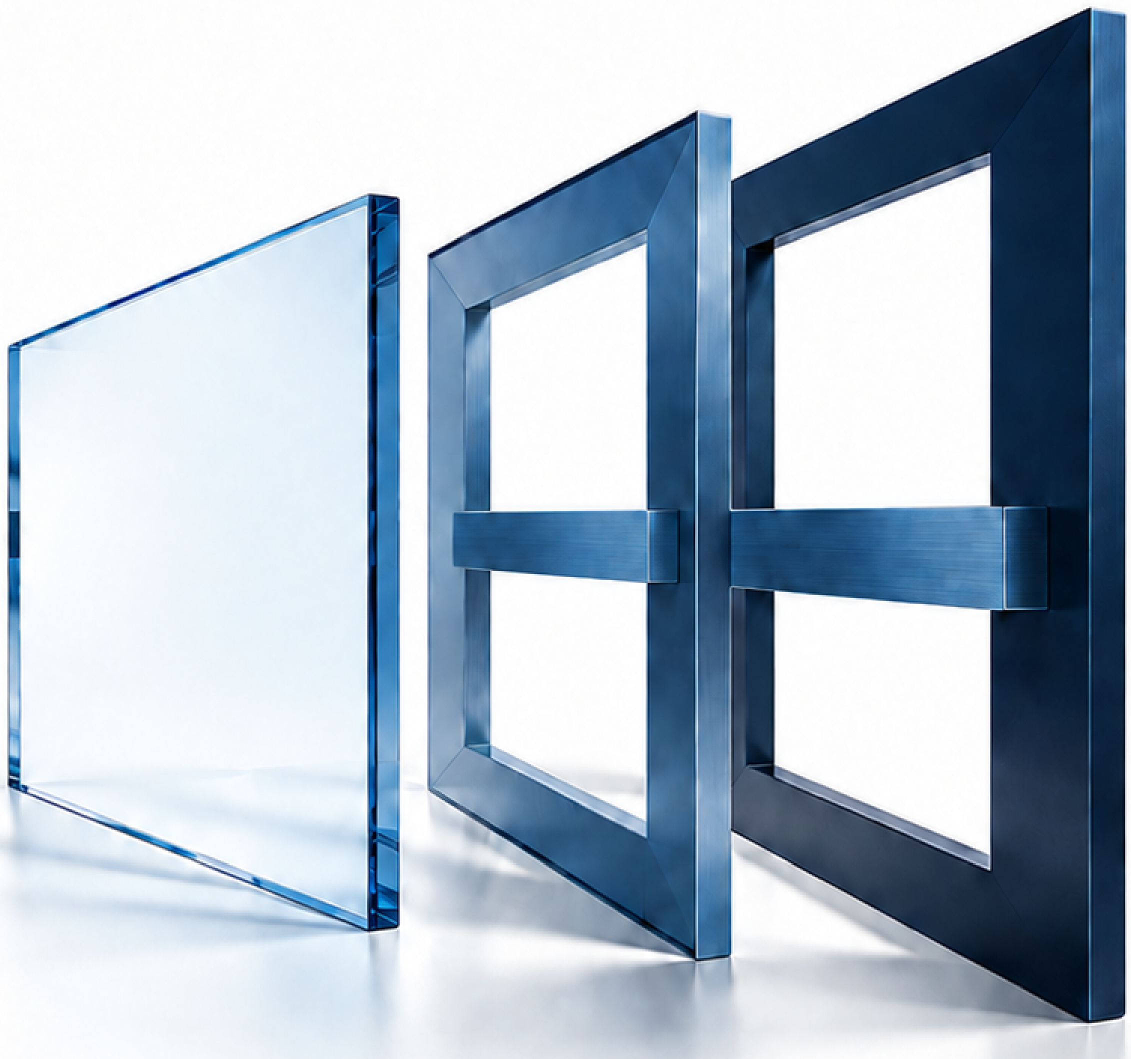
EXECUTIVE INSIGHT

Ownership. Not Go-Live.

Designing the capability to govern SAP beyond implementation.



01

The capability that outlasts implementation

A live SAP system is a milestone. The lasting outcome is an organization that can govern it with confidence.

A technically sound implementation can still leave teams uncertain about design choices, decision rights and future change. Forrester's 2026 ERP analysis identifies organizational readiness and adoption capacity as explicit program priorities. [2] Training and documentation are useful inputs; Nexton's concern is whether teams can apply them to govern the solution.

Nexton's position is that ownership must be designed throughout the program: internal teams progressively understand decisions, assume responsibility and demonstrate the ability to govern operations. Partners remain valuable, with a role that becomes deliberate rather than indispensable to every decision.

What we mean by ownership

Knowledge

Understand the process, its design rationale and the consequences of change.

Authority

Know who can decide, approve changes and accept risks.

Accountability

Know who answers for outcomes and exceptions across internal and external teams.

Governance capability

Evaluate, supervise and sustain the solution, with specialist support when needed.

READING THIS INSIGHT

02 The enterprise knowledge gap	03
03 SAP Activate as an ownership enabler	04
04 The Nexton Knowledge Enablement Model	05–06
05 From implementation to Run and evolution	07–08
06 Metrics that make ownership visible	09
07 The capability a partner leaves behind	10

02

Where dependency takes root

The knowledge gap often begins while the project is still progressing to plan.

When internal teams validate outcomes without understanding the choices behind them, the organization learns how to execute a process without gaining the judgment to change it. Design rationale stays with individuals, decision rights remain ambiguous and handover arrives after the most consequential choices.

This is not the only source of difficulty. Capacity constraints, data quality, integration complexity and technical issues also matter. ISG's 2026 SAP migration research nevertheless identifies fragmented accountability, unclear decision rights and weak governance as important sources of delivery problems. [1]

TWO GAPS TO CLOSE

Business intent
The outcome the business needs

→

Design decisions
The choices that shape the solution

→

Operational action
The ability to run and evolve it

Strategy gap

Business intent is not reflected in the design choices.

Knowledge gap

Design rationale does not become operational understanding.

Figure 1. Nexton conceptual view of the relationship between business intent, design and operational knowledge.

Documentation must preserve the why

Keep the rationale, alternatives and accepted trade-offs attached to each material decision. Give internal owners a role in evaluating those choices and use operational scenarios to test whether they can apply the reasoning. A repository supports ownership when people can use its content to act.

Ownership is designed throughout the program.

03

Make ownership part of the delivery method

Use the methodology to build capability alongside the solution.

SAP Activate already includes enablement and organizational change activities. SAP's guidance connects governance, decision-making responsibilities and collaboration to a smooth transition into normal operations. [3] The risk is a project practice that treats completion of activities as sufficient evidence of readiness.

Nexton's proposed ownership lens makes internal responsibility visible at each phase. It supplements the applicable SAP roadmap; it does not replace SAP's methodology or its deliverables.

Phase	Ownership question	Illustrative evidence
Discover	What must the business be able to achieve?	An agreed outcome and a named business sponsor.
Prepare	Who will own decisions and operations?	Roles, decision rights and an enablement plan.
Explore	Can internal owners explain the trade-offs?	Design rationale and explicit decisions on deviations.
Realize	Can teams apply the decisions in practice?	Scenario-based testing and participation in resolution.
Deploy	Can the organization accept the service?	Readiness evidence, support boundaries and acceptance criteria.
Run	Can owners sustain and improve control?	A governed backlog, reviewed outcomes and retained knowledge.

Table 1. Nexton's proposed application of an ownership lens to SAP Activate phases. Evidence should be tailored to scope and risk.

04

A progression toward governed autonomy

Four stages describe where knowledge, decision-making and control reside.

The Nexton Knowledge Enablement Model provides a common language for discussing organizational behavior and progressive responsibility. Its stages describe how teams work, rather than where a project sits in its schedule. Apply the model to identify the capability each process or team needs to develop next.

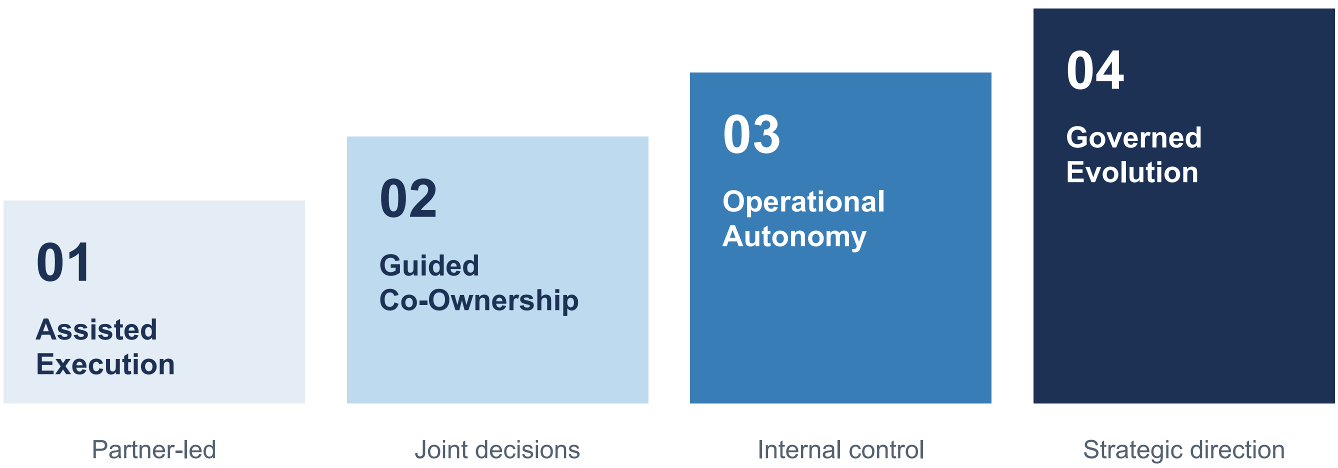


Figure 2. Nexton Knowledge Enablement Model. A conceptual progression from assisted execution to governed evolution.

01 Assisted Execution

External specialists lead most execution and design decisions. Internal teams observe, perform assigned activities and validate results, with limited visibility into trade-offs. This can be appropriate early in a program. The risk is allowing the arrangement to become permanent without a plan to develop internal judgment.

02 Guided Co-Ownership

Internal owners and specialists make decisions jointly. Alternatives are discussed openly, responsibilities become explicit and learning occurs through participation. Progress is visible when internal owners can explain a decision, assess its consequences and apply the same reasoning in a new situation.

04

Control that survives beyond the project

The later stages change how the organization uses expertise and governs change.

03 Operational Autonomy

Internal teams govern day-to-day SAP operations with confidence. They understand process ownership, manage priorities and handle issues within their agreed remit. Specialist partners intervene according to defined service boundaries rather than becoming the default authority for every decision.

Evidence includes clear escalation paths, informed acceptance of resolutions and the ability to assess routine changes. Autonomy does not require internal staff to execute every technical task. An outsourced service can operate within a model the client understands and controls.

04 Governed Evolution

SAP is managed as an enterprise platform that evolves with business needs. Process and architecture owners evaluate change against strategy, standards and operational risk. Clean core principles are sustained through explicit governance, while AMS supports optimization and controlled improvement.

Evidence includes a prioritized improvement roadmap, documented decisions on exceptions and regular review of outcomes. The organization can challenge recommendations, accept or reject changes and retain the reasoning needed to govern future choices.

**Autonomy is not the absence of support.
It is the presence of control.**

DESIGN THE PROGRESSION

Set a capability objective for each relevant process or team. Assign an internal owner, agree the decisions they will progressively assume and review evidence of readiness. Different areas may be at different stages; do not infer one enterprise-wide score from isolated success.

05

Keep accountability intact through the transition

Operational readiness and knowledge continuity should be designed before handover.

Run exposes whether the organization understands its decisions and can act on them. Where responsibility is unclear, routine changes are escalated, improvements are deferred and support absorbs avoidable uncertainty. Stability matters, but it is an incomplete measure of success if the business cannot evolve the platform.

Implementation		Run		Evolution
Build capability through participation	→	Exercise control in daily operations	→	Improve within clear decision rights

Shared decision record · Named owners · Continuous feedback

Figure 3. Nexton lifecycle view. Accountability and knowledge connect delivery, operations and improvement.

AMS should strengthen the operating model

Application Management Services (AMS) can provide specialist resolution, operational continuity and improvement capacity. The client should retain ownership of business priorities, material trade-offs and acceptance of outcomes. The partner’s remit, escalation boundaries and responsibilities should be explicit.

ISG’s June 2026 analysis of the German SAP services market describes demand for governance across transformation and Run, with operational procedures, monitoring, service acceptance and knowledge continuity designed early. [4] Its geographic scope should be recognized.

BEFORE ACCEPTING THE SERVICE

Confirm who owns each process, which decisions remain with the client, how exceptions escalate and what evidence demonstrates readiness. Carry design rationale, known limitations and improvement priorities into the operating cadence.

05

Sustain architectural discipline as the platform evolves

Ownership connects technical standards to the decisions that keep them effective.

Clean core has technical and organizational dimensions. SAP's current guidance covers software stack, extensibility, integrations, processes, data and operations. It also describes governance of deviations through a Solution Standardization Board and documentation of why developments are approved. [5]

For Nexton, standards need owners who can apply them. Changes require a business rationale, an assessment of their effects and an accountable decision. Urgent requests should follow a controlled exception process.

Govern the decision and its consequences

01 **Make the trade-off visible**

Record the business need, alternatives and rationale for the chosen approach.

02 **Retain authority over exceptions**

Name the approver and document the conditions for accepting an exception.

03 **Review the result in operation**

Reassess decisions using operational evidence and new standard capabilities.

2027 OUTLOOK / GARTNER FORECAST

In February 2026, Gartner forecast that 62% of cloud ERP spending would be on AI-enabled solutions by 2027. [7] This describes spending, not the percentage of organizations adopting AI or achieving benefits.

Gartner's August 2026 public research summary also identifies governance risks from fragmented ERP agent adoption, limited visibility and inconsistent controls. [6] Nexton's implication is straightforward: greater automation increases the importance of knowing who sets limits, supervises exceptions and remains accountable for outcomes.

06

Measure control in context

Activity metrics describe service delivery. Ownership indicators reveal who can understand, decide and govern.

Ticket volumes, service levels and effort remain useful. They should be read alongside indicators of capability, with a defined scope, baseline and review period. The measures below are proposed by Nexton; they are not standardized or externally validated indices.

Nexton indicator	Suggested definition	Interpretation
Resolution Ownership Ratio	Share of in-scope issues resolved by internal teams.	Read against the agreed sourcing model, complexity and recurrence. A higher internal share is not always better.
Decision Autonomy Index	Share of in-scope change decisions made by authorized internal owners without unplanned external escalation.	Check decision quality and adherence to authority. Required specialist review is not a failure of autonomy.
Backlog Quality Mix	Share of backlog effort allocated to improvements versus incident-driven work.	Use a consistent effort basis and review business impact. Raw item counts can hide major incidents or low-value changes.
Time-to-Decision	Elapsed time from a complete decision request to documented approval or rejection.	Segment by risk and complexity. Faster decisions are useful only when their quality remains adequate.
Post-Go-Live Dependency Trend	Change over time in unplanned reliance on external parties for decisions or work assigned internally.	Distinguish a capability gap from deliberately purchased expertise. Keep the service scope and denominator consistent.

Table 2. Proposed definitions for local adaptation. Use service records, change logs and backlog reviews; assign an owner to each measure.

Read the indicators together to identify capability gaps and direct enablement. Targets should reinforce sound decisions, not discourage appropriate escalation.

07

The lasting measure of partnership

A successful program leaves the organization better able to govern its own future.

Delivery against time, budget and scope remains important. It does not, by itself, show whether the business can sustain the solution, evaluate change and make informed decisions after the project team has moved on. That capability is the lasting outcome Nexton asks leaders to design for.

A mature partner helps the client understand choices, assume responsibility and use specialist support deliberately. The objective is independence with governance: a relationship in which external expertise strengthens internal control instead of substituting for it.

A true enterprise partner is measured by the capability it leaves behind.

Questions for the executive team

01 **Who owns the decisions today?**

Can named internal owners explain the rationale for material process and design choices?

02 **What will demonstrate readiness?**

What evidence will show that teams can accept the service and handle their agreed responsibilities?

03 **How will control persist?**

How will the organization preserve knowledge, govern exceptions and prioritize improvement with its partners?

Ownership also extends to economic decisions. Gartner's April 2026 public summary links technology cost discipline to enterprise responsibility and transparent investment choices. [8] For Nexton, internal owners should understand why an investment merits approval and who will assess its results.

Ownership. Not Go-Live.

Sources and reading notes

Primary-source references support specific claims. Nexton’s model, diagrams and proposed indicators remain its own point of view.

1 **ISG | 2 February 2026**

Firms Moving to SAP S/4HANA Prioritize Short-Term Stability Over Long-Term Transformation: ISG Study

Public announcement of the State of SAP Migrations research. Survey of more than 200 senior decision-makers plus advisory observations.

Read the official source

2 **Forrester | 16 January 2026**

The Enterprise Resource Planning Solutions Landscape, Q1 2026, Is Out!

Public article by Faram Medhora. Organizational readiness, change management and adoption capacity in ERP modernization.

Read the official source

3 **SAP Learning | Accessed 27 September 2026**

Integrating Enablement Roles in each SAP Activate Phase

Current product education. Enablement roles, governance, decision-making and continuity into normal operations.

Read the official source

4 **ISG Provider Lens | 25 June 2026**

SAP Ecosystem – SAP S/4HANA System Transformation – Midmarket – Germany 2026

Public analysis by Oliver Nickels. Lifecycle governance, operational readiness and knowledge continuity. Scope: Germany.

Read the official source

5 **SAP Learning | Accessed 27 September 2026**

Utilizing the Clean Core Strategy and Extensibility Tools

Current product education. Clean core dimensions and governance of approved deviations.

Read the official source

Publication information

6 Gartner | 13 August 2026

Strengthen ERP Agent Governance to Manage Risk

Public abstract only. Fragmented adoption, visibility and control risks in ERP agents.

Read the official source

7 Gartner | 24 February 2026

Gartner Predicts Embedded AI in Cloud ERP Applications will Drive a 30% Faster Financial Close by 2028

Public release. Cited here for its 2027 cloud ERP spending forecast, not for a realized performance benefit.

Read the official source

8 Gartner | 16 April 2026

Technology Cost Discipline Requires Business Ownership, Not More IT Control

Public abstract only. Enterprise responsibility for technology costs and transparent investment decisions.

Read the official source

About this edition

English edition · September 2026. Research reviewed through 27 September 2026. References use public articles, releases and abstracts; subscription-only reports were not reviewed in full. Publication dates do not establish survey fieldwork dates. Forecasts are labelled and should not be read as observed outcomes. External sources do not imply endorsement of Nexton.

About Nexton Technologies

SAP transformation | Managed services | Operational governance

Nexton Technologies is an enterprise consulting and managed services firm specializing in SAP programs, operational governance and long-term capability enablement. Our work spans SAP S/4HANA implementations, Application Management Services (AMS), process optimization and enterprise operating models.

We work with organizations to build the knowledge, decision rights and governance needed to sustain their SAP landscape. Our focus is the capability clients retain: to understand their solution, govern change and use specialist support with clear accountability.

How Nexton helps build ownership

Ownership begins with how a program is designed and continues through daily operation. Nexton helps connect implementation decisions, knowledge enablement, transition to AMS and the governance of ongoing improvement.

Depending on the engagement, this can include clarifying roles and decision rights, preserving design rationale, preparing internal teams for operational responsibilities and defining how client and partner teams prioritize change. The objective is to strengthen the client's ability to govern SAP beyond go-live.

The capability our clients retain is the measure that matters.

www.nextontech.io info@nextontech.io

PUBLICATION NOTICE