MAGNUS
CONSULTING

A MAGNUS PERSPECTIVE FOR GROWTH LEADERS

The Operating System Behind Competitive Growth

Why leading businesses are rebuilding how they go to market

A Magnus Consulting white paper · 2026

magnusconsulting.co.uk

FT FINANCIAL TIMES statista UK'S LEADING MANAGEMENT CONSULTANTS 2025 & 2026

FOREWORD

Growth has rarely felt more urgent, or more difficult to deliver with confidence.

Markets are moving faster, investment is under greater scrutiny and AI is changing what commercial teams can achieve.

Now is the time to rethink go-to-market, not as a strategy or a series of disconnected activities, but as an operating system for growth.

As a B2B growth consultancy, we have seen that strategy alone is not enough. Growth depends on turning ambition into clear, measurable and executable outcomes across the whole commercial organisation.

At Magnus, we are ultimately here to deliver impact. We believe this new operating system represents the next stage of how sustainable, competitive growth will be built, and we are excited to be at its forefront.

Teresa Allan

Managing Partner
Magnus Consulting

CONTENTS

Go-to-market has shifted from a strategy to an operating system. Run well, it becomes a critical competitive advantage for growth.

AUTHOR

Jason Ryan, AI Strategy, Magnus Consulting

Evidence in this paper is drawn from Magnus Consulting's years of experience of working with PE-backed and global enterprise B2B organisations, their annual GTM Confidence Index FY26, a survey of 108 senior B2B leaders, alongside published research on organisational learning and AI-first operating models.

The problems that hinder growth rarely arrive as emergencies.

A missed quarter gets attention. A campaign that underperforms gets a review. However, the lessons learned often do not make it to the next quarter.

Only 9% of senior B2B leaders are highly confident that their organisations would hit their growth targets. More than half were pursuing aggressive growth.[1,2]

The gap cannot be explained by a lack of ambition, talent, strategy or effort. Most companies have all four. The problem is structural. Separate teams are expected to deliver one result while working from different priorities, definitions, information and measures. Each sees its own part. Nobody owns the route from a change in the market to recognised revenue, and nobody owns the way back, where the result should improve the next decision. A go-to-market operating system connects those teams and compounds growth.

IN OTHER WORDS

**Ambition is not what is stopping you.
The system between the teams is.**

AI has accelerated the possibility of building an always-on, always improving growth engine. Rather than a static GTM strategy created over several weeks and then activated, it is becoming a live system that can respond to market, customer and competitor shifts.

However, AI itself cannot repair weak foundations, a lack of accountability or a lack of clarity on where to focus and what growth decisions are the right ones. Adding organisational and performance memory means that hard-earned learnings can survive the quarter, the campaign and the people who created them.

KEY FINDINGS

01 9% are highly confident of hitting their growth targets. Among organisations pursuing aggressive growth, the figure reaches only 12%.

02 Confidence falls to 3% in the mid-market and sits at 12% in PE-backed firms, where more than half report flat or shrinking budgets.

03 Only 27% describe sales and marketing as fully unified. In siloed organisations, high confidence falls to zero.

04 Leaders who are very confident in their pipeline were around nine times more likely to be confident of hitting target: 54% against 6%.

05 45% see their largest opportunity in converting demand the business already has, not in creating more of it.

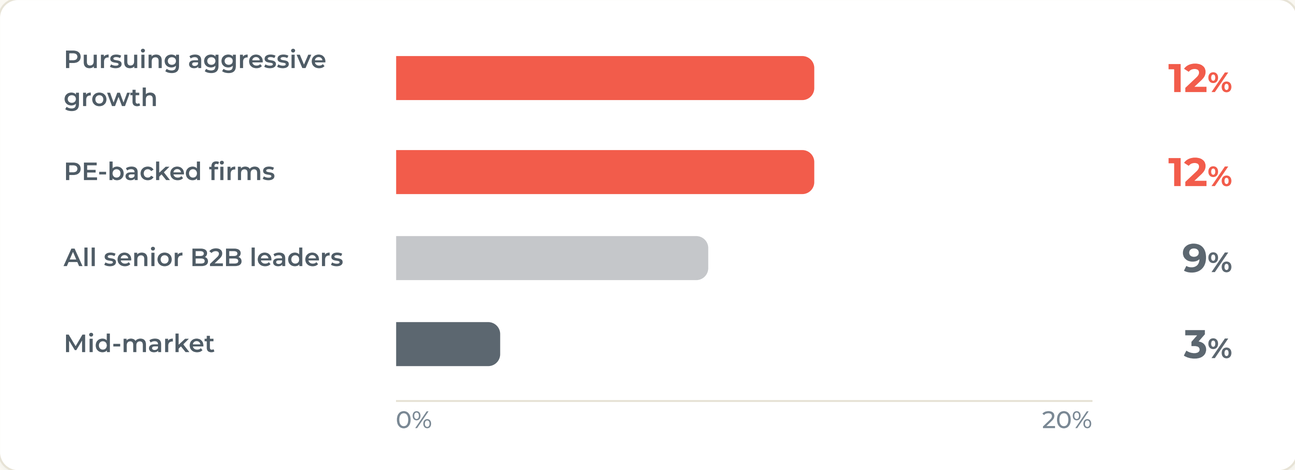
PART ONE · THE SYSTEM

From confidence gap to operating system

The confidence gap is widest in the mid-market and in PE-backed firms. Confidence falls to 3% among mid-market leaders. In PE-backed firms it is 12%, while more than half report flat or shrinking budgets[1].

The approach is similar in most B2B organisations: read the market, give the buyer a reason to care, convert the opportunity, keep the definitions and the numbers straight, protect the customers you have, and book the revenue. A large company splits that across five functions. A mid-market company might run it with four people across two teams. Either way, no single function delivers growth, and each function often has different success measures.

FIGURE 1. Highly confident of hitting growth targets, by group



Magnus GTM Confidence Index FY26, n=108 [1].

Each one can appear successful while the company still misses the number. Marketing can report reach, engagement, leads and pipeline contribution. Sales can report activity, coverage and win rates. RevOps can show the data. Finance can show the revenue.

Yet the executive team may still be unable to answer the questions that matter most. Why did the company win? Why did it lose? Which demand was genuinely valuable? Which actions should be repeated, changed or stopped? The business is trying to hit one number while its teams work from several versions of the truth.

That arrangement creates predictable breaks. Teams begin with different definitions of a good opportunity. Commercial results arrive too late, or without enough context, to change the work that produced them. Lessons remain with individuals and disappear when people, agencies or priorities change. Gartner found that 49% of chief sales officers reported a significant difference between sales' and marketing's definitions of a qualified lead[3]. Only 27% of the leaders in Magnus's research described sales and marketing as fully unified; in siloed organisations, high confidence fell to zero[1].

Capable teams can work hard and still fail as one go-to-market system. The problem sits in the joins, where the route to revenue crosses the org chart with nobody owning it end to end.

If a team's decisions affect revenue, that team carries the revenue number. That starts with agreeing what success is: profitable new revenue, contribution margin, net revenue retention, whatever fits the business. Under that sit a handful of shared measures that show how the result is being produced.

The pressure is already visible. Only 27% of CEOs and CFOs say their CMO exceeded expectations; even among marketing leaders who met commercial targets and contributed to growth, the figure rises only to 45%[4]. Sixty-four per cent of CMOs are now accountable for profitability[5]. The board is asking why the company missed. No functional report answers that.

Pipeline shows what agreement is worth. Leaders who were very confident in their current pipeline were around nine times more likely to be highly confident of hitting their growth targets — 54% against 6%[1]. Confidence in the pipeline is not created by one function. It depends on common definitions, a current view of the opportunity, reliable hand-offs and evidence that the route converts.

DEFINITION: A GO-TO-MARKET OPERATING SYSTEM

A GTM strategy defines where the company intends to compete and how it plans to win. The operating system makes that strategy live. It connects marketing, sales, RevOps, customer teams and finance around one commercial goal. It detects relevant changes in the market, turns them into coordinated action, measures the commercial result and uses the evidence to improve the next decision.

The definition distinguishes the operating system from a strategy document, CRM or technology stack. Technology supports the work, but no platform owns the strategy, carries the commercial result or takes responsibility for a damaged customer relationship.

Three things have to work together: stable commercial foundations, live intelligence and leadership with the authority to act.

FOUNDATIONS

The commercial choices that set where the company plays, why customers act and how the buying group decides.

LIVE INTELLIGENCE

The market, competitor and account signals that keep those choices current between planning cycles.

LEADERSHIP

The decision rights that let named leaders change the work when the evidence calls for it.

Strong foundations without live intelligence produce a strategy document. Live intelligence without leadership discipline produces dashboards. Leadership without shared foundations produces more activity. A working operating system connects all three.

PART TWO · THE FOUNDATIONS

The commercial foundations

Every GTM operating system begins with three questions.

Where will we play?

Not all growth is equally valuable. A company can usually generate revenue in more places than it can afford to invest in. Leaders need to find where the market is big enough, the company can credibly win, the margin works and delivery can cope.

You cannot read those choices off last year's momentum, the loudest voice in the room, or whatever happens to be in the CRM. Ask five people from across the commercial team, not just the leadership, to write down the company's three growth priorities for the next six months. If they produce different answers, the business does not have one growth strategy. It has several interpretations of one.

Why will customers act?

An attractive customer is not necessarily an active buyer. Growth is most likely where the company can credibly win, the customer has a meaningful need, something has just changed in their world and the offer is relevant at that moment. The trigger matters because a company can fit the ideal customer profile perfectly and still have no reason to buy now. A leadership change, acquisition, regulatory event, funding round or commercial shock can create urgency in an account that previously looked secondary.

Magnus's research found that 45% of commercial leaders saw their largest opportunity not in creating more demand, but in converting the demand the business already had[1]. That challenges the standard response to a growth gap. The larger opportunity may be to update the view of the ideal customer, identify the events that make those customers likely to act and recognise those events in time.

How will the buying group decide?

Complex B2B purchases involve people with different priorities, risks and definitions of value. The user may want speed, finance may want return, IT may focus on security, procurement may demand control and comparability, and the executive sponsor may want strategic change while fearing disruption. Marketing and sales need a shared view of who initiates the decision, who controls budget, who can block progress, who carries delivery risk and what each person needs to see. A proposition aimed at only one person in the buying group is unlikely to move the whole decision.

PART THREE · LIVE INTELLIGENCE

Live intelligence

Strong foundations go out of date. A GTM strategy that updates annually cannot respond to a market that changes weekly.

Live intelligence, otherwise known as signals, keeps teams connected to those changes. Most companies already have too much data. The job is to spot which changes matter and act while they still do. Three kinds of change matter most.

Market signals

Markets shift through regulation, technology, investment, economic pressure and changing customer priorities. Those movements can create or destroy demand quickly. A regulatory change may make an offer urgent; a funding constraint may make the same offer impossible.

Competitor signals

Competitors can launch, reposition, reprice or enter new markets within weeks. The question is not simply what they did. Leaders need to know whether the move changes the problem customers prioritise, the criteria used to make a decision, the company's differentiation or the economics of an important segment.

Account signals

The most valuable changes often occur inside key accounts the company already knows. Leadership appointments, acquisitions, funding events, restructures, financial results, product launches and regulatory pressure can all alter budget, urgency and influence. Too often these signals surface late or by chance, in a customer call, a salesperson's notes or a news alert, without reaching the wider commercial team at the same time.

That delay has a commercial cost. An important account signal that appears on Monday but waits for the next campaign cycle is not part of a working system. It becomes useful only when it changes a priority, decision or action.

IN OTHER WORDS

A signal only becomes intelligence when someone acts on it. Everything else is monitoring.

PART FOUR · LEADERSHIP

Leadership decides whether the system moves

Foundations and intelligence can be built or bought. This cannot.

Markets change faster than annual planning cycles. Certainty is rarely available. Waiting is still a decision. It allows customers, competitors and market events to determine the outcome.

Decide before you are certain

Certainty is not the aim. What you want is a decision with limits set in advance: a clear commercial hypothesis, a known downside and a way to learn quickly.

Stop waiting for the finished version

Senior leaders are trained to approve polished plans and finished propositions. That instinct gets in the way when it stops teams testing a credible action, watching the result and improving it. A failed test is only wasted if nobody changes anything.

Know enough to ask the right questions

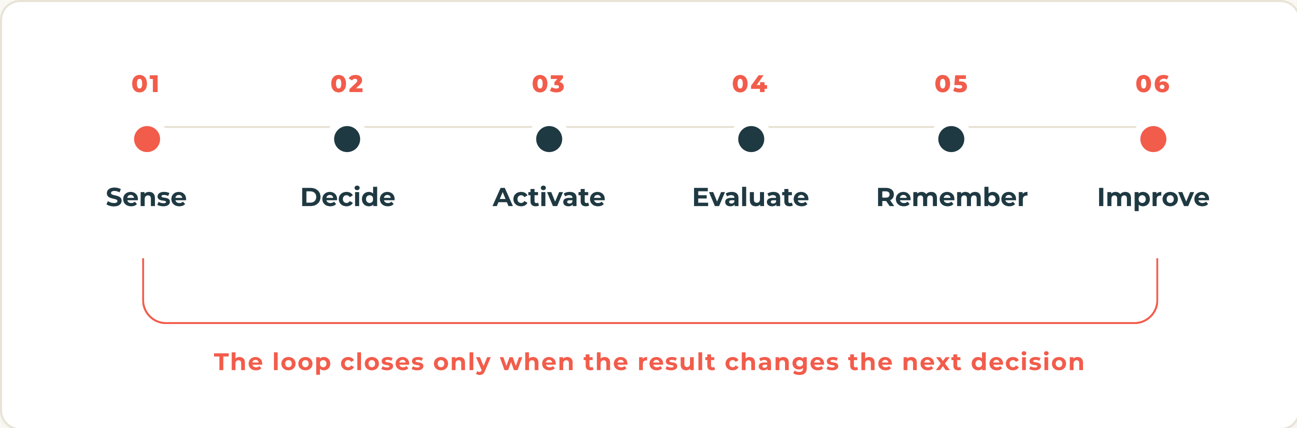
Executives do not need to become engineers. They do need enough understanding of data, AI, automation and commercial operations to ask better questions, tell a demonstration from a working system, govern risk and understand how technology changes the work.

PART FIVE · THE LOOP

Close the loop before you accelerate it

The system is optimal when what you learn comes back round and changes something. A loop is one complete turn of the commercial system: somebody spots a change, somebody decides what to do, the teams act on it together, somebody checks what happened, the lesson gets written down, and the next decision is better for it.

FIGURE 2. The closed GTM learning loop



A signal arrives. Deciding means checking it against the strategy, what you know about the customer, whether delivery can cope and whether the money works, then naming the hypothesis, the owner, the result you expect and when to escalate. The response is then coordinated across the teams involved.

Then you check the result against what you expected, and keep it with enough context to use again. The loop closes only when that evidence changes future action, whether in the response itself, the workflow behind it or, when the evidence is strong enough, the commercial strategy.

TABLE 1. What each move must produce

MOVE	WHAT IT MUST PRODUCE
Sense	A signal with a source, an owner and a date
Decide	A decision with a hypothesis, an owner, a measure and a point where it escalates
Activate	One coordinated response across the relevant teams
Evaluate	Evidence of the commercial result against the expectation
Remember	A reusable lesson with the conditions in which it applies
Improve	A visible change to future action or decision rules

THE OPERATING RULE

Every signal that matters needs a route to action. Every action needs a number attached to it. Every result must leave a reusable lesson, and every lesson must have a route into a future decision. If one link is missing, the loop is open.

PART SIX · AI

AI changes the economics, not the logic

AI makes this achievable at a scale that was not possible before. It monitors more signals, connects more information, automates routine work and turns what the work teaches into something the next team can use.

The operating logic does not change. Shared priorities, reliable data, decision rights and commercial accountability still determine whether any of it pays. Deloitte's 2026 enterprise research found AI adoption moving faster than operating-model redesign: only 25% of leaders described the impact as transformative, while 37% reported surface-level use with little or no change to underlying processes[10]. IBM similarly found that rigid and fragmented operations were limiting many CMOs' ability to convert AI strategy into tangible results[5].

The technology does not make the strategic choice or own the commercial result.

The World Economic Forum and Kearney place AI inside a much wider operating model[6]. A commercial workflow or assistant is one part of the system, not the whole. The value comes from redesigning the work, roles and decisions around what the technology can now do.

Confidence in the pipeline separated the leaders who expected to hit target from those who did not: 54% against 6%[1]. Three things sit behind that confidence: how long a signal takes to reach an action, whether the pipeline follows one agreed definition of an opportunity, and how current the account data is. Those are also the three places where AI has the most direct effect on the number, which is why the loop comes before the technology.

FOUR QUESTIONS BEFORE APPROVING AN AI USE CASE

1. Which commercial decision or workflow will improve?
2. What may AI do without approval?
3. Where is human judgement required?
4. How will commercial value and learning be measured?

This changes commercial roles rather than removing them. Monitoring, retrieval, drafting, routing and record-keeping move towards machines[11]. Direction, the hard calls, customer trust, the exceptions that matter and the consequences stay with people. For most commercial teams the practical effect is fewer hours spent assembling context and more spent on the conversations that decide the outcome.

PART SEVEN · MEMORY

Memory is how the system compounds

Most teams have an idea why they win and lose. Very little of that knowledge sits where the next decision is made.

The reasons deals move, messages change behaviour or certain segments make more money are spread across people, documents, dashboards and conversations, then stripped of context as they move between them.

That is why one successful campaign or AI pilot so often remains an isolated success. The result is celebrated and reported, but the next team cannot recover the original insight, the decision that followed, the conditions in which it worked or the reason it failed elsewhere. A year later, another team starts again.

Memory prevents that reset. It records the signal, hypothesis, action, result, conditions and required change as one record. The conditions matter. A message that works in one vertical is not a universal truth. The context tells you where the lesson travels and where it does not.

A document library cannot do this. A library waits for somebody to search it; memory is consulted before the system acts, and changes the recommendation, workflow or decision as a result. Each record needs a named owner and a date when it gets reviewed or dropped.

Growth compounds when memory changes action. A result improves the next attempt. Repeated results improve a workflow. Accumulated evidence may eventually change the ideal customer profile, the proposition or where you invest.

Measure the result and the system producing it

Commercial outcomes matter; leaders need to see the result alongside how the operation behind it is running.

TABLE 2. Three levels of commercial measurement

MEASURE	WHAT IT ANSWERS	EXAMPLES
Commercial outcome	Did the system create economic value?	Revenue, margin, pipeline conversion, retention, expansion
Hand-offs between teams	Where did the route to revenue move or break?	Stage conversion, accepted hand-offs, days from signal to action
System health	Is the operation becoming more reliable and better informed?	Age of the account data, days to a decision, times a lesson is reused

The board does not need another large dashboard. It needs enough evidence to answer whether the numbers are being delivered, where the system is breaking, and what leaders are deciding now.

PART EIGHT · THE FIRST MOVE

Start with one small loop

The first move does not have to be across the entire commercial engine.

Nobody needs to rebuild the whole commercial team before proving that one closed loop works. Choose a result that matters, a signal that should change the work and a response short enough to observe. Then make the complete route reliable.

PROOF IN PRACTICE — GLOBAL ENTERPRISE

A global logistics provider came to Magnus with a strong product, an established brand, loyal customers and an ambitious growth target. It also had a familiar GTM model: an annual plan and quarterly reviews, marketing generating leads, sales focused on conversion, and large campaign moments creating activity without a shared view of the opportunity. When five people across the commercial team were asked to name the company's three growth priorities, their answers differed. The ideal customer profile relied heavily on historical assumptions and live account intelligence was limited.

Magnus rebuilt the priority markets and the ideal customer profile on current evidence rather than history, set up a weekly check on what was changing inside the strategic accounts, and gave that review a fixed sequence: listen, interpret, act, learn, adjust. Within 16 weeks the work surfaced £270 million of new weighted pipeline opportunity.

The more important change was operational. The company stopped carrying pipeline simply because opportunities had entered the CRM. Conversion improved, and leaders gained a clearer view of where growth would come from and why.

Seven questions are enough to design the first loop:

1. What commercial result are we trying to change?
2. Which signal should cause the company to act?
3. Why is that signal commercially relevant, and what context must be checked?
4. What decision and action should follow, and who owns it?
5. Which decisions can the team make on its own, and which need to go up?
6. What evidence will show whether the action worked?
7. Where will the signal, decision, result and lesson live so that they change the next turn?

CLOSING

Own the system. Make it remember.

That means the customer and account data, the commercial definitions, the decision rules and the learning created through the work.

It matters because a platform cannot carry a revenue number, a supplier cannot own the executive decision and an AI model cannot take responsibility for a damaged relationship. Whoever runs the system, the choices, the decision rights and the memory stay with the company.

For a PE-backed company, memory contributes to exit readiness. It shows that growth does not walk out of the door with one person, because the evidence and the learning sit with the business rather than in one CMO's head or one supplier's platform.

Ambition is not a plan. Confidence comes from knowing the system will spot the change, act on it, and be better next time. The growth gap is the consequence of asking separate teams to produce one result without an operating system that joins their decisions and retains their learning.

TAKEAWAYS

01 Test the joins, not the teams. The breaks are where the route to revenue crosses the org chart with no owner.

02 Set one commercial outcome, one set of numbers everyone accepts and one leadership meeting with authority over the joins.

03 Close the loop before you accelerate it. Applied to an open loop, AI just makes the mess move faster.

04 Keep the memory in the business. Record the signal, hypothesis, action, result and conditions as one record.

05 Start with one loop on a result that matters. Prove it works, then roll it out.

Notes and references

The GTM operating-system model in this paper is Magnus Consulting's working point of view. It brings together Magnus's first-party research with established work on organisational learning and emerging research on AI-first operating models.

1 Magnus Consulting, *The GTM Confidence Index FY26: Closing the Growth Gap*, September 2025. A survey of 108 senior B2B leaders globally. An earlier public use of an Index figure stated that only 12% believed their ambitions were achievable; the accurate comparison is 9% confidence overall and 12% among organisations pursuing growth hardest.

2 Magnus Consulting, via the Management Consultancies Association, "The confidence gap is the growth gap. And no rate decision will close it", 26 March 2026. mca.org.uk

3 Gartner, "Less Than Half of CSOs Report Their Organization Met Several 2024 Strategic Goals", 21 May 2025. gartner.com

4 Gartner, "Only 45% of CMOs Surpass Senior Executive Expectations Despite Achieving Objectives", 24 February 2025. gartner.com

5 IBM Institute for Business Value, *IBM CMO Study 2025*, June 2025. newsroom.ibm.com

6 World Economic Forum and Kearney, *The AI-First Operating System*, June 2026. weforum.org

7 Darr, Argote and Epple, "The Acquisition, Transfer, and Depreciation of Knowledge in Service Organizations", *Management Science* 41(11), 1995. informs.org

8 Linda Argote, *Organizational Learning: Creating, Retaining and Transferring Knowledge*, Springer, 2013. springer.com

9 MIT Media Lab, Project NANDA, *The GenAI Divide: State of AI in Business 2025*, August 2025. mlq.ai

10 Deloitte AI Institute, *The State of AI in the Enterprise: The Untapped Edge*, January 2026. deloitte.com

11 Alexander Group, "How AI Is Forcing GTM Leaders to Rethink Customer-Facing Jobs", May 2026. alexandergroup.com

12 Bain & Company, "Turn Artificial Intelligence into Proprietary Intelligence", 2025. bain.com

13 McKinsey & Company, QuantumBlack, "From AI table stakes to AI advantage: Building competitive moats", 2025. mckinsey.com

MAGNUS
CONSULTING

Insight to action. Confidence is engineered, not declared.

Magnus Consulting works with CEOs, CROs and CMOs to build the go-to-market operating system that joins commercial decisions, evidence and learning and compounds them.

magnusconsulting.co.uk

hello@magnusconsulting.co.uk

Certified B Corporation

FINANCIAL TIMES statista | UK'S LEADING MANAGEMENT CONSULTANTS | 2025 & 2026