for skill development and the combination of technical proficiency and interpersonal competencies.

Keywords: Artificial Intelligence (AI), management consulting, human-AI collaboration, competency development, efficiency and effectiveness, skill transformation

Resumo

Título: A IA e o conjunto de competências em evolução no consulting: Perspectivas de gestão sobre competências essenciais e colaboração entre humanos e IA

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Esta dissertação explora a Inteligência Artificial (IA) no sector de consultoria de gestão, com enfoque no impacto sobre competências e na colaboração humano-IA. O estudo aborda três questões de investigação: surgimento de novas funções de consultoria de gestão devido à integração da IA, diferenças entre funções tradicionais e funções potenciadas pela IA, e perceções sobre o impacto da colaboração humano-IA na eficiência e eficácia dos projetos. O objetivo é compreender a evolução das competências e fornecer orientações para gestão face às mudanças impulsionadas pela IA.

A investigação qualitativa incluiu entrevistas semiestruturadas a 18 gestores de 11 empresas de consultoria de gestão. As entrevistas analisaram perceções sobre funções emergentes, competências em transformação e o impacto da IA na eficiência e eficácia dos projetos.

Os resultados sugerem que a IA aumenta a procura por consultores com competências avançadas em análise de dados e experiência em IA. Embora as competências técnicas ganhem relevância, as competências transversais, como pensamento crítico e tomada de decisões contextuais, continuam essenciais. No que toca à colaboração humano-IA, observa-se que a IA melhora significativamente a eficiência através da automatização de tarefas e do apoio ao pensamento criativo.

Esta investigação contribui para a investigação académica e a prática de gestão, sublinhando a necessidade de uma colaboração humano-IA mais profunda e informada. Para isso, são necessários quadros claros que combinem competências técnicas e interpessoais, fundamentais para enfrentar as mudanças e potencializar o impacto da IA.

Palavras-chave: Inteligência Artificial (IA), consultoria de gestão, colaboração entre humanos e IA, desenvolvimento de competências, eficiência e eficácia, transformação de competências

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List of Abbreviations

AI	Artificial Intelligence
IT	Information Technology
MBB	McKinsey & Company, Boston Consulting Group, Bain & Company

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1. Introduction

New technological developments in Artificial Intelligence (AI) and automation are reshaping the consulting industry's global landscape (Wood, 2023). According to Kanbach et al. (2024), AI's abilities redefine consultants' role since it shifts from a creator role to an editorial role. At the same time, AI offers opportunities in the consulting sector which raises important questions about the direction in which consultants' skills need to evolve to complement AI's capabilities (Kanbach et al., 2024).

The following sections will provide an overview of the research topic, highlight the objectives and establish the relevance of this study. The literature framework sets the stage for the theoretical and empirical investigation.

1.1 General Topic Overview

As global consumptions behaviour evolves and economies shift towards sustainability, millions of jobs will be created (Barreto et al., 2024). According to Barreto et al. (2024), other jobs will disappear or be displaced by technology since countries scale back less innovative industries (Barreto et al., 2024). Today's competencies will not match the essential skills of tomorrow (Barreto et al., 2024). Moreover, recently acquired skills may quickly become obsolete. AI and automation are the main drivers of this growing gap (ILO, 2019). According to Cazzaniga et al. (2024), the risks of AI displacement extend beyond low- and middle-skilled workers and threaten employees throughout the entire wage range. As a result, high-income employees and high-skilled professionals, including consultants, are concerned by the new technology (Cazzaniga et al., 2024). Additionally, AI is expected to significantly change the management consulting industry by redefining roles and transforming firms from human-centric models to AI-driven ones (Oarue-Itseuwa, 2024).

1.2 Relevance and Objective

Based on the developments in consulting industry, driven by the integration of AI, this thesis aims to understand the opportunities and challenges on the consulting skill set and human-AI collaboration. To explore how AI reshapes the required competencies and the nature of consultants' interactions with AI, a comprehensive literature review and interviews with consulting managers are conducted. In order to guide this research, the following research questions are addressed:

RQ1: What are the emerging roles in consulting firms as a result of AI integration?

RQ2: How do these roles differ in terms of required competencies compared to traditional consulting positions?

RQ3: How do managers perceive the impact of interactions between consultants and AI systems on the efficiency and effectiveness of consulting project outcomes?

1.3 Course of the Investigation

After the introduction chapter, Chapter 2 reviews the management consulting industry with its general structure, challenges, and digital transformation. Moreover, the evolution of workplace automation and human-AI collaboration is examined. In addition, the chapter presents how automation and AI have reshaped the skill sets required within the industry.

Chapter 3 describes the research methodology which was used to gather the data and address the research question. It outlines the data collection procedure, the sample selection, the derivation of the interview guide, and the method of analysis. In total, 18 qualitative interviews were conducted, aiming to shed light on the research questions.

In Chapter 4, the interviews are analysed to uncover trends related evolving skill sets and human-AI collaboration. Furthermore, potential measurement of AI impact, future implications, and long-term impacts are presented.

Lastly, Chapter 5 combines existing literature findings with the interviews results. The chapter presents conclusions regarding the research questions and provides contributions to both academic research and practical managerial applications. Finally, limitations are acknowledged and directions for potential future research opportunities are outlined

2. Literature Review

The literature review is divided into key sections which provide a comprehensive understanding of the management consulting industry. It starts by giving an overview of the historical developments of the industry and its evolving role in today's economies. Subsequently, a solid fundament is built to explore the major challenges and digital disruptions. The final sections will delve into the skill transformations and the impact of AI on the industry, as experienced today.

2.1 The Management Consulting Industry

2.1.1 Overview of the Consulting Industry

In the fast-evolving global economy, management consulting firms play a critical role in shaping business landscapes (Peachman, 2024). According to Statista (2024), the management consulting market has grown remarkably in recent years, which highlights its importance. The growing demand for consulting services can be seen in the European consulting sector, which reached a global market size of almost one trillion US dollars in 2023 and a compound annual growth rate (CAGR) of 12.2% from 2021 to 2023 (feaco, 2024; Statista, 2024). However, what precisely do management consultants do? Greiner and Metzger (1983) give a broad definition and define consultants as external and objective professionals with specialised skills who are contracted to diagnose and analyse problems. As a result, management consultants provide solutions for organisational challenges. On the other hand, Kubr (2002) does not only focus on the process of consultation, but rather provides a more concise description. The author defines consulting as "a professional service or as a method of providing practical advice or help" (p. 4). Ultimately, the key asset of management consulting firms lies in their own workforce. According to Momparler et al. (2015), consultants deliver value which is based on their knowledge and industry expertise. Through these external competencies businesses are able to resolve complex problems which enhance their internal performance (Momparler et al., 2015).

The management consulting industry has its roots in the 19th century, when Arthur D. Little's opened up one of the first consulting offices in 1886 (Arthur D. Little, n.d.). According to Gross and Poór (2008), the firm initially specialised in chemical testing before expanding its services to administrative advisory. This period marked the beginning of consulting services as a formalised profession (Gross & Poór, 2008). Particularly in the United States, many of the first consulting firms primarily focused on tax, financial venture, and corporate strategy advising (Gross & Poór, 2008). McKenna (1995) notes that in the post-World War II era, American firms like McKinsey & Company started to export their management techniques and found a new market in Western Europe. Here, management consulting firms played a crucial role in decentralizing corporate structures and adapting to more efficient managerial practices (McKenna, 1995). Moreover, Kipping (1999) outlines that the firms' expansion into Europe was mainly driven by investments in Western European companies. As management consulting grew internationally, strategies for local markets had to be adapted (Kipping, 1999). In order to maintain cohesion within their own global operations, the American firms build local

relationships and leveraged international partnerships (Kipping, 1999). Pfeffer and Leblebici (1977) emphasise that the rise of information technology (IT) has significant impact on organisational structures as the integration of IT systems in companies' operations and traditional control mechanisms might replace person-based control with technology-driven processes. The authors' research shows that this can lead to more layers of hierarchy or greater decentralisation within the organisation. Building on this perspective, Celik & Kalay (2015) highlight that the extensive use of IT increasingly influences and shapes the organisational framework. Consequently, as businesses adapt, the demand for management consulting services has increased (Celik & Kalay, 2015; Pfeffer & Leblebici, 1977).

As the consulting industry evolved, various types of consulting emerged. Each specialises in different areas of business operations, management, and technology. Newton (2010) highlights the primary categories of consulting which contain strategic, operational, legal, marketing, financial, HR, and IT consulting. These sectors address distinct business needs and offer the necessary expertise suited to specific functional areas (Newton, 2010).

Chereau and Meschi (2018) explain that strategic consulting, for instance, plays a crucial role in supporting organisations in the development of long-term strategies which are aligned with the overarching business objectives. These strategies are designed to enhance organisational efficiency and effectiveness (Chereau & Meschi, 2018). Furthermore, Poulfelt and Olson (2017) describe that specialised areas in organisations, such as Human Resources, demand tailored approaches to address their strategic and operational challenges. In Human Resources consulting, for instance, there are two main fields where management consulting firms are operating in (Poulfelt & Olson, 2017). The authors' research shows that on the one hand, human capital management requires external expertise to solve current challenges related to employee performance or retention. On the other hand, organisations seek to streamline Human Resources operations and workforce management by integrating IT systems (Poulfelt & Olson, 2017). However, Nissen (2014) observes that the boundaries between consulting service types have become increasingly blurred in recent years. The author's research shows that consulting firms are increasingly positioning themselves as full-service providers, offering integrated solutions that include strategy, organisational processes, software development and IT implementation. Consulting firms are meeting market demands by offering more holistic solutions to complex business challenges (Nissen, 2014).

Curuksu (2018) shows that in the global management consulting market, firms can be clustered in three main categories including mega-firms, specialist firms, and emerging start-ups or freelancers. Global players like the Big Three in consulting, also referred to as MBB (McKinsey & Company, Boston Consulting Group and Bain & Company), the Big Four (Deloitte, Ernst & Young, KPMG and PricewaterhouseCoopers), and large IT conglomerates established a strong presence in the industry and developed proprietary innovations (Die Zeit, 2017; The Economist, 2024). While specialist firms primarily focus on niche areas, offering highly specialised services, emerging start-ups or freelancers operate in project-based work and target services that require agile solutions (Curuksu, 2018). However, Nissen (2019) highlights that the term "business consultant" is unregulated and can be used by anyone without specific certifications. This lack of formal protections results in a broad interpretation of what business consulting constitutes (Nissen, 2019).

According to feaco (2024), around 50% of the European consulting market's demand comes from clients in financial services and consumer goods/industrial products. Moreover, the public sector becomes notably more important, making up about 15% of consulting clients. Consulting services are spread across several fields, where the most significant areas in Europe include technology consulting (23.1%), followed by strategy consulting (20.5%) and process management (20.2%) (feaco, 2024). As technology and IT infrastructure's impact on organisations rose, consulting firms needed to adapt, as noted by Armbrüster and Kipping (2003). Thus, companies such as PwC and IBM capitalised the growing demand by acquiring smaller IT consulting firms to push into new markets (Armbrüster & Kipping, 2003). Statista (2020) found that, geographically, the U.S. market remains the biggest market for management consulting firms with a market size of 71.2 billion U.S. dollars. In comparison to the U.S. market, the UK, and Germany follow with markets about one-seventh of that size (Statista, 2020). Moreover, Lünendonk (2024) reports that in Germany specifically, Accenture accounts for almost a fifth of the market share among the leading international management consulting firms. While the Big Four collectively capture around 50%, MBB holds around 20% of the market according to the study. This market structure suggests a concentrated oligopolistic market which is dominated by a small number of players (Lünendonk, 2024). At the same time, Back et al. (2014) observe that emerging markets become more relevant in the management consulting landscape. Their study shows that particularly in markets with lacking strong institutional mechanisms, consulting firms can fill gaps by providing complementary resources. However, the effectiveness of consulting firms largely depends on the country- and firm-level conditions (Back et al., 2014). In addition to the growth of external management consulting

firms, internal consulting has become an essential component for many large organisations, as noted by Deelmann et al. (2007). In contrast, internal consulting operates as a subsystem within an organisation, offering specialised expertise in areas like process automation or strategy implementation (Deelmann et al., 2007). According to Grellmann et al. (2010), inhouse consultancies operate with the same performance standards as external management consulting firms but are aligned with the organisation's long-term objectives. Hence, consulting costs can be reduced, while operational quality is improved (Grellmann et al., 2010).

2.1.2 Current Challenges in the Management Consulting Industry

Deltek (2021) reports that the management consulting industry is currently facing several different challenges, involving economic, workforce-related or technological pressures. The study shows that approximately half of all consulting companies report facing marketplace unpredictability, while 42% find the increased competition from newcomers challenging. At the same time, management consulting firms deal with internal challenges such as the shortage of top talent (32.3%) or the workforce generational changes (22.6%), which both directly impact the capacity of firms to sustain their operations. Lastly, technological advancements by Automation (AI) are seen as a significant business challenge by over a third of the respondents (Deltek, 2021).

In addition to these technological pressures, the internationalisation of consulting firms poses significant strategic challenges. O'Higgings et al. (2021) outline ten different challenges including consistent service delivery across the globe, institutional complexity, knowledge management across different locations or cultural barriers. Complementing this, Brock (2012) identifies mergers and acquisition for international growth, integrative collaboration, and complexity in the governance as current internationalisation challenges for management consulting firms.

According to Freeman and Sandwell (2008), particularly the role of networks becomes tremendously essential regarding the firms' ambitions on international markets. Managers often encounter a lack of local experience and face barriers such as one-on-one communication, differing government regulations or cultural work practices. Thus, consulting firms rely on established networks which makes local market knowledge more accessible (Freeman & Sandwell, 2008). In this context, Javalgi et al. (2003) note that adaptability is another essential factor as the internationalisation of service firms heavily depends on their ability to tailor their

services to different markets. This adaptability allows management consulting firms to better meet their clients' expectations and requirements (Javalgi et al., 2003).

In recent years, the number of management consulting firms has significantly increased, as reported by BDU (2023). For instance, in Germany the number of consultants has doubled over the past 15 years, resulting in a total of 173,000 consultants in 2022 (BDU, 2023). Moreover, the competition in the management consulting industry is mostly unregulated, making it essential for firms to find ways to stand out in a crowded market (Kipping & Kirkpatrick, 2013). To address these challenges in competition, Amonini et al. (2010) suggest that the focus needs to shift towards long-term relationships, superior service quality, and strong brand reputation. Thus, the perception of risks decreases, while the customer retention rate rises (Amonini et al., 2010). Moreover, positive word-of-mouth recommendations from existing clients can boost a firm's standing in the market (Amonini et al., 2010). However, in addition to focusing on customer relationships, strategy consulting firms are increasingly diversifying their service portfolios. Van den Bosch et al. (2005) outline that this poses the risk of firms becoming "stuck in the middle" without a clear strategic direction. Thus, management consulting firms should adopt an ambidextrous approach by balancing following current trends and focusing on core competencies in order to provide more sustainable competitive advantages.

Another pressing challenge facing the management consulting industry is talent acquisition and retention (Fisher, 2023). Here, firms are increasingly struggling to attract highly skilled employees, with over 80% of employers in Germany, Greece and Portugal reporting to have difficulties in filling vacancies (Manpower, 2024). This shortage has led management consulting firms to develop talent retention strategies. However, Mabaso et al. (2021) highlight that there is no "one-size-fits-all" approach. Thus, firms need to tailor their strategies to their own conditions, while creating a proactive approach to retain talent (Mabaso et al., 2021). Furthermore, Swart and Kinnie (2013) argue that knowledge management, which is central to the performance of management consulting firms, intensifies this challenge. Their research indicates that human resources practices are key to the knowledge-driven success and serve as a strategic asset in building competitive advantage. Hence, effective configurations are essential for sustaining competitiveness and overcoming talent shortage and retention issues (Swart & Kinnie, 2013).

2.1.3 The Digital Transformation of Consulting Firms

The management consulting industry is currently undergoing a major shift regarding digital transformation due to recent developments in the market. Crișan and Marincean (2023) found that evolving client demands and changes in the technology landscape are considered as the largest motivators behind the digital transformation efforts. As a consequence, a transition from a human-based consulting model towards a digital-focused model emerges (Crișan & Marincean, 2023). According to Zhu et al. (2021), one of the key challenges management consulting firms are confronted with is the formulation of an adaptable digital strategy. The researchers argue that the strategy needs to align to the strategic business goals first. In a next step, a transition to the digital transformation strategy needs to happen gradually in order to improve internal structures' efficiency and the value-creation through business processes.
Furthermore, Tavoletti et al. (2021) conclude that digital transformation processes impact the service offerings of management consulting firms. Rather than focusing separately on advisory and IT implementation services, the study shows that management consulting firms transition to offer more integrated end-to-end solutions that cover the full spectrum of client needs. To facilitate these developments and sustain an effective digital transformation, management consulting firms need to invest in talent acquisition and mergers and acquisitions (M&A). These efforts will allow them to enhance their ability to provide holistic service solutions (Tavoletti et al., 2021).

According to Deelmann (2018), assets which are highly impacted by reshaping consulting firms' digital landscape are knowledge management and digital analytics, being essential in a knowledge-based industry. Due to digitalisation efforts these areas increase internal efficiency and take a step forward into a possible automation of consulting services. Although management consulting is considered as a "people business", digital transformation, and automation lead to a fundamental change of the traditional consulting business model (Deelmann, 2018). Acemoglu and Restrepo (2019) observed a similar development in a broader economic context where automation is increasingly seen as a key driver of productivity growth. Their research observes that automation has been accelerating and results in productivity gains, while it causes stagnation in labour demand. This highlights the tensions that might occur between efficiency gains through technology and the impact on workforce dynamics.
However, business-to-consumer research of Zhu et al. (2024) shows that the implementation of automation or AI in consulting leads to major challenges. Although it might not fully translate

to the complexities of business-to-business management consulting, it offers valuable insights into the interaction between the systems and the clients. The researchers underscore the importance of defining the scope of automation and AI systems before implementing the solution in order to meet client needs (Zhu et al., 2024). All in all, successful automation requires careful planning across all departments as client-automation processes involve significant complexity.

2.2 The History of Automation and Artificial Intelligence in the Workplace

2.2.1 The Evolution from Mechanization to Artificial Intelligence

The 18th century and the advent of the Industrial Revolution marked the early stages of technological workplace automation. Bairoch (1982) describes the Industrial Revolution as a period of profound transformation that reshaped economic social structures. According to the author, not only the introduction of new techniques in production, but also in management and property rights were drivers of the rapid expansion of industries.

Although human labour being replaced by machines was not novel at that time, the power unit behind it was either wind or muscles, as noted by Calum (2018). Over the decades, steam engines were implemented in the textile manufacturing industry and displaced the weavers working there previously. Calum's research shows that engine technologies evolved and impacted inventions such as railway locomotives and the heavy industry. From 1910 onwards, raw materials such as oil and electricity and mass production shaped the economy by providing efficient manufacturing and keeping costs low (Calum, 2018). Donkin (2020) discusses the Ford Model T as a groundbreaking example of automation at that time. The car was first developed by Henry Ford in 1908. The introduction of the assembly line in 1913 allowed for the mass manufacturing of cars and the drastic reduction of resources. According to the researcher, complex tasks, requiring hours of work, were broken down into smaller repetitive actions. Consequently, vehicle manufacturers were able to make cars affordable to a wider population and began to shape the foundations of the consumer society as we know it today (Donkin, 2020).

In the second half of the 20th century computers began to conquer the market and assist humans in their daily tasks. Harder (1959) notes that the use of computers enabled employees to focus on higher-order tasks as the automation of cognitive work was performed by the machines. Consequently, computers improved general efficiency by handling complex calculations, while

boosting human capabilities (Harder, 1959). Over the 20th century, computer power remarkably increased and improved by a factor of 2 trillion in comparison to manual calculations, as noted by Nordhaus (2007). These rapid increases in productivity exceeded that of any other good or service recorded in history (Nordhaus, 2007).

Nowadays, there is an ongoing debate as to whether we have already fully entered the Fourth Industrial Revolution or are still on its brink. The term "Fourth Industrial Revolution" was coined by Klaus Schwab, founder of the World Economic Forum. Schwab (2016) highlights that this new era distinguishes itself from previous revolutions as physical, digital, and biological realms are being merged. While past revolutions enabled humankind to use mass production or make digital tools accessible, this revolution promises to impact all disciplines, economies, and industries.

Martinelli et al. (2021) describe Industry 4.0, which includes emerging technologies such as AI, Big Data, and robotics, as the foundation of the Fourth Industrial Revolution. Although many relevant technologies have been around for decades, innovations such as cloud connectivity or advanced machine learning are finally reaching their full potential. These complementary technologies are now starting to drive automation and provide efficient processes in all sectors (Martinelli et al., 2021). According to Acemoglu and Restrepo (2019), it should be noted, however, that automation increases productivity but does not necessarily lead to positive results for workers. Unless new tasks or technologies create more labour-intensive work, labour's share of the production process will likely continue to decline. Thus, productivity growth will not translate to wage growth (Acemoglu & Restrepo, 2019).

The study of Bitkom (2023) indicates that a key role in Industry 4.0 is taken by AI which disrupted economies and society in recent years. Forecasts suggest that the overall spending on this technology will increase significantly over the next years. For instance, in Germany, AI-related expenditures reached 4.8 billion euros in 2022 and they are projected to rise steadily (Bitkom, 2023).

With the advent of the widespread use of AI, businesses in any industry need to adapt to AI's opportunities and challenges.

AI, as defined by the European Commission, refers to systems which were designed by humans, using data to perceive their environment, reason and are able to make decisions to achieve specific goals. The systems can be trained to either follow rules or learn from patterns, while they continuously adapt based on the impact of their actions (European Commission, 2019). According to Krakowski et al. (2022) these technological advancements have various business

implications and impact businesses' competitive positions. Thus, the shift towards AI entails investment initiatives in order to participate successfully in the market. Although people still do matter, the way they make a difference fundamentally changes (Krakowski et al., 2022). In previous automation waves, those impacts were mainly felt by middle-skilled working classes, as noted by Cazzaniga et al. (2024). However, AI's effects cover the entire income and skill spectrum of labour, making it tremendously relevant for high-skilled professionals in Management Consulting Services (Cazzaniga et al., 2024).

2.2.2 Human-AI Collaboration in Consulting

In recent years, AI has steadily been adopted by the management consulting industry (Hughes, 2023). Across all industries, businesses are actively exploring or implementing AI in their operations in order to capitalise the benefits of the technology. According to Capgemini (2024a), a third of all companies are currently evaluating potential use cases for AI, while only a small percentage (11%) have fully implemented the technology in key areas such as software engineering. Overall, the trend shows that the majority of organisations are in a transition phase (Capgemini, 2024a). Furthermore, the study of Capgemini (2024b) found that employees' perceptions are largely positive, as 35% feel supported and empowered by the technology. However, the radical shifts in work processes can evoke negative emotions. For instance, a fifth states that AI makes them feel frustrated, helpless, stressed or threatened (Capgemini, 2024b). Janssen et al. (2019) highlight that the alteration of work and the growing speed of change occurs at a pace, which is far faster than previous revolutions, making it is difficult for employees to adapt to these rapid shifts.

Capgemini (2024c) suggests that the primary motivation behind the collaboration between human beings and AI lies in the significant improvements which the technology offers to operational processes. The main advantages and fields of improvement are the increases in productivity and the enhanced customer satisfaction (Capgemini, 2024c). Celentano (2024) reinforces the focus on efficiency, while noting that the benefits AI offers are not equally distributed across the workforce. The research demonstrates that the push for efficiency does currently not create meaningful work opportunities for all as it changes the nature of work in certain fields. To ensure a balanced hybrid model of human-AI collaboration, Celentano (2024) states that a more inclusive approach is necessary, prioritizing meaningful work alongside technological advancements.

While working with intelligent machines can lead to increased job satisfaction, for some it can also provoke negative emotions, as noted by Annamalai and Vasunandan (2024). Thus, organisations need to carefully manage the integration of AI in order to capitalize its benefits (Annamalai & Vasunandan, 2024).

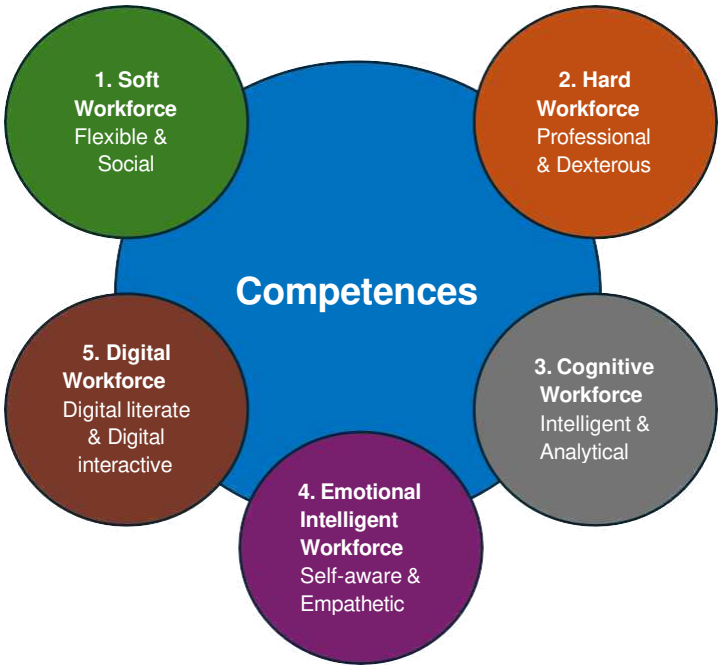
Once the technology is successfully implemented in the management consulting firms' operations, AI and consultants show complementary capabilities according to Raisch and Fomina (2023). Their research suggests that the cooperation between the two parties broadens the range of potential solutions due to the independence from human limitations. While human consultants tend to focus on local solutions, AI-driven research yield a wider array of outcomes. The technology can not only handle routine tasks but also contributes to solve complex problems which diversifies the approaches management consulting companies take towards innovations (Raisch & Fomina, 2023). As a consequence, the interaction between AI and human consultants can be recognised as a source of competitive advantage (Krakowski et al., 2022). Sowa et al. (2021) found that there is general readiness to adopt AI-based tools in managerial professions. The researchers emphasize that the synergy between human professionals working in knowledge-intensive roles and AI systems enhances productivity (Sowa et al., 2021). Chowdhurya et al. (2022) add on to this and describe that the symbiotic partnership improves psychological well-being and reduces turnover. Thus, the interaction between humans and AI systems increases the operational efficiency (Chowdhurya et al., 2022). However, Farrow (2022) demonstrates that it is necessary to maintain a balance between human and AI involvement within the workforce. Moreover, the author outlines that organisations need to involve diverse stakeholders to ensure that human qualities remain essential when AI strategies are shaped. Especially empathy and relational skills are human qualities that cannot or only partially be replicated by AI. Although AI offers significant operational efficiencies, human elements continue to play a crucial role in organisational success (Farrow, 2022).

2.2.3 Theories on Automation and Skill Transformation

Automation and the use of computers have had major impact on the fundamental transformation of skills (Manyika & Sneader, 2018). Computers have increasingly substituted work for routine tasks such as those involving frequent system access, manual processes prone to errors, and minimal exception handling (Fung, 2014). According to Autor et al. (2003), those kinds of tasks need to be easily decomposable into clear processes and only require limited human intervention to be suitable for process automation. Furthermore, the research shows that

technology has improved the ability of workers to perform non-routine tasks by assisting them in analytical thinking, problem-solving or creative work. As a consequence, there are two main mechanisms – substitution and complementation – which have shifted the demand on the labour market towards higher cognitive and technical skills across industries (Autor et al., 2003). Flores et al. (2020) add on to this and identify five key competencies that are required in Industry 4.0. The soft workforce contains adaptability and social interaction, while hard workforce combines traditional skills and digital expertise. The researchers demonstrate that the cognitive workforce deals with continuous learning in order to handle complexity. Although the emotionally intelligent workforce and the digital workforce resemble the soft and hard workforce, they rather focus on modern challenges such as digital environments or the use of advances digital tools.

Figure 1: Five enabling competences required for Human Capital in Industry 4.0



Source: (Flores, Xu & Lu, 2020) (own illustration)

In line with these changes, future potential skills can be more generally divided into hard (technical) and soft skills, as discussed by Babashahi et al. (2024). While hard skills include language processing, machine learning or big data analysis, soft skills focus on complementing technical expertise by providing emotional intelligence, adaptability and lifelong learning. Accordingly, there is an increasing need for upskilling and ongoing learning to address the increasing gap between industries, requiring AI literacy and adaptation (Babashahi et al., 2024). Sousa and Rocha highlight that if businesses manage to successfully bridge those skill gaps,

they can benefit from reduced labour costs, increased flexibility, and productivity growth. Companies which invest in upskilling their workforces will be in a better position to leverage these advancements as new technologies, such as AI, will continue to enhance efficiency (Sousa & Rocha, 2019). However, not only internal investments will be critical to drive long-term success. Babashahi et al. (2024) also argue that aligning educational programmes to industry needs are essential for bridging the gap. The focus on soft skill courses and technical education resulting from fostering the partnership between industries and academia would prepare students for the evolving job market (Babashahi et al., 2024).

All in all, existing literature provides general knowledge in AI's transformative role and demonstrates how it reshapes skills, workforce dynamics, and efficiency. However, there are only a few studies on management consulting, where none of that research focuses on the managerial perception of evolving skills, human-AI collaboration, and project outcomes. Existing studies often discuss broad implications and do not explore managers' views, although they are responsible for hiring, training, and evaluating consultants. Moreover, current research outlines the impact of AI on skill requirements in hard and soft skills. However, it does not address specific skills which are demanded by management consulting companies.

3. Methodology

This chapter provides a structured overview of the research approach which was adopted in this thesis. It outlines the research deign, sample selection, data collection procedure, and a description of the interview guide's development. In the final section, the application of Mayring's (1991) content analysis method is described.

3.1 Research Design

According to Yilmaz (2013) quantitative and qualitative research represent two research paradigms. They differ in theoretical frameworks, methodological procedures, epistemological assumptions, and research methods. While quantitative research primarily focuses on generalisations and providing predictions, qualitative research seeks to give an in-depth understanding of experiences and the meanings people attach to them (Yilmaz, 2013). Although the distinction between these methods is often blurred, it persists due to the simplicity and binary thinking (Allwood, 2012).

To further understand the gaps which were raised in the literature review, qualitative research is particularly useful in order to shed light on the managers' perspectives on human-AI collaboration or the emerging roles in management consulting firms. As current research on managers' perception in management consulting firms is sparse, the qualitative approach helps to explore the unique insights of persons in managerial positions.

Strauss and Corbin (1998) define qualitative research as an approach which generates findings but does not use statistical methods or other quantitative means. Aspers and Corte (2019) understand it rather as an iterative process which enables researchers to refine their understandings when they delve deeper into a phenomenon. Denny and Weckesser (2022) add that this is where qualitative research distinguishes itself from quantitative research, where fixed and narrowly focused questions build the frame.
Hence, the adaptability and flexibility make qualitative research well-suited for complex topics such as AI's impact on management consulting.

3.2 Data Collection Procedure

In general, there are many different approaches of qualitative research methods. These methods are powerful tools for gathering in-depth insights when the goal is to explore complex experiences (DiCicco-Bloom & Crabtree, 2006). For this study, interviews were chosen as they contribute to an effective understanding of complex phenomena such as the integration of AI in management consulting firms (Gill et al., 2008). Moreover, interviews provide rich context, which makes them particularly effective for dynamic topics (Alvesson, 2003).
According to Doody and Noonan (2023), the choice of the interview type depends on the objective of the researchers. When selecting between structured, semi-structured and unstructured forms, the approach needs to be aligned with the study's goals (Doody & Noonan, 2013). Taherdoost (2022) describes unstructured interviews as open-ended and that this type of interview starts with broad questions. As the conversation progresses, the questions become more specific depending on the interview partner's answers. However, Taherdoost (2022) highlights that unstructured interviews have disadvantages such as their time-consumption and potential biases. Semi-structured interviews represent a more balanced method as they combine predetermined questions with the flexibility for interviewers to ask further questions in case clarification is required (Taherdoost, 2022). In contrast, Misoch (2015) describes structured interviews as a more rigid form of interviews since they follow a sequence of questions with predefined response options. To investigate evolving topics such as AI in management

consulting, the use of semi-structured interviews can be advantageous. The author's research indicates that predefined fields are explored while the emergence of new themes can be introduced by the participants. Therefore, a semi-structured approach was chosen for this study as it ensures the structure and adaptability to gain a comprehensive understanding of AI and the evolving skill set in consulting (Misoch, 2015).

3.3 Sample

To ensure comprehensive material, 18 interviews were conducted with professionals in manager and senior positions from 11 different management consulting firms in four different countries (see Table 1). The selection of participants focused on employees with managerial responsibilities as they are able to provide advanced expertise in consulting. On the other hand, their experience allows them to articulate the skills and competencies which are required in the evolving landscape of consulting. The participants represent different departments within management consulting such as strategy consulting, technology or digital transformation consulting. To ensure anonymity, the real names of the companies have been replaced with letters.

Table 1: Conducted Interviews

Code	Position	Company	Gender	Age	Years of Managerial Experience	Interview Time
C1	Manager	A	Male	36	1.75 years	33:04
C2	Manager	A	Male	28	2.5 years	30:28
C3	Manager	B	Male	31	0.5 years	39:12
C4	Assistant Manager	A	Male	26	1,5 years	32:47
C5	Assistant Manager	A	Male	31	2 years	37:04
C6	Manager	A	Male	37	6 years	32:13
C7	Manager	C	Female	32	4 years	32:28
C8	Manager	D	Male	35	3,5 years	30:40
C9	Manager	A	Male	32	5,5 years	31:50
C10	Manager	E	Female	30	3 years	30:13
C11	Manager	A	Male	38	1,25 years	36:30
C12	Senior Consultant	F	Male	27	0,75 years	35:20
C13	Senior Consultant	G	Male	36	3 years	62:24
C14	Project Lead	H	Male	29	3,5 years	31:15
C15	Project Lead	H	Male	29	4 years	30:54
C16	Senior Consultant	I	Male	27	3 years	30:38
C17	Senior Consultant	J	Male	27	1,25 years	38:05
C18	Senior Consultant	K	Male	29	4 years	30:44

Recruiting potential interview partners was conducted through personal networks and LinkedIn. The participants were personally contacted via chat message or email. Once agreeing to the interview, an informed consent form (see Appendix D) was sent in order to ensure anonymity and confidentiality. The interviews took place individually and held online via Microsoft Teams, Zoom or Google Meet. Each interview lasted between 30:13 and 62:24 minutes. Prior to the exchange, demographic data such as the participant's position, gender, age and the length of service for the current consulting firm were collected to provide context for the analysis. The interviews were recorded by using a mobile phone before being transcribed using the transcription tool TurboScribe and the transcription function of Microsoft Word. The resulting text was formatted in standardised files in order to facilitate the analysis process. 13 interviews were conducted in German to lower the language barrier which is essential for capturing precise responses. The interview transcripts in German were translated to English using Deep L as a translation tool. A complete transcript of each interview can be found online on the link provided (see Appendix C).

3.4 Derivation of the Interview Guide

In the literature review, it was highlighted that existing research provides only broad insights into AI in management consulting firms and overlooks the managerial perspective on evolving skills and human-AI collaboration. Thus, the aim of the interview guide is to explore these areas in greater depth and fill the gaps which had not been adequately covered in previous research. The interview guide contains the following main areas:

- Emerging roles and the creation of opportunities for consultants,
- The evolution of skills required for consultants due to AI integration, and
- The impact of AI on the balance between human intuition and AI-driven insights.

The development of the interview guide follows a broad-to-narrow approach as described by Denny and Weckesser (2022) in order to allow the questions to evolve as the interview progresses. This approach ensures that the initial questions provide an open framework while later questions focus on more specific areas (Denny & Weckesser, 2022). Moreover, the development was guided by Kallio et al.'s (2016) framework which describes how semi-structed interviews are designed. In order to create a preliminary interview guide, prerequisites were identified, and existing knowledge was utilized. The framework advises to ensure that the interview guide covers the relevant topics and follows a logical sequency. In a final step, the guide was pilot-tested to check for interviewer bias and general feedback (Kallio et al., 2016).

The structured guideline (see Appendix A) introduces the interview by determining the current role, demographics, and the professional background of the participant in the management consulting industry. Furthermore, the follow-up question seeks to gain general insights into the participant's perception of AI in management consulting.

The second part explores the new roles that have emerged due to AI integration, aiming to answer the first research question. The participants are asked to reflect on the development of new positions or the reskilling of consultants. Moreover, challenges encountered in integrating new roles and role redundancies were explored.

The third part addresses evolving competencies in roles and skills. Moreover, significant challenges in acquiring those skills, the importance of such skills in recruitment processes and balance between hard and soft skills is evaluated.

The fourth part pertains to the collaboration between consultants and AI systems, supporting the third research question. The focus is set on the how AI impacts the efficiency and effectiveness of consulting projects. Furthermore, questions relating to the regular use of AI in management consulting firms and implementation strategies were asked.

The final part covers additional questions on AI integrations which seek to understand improvements of AI, cross-functional expertise, or evolving client perceptions.

Additionally, participants were encouraged to mention any aspects that have not been covered by the previous questions.

3.5 Method of Analysis

To ensure a structured analysis, the interviews followed the qualitative content analysis approach by Mayring (1991). The researcher describes that a direction of analysis needs to be defined to systematically develop categories that represent the key aspects of the research questions. For instance, statements such as "There are actually a few new roles in our company." (C3, 42) were identified and classified for further analysis.

According to Mayring (1991) the material needs to be paraphrased, removing non-essential elements of the text. Moreover, the paraphrased content is abstracted to a higher level in order to generalise it. Next, the first reduction ensures that redundant paraphrases are eliminated. Finally, paraphrases with similar meanings are grouped together to consolidate the related ideas (Mayring, 1991).

The qualitative content analysis by Mayring (1991) requires key units of analysis to set the fundament for a comprehensive analysis. This study focuses on extended statements as units of analysis to facilitate an exploratory examination of the transcripts. In order to establish a

systematic process, the analysis consists of coding, categorising, and interpreting. For instance, if interview participants mention “We've definitely become more efficient at simple things, things where you don't really know the background very well, such as writing proposals.” (C3, 181) in their statements, it was clustered as “Human-AI Collaboration” and categorised to the subcode “Impact of AI on Project Efficiency and Effectiveness”. The category system allows for a nuanced analysis of the context and prevalence of the identified statements. However, according to Mayring (1991) the defined categories need to be examined to ensure alignment with existing theories. Additionally, they need to be reviewed carefully to cluster them appropriately in relation to the research questions.

Finally, the following categories were identified to relate to the research questions: Emerging Roles due to AI, Required Skills and Competencies, Human-AI Collaboration, Training and Development, Impact on Client-Consultant Relationship, Measurement and Evaluation of AI Impact and Future Implications and Long-term Effects. Regarding the interpretation, the codes and sub-codes were examined with respect to the research questions in order to uncover trends and highlights in human-AI collaboration and emerging roles and competencies in management consulting. In alignment with Mayring’s (1991) guidelines, the content analysis was evaluated against the quality criteria to ensure that it meets the standards of transparency, credibility, and reliability.

4. Results

The following chapter analyses and presents insights from 18 interviews, using Mayring’s (1991) content analysis approach. Data coding and the identified themes are shown in Appendix B to provide a foundation for the interpretation of the results.

4.1 Emerging Roles due to AI

In this section, the potential emerging roles coming up due to the integration of AI in management consulting firms are examined. While three participants reported that no roles have been introduced so far, the majority identified the emergence of new roles particularly in data-related functions and AI enablement. Statements such as “I think that the new emerging roles will be involving skills around certainly the analytical stuff, but also how to use these tools developed in the analytical area (…)” (C8, 39) and “There are actually a few new roles in our company. We actually have an AI team, which is an internal AI team. It involves five people and they develop tools and products for our consulting projects.” (C3, 42). For instance, “(…) machine-teachers (…)” (C13, 99) might arise for small-language models. C13 mentioned the

following for this type of position, “(…) I can imagine that people who know how to prepare material in such a way that the chatbot learns what you want it to learn and only what you want it to learn (…)” (C13, 105). Overall, the participants mainly identified new responsibilities evolving in the realm of data processing and data security. For instance, C9 mentioned, “We actually have more open positions and are also looking more specifically for people who can work with data.” (C9, 51).

The integration of AI in consulting is primarily transforming existing roles instead of creating completely new positions. As C2 noted, “Existing roles are being expanded” (C2, 53) which suggests that consulting employees adapt to AI-related tasks. Other participants add on to that and report, “(…) there will definitely be a retraining programme and I'm already noticing that many of my colleagues who are actively involved in consulting are much better at dealing with chatbots than people who aren't in that field.” (C13, 137). This illustrates that some consulting positions are rather reskilled to align with the new demand than hire new people for roles that require knowledge in using and applying AI.

While integrating AI-related roles in consulting teams, managers seem to encounter certain challenges. Data security is seen as a concern as consultants deal with sensitive business information. “The main challenge is that we always handle sensitive client data. That means cybersecurity training is super important and that's also where the biggest fears are.” (C6, 65) as emphasised by a participant. Moreover, challenges are observed in the learning curve associated with AI. The need for consultants to “(…) know how to use the AI and to know how it works" (C8, 59) highlighted that there is a knowledge gap in applying AI to business cases. Moreover, one participant states that “(…) nobody has a plan.” (C9, 103) concerning the onboarding of new consultants to AI-related tasks. Furthermore, several participants note that critically interpreting AI output before using it is seen as a challenge. As C15 explained, “I think the biggest challenge lies in using AI correctly and still using it with your head and still thinking about it.” (C15, 72).

AI’s use in management consulting also raises questions regarding responsibilities and tasks which can be efficiently performed by AI systems. Many participants noted redundancies in certain task areas such as “(…) setting up billing centres, managing booking sheets, creating entire dashboards where you can track certain KPIs in the company.” (C10, 91). However, despite the potential risk in replacing typical transactional tasks, there is a strong consensus that

AI will not make core consulting competencies redundant, at least not in the short- or mid-term. Here, for instance C2 states, "(…) AI makes you more efficient, but it will never replace you." (C2, 94). Others, such as C15 added on to that, "I don't think any roles will become redundant (…) as I said, [teams will] probably not [work] in the same numbers, i.e. not necessarily with the same manpower." (C15, 88). This suggests that more efficient staffing models with fewer repetitive tasks might result from the implementation of AI in management consulting teams.

4.2 Training and Development

The growing integration of AI in management consulting firms requires a response in AI training provided by the companies. However, across organisations specific training offers are inconsistent. In general, firms provide external partner online training, best practice databases, and peer coaching as outlined by one participant: "(…) online training formats, which we have access to 24/7. Measure number two is a large database, i.e. SharePoint pages, best practices that can be accessed internally. And number three is peer coaching (…)" (C2, 78). Especially peer coaching seems to work effectively in the current stage as C9 stated: "(…) there are a few employees who are good at it and they sometimes train other employees (…)". C14 added: "(…) two or three colleagues in the consulting team who are actively involved in the topic of AI. And we actually had a training course on AI just last week, first of all to understand what it is, what areas of application there are, what tools are available and how to use them efficiently." (C14, 88) However, around a third of all participants expressed uncertainty about their AI-related skills training in their company. Here, C11 noted: "I don't have the impression that it's that much. (…) I think there's still room for improvement when it comes to this." (C11, 88). Moreover, five participants mentioned that they are uncertain about the availability of training programs in AI skills as mentioned by C4: "(…) not that I was actively aware of it. I'm sure that if you look, there are offers. But I haven't noticed any yet and haven't done any myself." (C4, 73).

While there is a broad recognition of the importance of implementing AI in management consulting firms, challenges and resistance are faced in acquiring new AI-related skills. Regarding the challenges, participants identified hurdles in the complexity of the topic as mentioned by C9: "Some of the topics and finding your way into the subject are simply complex. These are challenges that I think can be overcome by learning certain tools and practices." (C9, 174). Moreover, problems in change management were mentioned by C8: "(…) acquiring new skills, it means that you have to adapt yourself, you have to learn something new,

and not all the consultants, they are ready to take this turn (…)" (C8, 117). However, according to the participants, only minor resistances came up as outlined by C2: "There were certainly one or two comments (…)" (C2, 132). All in all, the majority of observes acceptance of acquiring AI skill. "This has been fully embraced within the framework of what the compliance department has allowed (…)" (C13, 452), summarized one participant.

4.3 Required Skills and Competencies

In general, the skill set for consulting requires evolving in order to meet new technological demands. Some consultants who were interviewed recognise that the clients' demand for AI pushes them to expand their skills. As one consultant mentioned: "(…) I think everyone expanded their skills as best as they could at the beginning." (C3, 124). The implementation of AI in management consulting involves critical thinking and assessing the outputs of AI rigorously as noted by C14: "(…) critical thinking and really questioning whether what the AI has now created makes sense." (C14, 115). Others, such as C15 add: "The good thing now is that AI can support you in this. Nevertheless, as a consultant you still have to be able to challenge everything that comes from the AI." (C15, 103). All in all, the evolution of consulting skills seems to be a mix of acquiring new skills in technical tools while strengthening fundamental consulting expertise.

Regarding consultants' skill set, most of the participants observe AI tools overtaking many technical functions which could be done with hard skills. For instance, C6 sees those overtake in "(…) process[ing] large amounts of text (…) AI can do very, very well and that was a basic skill for filling PowerPoint slides." (C6, 127). In addition to that, concerns were noted by one participant: "(…) certain skills are and will no longer be so strongly developed among employees because they are simply no longer required because it's so easy." (C4, 164). C13 specifically mentioned that "(…) you just have to know a bit of Python but you don't have to be really good at Python anymore (…)" (C13, 481). On the other hand, some participants outline that the value of human-centred skills that AI cannot replicate will be increased as mentioned by C14: "(…) the soft skills are a component where I can imagine that this could become even more important." (C14, 154).

Currently, AI skills such as prompting are not a major focus in recruiting for consulting roles according to the participants. The participants note that although familiarity with AI is indirectly assessed, it is only a real criterion if the positions are technical. Here, C5 describes the

recruitment process as the following, "(…) unless someone really comes in and says, hey, I want to develop in this direction or I'm interested, but then I ask two or three times and that's it." (C5, 158). Some managers consider "(…) testing logical and mathematical thinking skills." (C1, 133), while others evaluate the candidate's interest in the topic by examining, "(…) whether potential employees have an affinity for it (…)" (C6, 98). In general, the participants guaranteed that although AI skills are currently not tested in interviews, such assessments might change in the future as outlined by C12, "And maybe in the future, they will ask you to prove that you know how to use these kinds of tools." (C12, 108). For now, the emphasis is on curiosity and adaptability when it comes to AI.

To effectively use AI in the consulting environment, employees need to be trained and reskilled. Focus areas were typically identified in data-oriented roles such as "(…) data modelling, data transformation, data extraction, knowing how to code data in R, for example (…)" (C9, 74). Participants see necessary developments in prompting as C4 mentions, "(…) classic prompting, I would say. That you simply google efficiently, which we may have learnt at school, how to google effectively. Nowadays you have to learn how to prompt effectively." (C4, 63). Moreover, critical thinking was emphasised to enable consultants to critically assess AI outputs within the context of the project. Here, C10 outlined the need for critical thinking: "In my opinion evaluating what results from it is actually useful for the current context." (C10, 56).

4.4 Human-AI Collaboration

The interview findings indicate that there is not only a need for reskilling but also for assuring effective collaboration between human consultants and AI systems. As highlighted by Raisch and Fomina (2023), the importance of the collaboration plays a crucial role in increasing the effectiveness of consulting projects' outcomes. A third of all participants mentioned the absence of formal strategies for human-AI collaboration and indicated that many organisations are still exploring best practices as mentioned by C9, "So, I would say that a little bit is already being done at certain points, but there could be more (…)" (C9, 230). However, some participants noted that their companies focus on "(…) training people in how to prompt sensibly, how to re-prompt in order to achieve sensible results." (C6, 173). Although there is growing interest in increasing productivity through AI, there are few formalised strategies already implemented.

According to most participants, AI has significantly increased the efficiency in consulting projects. As noted by C2, "The whole topic of brainstorming and pre-structuring is on a

completely different level." (C2, 154). Moreover, the impact of AI on transactional tasks allows consultants to focus on higher-level analysis or client interaction. C4, for instance, stated, "(…) things that used to take a lot of time, I'd say more transactional activities, it has simplified things enormously and is also a great help to me." (C4, 184). Specifically for consulting, the participants see benefits in "(…) writing proposals." (C3, 182), "(…) quality assurance processes." (C10, 152) or "(…) produc[ing] slides quickly (…)" (C9, 190). All in all, the general consensus is that AI provides valuable support, especially in early project stages.

As described by Fung (2014), AI has already substituted lots of routine tasks and provides valuable support. However, to balance human intuition and AI-generated insights, human judgement remains essential according to the majority of participants. One participant summarised this observation, "(…) you actually need to have your own insights and see, okay, is this valid information?" (C16, 173). Additionally, AI seems to lack the capability to understand the full range of the project as described by C4, "(…) it doesn't know the project or all the nuances." (C4, 194). Due to data security reasons consultants often do not enter client-specific information which makes it challenging for AI to generate precise output. Therefore, consultants need to apply common sense and see "(…) the results in the overall context, because it's not just because it's from AI that it's appropriate." (C10, 165).

In general, consulting firms use different AI tools to increase productivity. ChatGPT appears to be the most frequent tool among the participants since almost all of them stated that their teams use the solution in their daily work (C3, C5, C6, C7, C8, C10, C11, C12, C14, C15, C16). Here, C13 has shared some thoughts and concerns about the use of it, "(…) cyber security and compliance will definitely be an issue and I know that there are also a lot of concerns that come in, well, you don't leave our company premises anyway, who can read it, is it secure anyway?" (C13, 463). Thus, some firms have adopted their own generative AI "(…) which also complies with the rules (…)" (C13, 537). However, not only generative tools are used, but some consultants also take advantage of the AI technology when using "(…) Perplexity for smaller research tasks." (C15, 154) or "Translation tools such as Deep L (…)" (C1, 173). Overall, the variety of tools demonstrates the growing number of use cases for AI withing management consulting firms.

4.5 Impact on Client-Consultant Relationship

Based on the integration of AI in the firm, AI is beginning to reshape the dynamics in client-consultant relationships. However, lots of consultants note minimal to no change at all regarding their day-to-day interactions with customers. C1, for instance, remarked, "(…) it's still the same: one person has a concern and the other has the solution." (C1, 197). Others believe that while it has not changed daily operations significantly, it will, as noted by C6, "(…) not yet in day-to-day work, but I'm sure there will be more and more." (C6, 197). Some participants see challenges around client trust as they can scrutinise outputs more easily due to generative AI or build business applications more efficiently. Here, C2 emphasises that consultants "(…) have to be much more careful with [their] business advantage (…)" (C2, 191). In addition to that, expectations have also shifted towards increased efficiency on the way consultants work. Another aspect is that consultants are increasingly perceived as salespersons, focusing on promoting tools. C11 questions the actual value added by consultants beyond implementing technology. While AI's influence remains limited for many client-consultant relationships, it certainly reshapes how clients perceive consultants and potentially positions them as facilitators of technology implementation instead of solely expert advisors.

According to the interviewed managers, the perception of AI among clients of management consulting firms has evolved significantly over time. In the beginning there was mainly scepticism and buzzwords before shifting to a more in-depth understanding of the technology and benefits. For instance, C6 stated, "In the beginning, many customers saw AI more as a nice additional tool, something that is interesting but not absolutely necessary." (C6, 256). After gaining more traction, C1 described the developments as the following, "(…) more and more companies demand for example AI that works as assistance and automates processes." (C1, 236). All in all, clients became more open to the use of AI, but its adoption is still variable. As C16 mentioned, the perception of AI "(…) depends on the market." (C16, 285) and on the area in consulting where teams operate. For instance, C15 stated, "I don't think there is much awareness of AI in consulting projects yet, at least in our company." (C15, 212).

4.6 Measurement and Evaluation of AI's Impact

To shed light on ways to quantitatively determine the impact of AI on consulting projects, participants were asked to determine how they would measure the influence of AI on their daily work and what metrics they would use. Sixteen participants answered that they would focus on efficiency and emphasised metrics such as "Time to delivery (…)" (C13, 603), "(…) margin

(…)" (C18, 243) or "(…) productivity (…)" (C12, 262). For instance, C15 elaborated on that and highlighted that the key question is, "How long do I need for a task without AI and for a comparable task with AI?" (C15, 182). Moreover, two participants shared that client satisfaction could also be seen as a metric in evaluating AI's impact on consulting projects. C7 mentioned the approach of measuring, "(…) client satisfaction that actually results from our AI-driven projects." (C7, 265). One participant admitted that it is challenging to measure the impact of AI. Here, the participant stated, "So in that respect, I really think it's going to be difficult to measure. I have no idea, to be honest." (C11, 182).

4.7 Future Implications and Long-term Effects

While participants described how AI is already used in their consulting environment, long-term effects remain speculative and entail transformations in workflows and strategic processes over time. However, participants emphasise that the key factors for a successful integration of AI in management consulting firms rely on accessibility, infrastructure, data quality, and proper training. Regarding accessibility, participants frequently complain that widespread availability is a problem limiting consultants as a participant mentioned, "Anyone who wants software like this, should get the software. Unfortunately, [the partners] are currently still working on the licence costs." (C6, 221). Strong data management to ensure high data quality is fundamental as C9 highlights, "If the data management isn't any good, then you don't even need to start with AI." (C6, 266). Lastly, comprehensive training and management support were identified for an effective integration. Here, C10 emphasises that "(…) managers [have to] communicate to the teams what's the right way to use it (…)" (C10, 230).

To maximise AI's potential, participants increasingly recognise cross-functional expertise as a critical factor for the application of AI. Participants emphasised that a deep understanding of both specialist areas is essential for nowadays use of AI. One participant explained, "The best AI solutions are often the result of combining technical expertise with a deep understanding of the specific requirements of the industry." (C13, 695). Moreover, cross-functional expertise supports management consulting firms' "(…) end-to-end thinking mentality." (C1, 228). However, two participants highlight the need for specialised knowledge to complement AI, as one of them mentioned, "(…) you will still always draw your expertise from the specialist departments. So, you simply have specialist departments that have trained experts for certain topics and you will then consult them when you are reviewing AI results, when you need specialist knowledge." (C6, 244). Furthermore, cross-functional expertise helps to differentiate

consultants. According to C11, “(…) it allows you to differentiate yourself more from software sales staff and really ensures that you bring in the expert component that you're supposed to have as a consultant.” (C11, 304).

Regarding AI improvements to better complement the current role of consultants, the participants identified significant potential in automating tasks, improving data analysis, and increasing overall efficiency. For instance, there is potential in making transactional tasks redundant as one participant described, “(…) the topic of personal assistants. So something like, can you please book me a room for the meeting? That's something you have to do all the time, which takes up a lot of time.” (C2, 182). Moreover, participants highlighted the potential for AI to simplify data analysis, as stated by C5, “(…) it would help me to analyse data without complicated prompting, but to be able to give it to people and explain it once, and then it will be applied (…)” (C5, 247). Another area where consultants would like to be complemented is the creation of PowerPoint documents. For instance, C10 underscores, “I believe that these PowerPoint battles can stop. While it's important to know how to structure a PowerPoint well, it's not important to learn that the perfect slides are all aligned (…)” (C10, 189).

The long-term impact of AI on management consulting is expected to influence both operational and strategic aspects profoundly. A lot of participants mentioned that AI will keep boosting efficiency and such tasks are “(…) taken over more and more by AI, giving us more time for complex and strategic tasks.” (C3, 262). C9 adds on to that as the participant shared, “I believe that the complexity will continue to increase over the next few years.” (C9, 280). Moreover, the participants see a shift in consulting roles as C15 states, “I believe that the consulting industry will need fewer staff overall. And I could imagine that AI will also simply result in fewer orders coming in because customers will be able to do a lot themselves.” (C15, 196), while C17 mentions, “(…) the roles are going to be evolving. (…) associate roles or starting roles are going to be adapted.” (C17, 348). However, these developments may lead to reduce the demand for traditional management consulting offers. One participant cautioned, “(…) you have huge market potential. I would also say that if AI becomes too good and very intuitive, I would say that we consultants will also become obsolete for traditional consulting projects. The customer will be able to do it on their own. I see that as a risk.” (C11, 196).

5. Discussion

In this chapter, the findings from the qualitative research and the existing literature are compared to discuss intersections and differences. The research questions addressed by building on the literature review and adding new insights from the interview results.

5.1 Summary of Research Findings

The interviews provide in-depth insights which address the research questions. The emergence of AI-driven roles, the shift in required competencies, and managerial perceptions of how human-AI collaboration impacts the efficiency and effectiveness were explored.

RQ1: What are the emerging roles in consulting firms as a result of AI integration?

The integration of AI in management consulting firms has introduced significant changes in roles. While some positions were transformed, others emerged entirely new. Existing positions are increasingly supplemented with AI-specific tasks such as training chatbots for client-specific applications. In general, roles shift towards requirements such as data processing and transformation as firms need to ensure that actionable insights can be drawn from large datasets. This is in accordance with Deelmann (2018) as the researcher emphasises that AI-driven transformations require a shift in management consulting firms' focus on digital analytics.

Additionally, the results show that handling client data securely is a concern for management consulting firms. Specifically, the use of Generative AI can cause compliance issues with data regulation. Thus, new roles may evolve to create secure environments for client engagements. This challenge adds on to O'Higgings et al. (2021) who identified institutional and international complexities which will likely be encountered by management consulting firms. These hurdles require the emergence of specialised roles in compliance and data governance.

Moreover, some firms are taking a more structured approach by integrating AI teams into their organisation to develop consulting client tools. Such teams consist mostly of professionals with strong technical backgrounds to maintain competitiveness on the market for AI solutions in consulting.

RQ2: How do these roles differ in terms of required competencies compared to traditional consulting positions?

In general, AI has not only introduced new roles and expanded skill sets but also reshaped competencies that are required for management consulting positions. Consultants who use AI for their jobs require technical expertise to a certain extent. Moreover, proficiency in data

processing is needed for technical specialist roles. Some interview participants emphasised that such skills became significantly more important due to the integration of AI. Those skills stand in contrast to the traditional skill set described by Poulfelt and Olson (2017). Most likely, the rapid advancements in AI over the past five years might be a reason for the demand shifting towards more technical proficiency in consulting roles. Additionally, Capgemini's (2024a) quantitative study highlight that AI has growing importance in management consulting, showing that nowadays, consultants do not only require strategic expertise but also fundamental technical knowledge.

Furthermore, the interviews show that there is growing importance of critical thinking and the ability to assess AI generated outputs. These skills complement Flores et al.'s (2020) framework on the cognitive workforce part. Thus, management consultants are not only required to work with AI but also to critically interpret it according to the specific project.

However, the specific competencies required also depend on the type of consulting. For instance, technology transformation consulting includes technical proficiency as a basic requirement, while strategy consulting rather focuses on analytical thinking.

Although the level of technical knowledge differs from type to type, the overall reliance on technical competencies has increased. Especially areas such as data modelling or machine learning were previously peripheral to most consulting roles. Nowadays, consultants need to understand how to work with data and coding languages, even though mostly mastering them is not required. Here, consultants are rather expected to complement AI systems by interpreting their outputs where critical thinking skills are necessary. This aligns with Autor et al.'s (2003) findings which show that automation can shift the focus of roles towards human judgement.

Nevertheless, there is still room for improvement in how AI can complement consultants' work. Traditional consulting positions consist of plenty of administrative activities and repetitive tasks. According to the interview results, AI could have the potential to simplify or fully overtake such tasks to enable consultants to focus on other areas such as strategic questions.

RQ3: How do managers perceive the impact of interactions between consultants and AI systems on the efficiency and effectiveness of consulting project outcomes?

Overall, employees in managerial positions in management consulting firms see the interaction as having a transformative impact on project outcomes. In accordance with Capgemini's (2024c) study, consultants see increased productivity and customer satisfaction as an effect from AI. Although streamlining transactional tasks due to AI is perceived as very positive,

consultants emphasise that efficiency gains alone are insufficient as the AI outputs need to be critically evaluated.

Some interview participants expressed concerns about the devaluation of traditional consulting expertise and described that clients might become increasingly self-reliant with AI tools. This scepticism contrasts with Raisch and Fomina (2023) who demonstrate how human-AI collaboration broadens the scope of solutions. However, Farrow's (2022) findings support the interview participants' statements as the author found that AI-driven efficiencies should not overshadow the value of human intuition.

The integration of AI in consulting also had direct impact on the client-consultant relationships. Many interview participants noted that there are only minor changes. However, some participants highlighted that client expectations are currently shifting due to the greater use of AI tools. Thus, management consulting firms need to respond to shifts in demands quicker which aligns with Javalgi et al.'s (2003), underscoring that consulting firms must demonstrate adaptability to meet evolving client needs.

In conclusion, AI has had impact on roles and project outcomes, depending on the specific type of management consulting in which employees are engaged. Although AI has enabled management consulting firms to become more efficient, the findings underscore that there is a need for balancing technical expertise with human intuition.

5.2 Academic and Managerial Implications

The findings of this Master Thesis offer valuable insights into the transformative impact of AI on the management consulting industry for both academia and practitioners.

Academically, the findings of this thesis contribute to existing theories in automation such as Autor et al.'s (2003) theories on substitution and complementation. Building up on this framework, the thesis highlights how AI impacts job roles in the management consulting industry. Furthermore, the research shows the importance of critical thinking and assessment of AI outputs, extending Flores et al.'s (2020) enabling competencies human capital in Industry 4.0. Additionally, the thesis highlights the underexplored realm of human-AI collaboration in management consulting firms. The research sheds light on how consultants work with AI systems to achieve higher efficiency. Here, the study identifies measures to evaluate human-AI collaboration's impact on consulting project outcomes and provides a foundation for potential future quantitative research.

From a management perspective, the thesis suggests additional investments in hard and soft skills as described by Babashahi et al. (2024). More specifically, educational investments should be carefully selected in accordance with the type of consulting employees are engaged in. However, there is definitely a trend towards systematically working with data analysis. Furthermore, managers need to ensure that consultants retain their core human-centric skills since AI cannot replicate certain skills (Farrow, 2022). As client demands are shifting due to increasing experiences and knowledge with AI, client expectation management will become more valuable. Hence, management consultants need to focus on remaining relevant by offering specific value-added services.

5.3 Limitations and Future Research

The thesis sheds light on the roles, competencies, and human-AI collaboration in management consulting firms. However, there are certain limitations which need to be acknowledged. These restrictions represent opportunities for future research to gain further insights into this dynamic field.

Firstly, the sample consists exclusively of employees in managerial positions. While a more experienced perspective has its benefits, opinions from other employees such as entry-level consultants can be relevant as well. Experiences at an operational level could demonstrate practical challenges or gaps in training that may be perceived more easily by junior consultants. Moreover, the participants were mostly recruited through LinkedIn and personal networks which excludes people who are for instance not signed up on such platforms or do not regularly check for new messages in their inboxes. Although employees from eleven different companies were interviewed, the sample shows that there is a concentration of participants from Company A. In addition to that, the participants are based in four different countries which could introduce cultural bias and different regulatory systems regarding data privacy and approaches to AI adoption.

Secondly, the qualitative method is limited in its ability to generalise the findings across the industry. Although the study presents insights into evolving skills and human-AI collaboration in management consulting firms, quantitative data would be necessary to provide a broader industry-wide conclusion.

Thirdly, the sequence of questions in the interview guide was tested before using it for real interviews. However, there might be influences when it comes to asking about emerging roles

before competencies. Future responses could be impacted in case the participants feel that there are not any new roles. For instance, asking participants if new roles have emerged or could emerge at the start of the interview might bias the upcoming answers, especially if the participant is under the impression that there are no new roles.

For future research, the outlined limitations should be addressed to achieve a broader understanding of skills and human-AI collaboration in management consulting firms. Regarding the participants, future studies could focus on drawing a different sample and expand it to non-managerial employees. Not only entry-level consultants but also technical specialists could provide perspectives on day-to-day tasks. Moreover, the sample could contain a broader range of companies and regions. Here, the research would benefit from different approaches towards the integration of AI. Another important perspective which is worth exploring is the clients' perception of their client-consultant relationship due to AI use. As described by Appelbaum and Steed (2005), the perception of the impact and success of consulting projects can vary by clients. This raises the question of whether AI's impact on consulting projects could lead to differing clients' opinions. Understanding this perspective might result in tailoring consulting approaches. Thus, long-term value could increase due to enhanced service design and increased trust in the management consulting services.
Based on the findings of this thesis, quantitative research is essential to describe measurable metrics. For instance, the majority of participants stated that they would measure the impact of human-AI collaboration by comparing the efficiency of AI and non-AI projects. These studies would provide strong empirical evidence of the impact of AI.
Lastly, regarding potential biases, studies could test alternative question orders to tackle biases. This would offer methodological improvements for the research.

6. Conclusion

This master thesis contributes to a broader understanding of the transformative impact AI has on the management consulting industry. Specifically, competencies and skill sets are being reshaped to develop competitive advantages. Moreover, human-AI collaboration increases management consulting firms' efficiency and effectiveness significantly by providing a variety of AI-enhanced tools.

When using AI, technical skills and soft skills need to be balanced as critical thinking and contextual decision-making play an essential role. Although AI enhances the efficiency of repetitive tasks, consultants must interpret AI's outputs and adapt it to the client's needs. However, varying levels of AI adoption and concerns about data privacy remain central to successfully implement AI.

In conclusion, the findings of the thesis indicate that the implementation of AI in management consulting firms requires investments in training, organisational strategies, and collaborative frameworks to be used effectively.

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Large Language Models Use

In the process of writing this thesis, I made limited use of Large Language Models (LLMs) to assist with specific linguistic refinements, such as rephrasing sentences for clarity and coherence. These tools were not involved in generating substantive content, developing arguments, or formulating conclusions. The ideas, insights, and findings presented throughout this document are entirely original or appropriately cited to their sources. The selective application of LLMs was conducted with the utmost care to ensure the integrity and originality of the work.

Appendix

Appendix A: Interview Guide

Thank you for agreeing to participate in this interview. As Artificial Intelligence becomes more prevalent, this study aims to understand the impact of AI integration in management consulting firms. Specifically, the focus is on how AI influences emerging roles, competencies and the effectiveness of consulting projects.

1. **Professional Background**

- Can you briefly tell me about yourself and your background in the consulting industry?
- For how long have you been in this position?
- How do you perceive the use of AI in your consulting environment?

2. **Emerging Roles in Consulting Firms**

- From your perspective, what new roles have emerged in your firm or the consulting industry due to AI integration?
- What new roles could emerge in your firm or the consulting industry due to AI integration?
- Are these roles entirely new or are existing consultants being reskilled to take on AI-related responsibilities? If consultants are reskilled, please tell me the particular skills which are necessary.
- What is the perceived need for formal training in AI literacy within your firm, and how is this being managed?
- Have you encountered any challenges when integrating these new roles into your teams? What challenges came up?
- Are there any roles or functions that have become redundant or are at risk of becoming obsolete due to AI integration in your firm? How ware these developments perceived?

3. **Evolving Competencies and Roles**

- How have the skills and competencies required for consultants evolved with the rise of AI in consulting firms?
- Are AI-related skills evaluated during the hiring process? If so, how?
- Are these skills evaluated in interviews? If yes, how are they evaluated?
- Have training programs or on-the-job learning opportunities been adapted to equip consultants with the competencies needed for AI-integrated projects? If so, how?

- Are there any significant challenges or resistance faced by consultants in acquiring these new skills?
- Has the integration of AI influenced the balance between technical and soft skills required for consultants? If so, how?

4. **Perception of Human-AI Collaboration**

- In your opinion, has AI impacted the efficiency and effectiveness of consulting projects in your firm? If so, how?
- Do you perceive any challenges in balancing human intuition with AI-driven insights during consulting projects?
- Has your firm implemented any strategies or practices to optimize the collaboration between human consultants and AI systems? What initiatives has your firm implemented?
- In what ways do you believe AI can be further developed or improved to better complement consultants' roles and enhance overall project success?
- Do you believe AI has influenced the client-consultant relationship in any way? If so, how?
- How would you measure the impact of human-AI collaboration on consulting projects' outcomes and what metrics do you find most effective?

5. **Additional Questions on AI Integration**

- What, in your experience, are the key factors that determine the successful integration of AI into a consulting team?
- What do you see as the long-term impact of AI on the consulting industry as a whole?
- In your view, how important is cross-functional expertise (e.g., combining AI with finance, marketing, etc.) in consulting teams of the future?
- How has client perception of AI's role in consulting projects changed over time?

6. **Closing Question**

- Is there anything else you would like to add regarding AI's influence on consulting roles – maybe something that we have not addressed yet?

Thank you very much for your participation - your answers are of great value! I appreciate the time and insight you shared with me!

Appendix B: Interview Summary

Code: Emerging Roles due to AI Code Description: Exploring new and evolving roles in consulting due to AI integration, including role creation, reskilling, and impacts on team structure and redundancies.			
#	Frequency	Identified sentences	Subcode
52	17	"(…) we have the techies, let's say, who put the whole thing into shape-" - C1	New Roles
42		"(…) we have an enablement role that programs, customizes, trains and enables us to use this technology." - C2	
42		"There are actually a few new roles in our company. We actually have an AI team, which is an internal AI team. It involves five people and they develop tools and products for our consulting projects." - C3	
40		"(...) what I think is also very important are staff roles - those connecting roles. This means that someone is responsible for implementing an AI tool. There are now so-called COEs, centres of expertise/centres of excellence, which deal with precisely this topic. And the idea is that someone or a team is responsible for bringing this into the organisation, training people, demonstrating the added value and generating this sustainable effect. And that is, for example, a role that has now been created." - C4	
44		"I don't think it's completely new, probably none. I think that the focus of roles has shifted or existing roles have become more important than before." - C5	
40		" And there are already departments that maintain our internal chatbots, for example, and I'm also in contact with them. I believe that new roles are emerging, especially in the IT department (…)" - C6	
39		"I think that the new emerging roles will be involving skills around certainly the analytical stuff, but also how to use these tools developed in the analytical area (…) " - C8	
50		"(…) more data scientists since this hype started. We actually have more open positions and are also looking more specifically for people who can work with data. " - C9	
35		"Data analysis and evaluation, i.e. the qualitative evaluation of the collected data and then customising this data to the client projects." - C10	
49		"(…) people who take care of the whole issue of data protection, data security and so on. (…) I could also imagine, of course, certain consultants who specialise in precisely this, that there are also, I don't know if there are already such things, AI consultants, I don't know, but that's certainly something. And yes, then perhaps also people who really deal with the technical component, who work on it themselves, so to speak, and then product managers, developers, who then also design individualised solutions." - C11	
43		"(…) I think if you want to focus on the people developing this kind of tools, I think that's where the new jobs come in, meaning that [previous consulting firm 2], I think the last time I've heard they were going to become the center of excellence in AI. And so across globally, here at the first year, they kind of also have the same plan of having the central	

		excellence in data in Portugal, because we have some good people there, here, we are relatively cheap." - C12	
99		"(…) perhaps casually speaking, machine-teachers. At the moment, for example, Microsoft has the PHI family, the so-called small language models, and they live from the fact that they have done something that my mum was a people's person, as I tell her, she rolled her eyes, what they have done is that they have not trained the chatbots on the whole Internet, but they have sat down specifically and have written textbooks, so to speak, in which exactly and only what they want these things to be created inside. I can imagine that people who know how to prepare material in such a way that the chatbot learns what you want it to learn and only what you want it to learn, I can imagine that a little something else will emerge and I actually see that more as perhaps an area in consulting (...) - C13	
72		"If I look at consulting now, I don't think I would see any major new positions being created at the moment." - C14	
39		"In other words, there could be more and more AI developers. What else? I don't think there will be that many new roles. I have a feeling it will go the other way. I have the feeling that maybe there won't be fewer roles, but maybe there will simply be fewer people." - C14	
56		"It has the capability to surpass the human intellectual. But with time, it might happen. I'm not sure. I hope it's not during my lifetime. Let's see how it goes. I think currently it's just a tool." - C16	
51		"(…) regarding new roles that could emerge, I can't imagine, I still cannot imagine which roles exactly are going to emerge (…)" - C17	
50		"(…) these are not completely new roles. (…) I don't think I even know whether it even exists as such. It's quite clear that everyone is trained a little bit, so to speak." - C18	
53	14	"Existing roles are being expanded." - C2	Role Transformation Type
55		"(…) consultants have been reskilled." - C3	
54		"I wouldn't say that new roles are being created, but the responsibilities are being expanded." - C4	
72		"(…) it may be that you create a new role for customer projects (…)" - C5	
48		"(…) I couldn't find it in the job adverts otherwise. It's specifically something built up, but I haven't come across that yet." - C6	
50		"(…) what is becoming more and more important is really people that have an in-depth knowledge on artificial intelligence and on the different use cases that can be important for clients." - C7	
72		"I think it's rather reskilling. So there are several levels. (…) And I don't think that you can be an expert on everything. So really train specific consultants on specific topics and really make them experts. And also have the knowledge of what is happening on the markets." - C7	
62		"Some of them are new hires and some, I'm already trying to retrain people. " - C9	
48		"I believe that it's more of a shift in competences, that you're moving much more towards industries and then towards the individual packages	

		that you can offer as a consultancy and less of this generalist role. " - C10	
64		"I assume that one or two consultants will reorient themselves. That in any case. As far as technology is concerned, well, there was nothing there before, that's new." - C11	
137		"(…) there will definitely be a retraining programme and I'm already noticing that many of my colleagues who are actively involved in consulting are much better at dealing with chatbots than people who aren't in that field." - C13	
79		"It's not so much a new role, but more of a task ship or a change to the activities of the current roles." - C14	
47		"I think there's the part where you develop the AI, but then the AI application, so that new roles emerge." - C15	
81		"(…) they really need to get into the AI and they really need to understand it. Specifically from the point of information management (…)" - C17	
87	14	"I haven't come across anything yet. " - C1	Challenges in Role Integration
86		"(…) and somehow the roll out doesn't happen." - C2	
89		"We're a company with maybe 200 employees, so I had the impression that they set it up very quickly." - C3	
96		"Challenges, not directly. So in the beginning, I think it was an issue that the internal AI chat was worse than ChatGPT. In other words, people were tempted to use chat GPT after all, not [internal AI tool], which is not intended, because you can theoretically feed AI chat with, hey, I'm with customer X and want to do Y, tell me four steps. That's not allowed with ChatGPT. " - C5	
64		"I believe that data security is always a challenge when we use new or general IT tools. The main challenge is that we always handle sensitive client data. That means cybersecurity training is super important and that's also where the biggest fears are. So hey, what happens to your data? Please don't put any data in a client data in an open large-language model." - C6	
59		"I think that people have to be, I would say, acculturated. So they have to be, to know how to use the AI and to know how it works. And also, so they must have time actually to respond to some of the issues if they don't understand (…)" - C8	
100		"(...) you could perhaps say that onboarding is a bit difficult because it's somehow a relatively new topic that nobody has any idea about. And when a young employee arrives, they often expect to be properly onboarded to the project. And I think that often comes up a little short because nobody has a plan." - C9	
79		"I have the feeling that it doesn't work that someone is only very fit if they use AI, so that they can, for example, prompt from their head and create prompts quite quickly that work specifically if you haven't understood the project context. Because the results then have to be reworked so intensively so that you can actually sell them, that's not enough." - C10	

98		" I think it's just a process of getting used to it. I believe that [name of the partner] is very active in this area. In this respect, the example set by the partners gradually comes into the team and people look for their projects and delve into them accordingly." - C11	
250		"(…) the issue of needing people who are well versed in a specialised field." - C13	
72		"(…) I think there are also challenges. I think the biggest challenge lies in using AI correctly and still using it with your head and still thinking about it. I think it somehow goes in the direction of how do I use it efficiently? So how can I somehow say exactly what I want to say in the AI tool? But also, how do I counter the content that the AI tool somehow provides me with? If you use an AI research tool, for example, you get a lot of information, a lot of sources. It would actually be quite good to then check these sources again and see whether the AI tool is somehow reflecting everything truthfully." - C15	
84		"It's only if we want some small details or changes in our work. So it's not, or if we want to do some research. So it's kind of, there's no limitation, you just need to learn how to use the platform itself that you are trying to use." - C16	
113		"(…) if you don't have the right people or if you don't have the right mindset and you are not able to showcase the importance of this use of AI or of this new AI roles, so to say, then it's quite complicated (…)" - C17	
82		"(…) it was still a lot more trial and error at the beginning, so you had to try out a lot of things first to get the output in the end, for example, okay, can you now send it to the customer as content, for example, from certain pages, if you are now setting it up again, can you give it directly to the customer or not, then you have other tools with which you can evaluate it, then you see, okay, for example, we have now written it twice with AI, evaluated it ourselves, but see that it is still far from what we actually want (...)" - C18	
96	17	" (…) I think that roles will probably be replaced selectively, but overall, tasks are more likely to change and the people affected will have to adapt the way they work." - C1	Role Redundancy due to AI
94		"(…) AI makes you more efficient, but it will never replace you. So I can't imagine it happening in our field." - C2	
102		"(…) non-advisory functions, more like back-office functions. And nowadays I don't see the danger because we simply don't have that many tools yet." - C3	
94		"Yes, they do exist. These are typical transactional activities, I think, that are not only at risk in our company, I'll use the word, but that can also be carried out by an AI. These are classic back-office processes that we also have here, administrative processes from HR to finance service experts, where you can gradually enquire about the status of an invoice, for example." - C4	
112		" I think the consultant as such, I don't think, at least not in the short term, because the problems are often too complex. Not that I would outline it all like that, but it's often a business where you come into contact with people. In other words, you have a customer who tells you a problem, you first have to somehow hear out the issue, then process it	

		and make the consultant feel picked up on it. That's often important. I can rather imagine support roles like this internally. HR perhaps, you could say the screening of CVs." - C5	
83		"In the medium to long term, they can also be replaced and assistance roles can actually become redundant." - C6	
100		"No, not yet. Not at this stage. And I don't think that that's not anything that will apply in the next couple of years. As I said, the roles that we have are very human. It's not only soft skills, of course. We have real expertise on topics. But I don't see how what we are currently doing could be replaced by, you know, any of the activities that we're doing could be replaced by just something linked to artificial intelligence." - C7	
70		"So I don't think that there are some roles that could be redundant because it's the role of AI to reduce the steps of, let's say, of the workflows.." - C8	
113		"Yes, at the beginning I would have said yes, because now, for example, with our Power BI solution, a lot of resources are somehow eliminated. And the fact that you no longer have to write it down also means that resources are actually eliminated." - C9	
90		"I would take a big risk with anything that involves admin work, for example, setting up billing centres, managing booking sheets, creating entire dashboards where you can track certain KPIs in the company, such as capacity utilisation or the extent to which projects are profitable, etc." - C10	
130		"And when I think of consulting, there are also some topics like controlling where there is certainly potential to save too. Even if not as extreme as in accounting, because I do believe that in the end there is someone who has to interpret it and yes." - C11	
94		"So I don't see this kind of AI tools as a threat, more of as a neighbor to be more productive." - C12	
282		" (...) it's getting harder to get away with things that, yeah, well, things like, yeah, I don't know, we're doing, uh, we're selling some strategy project, doing, uh, we've got a template lying around somewhere where you put the serial number, what the client's control name is, a bit of reformatting, and now we've got an almost finished document, now we do four more interviews, write a final report, which we've also almost finished, uh, and then we repeat the game. Such things, I think, are becoming more difficult (...)" - C13	
88		"I don't think any roles will become redundant either, at least in the core business, with the consultants. I believe that every role will continue to be needed. However, as I said, probably not in the same numbers, i.e. not necessarily with the same manpower." - C15	
94		"I'm not entirely sure there's going to be. I'm not sure if in the consulting industry, although yes, if they start doing slides and PowerPoints, which is what most people say that consulting people do (…)" - C16	

131		"(…) one AI tool maybe will be able to do what two associates are doing in the same time." - C17	
98		"(…) at the end of the day, behind every application that you connect or use with AI, so to speak, there is always the human eye that looks over it at the end, so it will never be the case that if you carry out (…)" - C18	
Code: Required Skills and Competencie Code Description: Examines the evolution of consultant skills with AI, including hiring priorities, AI skill assessment, and the balance of hard and soft skills.			
#	Frequency	Identified sentences	Subcode
67	6	" (…) know existing products very well, in order to identify opportunities for improvement where AI can be used." - C3	Reskilling Focus Areas
63		"(…) classic prompting, I would say. That you simply google efficiently, which we may have learnt at school, how to google effectively. Nowadays you have to learn how to prompt effectively." - C4	
74		"(…) data modelling, data transformation, data extraction, knowing how to code data in R, for example (…)" - C9	
56		"Critical Thinking. In my opinion evaluating what results from it is actually useful for the current context. In other words, to really teach people to understand the overall context of a project and to recognise the gaps. " - C10	
74		"I say a certain capacity for abstraction. So of course you have to be able to somehow visualise what the AI actually looks like in the company and what is done with it." - C11	
138		"Everyone is enthusiastic when they get to know new tools. What you always have to bear in mind is that when you introduce tools like this in a large company, the consultations with the works council are always challenging because it's also about data or, of course, it's always checked every time it's introduced that it jeopardises the workplace, etc." - C14	
115	15	"To be honest, I haven't personally experienced any impact that has led to roles changing or evolving (…)" - C1	Evolution of Consulting Skills
103		"Customers also expect us, regardless of whether we have the role or not, to know how it works (…)" - C2	
120		"I think we all have a similar mindset when it comes to consulting. I mean, as a rule, we're all people who can perform well in certain situations and always want to improve, always want to optimize. And I believe that people are quick to simply take these tools for themselves without knowing what the company would think of them. That's why I think everyone expanded their skills as best as they could at the beginning." - C3	
121		"I would also say that it makes the consultants' work easier, more efficient and faster." - C4	
90		"It has become more challenging in the sense that you have to be able to talk about new technologies quite quickly because everyone is talking about a hype topic like AI and you are asked about it straight away. Perhaps this also relates to what I mentioned at the beginning, that the clients themselves don't yet have the business use cases, which is why everyone is looking for and asking about them." - C6	

131		"So, it's a lot of discussions, a lot of soft skills that have to be applied. And none of these really touch artificial intelligence, which is why I don't see how my competencies specifically and also those of my colleagues involved in the organizational change touch artificial intelligence. What I can say is that, of course, given that this new organization will base themselves on new tools, there is one group of people that are working on how can we accompany the employees of this new organization, adopt these new tools. And yes, of course, there are maybe some tools that are linked to artificial intelligence. But it's not a huge part of what we're doing. So, my competencies have not yet evolved." - C7	
138		"I think people have become faster. Everything has somehow become faster and more short-lived a little. But otherwise the skills have changed. Yes, I think everything has simply become a bit faster. Where back then you had to spend half an hour googling, now you can find out in two minutes, written down in a nicely consolidated way." - C9	
102		"The consultants can definitely access more information through an AI. They can work out more questions independently, acquire more knowledge more quickly and therefore definitely deliver a result faster." - C10	
139		"I believe that the fact that the topic has now found its way into consulting has certainly put the focus on implementation and sales. Which is why I believe that consultants need to be trained in this realm as well." - C11	
351		"(…) you become data-aware. It's no longer about being data-driven, because if you're only driven by data, you're going to oversee things again, all the biases." - C13	
114		"I think it's more indirectly asked, but it's not so explicitly integrated into any interview guidelines or anything." - C6	
100		"You still need to understand how to tackle problems, how to solve problems, how to create structures. You still need to be able to develop frameworks. The good thing now is that AI can support you in this. Nevertheless, as a consultant you still have to be able to challenge everything that comes from the AI." - C15	
111		"(…) starting to use more programming more with AI. So they're learning new skills with that." - C16	
161		"So since AI has been doing this operational task, we have been able to evolve and to improve our client management skills, our soft skills regarding consulting. So it has helped a lot.	
112		"(…) required skills as such have not changed in this respect, let me say, if you look at it now in terms of a specific role, so clearly the hard skills still have to be there (…)" - C18	
125	15	" (…) for customers who are already dealing with AI, then of course it's a basic requirement. (…) testing logical and mathematical thinking skills." - C1	AI Skill Evaluation in Recruitment
109		"(…) Well, AI skills are appreciated I would say. But basically, the AI ability, i.e. the use of an AI, as I described before, is one that is very easy to learn." - C2	

130		"I am not currently checking them. This means that if someone tells me that they are AI or have an affinity for AI, I will certainly ask them again. But this is not currently a case study. That is perhaps a good approach, to be honest, or a point that we can certainly take up to say that if someone sells themselves as an expert in the field of AI or says that they are simply good at it, that we might also have a few tests or something like that to simply take another look at how the person uses AI." - C4	
136		"I don't know, but I would say no."	
158		"Not at all for me, not even when I'm conducting job interviews, unless someone really comes in and says, hey, I want to develop in this direction or I'm interested, but then I ask two or three times and that's it." - C5	
97		"I think it's more indirectly asked whether potential employees have an affinity for it, but it's not so explicitly integrated into any interview guidelines or anything." - C6	
185		"And this has not changed. We're still looking for, you know, curious people that are willing to learn on the job. But it hasn't changed anything yet on like how we hire people (…)" - C7	
100		"I know that this could be like, this is the process of the revolution, in a way, is that we seek people that will be, that studied or that have been in touch with AI (…) " - C8	
112		"Currently not, no." - C10	
156		"I don't think so yet. (…) So I wouldn't rule out the possibility of it really being a criterion at some point, but not at the moment." - C11	
108		"And maybe in the future, they will ask you to prove that you know how to use these kinds of tools. I would say we are still far from that. Again, do you know how to use Google? People assume yes, but you don't have to prove it, right? So I would say it's similar to that." - C12	
124		"No. We do not take any AI-skills into account currently for consultants." - C14	
108		"It has not been considered yet." - C15	
127		"(…) the thing is, I don't know anything about that, I think it would be if you had something programming with AI, but I'm not entirely sure because it's more on the engineering side, not on the consulting part." - C16	
169		"And right now they're being evaluated, but just to some extent (…) it's not like the most important competencies that people need to bring." - C17	
140	14	"I would say no." - C1	Shift in Skill Balance due to AI Integration
145		"No." - C2	
163		"(…) it has influenced hard and soft skills. The fact that - and this is generally the concern with AI - certain skills are and will no longer be so strongly developed among employees because they are simply no longer required because it's so easy. And that is certainly a danger that I see." - C4	

195		"And so if someone has, maybe no certificates, but practical experience with Excel, with PowerPoint, with XY, with any tools, that's always good. In other words, I always think that's a plus point and then think less about it, okay, he could do that with ChatGPT. If a candidate is good and basically good and is perhaps missing one or two things, then I think, well, okay, good, you can really have AI do that quickly. So any research on any topics, here we have this rough expertise again, what it's all about, how structured a project is, stories like that. I think you can do that more quickly than having an AI do really complex Excel data models. I don't know, maybe I'm too sceptical, but I always have the feeling that it's not yet possible." - C5	
125		"Yes, it has. I'm hesitating right now because I hope it's not too much in my personal cynicism, but this cloudy rewriting, or at least more neutral, less negative connotation, text-based work is greatly facilitated by it. So you're relieved of a lot of work to process large amounts of text, in the broadest sense. And hard and soft skills in this respect, summarising texts, presenting them clearly but still paraphrasing them well, that's something that an AI can do very, very well and that was a basic skill for filling PowerPoint slides. This is one of the main working tools in my daily projects." - C6	
187		"(…) like it's not imbalanced in any way. I mean, again, of course, what we're looking to do is train consultants on the topics that interest our clients." - C7	
173		"I didn't really follow up until now. But I know that this year we will have a presentation about AI and this kind of stuff." - C8	
140		"In terms of soft skills, definitely not. When it comes to hard skills, I think our company is generally moving more and more in the direction of saying that motivation beats expertise. In other words, if someone is very motivated, I can also deploy them outside of their specialist field because you can now acquire so much knowledge so quickly and then someone who is super motivated is a better fit in case of doubt than someone who has learnt this at university with this focus." - C10	
188		"So it's increasingly influencing it, I would say. I don't even know how AI skills, dealing with AI, whether you can call them hard skills or not. To be honest, I think that the requirements that people used to have in terms of specific knowledge, especially when it comes to AI topics, in accounting for example, are perhaps becoming less relevant. Perhaps you no longer need to know every single lecture, every single detail in accounting, if you have projects that are within this scope, because AI is simply replacing this function." - C11	
148		"Yeah, I would say it balances things a bit. So on the hard skills, if you have a consultant that is not that good at some mathematical rationale, you can ask ChatGPT or similar kind of tools to help you with that. Even though those language models are not the best when dealing with calculations and mathematical reasoning, there are a lot of limitations on that. Meaning they don't even know how to make simple calculations. So that's something critical to those kind of models. But yeah, that can definitely help someone with some lacking skills, some hard skills." - C12	

479		"(…) because it's easier now with ChatGPT to get certain hard skills, for example in programming or something, good enough, so in the sense of, you just have to, you have to know a bit of Python, but you don't have to be really good at Python anymore, because if you can formulate what you want well enough and then debug it with ChatGPT and Google, then you can, where someone else might need a morning, you can program something in a day and a half where you would otherwise have needed five days, so it's levelling out a bit (...)" - C13	
154		"(…) the soft skills are a component where I can imagine that this could become even more important." - C14	
125		"I think you still need both. As I said, I think you might need the hard skills, I don't know, like data analysis or something, so you might not use that as much. You still need to be able to do it in order to understand what an AI produces. And I think it has virtually no effect on soft skills." - C15	
163		"Of course it helps if you use something like this for individual tasks, but it's not like there's been a huge shift." - C18	

Code: Human-AI Collaboration

Code Description: Investigates how consultants interact with AI in their daily worklife and consulting projects

#	Frequency	Identified sentences	Subcode
157	16	"(…) it's about support in a brainstorming session (…)" - C1	Impact of AI on Project Efficiency and Effectiveness
154		"The whole topic of brainstorming and pre-structuring is on a completely different level. And then there are the transactional tasks such as writing an email, checking texts and so on. In other words, just as you used to need a four-eyes principle, you can now use AI to map it accordingly. (…) of the three categories I have just mentioned, we have reached at least a factor of 10 in terms of efficiency. That's really good." - C2	
181		"We've definitely become more efficient at simple things, things where you don't really know the background very well, such as writing proposals. You have to tell your customers something that sounds good and you need a few ideas. " - C3	
182		"it has had a positive impact. As I said, things like brainstorming are much more efficient and faster. Checking and formulating emails is also much quicker now. So things that used to take a lot of time, I'd say more transactional activities, it has simplified things enormously and is also a great help to me." - C4	
210		"(…) I don't think it's generally efficient because, well, I don't think so, the impact isn't big enough for that yet, but individual subject areas or individual areas of responsibility are." - C5	
147		"Yes, it has. In a positive way, you can get a quicker overview of large volumes of text and can also produce large volumes of text yourself, which is very good in many cases. But you have to keep a close eye on reviewing it sensibly. And I see a clear danger that it could be used to obfuscate. It means you can produce a lot of text very, very easily, and the other side has to read it all and try to understand it." - C6	
198		"Hm, probably to some extent related to, you know, data link stuff. I don't know, because analysing data has probably become, you know, more efficient." - C7	

134		"So if you take an example about the ChatGPT, so the machine learning, some people are now in the working area or in the banking area. If they have a question, they will consult ChatGPT. So they will take for granted what ChatGPT says. But before, what people did is that they looked for the source, for the source. So they looked like, I don't know, in Google or in a book. So in a way, this is how it affected, is that now people, they take for granted what the machine learning does. " - C8	
190		"So it does help to look something up, somehow produce slides quickly, quickly, you need a business case, you need a template from ChatGPT. It helps to be able to react quickly. I think it helps with conceptualisation. In other words, you can somehow come up with a draft that you can enter the race with more quickly, which makes you much more efficient. But in the long term, it doesn't really make much of a difference because it's usually just a jumping-off point. But I could imagine that it will become more in the future. " - C9	
152		"Definitely quality assurance processes, as I've just said, much more efficient. Summarising information for meetings, then AI in the documentation of meetings, that's also been a big effort so far. Then, I think it's much easier to find ideas, regardless of whether it's an internal team event that you're organising or a workshop for the customer where you need new ideas. And I also think complex questions that you can now use or post in that sense and get answers and evaluate them before you start on a blank sheet." - C10	
164		"Definitely on many levels. As I mentioned, drafting emails, sending emails, usually that's a task that goes to more junior people or even senior. But junior people could spend a long time drafting emails. And I've done that in the past. So that's something that really sends you a lot of time trouble." - C12	
160		"I don't think I've yet reached the point where I'm saying, okay, this is a huge increase in efficiency, but of course, when it comes to somehow pre-formulating texts or perhaps making suggestions for content where you simply have a quick impact, then it does help." - C14	
134		"(…) definitely influenced the efficiency of the work of individual consultants. Now you can argue about whether that means it also influences the efficiency of projects. That always depends on the problems." - C15	
162		"(…) I think every single company has used AI to help on that and improve the effectiveness." - C16	
231		"For the projects in which the teams are working with AI, teams tend to be more efficient and in terms of being able to do the task in less input, so to say, but still getting the same output or being able to do the task in less time, yeah. And more effective, I will say, the effectiveness is still quite the same." - C17	
170		"(…) especially in projects where, as I said, a measurable output is delivered to the customer every month, for example in terms of content elements, this has definitely had a positive influence." - C18	
166	17	"(…) I ask myself again whether all aspects have really been covered or whether additional information would be necessary." - C1	

164		"(…) it's actually good if I'm rational and work in a data-driven way and don't listen to my gut feeling. In this respect, we may still have the challenge that some results may be rejected based on intuition." - C2	
200		"(…) you have to look very, very carefully at the results when it comes to content for the customer, when it's generic stuff like I said." - C3	
194		"An AI can't understand that because it doesn't know the project or all the nuances." - C4	
226		"(…) I get something different than perhaps the other three. But I don't think the challenge is any greater than if I don't use AI, because I still understand it the way I pass it on to the AI." - C5	
148		"Yes, I think that you have to somehow develop the ability to see through what AI has generated and whether it makes sense." - C6	
213		"It was really just about human interaction and a lot of expertise from different departments within my consulting firm. But nothing was really related and we didn't really rely on artificial intelligence." - C7	
150		"(…) first if is that it's not what I asked for. This is like a waste of time for me." - C8	
181		"(…) I don't actually think so. Not yet. Maybe sometime later, when it all gets even more useful with chatbots and such." - C9	
165		"(…) I call it common sense. You really need to see the categorization of the results in the overall context, because it's not just because it's from AI that it's appropriate. " - C10	
216		"As I said, I still find tables a disaster with the AI. So I find it really amazing that the AI is sometimes only able to do something for three or four lines and as soon as more is added, it's over. Then all that comes out is rubbish. But when it comes to PowerPoint, for example, or concepts, let's put it this way, I think quite honestly, of course you have to go over it in the end." - C11	Balancing Human Intuition with AI Insights
183		"(…) in the end of the day, there's still some human quality control behind it on what should we share what we shouldn't. That's across everything. It's not because it's AI, it's just a source of information, then you make a decision how that fit in. So again, I see both of a complementary way of working instead of AI will do all my work, and I won't have to do anything." - C12	
529		"(…) intuition, chatbot-supported intuition is actually part of everyday life and I'm very happy that I have it, because before I was always thinking in my own head and imagining worst-case scenarios and now I've automated that and it frees up space to really find more creative solutions." - C13	
176		"I usually try to give more background information. I mean, you can also play around a bit by saying, okay, change the target group or imagine that you are this person and that person from this person's point of view." - C14	
145		"And the AI is then also able to draw very, at first glance, clever conclusions from this amount of data, which you would perhaps intuitively subscribe to directly, but where you would still, I think, have to take a closer look in most cases." - C15	
173		"(…) you actually need to have your own insights and see, okay, is this valid information? Let me check." - C16	

242		(…) for some strategic decisions, we still tend to rely more on human insights, so to say, even though sometimes we know that these AI insights tend to be more precise, but since we're not that used to be working with this AI or since this AI tool is quite new, we still need some time to adapt to it and for it to gain credibility (...) - C17	
219	14	"(…) by setting up this team, so to speak, because they really deal with products that will be important for our projects in the future." - C3	Strategies for Human-AI Collaboration
222		"So I don't know what measures have been taken to support this work." - C4	
239		"I don't know of any specific measures." - C5	
173		"Yes, I think there is more and more focus on training people in how to prompt sensibly, how to re-prompt in order to achieve sensible results. Colleagues are definitely aware of this whole hallucination issue." - C6	
236		"(…) our company has begun to promote awareness about AI and its potential applications (…)" - C7	
223		"(…) not really at the moment, but that would actually be a good thing, a ChatGPT track or something like that. (...) Another department has also set up a use case library, there are already some ready-made prompts and things like that in there so that you know straight away what you can enter. So that helps a bit to understand it all. So, I would say that a little bit is already being done at certain points, but there could be more, yes." - C9	
179		"I think we are constantly working on this. So in our company, the overall structure of the company or how [firm] is organised internally has been completely restructured and of course we always have corporate goals and one of them is of course to integrate AI into all areas." - C10	
236		"I have no idea about any strategies that were implemented." - C11	
215		"But yeah, I would say there are, they do have that interest of applying AI to facilitate the work we do. Again, they see it as I see to as a gain of productivity." - C12	
199		"I don't know, I don't see it as a strategy in that sense, but I think a lot is happening and there are already very strong efforts to create transparency and training programmes for colleagues" - C14	
159		"There aren’t any strategies yet as far as I know." - C15	
195		"I actually don't know how to answer that question." - C16	
272		"(...) the company has developed a strategy to do it. It's gonna take some time. It's kind of like a new topic and it's also new for us, but we know that this is the right way right now. " C17	
198		"I don't see it as such from the company's point of view that they say, well, as I said, you have to, I feel like I'm always repeating this a bit, but it's always said that you should always test or challenge every output again (…)" - C18	
172	18	"(…) [internal tool] is based on a large language model (…) Translation tools such as DeepL are also interesting." - C1	AI Tools
171		"Copilot and [firm's internal tool]." - C2	
207		"(…) ChatGPT (…)" - C3	

200		"(…) the only AI tool we currently have available is this [internal AI tool]. (…) certain colleagues have been granted licences for Copilot, the AI solution for Microsoft (…)" - C4	
233		"(…) actually the three, or two, if you like, ChatGPT and Copilot, and [internal tool] is also similar. And also DeepL." - C5	
160		"For non-corporate data, I really like the paid version of ChatGPT. So it's actually funded at its own expense to produce better content. Copilot, surprisingly, not so much. But I think it's simply a cost issue to begin with" - C6	
223		"Probably ChatGPT. I also know that like internally speaking, we do have a tool (…) they just give a copy of the bill and then the tool would automatically recognize and fill in, you know, the name of the restaurant, for example, or the name of the train company, the amount of what you paid. So this is internally like tools that are based on artificial intelligence, I would say." - C7	
163		"(…) it will be ChatGPT that is being implemented at the digital branch of [bank's name] where I work." - C8	
214		"(…) AI-powered invoice processing (…)" - C9	
172		"Chat-GPT, [internal AI tool], i.e. our own tool, we have also integrated the ability to read and edit PDFs via AI, for example, or Excel spreadsheets and Copilot from Microsoft." - C10	
231		"(…) ChatGPT in particular." - C11	
193		"(…) ChatGPT (…) image generator (…) [internal tool]" - C12	
463		"(...) cyber security and compliance will definitely be an issue and I know that there are also a lot of concerns that come in, well, you don't leave our company premises anyway, who can read it, is it secure anyway? …) own ChatGPT solution, which also complies with the rules (…)" - C13	
187		"(…) ChatGPT as number 1, then Perplexity number 2 and probably soon this... Slide tool." - C14	
153		"(…) is ChatGPT. And then we, or actually I, but I think the team too, like to use Perplexity for smaller research tasks." - C15	
189		"(…) use ChatGPT (…)" C-16	
258		"(…) we work a lot with ChatGPT for, I don't know, let's say, Excel analysis and all of that. We also have some AI tools for PowerPoint." - C17	
191		"(…) that's clearly ChatGPT and, as I said, these are often special integrations that have to do with AI in existing software (…)" - C18	

Code: Training and Development

Code Description: Describes the perceived need for training and education in AI literacy

#	Frequency	Identified sentences	Subcode
80	18	"So, as far as the training on offer is concerned, I'm not sure whether there is any basic training. It may be that areas that deal with it more intensively - for example, colleagues who are heavily involved with [internal AI invoice tool] and so on - occasionally have a small internal roadshow or presentation." - C1	AI Literacy Training Needs

78		"Okay, there are three stages. Step number one is online training formats, which we have access to 24/7. Measure number two is a large database, i.e. SharePoint pages, best practices that can be accessed internally. And number three is peer coaching, so I sit down with my colleague who is simply good at this and helps me with it." - C2	
79		"(…) when it comes to more technical things, everyone is free to decide whether they want to do more or not." - C3	
73		"(…) What I subjectively perceive is that there is little offer. There are certainly solutions, but I haven't done much research into them yet, to be honest. I'm sure that if I go looking now, there are certainly possibilities. But to be honest, I don't know who has done this kind of training before." - C4	
85		"But I'm not aware of a proper training programme. Basically, you're quite free in the way you organise training, which means that if I say to my manager or my supervisor (…)" - C5	
54		"In close partnership with Microsoft, in fact, to push the topic of Copilot onto the market. Now, of course, as a consultant is that you are supposed to provide open-system advice. So you don’t want to be Microsoft's additional sales force. That's why it's one pillar of many. But I think they're already very, very advanced due to their MS Office integration, so you can also market it well. That's why the training path is clearly being taken with them." - C6	
147		"It's really more like the beginning of what is artificial intelligence within our firm. If I tell you the three main points of this training program, the first one is really share the knowledge within our firm to a larger scope of people. So, it's already make consultants aware of what is going on." - C7	
46		"(…) from the point of view that I have, is that at our stage, there is a lot of communication from the partners around the AI" - C8	
87		"I would say that the structure is not really in place yet. I think it's currently more of a handover from employee to employee. So there are a few employees who are good at it and they sometimes train other employees or the employees somehow learn it themselves from YouTube (...)" - C9	
66		"The current situation is that we have entire standardised training courses (…)" - C10	
88		"I don't have the impression that it's that much. That's my first impression, because I think I've already touched on this in the previous question, because I don't think anyone knows exactly how to deal with this topic, apart from the fact that everyone knows it's coming. That's why I think there's still room for improvement when it comes to this." - C11	
118		"(…) this type of firms, they do have like a central academy with some trainings, I wouldn't be surprised to have something there. But no, I wouldn't say formally, (…)" - C12	
177		"(…) I'm sure there are of course a huge number of upskillings out there. As someone who theoretically has enough money, time and motivation, I would have the confidence to develop and train moderately complex neural networks myself. Of course, you don't have anyone, we simply have the other advantage. But I think the danger I	

		see is a bit if we only train users. So say, yes, and here you have x courses on how to make a real prompt?" - C13	
88		"We have two or three colleagues in the consulting team who are actively involved in the topic of AI. And we actually had a training course on AI just last week, first of all to understand what it is, what areas of application there are, what tools are available and how to use them efficiently." - C14	
61		"We have a dedicated team that has an internal task. We have two teams, two internal teams. One takes care of training, the other takes care of AI." - C15	
65		"So currently, we're kind of not allowed to use any kind of AI in our company, specifically Gen AI, because it's an open source platform, if I'm not mistaken, most of them. And so everything we write down is going to be an input for the system itself." - C16	
180		"(…) we are preparing like a training program for next year in which AI is maybe not going to be the most important part where it's gonna take like at least 25% of the curriculum. So it's getting more and more important. I think everyone in the company has noticed the advantages of working with AI." - C17	
69		"(...) this is actually pretty good and above all useful for a wide range of applications, then we would more or less get to grips with the tool ourselves, book a demo if necessary, but I would mainly say that it should be practised in-house first, that we look at, okay, what are the fields of application, how can we use this tool for our team now, actually similar to other tools, this is not necessarily related to AI, but exactly that we then look, okay, does it make sense for us and there is no concrete training from the company as such." - C18	
145	17	"(…) I wouldn't say I'm aware of anything. And if I do, then he or she probably has no place in consulting (…)" - C1	Challenges in Skills Acquisition
132		"There were certainly one or two comments to that effect." - C2	
150		"I don't see any resistance in acquiring the skills, but rather in using the tools themselves. For example, I had to take part in a pilot project involving an AI tool. I was relatively reluctant to do it, because a pilot project simply means that nothing works." - C3	
148		"On the one hand, of course, the company has to enable the consultants, to be able to take advantage of these offers. That means being able to offer the services. On the other hand, consultants or we as employees must also accept the offer. Or, if that doesn't exist, demand it." - C4	
177		"I think that there simply isn't that much training on offer at the moment. Of course there is, well, there's always this prompt somewhere, but I think that's the easiest thing to say about AI. There's no resistance, because everyone knows it's a big topic (...)" - C5	
119		"Not at all when it comes to acquiring skills. No, it's more like the red carpet is rolled out for you or you're really pushed to train and learn it." - C6	

164		"To be honest, no. I mean, I would think that the older colleagues that are close to retirement, maybe they are like, okay, that's not for me anymore. Because they base themselves on all their expertise and what they know and probably they would say that they wouldn't need that anymore. But given that I'm working for a consultant agency that is really... where the average is very, very low, like people are very young, everyone is really open to grab all these new topics. So on my level, I don't experience any resistances." - C7	
117		"Yes, because acquiring new skills, it means that you have to adapt yourself, you have to learn something new, and not all the consultants, they are ready to take this turn, in a way, to take this revolution. So sometimes when you have to adapt and you have to face changes, you have resistance." - C8	
174		"(…) there is less resistance. Some of the topics and finding your way into the subject are simply complex. These are challenges that I think can be overcome by learning certain tools and practices. " - C9	
129		"I would say that there is no active resistance, but simply that some people have not yet realised that they could do this with an AI solution. So the hurdle of using it is still so great and also the fear of doing something wrong with an AI-supported tool if you don't know, especially now, when you're in business education companies like the Big Four, can I really wrap it up, where can I anonymise it and evaluate it a bit (...)" - C10	
176		"Not necessarily resistance, I think everyone appreciates that when you delve into this area. I think what's important is that it's not just a gimmick." - C11	
125		"I think at [previous consulting firm 2], they were a bit more careful with that. And they publish an email across all the companies saying, you guys can't use this kind of tools, these tools are not approved by [previous consulting firm 2], so don't use them." - C12	
451		"(…) in consulting I would say I don't see any resistance in my areas. This has been fully embraced within the framework of what compliance has allowed, because it simply helps." - C13	
138		"Everyone is enthusiastic when they get to know new tools. What you always have to bear in mind is that when you introduce tools like this in a large company, the consultations with the works council are always challenging because it's also about data or, of course, it's always checked every time it's introduced that it jeopardises the workplace, etc." - C14	
143		"People don't care about it. So we always have to keep, uh, with trends." - C16	
188		"(...) the first challenge will be that we focus a lot on the information management security. (…) there are some people that they're just so used to working the way that they have been working for the last years that they are maybe not willing to change it because it's effective, maybe not the most efficient right now if you compare it to the use of AI, but it's still effective for them. (...) the third challenge is that some AI tools, you really need to get to know them. So it's kind of like a time investment at the beginning, get to know the tool, get to know how to work with it." - C17	

142		"So there aren't any major challenges if you say that it's ultimately not much different if you have to learn every other software tool somewhere. Sure, you have to get used to it first, you have to familiarise yourself with the process. It has to be said that the result has to be challenged every time. And you also have to be able to challenge it, so to speak." - C18	

Code: Impact on Client-Consultant Relationship

Code Description: Explores AI's influence on the client-consultant relationship and shifts in client perceptions over time

#	Frequency	Identified sentences	Subcode
197	7	"(…) it's still the same: one person has a concern and the other has the solution." - C1	No Change
196		"(…) it has changed the relationship in general between clients and advisors. Or influenced it to the extent that there are new opportunities for projects, yes. But not yet in day-to-day work, but I'm sure there will be more and more." - C6	
253		"No, not yet. No, I think not, I think, artificial intelligence is like a huge, huge topic, that is for sure. But for now, it's more, it's like this huge thing that we can rely on for many, many use cases. But it's still far away from impacting the day-to-day relationship with your client." - C7	
245		"I would say no. At least from my client experiences, we don't say we use ChatGPT or [internal tool] or whatever when we do our analysis." - C12	
228		"No, I don't think that AI has influenced that relationship. At least not yet." - C14	
172		"I don't think it has much influence on that." - C1	
236		"(…) not necessarily. So it's true that you also tell the customer when you say, okay, you're on the project now, there are certain AI tools that you're working with, but it's not as if that has any influence on the relationship." - C18	
190	3	" (…) customers check our statements immediately in ChatGPT. That means we have to be much more careful with our business advantage (…)" - C2	Mistrust
246		"It's perhaps also more demanding that the customer's expectations have perhaps risen, because I think in the past it used to be more of a bullshit bingo. If you now have someone at the customer's who is a bit of a sceptic and then enters this briefly into ChatGPT and does a two-minute search themselves and then checks this against what you have given. So I do believe that some customers are now doing this, that the demand for high-quality work results has increased." - C9	
189		"I think that, on the one hand, clients are or can become sceptical when it comes to how many advisors are actually needed to get the job done." - C10	
240	2	"I think it does have an influence, because it has had an influence in the past, I think very little, very, very little at the moment." - C4	Little Influence
214		"(...) technical skill, we need to be more AI literate. It's a must because otherwise we don't get the approval to work with these tools, so it's a must. On the other hand, we are focusing a lot, we have more time to	

		focus on our soft skills, more time to focus on how to approach customers in the right way." - C17	
237	4	"Customers today often expect us to use AI to work more efficiently and present them with data-based solutions." - C3	Expectations
261		"I do believe that you are scrutinised more quickly, because what I said earlier, you can acquire knowledge quickly, the customer can too." - C5	
258		"(…) I think that from the customer's point of view, consultants are certainly perceived more like salespeople now, because the focus is moving more in this direction. I mean, of course, there has always been software that was advertised in projects, but that has taken on a new dimension. I mean, you used to go to, let's say, an accounting project. Sure, SAP has been around a bit longer, DATEV and all that, but you didn't have the pool of tools that you have today. So definitely that. We are more salespeople than we used to be. And I also think there's a certain danger in that, because it's likely, or it could certainly be implied, what are these guys actually doing, they're just working with AI anyway and recycling something and where's the added value for us and isn't that actually bullshit (...)" - C11	
587		"(…) which he has paid a higher euro amount and says, that looks like ChatGPT, why am I paying so much for you?" - C13	
236	16	" (…) became aware of the advantages and more and more companies demand for example AI that works as assistance and automates processes." - C1	Evolution of Client Perception of AI
234		"So how has that changed? Customers use it themselves. Customers use it to do things, to save consultant costs so to speak, to put it in negative terms and also to qualify, verify or falsify certain statements." - C2	
275		"Initially, customers were often skeptical about the potential applications of AI. However, there are also some who still have reservations (…)" - C3	
293		"I can imagine that it will be in the future. The more AI becomes more present, but at the moment we are simply still at a point, which of course also depends on the customer. Our customers tend to be traditional SMEs, large corporates that are simply not yet as fast." - C4	
299		"Initially, AI was more of a buzzword for many customers. They now see it more as a useful tool that brings real benefits. Nevertheless, opinions still differ." - C5	
256		"In the beginning, many customers saw AI more as a nice additional tool, something that is interesting but not absolutely necessary. So it's becoming more, although I think we're already seeing a slight caution in terms of data protection and so on. " - C6	
310		"I think there was a lot of hype at the beginning. I think everyone wanted to jump on the bandwagon at the beginning. When ChatGPT started, it was like, wow, AI, we have to act quickly now to adapt and increase efficiency and go digital and, and, and. And I believe that this then actually levelled off again relatively quickly (...)" - C9	
260		"We're not far enough along for that yet. I think the discussion is one that we will be having in two or three years' time (…)" - C10	
311		"I think that people have become more open to technology and are also looking at new systems outside of standard systems (…)" - C11	

349		"Client perception of AI's role in consulting has been mixed and seems to vary quite a bit based on individual clients and sectors. I haven't had in-depth conversations on this with clients myself, so it's not something I've directly discussed. However, in general, clients are becoming more open to these technologies (…)" - C12	
710		"They now expect concrete results and efficiency gains through the use of AI. At the same time, expectations have risen - if a customer realises that a final report they have paid for simply sounds generic or like it was written by a chatbot, they will question the entire project." - C13	
285		"So far, I wouldn't say it's played a major role, to be honest." - C14	
212		"I don't think there is much awareness of AI in consulting projects yet, at least in our company." - C15	
217		"(…) I would say that there was no influence." - C16	
285		"(…) it depends on the market. So I can tell you that the Portuguese market, and you probably heard of it a lot. It's really risk averse." - C16	
301		"I would say that they were much more sceptical at the beginning, especially of course because many of them were not familiar with it at the beginning (…)" - C18	

Code: Measurement and Evaluation of AI Impact

Code Description: Examines methods and metrics for measuring the impact of human-AI collaboration on consulting outcomes

#	Frequency	Identified sentences	Subcode
202	16	"I would have a look at the efficiency gains when doing a task and just compare it with a task being done with the assistance of AI." - C1	Efficiency Comparison
201		"How could you measure it? I think you can really measure it again in terms of efficiency, by saying how many resources I used to need for task X, how many resources or days do I need today. I think that would actually be the only measure." - C2	
245		" (…) metrics such as increased efficiency and time savings are the most meaningful here. If we achieve faster data analysis or a quicker process flow through AI, that is a clear advantage." - C3	
252		"So apart from really a subjective perception of the individual consultants and simply asking how they perceived it and what the impact is. And to simply track that, I find it very difficult to come up with a KPI." - C4	
272		"Spontaneously, I would think of speed, i.e. in the end the costs change because you can perhaps simply speed up processes more quickly." - C5	
204		"The first thing that came to my mind was saving time. But to be honest, these few seconds that you save here and there are not really comparable, measurable, very subjective." - C6	
206		"To me it seems that having a look at a project that was entirely done without ChatGPT and so on and a project that was supported by generative AI could show the difference. Here you can check the costs and the time that you have invested into the projects and compare it. " - C8	
258		"(…) actually only speed, I would have said now. So actually quantitatively. I think qualitatively, well, difficult. More like quantitatively." - C9	

214		"I would probably like to know how much time passes from the product or service delivered by the AI to the finished product that is sent or presented to the client. And to know what had to be adapted and where, also so that the AI can be used even more reliably. I think it would be really interesting to know in the metrics whether an AI is undergoing project-specific further training based on your history, so that you can then say that you're not building your own prompts here, but that you have a kind of toolkit construction kit that can be used for such projects." - C10	
262		"That's kind of a measure of productivity. I was expecting this to take four days. He used AI or he used whatever and he took it two days." - C12	
603		"Time to delivery is definitely a metric (…)" - C13	
234		(…) it's the time saving, where you say, by using AI, I'm X% faster in creating documents or tasks." - C14	
182		"Time would be one metric. How long do I need for a task without AI and for a comparable task with AI?" - C15	
229		"(…) it's growing by the minutes. It's going to be a key part." - C16	
312		"(…) we do it a little bit with time spent, well, the resources and input." - C17	
243		"The margin, because at the end of the day, especially with repetitive tasks, as I said, it is simply a clear help to generate more output with the same amount of time, so to speak, which then ultimately has an effect on the margin (…)" - C18	
265	2	"(…) client satisfaction that actually results from our AI-driven projects." - C7	Client Satisfaction
319		"(…) we measure our input a lot in customer satisfaction." - C17	
182	1	"So in that respect, I really think it's going to be difficult to measure. I have no idea, to be honest." - C11	No approach

Code: Future Implications and Long-term Effects

Code Description: Explores the future impact of AI on consulting and factors for successful integration

#	Frequency	Identified sentences	Subcode
209	16	" (…) topic of accessibility. That I have a cell phone somehow and can access it quickly. That I have an up-to-date database that it can access." - C2	Key Factors for AI Integration Success
255		" (…) a clear understanding of how and where AI can be used (…)" - C3	
264		"Firstly, I would say that it's about the offer. In other words, that we have the opportunity to use AI at all, that it is permitted. I certainly can't imagine that in the future, if there are customers who have perhaps had bad experiences, that they don't want it or that they say that certain things, we will certainly see in the future how this is worked out, but that they say that certain activities should not be solved with AI. So you say that there is availability (...)" - C4	
279		"In my opinion, it's access to AI." - C5	
221		"Low thresholds. Anyone who wants software like this, should get the software. Unfortunately, they is currently still working on the licence costs. So low entry barriers to get certain licences. Then encouragement or clarification on how to deal with data security." - C6	

272		"Awareness and understanding of AI's potential among consultants is for sure a key factor. Moreover, I would say that it is the accessibility to such AI systems that is as far as I know often not available." - C7	
266		"(…) data management. If the data management isn't any good, then you don't even need to start with AI." - C9	
228		"Communication. I think it's important to communicate with the teams or for managers to communicate to the teams what's the right way to use it (…)" - C10	
288		"For me, this is clearly access to AI. Sometimes it simply fails due to the roll-out of the software. I think the licences are also expensive. But as soon as employees have access to it, employees can effectively work with it." - C11	
315		"(…) young people using those tools and normalize the use of that. And obviously, the people above, managers, principals, being comfortable for the team to use those kind of tools." - C12	
675		"(…) good data quality and a solid infrastructure to integrate AI in a meaningful way." - C13	
247		"The know-how to use the AI correctly. What I said earlier not understanding how the AI works or not understanding the prompt properly leads to absolutely wrong results or results of reduced quality." - C14	
190		"(…) handling of AI. How do I deal with AI efficiently? And challenge the results. I think that remains important." - C15	
241		"I think the productivity is a major one." - C16	
337		"(…) how open for AI is your team. (…) the AI tools that you're using, how credible they are." - C17	
262		"(…) challenge before you present something. So you should never do that if you, you should never just blindly accept it, but you should always question and double-check everything before you present something to the customer (…)" - C18	
228	16	" (…) deeper understanding of client needs and supports the end-to-end thinking mentality." - C1	Importance of Cross-Functional Expertise
222		"(…) now only think about processes and projects end-to-end." - C2	
268		"A deep understanding of the various specialist areas makes it possible to use AI sensibly. If we want to properly utilize the potential of AI, we need to be able to see the technology in different contexts." - C3	
284		"I'm sure I can absolutely say yes to that. The more you deal with it now, the greater advantage you have over the pack (…)" - C4	
292		"A deep understanding of different specialist areas makes it possible to use AI in a truly meaningful way." - C5	
244		"(…) you will still always draw your expertise from the specialist departments. So you simply have specialist departments that have trained experts for certain topics and you will then consult them when you are reviewing AI results, when you need specialist knowledge. So you're more likely to trust the people and the experts, because it also sends out quite a signal if a colleague has a certain level of specialised training." - C6	
280		"In my experience, you can never become an expert in all fields, also with the use of AI. Therefore, I guess that it becomes more and more	

		important but you will always need experts being fully into the topic." - C7	
252		"I believe that once you have understood AI and what tools are available and have really outlined it, it doesn't matter whether I'm doing a finance project, a marketing project, a communications project, whether I'm doing it in the finance team or in a public sector company. It doesn't matter because I can use AI." - C10	
304		"I think it's very important because it allows you to differentiate yourself more from software sales staff and really ensures that you bring in the expert component that you're supposed to have as a consultant." - C11	
343		"So again, I think it's a valuable skill to have before you join consulting, but it's something that you naturally learn I would say." - C12	
695		"The best AI solutions are often the result of combining technical expertise with a deep understanding of the specific requirements of the industry. A consultant who is only technically savvy without understanding their client's business environment will add little value in the long run." - C13	
276		"(…) brings a broader knowledge or expertise to the table so that you can get up to speed more quickly and be confident in the subject." - C14	
204		"(…) they won't just be working with AI, but also on AI. Once companies have really integrated AI into their processes, they will also need to have an understanding of AI in order to be able to carry out good consulting projects." - C15	
362		"I think it's going to be key. I think that without it, the consulting teams are just going to, the teams that are not willing to do that are just gonna be like, old fashioned (…)" - C17	
378		"(…) we do in an Excel, eight hours can be right now just done in one half, two hours depends. So they're accepting it every, every day, more and more (…) - C17	
286		"(…) of course there are always useful tips that you can pick up, but it's usually worth nothing without trying it out yourself in the end." - C18	
181	17	"Many have the problem that they would like to use AI, but don't know how. That's where we can provide support." - C1	AI Improvement for Consulting Effectiveness
182		" (…) but where we really need to get to, is the topic of personal assistants. So something like, can you please book me a room for the meeting? That's something you have to do all the time, which takes up a lot of time." - C2	
232		" (…) AI to validate the statements in a neutral and fact-based way." - C3	
228		" (…) the solution that Microsoft can offer via Copilot is enormous. So if I imagine that actually all my activities that I do are in the Microsoft environment and an AI could, as I mentioned earlier, provide support in so many areas." - C4	
247		"(…) it would help me to analyse data without complicated prompting, but to be able to give it to people and explain it once, and then it will be applied (…)" - C5	
187		"Dealing with numbers, arithmetic operations and formulae can be improved considerably. Because you would actually think, hey, you can	

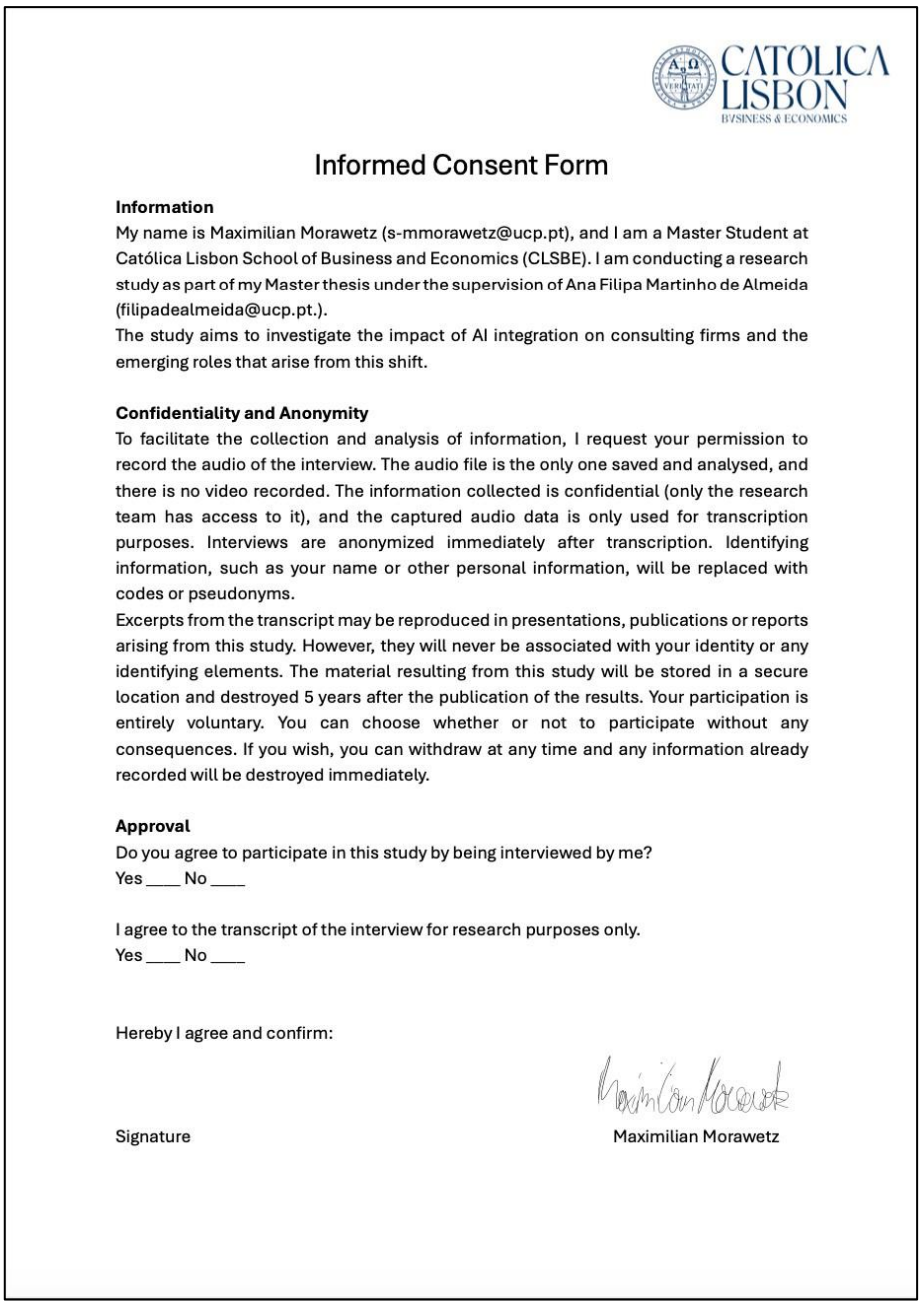
		have programming codes written with it and you would also expect to be able to work properly with it in Excel." - C6	
247		"But I think that the older generation, I think it's also a question of generation. So maybe make all consultants aware of the possibilities that we have, where it makes sense, where it has added value (…)" - C7	
239		"(…) make analyses, projections, forecasting, because I have no idea what you can calculate with AI, but I believe that once the data is clean in the finance area, then a lot can be done." - C9	
189		"I believe that these PowerPoint battles can stop. While it's important to know how to structure a PowerPoint well, it's not important to learn that the perfect slides are all aligned (…)" - C10	
241		"(…) tables definitely. So I think there's a need for expansion for the AI. Although to be honest, AI, as the name suggests, I think the more tables you put in there and the more commands you give, the better the AI will probably become." - C11	
216		"(…) there are some tools now where you can just write kind of a script and ask for a PowerPoint. I would say that would be something of value to have that first draft." - C12	
209		"I think that if you could really concentrate on the conversation and the AI tool then takes away the most important insights from the conversation for you, I think that will increase my efficiency a lot. I know that there are already tools out there, but data protection is often such an issue." - C14	
164		"(…) AI could make good PowerPoint slides. I think that would be the biggest value-add. Otherwise, I think AI is already relatively advanced." - C15	
211		"(…) it's in terms of health issues (…)" - C16	
279		"(…) AI tools which easily gain the credibility of humans because the human, well, we, the consultants, we are just gonna be, I don't know, we are just gonna be comfortable working with AI tools that we can easily trust." - C17	
298		"They tend to trust us more because it's not only our knowledge, but also our knowledge being backed up by some AI tools, which are already credible enough. Some other cases, if we do the things fully with AI, for instance, if we do like an Excel analysis fully with AI, they're a little bit of skeptical." - C17	
216		"(…) it's very much very customer-specific, so it's difficult to say, I think, if you look at it this way, for example, on a diligence project, it's quite difficult to bring in a lot of AI tools, because you work a lot with actual simple customer data, that you shouldn't enter into ChatGPT and then learn something new from it (...)" - C18	
216	15	"(…) increase in efficiency (…) " - C2	Long-Term Impact of AI on Consulting
262		"(…) routine tasks could be taken over more and more by AI, giving us more time for complex and strategic tasks." - C3	
284		"AI is changing customer expectations. They used to value personal advice above all, but now many expect us to be able to provide data-driven insights and quick analyses." - C5	

234		"I believe that it will be possible to create more projects. It's a question of what you do with the time saved by an AI. And I don't believe that it will give you more free time or less work, but that the work will become more concentrated. This means that you can actually get more done in the same amount of working time in terms of analysing, documenting and actually all the adjustments that support your project work." - C6	
147		"Well, definitely I think it will change the way that consultants work with the implementation of machine learning and also the generative AI. And also it will, as we spoke before, it will change the way that consultants interact with their clients. " - C8	
280		"I believe that consulting will simply become much more complex. I believe that the complexity will continue to increase over the next few years." - C9	
241		"I think that the client will increasingly challenge content. I think there will be more discussions. Or more knowledgeable clients. And apart from that, I hope and I also think a little bit that these bullshit jobs will disappear. That you'll be less of a workbench and really get back into this consulting thing, where you say, okay, here are experts and experts who can help because there's a project situation right now, and they can help with their expertise and not just with their nice slides." - C10	
196		"(…) you have huge market potential. I would also say that if AI becomes too good and very intuitive, I would say that we consultants will also become obsolete for traditional consulting projects. The customer will be able to do it on their own. I see that as a risk." - C11	
331		"(…) ideally, less boring tasks because of these kind of tools." - C12	
685		"(…) direction of data-driven decisions and faster results. Tasks that used to be manual and time-consuming can be done much more efficiently with AI." - C13	
266		"As I said at the beginning, critical thinking is probably even more important for a consultant in the future than thinking about how to formulate this sentence or somehow analyse the data." - C14	
196		"I believe that the consulting industry will need fewer staff overall. And I could imagine that AI will also simply result in fewer orders coming in because customers will be able to do a lot themselves." - C15	
256		"I think eventually cyber security is going to be the biggest cause, because if you think about it, uh, even this big larger companies that are implementing gen AI, they tend to use, uh, these huge data models and sometimes people can, uh, mess with it." - C16	
348		"(…) the roles are going to be evolving. (…) associate roles or starting roles are going to be adapted." - C17	
272		"I think that those who don't do this will be at a clear disadvantage in the long term compared to those who have already been dealing with it for two or three years. Exactly, that would of course be one of the consequences. Of course, as I said, there's a lot to do with effectiveness. At [current consulting firm], for example, we also use or have now developed our own AI tools as such, with which we can set ourselves apart from the competition in the long term because we have been working on these things for two or three years and are therefore, I would say, more up-to-date." - C18	

Appendix C: Interview Transcripts

Access to complete interview transcripts:
https://ucppt.sharepoint.com/sites/InterviewTranscriptsMasterThesis-MaximilianMorawetz/Shared%20Documents/Forms/AllItems.aspx

Appendix D: Informed Consent Sheet



CATÓLICA LISBON
BUSINESS & ECONOMICS

Informed Consent Form

Information

My name is Maximilian Morawetz (s-mmorawetz@ucp.pt), and I am a Master Student at Católica Lisbon School of Business and Economics (CLSBE). I am conducting a research study as part of my Master thesis under the supervision of Ana Filipa Martinho de Almeida (filipadealmeida@ucp.pt.).
The study aims to investigate the impact of AI integration on consulting firms and the emerging roles that arise from this shift.

Confidentiality and Anonymity

To facilitate the collection and analysis of information, I request your permission to record the audio of the interview. The audio file is the only one saved and analysed, and there is no video recorded. The information collected is confidential (only the research team has access to it), and the captured audio data is only used for transcription purposes. Interviews are anonymized immediately after transcription. Identifying information, such as your name or other personal information, will be replaced with codes or pseudonyms.
Excerpts from the transcript may be reproduced in presentations, publications or reports arising from this study. However, they will never be associated with your identity or any identifying elements. The material resulting from this study will be stored in a secure location and destroyed 5 years after the publication of the results. Your participation is entirely voluntary. You can choose whether or not to participate without any consequences. If you wish, you can withdraw at any time and any information already recorded will be destroyed immediately.

Approval

Do you agree to participate in this study by being interviewed by me?
Yes ____ No ____

I agree to the transcript of the interview for research purposes only.
Yes ____ No ____

Hereby I agree and confirm:

Signature

Maximilian Morawetz