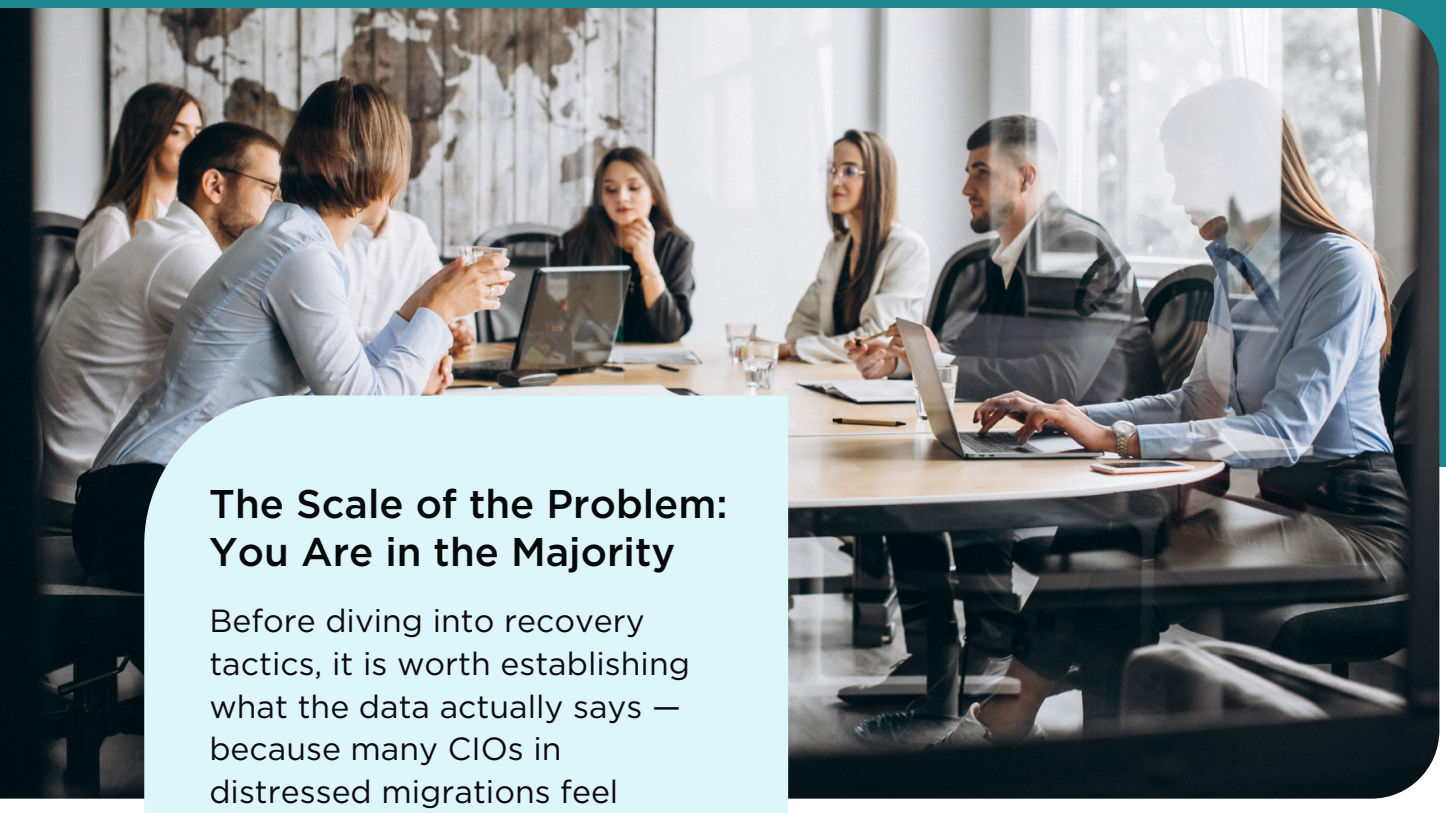
Accrete

Your S/4HANA Migration Is Running Late.

Here's How to Get It Back on Track Without Blowing the Budget.

MID-MIGRATION RECOVERY · DEEP RESEARCH

If your S/4HANA migration is behind schedule, over budget, or both — you are not alone, and you are not out of options. The majority of large enterprise SAP migrations hit serious turbulence mid-flight. What separates the ones that recover from the ones that spiral is not luck. It is a specific set of decisions made quickly, in the right order, with the right people in the room.



The Scale of the Problem: You Are in the Majority

Before diving into recovery tactics, it is worth establishing what the data actually says — because many CIOs in distressed migrations feel uniquely exposed when the reality is that project turbulence is the statistical norm, not the exception.

A 2025 Horváth study of 200 SAP user companies found that only 8% of completed S/4HANA migrations were delivered on schedule. A separate 2026 survey by Precisely and ASUG found that 30% of actively in-motion migrations are already delayed or over budget. And ISG research published in CIO magazine in February 2026 found that nearly 60% of SAP migrations fall behind schedule and budget overall.

8%

of S/4HANA migrations completed on schedule (Horváth, 2025)

60%

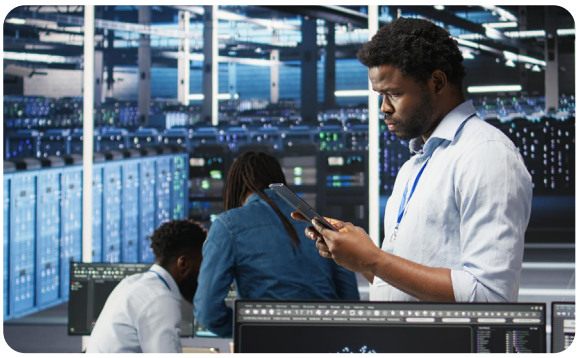
fall behind schedule or budget (ISG, CIO Magazine, Feb 2026)

30%

average budget overrun on migrations already in motion

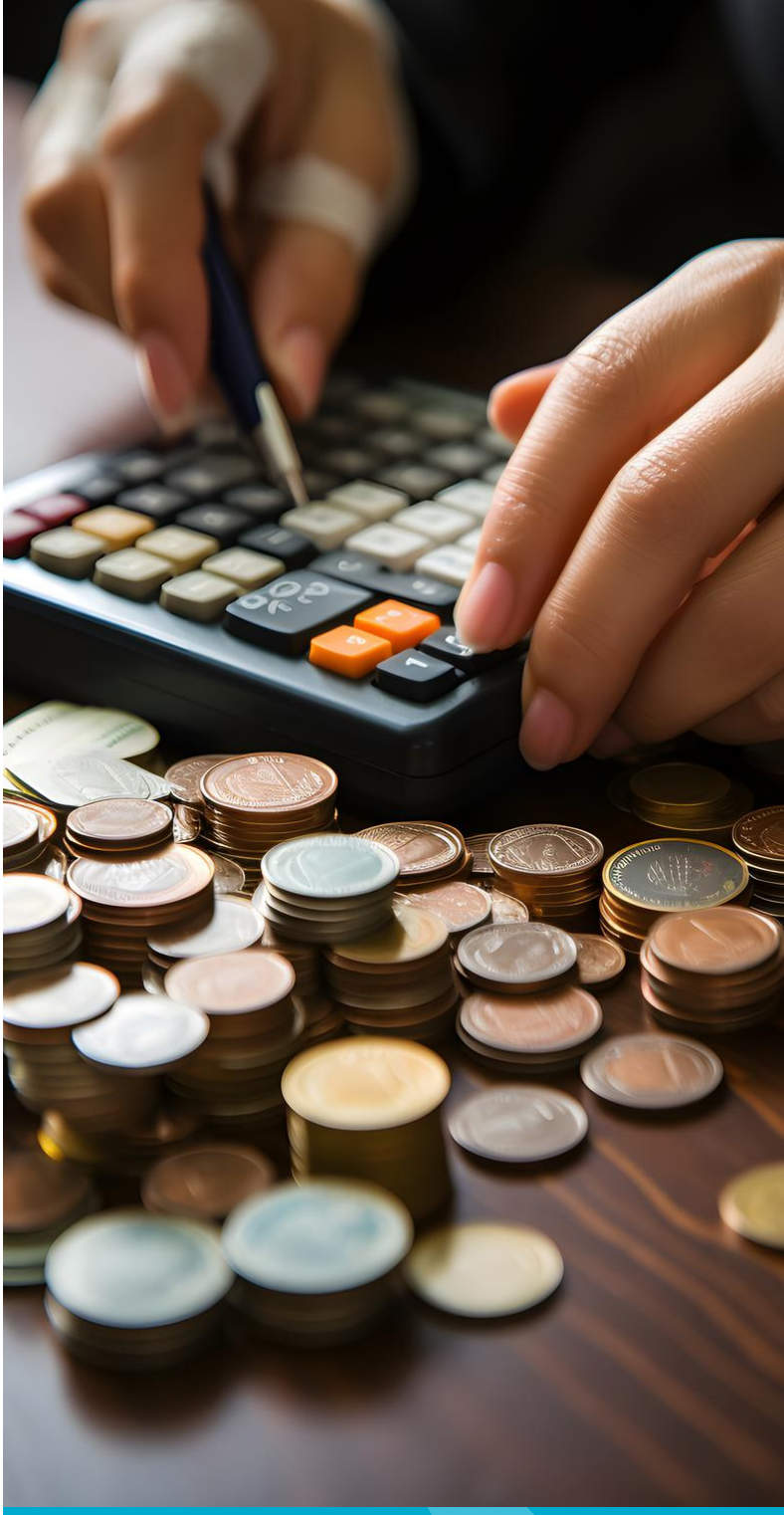
The Horváth study found that budgets were exceeded significantly in one quarter of migrations and moderately in another 40%. Nearly two-thirds of companies reported severe to very severe quality deficiencies after completing the migration. And looking back, almost half of surveyed organizations said they would have estimated a longer project duration from the outset — and more than 40% said they would have increased the budget.

The point is not to normalize failure. The point is that if your migration is struggling, the causal factors are well understood, well-documented, and — with the right intervention — addressable. This article is a practical guide to that intervention.



Step One: Honest Diagnosis Before Any Recovery Action

The single most common mistake in a distressed SAP migration is moving immediately to solutions before fully understanding what has actually gone wrong. Recovery efforts that skip rigorous diagnosis tend to address symptoms rather than root causes — and produce a second round of overruns.



ISG's research identifies governance as the primary culprit in SAP migration failures — more so than the technical challenges organizations tend to worry about most. That means the first diagnostic question is not "what broke?" but "what decision failures allowed this to happen?"

The Five Warning Signs That a Migration Is In Trouble

Scope creep beyond 20%

New requirements approved informally, without formal change control. The original scope document no longer reflects what is being built.

Blueprint instability

Design decisions made in the Explore phase are being reopened during Realize. Each revision resets downstream configuration and testing work.

Data migration failure rate above 15%

Mock loads are producing high error volumes. Root causes are not resolved between mock cycles — they are documented and deferred.

Testing backlog accumulating

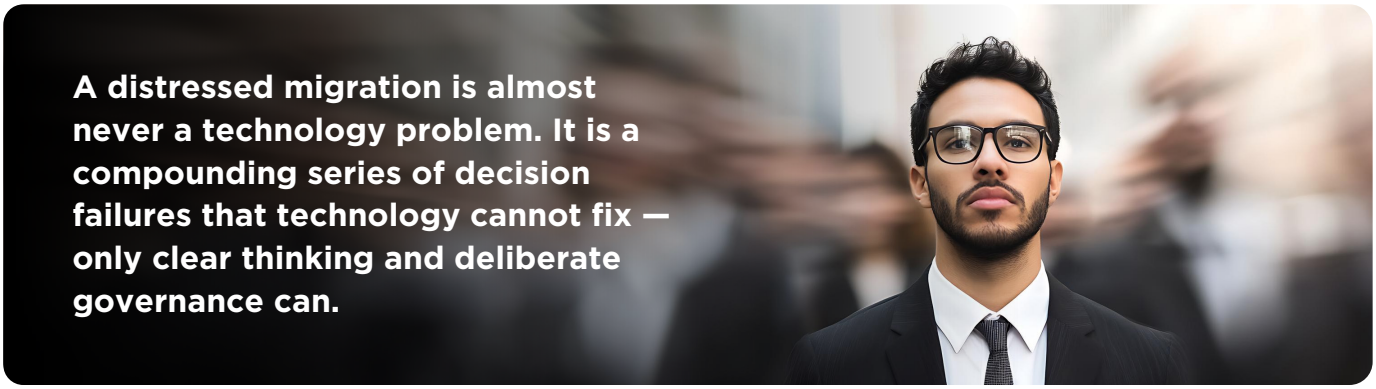
Defects from System Integration Testing are not being resolved before User Acceptance Testing begins. The UAT team is inheriting unresolved issues.

Key resource attrition

Experienced consultants or internal SAP leads have rolled off or reduced involvement. Replacement resources lack context.

WARNING SIGN | WHAT IT MEANS IN PRACTICE

If three or more of these are present simultaneously, the project is not experiencing normal friction. It is in structural distress, and conventional project management responses — status meetings, RAID log updates, schedule compression — will not resolve it.



Understanding the Root Causes That Are Actually Driving Your Delay

Most distressed migrations share a common set of underlying causes. Identifying which of these is dominant in your program determines the recovery approach. They are rarely mutually exclusive — but they do have a priority order for intervention.

Cause 1: Scope That Outgrew Its Governance

The Horváth research identifies scope expansion as the leading cause of S/4HANA migration overruns. It rarely happens in a single event. It happens incrementally — a stakeholder request approved informally here, an adjacent business requirement added to sprint scope there. By the time the aggregate impact is visible, the program is carrying 30–50% more surface area than it was resourced and budgeted for.

The diagnostic test: pull your original scope document and compare it to your current configuration backlog. If the gap between what was scoped and what is being built is significant and not reflected in a formally approved change order, scope expansion is your primary problem.

Cause 2: Data Quality Issues Discovered Too Late

Data preparation consistently emerges as the determining factor between smooth S/4HANA transitions and extended timelines. The problem is not that organizations have bad data — it is that they discover how bad the data is during mock migration loads, when remediation is most expensive.

SAP's S/4HANA data model is fundamentally different from ECC in several critical areas: the Universal Journal replaces multiple ledger tables in FI/CO; the Business Partner model replaces separate Customer and Vendor master records; material ledger and inventory management structures are reorganized. Each of these simplifications creates a transformation requirement that exposes legacy data quality issues that were previously invisible because ECC tolerated inconsistencies that S/4HANA does not.

The diagnostic test: what was your error rate on your most recent mock migration load? What percentage of those errors have been resolved at root cause versus documented and deferred? If the answer is "most are deferred," you have a data quality crisis that will manifest as a go-live crisis if not addressed.

Cause 3: Custom Code Volume Greater Than Anticipated

ECC systems accumulate ABAP customizations over decades. Organizations frequently underestimate both the volume of custom code and its dependencies. The SAP Custom Code Migration Advisor and ABAP Test Cockpit generate findings — but translating those findings into remediation work packages, prioritizing them, and

executing them against a project timeline is where programs stall.

In 2026, the Clean Core strategy is no longer optional. Custom code that is not compatible with S/4HANA's architecture cannot simply be carried forward. It must either be remediated, retired, or moved to SAP BTP as a side-by-side extension. Organizations that deferred this decision are now encountering it as a blocking constraint during system conversion or testing.

Cause 4: Governance Gaps at the Steering Level

The ISG research is explicit: governance failure is the primary cause of SAP migration overruns. In practice, this manifests as a steering committee that reviews status but does not hold decision authority; an executive sponsor who is nominally accountable but unavailable when escalations require resolution; and a change control process that exists on paper but is not enforced in practice.

When governance is weak, every hard decision gets deferred, every scope request gets informally approved, and every resource conflict gets resolved in favor of whichever stakeholder applied the most pressure. The cumulative effect is a program that is technically "in motion" but structurally unable to deliver.

Cause 5: Under-Resourcing at Critical Workstreams

By 2026, shortages of experienced S/4HANA specialists are affecting most active programs. Demand for experienced resources in data migration, FI/CO configuration, testing, and cutover management significantly exceeds supply. Consulting rates are projected to rise 30–50% in 2026–2027 as the deadline approaches and competition for talent intensifies.

Programs that launched with adequate resourcing plans frequently find themselves under-resourced twelve to eighteen months in, as key consultants rotate to other programs, internal SAP resources are pulled back to run-the-business activities, and replacement resources lack the landscape context to be immediately productive.

The Recovery Playbook: Eight Moves, in Order

Recovery from a distressed SAP migration is not a single action. It is a sequence of interventions that must be executed in the right order — because some actions create the conditions for others to be effective. The following eight moves reflect what consistently works across programs that have successfully recovered.

MOVE 01

Call a Full Stop and Conduct an Independent Health Check

The first and most important recovery action is also the most counterintuitive: stop pushing forward and commission an independent health check before making any other decisions.

A health check conducted by a party independent of the current delivery team assesses four dimensions: scope and schedule integrity, data migration readiness, technical architecture and custom code status, and governance effectiveness. It should produce a written assessment within two to four weeks with a clear classification of issues by severity and root cause.

WHY INDEPENDENT?

The current delivery team cannot objectively assess a program they are responsible for. Patterns that insiders normalize as “project risk” are often blocking issues that an experienced external reviewer will immediately identify. The value of independence is not criticism — it is clarity.

MOVE 02

Implement an Immediate Scope Freeze

Until the health check is complete and a recovery plan is approved, no new scope should be added to the program under any circumstances. This means:

All pending change requests are placed on hold — not rejected, but formally suspended pending recovery plan approval

Any work not explicitly in the current approved scope document is halted, regardless of how far along it is

The scope freeze is communicated formally by the executive sponsor to all business stakeholders

Scope creep is typically a political problem as much as a project management problem. The freeze needs executive-level backing to be effective. Business stakeholders who have been informally adding requirements need to understand that the freeze is a precondition for the program delivering anything on a defensible timeline.

MOVE 03

Rebuild Governance with Real Authority

The health check will almost certainly find governance gaps. Addressing them is not optional — a recovery plan without functional governance will not be executed. Governance reconstruction has four components:

GOVERNANCE COMPONENT	WHAT 'FUNCTIONAL' MEANS IN PRACTICE
Executive Sponsor	Must hold genuine decision authority and be available for weekly escalation reviews. Not a figurehead — an active participant in blocking issue resolution.

GOVERNANCE COMPONENT	WHAT 'FUNCTIONAL' MEANS IN PRACTICE
Change Control Board	A formal body with the authority to approve or deny scope changes. Every addition to scope must pass through it with a written impact assessment on timeline and budget.
Escalation Path	Defined, time-boxed escalation: issues unresolved at the project level within 48 hours escalate to program director; unresolved within 72 hours escalate to executive sponsor. Escalations that sit in queues are what kill programs.
Weekly Steering Reviews	Not status reports — decision reviews. Each steering session should result in specific decisions on blocked issues, not acknowledgment of their existence.

MOVE 04

Triage and Remediate the Data Migration Backlog

Data migration is the workstream most likely to determine whether your recovery succeeds or fails. It is also the one most frequently under-resourced and under-governed. The recovery triage for data has three stages:

STAGE 1: CLASSIFY THE ERROR BACKLOG

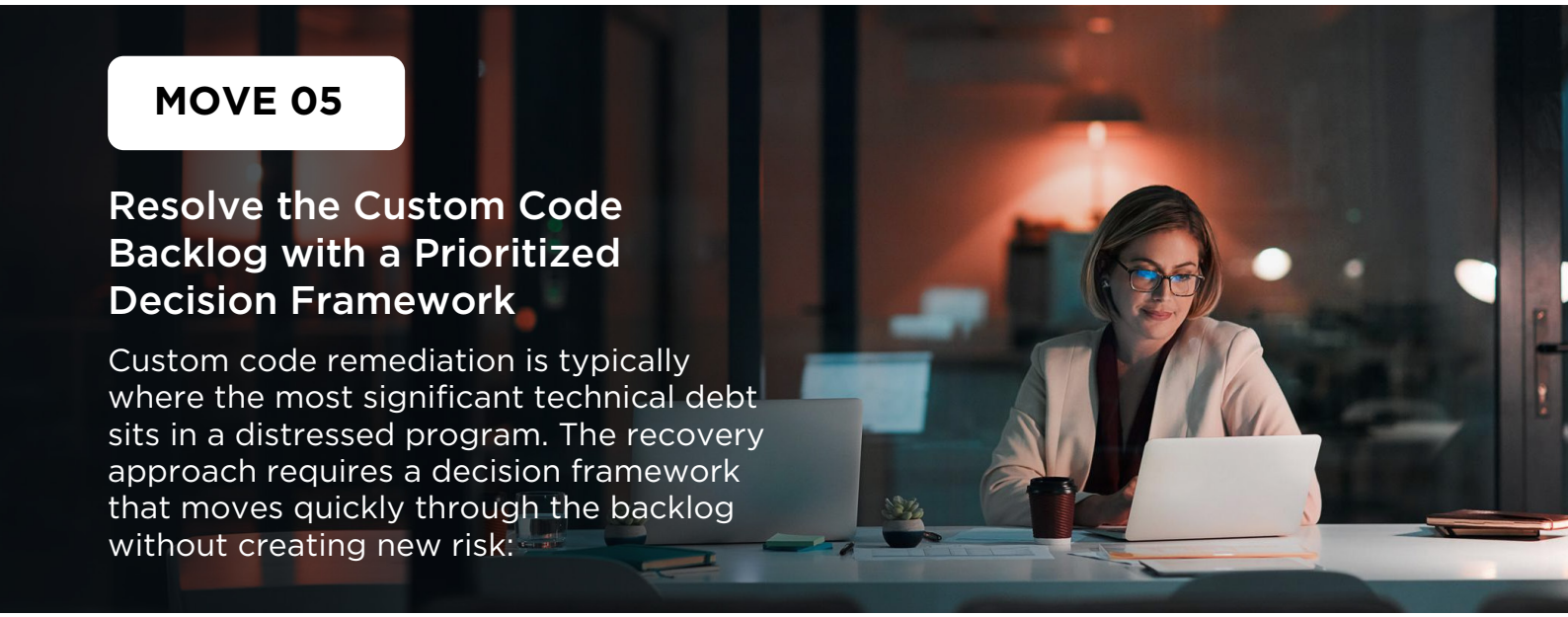
Every open data migration error should be classified into one of three categories: (a) blocking — will prevent go-live if not resolved; (b) significant — will cause material operational issues post go-live if not resolved; (c) acceptable — known imperfection that the business has formally accepted and that will not block operations. This classification must be signed off by business process owners, not by the IT project team.

STAGE 2: ASSIGN BUSINESS OWNERSHIP TO DATA DOMAINS

Data quality issues cannot be resolved by the IT team alone. Every critical data domain — customer master, vendor master, material master, open FI items, cost center hierarchies — needs a named business owner who is accountable for resolution. This owner should be empowered to make cleansing decisions and should have dedicated time allocated (not in addition to their day job).

STAGE 3: RUN ACCELERATED MOCK LOADS WITH QUALITY GATES

After remediation work has been completed, run additional mock loads against a defined quality gate: error rate below a specified threshold (typically 2–5%, depending on data domain) before proceeding to production cutover preparation. Do not proceed to a production go-live with an unresolved data error backlog. The business disruption caused by a data-quality go-live crisis is almost always more expensive than the delay caused by additional remediation.



MOVE 05

Resolve the Custom Code Backlog with a Prioritized Decision Framework

Custom code remediation is typically where the most significant technical debt sits in a distressed program. The recovery approach requires a decision framework that moves quickly through the backlog without creating new risk:

DECISION	CRITERIA	RECOVERY APPROACH
Retire	Functionality that was built for a business process that no longer exists or has been superseded by standard S/4HANA. No remediation required — remove it.	Fastest path. Every retired custom object reduces future maintenance cost and system complexity.
Migrate	Core business logic that must survive in S/4HANA. Requires ABAP remediation to comply with S/4HANA simplification items and HANA code optimizations.	Use ABAP Test Cockpit and Custom Code Migration Advisor to identify required changes. Prioritize FI/CO and order management first.
Extend	Differentiated business logic that cannot be replaced by standard SAP but is too complex to maintain as in-system code on S/4HANA cloud.	Move to SAP BTP as a side-by-side extension. Preserves Clean Core while retaining business-critical functionality.

MOVE 06

Re-Baseline the Schedule with Realistic Buffer

One of the most persistent patterns in distressed SAP programs is a schedule that has been compressed multiple times without removing scope. The cumulative effect is a go-live date that the project team privately believes is unachievable but has not formally challenged.

The recovery plan must include an honest re-baseline: a new schedule built from the current state of completion, not from the original plan. The re-baseline should include:

- A realistic estimate of remaining work in each workstream, built from actual completion data rather than percentage-complete estimates
- Explicit buffer allocated to each critical path item — not a single schedule contingency at the end
- A formal assessment of whether the 2027 mainstream support deadline is achievable on the re-baselined schedule, and if not, what the extended maintenance cost implication is
- A go/no-go criteria framework: defined, measurable conditions that must be met before proceeding to production cutover

THE HONEST CONVERSATION ABOUT THE 2027 DEADLINE

If your re-baselined schedule puts go-live after December 2027, the answer is not to compress the schedule to force compliance. The answer is to understand your extended maintenance options (available at a 9% premium above standard fees until 2030), calculate the cost of a rushed go-live versus an extended maintenance period, and make an informed decision. A bad go-live that requires six months of crisis stabilization is almost always more expensive than an extended maintenance period that funds a controlled delivery.

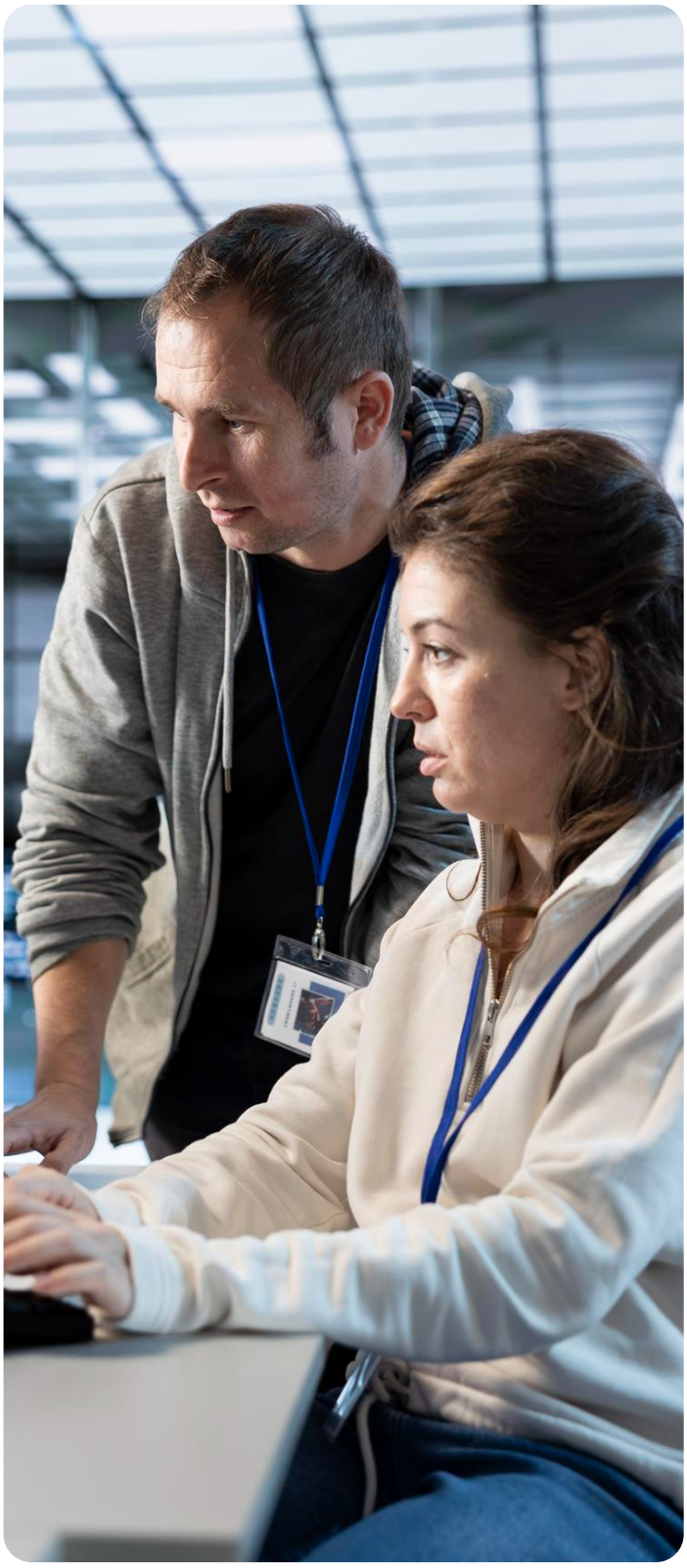
MOVE 07

Rebuild Testing with Automation and Risk-Based Prioritization

Testing backlogs are a near-universal symptom of a distressed SAP migration. The conventional response — add more testers, extend the testing window — rarely resolves the underlying problem, which is that test planning was either too broad (testing everything) or too shallow (testing at a process level without adequate integration coverage).

Recovery-phase testing should be rebuilt around two principles: risk-based prioritization and automation. Risk-based prioritization means identifying the processes that, if they fail post-go-live, will cause material business disruption, and testing those first and most rigorously. For most organizations, this means Order-to-Cash, Procure-to-Pay, Record-to-Report, and any industry-specific critical path processes.

Automation — using test automation platforms such as those offered by Panaya, Tricentis, or SAP's own tools — can dramatically reduce regression testing cycles. Organizations using test automation report being able to run regression suites 60–80% faster than manual-only approaches, which is critical when the testing window has been compressed by upstream delays.



TEST AUTOMATION IN RECOVERY CONTEXT

Mock cutover rehearsals should be treated as strategic simulations, not practice runs. Each mock cutover should have formal go/no-go criteria, a documented fallback plan, and a formal lessons-learned output that feeds directly into the next mock cycle. Organizations that treat mock cutovers seriously consistently report smoother production go-lives.

MOVE 08

Activate Change Management as a First-Class Workstream

Research by the Prosci Institute finds that 75–80% of ERP transformation projects fail due to poor change management rooted in inadequate planning and stakeholder engagement. In distressed programs, change management is almost always the first workstream that has been cut, reduced, or relegated to a communications function.

In the recovery phase, change management must be re-activated as a delivery workstream with its own milestones, resourcing, and go-live criteria. The minimum viable change management program for a recovery scenario includes:

WORKSTREAM	WHAT RECOVERY-GRADE EXECUTION LOOKS LIKE
Super User Network	Identify and formally engage business super users in each functional area. They become the first line of post-go-live support and the credibility bridge between the project and the user community.
Role-Based Training	Training organized by business role, not by SAP module. End users should learn their job on S/4HANA, not learn S/4HANA as a system. Training completion rate of 95% across critical roles should be a go-live criterion.
Adoption Metrics	Define adoption KPIs before go-live: transaction volumes, error rates, help desk call patterns, manual workaround usage. These metrics, tracked in the first 90 days post-go-live, are the leading indicators of whether the business is actually using the system.
Hypercare Plan	A defined hypercare period (typically 4–8 weeks post-go-live) with dedicated Level 1, 2, and 3 support coverage, SLA targets, and an escalation path. Hypercare is not optional — it is the buffer that converts a go-live event into a stable operating environment.

Special Recovery Scenarios: What to Do When the Situation Is More Severe

When the Current SI Partner Cannot Deliver

One of the most difficult decisions in a distressed SAP program is whether to continue with the current system integrator or bring in a replacement or supplemental partner. The decision criteria should be specific and unsentimental:

SCENARIO	CRITERIA
Stay with current SI	Root causes are primarily organizational (governance, scope, change management) rather than delivery capability gaps. The SI has demonstrably competent resources. The relationship can be restructured with a clear recovery plan and new accountability mechanisms.
Bring in supplemental partner	Specific capability gaps exist (data migration, custom code, a particular module) that the current SI cannot fill. A specialized partner can address those gaps without replacing the primary relationship.
Replace the SI	Systematic delivery failure across multiple workstreams. Loss of key resources with no credible replacement plan. Evidence that the SI is managing its own interests rather than the program's outcomes. This is a last resort — transition costs and context loss are significant.

If a partner change is necessary, the transition period requires extreme attention to knowledge transfer. The outgoing team should document every design decision, open issue, and known risk before disengaging. Gaps in this documentation become expensive defects six months into the replacement partner's engagement.

When the Go-Live Date Is Politically Fixed and Technically Unachievable

This is one of the most common — and most dangerous — situations in enterprise SAP programs. A go-live date has been communicated to the board, to customers, or to regulators. The project team knows it is not achievable without cutting corners that will cause post-go-live failures. But no one has formally said so.

The recovery action here is not technical. It is a structured executive conversation with a clear business case: the cost of a deferred go-live (extended maintenance, additional project cost) versus the cost of a forced go-live with unresolved data issues, incomplete testing, and under-trained users (emergency stabilization, potential financial reporting errors, business disruption, and potential regulatory risk if the system affects compliance-critical processes).

That analysis, prepared by a credible third party and presented to the right executive audience, is often what creates the political permission to make the right decision. The business case does the work that internal advocacy cannot.

The most expensive decision in a distressed SAP migration is almost never the one to delay. It is the one to proceed on an unachievable timeline and discover the consequences at go-live.

The Compliance Dimension: Why Delay Has Regulatory Consequences

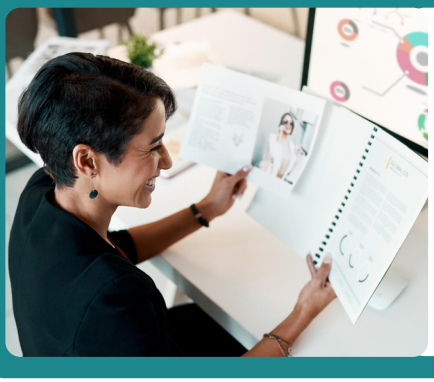
For publicly traded US companies and those subject to SOX compliance requirements, SAP migration delays carry a dimension that is often underweighted in program recovery discussions: audit and ICFR (Internal Controls over Financial Reporting) risk.

BDO's 2026 analysis of SAP migration timelines and audit readiness identifies several specific compliance risks that accumulate as migrations run late:

Parallel operation of ECC and S/4HANA environments during extended testing phases creates complexity in financial reporting controls that auditors must evaluate separately

Data migrations that carry forward unresolved legacy data quality issues can create material misstatements in financial reporting if they affect open items, fixed asset records, or cost allocations

Organizations that miss the 2027 mainstream support deadline and run on unsupported ECC face a specific SOX risk: if SAP no longer provides security patches, the platform's control environment is materially degraded, which auditors will note



Compressed testing cycles that result in inadequate User Acceptance Testing documentation can create audit findings around the adequacy of system change controls. These risks do not mean that delay is always wrong. They mean that the compliance implications of different recovery scenarios must be explicitly assessed as part of the recovery planning process — not discovered during the annual audit.

The Recovery Dashboard: How to Know It Is Working

A recovery plan that does not define success metrics is not a plan — it is a wish. The following leading indicators, tracked weekly, provide an early signal of whether the recovery is taking hold or whether further intervention is required:

METRIC	WHAT TO WATCH FOR
Scope change requests submitted per week	Should decrease to near-zero after scope freeze. If it doesn't, governance is not functioning.
Data migration error rate (mock loads)	Should show consistent improvement between mocks. If error rate is not declining, remediation quality is insufficient.
Custom code remediation backlog	Should be reducing week-over-week. Track by module and priority tier.
Open defects in testing by severity	Critical and high defects should be trending down. Any increase in critical defects during UAT requires immediate investigation.
Training completion rate by role	Should reach 95% for go-live-critical roles no later than 2 weeks before production cutover.
Escalation resolution time	Blocking issues should be resolved within the defined escalation SLA. Chronic escalation failures indicate governance is still not functioning.
Steering decision velocity	Every steering review should produce documented decisions on all escalated items. Deferred decisions are a leading indicator of future overrun.

What Accrete Brings to a Recovery Engagement

Accrete Consulting Solutions brings specific, demonstrable capability to SAP S/4HANA recovery engagements that distinguishes us from general-purpose SI rescue providers:

Deep SAP ECC-to-S/4HANA migration experience: We have delivered migrations across SAP S/4HANA ECC, FSM, and Customer Service practice areas, with a track record of on-time, on-budget delivery that is verifiable — not claimed.

Dual BRIM and Zuora capability: For organizations whose S/4HANA migration intersects with subscription billing transformation, our unique combination of SAP BRIM and Zuora expertise — including a certified Zuora-to-S/4HANA connector — prevents the downstream billing integration failures that plague programs that treat these as separate workstreams.

Independent health check methodology: Our recovery engagements begin with a time-boxed, scope-contained health check that produces a clear written assessment within two to four weeks — without a pre-commitment to a larger recovery engagement.

Data migration specialization: Accrete's practitioners have deep experience in S/4HANA data migration governance — the workstream most frequently underestimated and most likely to drive go-live failures.

US market delivery: Headquartered in Bothell, WA, with delivery presence in key US markets, Accrete provides the geographic coverage and timezone alignment that complex US enterprise programs require during high-intensity recovery phases.

The Closing Argument: Late Is Not Lost

If your S/4HANA migration is behind schedule and over budget, the worst decision you can make is to continue on the current trajectory without intervention. The second-worst decision is to treat intervention as equivalent to failure.

The data is clear: the overwhelming majority of large enterprise SAP migrations experience significant turbulence. The programs that recover are not distinguished by absence of problems — they are distinguished by the quality and timeliness of their response to those problems.

Recovery starts with honesty: about what has actually gone wrong, about what the realistic timeline is, about what governance changes are required, and about whether the current team and partner configuration can deliver the recovery plan. That honesty, channeled into a structured eight-step intervention, is what converts a distressed program into a successful go-live.

Mid-2026 is not too late. But the window for a controlled, well-governed recovery is closing — as the 2027 deadline approaches and the talent market tightens further. The time to act is now, and the first action is the simplest: an honest, independent assessment of where you actually stand.

Is Your S/4HANA Migration in Trouble?

Accrete's independent health check gives your leadership team a clear-eyed assessment of where you stand — and a concrete recovery path — in 2–4 weeks, without a long-term commitment.

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