

AlixPartners

Four R&D priority
shifts driving 2026
value creation



R&D is increasingly a key value-creation lever in PE-backed tech

We've distilled **four priority shifts** and detail

- ✓ What's working vs. what's not working
- ✓ Immediate priorities
- ✓ What investors should expect

1 AI focus is shifting from ship faster → bet smarter

2 Roadmap prioritization is changing from governed processes → ROI councils

3 'Platforming' is moving from bundling features → re-pricing offerings

4 CPOs are shifting from budget management → unit cost optimization

Priority shift

1

AI focus is shifting from ship faster → bet smarter

What's changing: Last year's focus was AI for delivery velocity (copilots, faster PRDs, faster sprints). This year, the breakout wins are in portfolio/roadmap decisioning: smarter intake, tighter prioritization, faster killing of low-ROI work

What we are seeing

✓ Working	✗ Not working
<ul style="list-style-type: none">Portfolio decisions driven by telemetry + customer signals"Kill/pause" muscle: faster low-ROI exits	<ul style="list-style-type: none">AI tools everywhere but no change in priorities"AI scoring models" with weak/irrelevant data

Immediate priorities

- ✓ Put real **telemetry + customer signals** into roadmap decisions (usage/adoption, retention, expansion, cost-to-serve).
- ✓ Require every roadmap item to name **customer segment + monetization hook**
- ✓ Create a **"stop doing" signal** using AI and data

Who is doing it well?

N | **pendo** AI validates user behavior before feature investments

What investors should expect

Look for these results

- 10–20% of run-rate capacity reallocated to higher-ROI focus
- Fewer "late-stage surprises" (projects stopped earlier, not later)
- Better predictability: fewer big bets, higher hit rate

Measure these impacts

- ▲ % R&D spend on growth priorities
- ▲ Rate of roadmap churn
- ▲ Reduced time from signal → decision

Priority shift

2

Roadmap prioritization is changing from governed processes → ROI councils

What's changing: Teams are moving away from heavyweight prioritization processes and toward lean, cross-functional “investment councils” that balance: serving the installed base, expanding product footprint, and creating new demand.

Four key intake models

Consensus driven

25%

of SaaS clients

PI, Big room planning

Council-led

35%

of SaaS clients

Investment Committees

Customer-led

25%

of SaaS clients

CABs, VoC

Executive directed

15%

of SaaS clients

CxO decisions

What we are seeing

✓ Working

- **Product launches clearly mapped to business priority**
- Clear ownership: one accountable leader per bet (not “shared accountability”)

✗ Not working

- **R&D ships, GTM sells**
- “Roadmap = feature list” disconnected from growth strategy
- Planning that disregards business priorities & live signals

Immediate priorities

- ✓ Run a lightweight “investment committee”, include Product + Eng + GTM + CS to **review bets using standardized artifacts**
- ✓ Make GTM readiness a release pre-requisite: enablement, pricing/packaging, target segments, success criteria

Who is doing it well?

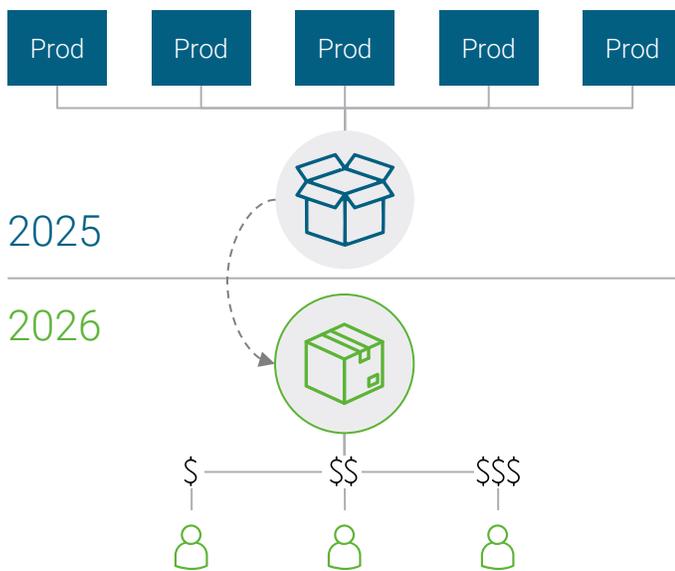
  Feature releases = GTM events

What investors should expect

Look for these results	Measure these impacts
<ul style="list-style-type: none"> • Fewer “big launch/small impact” moments • Released = commercial ready • Better alignment on roadmap trade-offs (installed base vs. innovation vs. net-new) 	<ul style="list-style-type: none"> ▲ Pipeline/ARR influence per launch ▲ Time-to-value for new capabilities ▲ Forecast accuracy for roadmap outcomes (not just delivery dates)

‘Platforming’ is moving from bundling features → re-pricing offerings

What’s happening: 2025 was about bringing products/features together (single login, unified UX). In 2026, the winners are the ones who monetize the combined platform thoughtfully, instead of rolling forward the pricing model and calling it done.



What we are seeing

- | ✓ Working | ✗ Not working |
|---|---|
| <ul style="list-style-type: none"> • Treating product consolidations as a monetization refresh • Designing upgrade paths early so Sales/CS has a clean expansion motion | <ul style="list-style-type: none"> • Defaulting to BAU monetization even though usage/value has changed • Pricing changes that aren't operationalized (quoting/billing lag) creates finance chaos |

Immediate priorities

- ✓ Define the **target packaging** before overly investing in platform consolidations
- ✓ Remap features to potential monetization models, **identify best-fit-model for each target segment**

Who is doing it well?


Square
New features often have stand alone pricing models

What investors should expect

Look for these results	Measure these impacts
<ul style="list-style-type: none"> • Higher ACV driven by clear value tiers • Expansion becomes systematic • Fewer packaging exceptions and less pricing leakage 	<ul style="list-style-type: none"> ▲ Net Revenue Retention lift via expansion ▲ ACV and gross margin by tier + segment ▼ Discount rate and sales cycle time (packaging clarity reduces friction)

Priority shift

4

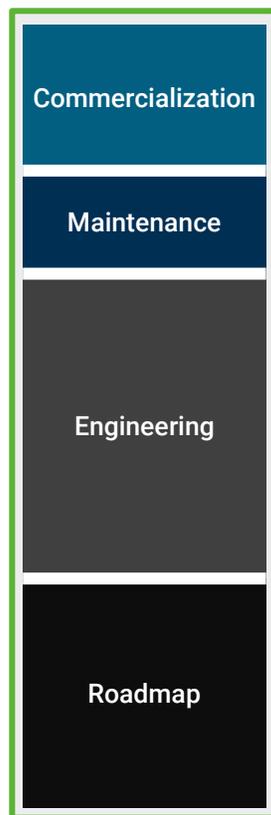
CPOs are shifting from budget management → unit cost optimization

What's changing: Execs are moving beyond capital distribution and treating product-level unit cost as the guide for investment allocation (*build, price, and scale*).

Traditional Budgeting



Unit-Based Budgeting



What we are seeing

✓ Working

- **Cost-to-serve data transparency** (by segment, feature)
- FinOps + Product + Eng reduce unit costs without impacting adoption

✗ Not working

- **Cost metrics tracked at aggregate levels only** (too coarse to steer)
- “Free AI everywhere” → margin compression and pricing debt

What successful clients are doing

- ✓ Stand up a simple product economic model: **cost + usage + value = pricing**
- ✓ Create AI cost guardrails (rate limits, tiers) to capitalize on hyper-innovation cycles

Who is doing it well?

aws | twilio Embeds usage meters into product experiences and pricing

What investors should expect

Look for these results

- Margin expansion without stalling growth
- Less discounting driven by unclear value
- Predictable scaling of AI features (no surprise COGS spikes)

Measure these impacts

- ▲ Margin by segment + SKU
- ▲ CAC payback and LTV/CAC by package tier
- ▼ Unit cost per feature/capability

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