THE SIGN-OFF TABLE × ACCELQ · FIELD GUIDE

SAP in mergers, acquisitions and divestitures: the complete guide to consolidation, carve-outs and proving it worked

A practitioner’s guide to SAP in M&A: choosing the target state, the DMLT, BTC, SDT, Central Finance and Migration Cockpit options, clean teams and TSAs, org and master data harmonization, carve-outs, and the reconciliation, regression and mock-cycle evidence that gets a consolidation signed off.

Practitioner Reviewed by: Matt Angerer

October 23, 2026

www.thesignofftable.com/blog/sap-mergers-acquisitions-system-consolidation-guide

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FIELD GUIDE

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Every deal model has a line for IT synergies and a line for integration cost. In an SAP shop, both lines run through the ERP. Consolidated books, shared procurement, one order-to-cash process, a clean exit from a transition services agreement: each one depends on moving company codes, plants, customers, suppliers and open items from one SAP configuration into another, or prying them apart, without losing a cent or a shipment. This guide covers the whole arc, from the scenario decision to the evidence a controller signs. It is written for the people who carry it out: SAP leads, finance transformation teams, test managers, IMO leads, and the CIOs who have to tell the board it worked.

One thread runs through all of it. In M&A, the data move is rarely what fails. What fails is proving that the moved data and the changed processes behave correctly at the new scale and in the new structure, before the business depends on them. That is why the testing, verification and validation section is the longest one here.

Disclosure: Matt Angerer, who runs The Sign-Off Table, works at ACCELQ. ACCELQ appears in this guide as the worked example for automating the verification work in the testing sections. Every other part of the guide is tool-neutral, and the methods apply whatever automation you use. ACCELQ does not sponsor or review this site. Read the full disclosure.

KEY TAKEAWAYS

- Pick the target state from the deal thesis, not from the tool catalog: absorb, keep standalone, coexist then converge, merge into a new platform, or separate. Each one has a different SAP toolset and a different testing bill.
- SAP offers two different things that people confuse. DMLT is an SAP-delivered service for company code merges, splits, transfers and carve-outs. SAP Business Transformation Center (BTC) is a Cloud ALM tool whose execution scenario today is Lean Selective Data Transition

from ECC to S/4HANA.

- Company codes must be in the same client before SAP can merge them. A cross-system merge is always two moves: first into one client, then the merge.
- Before close, IT can share structures but not competitively sensitive values. The FTC's record $5.6 million gun-jumping penalty in January 2025 is the reminder. No target production data goes into buyer test systems before close.
- Verification is layered: volumes, balances, open items, sub-ledger to GL, mapping, document flow, intercompany, field samples, and negative tests for carve-outs. SAP gives you LTVF, DTV and the Central Finance comparison reports for parts of it; the rest is your test design.
- Capture an end-to-end regression baseline before anything moves, re-run it after every mock cycle, and keep every result. That evidence pack is what turns a cutover into a sign-off.
- Public failures cluster in the same places: insufficient end-to-end testing, untested capacity at merged volume, and a TSA exit stacked on an ERP cutover.

Why SAP decides whether the deal pays

McKinsey found in 2011 that 50 to 60 percent of synergy initiatives in the deals it studied were strongly related to IT, and that successful IT integrations delivered 10 to 15 percent IT cost savings [54]. The study is old, but the mechanism has not changed: shared services, consolidated procurement and a single close need a single system, or at least systems that agree. KPMG's 2026 guidance on SAP integration in M&A makes the same point from the delivery side. It recommends consolidating ECC and S/4HANA landscapes in phases, starting with finance [40].

On the sell side the dependency is sharper. Deloitte's 2026 divestiture survey of about 1,500 executives found that sellers struggle most after close with stranded costs, TSAs and financial reporting, and that most businesses are far from fully separated at close [44]. PwC's analysis of carve-outs puts a number on speed: an 8 to 11 percent value uplift, of which roughly 5 to 7 percent comes from about a year of extra value capture by exiting the TSA early and 0.5 to 0.8 percent from avoided TSA markup [43]. The SAP separation is usually the longest pole in that tent.

And when it goes wrong, it goes wrong in public. Asda's chair called the problems in its separation from Walmart's systems "totally self-inflicted", naming insufficient testing among the causes [65]. Neogen told the SEC that its new ERP and the exit of transition agreements with 3M led to shipment delays and an elevated order backlog [62]. Both stories are in the case studies below, along with what to test so they don't become yours.

A note on statistics

You will see "70% of mergers fail" in plenty of SAP M&A content. I could not trace it to a primary source, so it isn't used here. Every number in this guide carries its source and year. Where a figure comes from a partner or a consultancy rather than SAP, a regulator or a filing, the text says so.

Scenarios and target states

Start with the deal, not the software. Six scenarios cover almost everything I see, and each one points to a different family of SAP options.

Scenario	Who acts	Typical SAP target states	Primary SAP tooling
Acquisition: absorb	Buyer	Target becomes new company codes in the buyer's SAP	Migration Cockpit, DMLT company code transfer, Lean SDT; Central Finance as an interim
Acquisition: keep standalone	Buyer	Target keeps its ERP; financial consolidation only	Group Reporting flexible upload; Central Finance replication
Acquisition: coexist, then converge	Buyer	Finance integrated at Day 1, operations later	Central Finance or Group Reporting first; later SDT, Migration Cockpit or company code transfer
Merger of equals	Both	Surviving system, a new combined S/4HANA, or two systems in a two-tier model	Client transfer, SDT (shell or mix-and-match), DMLT company code and controlling area merge, CoA conversion
Divestiture or carve-out (sell side)	Seller	Logical separation under a TSA, then physical: clone-and-delete, shell plus selective migration, or carve-in to the buyer	DMLT company code deletion / carve-out, SDT, partner tools, ILM for retained data
Spin-off or IPO	Seller to NewCo	Standalone NewCo: clone, greenfield, or two-tier public cloud	As for carve-outs, plus a full standalone landscape

Consultancies name the same choices in different words. An academic synthesis lists best-of-breed, absorption, co-existence and new-build [79]. PwC uses transformational, absorption, tuck-in and standalone [42]. Deloitte's carve-out options are to separate the existing landscape and keep it, migrate onto the buyer's systems, or implement a new cloud solution [47]. KPMG adds the execution pattern: phased (lower risk), big bang (faster and riskier, suited to simpler landscapes), or hybrid [40]. Whatever vocabulary your IMO uses, write the target state down in one sentence per legal entity and get the steering committee to sign it.

The decision tree

BUYING A COMPANY

Does the deal thesis need the target's operations on your SAP (shared services, procurement, supply chain synergies)?

↳ NO: GROWTH THESIS, AUTONOMY, OR POSSIBLE RESALE

Keep standalone, consolidate financially

Group Reporting (flexible upload) from Day 1; optional Central Finance

Lowest risk; keep an eye on the target's own ECC maintenance dates.

↳ YES

Do you need consolidated, mapped finance at close, before operations can move?

↳ YES

Coexist, then converge

Central Finance or Group Reporting first; operations later via Migration Cockpit, SDT or DMLT

Finance Day 1; operational move after Day 100.

↳ NO, OR ONCE FINANCE IS COVERED

Is the buyer already on S/4HANA?

↳ YES

Absorb into the buyer's S/4HANA

Migration Cockpit (new company codes), Lean SDT in BTC (ECC source), DMLT company code transfer

Company code merge later, and only if the legal entities merge.

↳ NO, BOTH ON ECC

Pick a merge-and-convert sequence

A: merge on ECC (DMLT), then convert · B: convert the leading ECC, then migrate the target in · C: one SDT program

Driven by the 2027 / 2030 / 2033 dates.

MERGER OF EQUALS

Is one landscape clearly the better template (release, process fit, clean core)?

↳ YES

Surviving system absorbs the other

Client transfer or migration into one client, then DMLT company code / controlling area merge where legal entities merge

Company codes must sit in the same client before a merge.

↳ NO

New combined S/4HANA, or two-tier

SDT shell conversion or mix-and-match with CoA harmonization; two-tier with Public Edition for smaller units

SELLING (CARVE-OUT, SPIN-OFF)

Is the divested business its own company code (legal entity)?

↳ NO: A PLANT OR DIVISION INSIDE A SHARED COMPANY CODE

Restructure first, then separate

DMLT company code split or plant reallocation, then carve out

Co-mingled data is the hard part; budget for it.

↳ YES

Does the buyer (or NewCo) have an SAP landing zone ready at close?

↳ YES

Carve-in to the buyer

Selective migration (SDT, partner tooling, Migration Cockpit) under a short TSA

↳ NO

Clone-and-delete, shell + selective, or greenfield NewCo

DMLT company code deletion / carve-out; SAP LT shell creation + SDT; S/4HANA Cloud Public Edition for standard processes

Run it under a TSA with an exit plan from day one.

Scenario decision tree. Each leaf names a target state and the SAP tooling that usually delivers it; the sections below explain each option and its testing implications.

The factors that move the decision

Decision factor	Points toward	Why
Deal thesis is cost synergy (shared services, procurement)	Absorb or converge into one SAP	Most synergy initiatives depend on IT [54]
Deal thesis is growth or capability, and the target keeps autonomy	Standalone plus financial consolidation	The “standalone” and “tuck-in” archetypes [42]
Consolidated financials needed at close, operations untouched	Central Finance or Group Reporting first	Central Finance lets a buyer produce consolidated statements from Day 1 while operational decisions wait [21]
Target on non-SAP or out-of-support ERP	Absorb via Migration Cockpit, or CFIN replication from the non-SAP source	CFIN accepts non-SAP sources through integration frameworks [21]
Both parties on ECC with 2027/2030 pressure	Merge and convert together (SDT), or convert the leading system first	SDT lists merging or splitting systems and CoA harmonization as scenarios [11], [14]
Divested unit is a whole company code	Company code carve-out (clone-and-delete or selective)	A whole legal entity is the easier case [73]
Divested unit is a plant or division in a shared company code	Move it into its own company code first, then carve out	Plants and shared company codes are the hard case [73]
Short TSA, midsize business with standard processes	Greenfield on S/4HANA Cloud Public Edition, or two-tier	Accelleron replaced 21 ERPs in 22 months against a 24-month TSA [39]
Long antitrust review	More pre-close design in clean rooms; minimal Day 1	Sign-to-close median is about 3 months, some take 10 or more [44]
Repeat acquirer	A reusable onboarding template	Reuse configuration and test assets from the first deal [57]

Real programs show the range. Liberty Global’s Sunrise merged with UPC and moved six legacy systems to one S/4HANA, halving the landscape; the platform later supported Sunrise’s spin-off and listing in November 2024 [48]. Accelleron, spun out of ABB, ran S/4HANA Cloud Public Edition with SAP ERP in a two-tier model and finished separation in 22 months across 40 countries [39]. Both are success stories told by their delivery partners or SAP, so read them as possibility, not as benchmarks.

The SAP toolbox in 2026

The tooling is where most published guidance is out of date or muddled. Here is the current picture, as of October 2026, with the distinctions that matter.

SAP / partner service | Customer-run SAP tool | Finance-only integration | New build

DMLT services (SAP LT)

SAP-DELIVERED SERVICE OR PARTNERS

Moves: Org units in place: company code merge, split, transfer, clone, deletion/carve-out; controlling area merge/split; plant merge and reallocation; CoA conversion

Route: ECC, S/4HANA; same-client rules apply

Validate with: LTVF (Business Data Validation service)

BTC: Lean Selective Data Transition

CUSTOMER, IN SAP CLOUD ALM

Moves: Selected company codes and time slices, leaving old data behind

Route: ECC → S/4HANA only (S/4 → S/4 on the roadmap)

Validate with: Cycle types, cycle logs, Data Transition Validation

SDT engagement (shell, mix-and-match)

SAP AND SDT PARTNERS

Moves: Merge or split systems; harmonize CoA, master and transaction data; S/4 → S/4 carve-outs

Route: To RISE private cloud or on-premise; not Public Edition

Validate with: Partner tooling plus LTVF / DTV

Central Finance

CUSTOMER AND SI

Moves: Financial postings only, replicated and mapped in real time

Route: SAP and non-SAP sources → S/4HANA CFIN

Validate with: CFIN comparison reports: counts, balances, line items

Group Reporting

CUSTOMER

Moves: Consolidation data: first consolidation, step acquisition, divestiture

Route: Any source via flexible upload

Validate with: Data monitor, consolidation of investments postings

Migration Cockpit (F3473)

CUSTOMER AND SI

Moves: Master data and open items into new company codes

Route: Files, staging tables, or direct transfer from SAP ERP by company code

Validate with: Simulation, migration logs; your own reconciliation

Greenfield NewCo

CUSTOMER, OFTEN WITH GROW

Moves: Nothing technical; master data and open items loaded

Route: Fresh S/4HANA, often Cloud Public Edition

Validate with: Full test cycle; load reconciliation

Across all of them

End-to-end process regression, interface checks, SoD analysis and report-level reconciliation are yours to run whichever tool moves the data. That layer is where test automation earns its keep.

Tooling map. Colors show who runs each option; every card names the validation tooling that comes with it. Whatever moves the data, end-to-end regression and interface testing remain the program's job.

DMLT: the service for org-unit changes

SAP's Data Management and Landscape Transformation (DMLT) group, the successor to the old SLO (System Landscape Optimization) offering, delivers org-unit transformations as SAP services built on SAP Landscape Transformation tooling. The SAP Support page for mergers, acquisitions, divestments and restructuring lists company code clone, deletion/carve-out, merge, split and transfer; controlling area merge and split; plant merge and reallocation; HCM restructuring; and BW services. It says the services cover ECC, S/4HANA and cloud solutions from design through cutover, and names Migration Cockpit, SAP Landscape Transformation and Test Data Migration Server as related products [1]. SAP employees were still publishing DMLT company code merge guides in March 2026 [2].

The underlying solutions are documented in the SAP LT 2.0 Master Guide. It dates from 2018, so check each scope against the current SAP Notes, but it is still the clearest list of what each transformation does [5]:

SAP LT solution	What it does (per SAP)	SAP Note
Company code merge	Merges participating company codes; can harmonize CO master data	1589619
Company code deletion	Deletes data assigned to a company code, keeps relevant shared data, leaves the system intact	1462004
Controlling area merge	Includes cost center and profit center merge	1589622
Chart of accounts conversion	Rename, restructure, merge; 1:1 or n:1; splitting is not possible	1461700
Profit center reorganization	Merge, split or change profit centers on a future key date; every step logged	1534197
Segment reorganization	Change segment-to-profit-center assignment (new G/L)	1686874
Fiscal year conversion	Shift fiscal years for all or selected company codes	1591805
Customer / vendor number conversion	Rename 1:1, merge n:1, move number ranges	1591808 / 1591809
Material number rename	1:1 rename, number range move	1591807
Client transfer	Moves clients from senders into one receiver; no client merge and no business harmonization	1462006
Shell creation	Copy of a system with reduced data volume, used as a receiver	2030760

Two rules from SAP Help shape every merge plan. First, the company codes to be merged must be in the same client. Second, document flow is not affected and running processes continue, but you may need adjustments to controlling areas, G/L, customer and vendor customizing, charts of accounts and number

ranges [3]. So a merge of company codes that live in two systems is always two steps: get both into one client (client transfer, migration or SDT), then merge.

SAP's 2026 DMLT company code merge guide lays out seven steps: pre-planning and analysis; clean-up (cut-off date, clear open items, reconcile intercompany, archive); configure the target company code; data transformation "validated against the source totals"; testing and validation (reconciliation, functional, SIT, UAT, performance, compliance and audit); cutover; and hypercare with decommissioning of the old company codes [2]. Step five is one paragraph in that guide. It is a third of this one.

> ⚠ **Service or self-service?**
>
> No public SAP page says which SAP LT scenarios you can run yourself and which need a DMLT engagement. Practitioners on SAP Community have long said a data merge needs the SLO/DMLT route [4], but treat "company code merge requires DMLT" as unverified. Most org-unit merges and carve-outs are delivered as an SAP DMLT service or by SAP partners. Confirm the commercial model with SAP for your scenario before you plan around it.

SAP Business Transformation Center: Lean SDT in Cloud ALM

SAP Business Transformation Center (BTC) is a different product. It runs on SAP Cloud ALM and frames SAP's standard transformation solutions: analysis (Digital Blueprint, Find Transformation Approach) and execution (Migration Cockpit, Lean Selective Data Transition, SUM, the RISE system transition workbench, Data Transition Validation). SAP lists it as included in the SAP support offering [6]. The Find Transformation Approach app combines SAP Readiness Check data, data profiling and a questionnaire to recommend new implementation, selective data transition or system conversion with a percentage fit. For a public cloud target, the only option it offers is new implementation [8].

Lean SDT in BTC lets you leave outdated company code or fiscal year data behind with time-slice filtering. Since April 2025 it is wired into Cloud ALM project and task management, and transformation projects can currently only be created for selective data transition from ECC to S/4HANA [7]. A community comment says S/4HANA to S/4HANA is on the 2026 roadmap [10]; I found no SAP release note confirming it as of this writing, so don't plan an S/4-to-S/4 carve-out on BTC without checking.

Why testers should care about BTC. It formalizes three cycle types. A test cycle lets errors be bypassed for iterative tuning. A dress-rehearsal cycle is meant to practice the productive cutover with parameters close or equal to it, and errors block all further steps. Then the go-live cycle. Each runs through prevalidation, preparation, transformation and post-processing, with at most three active cycles and logs in the Cycle Logs app [9]. That is a mock-cycle discipline built into the tool, and you should mirror it even when you use something else.

Safe wording for your steering committee

“SAP offers two routes. DMLT is an SAP-delivered service built on SAP Landscape Transformation tooling, used for org-unit merges, splits and carve-outs. BTC is a Cloud ALM tool for lean selective data transition from ECC to S/4HANA.” I have seen “DMLT moved into BTC” in vendor slides; SAP’s own pages don’t support it [1], [7].

Selective Data Transition engagements

SAP defines SDT as a migration into S/4HANA with selective scope and individual transformations. Its scenarios include staged cutover by company code, wave rollouts by system, client or company code, merging or splitting systems, harmonizing master data, transaction data or the chart of accounts, and M&A carve-outs from S/4HANA to S/4HANA. Targets are RISE private cloud and on-premise; public cloud is not supported. SAP runs SDT with an expert group of partners founded in 2020 [11]. The two technical patterns are shell conversion (a copy of production stripped of master and transaction data, then converted) and mix-and-match (a fresh install that receives selected configuration and code) [13], [12]. In a multi-ERP merger, a common pattern is to pick the leading ERP, shell-convert it, then migrate the others after harmonization [14]. One partner markets carve-out, conversion and cloud move as a single project with one set of testing and one go-live [74]; that is a partner claim, but the logic is sound if the test plan is built for it.

Central Finance: Day 1 finance without touching operations

Central Finance replicates financial postings from SAP and non-SAP sources into an S/4HANA instance through SAP Landscape Transformation Replication Server. Because it is finance-only, operational integration decisions can wait, and account, customer and profit center mapping happens during replication, so harmonization can mature over time. Parties can exchange data structures (not values) before close, so the mapping design can start early [21]. Central Finance also brings reconciliation with it: comparison reports at three levels (document counts, G/L and cost element balances, line items), one source system per report [22]. Load in order: master data, cost objects, WBS elements, FI/CO postings, then CO secondary postings [23].

Migration Cockpit: new company codes from files or direct transfer

The Migrate Your Data app (F3473) replaced the LTMC Web Dynpro transaction [17]. It offers files, staging tables, and direct transfer over RFC from SAP ERP; direct transfer selects by company code and needs DMIS 2011 SP19 or later on the source [15], [16]. Community posts say direct transfer does not support S/4HANA sources [18], so S/4-to-S/4 carve-ins lean on staging tables, files, SDT or DMLT. I found no SAP Help statement that explicitly endorses loading an acquired company as a new company code into a live

productive S/4HANA. It is a common rollout pattern, and SAP lists the Migration Cockpit as a related product for DMLT M&A work [1]. Validate object coverage for your release, and load into a production-like copy first.

Group Reporting and greenfield

SAP S/4HANA Finance for group reporting supports consolidation of investments for first consolidation, step acquisition, partial and total transfer, partial and total divestiture, and horizontal merger [19]. Decide early how acquisitions enter consolidation (journal entry or flat-file upload) and how divestitures run through consolidation of investments [20]. For a standalone target, flexible upload of its trial balance from Day 1 is the minimum viable consolidated view, with no change to the target's systems.

Greenfield is the other end. A carve-out lets NewCo start with a clean core without extensive customizations [41], and SAP's two-tier ERP material names acquisitions and divestitures as drivers [38]. In PwC's carve-out analysis, a fit-for-purpose IT system using pre-packaged accelerators such as ERP solutions added 1.5 to 2 percent in value capture [43]. The price is a full process build and a full test cycle.

The ECC 2027/2030 deadline factor

If either party runs SAP ECC, the maintenance calendar is part of the deal. Mainstream maintenance for SAP Business Suite 7 ends at the end of 2027; optional extended maintenance runs to the end of 2030 for a premium of two percentage points; S/4HANA is committed to 2040 [27]. Separately, the SAP ERP, private edition, transition option was announced in 2025 to cover 2031 to 2033 for customers who move to SAP ERP, private edition by the end of 2030; as first announced it could not be bought before 2028, and it is not a maintenance extension [28]. An October 2026 update lets those subscriptions run to the end of 2035, with further prerequisites in SAP Note 3591251, while the move must still happen before the end of 2030 [29]. Our guide to the ECC maintenance dates covers the details.

Option	When it fits	Risk	Testing bill
A. Merge on ECC (DMLT), then convert once	Both on ECC, merge is urgent, conversion planned inside the window	Two projects; ECC work is technical debt	Two full reconciliation and regression cycles [1]
B. Convert the leading ECC, then migrate the target in	Buyer conversion already under way	Target waits; dual running costs	Conversion cycle, then a migration cycle [14]
C. Merge and convert in one SDT program	Both on ECC; CoA and org harmonization wanted	Highest single-event complexity; needs an SDT partner	Fewer, larger mock cycles [11]
D. Target onto the buyer's existing S/4HANA	Buyer already on S/4HANA	Harmonization inside a live system	Migration cycles plus regression of the buyer's live company codes [7], [15]
E. Keep the target on ECC under coexistence, sunset by 2030	Low synergy, possible resale	Maintenance cliff; extended maintenance premium	ECC regression for every legal and tax change until sunset [27]

Every extra hop adds a full regression and reconciliation cycle. Option C concentrates the risk into fewer, larger rehearsals. If you go that way, invest in automation before Mock 1, because each rehearsal will need the same suite run end to end.

FREE 30-MINUTE TEST-STRATEGY REVIEW

Choosing between these options? Talk to Matt about your consolidation testing

The option you pick decides how many reconciliation and regression cycles you pay for. In a free 30-minute review we'll walk through your deal's target state, the SAP route and the testing bill that comes with it: baselines, reconciliation layers, mock cycles and the evidence your controller will sign. Use the contact form and mention "M&A review".

Ask Matt for a review Or message Matt on LinkedIn

Matt Angerer, who runs The Sign-Off Table, works at ACCELQ. Disclosure

Worked example: 2000/2100 into 1710

To keep the rest of the guide concrete, here is one illustrative deal used throughout. The names, numbers and dates are invented for teaching; the SAP objects and constraints are real.

	Buyer	Target
Release	SAP S/4HANA 2023, on-premise, production client 100	SAP ECC 6.0 EHP8, production client 300
Company codes	1710 (US, USD)	2000 (US manufacturing, USD); 2100 (Canadian sales subsidiary, CAD)
Controlling area	A000	2000 (both company codes, cross-company-code controlling)
Chart of accounts	YCOA (operational)	TGCA, about 1,400 accounts
Fiscal year variant	K4 (calendar year, 4 special periods)	K4
Plants / sales orgs	Plant 1710; sales org 1710	Plants 2000, 2010 (US) and 2100 (Canada); sales orgs 2000, 2100
Customers / suppliers	Business partners	Classic KNA1/LFA1 masters, no business partners yet; 340 customers and 410 suppliers also trade with the buyer
Interfaces	EDI with major customers, bank connectivity, tax engine	EDI with 60 trading partners, two banks, a third-party WMS at plant 2010

Deal thesis: procurement and shared-service synergies, so the target state is absorption. The target's legal entities survive at first; the US entity behind 2000 will legally merge into the buyer's US entity about a year after close. Entity 2100 stays a separate Canadian subsidiary.

The plan the IMO signs:

1. **Day 1:** the target stays on ECC. Group Reporting receives 2000 and 2100 trial balances by flexible upload, mapped from TGCA to the group chart of accounts. Treasury, payroll and order-to-cash run as before. Access is segregated and the buyer's finance team gets read access to target reporting on Day 1, not before.
2. **Days 1–90:** capture the target's end-to-end regression baseline on ECC; finalize org and master data mappings with real values (now legal after close); decide the move route. Here: Migration Cockpit direct transfer by company code from ECC (DMIS level confirmed on the source), with SAP and the SI comparing it against a DMLT company code transfer or Lean SDT. 2000 and 2100 arrive as new company codes in client 100, assigned to controlling area A000.
3. **Months 3–8:** three mock loads into a fresh copy of buyer production, then a dress rehearsal. Reconciliation, regression, interface, SoD and performance tests after every one.

4. **Month 9:** cutover at a period boundary (open items as of the period-end close, never mid-month), then hypercare through the first quarter-end close.
5. **Month 13 onward:** after the legal merger, a DMLT company code merge folds 2000 into 1710. It is possible only now, because both company codes are finally in the same client [3]. Then the target ECC goes read-only, retained data moves to an archive, and the system is decommissioned.

Three checks the example surfaces immediately

Fiscal year variant. Company codes in one controlling area must share its fiscal year variant. Both sides use K4 here. If 2100 had a March year-end, it could not join A000 without a fiscal year conversion (SAP LT Note 1591805) [5] or a separate controlling area.

Key collisions. Check company code, plant, sales organization, storage location and number range keys against the buyer before you choose target keys. 2000 and 2100 are free in client 100 in this example; in real landscapes they often aren't.

Customer-vendor integration. The target has no business partners. The migration has to create them and merge the 750 overlapping customers and suppliers with the buyer's existing BPs rather than duplicate them. That is a data quality project in its own right; see harmonization.

Sign to close: clean teams and gun-jumping

The period between signing and closing is where IT teams most often get ahead of the law. The FTC's guidance is plain: the risks of sharing information with a competitor last until the merger closes. Current and future prices, strategic plans and costs are sensitive. Information you share should be narrowly tailored and reasonably related to diligence or integration planning. Clean teams should not include people responsible for competitive planning, pricing or strategy, and customer identities should be aggregated or masked [58].

Enforcement is real. In January 2025, XCL Resources, Verdun Oil and EP Energy paid a record $5.6 million civil penalty for gun-jumping; the conduct ran for 94 days in 2021 and included control over the target's ordinary-course operations and expense approvals. The settlement also requires clean team agreements in future competing-product deals [59]. The final judgment set the penalty at $5,684,377 [60]. EY describes clean rooms where outside advisors access both parties' sensitive data between signing and closing, including for systems integration and access-control benchmarking, with an audit trail of who saw what [51].

Here is how that translates for an SAP team. Take it to your deal counsel and get their sign-off; it is a starting point, not legal advice.

Category	Examples for SAP work	Channel
Generally fine before close	System inventories, releases and support packs, architecture diagrams, company code and plant lists, CoA structure without balances, interface catalogs, license contract terms, data models and field mappings with no values, Central Finance mapping design	Counsel-approved data room
Clean team only	Customer lists and overlap, pricing conditions, supplier contracts and prices, margins, open order books, employee compensation	Named clean-team members; aggregated or masked; logged
Never before close	Operational control (approving the target's spend, changing its processes), shared production access, cutover of live transactions	Not at all until close

What this means for testing. No production copies of the target in the buyer's test systems before close, unless anonymized and cleared by counsel. Before close, the test team can build everything that depends only on structure: the test strategy, the reconciliation rule set (with the layers and tolerances, not the values), the data-driven test design keyed by the target's company codes and plants, and the buyer's own regression baseline. The target's baseline and anything that needs its data waits for Day 1. Track what you ask for in the IT due diligence checklist, and log every dataset you receive, who saw it and its counsel clearance in a clean team data-sharing register.

SAP DUE DILIGENCE: WHAT TO ASK FOR (STRUCTURES ONLY)

- System inventory: SAP products, releases, support packs, databases, hosting, clients and their roles
- Org structure: company codes, controlling areas, operating concerns, plants, sales and purchasing orgs, with legal entity mapping
- Finance design: charts of accounts, fiscal year variants, ledgers and accounting principles, currencies, document splitting
- Custom code: volume, critical custom transactions, enhancement footprint, known clean-core issues
- Interface catalog: partners, protocols (IDoc, EDI, API, file), middleware, volumes, owners
- Data volumes: database size, largest tables, archiving status, years of history online
- Security: role design, GRC or SoD tooling, firefighter process, SSO and identity provider
- Contracts: SAP license and maintenance agreements, RISE or GROW order forms, affiliate and divestiture clauses
- Testing assets: existing test cases, automation, test data approach, last upgrade test results
- Maintenance exposure: ECC dates, planned conversions, open SAP projects

Org structure and master data

Harmonization is where the deal thesis meets the data model. Every object below needs a mapping decision, an owner, a key date and a validation rule. The org structure harmonization map and chart of accounts mapping workbook give you the columns.

Object	Key constraint or fact	Where you configure or check it
Company code	Merge requires the same client; DMLT covers merge, split, transfer, clone and deletion [3], [1]	OX02, OBY6; table T001
Controlling area	Merge includes cost and profit center merge; rename and swap possible [5]	OKKP, OX19; table TKA01
Fiscal year variant	In S/4HANA, FI and CO share the Universal Journal, so variants must align; fiscal year conversion is SAP LT Note 1591805 [5]	OB29, OB37
Currencies	Currencies can be added to a live S/4HANA company code (1809 onward) through a Manage Currencies project; new currencies live in ACDOCA [32]	Currency settings for company code; ACDOCA
Ledgers and accounting principles	Subsequent introduction of a ledger is supported since S/4HANA 1610 [33]	Ledger and accounting principle configuration
Chart of accounts	Merge or rename 1:1 or n:1; no splits [5]	OB13, OB62; FS00
Profit centers and segments	Reorganization on a future key date, logged [5]	KE51, profit center reorganization plan
Plants	DMLT plant merge and reallocation; carving out a plant usually means moving it into its own company code first [1], [73]	OX10, OX18; table T001W
Number ranges	Customer, vendor and material conversions move sets between ranges; migrated data often gets new numbers [5]	FBN1, XDN1, XKN1, BP number range configuration, SNRO
Business partners	MDG consolidation standardizes, matches, picks a best record, validates, activates and replicates; consolidation after M&A is a named use case [30]	MDG consolidation; BP, table BUT000
Intercompany	Settle balances between merging entities before transfer to prevent double counting [2]	Trading partner on company (OX15) and BP; intercompany reconciliation
Operating concern (CO-PA)	I found no SAP standard service for an operating concern merge in the DMLT catalog. Treat it as an analysis item with SAP, not an assumption	KEA0; profitability segment characteristics

Chart of accounts: n:1 or nothing

The SAP LT chart of accounts conversion supports 1:1 and n:1 mappings with mapping checks, and splitting an account is not possible [5]. The same discipline helps whatever tool you use: every source account maps to exactly one target account. If a source account mixes two meanings (a single “other receivables” account holding employee advances and supplier credits, say), fix it in the source before migration by reclassifying, not by hoping the mapping can split it. In the worked example, about 1,400

TGCA accounts collapse onto a much smaller set of YCOA accounts. Each mapping row carries the reconciliation check that proves it: the sum of mapped source balances equals the target balance by company code, period and currency type.

Business partners: dedupe without merging separate legal entities

Overlapping customers and suppliers are the most underestimated workstream. MDG consolidation matches records using SAP HANA fuzzy search or smart data quality and builds a best record from survivors' fields [30]. Watch for false positives: records with many matching attributes can still be separate legal entities, so tune match rules and review clusters by hand [31]. A parent company and its subsidiary often share a name, address and phone number but not a tax ID or bank account; merging them breaks credit management, tax reporting and dunning. Log every match group, decision and new ID in a master data harmonization workbook, and record which mock cycle tested it.

Common customers and suppliers also change their role. A customer of the target that is a subsidiary of the buyer becomes an intercompany partner; resolve that before migration, not after the first elimination fails [2].

Running the program: IMO, RACI, timeline

EY describes three tiers: an executive steering committee, an integration management office, and functional workstreams. The IMO owns the roadmap, upholds guiding principles, resolves cross-functional issues and challenges workstream charters against Day 1 requirements, on a weekly cadence, with Day 1 readiness sessions and simulations before close [49]. McKinsey argues the IMO should report directly to a CEO-led steering committee and be staffed with top performers; a traditional PMO is poorly suited to breakthrough value [55]. In carve-outs, EY suggests appointing an executive who stays with the seller to lead the PMO, and warns that allegiances shift [50].

The SAP workstream sits inside that structure, but its test and cutover work cuts across finance, supply chain, HR, security and every interface owner. That is why the RACI matters more than usual.

Activity	SteerCo	IMO	SAP lead	Finance	Security / GRC	Test lead	SI	Counsel
Target-state decision per legal entity	A	R	C	C	I	C	C	I
Pre-close data sharing register	I	A	C	C	C	C	I	R
Org and CoA mapping	I	I	R	A	I	C	R	I
Master data harmonization	I	I	R	A	I	C	R	I
Reconciliation rule set and tolerances	I	I	C	A	I	R	C	I
E2E regression baseline and re-runs	I	I	C	C	C	A/R	R	I
Role harmonization and SoD	I	I	C	C	A/R	C	R	I
Interface rewiring	I	I	A	C	C	C	R	I
Mock cycle go/no-go	I	A	R	C	C	R	R	I
Reconciliation sign-off per company code	I	I	C	A/R	I	R	C	I
Production cutover go/no-go	A	R	R	C	C	C	C	I
Hypercare exit	I	A	R	C	C	R	R	I

PwC warns that buyers involve too many vendors during sign-to-close, which cascades into one-time cost overruns [43]. Keep the SI count small and make one party accountable for the reconciliation evidence. Track it all in an IMO program tracker and synergy register, and keep the IT side honest with an IT synergy and dual-running cost tracker: two ERP licenses or subscriptions, TSA fees and markup, parallel hosting, duplicate support, interface bridges and archiving all run until the decommission date. Neogen, for example, reported ERP expense as a separate adjusted EBITDA add-back in fiscal 2024 [62].

The program timeline

Signing

IMO, clean team, structural data exchange

Governance stood up; structures-only data room; Day 1 design starts. The buyer captures its own E2E regression baseline on 1710 (automated ACCELQ scenarios, proven in a pilot on the buyer's S/4HANA release), which is legal because it touches only the buyer's system.

Sign to close: median about 3 months, some 10+

Day 1 readiness

TSA schedules, Day 1 must-haves, interim reporting design. Day 1 readiness assessed 30 to 45 days before close
[44]
,[50]
.

Close = Day 1

Legal control, minimum change

Consolidation feed live, access segregated, bank and tax set up, customers and suppliers notified.

Days 1–30

Target baseline and real-value mapping

Capture the target's E2E baseline on ECC (ACCELQ on SAP GUI, data-driven by 2000 and 2100); finalize mappings with real values.

By Day 90

Draft TSA exit plan, target-state sign-off

EY expects a draft TSA exit plan within 90 days of closing
[52]
. Month 1 and Quarter 1 reporting proven
[50]
.

Months 3–8

Mock 1, 2, 3 and dress rehearsal

After every load: reconciliation rule set, CI-triggered ACCELQ regression and interface pack, SoD analysis, performance runs. Evidence filed per cycle.

Month 9

Cutover and TSA exit

Period-boundary cutover; final regression run in production-ready state; go/no-go with the evidence pack.

Months 9–12

Hypercare through first quarter-end close

Daily reconciliation spot checks and regression runs on the changed org units until exit criteria are met.

Month 13 onward

End state

DMLT company code merge of 2000 into 1710 after the legal merger; ECC read-only; archive; decommission.

Program timeline for the worked example, from signing to end state. Sourced durations are cited; the month markers are illustrative. ACCELQ appears where the regression baseline is captured and re-run (disclosure: the author works at ACCELQ).

Benchmark	Number	Source
Sign to close, divestitures of $100M or more, 2020–2025	Median about 3 months; some 10 or more	Deloitte 2026 [44]
Day 1 readiness assessment	30 to 45 days before close	EY 2021 [50]
Draft TSA exit plan	Within 90 days of close	EY-Parthenon 2026 [52]
IT TSA duration	8 to 12 months or longer	Deloitte Switzerland 2021 [45]
TSA exit	Typically 12 to 24 months; 6 to 12 achievable	PwC 2023 [43]
Public cloud NewCo	22 months for 21 ERPs in 40 countries	SAP, Accelleron, 2024 [39]
Carve-in	8 months, 3 test cycles plus 1 dress rehearsal	Natuvion, AMAG, 2024 (partner-reported) [69]
Selective carve-out	6 months, 15 TB, history migrated in 48 hours	SNP, South32, 2022 (partner-reported) [72]
Deletion window in a carve-out	13.5 hours	Natuvion, Construction Forms (partner-reported) [70]

Day 1, Day 100 and end state

KPMG's advice is to plan backwards from Day 1, because the transaction side usually sets the date [41]. EY's carve-out roadmap focuses Day 1 on must-haves such as order-to-cash, notes that ERP often requires logical and physical separation of commingled data and systems, and frames reporting as Day 1, Month 1 and Quarter 1. IT has to operationalize new legal entities, segregate access, handle name changes and enable separate financial reporting, and the seller should settle intercompany balances [50]. Watch system blackout periods during cutover.

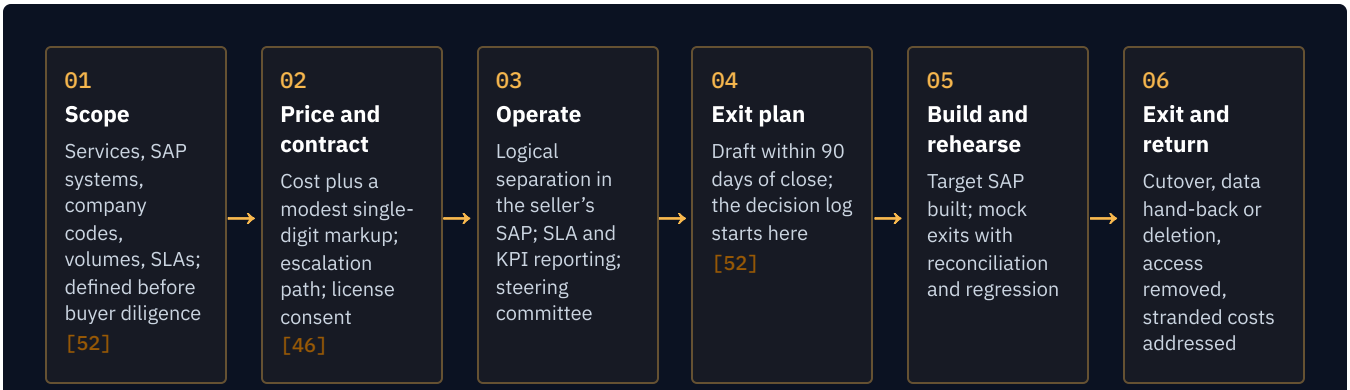
Area	Day 1 must-have	By Day 100	End state
Legal entity	Company code active with correct name, address and tax IDs on output forms	All forms, letterheads and e-invoicing IDs updated	Legal mergers reflected (company code merge or closure)
Finance	Period open and close works; consolidation feed (Group Reporting or CFIN)	Month 1 and Quarter 1 close proven	One close, one CoA, one consolidation
Banking	Bank accounts and payment runs (F110) working	Cash pooling and bank statement processing harmonized	Bank landscape rationalized
Order-to-cash	Orders, deliveries, billing and collections uninterrupted	Customer master harmonized; credit management aligned	One O2C process
Procure-to-pay	POs, goods receipt, invoice verification uninterrupted	Supplier overlap resolved	Shared procurement live
Payroll and HR	Payroll runs on time	HR data separation or integration plan executed	One HR model
Access	User access segregated; cross-entity access removed	Roles harmonized; SoD analysis clean or mitigated	One role model
Interfaces	Banks, EDI and tax working	Rewiring plan tested in mocks	Bridges retired
Testing	Baselines captured; Day 1 smoke tests passed	Mock 1 complete with evidence	Regression suite in business-as-usual

The Day 1 / Day 100 / end-state readiness checklist turns this into owners, dependencies, TSA references, test evidence and go/no-go criteria.

TSAs, reverse TSAs and the exit

A transition services agreement (TSA) is the seller running services for the buyer after close, usually including SAP: the divested company codes keep transacting in the seller's system while the buyer builds its own. A reverse TSA runs the other way, with the buyer providing services back to the seller, for example when shared master data or a shared plant ends up on the buyer's side. I found no Big 4 source that defines reverse TSAs in detail, so treat the term as practitioner shorthand and write the scope out in full.

Durations are longer than people plan for. Deloitte Switzerland assumes IT TSAs of 8 to 12 months or longer [45]. PwC puts a typical TSA exit at 12 to 24 months, with 6 to 12 achievable, and counts more than 1,500 design decisions in a typical exit [43]. Accelleron had 24 months [39]; Asda's initial arrangement with Walmart was three years [65].



TSA lifecycle. The exit is a migration project with its own mock cycles, not an administrative end date. Sources: EY, Deloitte, PwC.

EY says to finalize TSA schedules that document how services are delivered, disputed and exited, and notes that TSA scope can restrict the seller's stranded-cost mitigation [50]. EY-Parthenon adds that legal, tax and audit are typically not offered under TSAs [52]. Deloitte US recommends SLAs and KPIs, an escalation path, a steering committee, a modest single-digit markup and a clear exit strategy, and mentions one-time TSAs such as data migration for the exit [46]. Deloitte Switzerland lists the constraints sellers feel: governance effort, binding commitments, disproportionate operating costs and limited control over systems and data [45].

SAP-SPECIFIC TSA SCHEDULE FIELDS

- Service ID, provider, recipient and direction (TSA or reverse TSA)
- SAP system, client and company codes in scope; transactions and reports the recipient may use

- Volumes (documents per month, users) and batch jobs run on the recipient's behalf
- SLA and KPI per service, with the measurement source (job logs, ticket system, SAP monitoring)
- License position: does the seller's SAP agreement allow a non-affiliate to use the system? Consent reference
- Data access scope and the negative test that proves the recipient sees only its own data
- Change freeze rules: what the seller may change in the shared system during the TSA, and the regression the recipient may demand
- Exit criteria, exit date planned and actual, extension terms, data return format and deletion certificate

The TSA tracker for SAP services has these columns and an exit plan tab.

⚠ Don't stack the TSA exit on top of an untested ERP cutover

Neogen combined with 3M's food safety business in September 2022. In its fiscal 2024 annual report, Neogen said it implemented a new ERP system and began exiting its transition distribution agreements with 3M, which led to shipment delays and an elevated backlog of open orders [62]. Its fiscal 2025 report again refers to earlier shipment delays stemming from the ERP implementation [63]. WK Kellogg's spin-off filing warned that implementing a new ERP before the end of its TSA could disrupt operations and internal controls [64]. The lesson for test planning: the TSA exit date is a cutover date, and it gets the same mock cycles, dress rehearsal and hypercare as any go-live.

Carve-outs and divestitures

A carve-out is the M&A scenario that most needs precision, because the failure mode isn't only missing data. It is also data that leaves when it shouldn't. Co-mingled data is one of the hardest parts of a divestiture [73]. In one partner-reported carve-out, about 23 percent of the data changed owners [71].

Approach	How it works	Trade-offs
Clone-and-delete ("clone and clean")	Copy the full system, then delete the data of units not transferring, across modules (SAP LT company code deletion, Note 1462004) [73], [5]	Short timeline; buyer gets only its company codes; risk of residual data in shared objects, change documents and custom tables
Empty shell plus selective migration	Create a shell (SAP LT shell creation, Note 2030760) and migrate only in-scope data [75], [5]	More control over what leaves the seller; more mapping work
Selective migration into the buyer (carve-in)	Move the relevant data into the buyer's existing ERP [73], [69]	No interim system; harmonization done once; better suited to smaller data volumes
Clone and go	Hand over a full copy	Fastest; highest risk of leaking data the buyer must never see
Greenfield NewCo	Fresh S/4HANA, often Public Edition, with master data and open items loaded [39], [56]	Clean core; needs a full process build and test cycle

KPMG's carve-out advice is to separate "surgically": carry only what NewCo needs, protect IP, meet GDPR, agree on historical data, apply the same selection to satellite systems, and use tooling with preconfigured reconciliations. Its testing principle is that what you do today, you will be doing tomorrow, proven with positive and negative tests [41]. A practitioner with experience of many SAP divestitures recommends not deleting divested data from the seller's production system (archive instead), having both buyer and seller run positive and negative tests, identifying master data shared with non-carve-out units early, and scheduling cutover on a weekend away from month-end [76].

Remove, scramble or keep

Disposition	Typical SAP data	Note
Remove from the NewCo system	Other company codes' transactions; customers and suppliers not shared; pricing conditions of retained businesses; HR data of non-transferring employees; custom code and IP not licensed to the buyer	KPMG's IP and data protection points [41]
Scramble or anonymize	Test system copies; shared master data with a business need but no personal data need	Follow your data protection officer's rules
Keep (seller side)	Books and records for statutory retention periods; audit trails	Retention is jurisdiction-specific; agree in the SPA who keeps what and how the other party gets access
Archive and decommission	Legacy system shut down with data in a retention warehouse, with retention rules and legal hold [37]	Plan the archive before the deletion, not after

Access cutoff

EY lists segregating access to systems and data as a Day 1 IT requirement [50]. In SAP terms that is more than locking users. The separation plan should cover users by legal entity (SU01, SU10, SUIM), role changes in PFCG, firefighter IDs, shared service and batch users, RFC destinations and trusted systems (SM59), SSO and identity provider federation, VPN and network paths, and email domains, with dated evidence of each cutoff and an access review after it. The carve-out data separation and access cutoff plan is built around that list.

Licensing and contracts

> ⚠ **Hedged on purpose**
>
> I found no public SAP policy on licensing in divestitures, RISE subscriptions during carve-outs, or TSA usage rights. Everything below is a checklist of questions, not an answer. Read your own SAP agreements and order forms with counsel, and get SAP's position in writing.

- **Affiliates.** Licensing consultancies note that SAP licenses typically cover the licensee and its affiliates, often defined by more than 50 percent control. After close, a divested unit is no longer an affiliate, so its use of the seller's SAP under a TSA may need SAP's consent or a transitional-use clause [77],[78]. Some of these consultancies publish fee estimates for such consent; they are single-source, unverified estimates, and I don't repeat them here.
- **Temporary licenses.** EY recommends identifying technology suppliers early, because they may insist on the purchase of temporary licenses to support the TSA period [53].
- **Digital access.** SAP's Digital Access model licenses indirect use by documents created, across nine document types, while human users stay under named-user licensing. SAP offers a free Digital Access evaluation service [36]. New interfaces from an acquired company's non-SAP systems that create documents in the buyer's SAP may fall under it. Evaluate before you wire them up.
- **RISE and GROW.** Check the order form for affiliate definitions, divestiture and change-of-control terms, scale-down rights and term before signing the deal, not after.

The license and contract entitlement checklist lists these questions per contract, with owner and legal reference columns.

What goes wrong: public cases

Public, well-documented M&A system failures are rare, because most never reach a regulator or a filing. The ones that do share the same patterns.

Case	What happened	The testing lesson
Asda / Walmart (carve-out, TSA exit to its own S/4HANA), 2021–2025	Asda moved off Walmart's systems to its own S/4HANA, separating more than 2,500 legacy systems. Chair Allan Leighton blamed "poor integration, insufficient testing, and a lack of capacity planning", said the turnaround was set back about six months, and Q3 2025 revenue fell 2.8 percent. The program, begun in February 2021 with an initial budget of £189m, had reached £430m by the end of 2023 [65]. Total cost reached £1.224bn according to the parent's annual report as reported in 2026 [66]. Problems were already visible in 2024 [67].	End-to-end integration tests and capacity tests at real volume, before the TSA clock forces the date
Neogen / 3M Food Safety (carve-in and TSA exit), fiscal 2024	New ERP plus exit of transition distribution agreements led to shipment delays and an elevated backlog of open orders [62]. Neogen reported $7.467m of "ERP expense" as an adjusted EBITDA add-back for fiscal 2024 [62].	Treat the TSA exit as a go-live; test order fulfillment end to end at volume; extend hypercare past the first close
TSB (not SAP; core banking migration after separation and acquisition), 2018	A migration to a new platform in April 2018 affected a significant share of 5.2 million customers. The FCA and PRA fined TSB £48.65m in December 2022 for failing to organize and control the IT migration program adequately [61].	Governance and evidence: regulators expect you to prove the migration was controlled and tested
National Grid US (SAP go-live), 2012	Go-live in November 2012 was followed by payroll errors and more than 15,000 unpaid supplier invoices; the SI settled for $75m in 2018 without admitting wrongdoing [68]. Not an M&A cutover, but a classic go-live decision made under external pressure.	A go/no-go needs evidence-based exit criteria that nobody can wave through
XCL / Verdun / EP Energy (gun-jumping), 2021 conduct, 2025 penalty	Record $5.6m FTC civil penalty for exercising control before close [59].	Pre-close integration work, including test preparation, stays on the right side of the clean team rules

The failure modes repeat: insufficient end-to-end and integration testing; capacity not tested at merged volume; a TSA exit and an ERP cutover in the same window; co-mingled data leaking; weak governance of outsourced delivery; go-live decisions under external pressure; and internal-control weaknesses after an ERP change [64]. Every one of them is a testing problem before it is anything else, which brings us to the core of this guide.

Testing, verification and validation

Most M&A testing plans I review are a migration test plan with a few reconciliation reports attached. That misses what is different about consolidation. In an implementation, you test a new design. In a consolidation, you test that an existing business still works after its data, its org structure, its interfaces and its users have all moved at once, and that the business it moved into still works too. And in a carve-out, you also have to prove a negative: that nothing left that shouldn't have.

Three words carry the whole section, so here is how I use them:

- **Reconciliation** proves the numbers moved: counts, balances and open items agree between source and target, with every difference explained.
- **Verification** proves the system was built as designed: mappings applied, org assignments correct, roles and interfaces configured.
- **Validation** proves the business works: the same end-to-end processes produce the same correct results for the same inputs, in the new structure, at real volume, for the real users.

SAP's DMLT company code merge guide lists reconciliation, functional, SIT, UAT, performance, and compliance and audit testing as one step [2]. Here is that step unpacked into what a program actually needs.

Test stream	Question it answers	When	Owner	Evidence
Baseline capture	What does "correct" look like today, per company code?	Before the first load (buyer pre-close; target from Day 1)	Test lead	Run results with posted documents, determinations and outputs
Data reconciliation	Did every record and every cent arrive?	Every mock, dress rehearsal and cutover	Finance owner per company code	Validation tool exports; signed reconciliation; accepted-difference log
Configuration verification	Are mappings, org assignments and determinations as designed?	Before Mock 1, then on every transport	SAP functional leads	Mapping checks; configuration comparison
E2E regression across merged org units	Do O2C, P2P, R2R, plan-to-produce and payroll still work for every org unit?	After every load	Test lead	Data-driven run results compared to baseline
Negative separation tests (carve-outs)	Is out-of-scope data absent and access impossible?	After every load; both buyer and seller	Seller and buyer test leads	Zero-count queries; failed-access logs
Security and SoD	Can users do their jobs, and only their jobs?	From Mock 2	Security / GRC	Access risk analysis results; positive and negative access tests

Test stream	Question it answers	When	Owner	Evidence
Interface tests	Does every rewired interface send, receive and post correctly?	From Mock 1 (connectivity) to dress rehearsal (volume)	Interface owners	Message logs; API test results; partner confirmations
Performance and volume	Do batch windows and peaks hold at merged volume?	Mock 3 and dress rehearsal	Basis and performance lead	Runtimes against windows; capacity report
UAT and period-end simulation	Can the business close a period in the new structure?	Mock 3 and dress rehearsal	Business process owners	Signed UAT; simulated close results
Cutover rehearsal	Can we do it in the window, in order, with sign-offs?	Dress rehearsal	Cutover manager	Timed runbook; go/no-go minutes

Step zero: capture the baseline before anything moves

You can’t prove that a process still works unless you recorded how it worked before. Before the first mock load, run the end-to-end scenarios for every org unit in scope, in the source system, and keep the outputs: document numbers and types, account determination, tax codes and amounts, pricing results, output and form content, and the resulting balances. In the worked example, that means sales, procurement, inventory, asset and period-end scenarios for company codes 2000 and 2100 and plants 2000, 2010 and 2100 on ECC, plus the same set for 1710 on S/4HANA, because the buyer’s own processes must not regress when new company codes arrive in its client.

Mind the gun-jumping line. The buyer can baseline its own system any time. The target’s baseline is captured after close, or by the target in its own systems under counsel-approved arrangements.

The reconciliation layers

1. Volume

Record counts per object and company code: documents (BKPF/ACDOCA), BPs, materials, open POs and sales orders. Tools: LTVF counts, CFIN document counts, SE16H / TAANA.

2. Balances

Trial balance by company code, ledger, currency type and period, before vs after. For a merge: sum of source company codes = target, adjusted for eliminated intercompany.

3. Open items

AR/AP open items by BP and due date; GR/IR; down payments; open order, delivery and PO quantities and values.

4. Sub-ledger to G/L

Asset values by class vs G/L; stock value vs inventory accounts; AR/AP reconciliation accounts.

5. Mapping

Every source account maps to one target account; profit center and segment derivation gives the expected balances; cost center merges land correctly.

6. Document flow

Order → delivery → billing → accounting and PO → GR → invoice still link after the move. SAP says merges don't affect document flow; test it anyway.

7. Intercompany

Balances settled before the cut; trading partner set; eliminations leave zero residuals in Group Reporting.

8. Field-level samples

Tax IDs, bank details, addresses, payment terms, credit limits: the fields that cause payments and invoices to fail.

9. Negative (carve-outs)

> Zero records for out-of-scope company codes, plants, BPs and employees in the NewCo or buyer system.

Nine reconciliation layers. Each layer catches defects the one above it can't; a passing balance check says nothing about document flow, and a passing count says nothing about balances. The tools named are where SAP or your own checks cover each layer.

The layers come from combining SAP's LTVF validation categories [24], the DMLT merge method [2], and the carve-out negative-testing advice from KPMG and practitioners [41], [76]. The consolidation data reconciliation workbook has one tab per layer, with columns for each mock cycle. Layer 7 has its own intercompany and elimination test matrix: one row per entity pair and intercompany process, with the expected post-merge treatment and the residual after elimination.

SAP's validation tools, and what each one covers

Tool	What it validates	Where it fits	Watch out for
LTVF (Landscape Transformation Validation Framework), via the DMLT Business Data Validation service	Source vs target record counts, G/L and FI-CA balances, field-level comparisons, aggregates, document totals, AR/AP totals, missing and unexpected records; audit trail, formal acceptance of differences and sign-off logs. SAP Notes 3271210, 3271502 and 3755556 [24]	Consolidations, carve-outs, M&A and SDT; rules reused across mock cycles, dress rehearsals and production cutover	Delivered as an SAP service; scope it into the DMLT or SDT engagement early
DTV (Data Transition Validation), transaction DVF	Pre-delivered comparison reports for asset accounting, FI, MM, PM, PP and WM; central Note 3117879, report list in Note 3258383; available since S/4HANA 2020. SAP calls it a validation tool, not a reconciliation tool [25], [26]	Conversions and upgrades (ECC to S/4HANA, S/4 to S/4); listed under BTC execution [6]	It compares report outputs before and after; it doesn't explain differences for you
Central Finance comparison reports	Document counts, G/L and cost element balances, line items, one source system per report [22]	Day 1 finance integration and any program that keeps CFIN as the consolidation backbone	Covers replicated finance only, not operational processes
BTC cycle logs	Errors and warnings by phase per cycle; test, dress rehearsal and go-live cycle types [9]	Lean SDT programs	Technical success is not business correctness; reconcile anyway
Profit center reorganization logs	Every step logged and therefore verifiable [5]	Profit center and segment reorganizations that often follow a merger	Reconcile segment balances before and after the key date
Standard reports	Trial balance and G/L balances (S_ALR_87012277, FAGLB03), customer and vendor balances (FD10N, FK10N), line items (FBL1N, FBL3N, FBL5N), assets (AR01, S_ALR_87011990), stock value vs G/L (MB5L), GR/IR (F.19), open POs (ME2N), open sales documents (VA05), deliveries due (VL06O)	Every layer, run identically in source and target; in S/4HANA, the equivalent Fiori apps work too	Same selection, same key date, same currency type, or the comparison is meaningless

Before an ECC-to-S/4HANA conversion, SAP also provides finance consistency checks to run on the source (FIN_CORR_RECONCILE and related reports); check the current SAP Notes for your release. Clean source data is cheaper than explained differences.

A worked reconciliation, company code 2000

Illustrative figures from Mock 2 of the worked example. The point is the shape of the evidence, not the numbers.

Check	Source (ECC, 2000)	Target (S/4HANA, 2000)	Difference	Status
Open customer items: count (FBL5N, key date)	18,412	18,412	0	Pass
Customer reconciliation account balance: TGCA 140000 → mapped YCOA account	USD 24,816,330.17	USD 24,816,330.17	0.00	Pass
Open supplier items: count (FBL1N)	9,307	9,301	6	Explained: 6 items cleared in ECC after extraction; re-extract rule fixed for Mock 3
Stock value plant 2000 vs inventory G/L (MB5L)	USD 31,207,955.40	USD 31,207,955.40	0.00	Pass
Asset acquisition value, class 3000 machinery (AR01)	USD 58,114,002.00	USD 58,114,002.00	0.00	Pass
GR/IR open balance (F.19)	USD 1,904,118.55	USD 1,903,668.55	450.00	Accepted difference: rounding on 3 migrated GR/IR items; approved by controller, logged
Intercompany 2000 ↔ 2100 receivable	USD 3,250,000.00	USD 3,250,000.00	0.00	Pass; eliminates to zero in Group Reporting test run
Negative check: records for company code 3000 (not in scope)	—	0	0	Pass

Three habits make this work. Set tolerances before Mock 1, with the controller, per check (zero for balances, a count rule for timing differences). Keep an accepted-difference log with the approver's name and date. And run the same checks, from the same rule set, in every cycle, which is exactly what LTVF is built for [24]. Our data migration reconciliation checklist covers the generic object list.

Regression across merged org units

When new company codes and plants arrive in a live client, the configuration that drives every transaction gains new branches: account determination (OBYC by valuation area and valuation class), pricing and tax determination, output determination with new legal names, credit control areas, dunning and payment

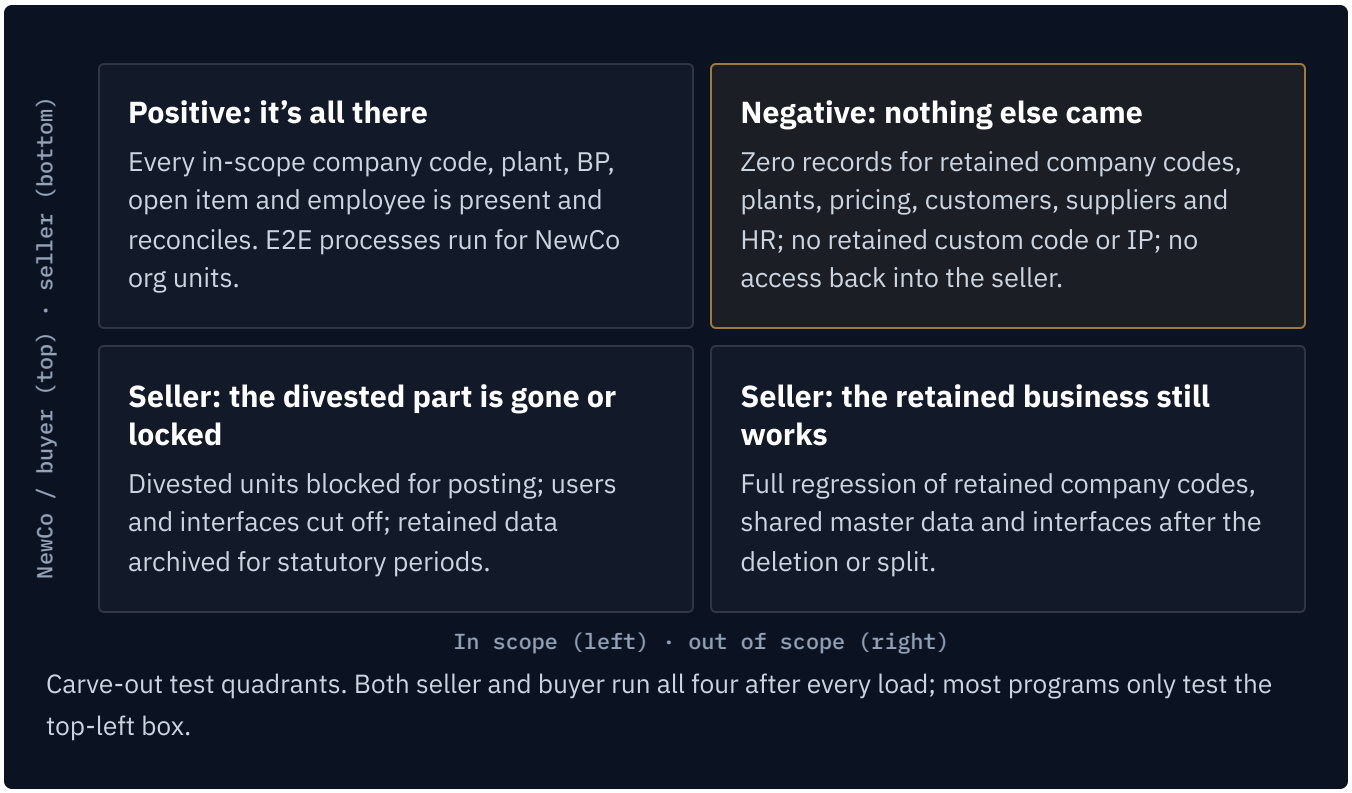
program settings (FBZP), intercompany stock transfers and billing, cross-company-code postings, and period-end jobs scoped by company code. The buyer's existing processes run through the same tables. That is why consolidation regression must cover both the moved org units and the existing ones.

The efficient pattern is one automated end-to-end scenario per process, parameterized by org unit, run against the baseline and again after every mock. A sales scenario (create order, deliver, post goods issue, bill, post to accounting) becomes one test with a row per company code, sales area and plant combination. Compare the outputs to the baseline: document posted, accounts hit, tax amount, segment, output content.

Test case row	Company code	Sales org / plant	Variant	Expected vs baseline
O2C-01	1710	1710 / 1710	Buyer domestic order (regression of the existing business)	Identical to the pre-merge baseline
O2C-02	2000	2000 / 2000	Target domestic order, standard pricing	Same pricing and tax as ECC baseline; mapped YCOA revenue account; new legal name on the invoice
O2C-03	2000	2000 / 2010	Plant 2010 with the third-party WMS	Delivery reaches the WMS through the rewired interface; goods issue posts
O2C-04	2100	2100 / 2100	Canadian order in CAD, Canadian tax	Tax codes and amounts match baseline; CAD and USD amounts in ACDOCA
O2C-05	2100 buys from 2000	2000 / 2000 → 2100	Intercompany stock transfer and intercompany billing	Trading partner set; elimination leaves zero residual
O2C-06	1710 sells to a merged customer	1710 / 1710	Customer that existed in both companies, now one BP	One BP, correct credit exposure, correct dunning

Scale the same idea across procure-to-pay (including the 410 shared suppliers and the payment run), record-to-report (accruals, foreign currency valuation, depreciation, assessments, settlement, close), plan-to-produce for the new plants, and payroll. Keep the scope in a consolidation test and validation strategy, and prioritize the way our regression automation guide describes: high-volume, high-value, high-change processes first. SAPinsider's SAP HR M&A series makes the same point for repeat acquirers: reuse configuration and test assets from the first deal [57].

Positive and negative carve-out tests



Carve-out test quadrants. Both seller and buyer run all four after every load; most programs only test the top-left box.

Negative tests are queries with an expected result of zero. Run them per out-of-scope org key, on every table that carries one, including the ones nobody remembers:

Org key	Tables to check (examples)	Method
Company code (BUKRS)	ACDOCA, BKPF, BSEG, BSID/BSAD, BSIK/BSAK, ANLA, KNB1, LFB1, EKKO, VBAK (via sales org assignment), PA0001	SE16H count by BUKRS; TAANA table analysis; LTVF unexpected-records rule
Plant (WERKS)	MARC, MARD, EKPO, VBAP, AFKO/AUFK, MSEG/MATDOC	SE16H count by WERKS
Sales and purchasing orgs	KNVV, VBAK, EKKO, pricing condition tables	SE16H; condition record reports
Business partners	BUT000, KNA1, LFA1 for partners not shared with NewCo	Matching against the in-scope BP list
Custom objects	Z tables with org fields, custom logs, change documents (CDHDR/CDPOS) and attachments	Custom code scan for org fields; count by key
Access	Users, roles, RFC destinations, trusted systems	SUIM reports; SM59 review; attempted logon and RFC calls expected to fail

Natuvion's write-up of the Construction Forms carve-out describes exactly this goal: an SAP landscape containing only carved-out data, checking that nothing from other company codes leaked in [70].

Security, roles and SoD

Role harmonization changes who can do what in which company code, often for thousands of users at once. SAP Access Control defines an access risk as one or more actions or permissions that, when available to a single user, create the potential for fraud or unintentional errors. It distinguishes segregation-of-duties, critical action and critical permission risks, and analyzes them in real time or in batch [34]. When you change the rule set (for new company codes or org-level values), regenerate it before analysis [35].

SECURITY TEST PACK PER MOCK CYCLE

- Batch access risk analysis on the merged user base, with results compared to the previous cycle and new risks triaged
- Positive access tests: a sample of users per role executes their critical transactions in the new company codes
- Negative access tests: users from one legal entity can't display or post in another where policy says they shouldn't
- Org-level values in derived roles cover 2000 and 2100 exactly; no wildcard company codes slipped in
- Firefighter and emergency access process works for the new entities, with logs reviewed
- For carve-outs: every seller user, shared service account and RFC trust to the NewCo removed, with dated evidence

Use the security role and SoD harmonization matrix for the mapping and the security, role and SoD test plan for the test design.

Interfaces after rewiring

Every interface touching a moved org unit changes something: a logical system, an RFC destination, an EDI partner ID, a bank file format with a new legal name, a tax engine company mapping. In the Techwave divestiture SAPinsider described, EDI cutover to OEMs and tier suppliers was the milestone that meant the business was live [56].

Test type	What it proves	SAP touchpoints
Connectivity	Endpoints reachable with the right credentials and certificates	SM59, SOAMANAGER, logical systems (BD54, SCC4), ports (WE21)

Test type	What it proves	SAP touchpoints
Functional	Messages map, post and acknowledge correctly for each new org unit	Partner profiles (WE20), distribution model (BD64), IDoc monitoring (WE02/WE05), queues (SMQ1/SMQ2)
Partner and format	EDI partner IDs, bank formats and legal names accepted by the other side	Payment medium formats (DMEE), house banks, output determination
Volume	Peak message volumes clear within the window	Queue backlogs, job runtimes, middleware throughput
Negative	Old endpoints no longer receive data; retired interfaces are off	Inactive RFC destinations; partner profiles removed

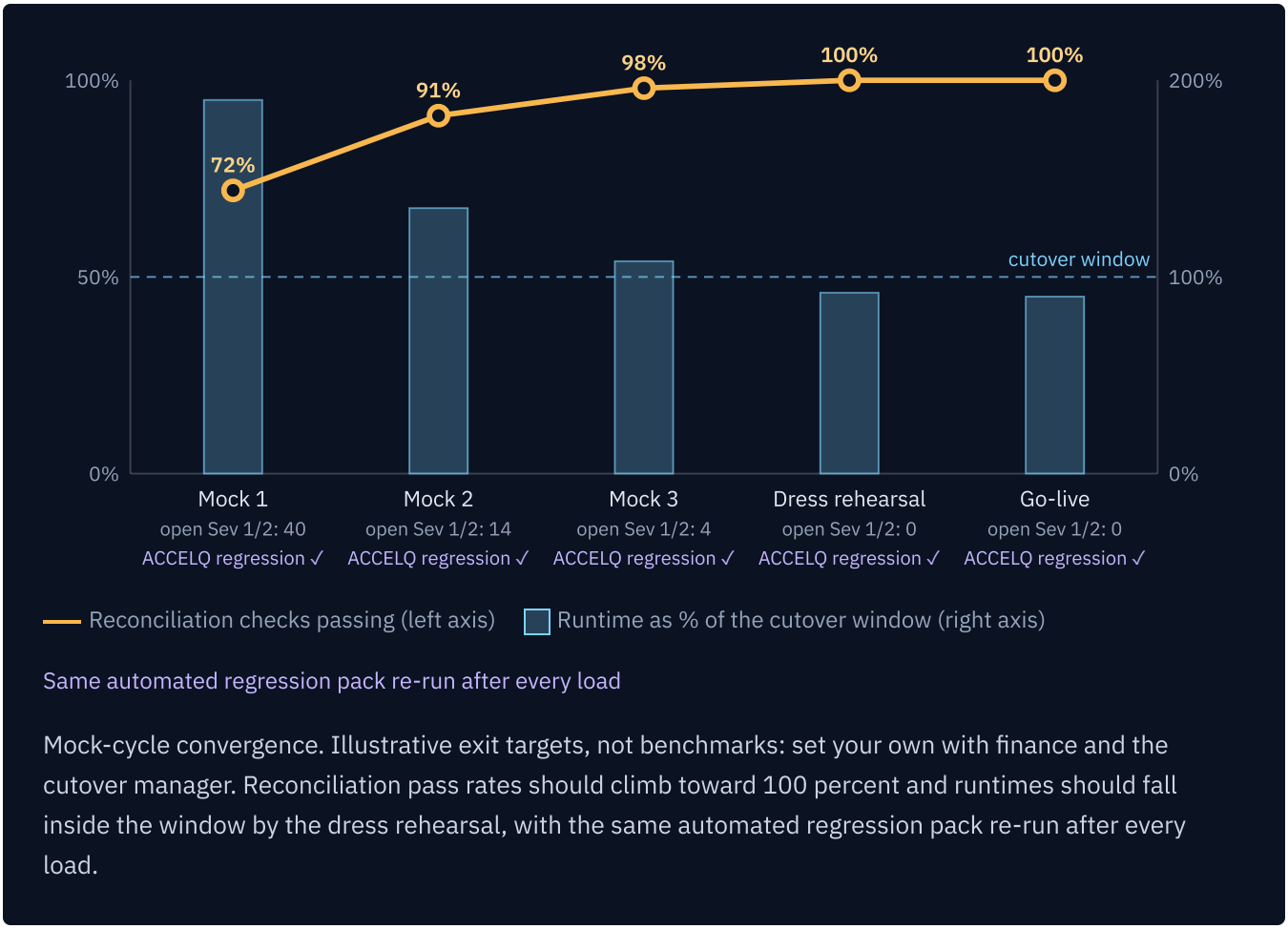
The interface rewiring tracker and the existing interface inventory and test tracker hold the inventory.

Performance at merged volume

Asda's chair named a lack of capacity planning alongside insufficient testing [65]. Consolidation changes volumes in ways a functional test never shows: a payment run (F110) with the combined supplier base, MRP across new plants, billing runs (VF04) for merged sales orgs, period-end jobs for more company codes, and a Universal Journal that grew overnight. Test with production-like volumes in Mock 3 and the dress rehearsal: run the month-end batch chain in its real window (SM37 runtimes against the window), measure dialog response for the busiest transactions (ST03N), and model database growth. The SAP performance test plan lists the scenarios.

Mock cycles and the dress rehearsal

BTC formalizes the progression: test cycles where errors can be bypassed, a dress rehearsal with production parameters where errors block, then go-live [9]. LTVF is designed to reuse the same validations across mock migrations, dress rehearsals and production cutover [24]. The partner-reported AMAG carve-in used three migration test cycles plus one dress rehearsal in eight months [69]. Use those as the skeleton.



Mock-cycle convergence. Illustrative exit targets, not benchmarks: set your own with finance and the cutover manager. Reconciliation pass rates should climb toward 100 percent and runtimes should fall inside the window by the dress rehearsal, with the same automated regression pack re-run after every load.

Cycle	Purpose	Data	Exit criteria (illustrative)
Mock 1	Prove the technical path; find mapping and load errors; first runtimes	Recent production copy, full or time-sliced	Load completes; all reconciliation checks run; defects logged; runtime measured
Mock 2	Full volume; full reconciliation; first full regression and interface pass	Fresh production copy	Balance checks pass or are explained; regression run complete; no open mapping defects in finance
Mock 3	Production-like: timed runbook, performance, SoD, UAT and simulated period-end	Fresh production copy at a period-end	All checks pass or accepted; runtime inside the window with contingency; no open Sev 1 or 2
Dress rehearsal	Exactly as production: same runbook, people, sign-offs, timing and communications	Production copy at the planned cutover key date	Every sign-off obtained as it would be live; go/no-go rehearsed
Production cutover	The real thing	Production	Signed evidence pack; go decision minuted

Track runtimes, errors, validation run IDs, reconciliation pass rates and the go/no-go for the next cycle in the system consolidation cutover plan and mock tracker, alongside the generic mock cutover rehearsal tracker and cutover plan and runbook.

The sign-off evidence pack

At the go/no-go, nobody should have to take anyone's word for anything. The evidence pack is the set of artifacts that lets a controller, an auditor or a regulator see that the migration was controlled and tested, the standard TSB was held to [61].

EVIDENCE PACK PER CYCLE (AND FOR PRODUCTION)

- Validation tool exports (LTVF, DTV or CFIN comparison reports) with run IDs and timestamps
- Reconciliation sign-off per company code by the finance owner, with tolerances
- Accepted-difference log with explanation, approver and date
- Regression results compared to the baseline, by process and org unit, with defects linked
- Negative separation test results (carve-outs), signed by both seller and buyer
- Access risk analysis results and access test evidence
- Interface test results and partner confirmations
- Performance results against batch windows
- Timed cutover runbook with actual start and end per step
- Go/no-go minutes with the criteria and who decided

Hypercare

EY frames post-close reporting as Day 1, Month 1 and Quarter 1 [50]. Neogen's and Asda's problems surfaced in fulfillment weeks after cutover [62], [67]. Keep hypercare open through at least the first period-end and the first quarter-end close in the new structure. During it, run daily reconciliation spot checks on the moved company codes, re-run the regression pack after every emergency transport, and watch interface queues and batch runtimes. Exit on criteria, not on the calendar: use the hypercare plan and exit criteria and the hypercare defect triage log.

What you can automate

Activity	Automatable?	How
Record counts, balances, open items	Yes	LTVF (DMLT service), DTV for conversions, CFIN comparison reports; query or report-output comparison in a test platform

Activity	Automatable?	How
Report-to-report comparison	Yes	DTV for conversions; automated execution of the same standard reports in both systems with output comparison
E2E regression across merged org units	Yes	UI automation of SAP GUI and Fiori, data-driven by company code, plant and sales org
Interface tests	Yes	API automation (REST, SOAP, OData, queues) plus IDoc status checks
SoD analysis	Yes (tool-native)	SAP Access Control batch risk analysis
Negative carve-out checks	Yes	Parameterized queries or report runs per out-of-scope org key
Accepted differences and sign-off	Partly	Workflow plus human approval; LTVF sign-off logs
Cutover runbook execution	Partly	Job scheduling; humans own the go/no-go

Automating the verification layer

Each mock cycle needs the same regression, interface and spot-check work done again, against a fresh system, under a deadline. Four mocks and a production cutover means five full runs before hypercare even starts. That repetition is why the verification layer is the best automation investment in an M&A program, and why manual-only test plans tend to shrink their scope by Mock 3 just when the risk is highest.

ACCELQ is the worked example here. Matt Angerer, who runs The Sign-Off Table, works at ACCELQ; see the disclosure. The capabilities below come from ACCELQ's documentation and SAP's partner directory; the pattern works with any tool that has the same features.

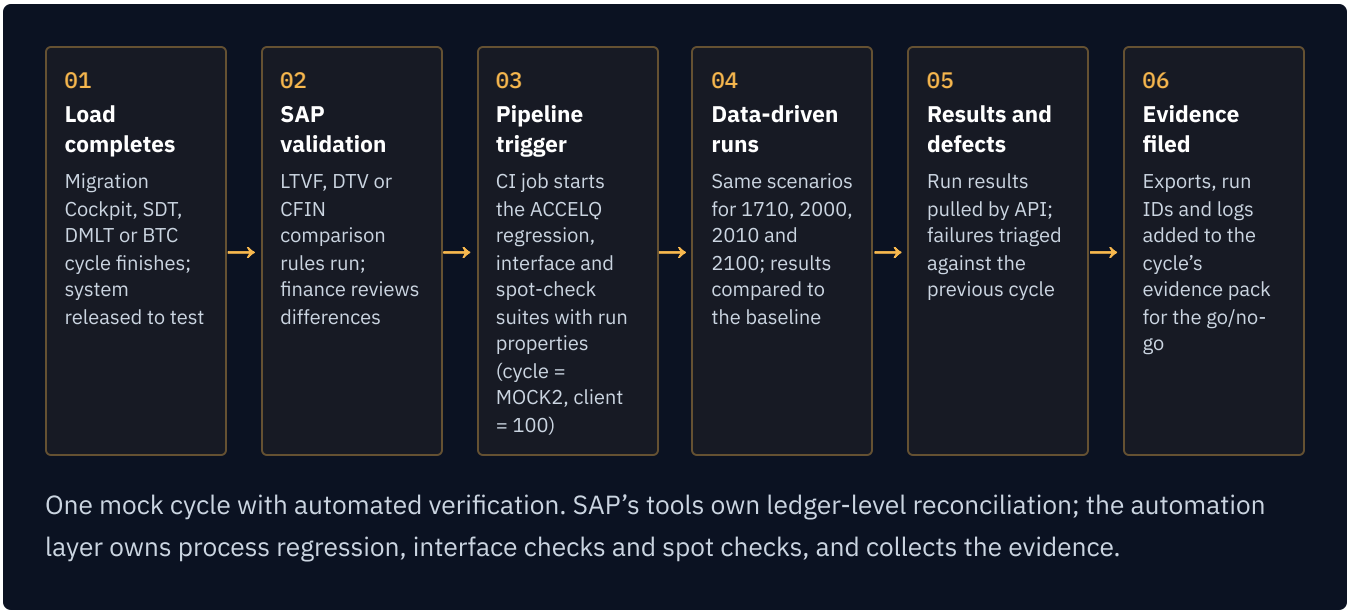
Verification need	How ACCELQ covers it	Source
E2E regression baseline, re-run after every mock	Codeless SAP GUI automation documented for ECC 6.0 and higher, with transaction-code navigation, table and grid handling, label-based object identification and status bar capture. Requires SAP GUI scripting enabled on the server (RZ11) and client, plus ACCELQ's local agent. The help article names ECC; S/4HANA coverage is claimed in SAP's partner listing (vendor-supplied text), so prove the same scenarios on your S/4HANA release in a pilot before you rely on them for the post-load runs.	[82],[83]
Fiori and web UIs	SAP's partner directory lists S/4HANA, Fiori, SAP GUI, SuccessFactors and Ariba among the SAP products ACCELQ covers. Prove your critical Fiori apps in a proof of concept before you rely on them.	[80],[81]
Data-driven tests across the new org units	Each scenario test case is a data row; parameters can come from the test case, fixed values, run properties or earlier steps; rows can be imported from Excel or generated with All Pairs and combination methods from data lists. One O2C scenario covers 1710, 2000, 2010 and 2100 as rows.	[84],[85]
Interface and API checks after rewiring	Codeless API testing for REST, SOAP, Kafka, message queues, microservices and backends.	[86],[81]
Database checks for reconciliation spot checks	Database connections by name or JDBC string; execute queries, verify field values, call stored procedures; ETL-style comparison between two sources, row counts and aggregates; database-to-UI table comparison. The databases ACCELQ's article lists are Oracle, SQL Server, MySQL, PostgreSQL and Teradata; SAP HANA isn't listed, and direct database access to SAP production is often restricted anyway. Use it against reconciliation extracts, staging tables or middleware databases, and use SAP GUI automation of SE16H or reports for in-SAP counts.	[87],[88]
CI-triggered runs per mock cycle	A Jenkins plugin, a GitHub Action and an Azure DevOps plugin start saved CI jobs; a REST API (POST .../test-exec/jobs/run) starts scenarios, test suites or job templates with run properties, and GET .../runs/{runPid} returns pass, fail and not-run counts.	[89], [90], [91],[92]
Evidence for sign-off	Run results, scenario traceability, and activity and audit logs are available through the external API, so each cycle's results can be exported into the evidence pack with run IDs and timestamps.	[92]
Keeping scripts alive through change	Self-healing recovers broken element identification at runtime, is on by default, and shows what it changed in the run report; ACCELQ also markets autonomous discovery, a logic builder and AI test data generation. Self-healing helps when screens change between ECC and S/4HANA; it does not fix changed process logic.	[94],[93]

Seven consolidation testing pain points: what they cost and how ACCELQ addresses them

The costs below follow from the method in this guide and the public cases above; none is a benchmark. The last column lists only what ACCELQ documents today.

Pain point	What it costs the program	How ACCELQ addresses it today
Regression across moved and existing org units	New company codes change determinations the buyer's own processes run through, so both the moved and the existing org units need regression after every load. Four mocks and a production cutover mean five full runs; done by hand, scope tends to shrink by Mock 3, and insufficient testing is exactly what Asda's chair blamed [65].	One scenario per process with a data row per company code, sales org and plant [84],[85], grouped into suites per cycle [101], started by a CI job or the REST API after each load [91],[92] and run behind the firewall by the Local Agent [102].
Re-testing every mock cycle	Each mock is a fresh system. If the regression, interface and spot-check work is manual, every cycle re-pays the same effort under a tighter deadline, and results from an earlier cycle get reported as if they still held.	The same suites re-run against each fresh load with run properties for the cycle; results with run IDs and timestamps come back through the API for the cycle's evidence pack [92].
Business users in UAT and period-end simulation	Finance and operations users test in spreadsheets and email. Evidence is scattered, defects arrive without steps, and the controller's sign-off waits for someone to assemble it.	The manual Test Runner records step status, screenshots and Jira or Azure DevOps (TFS) defects [95]; existing scripts import from Excel or CSV [96]; manual scenarios link to their automated counterparts, so a UAT case can join the regression pack later [97].
Traceability and audit evidence for sign-off	Regulators expect you to show the migration was controlled and tested, the standard TSB was held to [61]. Without a trace from requirement to test to result, the evidence pack is rebuilt from screenshots.	Scenarios link to requirements in Jira, Azure DevOps or Rally with requirement-based suites [98]; run results, scenario traceability and audit logs are available through the external API [92]. Native SAP Cloud ALM integration is in development (roadmap per ACCELQ; not generally available).
Interfaces after rewiring	Every interface touching a moved org unit changes, and EDI cutover can be the milestone that means the business is live [56]. Interface defects found late mean another mock and rebooked partner windows.	One scenario across SAP GUI, web, API, queue, file and database steps [99],[86], with API virtualization for partners without a test system [100]. IDoc and EDI flows are checked through API, file, queue and SAP GUI steps (WE02, WE05); there is no IDoc- or EDI-specific feature.
Test design for every new org-unit combination	Each new company code, plant and sales org multiplies the variants to design. Test design becomes the critical path to Mock 2.	Test cases can be generated from data lists with all-pairs and combination methods, and Autopilot generates test cases from scenario logic, depending on plan [84],[85].
Screen changes from ECC to S/4HANA	If the target moves from ECC to S/4HANA, or the buyer applies support packs mid-program, screens move. Brittle scripts break in the weeks before cutover and drop out of the pack.	Self-healing recovers broken element identification at runtime and reports what it changed [94]. It does not fix changed process logic, and S/4HANA SAP GUI coverage should be proven in a pilot.

How it runs in each mock cycle



One mock cycle with automated verification. SAP's tools own ledger-level reconciliation; the automation layer owns process regression, interface checks and spot checks, and collects the evidence.

What the automation layer does not do

ACCELQ doesn't replace LTVF, DTV or the Central Finance comparison reports, and it doesn't reconcile ledgers natively against SAP HANA. Position it next to them: SAP's tools prove the data moved; automated end-to-end tests prove the business still runs on it, every cycle, with the evidence kept. If your program uses Cloud ALM for test management, our Cloud ALM test automation integration guide shows how to bring those results into Cloud ALM test plans.

TRY IT ON YOUR OWN LANDSCAPE

Capture your pre-merge regression baseline this month

The cheapest moment to automate is before Mock 1. Build the O2C, P2P and R2R scenarios once on your current SAP GUI or S/4HANA system, make them data-driven by company code and plant, and every mock cycle after that is a re-run rather than a re-test.

Start the free ACCELQ trial

Matt Angerer, who runs The Sign-Off Table, works at ACCELQ. Disclosure

The master checklist

One page per phase. Each item maps to a template in the next section.

SIGN TO CLOSE

- Target state written per legal entity and signed by the steering committee
- Clean team agreement and a data-sharing register approved by counsel; structures only outside the clean team
- SAP due diligence complete: landscape inventory, org structure, interfaces, custom code, contracts, ECC dates
- License and contract questions raised with SAP: affiliates, TSA use, digital access, RISE terms
- Tooling route agreed with SAP and the SI (DMLT, SDT, BTC, CFIN, Migration Cockpit, greenfield)
- Test strategy, reconciliation layers and tolerances drafted; buyer's own regression baseline captured
- Day 1 must-haves listed with owners; readiness assessed 30–45 days before close
- TSA schedules drafted with SAP systems, company codes, SLAs and exit criteria

DAY 1 TO DAY 100

- Day 1 smoke tests passed: postings, payments, orders, deliveries, payroll, consolidation feed
- Access segregated with dated evidence
- Target E2E baseline captured on its own system
- Org, CoA and master data mappings finalized with real values and owners
- BP match groups reviewed, false positives resolved, intercompany partners identified
- Draft TSA exit plan within 90 days of close
- Month 1 and Quarter 1 reporting proven
- Mock 1 complete with reconciliation results and a defect list

MOCKS TO CUTOVER

- Every mock followed by the same reconciliation rule set, regression pack, interface pack and SoD analysis
- Negative separation tests signed by both parties (carve-outs)
- Performance and batch-window tests at merged volume in Mock 3 and the dress rehearsal
- Simulated period-end close in the new structure
- Dress rehearsal run exactly as production, with all sign-offs
- Evidence pack complete; go/no-go criteria agreed in advance and minuted

HYPERCARE TO END STATE

- Hypercare through the first period-end and quarter-end close, exited on criteria
- Regression pack moved into business-as-usual for future releases
- Company code merges after legal mergers, each with its own reconciliation cycle
- Legacy system read-only, retained data archived with retention rules, decommission signed off
- Synergies and dual-running costs closed out in the synergy register

Templates and courses

Every template below is free to download from the template library, with worked examples that use the same 1710 and 2000/2100 company codes as this guide.

Phase	Templates
Strategy and diligence	Integration strategy and target-state decision framework; IT due diligence checklist; landscape and system inventory; clean team data-sharing register; license and contract entitlement checklist
Program	IMO program tracker and synergy register; Day 1 / Day 100 / end-state readiness checklist; TSA tracker; IT synergy and dual-running cost tracker
Harmonization	Org structure harmonization map; chart of accounts mapping workbook; master data harmonization workbook; security role and SoD harmonization matrix; interface rewiring tracker
Carve-outs	Carve-out data separation and access cutoff plan
Testing and cutover	Consolidation test and validation strategy; consolidation data reconciliation workbook; intercompany and elimination test matrix; system consolidation cutover plan and mock tracker; cutover plan and runbook; mock cutover rehearsal tracker; data migration reconciliation checklist; SAP test data management strategy; go/no-go readiness checklist
Hypercare	Hypercare plan and exit criteria; hypercare defect triage log

Academy courses that go deeper: data migration from Data Migration Fundamentals for SAP S/4HANA through Migration Cockpit direct transfer, data quality, cleansing and mapping rules, data reconciliation and validation sign-off, selective data transition concepts, mock load strategy and migration runbooks and migration governance, data privacy and data volume decisions; finance with S/4HANA Group Reporting and Central Finance: replicating and reconciling; and the transformation track from transition paths and the 2027–2030 deadline map to business partner and CVI preparation, finance conversion essentials and conversion cutover and downtime planning.

Related guides: the ECC to S/4HANA migration testing plan, S/4HANA test data management, what to automate first, the ECC maintenance dates and who owns testing under RISE.

Frequently asked questions

What is an SAP carve-out?

Separating a business unit's data, processes and users from the seller's SAP so the unit can run on its own system or the buyer's. The main approaches are clone-and-delete, an empty shell with selective migration, selective migration into the buyer's SAP (carve-in), and a greenfield NewCo [73], [41]. See carve-outs.

What should an SAP carve-out project plan include?

Working backwards from the Day 1 date: data scoping by org key, a disposition (transfer, delete, anonymize, retain) per table, the separation approach, TSA schedules and an exit plan, access cutoff, interface changes, at least three mock cycles plus a dress rehearsal [69], positive and negative tests by both parties, and hypercare through the first quarter-end close.

What tools does SAP provide for carve-outs and mergers?

DMLT services on SAP Landscape Transformation for org-unit merges, splits, transfers and deletions; SDT engagements; BTC with Lean Selective Data Transition for ECC to S/4HANA; the Migration Cockpit; Central Finance; and Group Reporting, plus LTVF and DTV for validation [1], [6], [11], [24]. See the tooling map.

What does DMLT stand for, and is it the same as SLO?

Data Management and Landscape Transformation. It is SAP's services group and offering for landscape transformations, the successor to SLO (System Landscape Optimization), and it delivers company code, controlling area and plant transformations for M&A [1], [5].

Did DMLT move into SAP Business Transformation Center?

Not according to SAP's pages as of October 2026. DMLT still offers its M&A services, and BTC's execution scenario is Lean Selective Data Transition from ECC to S/4HANA [1], [7].

How do you merge two company codes in SAP?

Put them in the same client first, because SAP requires it [3]. Then plan with SAP or a partner through the DMLT method: clean up and settle intercompany, configure the target, transform and validate against source totals, test, cut over and decommission [2]. Only merge company codes when the legal entities merge.

What is selective data transition, and what is mix-and-match?

SDT moves selected scope into S/4HANA with individual transformations. Shell conversion converts a stripped copy of production; mix-and-match starts from a fresh install and brings in selected configuration and code [11],[13].

How does Group Reporting handle acquisitions and divestitures?

Through consolidation of investments: first consolidation, step acquisition, partial and total transfer, partial and total divestiture, and horizontal merger [19]. A standalone target can submit data by flexible upload from Day 1.

What is a TSA in SAP M&A?

A transition services agreement under which the seller keeps running SAP services for the divested business after close. IT TSAs often last 8 to 12 months or longer [45], and exits typically take 12 to 24 months [43]. Plan the exit as a cutover. See **TSAs**.

What is the best tool for SAP data reconciliation?

It depends on the route: LTVF for DMLT, SDT and M&A programs; DTV for conversions; the comparison reports for Central Finance [24],[25],[22]. None of them covers end-to-end process validation, which you still need to test.

What is a Central Finance reconciliation report?

One of the CFIN comparison reports that compare a source system with Central Finance by document counts, by G/L and cost element balances, and by line items, one source system at a time [22].

How do you reconcile intercompany balances before a merge?

Settle them before transfer to avoid double counting [2], confirm trading partners on both sides, and test that eliminations in Group Reporting leave zero residuals. The intercompany and elimination test matrix lays out the cases.

Is there an SAP cutover plan template in Excel?

Yes: the free system consolidation cutover plan and mock tracker and the general cutover plan and runbook.

Is there an M&A Day 1 readiness checklist template?

Yes: the Day 1 / Day 100 / end-state readiness checklist, built on EY's Day 1 must-haves and Day 1, Month 1, Quarter 1 reporting [50].

How do you merge duplicate business partners after an acquisition?

Match, then decide. MDG consolidation standardizes, matches, builds a best record, validates and replicates [30]. Review match groups for false positives, because related legal entities can look like duplicates [31].

How does SAP company code deletion work in a carve-out?

SAP LT company code deletion removes data directly or indirectly assigned to a company code while keeping shared data and leaving the system intact (Note 1462004) [5]. It is offered as the DMLT company code deletion / carve-out service [1]. Prove it with negative tests, and don't delete in the seller's production system when archiving will do [76].

What is a mock conversion or mock migration?

A full rehearsal of the data move into a copy of the target system, followed by reconciliation and testing. BTC calls these test cycles and dress-rehearsal cycles [9]. Plan at least three plus a dress rehearsal.

Can the buyer and target share SAP data before the deal closes?

Only what is narrowly tailored to diligence or integration planning; sensitive data goes through a clean team [58]. Structures and field mappings are generally fine with counsel approval; operational control and production access are not [59].

Summary and next steps

The deal team will measure the program by synergies and dates. The business will measure it by whether invoices go out, suppliers get paid and the books close. The evidence pack is what connects the two. The short version of this guide:

1. **Pick the target state from the deal thesis** and the SAP route that delivers it, then price the testing bill each extra hop adds.
2. **Stay on the right side of the clean team rules:** structures before close, values after, and no target production data in buyer test systems.
3. **Capture an end-to-end baseline before anything moves,** for the buyer's org units and the target's.
4. **Reconcile in layers, test positively and negatively,** and re-run the same rule set and regression pack after every mock cycle.
5. **Treat the TSA exit as a go-live** and keep hypercare open through the first quarter-end close.

Two ways to move faster from here:

TRY IT ON YOUR OWN LANDSCAPE

Automate the regression pack every mock cycle re-runs

Start a free ACCELQ trial and build your order-to-cash scenario once, with a data row per company code and plant. Run it against your current system as the baseline, then re-run it after every load.

Start the free ACCELQ trial

Matt Angerer, who runs The Sign-Off Table, works at ACCELQ. Disclosure

FREE 30-MINUTE TEST-STRATEGY REVIEW

Facing an SAP merger, acquisition or carve-out? Talk to Matt about your consolidation testing

A free 30-minute review of your consolidation or carve-out test strategy: target state and SAP route, baselines, reconciliation layers, negative tests, mock cycles and the sign-off evidence pack. Use the contact form and mention “M&A review”, or message me on LinkedIn.

Ask Matt for a review Or message Matt on LinkedIn

Matt Angerer, who runs The Sign-Off Table, works at ACCELQ. Disclosure

Subscribe to the newsletterfor updates as SAP’s M&A tooling changes.

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ACCELQ

ACCELQ for SAP testing

Codeless, AI-powered test automation and test management for SAP and the applications around it. These are the capabilities that matter for the testing described in this guide.

Codeless SAP GUI automation

Automates SAP GUI transactions on ECC 6.0 and later (MM, FI, SD, CO, PP, HR) through transaction-code navigation, without scripting.

support.accelq.com/hc/en-us/articles/37423459738765

Web, Fiori, mobile and desktop in one flow

A recorder with smart element identification covers web apps (SAP Fiori is named in ACCELQ's SAP partner listing; pilot your own apps), iOS, Android and Windows desktop, mixed with API steps in a single scenario.

support.accelq.com/hc/en-us/articles/48792910342797

API, queue and file testing

Tests SOAP and REST services, message queues, service bus and FTP/file exchanges, with Swagger import and API mocking. This is how IDoc and EDI flows are checked end to end.

support.accelq.com/hc/en-us/articles/115007527587

Manual test management for business users

Business users run FUT, SIT and UAT steps in the Test Runner, mark results, attach screenshots and raise defects, alongside the automated suites.

support.accelq.com/hc/en-us/articles/360032862671

Requirement traceability

Links manual and automated tests to requirements and user stories in Jira, Azure DevOps and Rally, with requirement-based suites and coverage reporting.

support.accelq.com/hc/en-us/articles/360057668792

Data-driven, reusable tests

Test cases are data rows (with all-pairs generation) over reusable actions, contexts and an application universe, so one scenario covers many company codes and plants.

support.accelq.com/hc/en-us/articles/41589227364237

AI test generation and self-healing

Autopilot generates test cases from scenario logic, an MCP server lets AI assistants plan and run tests after you approve the plan, and self-healing keeps tests running as screens change.

support.accelq.com/hc/en-us/articles/49193518914445

File and data verification

Validates XML, fixed-width, CSV and PDF outputs, and checks values directly in Oracle, SQL Server, PostgreSQL, Snowflake and other JDBC databases.

support.accelq.com/hc/en-us/articles/360024031091

CI/CD and REST API

Triggers suites from Jenkins, GitHub Actions and Azure DevOps pipelines, and a documented REST API starts jobs and reads results.

accelq-docs.github.io/external-api-doc

Agent behind the firewall

A pull-only local agent runs tests against on-premise SAP systems with no inbound ports opened.

support.accelq.com/hc/en-us/articles/360019691372

COMING

Native SAP Cloud ALM integration In development (roadmap, per ACCELQ; not yet generally available): consume blueprint requirements and fit/gap decisions from SAP Cloud ALM, generate the matching TUT, FUT and SIT tests, and promote them to regression packs.

Start a free ACCELQ trial accelq.com/freetrial

Disclosure: Matt Angerer, who runs The Sign-Off Table, works at ACCELQ. The rest of this guide is tool-neutral, and its methods apply whatever automation you use. Full disclosure at thesignofftable.com/disclosure.



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