

# Why AP Transformation Projects Fail, And How to Right-Size Change

## *A practical approach to AP change management, ERP modernization, and sustainable accounts payable transformation*

Accounts Payable (AP) teams are no strangers to change. Over the past several years, they've been asked to absorb ERP migrations, automation projects, new compliance requirements, remote and hybrid work expectations, electronic payment initiatives, and increasing pressure to "do more with less."

Yet many AP change management efforts still fail for the same reason: organizations misjudge the amount of change their teams can realistically absorb at one time. Some projects launch and stall because the change is too disruptive. Others never begin because there is an early recognition that the organization lacks the capacity, resources, or confidence to determine the right level of change in the first place.

Some projects are too small to solve meaningful problems, while others attempt a complete overhaul before the organization is operationally or culturally ready. In both cases, AP teams are left carrying the burden of disruption while still being expected to pay vendors accurately, maintain controls, and stay audit-ready.

The challenge is not whether AP should modernize. The challenge is how to modernize responsibly.

That's where right-sizing change becomes essential.

This is especially important for Microsoft Partners and finance leaders guiding organizations through Dynamics GP transitions, Business Central migrations, or broader AP automation initiatives.

The goal should not simply be to implement new technology. Organizations need to create sustainable operational improvement without overwhelming the people responsible for keeping AP functioning every day.

At Mekorma, our perspective is simple: successful AP change is less about speed and more about alignment between urgency, readiness, risk, and operational reality.

## Why Do AP Transformation Projects Fail?

Most AP transformation projects fail because organizations underestimate the operational impact of change on AP teams.

In many organizations, AP change begins with:

- a technology modernization initiative
- a planned move away from Dynamics GP
- a push for more automation
- a need for greater standardization across systems
- a request for better visibility and efficiency

These goals and reasons are all valid, but it's important to consider how each affects AP's day-to-day processes. Many implementation approaches assume that AP teams can absorb major workflow changes all at once simply because, technically, the software can support them.

That assumption ignores how AP actually works.

Accounts Payable is deeply operational. The work is transactional, deadline-driven, exception-heavy, and tied directly to audit exposure, vendor trust, and cash management.

AP cannot pause during transformation initiatives. Invoices still arrive, vendors still expect payment, month-end still happens, and compliance obligations still exist.

This creates a unique tension during change initiatives. Leadership is pushing for modernization, IT is focused on stability and maintainability, and AP needs reliable processes and visibility to continue operating effectively.

When organizations underestimate this tension, change initiatives become harder than expected.

It's not because AP teams "resist technology," but because they are trying to protect operational continuity. That distinction matters.

## Resistance in AP Is Usually About Risk, Not Reluctance

Why do AP teams resist automation changes?

Often, they are not actually resisting innovation. They are responding to the operational risk associated with change.

When resisting change, AP teams are usually responding to legitimate operational concerns. They want to know:

- What happens when invoices fail matching rules?
- What happens when approvals stall?
- What happens when vendors stop receiving payments correctly?

They want clarity around audit trails, ownership after go-live, and how exceptions will be surfaced and resolved. They are also evaluating whether visibility, internal controls, audit

readiness, vendor trust, and compliance responsibilities will remain intact throughout the transition.

These are not edge concerns in AP. They are daily realities that affect the business.

Most AP departments operate on accumulated institutional knowledge built over years. Experienced AP professionals know which vendors frequently submit incorrect invoices, which approval chains break down, and where manual workarounds quietly keep operations functioning.

When automation or ERP changes ignore that expertise, teams often feel like operational risk is increasing rather than decreasing.

That is why generic change management advice often falls short in AP.

Telling teams to “embrace innovation” means very little if the organization cannot clearly explain how exceptions, audit controls, and ownership will work in the new environment.

For a deeper look at why AP teams respond this way during automation and ERP changes, download our whitepaper, [AP Resistance Isn't Pushback. It's Pattern Recognition.](#)

## Right-Sizing Change Starts with Readiness

One of the most overlooked parts of AP modernization is evaluating change readiness before defining project scope.

Not every organization is ready for a complete AP transformation at the same moment.

Some organizations have stable staffing, strong executive alignment, mature processes, and operational capacity for larger initiatives. Others are already operating under significant strain from understaffed AP departments, parallel systems, ongoing ERP migration fatigue, or inconsistent workflows.

Treating those organizations the same creates unnecessary failure risk.

It's also important to balance modernization goals against budget realities and long-term scalability requirements. In some cases, the right next step is not the most ambitious transformation plan, but the one that improves operational sustainability without introducing unnecessary financial or organizational strain.

AP change management readiness should be viewed through two lenses:

- Is the organization willing to change?
- Is the organization able to change?

Both matter equally.

Organizations with strong willingness but low operational capacity often experience burnout and implementation fatigue. Organizations with technical capability but low

buy-in frequently stall adoption after go-live.

The most successful AP projects align both.

## The Iterative Approach

What is the best way to modernize AP without disruption? For many finance leaders and Microsoft Partners, the answer is simply not trying to transform everything at once.

Sometimes it means starting smaller than leadership initially envisioned.

A good question to ask is: “What is the next meaningful improvement this organization can successfully absorb?”

One organization may automate payment batch creation before redesigning the entire invoice workflow. Another may introduce remote approvals before broader AP restructuring. Others may focus first on reducing check dependency or improving multi-entity visibility before attempting a larger operational redesign.

An incremental approach does not slow modernization. In many cases, it accelerates long-term success because teams build confidence incrementally instead of becoming overwhelmed early in the process.

Mekorma frequently sees organizations gain momentum after solving one meaningful operational pain point first, like reducing reliance on paper checks. Once AP teams experience tangible operational relief, resistance often decreases naturally because change begins to feel supportive instead of disruptive.

## Why This Matters During GP to Business Central Transitions

This conversation is especially relevant right now for organizations evaluating Dynamics GP modernization strategies.

Many finance leaders are balancing end-of-life concerns, staffing challenges, rising support complexity, and pressure to modernize while supporting operational continuity.

The instinct is often to redesign everything at once during migration but not every workflow needs reinvention immediately.

In practice, organizations frequently benefit from separating platform modernization from process modernization.

In some cases, preserving familiar AP processes during ERP transition reduces risk and improves adoption. In others, process redesign creates the operational improvements leadership needs most.

Neither approach is universally correct.

The better decision depends on organizational readiness, staffing realities, audit sensitivity, operational tolerance for disruption, and the urgency driving the transition itself.

This is one reason that Mekorma encourages continuity across ERP environments and embedded AP workflows rather than forcing AP teams into entirely unfamiliar operational models overnight.

## Partners Have a Bigger Role Than Technology Selection

Microsoft Partners are increasingly being asked to guide more than implementation.

Clients need help navigating operational change, AP process alignment, stakeholder communication, and realistic adoption planning. That creates an opportunity for partners to move beyond software deployment into strategic AP advisory work.

But it also requires a shift in mindset.

Successful AP modernization conversations are rarely about features alone. They are about helping organizations balance efficiency, control, operational continuity, vendor trust, and human capacity for change.

The most effective partners involve AP teams early, recognize operational realities, and help organizations sequence change in a sustainable way.

## Sustainable AP Change Is Measured Differently

Sustainable AP modernization should strengthen operational resilience over time.

Many organizations evaluate AP modernization success too narrowly, trading long-term control, security or scalability for short term implementation speed.

But if the only measurement is “the software went live,” the real indicators of success may be missing from the conversation.

Successful AP transformation should be reflected in stronger day-to-day operations. Teams should have better visibility into exceptions, be better prepared for audits, create a better experience for vendors, and work more effectively across AP, Finance, and IT long after the software goes live.

Slow and steady change may not feel exciting in a project kick-off meeting, but in some cases, it is what’s needed to create enduring operational success.

## The Future of AP Change Management

AP teams are entering an era of continuous change.

Automation, AI, evolving payment methods, staffing shifts, regulatory demands, and ERP modernization will continue to reshape the AP function over the next decade.

Organizations that succeed will not necessarily be the ones moving fastest. The most successful organizations will be the ones moving with intention. The ones who understand readiness, build trust during transition, preserve visibility and control, and modernize in ways that AP teams can realistically sustain.

Ambition still has a place in this process, but right-sizing change means recognizing that AP modernization succeeds when people, processes, and systems evolve together.