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In Strategic Management and Information Systems

Dual-Framework Governance Model for SAP S/4HANA Implementation at PwC Algeria: A Qualitative Study

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To our families,
whose patience, encouragement, and quiet confidence
have accompanied every page of this work.
To our mentors,
who taught us that understanding a system
begins with listening to those who live within it.
And to Our colleagues and friends
who shared the long hours of this project
and made the work lighter.

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On a personal level, the authors thank their **families and close friends**, whose patience, encouragement, and quiet confidence sustained the work from its earliest outline to its final submission.

Finally, the authors express appreciation to **one another** for the collaboration, mutual challenge, and shared determination that made this thesis a genuinely joint endeavor. What one researcher might have simplified, two were forced to examine more carefully; what one might have rushed, two were obliged to defend. The thesis is better for this dialogue.

To everyone named and unnamed who contributed: **thank you.**

Abstract

This research examines dual-framework governance dynamics in the context of an SAP S/4HANA implementation led by a major consulting firm. Two distinct methodological authorities coexist in the studied project: SAP Activate, the vendor's phase-based technical methodology (Discover, Prepare, Explore, Realize, Deploy, Run), and PwC Transform, the proprietary strategic framework of PricewaterhouseCoopers devoted to enterprise transformation, value realization, and change management. This dual configuration, only fragmentarily studied in the academic literature, generates governance tensions, information asymmetries, and agency costs that weigh on the operational execution of the project.

Grounded in an interpretivist philosophy and mobilizing abductive reasoning, the study adopts an instrumental single-case strategy. Data are generated through three complementary sources: ten semi-structured interviews with stakeholders drawn from five hierarchical levels (senior managers, managers, PMO, senior consultants, junior consultants), participant observation conducted by the researchers embedded in the project team, and documentary analysis of internal governance artifacts. Thematic analysis, supported by NVivo software, follows Braun and Clarke's (2006) six-phase framework and draws on three theoretical lenses: Structuration Theory (Giddens, 1984) at the micro level, Agency Theory (Jensen and Meckling, 1976) at the meso level, and Dynamic Capabilities Theory (Teece, 2007) at the macro level.

The findings reveal four governance gaps: the register and reality gap, visibility fragmentation, role-stratified perception asymmetry, and the permission economy. Three theoretical contributions emerge: an extension of the duality of structure to inter-methodology interfaces, the conceptualization of compounded agency costs including agent-to-agent asymmetry, and an infrastructural reading of meta-governance capability. The applied contribution takes the form of a coordination platform with five functional pillars, prototyped and illustrated through six interface views, designed to absorb the « translation tax » that dual governance currently externalizes onto delivery teams.

Keywords: Dual-framework governance; SAP S/4HANA implementation; SAP Activate; PwC Transform; Coordination mechanisms

Résumé

Cette recherche examine la dynamique de gouvernance à double cadre dans le contexte d'une implémentation SAP S/4HANA menée par un grand cabinet de conseil. Deux autorités méthodologiques distinctes coexistent dans le projet étudié : SAP Activate, la méthodologie technique du fournisseur organisée en phases (Discover, Prepare, Explore, Realize, Deploy, Run), et PwC Transform, le cadre stratégique propriétaire de PricewaterhouseCoopers dédié à la transformation d'entreprise, à la réalisation de valeur et à la conduite du changement. Cette configuration duale, peu étudiée dans la littérature académique, génère des tensions de gouvernance, des asymétries d'information et des coûts d'agence qui grèvent l'exécution opérationnelle du projet.

Ancrée dans une philosophie interprétativiste et mobilisant un raisonnement abductif, l'étude adopte une stratégie de cas unique instrumental. Les données sont générées via trois sources complémentaires : dix entretiens semi-directifs avec des acteurs répartis sur cinq niveaux hiérarchiques (senior managers, managers, PMO, senior consultants, junior consultants), une observation participante menée par les chercheurs intégrés à l'équipe projet, et une analyse documentaire portant sur les artefacts de gouvernance interne. L'analyse thématique, soutenue par le logiciel NVivo, suit le cadre en six phases de Braun et Clarke (2006) et s'appuie sur trois lentilles théoriques : la Théorie de la Structuration (Giddens, 1984) au niveau micro, la Théorie de l'Agence (Jensen et Meckling, 1976) au niveau méso, et la Théorie des Capacités Dynamiques (Teece, 2007) au niveau macro.

Les résultats révèlent quatre écarts de gouvernance : l'écart entre le registre et la réalité, la fragmentation de la visibilité, l'asymétrie de perception stratifiée par rôle, et l'économie de permission. Trois contributions théoriques émergent : une extension de la dualité de structure aux interfaces inter-méthodologiques, la conceptualisation de coûts d'agence composés incluant une asymétrie agent-à-agent, et une lecture infrastructurelle de la capacité de méta-gouvernance. La contribution appliquée se matérialise sous la forme d'une plateforme de coordination à cinq piliers fonctionnels, prototypée et illustrée par six vues d'interface, destinée à absorber la « taxe de traduction » que la gouvernance duale externalise actuellement sur les équipes de livraison.

Mots-clés : Gouvernance bi-cadre ; SAP S/4HANA ; Implémentation ERP ; Théorie de la structuration ; Mécanismes de coordination

الملخص

يتناول هذا البحث ديناميكيات الحوكمة ذات الإطار المزدوج في سياق تطبيق نظام SAP S/4HANAالذي تقوده شركة استشارية كبرى. تتعايش في المشروع المدروس سلطتان منهجيتان متمايزتان: منهجية SAP Activate التقنية القائمة على مراحل البائع (Discover, Prepare, Explore, Realize, Deploy, Run)، وإطار PwC Transform الاستراتيجي الخاص بشركة PricewaterhouseCoopers والمخصص للتحول المؤسسي وتحقيق القيمة وإدارة التغيير. يُنتج هذا التكوين المزدوج، الذي لم يُدرس إلا بشكل جزئي في الأدبيات الأكاديمية، توترات في الحوكمة وتباينات في المعلومات وتكاليف وكالة تُثقل التنفيذ التشغيلي للمشروع.

ترتكز الدراسة على فلسفة تفسيرية وتعتمد المنطق الاستنباطي، وتتبنى استراتيجية الدراسة الأداتية الحالة الواحدة. تُولَّد البيانات من خلال ثلاثة مصادر متكاملة: عشر مقابلات شبه منظمة مع أصحاب المصلحة من خمسة مستويات هرمية (كبار المديرين، المديرون، مكتب إدارة المشاريع، كبار الاستشاريين، الاستشاريون المبتدئون)، والملاحظة بالمشاركة التي أجراها الباحثون المُدمَجون في فريق المشروع، والتحليل الوثائقي لمصنوعات الحوكمة الداخلية. يتبع التحليل الموضوعي المدعوم ببرنامج NVivo إطار Braun and Clarke (2006) ذا المراحل الست، ويستند إلى ثلاث عدسات نظرية: نظرية البنيوية (Giddens, 1984) على المستوى الجزئي، ونظرية الوكالة (Jensen and Meckling, 1976) على المستوى المتوسط، ونظرية القدرات الديناميكية (Teece, 2007) على المستوى الكلي.

تكشف النتائج عن أربع فجوات في الحوكمة: فجوة السجل والواقع، وتجزؤ الرؤية، وعدم التماثل في الإدراك المُصنَّف حسب الدور، واقتصاد الإذن. تنبثق ثلاث مساهمات نظرية: توسيع ثنائية البنية لتشمل الواجهات البينية بين المنهجيات، ومفهمة تكاليف الوكالة المركبة بما في ذلك عدم التماثل بين الوكلاء، وقراءة بنيوية تحتية لقدرة ما فوق الحوكمة. تتجسد المساهمة التطبيقية في شكل منصة تنسيق بخمسة أعمدة وظيفية، تم تصميم نموذجها الأولي وتوضيحها من خلال ست واجهات، مصممة لامتصاص «ضريبة الترجمة» التي تُخرجها الحوكمة المزدوجة حاليًا إلى فرق التنفيذ.

الكلمات المفتاحية :الحوكمة ذات الإطار المزدوج؛ SAP S/4HANA؛ SAP Activate؛ PwC Transform ؛ تطبيق أنظمة تخطيط موارد المؤسسات؛ نظرية البنيوية؛ نظرية الوكالة؛ القدرات الديناميكية؛ عدم تماثل المعلومات؛ منصة التنسيق

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List of Abbreviations

Abbreviation	Signification
AS-IS	Current state
BI	Business Intelligence
CAQDAS	Computer-Assisted Qualitative Data Analysis Software
CO	Controlling (SAP module)
CRM	Customer Relationship Management
CSF	Critical Success Factor
ERP	Enterprise Resource Planning
FI	Finance (SAP module)
HANA	High-Performance Analytic Appliance
HCM	Human Capital Management
IS	Information Systems
IT	Information Technology
JC	Junior Consultant
M	Manager
MM	Materials Management (SAP module)
NDA	Non-Disclosure Agreement
PMO	Project Management Office
PP	Production Planning (SAP module)
RACI	Responsible, Accountable, Consulted, Informed
SC	Senior Consultant
SCM	Supply Chain Management
SD	Sales and Distribution (SAP module)
SM	Senior Manager

SQ	Sub-Question

Glossary of Technical Terms

- Abductive reasoning: A mode of logical inference that iteratively moves between theoretical frameworks and empirical data, generating plausible explanations by combining observation with theoretical insight (Dubois and Gadde, 2002).
- Agency cost: The sum of monitoring expenditures, bonding expenditures, and residual loss that arise in any principal-agent relationship where the agent does not act perfectly in the principal's interest (Jensen and Meckling, 1976).
- AS-IS / TO-BE: A diagnostic pair used in process analysis and transformation work. AS-IS describes the current state of a process or configuration; TO-BE describes the target state after transformation.
- Audit trail: In qualitative research, a transparent record of analytical decisions (coding choices, memo-writing, theme definitions) that allows an external reviewer to follow the researcher's reasoning.
- Change management: The structured set of activities that prepares, supports, and equips individuals to adopt new ways of working. In the PwC Transform context, it operates as a workstream parallel to technical configuration.
- Consultant (Senior / Junior): Professional roles within a consulting engagement. Senior Consultants typically own solution design and stakeholder-facing deliverables; Junior Consultants typically own configuration, testing, and documentation.
- De facto governance: The actually-enacted governance of a project, which may diverge from the formally prescribed governance due to informal adaptations, workarounds, and emergent practices.
- Deliverable: A tangible or intangible output produced at a defined point in the project plan and subject to formal acceptance criteria.
- Dependency (cross-team): A relationship in which the work of one team cannot progress until another team delivers an input, makes a decision, or completes a prerequisite.
- Duality of structure: Giddens' (1984) concept that social structures are both the medium and the outcome of the practices they organize.
- Duality of technology: Orlikowski's (1992) extension of Giddens, positing that technology simultaneously shapes and is shaped by organizational practice.

- Dynamic capabilities: The firm's ability to sense opportunities and threats, seize them through timely decisions, and transform its resource base accordingly (Teece, 2007).
- Embedded research: Research conducted by an investigator who is simultaneously a participant in the setting being studied.
- ERP (Enterprise Resource Planning): An integrated software suite that manages the core transactional processes of an organization (finance, procurement, inventory, manufacturing, sales, human capital) on a unified data backbone.
- Fit-to-Standard: An SAP Activate implementation approach that prioritizes adoption of standard SAP processes over custom development. Deviations from standard are explicitly justified and controlled.
- Greenfield (implementation): An ERP implementation approach in which the new system is built from scratch, without migrating customizations from a legacy system. Contrasted with Brownfield.
- Information asymmetry: A condition in which one party to a relationship possesses more or better information than another, often the source of agency costs.
- Interpretivism: A research philosophy that holds reality to be socially constructed and accessible through the subjective meanings of those who experience it.
- Meta-governance: Governance of the governance frameworks themselves. The capability to integrate, reconfigure, and arbitrate between coexisting governance structures in response to emergent challenges.
- NVivo: A software platform for computer-assisted qualitative data analysis (CAQDAS), used in this thesis to organize coding, themes, and word-frequency analysis.
- PMO (Project Management Office): A governance function responsible for project planning, reporting, risk management, and methodology compliance.
- RACI matrix: A governance tool that assigns, for each activity or deliverable, who is Responsible, Accountable, Consulted, and Informed.
- Risk register: A governance artifact that records identified risks, their severity, their ownership, and their mitigation status.
- Steering committee: The senior-level governance body responsible for strategic decisions, budget approvals, and escalated risks in a project.
- Thematic analysis: A qualitative analytical method for identifying, analyzing, and reporting patterns (themes) within data, following the six-phase framework of Braun and Clarke (2006).

- Translation tax: A construct emerging from the empirical data, designating the cognitive labor required by project actors to mediate between two coexisting methodological frameworks.
- Triangulation: The use of multiple data sources, methods, or theoretical perspectives to corroborate findings and enhance research credibility.
- Workstream: A sub-stream of the project organized around a functional domain (for example, Finance, Procurement, HR) or a cross-cutting discipline (for example, Data Migration, Change Management).

General Introduction

The acceleration of digital transformation over the past two decades has placed Enterprise Resource Planning (ERP) systems at the heart of contemporary organizational change. Among these systems, SAP S/4HANA represents a generational shift combining in-memory computing, real-time analytics, and process-integrated intelligence, and organizations increasingly approach its implementation not as a technological upgrade but as a strategic transformation initiative. Yet the implementation of such systems is notoriously difficult. Project failure rates remain substantial, cost and schedule overruns are widespread, and the strategic promise of ERP transformation is frequently eroded by governance friction that the technical methodology alone cannot resolve.

To manage this complexity, organizations increasingly mobilize two distinct methodological authorities simultaneously. The technology vendor provides a phase-based implementation methodology (SAP Activate in the case of SAP S/4HANA), structured around clear deliverables, milestones, and technical gate reviews. A strategic consulting partner deploys an overlay framework designed to address value realization, organizational change, and business transformation. This dual-framework configuration is now standard in large-scale ERP engagements led by major consulting firms (the « Big Four » and their peers), and it is the configuration that this thesis investigates.

Despite the operational ubiquity of dual-framework governance, the academic literature has paid it only fragmentary attention. ERP implementation studies typically focus on critical success factors or individual methodology adoption. Project governance literature treats governance as a single structure, rarely engaging with the possibility that two governance authorities might coexist within a single project perimeter. Strategic Information Systems research has yet to systematically theorize the interaction between vendor methodologies and consulting firm frameworks. This thesis intervenes in this gap.

The research was motivated and shaped by a professional reality. The authors were embedded within a live SAP S/4HANA implementation led by PricewaterhouseCoopers (PwC), where SAP Activate and PwC Transform coexisted within the same engagement. This positioning provided privileged access to the daily mechanics of dual-framework governance and to the voices of the consultants, managers, and executives who operated within it. The thesis transforms this embedded experience into systematic academic inquiry.

Primary Research Question:

“How does combining PwC Transform and SAP Activate frameworks affect governance, alignment, and integration in an SAP S/4HANA implementation, and how can a coordination platform resolve the resulting communication challenges?”

Sub-Questions :

1. How are the requirements and execution protocols of the SAP Activate and PwC Transform frameworks integrated and operationalized within the project's governance structure to ensure consistent project delivery?
2. What are the generated communication and decision-making mechanisms employed within the dual-governance structure, and how do these mechanisms facilitate or obstruct the achievement of strategic objectives and operational efficiency?
3. Which specific elements within the dual-framework governance structure demonstrably optimize or hinder the strategic alignment of the SAP S/4HANA implementation and its operational effectiveness?
4. How can a purpose-built communication and coordination platform mitigate the governance friction and information asymmetry identified within the dual-framework structure?

Theoretical Objectives

The thesis adopts a dual contribution model. Its academic contribution lies in extending three established theoretical lenses—Structuration Theory, Agency Theory, and Dynamic Capabilities Theory—to the domain of multi-methodology governance, constructing an integrated multi-level conceptual framework from which three preliminary propositions (P1, P2, P3) are derived. Its practical contribution lies in delivering an actionable platform specification grounded in empirical findings and designed to absorb the coordination cost that dual governance currently externalizes onto delivery teams. Together, these contributions respond to a gap that is simultaneously theoretical (the dual-methodology configuration is undertheorized) and practical (practitioners lack both vocabulary and infrastructure to address the friction they experience).

Thesis Structure

The thesis is organized into three chapters. Chapter 1 establishes the research problematic, reviews the relevant literature across four thematic streams, and constructs the integrated multi-level conceptual framework combining Structuration Theory, Agency Theory, and Dynamic Capabilities Theory, from which the three preliminary propositions are derived. Chapter 2 justifies the methodological architecture: an interpretivist philosophy, a qualitative abductive approach, an instrumental case study design, and a triangulated data generation strategy combining ten semi-structured interviews, participant observation, and documentary analysis, with thematic analysis supported by NVivo. Chapter 3 presents the empirical findings, discusses them through the three theoretical lenses, confronts the propositions with the evidence, and presents the applied contribution: a five-pillar coordination platform materialized as a functional prototype.

CHAPTER 1: Literature Review

1.1 Research Problem

1.1.1 context of the research

The business environment has been undergoing an accelerating transformation lead by the integration of digital solutions across all organizational processes. This digital transformation is not just a technological upgrade but a strategic initiative that changes operational processes, business models, and gives competitive advantages (Hess et al., 2016; Vial, 2019). At the core of these transformations lies the implementation of Enterprise Resource Planning (ERP) systems, which serve as the integrated digital backbone for an organization's operations (Davenport, 1998). Among these, SAP S/4HANA represents an architectural departure from prior ERP generations, with live data treatment services and analytical reporting that is built on the SAP HANA in-memory computing platform (Denecken and Musil, 2020; Anderson and Davis, 2020).

However, the implementation of such a system is a complex, high-risk process. Research has consistently demonstrated that ERP implementation failure rates remain massive, with project overruns in cost, time, and scope being commonplace (Somers and Nelson, 2001; Gargeya and Brady, 2005; Amid et al., 2012). To manage this complexity, organizations employ structured implementation methodologies. In practice, this often results in a multi-layered governance environment where the technology vendor's own methodology in this case, SAP Activate is used for technical execution, while a strategic consulting partner deploys its own transformation framework to manage the global business and strategic aspects of the change. In the specific context of this study, PricewaterhouseCoopers (PwC), one of the « Big Four » professional services firms, implements its own framework, PwC Transform, alongside SAP Activate within a single, large-scale SAP S/4HANA implementation project. This creates a dual-layered governance structure, the central focus of this research where two different yet overlaping frameworks must be integrated to aim a project toward its strategic and operational goals.

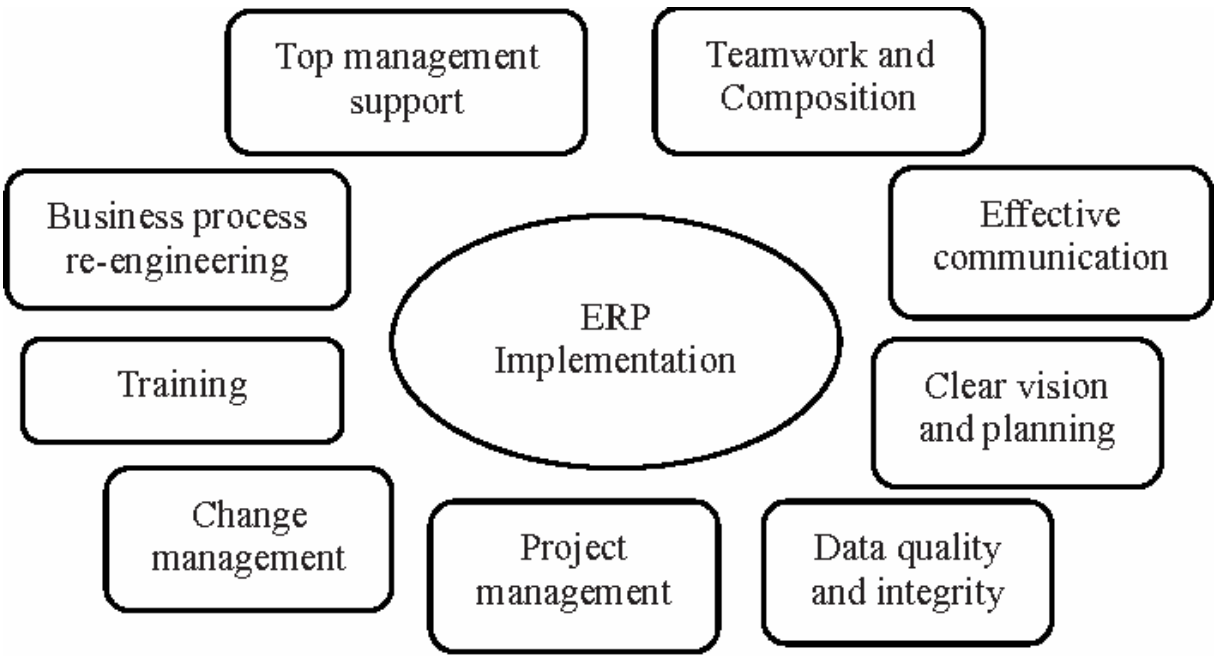
Critically, this study is based on a real professional context. The researchers are integrated within the PwC-led implementation project, providing direct access to the practical dynamics, communication challenges, and governance that emerge when two methodologies coexist. This insider perspective creates a unique methodological consideration that is addressed in Chapter 2.

1.1.2 main writings on the topic and research gaps

Academic literature provides substantial insight into the individual components of this context, which can be organized into three broad streams of research.

First, Critical Success Factors (CSFs) in ERP implementations constitute one of the most extensively studied domains in Information Systems research. Seminal work by Somers and Nelson (2001) identified 22 CSFs ranked by importance, while Finney and Corbett (2007) approach a comprehensive literature review centralizing decades of CSF research. Nah, Lau, and Kuang (2001) further categorized CSFs into strategic and functional dimensions. These studies consistently highlighted the importance of top management support, clear strategic vision, effective project management, business process reengineering, and user training and involvement (Al-Mashari et al., 2003; Umble et al., 2003). However, as Grabski, Leech, and Schmidt (2011) argued, CSF-based research tends to produce static lists that do not support dynamic agility, processual nature of how governance is treated in complex projects.

Figure1:ERP implementation critical success factors

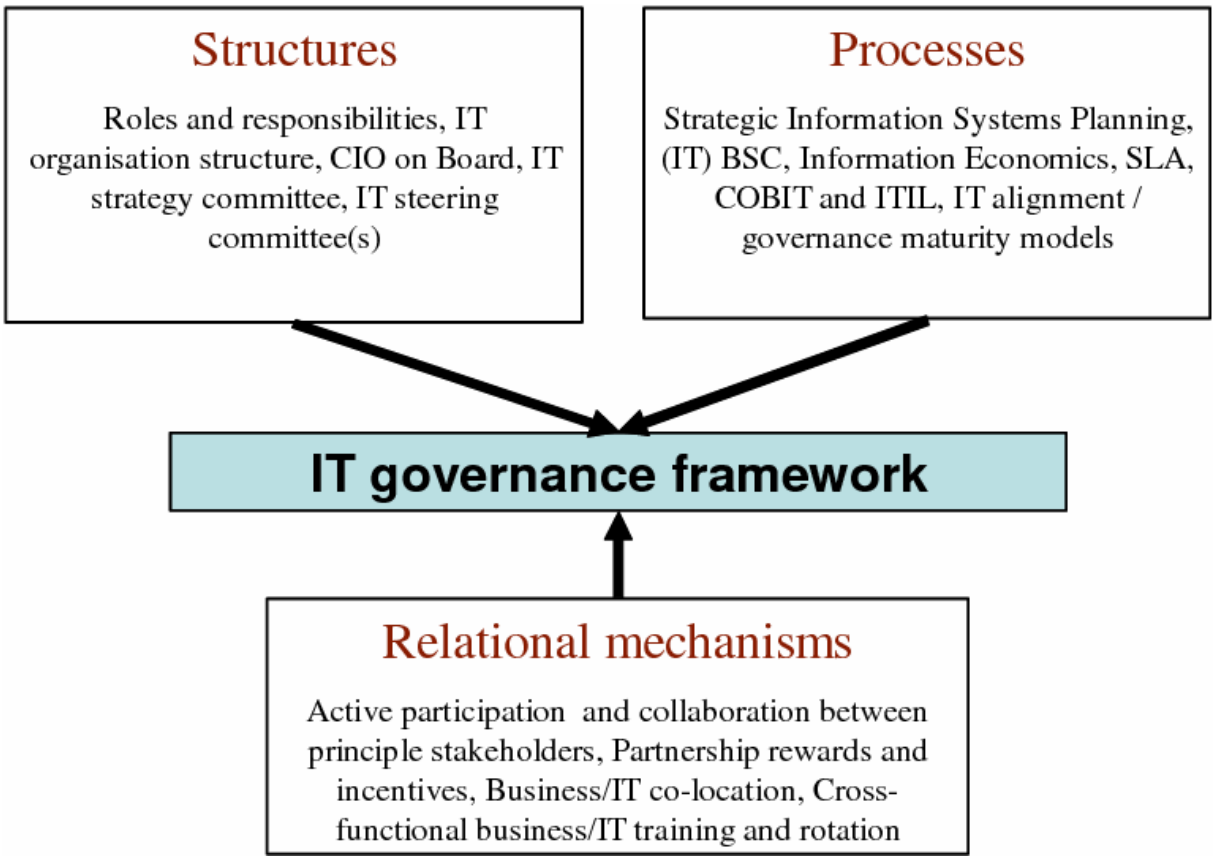


Source: Compiled by the authors (based on nah, lau and kuang's research)

Second, the field of IT project governance is well-established. De Haes and Van Grembergen (2009) demonstrated that IT governance including structures, processes, and relational mechanisms impacts alignment between IT and business strategy. Müller (2009) developed governance theory specifically to project qualities, arguing that governance frameworks must be flexible to project settings. Tiwana and Kim (2015) made a further development on the

difference between formal and informal governance processes, showing that their effectiveness depends on project uncertainty. Yet, this kind of literature examines governance as a single-layer process, assuming a centralized governance authority.

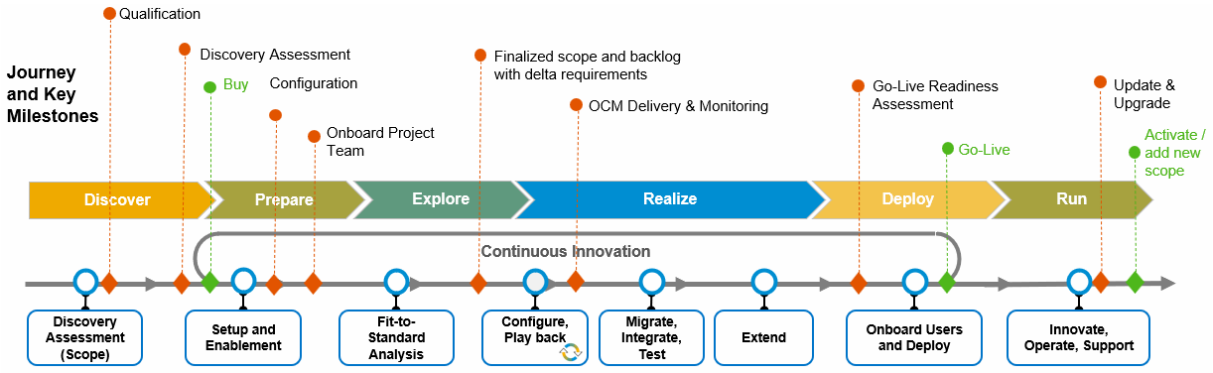
Figure 2 : ITG practices



Source: Compiled by the authors (based on De Haes and Van Grembergen's research)

Third, specific implementation methodologies, including agile approaches in frameworks like SAP Activate, have been analyzed for their effectiveness. Musil (2020) provided a detailed functional account of SAP Activate's phase-based structure (Discover, Prepare, Explore, Realize, Deploy, Run) and its agile adaptation capabilities. Neupane (2020) empirically examined critical success factors specifically within the SAP Activate context. However, these studies treat the implementation methodology in isolation, without accounting for the simultaneous presence of a consulting partner's strategic framework.

Figure 3: SAP Activate phases structure



Source: SAP ME

Despite the existence of such knowledge, a significant research void exists at the intersection of these three domains. While existing literature discusses governance models or implementation methodologies individually, there is a noticeable lack of research that specifically investigates the strategic and operational implications of a dual-layered governance model where vendor and consultant methodologies are simultaneously deployed. Current research does not adequately address:

- How organizations integrate potentially conflicting frameworks operating at different levels (Functional vs. strategic).
- How such a structure impacts project governance mechanisms and strategic alignment.
- What communication and coordination challenges emerge between teams operating under different methodological frameworks; or
- What mechanisms are most effective for resolving procedural differences between the two frameworks.

This study aimed to fill this lack of research by providing an analysis of the practical functioning and effectiveness of a dual-governance model in a large-scale digital transformation project at PwC. The interest is in moving beyond a simple list of CSFs to understand the structural dynamics of complex, multi-methodology project governance, with a particular focus on inter-team communication as a critical challenge.

1.1.3 Research Questions and Sub-Questions

To address the identified research gap, this study was guided by a primary research question and a set of supporting sub-questions:

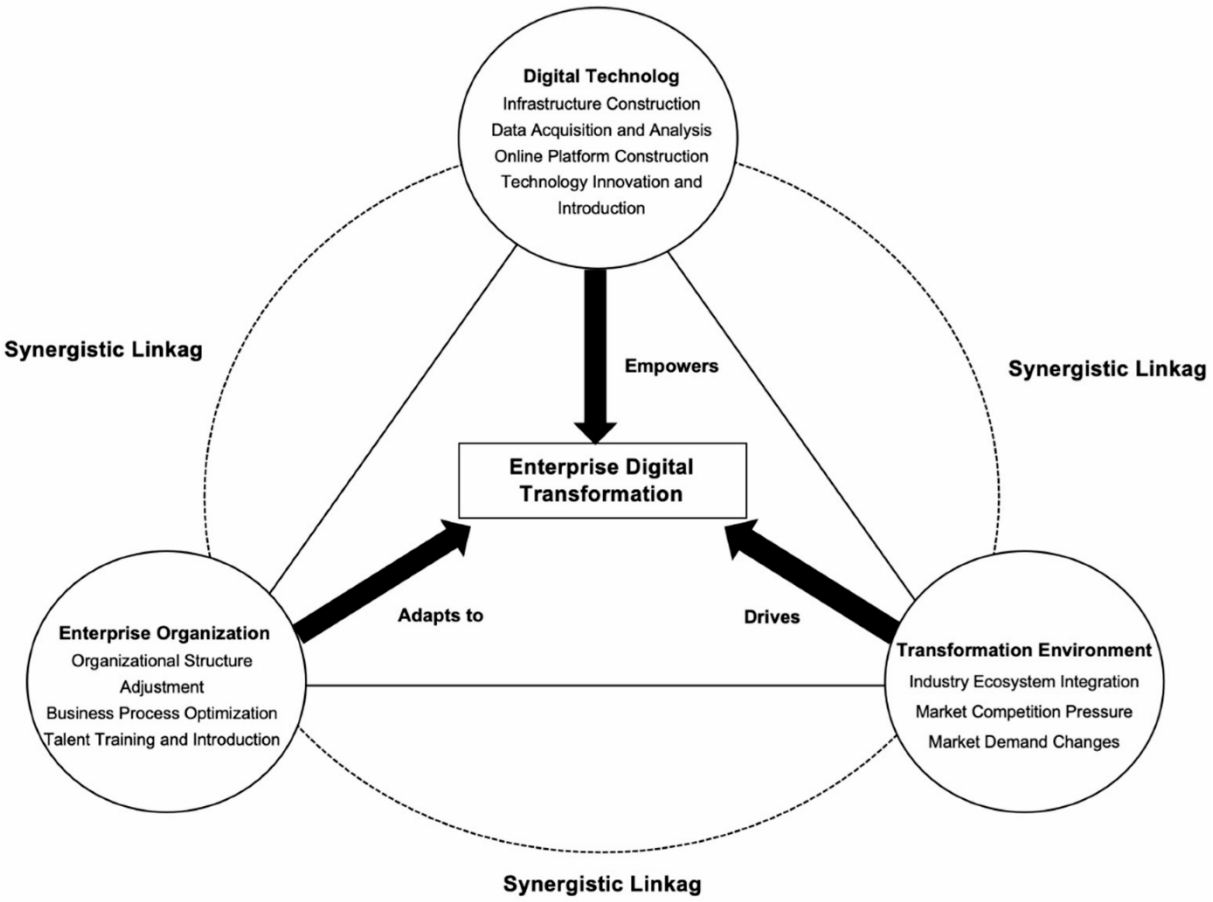
1.1.4 Field of Study

This research is positioned at the intersection of three primary academic fields:

- Information Systems (IS): Focusing on the implementation, management, and strategic impact of large-scale information systems like ERPs. An IS perspective is essential because the technical architecture of SAP S/4HANA and the procedural logic of SAP Activate fundamentally shape the governance processes in the study.
- Strategic Management: Examining how organizations use technology and manage complex projects to reach and ensure a competitive advantage. A strategic management lens is necessary because the PwC Transform framework operates at the strategic level, proposing value realization, business transformation, and organizational change layers that a purely technical IS perspective would miss.
- Project and Program Governance: Investigating the frameworks, structures, and processes used to direct and control complex organizational initiatives. Governance theory provides the bridging framework that connects technical execution (IS) with strategic intent (Strategic Management), making it indispensable for analyzing the dual-layered structure at the center of this study.

The intersection of these three fields is not merely additional but necessary. As Markus and Tanis (2000) demonstrated, ERP implementation outcomes cannot be explained by technical or organizational factors alone; they conclude from the interaction between technological systems, organizational processes, and governance structures. This study follows that combining tradition.

Figure 4: the interaction between technology, organization and environment (governance)



Source: Mdpi.com

Epistemologically, this research is grounded in an interpretivist paradigm, which holds that social phenomena including organizational governance are best understood through the subjective meanings and lived experiences of the actors involved (Walsham, 1995). This philosophical stance informs both the qualitative methodology detailed in Chapter 2 and the interpretive lens applied to the conceptual framework.

1.1.5 Announcement of the Study Plan

This thesis is structured in four main chapters:

- **Chapter 1** (the present chapter) establishes the research problem and presents the conceptual framework that will guide the analysis.
- **Chapter 2** will detail the research methodology, outlining the interpretivist philosophy, qualitative case study design, and data generation and analysis methods.

- **Chapter 3** will present and discuss the empirical findings of the study, interpreting them through the lens of the chosen theoretical frameworks. It will also present the study's applied contribution: a prototype communication and coordination platform designed to address the inter-team governance friction identified empirically.
- **Chapter 4** will provide a general conclusion, summarizing the key contributions, acknowledging the study's limitations, and offering recommendations for both future research and professional practice.

This thesis adopts a dual contribution model. Its primary contribution is academic development enhancing the theoretical understanding of dual-governance dynamics in ERP implementations. Its secondary contribution is practical translating the empirical findings into an actionable platform prototype that can be used by practitioners managing similar multi-methodology projects. This applied dimension is consistent with the professional context of the research (an active PwC engagement) and is theoretically based on frameworks presented in Section 1.2.

1.2 Literature Review and Conceptual Framework

This section focuses on the core concepts and existing scholarship necessary to understand the research context. It first defines the key concepts, then provides a critical review of the following literature organized thematically, and finally presents the selected theoretical framework, justifying its relevance to the research theme and mixing it with a unified analytical model.

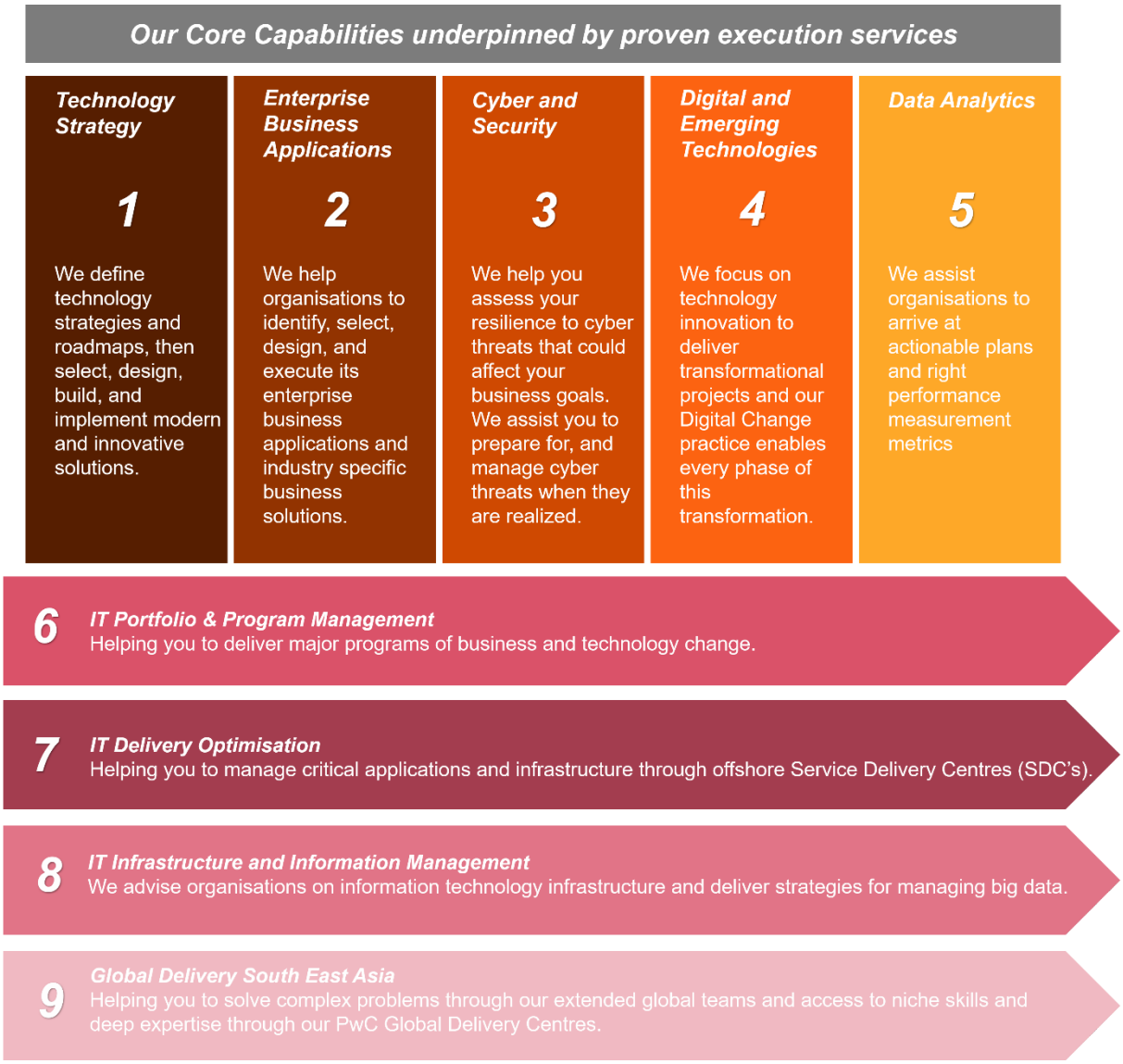
1.2.1 Definition of Key Concepts

The following operational definitions constructs the conceptual vocabulary used throughout this thesis.

PricewaterhouseCoopers (PwC) is one of the four largest professional services networks globally (commonly referred to as the «Big Four»), providing assurance (audit), tax, and advisory services across numerous industries. Within its advisory services, PwC offers specialized expertise in technology consulting, including large-scale ERP implementations. PwC's engagement typically extends beyond just technical implementation, but it also provides strategic business consulting, organizational change management, and business process optimization. For the purpose of this research, PwC was the lead consulting partner

responsible for guiding the SAP S/4HANA implementation project, and the researchers were embedded within this engagement.

Figure 5: PwC Technology Consulting Capabilities



Source: Pwc.com/services

PwC Transform represents PwC's proprietary strategic framework designed to guide clients through large-scale business and technology transformations. It includes a flexible approach that provides strategic, operational, technological, and organizational dimensions of change, including value realization planning, stakeholder management, and enterprise-wide change management. It should be noted that the specific methodological details of PwC Transform are proprietary and subject to confidentiality constraints. This represents a limitation of the present study, as the framework cannot be supported with the same level of documentary ability as SAP Activate, whose documentation is publicly available. To address this limitation,

the empirical investigation in Chapter 3 relied on the lived experiences and perceptions of project participants who operate within the PwC SAP Consulting department, specifically the HCM stream, thereby capturing its practical manifestation even where formal documentation could not be disclosed.

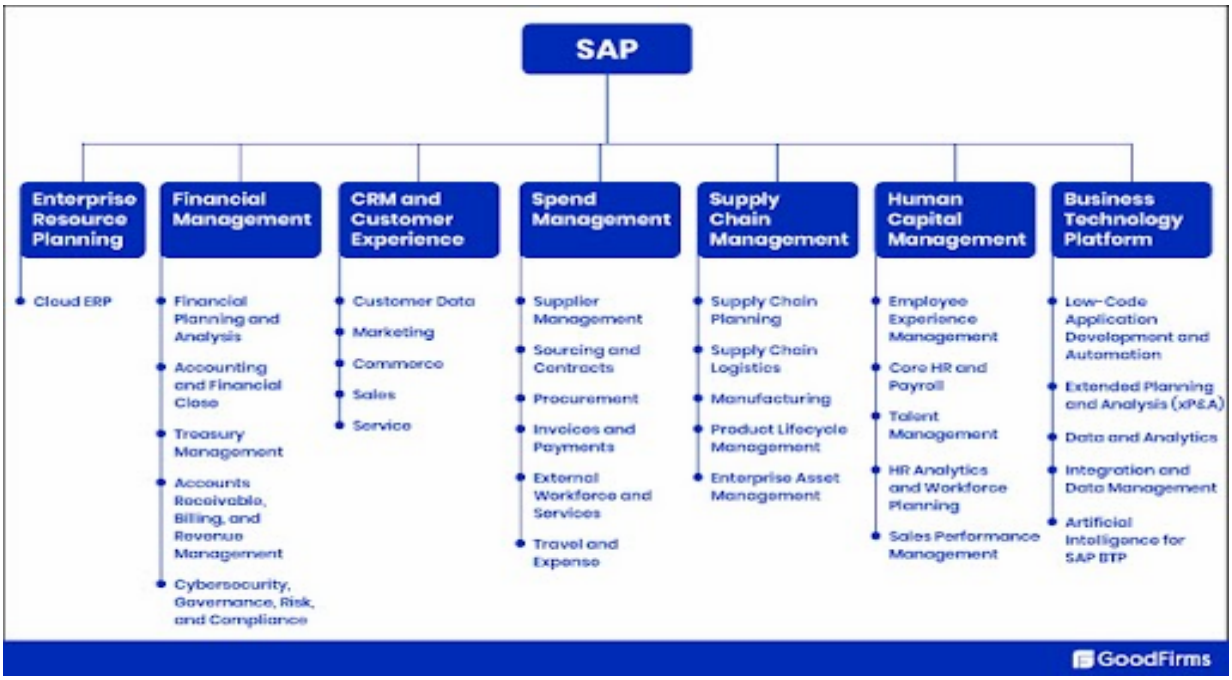
Figure 6: PwC Business Strategy For Transformation Projects

Source: PwC.com/services/transform

SAP SE (Systeme, Anwendungen, Produkte in der Datenverarbeitung) is a German multinational enterprise software corporation and the largest enterprise application software vendor by market share, according to industry analyses (Gartner, 2024). SAP's product portfolio includes ERP, Customer Relationship Management (CRM), Supply Chain

Management (SCM), Business Intelligence (BI), Human Capital Management (HCM), and advanced analytics.

Figure 7: SAP Product portfolio



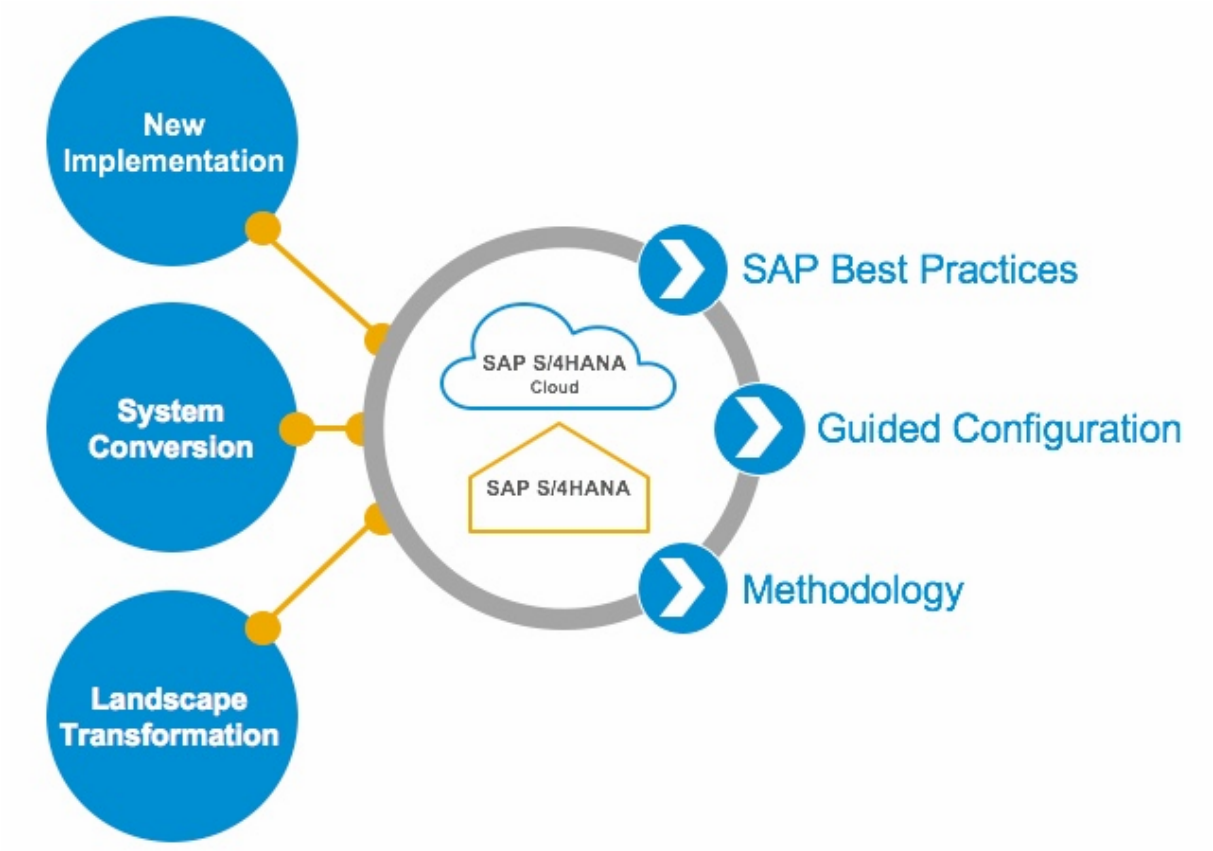
Source: Goodfirms Overview Of Sap Products

SAP S/4HANA is SAP's current-generation intelligent ERP suite, built on the SAP HANA in-memory computing platform. It represents a significant architectural evolution from its predecessor, SAP ECC, featuring a simplified data model, real-time integrated analytics, a redesigned user experience (SAP Fiori), and native integration with artificial intelligence, machine learning, and Internet of Things capabilities (Denecken and Musil, 2020; Anderson and Davis, 2020). For the purposes of this study, the SAP S/4HANA system was the technological digital solution being implemented in the examined project.

SAP Activate is SAP's implementation methodology, designed to guide organizations through the deployment of SAP S/4HANA and other modern SAP solutions (Musil, 2020). It was based on a outdated version which is ASAP methodology by incorporating agile principles and a modular approach adaptable to cloud, on-premise, and hybrid deployment options. SAP

Activate is organized into six phases: Discover, Prepare, Explore, Realize, Deploy, and Run. It provides accelerators known as pillars of SAP Activate including best-practice content, guided configuration tools, and a defined deliverable structure for each phase.

Figure 8: SAP Activate's Three Pillars For SAP S/4HANA Implementation



Source: SAP Community

The following table provided operational definitions of the key constructs that served as the analytical focus of this study:

Tableau 1: Operational definitions of the key analytical constructs

Construct	Operational Definition	Foundational Source
Strategic	The degree to which the project's objectives,	Henderson and

Alignment	deliverables, and governance mechanisms are consistent with the organization's overarching strategic goals.	Venkatraman (1993)
Project Control	The set of mechanisms (planning, monitoring, reporting, corrective action) used to ensure project execution conforms to established plans and standards.	Kirsch (1997)
Operational Integration	The degree to which the processes, outputs, and governance protocols of SAP Activate and PwC Transform are harmonized into a coherent operational workflow.	Derived from this study's context
Inter-Team Communication	The formal and informal channels, protocols, and practices through which information, decisions, and dependencies are exchanged between teams operating under different methodological mandates.	Derived from this study's context

Source : Compiled by the author based on Henderson and Venkatraman (1993) and Kirsch (1997).

1.2.2 ERP systems as strategic transformation enablers

ERP systems's framework development has changed drastically over the past three decades. Early researches treated ERP primarily as an operational efficiency tool, a means to integrate business processes into a centralized that acts as a single transactional backbone (Davenport, 1998). Davenport's seminal Harvard Business Review article warned, however, that organizations risk following strategic differentiation to technological standardization if they adopt ERP without aligning it to business strategy.

Markus and Tanis (2000) advanced this overview by proposing a process model of the "enterprise systems experience", arguing that ERP success cannot be looked upon at a single point in time but must be evaluated across a lifecycle handling project chartering, implementation, shakedown, and onward-and-upward phases. Shang and Seddon (2002) extended the obstruction by developing a comprehensive benefits framework, identifying five categories of ERP benefits: operational, managerial, strategic, IT infrastructure, and organizational. Their framework proved that ERP value realization doesn't only lead or

operate at the objective of cost reduction but to guide and enhance decision-making, strategic flexibility, and organizational learning processes.

Figure 9: Erp benefits categories

BENEFIT DIMENSION	BENEFIT CATEGORIES
1. OPERATIONAL	1.1 Cost reduction 1.2 Cycle time reduction 1.3 Productivity improvement 1.4 Data quality improvement 1.5 Customer services improvement
2. MANAGERIAL	2.1 Better resource management 2.2 Better decision making 2.3 Better performance control
3. STRATEGIC	3.1 Supports current and future business growth plan 3.2 Supports business alliances 3.3 Supports business innovation 3.4 Supports cost leadership 3.5 Supports product differentiation 3.6 Supports external linkages 3.7 Enables world wide expansion 3.8 Enables ebusiness
4. IT INFRASTRUCTURE	4.1 Increased business flexibility 4.2 IT cost reduction 4.3 Increased IT infrastructure capability
5. ORGANIZATIONAL	5.1 Supports business organizational changes 5.2 Facilitate business learning and broaden employee skills 5.3 Empowerment 5.4 Changed culture with a common vision 5.5 Changed employee behaviour with a shifted focus 5.6 Better employee morale and satisfaction

Source: Compiled By Authors (Based on Shang And Seddon's framework)

More recently, researchers have begun to frame ERP implementations particularly migrations to next-generation platforms like SAP S/4HANA as exercises in digital transformation rather than mere technico-functional upgrades. Vial (2019, p. 118) defined digital transformation as « a process with the goal of improving an entity by happlying changes to its properties through information, computing, communication, and connectivity technologies. » Under this lens, the implementation of SAP S/4HANA was not simply a system replacement but a strategic intervention that reconfigures organizational capabilities.

However, this strategic framing introduced complexity: if ERP implementations are indeed strategic transformations, then their governance cannot be reduced to functional project management alone. This realization proved the need for dual-governance structures that address both functional execution and strategic transformation, the core phenomenon under investigation in this thesis.

1.2.3 Implementation methodologies: from ASAP to agile and multi-framework environments

ERP implementation methodologies set the procedural processes that are called the « rules of the game » for project execution. The evolution of SAP's own methodology illustrates broader trends in the field. SAP's original ASAP (Accelerated SAP) methodology, introduced in the mid-1990s, followed a strictly linear, waterfall-inspired approach (Esteves and Pastor, 2001). While effective for standardized implementations, ASAP proved uneffective when confronted with the iterative requirements of modern cloud and hybrid deployments.

SAP Activate, introduced as ASAP's successor, represented a methodological evolution. It combined phase-based structure with agile iteration, guided configuration, and pre-built best-practice content (Musil, 2020). Its six phases (Discover, Prepare, Explore, Realize, Deploy, Run) provided a clear progression, while its internal use of sprints and iterative prototyping within the Explore and Realize phases allowed for flexibility. Neupane (2020) empirically assessed SAP Activate's effectiveness and found that its structured, yet adaptable approach that worked efficiently with the objective of implementation success, particularly when combined with strong project management practices.

In contrast, consulting firms' proprietary frameworks such as PwC Transform, Deloitte's Ascend, or Accenture's my Concerto operate at a higher level of conception. Rather than prescribing functional configuration steps, these frameworks address strategic alignment, value realization, organizational change management, stakeholder engagement, and enterprise-wide risk management. They represent what might be termed a “strategic overlay” on top of the vendor's functional methodology.

The academic literature, however, hasn’t properly examined what happens when these two types of methodologies, one functionally oriented, the other strategically oriented must operate simultaneously within a single project. Nagpal, Khatri, and Kumar (2015) reviewed agile methodologies in ERP contexts but did not consider multi-framework scenarios. Similarly, Somers and Nelson (2001) analyzed CSFs across implementation stages but based a

single-methodology governance structure. This absence constituted a literature gap, as the real-world practice of large-scale ERP implementations almost systematically involves multiple methodological layers, particularly when major consulting firms are engaged.

1.2.4 Project governance in complex IT environments

Project governance refers to the framework of authority, accountability, and decision-making established to direct and control a project (Müller, 2009). In complex IT projects, governance's objective is to ensure alignment with business strategy, manage stakeholders, control scope and risk, and optimize resource allocation (De Haes and Van Grembergen, 2009).

A key debate in this literature concerns the distinction between formal and informal governance mechanisms. Tiwana and Kim (2015) demonstrated that formal governance (e.g., defined roles, reporting structures, stage-gate reviews) was more effective in stable environments, while informal governance (e.g., trust, shared norms, ad hoc coordination) became critical under conditions of continues change. ERP implementations, characterized by both technical complexity and organizational disruption, typically require a blend of both.

Importantly, existing governance literature mostly assumes a single governance authority directing the project. The scenario investigated in this thesis where two distinct governance frameworks (SAP Activate and PwC Transform) coexist, each with its own logic, deliverables, timelines, and reporting structures represented an understudied configuration. In this dual-governance model, the governance structure must not only direct the project but also mediate between two potentially competing methodological logics, acting as both arbiter and integrator.

This mediation challenge showed mostly at the level of inter-team communication. When teams are organized along methodological lines (e.g., SAP-aligned functional streams vs. PwC-aligned strategic and change management operations), communication breakdowns, information silos, and decision-making delays become significant risks. The literature on project communication (e.g., Müller, 2003; PMI, 2021) identified communication as a critical success factor but did not specifically mention the communication challenges of dual-methodology live integration processes governance. This study addressed this space directly, both analytically and through its applied contribution (the communication platform prototype).

1.2.5 The gap: dual-methodology governance as an unstudied configuration

Basing on the three streams of literature reviewed above, the research gap can be precisely stated: while ERP systems are recognized as strategic transformation enablers requiring both functional and strategic governance, and while implementation methodologies and governance frameworks have been studied individually, no existing research specifically investigates the structural dynamics, communication challenges, and strategic implications of operating two distinct governance frameworks simultaneously within a single ERP implementation project.

This gap is not merely theoretical. In professional practice, the coexistence of vendor and consultant methodologies is the norm rather than the exception in large-scale ERP engagements. The absence of scholarly attention to this configuration means that practitioners lack evidence-based guidance for managing the tensions, redundancies, and alignment challenges that inevitably arise.

This study addressed the gap by:

Empirically investigating a live, dual-governed SAP S/4HANA implementation at PwC;

Analyzing the governance dynamics through an integrated multi-theory lens (Section 1.2.6);

Proposing a practical solution (communication platform) grounded in the empirical findings (Chapter 3).

1.2.6 The conceptual framework

To analyze the complex interplay of governance, strategy, and operations within this dual-framework context, this study adopted a multi-level conceptual framework composed of three complementary theories. Each theory provided a unique analytical lens corresponding to a different level of analysis, and together they formed an integrated model.

Giddens' Structuration Theory (micro-operational level)

Developed by sociologist Anthony Giddens in his 1984 work The Constitution of Society, Structuration Theory was conceived as a grand theoretical synthesis aimed at resolving the long-standing sociological debate between structure (forces that constrain individuals) and agency (an individual's capacity for free action).

The central tenet is the duality of structure. Giddens argued that structure and agency are not separate phenomena but are mutually constitutive. Structures composed of rules and resources

are both the medium of social action and the outcome of it. Organizational actors (agents) draw upon existing rules and resources (structures) to perform their actions, and in doing so, their actions either reproduce or gradually transform those very structures. This creates a continuous, recursive loop between action and structure.

Structuration Theory has been widely adopted in Information Systems research, notably by Orlikowski (1992), who applied it to understand how technology is both shaped by and shapes organizational practices a concept she termed the "duality of technology".

In this study, Structuration Theory was applied at the micro-operational level to analyze how the formal governance frameworks of SAP Activate and PwC Transform (the « structures ») are practically used, interpreted, and adapted by project teams and managers (the « agents ») in their daily work. It allowed the researcher to move beyond treating these methodologies as static documents and instead view them as living sets of rules and resources that are recursively shaped through practice. This lens was particularly valuable for understanding how a « de facto » governance model may emerge that diverges from the formally prescribed dual-framework structure, and how communication practices between teams contribute to this emergence.

Agency Theory (meso-governance level)

Modern Agency Theory was formally articulated by Jensen and Meckling in their seminal 1976 paper, "Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure". Rooted in financial economics, it uses economic modeling to analyze relationships where one party (the principal) delegates work to another (the agent).

Agency Theory identifies the "principal-agent problem", which arises under conditions of information asymmetry (the agent knows more about their actions than the principal) and goal incongruence (the principal and agent may have different objectives). This leads to « agency costs »: monitoring costs (incurred by the principal to oversee the agent), bonding costs (incurred by the agent to signal trustworthiness), and residual loss (the remaining efficiency gap). The theory posits that contracts and governance mechanisms are designed to minimize these costs by aligning the interests of agents with those of principals.

While originally developed for financial contexts, Agency Theory has been productively applied to IT project governance (Tiwana and Kim, 2015) and outsourcing relationships

(Lacity and Willcocks, 2009), both of which share structural similarities with the consultant-client dynamics investigated here.

In this study, Agency Theory was applied at the meso-governance level to analyze the web of principal-agent relationships inherent in the dual-governance structure. The client organization (principal) delegates work to PwC and the SAP-aligned teams (agents). Within this structure, multiple, distinct agents operate under different methodological mandates, creating compounded information asymmetry: not only does the client face information gaps vis-à-vis its agents, but the agents themselves may face information gaps vis-à-vis each other, particularly when operating under different frameworks with different reporting structures and terminologies. This theory directly illuminated the communication problem at the heart of this study: dual governance amplifies agency costs by multiplying the interfaces across which information must flow, making a dedicated communication platform a theoretically motivated practical intervention.

Dynamic Capabilities Theory (macro-strategic level)

Prominently developed by Teece, Pisano, and Shuen in their influential 1997 article, (Dynamic Capabilities and Strategic Management), this theory builds on the Resource-Based View (RBV) of the firm and sought to explain how some firms achieve sustained competitive advantage in rapidly changing environments.

The theory posits that a firm's long-term success depends on its « dynamic capabilities » the organizational and strategic routines and processes by which firms achieve new resource configurations as markets emerge, collide, split, and evolve. Teece (2007) refined the framework into a trilogy of capabilities: (1) sensing new opportunities and threats, (2) seizing those opportunities through strategic investments and actions, and (3) transforming or reconfiguring the organization's tangible and intangible assets to maintain competitiveness.

In this study, Dynamic Capabilities Theory was applied at the macro-strategic level to frame the entire SAP S/4HANA implementation not as a simple IT installation but as a strategic exercise in building new organizational capabilities, agility, real-time decision-making, and process efficiency. It provided the lens to evaluate whether the dual-governance model enhanced or hindered the firm's ability to successfully sense, seize, and transform. This question directly connected governance and operational execution to the project's ultimate strategic purpose.

1.2.7 An integrated conceptual model

While each theory provided a valuable individual lens, the analytical power of this study's framework lay in their integration across three levels of analysis:

- (Macro Level) Dynamic Capabilities Theory set the strategic context: the SAP S/4HANA implementation was an act of organizational transformation (sense, seize, transform). This level answered why the project exists and what strategic outcomes it sought.
- (Meso Level) Agency Theory explained the governance dynamics: within this strategic initiative, the dual-governance model created a complex web of principal-agent relationships that must be managed through monitoring, alignment, and communication mechanisms. This level answered how the project was governed and where governance friction arose.
- (Micro Level) Structuration Theory captured the lived practice: at the operational level, project actors interpreted and enacted the formal structures (SAP Activate + PwC Transform) through daily interactions, recursively shaping the de facto governance model. This level answered what actually happened when dual governance was operationalized.

The three levels were not independent but recursively linked. Strategic intent (macro) shaped the governance contracts and structures (meso), which were enacted and adapted through daily practice (micro). Conversely, micro-level practices could expose governance failures (meso) that ultimately threatened strategic objectives (macro). The communication platform proposed in Chapter 3 was positioned at the intersection of all three levels: it is a micro-level tool that addresses meso-level information asymmetry in service of macro-level strategic alignment.

Potential tensions between the theories were acknowledged. Agency Theory assumes rational, self-interested actors seeking to maximize their utility, whereas Structuration Theory emphasizes how actors are constituted by and recursively constitute the structures they inhabit, allowing for more nuanced, non-rational behavior. This tension, rather than being a weakness, enriched the analysis by offering complementary interpretations of the same empirical phenomena, which are explored in Chapter 3.

1.2.8 Preliminary theoretical propositions

Drawing on the integrated conceptual framework, the following preliminary theoretical propositions were formulated. These were not rigid hypotheses to be statistically tested but served as analytical sensitizing devices (Blumer, 1954) that guided data collection and interpretation in Chapters 2 and 3:

P1 (from Structuration Theory): The formal rules and protocols of SAP Activate and PwC Transform are continuously reinterpreted and adapted by project actors through daily practice, producing an emergent « de facto » governance model that diverges from the formally prescribed structure particularly at the interface between SAP-aligned and PwC-aligned teams.

P2 (from Agency Theory): The dual-governance structure amplifies information asymmetry and increases agency costs due to the multiplication of principal-agent relationships and communication interfaces across vendor-aligned and consultant-aligned project streams, creating a structural demand for dedicated coordination mechanisms.

P3 (from Dynamic Capabilities Theory): The effectiveness of the dual-governance model in enabling strategic transformation depends on the organization's capacity to integrate and reconfigure governance mechanisms in response to emergent project challenges that is, on its meta-governance capability, including the communication infrastructure that connects the two frameworks.

Chapter 2: METHODOLOGICAL FRAMEWORK

2.1 Research Philosophy and Approach

2.1.1 research philosophy: interpretivism

Every research endeavor rests upon philosophical assumptions about the nature of reality (ontology) and the nature of knowledge (epistemology). These assumptions fundamentally shape the research design, data collection, and analytical approach (Creswell and Creswell, 2018). It was therefore essential to articulate the philosophical stance underpinning this study before proceeding to methodological choices.

This study adopted an interpretivist research philosophy. Interpretivism posits that reality is socially constructed, multifaceted, and best understood through the subjective meanings and interpretations of individuals within their specific contexts (Walsham, 1993, 2006). Rather than seeking a single objective truth or universal laws, interpretivism aims to understand the depth, richness, and complexity of phenomena from the perspective of those involved. This philosophy is particularly suited for exploring complex organizational phenomena where context, meaning, and perception play crucial roles in shaping outcomes.

An interpretivist stance was essential for this research for three reasons directly linked to the research problematic. First, the phenomenon under investigation, the practical functioning of a dual-governance model within a live ERP implementation, was inherently social and processual. The governance tensions, communication dynamics, and adaptive behaviors that emerged when SAP Activate and PwC Transform coexisted were constituted by the subjective meanings, interpretations, and actions of the project participants who experienced them daily. Understanding these dynamics required accessing the participants' own constructions of their reality, which is the hallmark of interpretive inquiry (Walsham, 1995).

Second, the theoretical framework adopted in Chapter 1 was inherently consistent with an interpretivist stance. Structuration Theory, as conceived by Giddens (1984), explicitly focuses on the recursive interplay between human agency and social structures, a relationship that can only be apprehended through interpretive methods attentive to meaning-making. Similarly, the concepts of information asymmetry and goal incongruence from Agency Theory, while originally modeled in rational-economic terms, manifest in practice through perceptions, negotiations, and communicative acts that require interpretive understanding.

Third, the researchers' position as embedded participants within the PwC-led project necessitated an approach that could accommodate and theorize the researchers' own subjectivity as a constitutive element of the inquiry, rather than treating it as a source of bias to be eliminated. Walsham (2006) argued that the researchers' proximity to the field enables in-depth access to people, issues, and data, and the interpretivist paradigm provides the epistemological tools to leverage this proximity productively.

2.1.2 research approach: qualitative with abductive reasoning

Consistent with an interpretivist philosophy, this study employed a qualitative research approach. Qualitative research is characterized by its focus on in-depth understanding, rich description, and the exploration of complex issues in their natural settings (Bryman, 2016). It was the appropriate approach for this study because the research questions sought to understand how governance dynamics unfold in practice, how communication mechanisms facilitate or impede strategic objectives, and how project actors interpret and adapt formal frameworks. These are questions of process, meaning, and experience that demand rich, contextual data rather than numerical measurement. Furthermore, the dual-governance phenomenon under investigation was undertheorized, as established in the literature review (Section 1.2.5). Qualitative methods are particularly suited to exploring undertheorized domains, as they allow unexpected themes and patterns to emerge from the data rather than restricting inquiry to pre-specified variables (Creswell and Creswell, 2018).

The study further adopted an abductive reasoning approach, which involves a continuous iterative movement between theoretical frameworks and empirical data (Dubois and Gadde, 2002). Unlike purely deductive approaches (theory to data) or purely inductive approaches (data to theory), abduction allowed the researchers to begin with the theoretical propositions formulated in Chapter 1 (P1, P2, P3) as sensitizing devices, confront them with empirical observations from the field, and refine both theoretical understanding and empirical interpretation in an iterative cycle. This approach was consistent with interpretive IS research practice, where theory typically serves as « an initial guide to design and data collection, as part of an iterative process of data collection and analysis » (Walsham, 1995, p. 76).

2.2 Research design: instrumental case study

2.2.1 case study strategy and justification

This study employed an instrumental case study design. An instrumental case study is conducted to provide insights into a specific issue or refine a theoretical understanding, where the case itself serves primarily as a means to understand something broader, a phenomenon or a theoretical construct (Stake, 1995). Yin (2018, p. 15) defined a case study as « an empirical inquiry that investigates a contemporary phenomenon (the 'case') in depth and within its real-world context, especially when the boundaries between phenomenon and context are not clearly evident. » This definition aligned precisely with the research context: the dual-governance model (the phenomenon) was inseparable from the specific organizational, contractual, and technological environment (the context) in which it operated.

The instrumental case study design was chosen for four reasons:

1. It allowed for an intensive, holistic description and analysis of a single, contemporary phenomenon (the SAP S/4HANA implementation under dual governance) within its real-world context, which was crucial for understanding the complex interaction of SAP Activate and PwC Transform.

2. This design was particularly effective for addressing the « how » and « why » questions central to this research, exploring the mechanisms through which dual governance impacts strategic alignment and operational efficiency.

3. The specific instance of a large-scale SAP S/4HANA transformation project utilizing both SAP Activate and PwC Transform provided a unique « instrument » to investigate broader issues in multi-governance IT projects, strategic management, and operational integration. It offered a rich empirical setting to refine the application of Structuration Theory, Agency Theory, and Dynamic Capabilities Theory.

4. By focusing on a single, information-rich case, the study could generate deep insights that contribute to theory building regarding governance effectiveness in complex digital transformations.

As Lee and Baskerville (2003) and Walsham (1995) convincingly argued, generalizability from a single case study can take the form of theoretical generalization, the development of concepts, frameworks, and insights that may be transferable to other contexts, rather than statistical generalization to a population. The theoretical propositions and the communication platform model developed in this study were intended to be analytically generalizable, not statistically representative.

2.2.2 presentation of the case

The selected case was a large-scale SAP S/4HANA implementation project within a multinational organization. This organization was chosen because it explicitly utilized both the SAP Activate methodology for functional implementation and PwC Transform for strategic business transformation, thereby providing the ideal context to study the phenomena of dual-layered governance as defined by the research questions. The organization's willingness to grant access to key personnel and documentation was also a critical factor in its selection. Due to confidentiality agreements, the client organization's identity and certain proprietary details have been anonymized. However, the following contextual characteristics were relevant to the analysis:

- The project involved a greenfield SAP S/4HANA implementation covering core modules including Finance (FI), Controlling (CO), Materials Management (MM), Sales and Distribution (SD), and Production Planning (PP).
- PwC was engaged to provide both strategic transformation guidance (via PwC Transform) and implementation delivery services, while SAP Activate served as the functional implementation methodology.
- The project team comprised consultants organized into functional/technical streams, with a parallel governance structure managing workstreams, quality assurance, risk management, and change management.
- The researchers were positioned within the project team, providing direct access to governance meetings, internal documentation, cross-team communications, and day-to-day project operations.

The specifics of the organizational context, project structure, and governance mechanisms are detailed further in Chapter 3, where they serve as the empirical foundation for the findings.

2.3 Data Generation Methods

To ensure a comprehensive and triangulated understanding of the complex interactions within the dual-governance structure, this study employed multiple data generation methods: semi-structured interviews, participant observation, and documentary analysis. The use of multiple

sources is consistent with the case study methodology (Yin, 2018) and serves to corroborate and enrich findings, thereby enhancing the credibility of the research (Denzin, 1978).

2.3.1 semi-structured interviews

Semi-structured interviews served as the primary data generation method. This method involves a set of pre-determined open-ended questions but allows for flexibility, enabling the interviewer to probe further, ask follow-up questions, and explore emerging themes based on the interviewee's responses (Bryman, 2016). Interviews are recognized as a key way of accessing the interpretations of informants in the field and constitute a core component of most interpretive IS studies (Walsham, 2006). The semi-structured format was chosen because it combined the flexibility to explore emergent themes with sufficient structure to ensure that the key theoretical constructs, namely strategic alignment, project control, operational integration, and inter-team communication, were systematically addressed across all participants.

Participant Selection:

Participants were selected through purposeful sampling (Patton, 2015), a technique that deliberately selects information-rich cases that can illuminate the research questions. The sampling strategy followed two criteria:

- Role diversity: Participants were selected to represent different levels of the project hierarchy (senior management, middle management, PMO, senior consultants, and junior consultants) to capture governance perceptions across the full organizational spectrum.
- Governance exposure: Only participants with direct involvement in governance activities, including steering committee participation, workstream coordination, cross-team deliverable handoffs, quality gate reviews, or governance reporting, were eligible.

To ensure balanced representation across hierarchical levels while maintaining a manageable dataset for in-depth qualitative analysis, two participants were selected from each of the five role categories, yielding a total of ten interviews. This number was consistent with interpretive IS research practice, where data quality and analytical depth are prioritized over population size (Walsham, 2006).

The following table summarized the participant profile:

Tableau 2 : Interview participant profile

Participant code	Role category	Primary responsibilities within the project
SM-1	Senior Manager	Strategic oversight, client relationship management, governance design
SM-2	Senior Manager	Executive reporting, transformation leadership, value realization
M-1	Manager	Workstream leadership (functional), cross-team coordination
M-2	Manager	Workstream leadership (technical), methodology integration
PMO-1	PMO (Project Management Office)	Project planning, scheduling, progress tracking, reporting
PMO-2	PMO (Project Management Office)	Risk management, quality assurance, governance compliance
SC-1	Senior Consultant	Functional configuration, solution design, cross-module integration
SC-2	Senior Consultant	Change management, stakeholder engagement, training coordination
JC-1	Junior Consultant	Technical configuration, testing, deliverable documentation
JC-2	Junior Consultant	Process documentation, data migration support, user support

Source: Compiled by the authors.

Interview conduct and procedure

All ten interviews were conducted during the active implementation phase of the project. Each interview lasted between 35 and 55 minutes. Interviews were conducted face-to-face at the project site where logistics permitted, and virtually via video conferencing where physical presence was not feasible. The working language of all interviews was English, which was the project's official communication language.

Following Walsham's (2006) guidance, each interview began with a brief introduction of the research purpose and an assurance of confidentiality. Participants were informed that their identities would be anonymized in all outputs using alphanumeric codes (as shown in Tableau II), and that participation was voluntary and could be withdrawn at any time without consequence. Informed consent was obtained from each participant prior to the interview.

All interviews were recorded with the explicit consent of participants and subsequently transcribed verbatim to facilitate detailed analysis. The interviewers adopted a conversational, non-directive style, allowing participants to elaborate on points they considered important while gently redirecting the discussion when it drifted beyond the scope of the research questions. Where participants raised points of particular theoretical significance, for instance examples of informal process adaptation (relevant to Structuration Theory) or descriptions of information gaps between SAP-aligned and PwC-aligned teams (relevant to Agency Theory), the interviewers used probing follow-up questions to deepen the response.

2.3.2 participant observation

As embedded members of the PwC project team, the researchers engaged in participant observation throughout the duration of the implementation. Walsham (2006) described the spectrum of researcher involvement in interpretive IS fieldwork, ranging from neutral observer » to « full action researcher. The researchers' position in this study fell toward the involved end of this spectrum, as the researchers were simultaneously contributing members of the project team and scholarly investigators of its governance dynamics. This positioning corresponded to what Walsham (1995) termed an « involved researcher. »

This dual role offered significant advantages. The researchers had direct access to governance meetings, workstream reviews, steering committee sessions, and cross-team coordination calls, providing observational data on governance practices as they unfolded in real time. Visibility into informal communication patterns (hallway conversations, instant messaging exchanges, ad hoc problem-solving discussions) was possible, which would have been invisible to external researchers. An embodied understanding of the governance tensions,

communication frustrations, and adaptive behaviors that constituted the lived experience of operating within a dual-framework environment was developed organically through daily participation.

However, this proximity also carried risks that were explicitly managed. The risk of losing critical distance, that is, becoming socialized to the project team's perspectives (Walsham, 2006), was mitigated through regular reflective journaling and periodic discussions with the thesis supervisor, who served as an external analytical sounding board for both researchers. The risk of role conflict, where professional obligations might conflict with research interests, was addressed by establishing clear boundaries: research data collection occurred alongside, but did not interfere with, professional duties.

Observational data were recorded in a field journal maintained throughout the project. Entries included descriptions of governance events, communication incidents, decision-making dynamics, and emergent patterns, accompanied by the researchers' reflective interpretations.

Contexts of observation

Observations were conducted in the following project settings:

- Project steering committee meetings, where strategic-level governance decisions were made and both frameworks' directives converged.
- Weekly workstream update meetings, where operational progress, blockers, and cross-team dependencies were discussed.
- Phase review and quality gate sessions, where SAP Activate phase milestones intersected with PwC Transform value realization checkpoints.
- Workshops focused on process design, integration points, or critical decision-making.
- Informal settings, including team discussions, instant messaging channels, and ad hoc coordination calls, where the de facto governance (as theorized through Structuration Theory) was most visibly enacted.

Focus of observation

The researchers' observational focus was guided by the theoretical framework:

- *The dynamics of decision-making, especially when conflicting priorities arose from the two frameworks (Agency Theory lens).*

- *Formal and informal communication patterns, particularly how strategic directives were disseminated and how operational issues were escalated (inter-team communication construct).*
- *Adherence to or deviation from prescribed methodologies in practice, namely the gap between the « formal » and « de facto » governance (Structuration Theory lens).*
- *How disagreements or ambiguities between the two frameworks were resolved within the governance structure.*
- *The practical integration of project streams and operational deliverables across the dual-framework boundary.*

2.3.3 document analysis

The third data source consisted of project documents, which provided complementary evidence to the interviews and observations. Document analysis involves systematically reviewing and interpreting existing documents to extract relevant data, providing contextual information, historical insights, and evidence of formal structures, processes, and strategic objectives (Bowen, 2009).

The following categories of documents were collected and analyzed:

Tableau 3: Categories of project documents analyzed

Document category	**Examples**	**Relevance to research**
Governance documents	Project charter, governance framework, RACI matrices, escalation protocols	Formal governance structures and role definitions
Methodology documentation	SAP Activate phase deliverables, PwC Transform templates (where permissible)	Prescribed governance processes and their formal logic
Project planning documents	Project plans, schedules, resource allocation matrices, critical path items	Scope management and operational coordination
Meeting records	Steering committee minutes, workstream status reports, decision logs	Decision-making patterns and communication flows

Communication artifacts	Internal project emails, collaboration platform threads (anonymized)	Informal communication patterns and information exchange
Quality and risk documentation	Quality gate review reports, risk registers, issue logs	Governance effectiveness indicators

Source : Compiled by the authors.

It is important to distinguish between documents that were accessed and analyzed as part of the research process, and documents that can be included in the thesis as annexes. The researchers had full, unrestricted access to all internal PwC Transform documentation throughout the project, including governance frameworks, transformation roadmaps, value realization templates, change management playbooks, and strategic alignment artifacts. These documents were consulted, reviewed, and used to inform the analysis on a daily basis. However, due to binding non-disclosure agreements between PwC and the client organization, these materials cannot be reproduced, quoted directly, or included as annexes in this thesis. Where specific PwC Transform documents could not be formally cited, the researchers drew upon their direct first-hand knowledge of these documents, supplemented by participant accounts of their content and application, and corroborated by observational data from governance meetings where these documents were actively discussed and used. The following table clarifies this distinction:

Tableau 4: Document accessibility and disclosure status

Document category	**Accessed by researchers**	**Included in thesis**
SAP Activate methodology documentation (publicly available)	Yes, full access	Yes, cited and referenced
SAP Activate project deliverables (project-specific)	Yes, full access	No, client confidentiality

PwC Transform framework and templates	Yes, full daily access	No, proprietary and NDA-protected
Project charter and governance model	Yes, full access	No, client confidentiality
RACI matrices and escalation protocols	Yes, full access	No, client confidentiality
Steering committee minutes and decision logs	Yes, full access	No, client confidentiality
Risk registers and issue logs	Yes, full access	No, client confidentiality
Communication artifacts (emails, messages)	Yes, observed and noted	No, privacy and confidentiality

Source : Compiled by the authors.

Focus of documentary analysis

The documentary analysis focused on the following dimensions:

- The formal articulation of the dual governance structure and its prescribed integration mechanisms.
- Evidence of strategic intent and how it was translated into operational planning documents.
- How both methodologies were prescribed and formally integrated (or not) in planning documents.
- Actual project progress, deviations from plan, and corrective actions recorded in meeting minutes and decision logs.
- Formal decision-making protocols and information dissemination channels.
- The interplay of formal rules and resources as manifested in governance documents (Structuration Theory lens).
- Evidence of monitoring mechanisms and control structures (Agency Theory lens).

2.4 Data analysis: thematic analysis

2.4.1 justification and procedure

Data analysis was conducted using thematic analysis, following the six-phase framework established by Braun and Clarke (2006). Thematic analysis is a flexible and widely used qualitative method for identifying, analyzing, and reporting patterns (themes) within data. It was selected for this study for three reasons:

Flexibility: Thematic analysis is not tied to any particular epistemological position, making it compatible with the interpretivist stance adopted here (Braun and Clarke, 2006).

Theoretical sensitivity: Unlike purely inductive approaches, thematic analysis allows for a combination of inductive coding (themes emerging from the data) and deductive coding (themes guided by the theoretical framework), which aligned with the abductive approach of this study.

Transparency: The method provides a clear, systematic procedure that enhances the auditability of the analysis, a key quality criterion for interpretive research (Lincoln and Guba, 1985).

The six phases were implemented as follows:

Phase 1, Familiarization with the data: All interview transcripts were read and re-read multiple times. Field journal entries and documentary materials were similarly reviewed. Initial impressions, recurring ideas, and potential patterns were noted in a reflexive log.

Phase 2, Generating initial codes: A systematic coding process was applied to the interview transcripts, field journal entries, and documentary materials. The coding process was supported by NVivo qualitative data analysis software, which facilitated systematic code application, hierarchical thematic organization, cross-case comparison, and word-frequency analysis across the full corpus. NVivo was selected for its capacity to handle mixed data types (transcripts, field notes, and documentary excerpts) within a single analytical workspace, and for its contribution to the auditability of the coding process (Bazeley and Jackson, 2019). Codes were generated both inductively (from patterns emerging directly from participant accounts) and deductively (from the theoretical constructs identified in Chapter 1). Examples of deductive codes included: information asymmetry (from Agency Theory), framework adaptation (from Structuration Theory), and capability building (from Dynamic Capabilities Theory). Examples of inductive codes included: terminology mismatch, deliverable

duplication, milestone confusion, permission economy, status theatre, and informal bridge roles.

Phase 3, Searching for themes: Related codes were collated into candidate themes. Codes were grouped based on both semantic similarity (for example, codes relating to communication breakdown were grouped under a candidate theme of « inter-team communication barriers) and theoretical coherence (for example, codes reflecting recursive adaptation of governance rules were grouped under a theme corresponding to Structuration Theory's duality of structure).

Phase 4, Reviewing themes: Candidate themes were reviewed against the coded data extracts and the full dataset to ensure internal homogeneity (data within a theme cohered meaningfully) and external heterogeneity (themes were distinguishable from one another). Some candidate themes were merged, split, or discarded at this stage.

Phase 5, Defining and naming themes: Each retained theme was defined with a clear scope and given a concise name that captured its essence. The relationship between each theme and the theoretical framework was made explicit.

Phase 6, Producing the report: The final themes were organized into a coherent narrative presented in Chapter 3, structured around the research sub-questions and interpreted through the integrated conceptual model (Figure 1, Chapter 1). Selected data extracts (verbatim interview quotes, field journal entries, document excerpts) were used as illustrative evidence to ground each theme in the empirical material.

2.4.2 Theory-data integration

The three preliminary theoretical propositions formulated in Section 1.2.8 served as analytical sensitizing devices throughout the data analysis process. They were not treated as hypotheses to be confirmed or rejected but as interpretive lenses that directed the researchers' attention to specific features of the data. During the coding process, each data excerpt was examined for its relevance to one or more propositions:

- Data related to how project actors adapted, reinterpreted, or informally modified the formal frameworks were analyzed through the lens of P1 (Structuration Theory).
- Data related to monitoring difficulties, information gaps between teams, or conflicting reporting requirements were analyzed through the lens of P2 (Agency Theory).

- Data related to the project's capacity (or inability) to adapt its governance mechanisms in response to emerging challenges were analyzed through the lens of P3 (Dynamic Capabilities Theory).

Additionally, the Likert-scale items embedded within the interview protocol provided structured, comparative data that complemented the open-ended qualitative responses. These quantified perceptions were not subjected to statistical testing (which would be inconsistent with the interpretivist paradigm) but were used descriptively to identify convergences and divergences across participant roles and hierarchical levels, enriching the thematic interpretation.

This approach ensured that the theoretical framework was not imposed on the data in a rigid, deductive manner, but rather served as a structured lens that organized the analytical process while remaining open to empirical surprise and inductive discovery.

2.5 Research quality criteria

2.5.1 trustworthiness and rigor

The criteria for evaluating the quality of interpretive research differ from those used in positivist studies. Rather than seeking statistical validity, reliability, and objectivity, interpretive research strives for credibility, transferability, dependability, and confirmability (Lincoln and Guba, 1985). Additionally, Klein and Myers (1999) proposed seven principles for evaluating interpretive field studies in Information Systems, which guided the quality assurance of this study.

The following strategies were employed:

Tableau 5: Research quality strategies

Quality criterion	Strategy employed	Implementation in this study

Credibility	Triangulation of data sources	Three data sources (interviews, observation, documents) were cross-referenced to corroborate findings
Credibility	Prolonged engagement	The researchers were embedded in the project for the full duration of the implementation
Credibility	Member checking	Preliminary findings were shared with selected participants to verify interpretive accuracy
Transferability	Thick description	Detailed contextual descriptions of the case, governance structures, and communication dynamics were provided to enable readers to assess applicability to other settings
Dependability	Audit trail	A reflexive journal, coded transcripts, and analytical memos were maintained throughout the research process, providing a transparent record of analytical decisions
Confirmability	Reflexivity	The researchers' positionality as insiders was explicitly acknowledged, and its implications for data interpretation were regularly reflected upon in the field journal
Confirmability	Data excerpts	Direct quotes from interviews and excerpts from documents were presented throughout Chapter 3 to support interpretations and allow readers to judge the data-findings linkage

Source : Compiled by the authors based on Lincoln and Guba (1985) and Klein and Myers (1999).

2.5.2 researchers' positionality

The researchers' position as embedded members of the PwC project team constituted a form of « involved researchers » status (Walsham, 1995, 2006). This positionality required explicit reflexive management.

The advantages of insider status included privileged access to governance meetings, internal communications, and informal team dynamics; a shared professional vocabulary and understanding of the project context, which facilitated rapport-building during interviews; and the ability to observe governance practices as they unfolded in real time.

The limitations included the potential for analytical bias due to familiarity with the project context; the possibility that participants might have self-censored during interviews due to the researchers' professional roles within the same project; and the challenge of maintaining critical distance from the governance practices being studied.

These limitations were addressed through systematic reflexive journaling, regular supervisory discussions to challenge emerging interpretations, triangulation across multiple data sources, and the use of the theoretical framework as an external analytical discipline. The researchers were mindful of Walsham's (2006) observation that closely involved researchers risk becoming « socialized to the views of the people in the field, » and actively sought disconfirming evidence during the analysis to counteract this tendency.

2.6 Ethical considerations

All research was conducted in compliance with ethical standards of academic research and the professional obligations of the PwC engagement. The following principles were observed:

Informed consent: All interview participants were fully informed about the purpose of the study, the nature of their participation, the duration of interviews, and how the data would be used. Each participant provided explicit consent prior to their involvement. The consent process included a clear statement that participation was voluntary and that the participant could withdraw at any time without penalty.

Anonymity and confidentiality: The identities of all participants were anonymized using alphanumeric codes (SM-1, SM-2, M-1, M-2, PMO-1, PMO-2, SC-1, SC-2, JC-1, JC-2). The identity of the client organization was anonymized throughout the thesis. All names, specific project details, and identifying information were anonymized in transcripts, field notes, and the final report. Proprietary project details that could identify the client or breach contractual confidentiality were excluded.

Right to withdraw: Participants were informed of their right to withdraw from the study at any time without penalty, and to have their contributed data removed from the analysis.

Data security: All collected data (recordings, transcripts, field notes, documents) were stored securely on password-protected and encrypted systems, accessible only to the researchers and the thesis supervisor.

Minimizing harm: The research design ensured that participation did not cause any physical, psychological, or professional harm to individuals or the organization.

PwC Transform and project document confidentiality: As acknowledged in Chapter 1 (Section 1.2.1) and detailed in Section 2.3.3, the proprietary nature of PwC Transform and the binding non-disclosure agreements governing the client engagement imposed constraints on the level of documentary detail that could be disclosed or reproduced in this thesis. The researchers had full access to all relevant project documentation throughout the engagement; however, ethical and contractual obligations prevented the inclusion of these materials as annexes or direct citations. This limitation was transparently communicated to interview participants and is consistently acknowledged throughout the thesis. The researchers ensured that the analytical findings remained fully grounded in the documentary evidence through their direct first-hand engagement with these materials, even where the materials themselves could not be externally disclosed.

The following table summarizes the key methodological decisions:

Tableau 6: Summary of methodological decisions

Methodological dimension	Decision	Justification
Epistemology	Interpretivism	Phenomenon is socially constructed; access through participant meanings
Reasoning approach	Abductive	Iterative theory-data dialogue; propositions as sensitizing devices
Research design	Qualitative	Exploratory questions; undertheorized phenomenon; need for rich data
Research strategy	Instrumental case study (single, embedded)	Revelatory case; multiple embedded units of analysis; insider access
Data generation	Semi-structured interviews (10) ; participant observation ; documentary analysis	Triangulation for credibility; complementary data types
Participant sampling	Purposeful: 2 senior managers, 2 managers, 2 PMOs, 2 senior consultants, 2 junior consultants	Role diversity and governance exposure
Data analysis	Thematic analysis (Braun and Clarke, 2006), NVivo-supported	Flexible; theory-sensitive; transparent and auditable
Quality criteria	Lincoln and Guba (1985); Klein and Myers (1999)	Credibility, transferability, dependability, confirmability

Source : Compiled by the authors.

CHAPTER 3: EMPIRICAL FINDINGS, DISCUSSION AND APPLIED CONTRIBUTION

3.1 Introduction

This chapter pursued three intertwined objectives. The first was descriptive: to render visible, through the voices of the ten interviewed participants, how the dual PwC Transform and SAP Activate governance model was lived on a daily basis inside a large-scale SAP S/4HANA engagement. The second was interpretive: to re-read those empirical patterns through Structuration, Agency, and Dynamic Capabilities theories, and to confront the three preliminary propositions (P1, P2, P3) with the evidence. The third was prescriptive: to translate the coded pain points into the functional specifications of a purpose-built coordination platform, thereby fulfilling the applied contribution announced in Chapter 1.

The structure of the chapter reflects this arc. Section 3.2 presents the case and its context. Section 3.3 reports the empirical findings, organized by research sub-question (SQ1, SQ2, SQ3). Section 3.4 discusses these findings through the theoretical framework and re-examines the three preliminary propositions. Section 3.5 presents the applied contribution (the proposed coordination platform) as the empirical answer to SQ4. Section 3.6 acknowledges the limitations of the study, and Section 3.7 concludes the chapter and transitions to the general conclusion.

3.2 Presentation of the case and its context

The focal case concerned a large-scale SAP S/4HANA implementation in which the client organization had concurrently engaged two distinct methodological authorities. The first was SAP Activate, the vendor's phase-based implementation methodology, structured around the sequence Discover, Prepare, Explore, Realize, Deploy, Run (Musil, 2020). The second was PwC Transform, the consulting firm's proprietary strategic-overlay framework, which addressed value realization, organizational change, stakeholder engagement, and enterprise-wide transformation. The researchers were embedded within the PwC delivery team for some of the engagement duration, a revelatory instance (Yin, 2018) selected for its capacity to illuminate a broader theoretical construct.

Two structural characteristics of the case were particularly salient for the analysis:

- Dual methodological authority: Two full-fledged governance frameworks coexisted within a single project perimeter, each with its own vocabulary, deliverables, cadence,

and reporting lines. This configuration was precisely the one identified as understudied in the literature (Chapter 1, Section 1.2.5).

- Role stratification: The project team spanned five hierarchical levels (senior managers, managers, PMO, senior consultants, and junior consultants), allowing governance perceptions to be contrasted across the full organizational spectrum.

The empirical corpus mobilized in this chapter consisted of:

1. Ten semi-structured interviews with stakeholders, conducted and transcribed under the anonymization protocol described in Chapter 2.
2. A field journal of participant observations collected during weekly workstream meetings, phase-gate reviews, design workshops, and informal settings where the de facto governance was most visibly enacted.
3. Documentary evidence, comprising governance charters, RACI matrices, steering-committee minutes, risk registers, decision logs, and, within the proprietary limits acknowledged in Chapter 1, PwC Transform templates.

3.3 Empirical findings

The findings are organized below by research sub-question (SQ1, SQ2, SQ3). SQ4, which concerns the platform itself, is addressed separately in Section 3.5 as the applied contribution. Within each sub-question, the evidence is structured through thematic axes derived from the NVivo-supported coding process and triangulated with a word-frequency analysis of the coded verbatim corpus.

3.3.1 Framework integration and operationalization (SQ1)

SQ1 asked: (How are the requirements and execution protocols of SAP Activate and PwC Transform integrated and operationalized within the project's governance structure to ensure consistent project delivery?) The empirical answer was that the two frameworks failed to achieve perfect integration in their practical implementation. The two frameworks reached high levels of integration but were not perfected integration at the level of lived practice

. Rather, they were juxtaposed, and-the delivery layer have been responsible for holding both frameworks together. the cognitive effort of aligning them was largely borne by the delivery layer

Methodological clarity and the asymmetry between frameworks

The analysis revealed a paradox between the operational legibility of SAP Activate and the strategic abstraction of PwC Transform.

On one hand, SAP Activate was consistently described in terms of operational clarity. One PMO participant characterized it as « the cleanest framework » (PMO-1), while a senior consultant called it « crystal clear » (SC-1). Respondents across the hierarchy reported that they « know exactly what Explore produces versus Realize » (SC-2). The framework's phase-based architecture, its standardized deliverables, and its documented accelerators made it cognitively accessible even to junior consultants. JC-1 noted that the phases give you a mental map, you always know where you are.

On the other hand, PwC Transform was frequently characterized as something that « floats above what I actually do most days » (SC-2). Several respondents, particularly at the delivery layer, reported difficulty translating Transform's strategic concepts into daily operational decisions. JC-2 acknowledged: we are not fully integrated into the handling of the transform framework as it is managed by the higher ups since they manage the strategic part of the projects.I hear the Transform messages in steering committees, but I sometimes struggle to translate them into my daytoday work.

This asymmetry was not simply a matter of documentation quality. It reflected the different purposes of the two frameworks: one prescribed execution, the other articulated transformation intent.

Integration on paper versus integration in practice

Documentary evidence confirmed that formal integration mechanisms existed. The project's governance charter explicitly mapped Transform workstreams onto Activate phases; RACI matrices assigned joint responsibilities across the two frameworks; steering-committee agendas alternated Activate milestone reviews with Transform value-realization checkpoints. Yet participants repeatedly reported that, in daily practice, these formal mappings did not translate into seamless coordination. M-1 observed: “handling both frameworks isn’t done by the same teams, the activate part mainly integrated the functional teams with supervision of

the higher ups, meanwhile the transform framework is mainly handled by the higher ups with some task delegations of the functionals streams".

Although the frameworks align conceptually, in practice Activate and Transform discussions tend to focus on different levels, which highlights the need for deliberate alignment in the room.

SM-2 offered a similar reflection: (The frameworks don't contradict, but they don't automatically work with each other either. We have to adapt between them depending on the project context.) The frameworks are complementary, though their alignment depends on how effectively teams connect and translate them in practice.

Synthesis for SQ1

Integration existed on paper, in the governance charter and RACI matrices, but at the delivery level, the two frameworks operated in parallel rather than in dialogue. The burden of translating between them rested on individuals, not on the governance architecture itself. This "translation tax", borne implicitly by consultants and managers, constituted the first major empirical finding and informed the later design of the platform (Section 3.5).

3.3.2 Communication and decision-making mechanisms (SQ2)

SQ2 asked: What are the prevailing communication and decision-making mechanisms employed within the dual-governance structure, and how do these mechanisms facilitate or impede the achievement of strategic objectives and operational efficiency?, The evidence revealed a formal monitoring apparatus that coexisted with, and was partially displaced by, an informal, permission-based adaptation economy.

Deviation as a systemic response to rigidity

Five of ten respondents reported deviating from documented processes « frequently, » with justifications such as « the pace on the ground pushes us off the documented path » (SC-1) and « the process tells you what should happen; reality tells you what will happen » (M-2). These deviations were not isolated incidents but constituted a systemic pattern, one that emerged in coding as a de facto governance model operating alongside the formal one.

The (permission economy)

A critical governance friction was articulated by M-1: (Deviation takes permission, and permission is expensive around here). This observation introduced additional coordination and approval costs for adaptations, where governance interfaces were not fully aligned.

even minor ones, because adaptations had to be negotiated across two governance authorities rather than one. JC-2 described the consequence in concrete terms: “If I need to skip a Transform template because the Activate deadline is tomorrow, I have to ask three people”. This behaviour reflects a pragmatic response to delivery pressure in a multiframework environment.

The risk register as a central governance pain point

The risk register emerged in coding as the most consistently criticized governance artifact across all ten interviews. Five respondents rated its accessibility as « Difficult. » PMO-1 acknowledged: “The register cannot be consulted by other work-steams, only me and the higherups can do so”. M-2 was blunter: (The register just isn't accessible enough for the teams to base on it). What should have been the project's most proactive governance instrument was, in practice, only accessed by top management. While intended to function as a proactive governance instrument to lead the functional streams, the risk register operated in practice primarily as a base for strategic and top management streams.

Synthesis for SQ2

The prevailing mechanisms (weekly status cadences, steering committees, risk registers, decision logs) recorded governance but were hardly transmitted to the work streams. The recorded governance activity but were less effective at producing the perfected governance outcomes.

This generated the appearance of control but a part of the coordination between streams occurred through direct messaging, hallway conversations, and team meetings. They reinforced formal control and transparency, while significant coordination also occurred informally through direct messaging, hallway conversations, and team initiative.

This finding is consistent with the Structuration Theory prediction (P1) that formal structures are recursively reshaped by the practices they are meant to govern (Giddens, 1984; Orlikowski, 1992), a point developed in Section 3.4.

3.3.3 Strategic alignment and operational effectiveness (SQ3)

SQ3 asked: (Which specific elements within the dual-framework governance structure demonstrably optimize or hinder the strategic alignment of the SAP S/4HANA implementation and its operational effectiveness?)

Visibility fragmentation

Respondents consistently identified a narrow but recurring set of information-access failures. The three most frequently cited challenges, across all ten respondents, were the absence of a reliable high-level progress view (cited by seven), poor visibility into cross-team dependencies (cited by seven), and the unreliability of real-time risk and issue status (cited by five).

Dependency opacity

Cross-team dependencies were, in PMO-1's words, “harder than they probably should be”. Respondents described (piecing it together by just asking around) (SC-1) and acknowledged that they « just don't know what other teams are doing that affects my work » (JC-1). The dependency opacity was particularly acute at the intersection points between Activate-aligned functional streams and Transform-aligned business streams, where handoffs were most consequential but least well-instrumented.

Decision opacity at the leadership interface

Five respondents rated the decision log as « Neutral » or worse on accessibility. SM-1 acknowledged that (decisions are made, the question is whether you can find them a week later). The implication was that although decisions were recorded, their retrievability as a governance artifact was inconsistent, creating downstream ambiguity about authority, scope, and accountability.

Role-stratified perception of governance quality

A striking pattern emerged across the hierarchy: the further down the role ladder a respondent sat, the less the dual governance model appeared to work for them. Senior managers (SM-1, SM-2) reported generally positive perceptions of governance clarity; PMO participants expressed mixed views; managers, senior consultants, and junior consultants reported progressively greater frustration with informational latency, dependency opacity, and process rigidity. This role-stratified perception asymmetry was not incidental. It directly reflected the architecture of the dual model, in which governance visibility was concentrated at the strategic altitude. operational friction was concentrated at the delivery altitude.

Figure 10: Nvivo Cloud Of Words Results

Source: NVivo word-frequency visualization of the coded verbatim corpus; compiled by the authors

Lexical triangulation

A word-frequency query performed on the coded verbatim corpus (ten respondents, all interview data) validated these qualitative observations.

Tableau 7: Summary lexical trends from NVivo word-frequency analysis

Central theme	**Lexical weight**	**Significance for the study**
Activate	~2.8 %	Dominant operational reference; consultants navigated daily life through its phases
Transform	~2.5 %	Equally salient lexically, but carrying divergent affective weight (abstraction, scepticism, detachment)
Governance	1.6 %	Confirmed the structural concern of the study; respondents explicitly framed their experience in governance terms
Dependencies	1.4 %	Signalled the most operationally painful coordination

		gap across teams and workstreams
Register	1.2 %	The single most criticized information artifact, the « canary in the mine » of information asymmetry
Monitoring	1.1 %	Reflected the mechanistic focus of existing oversight, without matching conversational depth on truth of status
Deviation	0.9 %	Lexical evidence of the emergent de facto governance model
Sensing, Seizing, Transforming	0.8% (combined)	Dynamic-capabilities vocabulary was present but sat in tension with obstruction language

Synthesis for SQ3

The dual-framework governance model optimized strategic alignment for those already at governance altitude (senior managers, PMO) and boosted operational effectiveness for those at delivery altitude (consultants). but there were specific elements that hindered alignment, these elements were not methodological, since respondents understood both frameworks reasonably well. They were informational: the latency of the risk register, the opacity of dependencies, and the visibility of the decision log. This observation set the empirical foundation for the platform specification presented in Section 3.5.

3.4 Theoretical discussion: revisiting the propositions

Section 3.3 described what the evidence revealed. This section interprets that evidence through the integrated conceptual framework introduced in Chapter 1 and systematically revisits the three preliminary propositions (P1, P2, P3) formulated in Section 1.2.8. Each proposition is confronted with the findings and assessed as supported, partially supported, or in need of refinement.

3.4.1 Structuration theory and proposition P1

Proposition P1 held that: The formal rules and protocols of SAP Activate and PwC Transform are continuously reinterpreted and adapted by project actors through daily practice, producing

an emergent 'de facto' governance model that diverges from the formally prescribed structure, particularly at the interface between SAP-aligned and PwC-aligned teams.

The empirical evidence strongly supported P1. The reported frequency of deviation from documented processes (five of ten respondents deviating “frequently”), the observation that the process tells you what should happen; reality tells you what will happen (M-2), and the emergence of the “permission economy” (M-1) all confirmed Giddens' (1984) duality of structure: the formal frameworks constituted both the medium of project action and its outcome, continuously reshaped through the recursive interpretation of the actors who enacted them. The « status theatre » phenomenon was particularly emblematic, a governance ritual whose surface form was reproduced faithfully while its substantive meaning drifted away from the prescribed intent.

Orlikowski's (1992) concept of the « duality of technology » extends naturally here: the dual framework itself could be read as a technology of governance, simultaneously shaping and being shaped by organizational practice. The « translation tax, » the cognitive labor of mediating between Activate and Transform, was not an accidental defect of the governance model but a structural feature that emerged from the interaction between formal rules and situated agency.

P1 was therefore supported. A refinement emerged from the evidence: the de facto governance did not merely diverge from the formal structure; it was systematically concentrated at specific organizational interfaces, notably the Activate, Transform boundary and the PMO, delivery handoff, suggesting that the recursive reshaping of structure was most intense at points of highest framework friction.

3.4.2 Agency theory and proposition P2

Proposition P2 held that: The dual-governance structure amplifies information asymmetry and increases agency costs due to the multiplication of principal-agent relationships and communication interfaces across vendor-aligned and consultant-aligned project streams, creating a structural demand for dedicated coordination mechanisms.

The findings provided strong support for P2. The evidence revealed information asymmetry at multiple levels simultaneously, a pattern that might be termed *compounded agency costs*. The client organization (the ultimate principal) faced asymmetry vis-à-vis both PwC and the SAP-aligned teams. More strikingly, the agents themselves faced asymmetry vis-à-vis each other,

as documented in the dependency opacity findings (I just don't know what other teams are doing that affects my work, JC-1). This horizontal asymmetry between co-agents was not anticipated in classical Agency Theory (Jensen and Meckling, 1976), which typically models a single principal-agent duo, and constitutes an analytically productive extension of the theory for multi-methodology governance contexts.

The monitoring as (performance, not substance) theme directly illustrated the failure of the project's monitoring mechanisms to reduce residual loss. Tiwana and Kim's (2015) distinction between formal and informal IT governance mechanisms was visible here: formal mechanisms (status reports, risk registers, decision logs) were widespread but generated weak informational signal, while informal mechanisms (direct messaging, hallway conversations) carried the real coordination work but were inherently unauditable.

P2 was therefore strongly supported. The finding that agency costs compound across multiple agent-agent interfaces, and not only across principal-agent duo, represents an analytical contribution of this study and directly motivates the platform's design as a coordination technology rather than a monitoring technology (Section 3.5).

3.4.3 Dynamic capabilities theory and proposition P3

Proposition P3 held that: The effectiveness of the dual-governance model in enabling strategic transformation depends on the organization's capacity to integrate and reconfigure governance mechanisms in response to emergent project challenges, that is, on its meta-governance capability, including the communication infrastructure that connects the two frameworks.

The empirical evidence supported P3 in an indirect but powerful way. Respondents were fluent in the vocabulary of dynamic capabilities. The lexical analysis confirmed that the sensing, seizing, transforming vocabulary was present, but this vocabulary sat in tension with obstruction language. The evidence suggested that the organization's sensing capability (detecting emerging risks, dependencies, and opportunities) was constrained by informational latency; its seizing capability (making timely strategic decisions) was constrained by decision opacity; and its transforming capability (reconfiguring project structures in response to learning) was constrained by the permission economy.

Teece's (2007) trilogy of sensing, seizing, and transforming was therefore not simply a theoretical framing. It identified precisely the three capabilities that the dual governance model struggled to produce. The absence of a meta-governance layer, a mechanism for

integrating the two frameworks and reconfiguring their interaction in response to challenges, emerged as the root cause of these capability deficits. The project had governance in the conventional sense, but not meta-governance in Teece's sense.

P3 was therefore supported, with a refinement: the meta-governance capability the project lacked was not primarily strategic or procedural but *infrastructural*. It was the communication infrastructure that was missing, the ability to surface, circulate, and act upon governance-relevant information at the speed at which the project actually moved. This insight directly motivated the platform's positioning as meta-governance infrastructure (Section 3.5).

3.4.4 Cross-theoretical synthesis

Read together, the three propositions described a coherent governance failure mode. At the micro level (Structuration), formal frameworks were recursively reshaped by the practices they were meant to govern, producing a shadow governance model. At the meso level (Agency), the dual structure compounded information asymmetries across multiple principal-agent and agent-agent interfaces, generating high agency costs. At the macro level (Dynamic Capabilities), the resulting informational deficits eroded the organization's capacity to sense, seize, and transform. These three levels were not independent; they reinforced one another. The absence of meta-governance infrastructure (macro) perpetuated information asymmetry (meso), which in turn drove the permission economy and the informal adaptation practices (micro) that further eroded the formal governance apparatus.

This cross-theoretical synthesis framed the platform (Section 3.5) not as a tool but as an infrastructural intervention designed to operate simultaneously at all three levels.

3.5 The proposed coordination platform

SQ4 asked: How can a purpose-built communication and coordination platform mitigate the governance friction and information asymmetry identified within the dual-framework structure?.

The platform is not presented as a replacement for either Activate or Transform, but as a meta-governance layer that resolves the coordination cost the dual model currently externalizes onto its users.

3.5.1 Design rationale and governance gaps

The empirical analysis (Section 3.3) revealed four governance gaps that collectively constituted the design mandate for the platform:

1. The register and reality gap: The artifact designed to surface operational threats, namely the risk register, was the one most frequently described as lagging reality, creating a blind spot precisely where visibility was most needed.
2. Visibility fragmentation: High-level progress, cross-team dependencies, and real-time risk status were dispersed across uncoordinated artifacts, forcing users to manually reconstruct the project's state of health.
3. Role-stratified perception asymmetry: The further down the hierarchy a respondent sat, the less the dual model appeared to work for them, indicating that governance information was concentrated at strategic altitude while operational pain was concentrated at delivery altitude.
4. Permission economy and deviation culture: A governance model that was formally rigid but informally elastic produced undocumented workarounds that escaped the monitoring apparatus entirely.

These four gaps collectively formed the empirical bridge between the descriptive diagnosis of Sections 3.3 and 3.4 and the prescriptive design developed in the remainder of Section 3.5.

3.5.2 Platform architecture and functional pillars

Five functional pillars, derived directly from the coded pain points, constituted the minimum viable specification of the platform:

1. Unified Dependency Visualization: Cross-team dependencies rendered explicit and machine-tracked, eliminating the current practice of « piecing it together by just asking around » (SC-1). This pillar sat at the intersection of P1 and P2 and addressed the most frequently cited friction.
2. Living Risk Register: Event-driven updates, explicit ownership, and visible staleness markers. This pillar resolved the single most criticized governance artifact in the dataset and constituted the direct operational counter to the register and reality gap.
3. Dual-Framework Translation Layer: A unified operational view presented to users, with the underlying Activate and Transform traceability preserved for governance

audit. This pillar internalized the translation tax into the system rather than externalizing it onto the delivery team.

4. Real-Time High-Level Progress View: A single-pane-of-glass dashboard aggregating status across workstreams without manual compilation, responding to the seven-of-ten demand for an authoritative progress view and directly dismantling « status theatre. »
5. Immutable Decision and Version Registry: The platform operated as the authoritative source for decisions and document versions, eliminating parallel repositories and ambiguous decision ownership.

The Obstacles module was the direct materialization of the Living Risk Register pillar. It displayed all open obstacles with severity classification (High, Medium, Low), a textual description of the blocking condition, the associated task and phase, the reporting consultant, and the date of creation. In the prototype, all three open obstacles were classified as High severity, each flagging a critical client sign-off dependency that was blocking further progress, precisely the type of register and reality gap that respondents identified as the single strongest pain point in the current governance model.

Taken together, these six views demonstrated how the platform absorbed the four governance gaps identified in the empirical analysis: the register and reality gap (Obstacles module), visibility fragmentation (Dashboard and Analytics), dependency opacity (Workload and All Tasks), and the permission economy around deviation (the lightweight, system-mediated task and obstacle tracking that replaced undocumented workarounds with traceable governance artifacts).

3.5.4 Expected impact: AS-IS versus TO-BE

The expected impact of the platform across key governance dimensions is summarized in Tableau VIII. Each row compares the AS-IS state, as documented in Section 3.3, with the TO-BE state enabled by the platform.

Tableau 8: Expected platform impact, AS-IS vs. TO-BE governance comparison

Governance dimension	**AS-IS (current state)**	**TO-BE (target platform state)**
Risk visibility	Register lagged reality; updated periodically; trusted by few	Event-driven register with staleness indicators and ownership accountability
Dependency management	Tracked through informal conversation and individual knowledge	Machine-tracked dependency graph, visible to all affected streams
Progress reporting	“Status theatre”, green until escalation; manual compilation	Real-time aggregated dashboard with variance visibility
Decision traceability	Decisions made, but retrievability inconsistent	Immutable decision log with context, owner, and downstream impact
Deviation handling	Frequent but undocumented; « permission is expensive »	Lightweight deviation capture preserving agility while retaining governance traceability
Document versioning	Versioning consists of redundance; parallel repositories	Single source of truth with enforced versioning

Source: Compiled by the authors based on empirical findings and platform specification.

The expected impact is best read through the three theoretical lenses. At the micro level (Structuration), the platform absorbed the informal translation protocol that currently lived in individuals' heads and rendered it a shared, inspectable resource, stabilizing the de facto governance without extinguishing its adaptive quality. At the meso level (Agency), the platform shortened the distance between principal and agent by producing governance artifacts whose currency was enforced by the system rather than by goodwill, directly reducing monitoring costs and residual loss. At the macro level (Dynamic Capabilities), the platform institutionalized the meta-governance capability, moving sensing, seizing, and transforming from person-dependent practices to organizational routines.

3.6 Limitations of the study

Several limitations must be acknowledged transparently.

Single-case design: As a single embedded case study, the findings transfer analytically rather than statistically (Yin, 2018). The mechanisms identified were expected to travel to other dual-framework ERP engagements, but their specific intensity would vary with contextual factors such as client maturity, consulting firm methodology, and industry regulatory environment.

Proprietary constraints on PwC Transform: PwC Transform documentation could not be reproduced in full, a limitation acknowledged in Chapter 1 and compensated through triangulation with participant accounts and observational data, as detailed in Chapter 2.

Population size and role distribution: Ten interviews across five hierarchical levels yielded analytical depth but not statistical breadth; the findings were saturated within the case but should not be read as population-level claims.

Prototype validation: The platform was specified, prototyped, and justified, but not longitudinally tested in production. Empirical validation of its impact on governance friction, agency costs, and dynamic capabilities is a matter for future research.

Insider researchers: As discussed in Chapter 2, the researchers' embedded position provided privileged access but required systematic reflexive management. While mitigation strategies (triangulation, reflexive journaling, supervisor dialogue) were applied, the possibility of residual insider bias cannot be fully excluded.

GENERAL CONCLUSION

This thesis examined a configuration that has received only fragmentary attention in the academic literature: the simultaneous operation of two distinct governance frameworks within a single large-scale ERP implementation. The investigation was motivated by a concrete professional reality observed inside a live SAP S/4HANA engagement at PricewaterhouseCoopers (PwC), where the vendor's phase-based methodology (SAP Activate) and the consulting firm's proprietary strategic framework (PwC Transform) coexisted, producing an intricate dual-layered governance structure whose practical dynamics had not been systematically studied. The research sought to understand how this duality shaped project control mechanisms, strategic alignment, and operational integration, and how the communication friction arising from it could be addressed through a purpose-built coordination platform.

4.1 Synthesis of the research

Chapter 1 established the research problematic, reviewed the relevant literature across four thematic streams (ERP as strategic enabler, implementation methodologies, project governance, and the dual-methodology gap), and constructed an integrated multi-level conceptual framework grounded in three theoretical lenses. Structuration Theory provided the micro-level lens for understanding how formal rules are enacted and transformed through daily practice. Agency Theory provided the meso-level lens for understanding information asymmetry and control costs. Dynamic Capabilities Theory provided the macro-level lens for understanding the organization's capacity to sense, seize, and transform. From this integrated model, three preliminary propositions (P1, P2, P3) were derived to guide the empirical investigation.

Chapter 2 justified the methodological architecture of the study: an interpretivist philosophy, a qualitative approach with abductive reasoning, and an instrumental case study design. Data were generated through ten semi-structured interviews with participants drawn from five hierarchical levels, supplemented by participant observation conducted through the researchers' embedded position and by documentary analysis of internal project artifacts. The analysis followed Braun and Clarke's six-phase thematic procedure with NVivo support, and the study's trustworthiness was ensured through triangulation, member checking, prolonged engagement, audit trail, and systematic reflexivity.

Chapter 3 presented the empirical findings, their theoretical interpretation, and the applied contribution. The analysis revealed four governance gaps (the register and reality gap, visibility fragmentation, role-stratified perception asymmetry, and the permission economy) and confronted the three preliminary propositions with the evidence: P1 was supported with a refinement on interface concentration, P2 was strongly supported with an analytical extension to agent-agent asymmetry, and P3 was supported with a refinement on the infrastructural nature of meta-governance. The chapter translated these findings into a five-pillar platform specification, materialized as a functional prototype illustrated through six interface views, and articulated the expected governance impact through an AS-IS versus TO-BE comparison.

4.2 Theoretical contributions

The thesis offers three theoretical contributions, one corresponding to each of the three lenses mobilized.

4.2.1 Contribution to Structuration Theory

The findings extend Giddens' (1984) duality of structure into the domain of multi-methodology project governance. The empirical evidence revealed that the recursive reshaping of formal structures through situated agency is not uniform across the project, but concentrates systematically at specific organizational interfaces, particularly where the two methodological authorities meet. This observation refines Orlikowski's (1992) duality of technology by suggesting that the duality's intensity is highest at boundary zones between competing rule systems. The « permission economy » identified in the case introduces a novel concept for the Structuration literature in IS: the political and cognitive cost of legitimizing deviation from formal structure, a cost that scales with the number of coexisting governance authorities.

4.2.2 Contribution to Agency Theory

The thesis proposes an analytical extension of classical Agency Theory (Jensen and Meckling, 1976) by documenting what the study terms compounded agency costs. Traditional Agency Theory models a dyadic principal-agent relationship characterized by vertical information asymmetry. The evidence from the dual-framework case reveals that in multi-methodology governance environments, agents also face horizontal information asymmetry vis-à-vis each other. This agent-to-agent asymmetry, concretely manifested as dependency opacity and decision-log unreliability in the case, is not predicted by classical Agency Theory and

constitutes a productive extension of the framework for contemporary multi-party IT engagements. The study also illustrates how Tiwana and Kim's (2015) distinction between formal and informal governance mechanisms manifests in practice: formal mechanisms generate visible artifacts with weak informational signal, while informal mechanisms carry real coordination at the cost of being unauditable.

4.2.3 Contribution to Dynamic Capabilities Theory

The thesis refines Teece's (2007) trilogy of sensing, seizing, and transforming by empirically demonstrating that these capabilities are not directly constrained by the dual governance model itself, but by the absence of a meta-governance infrastructure capable of circulating governance-relevant information at the speed at which the project actually moves. The concept of meta-governance capability as primarily infrastructural (rather than procedural or strategic) offers a refined reading of how dynamic capabilities are produced or eroded in complex transformation projects. This refinement links Dynamic Capabilities to the IS-artifact tradition by suggesting that communication infrastructure is a microfoundation of dynamic capability in multi-methodology environments.

4.3 Practical contributions

The primary practical contribution of this thesis is the coordination platform specified in Chapter 3, whose five functional pillars (Unified Dependency Visualization, Living Risk Register, Dual-Framework Translation Layer, Real-Time High-Level Progress View, and Immutable Decision and Version Registry) translate the empirically identified governance gaps into actionable design specifications. The functional prototype demonstrates the feasibility of absorbing the « translation tax » into system infrastructure rather than externalizing it onto delivery teams.

4.4 Consolidated limitations

Several limitations must be acknowledged transparently, building on those already noted in Section 3.6.

Single-case design. As a single instrumental case study, the findings transfer analytically rather than statistically (Yin, 2018). The mechanisms identified are expected to travel to other dual-framework ERP engagements, but their specific intensity will vary with contextual

factors such as client maturity, the specific consulting methodology deployed, and industry regulatory environment.

Proprietary constraints. The proprietary and NDA-protected nature of PwC Transform documentation imposed limits on the documentary granularity available in the analysis. This constraint was compensated through triangulation with participant accounts and observational data, but it prevented the reproduction of certain artifacts that might otherwise have strengthened the evidentiary base.

Population size. Ten interviews across five hierarchical levels yielded analytical depth but not statistical breadth; the findings are saturated within the case but should not be read as population-level claims.

Prototype validation. The platform was specified, prototyped, and justified, but not longitudinally deployed in production. Its empirical impact on governance friction, agency costs, and dynamic capabilities remains to be validated through future fieldwork.

Insider positionality. The researchers' embedded status provided privileged access but required systematic reflexive management. While mitigation strategies (triangulation, reflexive journaling, supervisor dialogue) were applied, residual insider bias cannot be fully excluded.

Temporal scope. The research was conducted during a specific phase of the implementation engagement, and longitudinal variations in governance dynamics across the full project lifecycle were not captured.

4.5 Recommendations for practitioners

The study generates several concrete recommendations for professional practice in multi-methodology ERP engagements:

For consulting firm leadership. Explicit integration protocols should be developed at the contract negotiation stage, specifying how the vendor methodology and the consulting framework will interact at the deliverable, milestone, and decision-point levels. The absence of such protocols outsources the integration problem to delivery teams, where the « translation tax » becomes a silent cost.

For project managers and PMOs. Governance artifacts (risk registers, decision logs, dependency maps) should be designed with staleness indicators and ownership accountability.

Artifacts that cannot be trusted to reflect current reality cease to function as governance instruments and begin to function as compliance rituals.

For steering committees. Deliberate mechanisms should be established to access delivery-layer perceptions of governance quality. The role-stratified asymmetry documented in this thesis means that executive-level governance dashboards can be systematically green while delivery-level reality is systematically red.

For client organizations. Meta-governance capability should be treated as a first-class capability, not an emergent byproduct. Investment in communication infrastructure (not merely in methodology adoption) is the most direct route to realizing the dynamic capabilities that transformation projects are intended to produce.

For junior and mid-level consultants. The « permission economy » documented in this study is neither inevitable nor benign. Surfacing deviations through lightweight governance channels (rather than absorbing them silently) protects both the individual and the project from the risks of undocumented workarounds.

4.6 Avenues for future research

This thesis opens several lines of inquiry that future research could productively pursue.

Longitudinal validation of the platform. A natural next step is to deploy the proposed platform in a live engagement and measure its impact on governance friction, agency costs, and dynamic capabilities over time. A design-science evaluation following Hevner et al. (2004) or Peffers et al. (2007) would be particularly well-suited to this purpose.

Multi-case comparative studies. Comparative studies across consulting firms (PwC, Deloitte, KPMG, EY, and mid-tier integrators) would test the generality of the compounded agency costs and permission economy concepts across different methodological traditions.

Quantitative operationalization. Scales could be developed to quantitatively measure the four governance gaps identified in this study, enabling larger-sample survey research to establish the statistical prevalence and impact of dual-framework friction.

Cross-industry comparisons. The present case concerns a multinational organization. Research across industries with different regulatory intensities (financial services, healthcare, public sector) would illuminate how sector-specific constraints modulate dual-framework governance dynamics.

Exploration of triple- or multi-framework contexts. As organizations increasingly adopt hybrid delivery models combining vendor methodologies, consulting frameworks, and internal governance standards, the agent-to-agent asymmetry concept should be extended and tested in even more pluralistic configurations.

AI-augmented coordination platforms. Future work could explore how large language models and intelligent agents might enhance the Living Risk Register, the Dual-Framework Translation Layer, and the Immutable Decision and Version Registry, transforming the meta-governance infrastructure into a predictive rather than purely descriptive capability.

4.7 Closing statement

This thesis began with the observation that two methodological authorities rarely coexist silently. Their coexistence generates both the structured friction that defines dual-framework governance and the opportunity for meta-governance innovation. The study has attempted to render this friction visible through the voices of those who lived it, to theorize it through three complementary lenses, and to respond to it with an infrastructural artifact. The dual contribution model announced in Chapter 1 has been fulfilled: an academic contribution to the understanding of multi-methodology governance, and a practical contribution in the form of a coordination platform capable of absorbing the translation tax that the dual model currently externalizes onto its users.

The researchers close this thesis with the conviction that governance infrastructure, not governance doctrine, is the decisive variable in the success of contemporary digital transformations. The doctrines (SAP Activate, PwC Transform, and their peers) are mature. What remains to be built is the infrastructure that lets them speak to each other in real time, at the speed of the projects they are meant to govern.

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Appendices

APPENDIX A: SEMI-STRUCTURED INTERVIEW GUIDE

Study Context

This interview is part of a master's thesis looking at how two sets of project rules PwC Transform and SAP Activate work together on a large SAP S/4HANA project. The study uses an interpretive approach and a case study design with abductive reasoning. It draws on three ideas:

Structuration Theory (how people work day-to-day)

- Agency Theory (how different groups manage and trust each other)
- Dynamic Capabilities Theory (how the organization adapts and grows)

Interview Format: Semi-structured the questions below are set in advance and open-ended. The interviewer can still ask follow-up questions and explore new ideas that come up during the conversation.

Target Participants: Senior Managers, Managers, PMOs, Senior Consultants, and Junior Consultants, chosen on purpose for their different roles and views on governance.

Estimated Duration: 45–60 minutes.

Recording: With your permission, the interview will be audio-recorded and written out for analysis.

A.1 Informed Consent

Read aloud to the participant before starting:

Thank you for agreeing to take part in this research. Before we start, I'd like to confirm you agree to participate.

Q1. Please confirm you agree to take part.

I have read and understood what this research is about. I know that taking part is my choice, and I can stop at any time. I understand that my answers will be kept private and my name will not be shared. I agree to take part in this research study.

Do you agree to take part? (Yes / No)

If the participant says no, the interview ends. All names are hidden using codes to protect privacy.

A.2 Your Role and Background

Note to participant:

All your information is private and only used inside this research. Please feel free to ask me any questions at any time.

This section helps us understand your position in the project, so we can make sense of your views from where you sit in the team.

Q2. What is your official role or job title on the SAP S/4HANA project?

Possible follow-ups:

- Can you briefly describe your main tasks on the project?
- How long have you been working on this project?
- Which work areas or governance activities are you most involved in?

A.3 How Clear the Methods Are in Daily Work

Background idea: This section looks at how people actually use the project rules in their daily work. The formal rules (SAP Activate and PwC Transform) are not just documents they come alive through how people use them. These questions check whether the real way of working is different from the written rules.

This links to Proposition P1: The written rules of SAP Activate and PwC Transform are constantly changed and adjusted by people in their daily work, creating a real, unwritten way of doing things that is different from the official one.

Q3. Please say whether you agree or disagree with these statements about the project's methods:

a) The rules and phases of SAP Activate are clearly defined.

b) The main goals of PwC Transform are clearly explained.

c) The steps from SAP Activate are useful and practical in my daily work.

d) The guidance from PwC Transform is useful in my daily work.

For each one, please explain your answer and give a real example from your work.

Possible follow-ups:

- Can you give a specific example where SAP Activate phases really helped your work, or where they didn't fit real life?
- How does PwC Transform's guidance show up in your daily tasks? Does it turn into clear actions?
- Do you see any clashes or overlaps between the two sets of rules in your daily work?

Q4. How would you describe the clarity of SAP Activate's rules and phases in your day-to-day work? Can you give a concrete example of a situation where they helped — or where they did not fit reality?

Q5. In your experience, how are PwC Transform's strategic objectives communicated to the team? Do they translate into clear, actionable guidance in your daily tasks?

Q6. Do you observe any tensions or overlaps between the two frameworks in your daily work? Could you describe a specific situation where navigating both became challenging?

Q7. How frequently do teams need to adapt or deviate from the prescribed steps in order to get work done? When this happens, is it acknowledged openly or handled informally?

A.4 Strategic Alignment and Tracking Progress

Background idea: This section looks at two things: first, how well different teams trust and understand each other when they report up to leadership, and second, how the project helps the organization grow and change. Having two sets of rules makes it harder for information to flow clearly between the client, the PwC team, and the SAP team.

This links to Proposition P2 (information gaps and extra costs from oversight) and Proposition P3 (the ability to manage the bigger picture of change).

Q5. How much do you feel the daily work of the teams matches the big-picture goals of leadership?

Possible follow-ups:

- How is the big-picture plan shared with your team? Who shares it?

- Do you ever feel there is a gap between what leadership wants and what teams actually do day-to-day?
- (Agency probe): Do you think the SAP teams and the PwC teams have the same understanding of the project's goals, or do you see any differences?

Q6. Please describe how well each of these tools helps track the project and keep teams on course:

a) Formal status reports

b) Project management software / dashboards

c) Weekly update meetings

d) Steering Committee reviews

Possible follow-ups:

- Which of these do you rely on the most? Why?
- Are there times when these tools miss the real situation of the project?
- (Agency probe): Do these tools close the information gap between teams and leadership, or are there blind spots?
- Do you see any repeat work or conflict between what SAP Activate and PwC Transform ask for in reporting?

A.5 Adapting and Growing Under the Dual-Governance Model

Background idea: This section looks at whether having two sets of rules helps or hurts the organization's ability to sense (spot change), seize (act quickly), and transform (change how it works). This links to Proposition P3 and the big-picture part of the study.

Q7. Please describe how well the current two-framework model supports the organization's ability to:

a) Sense: Quickly notice and react to new chances or threats in the market.

b) Seize: Make fast decisions to grab value and put resources where they're needed.

c) Transform: Successfully change business processes and adopt new ways of working.

For each one, please explain your thinking.

Possible follow-ups:

- Can you give an example where having two frameworks helped the organization react quickly to something new?
- Has the two-framework setup ever slowed down decisions or moving resources?
- (Dynamic Capabilities probe): Do you think having two frameworks makes the project more flexible and ready to change, or less?

A.6 Daily Challenges and Getting Information

Background idea: This section looks at communication and teamwork problems. With two sets of rules, information has to pass through more hands, which creates more chances for mix-ups. These questions ask about your real-life experience of this.

This also links to Sub-Question 2 of the research: What are the main ways people communicate and make decisions under the two-framework setup, and how do these ways help or block the project's goals and efficiency?

Q8. What are the biggest challenges you face in your daily project work?

Please pick the three biggest challenges from this list and talk about them:

- Understanding how different teams/work areas depend on each other
- Knowing who owns a specific decision or task
- Tracking the real-time status of risks and issues
- Finding the latest version of important documents
- Getting a clear, big-picture view of project progress
- Manually creating status reports for different audiences
- Teams not agreeing on priorities
- Other (please explain)

Possible follow-ups:

- Why did you pick these three?

- Can you describe a real situation where one of these caused a real problem?
- (Structuration probe): Do you think these problems come from how the governance model is designed, or from how people actually use it?
- (Agency probe): Are any of these problems linked to the fact that different teams follow different rulebooks?

Q9. How easy or hard is it to find these types of project information when you need them?

a) The current project schedule and key milestone status b) A clear view of how teams depend on each other c) The official record of key decisions made d) The up-to-date risk list with plans to deal with them e) Project files / deliverables

For each one, please describe your experience.

Possible follow-ups:

- Where do you usually go to find this? Is it all in one place or spread out?
- Have you ever had a delay or a misunderstanding because you couldn't find the information?
- Do the SAP Activate and PwC Transform documents live in the same place, or are they kept separately?

A.7 Digital Tools and Platform Needs

Background idea: This section connects to Sub-Question 4 of the research: How can a purpose-built platform help reduce the friction and information gaps caused by the two-framework setup? A good digital tool could help at all three levels — daily work, team coordination, and big-picture strategy.

Q10. If you had a digital tool for this project, which of these features would be most useful to you?

- Milestone Tracker: A visual timeline showing progress against key deadlines.
- Deliverable Hand-in & Approval: A system to upload project work, send it for review, and get official sign-off.
- File Management & Organization: One central place for all key project documents.

- Resource Allocation View: A dashboard showing who is working on what.
- Other (please explain)

Possible follow-ups:

- Why is this feature the most useful to you?
- How would it change your daily work?
- (Agency probe): Do you think one shared platform would help close information gaps between SAP teams and PwC teams?

Q11. How useful would a single, central digital tool that acts as "one place for all the truth" about the project be to you?

Possible follow-ups:

- What does "one place for all the truth" mean to you in practice?
- What would it need to include for you to actually use it?
- Do you have anything close to this today? If so, what are its weaknesses?
- (Dynamic Capabilities probe): Would such a tool help the organization better spot risks, grab chances, and change processes in real time?

A.8 Open Closing

Q12. Is there any other challenge, or any feature for a possible platform, that you think is really important?

Possible follow-ups:

- Is there anything about working under two sets of rules that we haven't talked about but you think matters?
- If you could change one thing about how SAP Activate and PwC Transform work together, what would it be?
- Any final thoughts on how the governance model affects your work and well-being as a consultant?

Interviewer Closing Script

Thank you very much for your time and your honest answers. Your input is very valuable to this research. As a reminder, your name will stay private, and you can withdraw at any time. If you have any questions or want to add anything later, please feel free to contact us.

Interviewer Notes (After the Interview)

After each interview, the interviewer should write down:

- Participant code (e.g., SM-1, M-2, JC-1).
- Date, time, and length of the interview.
- Setting (in-person / online).
- First impressions and early themes, written in the reflexive journal as part of the abductive reasoning process.
- Any body language or context that may help interpret the answers.
- Links to the three theoretical propositions (P1, P2, P3).

APPENDIX B: PLATFORM SPECIFICATIONS

B.1 Introduction

What Is This Platform?

A simple web app for the SAP team that shows who is working on what, how projects are going, and what has been delivered. It sits on top of SharePoint (which still stores the files) and adds project tracking, task management, progress reporting, and a basic dashboard.

What Problem Does It Solve?

- No clear view of all ongoing projects.
- No easy way to see who is free and who is too busy.
- Consultants have no set way to report their daily progress.
- No formal way to check work and track deliverables.
- Managers can't quickly see key numbers about the team's work.

Core Principles

1. SharePoint stays the file storage. Documents are never copied; the platform just links to them.
2. Keep it simple. This tool is for sap consultants only, not a big company-wide system.
3. Two-way flow. The PMO sets the structure; consultant’s report progress.
4. Transparency. Everyone can see all projects.

B.2 User Roles

PMO / Admin

Manages the team's work. Creates projects, assigns people, reviews work, and tracks deliverables.

Consultant

A team member who works on projects. Views tasks, logs what they did, and flags problems.

Who Can Do What

Action	PMO / Stream Lead	Consultant
View all projects (read only)	Yes	Yes
View any project's tasks and deliverables	Yes	Yes
Create and edit projects	Yes	No
Create and assign tasks	Yes	No
Assign consultants to projects	Yes	No
Approve or reject tasks	Yes	No
Create deliverables	Yes	No
Log progress on assigned tasks	Yes	Yes
Report problems	Yes	Yes
View dashboard and KPIs	Yes	Yes

Consultants can log progress and report problems only on projects they are assigned to.

B.3 Dashboards

PMO Dashboard

- Number of active projects
- Number of tasks waiting for approval
- Number of open problems
- A list of projects with their status and progress

Consultant Dashboard

- Their assigned projects
- Their tasks (with due dates and priorities)
- Their current workload percentage

- A quick button to log progress

B.4 Projects

Project Library

All users can browse all projects. The list shows:

- Project name and client
- Stream (FI/CO, MM, SD, etc.)
- Status (Draft, Active, On Hold, Closed)
- Progress percentage
- A search bar and simple filters (by stream, by status)

Clicking a project opens its detail page.

Creating a Project (PMO Only)

The PMO fills in:

- Project name
- Client name
- Stream
- Start and end dates
- SharePoint folder link (where documents are stored)
- Optional template to auto-create phases and tasks

Project Templates

Templates save time. When the PMO picks one, the system creates a set of ready-made phases and tasks. The PMO can then change them.

Project Detail Page

Each project page shows:

- Basic info (name, client, dates, status, SharePoint link)
- Progress bar

- Team members and how much time they are allocated
- Tasks grouped by phase
- List of deliverables
- Reported problems

Project Statuses

Status	Meaning
Draft	Created but not started yet
Active	Work is in progress
On Hold	Paused
Closed	Completed

B.5 Tasks

Tasks are the individual pieces of work inside a project.

Task Information

Each task has:

- Name
- Phase it belongs to
- Assigned consultant
- Priority (Low, Medium, High)
- Due date
- Status
- SharePoint link (optional, for the output document)

Task Statuses

Status	What It Means
To Do	Not started yet
In Progress	Consultant is working on it
Pending Validation	Consultant says it is done, waiting for PMO review
Rejected	PMO sent it back with a note
Done	PMO approved it

The Validation Flow

1. Consultant works on the task and logs progress.
2. When finished, the consultant sends it for approval. They can add a note and attach a SharePoint link.
3. The PMO reviews the task, checks the progress logs, and opens the SharePoint document.
4. The PMO either:
    - Approves the task (it is marked Done). The PMO can also promote the output to a formal deliverable.
    - Rejects the task. It goes back to the consultant with a reason, and they rework it.

B.6 Progress Logging

This is how consultants report what they did.

What a Log Entry Contains

- Date
- Project and task
- Hours spent
- Progress percentage (how complete the task is now)

- A short note about what was done

Simple Rules

- Consultants can only log progress on tasks assigned to them.
- Multiple logs per day are fine (for different tasks).
- All logs are visible to the PMO.

B.7 Deliverables

Deliverables are the formal outputs of a project: the documents, reports, and items given to the client or stakeholders.

How a Deliverable Is Created

1. From an approved task. When the PMO approves a task, they can promote the output to a deliverable. The name, owner, and SharePoint link are filled in automatically from the task.
2. Standalone. The PMO creates a deliverable by hand (for items not tied to a specific task, like a project report or sign-off document).

Deliverable Information

- Name
- Project
- Owner (consultant responsible)
- SharePoint link
- Status

Deliverable Statuses

Status	**Meaning**
Draft	Not ready yet
In Review	Being reviewed
Validated	Approved

Delivered	Handed over to the client

B.8 Problems (Obstacles)

When something blocks or slows down a consultant's work, they report it as a problem.

What a Problem Contains

- Project (and optionally the specific task)
- Severity: High (blocking), Medium (slowing), or Low (minor)
- Description of the issue

Problem Statuses

Status	Meaning
Open	Newly reported
In Progress	PMO is working on it
Resolved	Problem has been fixed (PMO adds a resolution note)

B.9 Key Indicators (KPIs)

The platform works out a few key numbers on its own.

Project KPIs

- Task completion rate (done vs. total)
- Number of open problems
- Deliverable completion rate (delivered vs. total)

Team KPIs

- Number of tasks waiting for approval
- Total open problems across all projects

These numbers appear on the PMO dashboard.

B.10 SharePoint Integration

How It Works

SharePoint is the file storage. The platform is the tracking layer. They connect through simple URL links.

In the Platform	Links To
Project	Its SharePoint folder
Task	The document made for that task
Deliverable	The deliverable document in SharePoint

Users click a link and the document opens in SharePoint. No API connection is needed. No special permissions are needed. Just URLs.

What Lives Where

SharePoint	Platform
Documents and files	Project, task, and deliverable tracking
File versions	Progress logs
Folder structure	Workload and KPIs
	Problems

B.11 Case Study Coverage

The tables below match each point from the case study to what the platform covers.

Problems Identified

Problem	Covered
No joined-up view of activity	Yes
Data not organized for day-to-day steering	Yes
No KPIs available	Yes
No view of assignments, workload, or availability	Yes

No tool for teamwork and on-the-ground reporting	Yes

Impacts Addressed

Impact	Covered
No summary view of the project portfolio	Yes
SharePoint data cannot be tracked or joined up	Yes
Consultants have no set space to report	Yes
Deliverable tracking is manual	Yes
Workload and availability are hard to read	Yes

Objectives

Objective	How
See assignments by project and stream	Project library + workload view
Track real and forecast workload	Progress logs + allocations
Get joined-up project KPIs	PMO dashboard
Let consultants report notes and findings	Progress logs + problems
Track documents and deliverables	Deliverable module
Keep SharePoint as the single file storage	Platform links to SharePoint URLs

Expected Deliverables

Deliverable	Covered
Requirements analysis and scoping	Yes
Data model (consultants, projects, workload, KPIs, deliverables)	Yes
Solution proposal	Yes

Working prototype: project tracking	Yes
Working prototype: KPIs	Yes
Working prototype: consultant reporting screen	Yes
Working prototype: deliverable management	Yes
Documentation and final presentation	Yes

B.12 Technical Overview

Technology Choices

Layer	Technology	Why
Frontend	React.js	Fast, component-based interface framework
Backend	Express.js	Lightweight API server on Node.js
Database	MongoDB	Flexible document database, no fixed schema
Login	JWT tokens	Simple, stateless login
Files	SharePoint	Already in use, no migration needed

How the Parts Connect

1. The React frontend runs in the browser and shows the screens.
2. It talks to the Express backend through API calls.
3. The backend reads and writes data in MongoDB.
4. SharePoint documents are linked by URL, with no direct API connection.

Main Data Collections

Collection	Stores
Users	Names, emails, roles, streams
Projects	Project details, status, team, SharePoint links

Tasks	Task details, status, assignments, progress
Progress Logs	Daily entries from consultants
Deliverables	Formal project outputs
Problems	Reported blockers and issues