

ENTERPRISE RESOURCE PLANNING SYSTEM, UNRAVELING THE EVOLUTION AND TRANSFORMATIVE IMPACT ON PT. XYZ

Fajar Kholillulloh¹, Hilma Tsani Amanati², Nandya Octanti Pusparini³, Bella Ananda Chairunnisa⁴

Faculty of Economics and Business, Universitas Muhammadiyah Surakarta ^{1,2,3,4}

fk999@ums.ac.id, hta102@ums.ac.id, nop545@ums.ac.id, bac476@ums.ac.id

ABSTRACT

In an era of rapid technological growth, data and information have become vital for businesses. To effectively manage large volumes of data and integrate information across various departments, an Enterprise Resource Planning (ERP) system is essential. However, the implementation of ERP poses challenges as it requires careful consideration of economic, technical, and technological factors. This research seeks to analyze the effects of ERP implementation on the financial performance of companies, specifically focusing on PT. XYZ, a medical equipment distributor in Indonesia. A qualitative descriptive methodology is utilized to explore how ERP supports data management and handles increases in transaction volume. Implementations of ERP systems, such as Odoo, offer significant advantages, including the capability to generate real-time financial reports and track cash flow in line with the company's logistics activities. Nevertheless, the ERP implementation process demands considerable time and effort from management to ensure accurate and consistent data entry.

Keywords : ERP implementation, financial performance, ERP system, technology and materials.

INTRODUCTION

The rapid technological advancements compel economic participants, including businesses, to adapt accordingly. Failure to adapt may result in the company falling behind. One outcome of these technological advancements is the Enterprise Resource Planning (ERP) system. An ERP system comprises a collection of business application modules that unify every function across various divisions within a company, including human resources, finance, manufacturing, sales, and distribution (Madani, 2009). This system consolidates data and information from all divisions of the company, which are critical assets that encompass all aspects of the business. Typically, ERP is implemented primarily in large-scale companies.

The ERP system necessitates not only new technology aimed at enhancing company performance but also organizational capacity to facilitate the change process (Martins & Santos, 2021). A primary benefit of an ERP system is its ability to integrate data and information across an organization in real time, leading to the automation of business processes (Spathis & Constantinides, 2003). The implementation of an ERP system is intricate, as companies must consider their organizational structure, redesign work processes, assess employee capabilities, and adapt management strategies (Caglio, 2003). The significant complexity involved in the ERP implementation process requires collaboration among all stakeholders, both internal and external to the company. Active involvement from top

management is essential, along with their readiness to provide support, such as forming a team of skilled system analysts and engaging in consultation to align the vision (Caglio, 2003).

The quality of the system and information significantly influences user satisfaction with the system (Hidayati et al., 2017). However, due to the complexity of ERP systems, they are primarily implemented in large-scale companies. Recently, rising implementation costs have prompted small and medium-sized enterprises (SMEs) to start adopting these systems, which are expected to accelerate their development. One potential challenge during the transition is the change in attitudes among potential users. Resistance from users can lead to failure in the ERP implementation process (Aladwani, 2001). The adoption of ERP systems in SMEs has become increasingly common, driven by a growing number of vendors offering simpler and more affordable options. Despite these lower costs, the implementation process remains a significant challenge for all companies (Olson & Staley, 2012), and the risk of failure persists. Nevertheless, the complexity of implementing an ERP system carries the potential for enhanced performance, particularly in terms of financial performance. This financial performance is typically the result of various decisions made by stakeholders within the company, often summarized in financial reports (Gunawan et al., 2017). This research aims to examine the effects of ERP system implementation on a company's financial performance.

The focus of this research is PT. XYZ, a medical device distribution company in Indonesia. This company was selected due to the significant increase in sales transactions within the health sector following the COVID-19 outbreak in 2019, driven by the urgent demand for their products. The research aims to explore how the ERP system can assist in managing data and information at PT. XYZ while enhancing the company's financial performance. The study's scope includes employees in leadership positions, specifically directors and managers from various divisions of the company. Currently, research in the fields of economics and business emphasizes both national and international economic and business development. The rapid advancement of technology highlights the importance of technological transformation in the economy.

Literatur Review

1. Enterprise Resource Planning (ERP)

ERP systems have been researched and developed for the past 40 years, during which numerous trials and errors have contributed to the evolution of the platform. Due to ongoing technical advancements, the ERP system has emerged as a strategic tool for managing business operations and addressing the rapid growth of information technology. The evolution of ERP systems reflects the development of more specific functions from Material Requirement Planning (MRP), introduced in 1970, and Manufacturing Resource Planning (MRP II), developed in 1980 (Metaxiotis, 2009). Ongoing advancements have brought ERP systems to a high level of maturity, with both software vendors and users now well aware of the technical, human, and financial resources required for implementation. ERP systems should now be in an era of easy configuration, allowing companies to implement them in no more than six months.

2. Change Management

Many companies have come to recognize the importance of simplifying and integrating all systems and information operating within their organizations. This effort aims to dismantle the traditional vertical hierarchy that has typically guided system establishment in businesses (Clegg & Walsh, 2004). Such hierarchical systems often impede the flow of information, which can hinder a company's growth. This situation necessitates changes within the management structure. Management must adapt to evolving times and technological advancements to develop a new system that facilitates better coordination of information between units and supports decision-making within each unit. When confronted with change, management may face several challenges, including shifts in the attitudes of potential users. Additionally, the

implementation of an ERP system often encounters failures due to user resistance (Aladwani, 2001). To mitigate this resistance, management should first influence the cognitive aspect of users' attitudes. One effective strategy for implementing change is through communication. A practical approach to communication is to highlight the various benefits that will arise from transitioning to an ERP system.

3. Previous Research

Numerous organizations worldwide have widely implemented ERP systems to enhance their business performance (Beheshti & Beheshti, 2010). Research indicates that the significant differences among large, small, and medium-sized companies imply that IT or systems designed for large enterprises cannot be directly applied to smaller firms. Over the past two decades, ERP systems, which were initially available only to large corporations (Sledgianowski et al., 2008), have evolved into one of the most crucial and costly implementations of information technology (IT) (Alaskari et al., 2021). As these systems have developed, small and medium-sized enterprises (SMEs) have shown interest in adopting them, as ERP has demonstrated the ability to provide a competitive edge. Furthermore, the pressures of global competition and the challenges associated with organizational complexity motivate many businesses to implement ERP systems (Alaskari et al., 2021).

Today, numerous vendors offer ERP systems that are more affordable and better suited for companies in the development stage (Zach et al., 2014). Additionally, as large companies have reached a saturation point in purchasing new ERP systems, ERP developers are now focusing on another potential market: SMEs. However, implementing ERP in small and medium-sized enterprises presents its own set of challenges (Malhotra & Temponi, 2010a). Besides the high cost and risks associated with ERP implementation (Subanidja & Mercurius, 2019a), managing an ERP system is particularly critical and complex for SMEs, especially given their limited human and financial resources (Alaskari et al., 2021).

Research on ERP is an emerging topic in accounting information systems, indicating that ERP implementation often falls short of expectations. Despite being designed to enhance organizational performance, new strategic control systems encounter operational challenges that can make ERP undesirable (Teittinen et al., 2013a). Implementing ERP also involves numerous technical issues. Studies have highlighted the need for significant investments in training and consultancy for SME-specific ERP implementations (Koh et al., 2009a). For example, a UK-based specialist ERP vendor found that effective implementation requires a comprehensive five-day training model without

extra consultation. This underscores the challenges SMEs face in adopting ERP systems.

Additionally, the level of organizational growth plays a crucial role in analyzing ERP implementation (Zach et al., 2014), as smaller companies are more prone to project failures than larger ones. A strong understanding and involvement of owner-managers in business processes and ERP systems significantly enhance ERP performance (Zach et al., 2014). This aligns with existing literature, which emphasizes that a clear understanding of business processes is essential for the success of ERP system implementation (Hollweck et al., 2015a; Malhotra et al., 2010b; Martins et al., 2021).

Research on ERP adoption in Jordanian SMEs has utilized the TOE (technology, organization, and environment) framework to identify the factors influencing ERP implementation (Lutfi et al., 2022a). Findings indicate that factors such as relative advantage, top management support, organizational readiness, training, competitive pressure, government support, and service provider assistance significantly impact ERP adoption. Additionally, other studies propose frameworks to assist SMEs in implementing ERP systems, emphasizing the need to address potential issues during implementation (Alaskari et al., 2021). The COVID-19 pandemic has brought substantial changes to business dynamics, affecting relationships among individuals, businesses, customers, retailers, suppliers, and the services provided (Alaskari et al., 2021).

Overall, research on ERP in SMEs is continually evolving, covering various aspects such as the implementation process (Luthfi et al., 2022a; Metaxiotis, 2009), its application across different organizational functions (Madani, 2009), support from service providers (Koh et al., 2009a), and frameworks for ERP implementation (Alaskari et al., 2021). ERP serves as a crucial backbone for information systems within organizations (Yang et al., 2007a). Thus, attention must be given to the preparation, implementation, and sustainability assessment of ERP systems. This research aims to analyze the impact of ERP system implementation

on the growth of SME-scale companies, particularly during the unstable economic conditions of the COVID-19 pandemic, focusing on significant sectors like healthcare.

RESEARCH METHOD

This study employs a qualitative descriptive approach to explore the implementation of ERP at PT. XYZ, a medical equipment distributor in Indonesia. This method was chosen to offer an in-depth understanding of how ERP systems aid in managing data and information, especially during a notable increase in transactions, with a particular emphasis on their effect on the company's financial performance. The research mainly utilizes interviews guided by elements established in previous studies on ERP system usability, alongside text analysis and walkthrough methods, to gather insights into the process of aligning ERP systems with business development.

Data collection consisted of interviews with top and middle management employees, specifically directors and managers from various company divisions. These roles were chosen due to their extensive experience and comprehensive understanding of corporate information systems and technology. The research utilizes primary data gathered directly from the research subjects through qualitative instruments such as interviews. Additionally, efforts were made to enhance and supplement the data with secondary sources. The data analysis process emphasizes interpreting text and interview data through segmentation, categorization, and reorganization to derive meaningful insights. The validity and reliability of the data are ensured through source triangulation and member checking, which aim to enhance the credibility and consistency of the qualitative methods employed in the study.

RESULTS AND DISCUSSION

The findings from the interviews, along with various related sources, were analyzed using the nVivo application. The nVivo tree map is presented in the following Word Close:



Figure 1. Results from the nVivo application for processing qualitative data on ERP implementation.

1. Data Processing

The primary benefit of using Odoo for ERP is its real-time data updates. When a member of the logistics division records the dispatch of goods, the logistics availability is instantly updated. Concurrently, the financial department can observe immediate changes in sales, which impact revenue. Any modifications made by the logistics division are automatically entered into the Odoo system, as they follow predefined templates. Changes in inventory levels are reported to other departments automatically, eliminating the need for manual data entry, such as using Excel. This streamlined process enhances the speed of transactions, allowing for quick updates in stock levels and facilitating the automatic generation of financial reports.

However, the openness of data access, where anyone can retrieve information from other divisions, has posed challenges for ERP implementation. Each department tends to view its data as proprietary, which can create resistance. The transaction process is expedited because the ERP system reduces the need for frequent meetings; updated reports are readily available, leading to more efficient use of time.

It is important to highlight that the implementation of the Odoo application has not yet demonstrated effectiveness in lowering operational costs. While Odoo can expedite the financial reporting process related to inventory management in the logistics division during the goods delivery process, any cost reduction may be indirect. This is primarily due to Odoo's capability to accelerate the logistics recording process, which in turn shortens the time required for preparing financial reports. Although speeding up this process can lead to cost savings, the Financial Department reports that the ERP implementation actually increases expenses associated with purchasing and maintaining the

system. It's worth noting that acquiring ERP is a significant investment.

2. Logistics Effectiveness

Data processing is intricately linked to logistics efficiency. This means that identifying significant practical issues in logistics is closely tied to the data processing itself. For instance, any problems related to real-time data quality during data processing will also manifest in logistics effectiveness.

The quality of data in this context pertains to the inventory levels in the warehouse, the quantity dispatched to buyers, and the revenue generated from these transactions. Current inventory conditions can be verified directly with the logistics team in the warehouse. In essence, the quality of data provided by the ERP implementation ensures that the number of items in stock matches what is reflected in the financial reports.

The recording of inventory, from the warehouse to the delivery of goods to the buyer, occurs in real-time. However, the ERP application alone does not expedite the delivery process, as that is dependent on the transportation services used. Nevertheless, ERP enhances the speed of the goods dispatch process by streamlining the recording of items for sale, which are inputted directly into the logistics department. This contrasts with the pre-ERP implementation phase, where cross-checking of inventory had to be performed manually, potentially delaying the delivery process.

In addition to accelerating the goods dispatch process, it suffices to record sold items just once in the logistics department. Increased information transparency for other departments, aside from logistics, can significantly reduce errors in inventory recording within the logistics division. This is possible because other departments can alert the logistics team if discrepancies arise between the logistics entries and those from the expedition department. Additionally, any variations in

company revenue resulting from incorrect pricing of goods can be identified and rectified promptly.

The key advantage of implementing Odoo as an ERP system is its ability to reduce input errors, particularly from the logistics division. For instance, typographical errors when entering item details can be minimized. Non-standard product model entries can also be avoided. Besides preventing mistakes in product naming, employees can accurately record the quantity of items. Human errors can be mitigated with the ERP system, which offers a default setup for appropriate data entry. Furthermore, data transparency within the ERP system acts as a control mechanism to minimize these errors.

3. Effectiveness of Communication and Information

The output from nVivo does not distinguish between communication and information, indicating that the exchanges between departments consist solely of information. Essentially, the essence of communication is information.

Although the company has not been using ERP for an extended period, all departments believe they can quickly grasp how to utilize the ERP application. This perception arises because the Odoo interface is more user-friendly compared to similar systems, such as SAP, which can be quite complex. Even new employees typically manage to navigate Odoo with minimal guidance. As a result, the company can offer regular training sessions without requiring specialized training; any necessary training is usually conducted internally within divisions. Consequently, the company sees no need for consultations with developers. The main challenge lies in the human resources aspect of effectively utilizing the ERP application.

For communication to be effective, it must be integrated with a centralized database within the Odoo system. This means the company requires a single server that serves all departments, not just the logistics division. As a result, inputs from one department can be accessed in real-time by others. Centralizing data storage in a single database simplifies database maintenance, addressing both hardware and software needs.

Centralizing the database system, which is also integrated with various departments, will facilitate effective communication between divisions. Internal communication here refers to the availability of financial reports detailing stock levels in the division until these are relayed to the finance department. Virtual communication is enhanced as each division can track the progress of all sections through log notes. For instance, if a leader requires information on overdue invoices, they can refer to the log notes from the finance division. The sales team also creates log notes to ensure that information remains current.

In addition to the log note feature, the chat function aids in enhancing communication. Each document movement activity is accompanied by notes or log notes, serving as a type of discussion among teams or with customers. Meanwhile, the chat feature includes live chat options, which can be used for internal communication or for engaging with customers externally.

4. Effective Decision Making

Establishing a centralized, integrated database for all divisions within the company leads to more effective decision-making. Decisions related to implementing Odoo include addressing data discrepancies and, importantly, the ability to forecast trends that can boost the company's revenue. Effective decision-making also encompasses the speed at which these decisions are made.

The ERP system enhances decision-making capabilities by improving the quality of reports generated by each division. Leadership can make informed decisions because reports from all divisions are presented comprehensively and in real-time, particularly concerning funding decisions like investments and loans. The ERP system streamlines the decision-making process, allowing for decisions to be reached within minutes due to the availability of high-quality data and real-time updates. For instance, in managing receivables, automated decision-making is delegated to the billing team, which helps maintain a positive cash flow.

The flexibility in information gathering allows employees to update data without needing to be physically present in the office, which was particularly advantageous during the Covid-19 pandemic. However, this convenience does not imply that employees can be absent without reason. This flexibility is mainly for those employees who cannot attend the office but still need to input data. They can enter information via mobile devices from any location. Additionally, the FIFO system in the ERP application helps sales staff determine which products should be prioritized for shipment. Simultaneously, the warehouse manager can monitor sales performance. The Odoo system also provides estimated delivery deadlines for sales orders.

5. Effects on Financial Performance

The understanding of financial performance as a benefit of utilizing ERP emphasizes the quality of information presentation over the actual reliability of the financial reports. Generally, implementing ERP enhances the credibility of financial information provided by the finance department to stakeholders. By adopting ERP, companies establish a management control system, enabling leaders in each division to utilize a control system or dashboard that enhances coordination and streamlines business processes. Consequently, the

information shared with stakeholders becomes more reliable.

Additionally, ERP simplifies the preparation of financial report documents by utilizing templates. Each division only needs to click once to input data, which is then disseminated to all relevant divisions. This process makes financial reporting more efficient since there's no need for repeated accounting entries, as they are already incorporated in the templates. These templates aid in generating balance sheets and profit and loss statements. However, if these templates are not employed, the logistics department will only manage the flow of expenditures and cash income. Management can oversee cash flow at any time, whether it is negative or positive. For example, when reviewing accounts receivable that have not yet been billed, the cash flow may still reflect a positive status.

6. Challenges of ERP

The numerous advantages provided by ERP technology come with both benefits and drawbacks. From the user's standpoint, one significant challenge arises from the program's source; for instance, desktop users need a system that integrates with the network. This necessitates that companies allocate additional funds to acquire the latest generation of computers or laptops. Mobile users, on the other hand, face high storage demands and substantial memory requirements. A major issue with ERP revolves around system configuration. Since performance settings for ERP can only be adjusted on desktop systems, this poses difficulties for mobile users. For instance, if a technician creates a launcher, it may not be compatible with all devices.

The considerations to keep in mind before implementing ERP primarily revolve around the necessity for a capable database server and a reliable internet connection. Additionally, the substantial costs associated with ERP implementation, given its commercial nature, must be evaluated before a company commits to it. Organizations should assess the disparity between cash flow and the expenses incurred in acquiring the ERP system. If leadership concludes that the risk of inaccurate cash flow is higher than the ERP costs, then opting to invest in the ERP system may be justified. Ultimately, this challenge can be managed conceptually over the long term through the effectiveness and efficiency gained by the company from implementing ERP. On the user side, there needs to be a willingness to share data across different divisions. Furthermore, some menus may not be user-friendly, and certain options may be unnecessary for the company. However, as a robust system, it does not necessitate specialized consulting services.

CONCLUSION

Odoo, as a tool, offers significant potential when it is backed by high-quality data. The

implementation of Enterprise Resource Planning (ERP) systems like Odoo can yield substantial advantages, including the capability to generate real-time financial reports and track cash flow in line with the company's logistics operations. However, the ERP implementation process demands considerable time and effort from management to guarantee consistent and precise data entry. Despite this, the long-term advantages of ERP—including quicker access to timely financial information and the ability to monitor financial reports in real time can make it a valuable investment for companies.

REFERENCES

- Aladwani, A. M. (2001). Change management strategies for successful ERP implementation. *Business Process Management Journal*, 7*(3), 266–275. <https://doi.org/10.1108/14637150110392764>
- Alaskari, O., Pinedo-Cuenca, R., & Ahmad, M. M. (2021). Framework for implementation of Enterprise Resource Planning (ERP) Systems in Small and Medium Enterprises (SMEs): A Case Study. *Procedia Manufacturing*, 55*, 424–430. <https://doi.org/10.1016/j.promfg.2021.10.058>
- Al-Mashari, M., & Al-Mudimigh, A. (2003a). ERP implementation: lessons from a case study. *Information Technology & People*, 16*(1), 21–33. <https://doi.org/10.1108/09593840310463005>
- Al-Mashari, M., & Al-Mudimigh, A. (2003b). ERP implementation: lessons from a case study. *Information Technology & People*, 16*(1), 21–33. <https://doi.org/10.1108/09593840310463005>
- Beheshti, H. M. (2006a). What managers should know about ERP/ERP II. *Management Research News*, 29*(4), 184–193. <https://doi.org/10.1108/01409170610665040>
- Beheshti, H. M. (2006b). What managers should know about ERP/ERP II. *Management Research News*, 29*(4), 184–193. <https://doi.org/10.1108/01409170610665040>
- Beheshti, H. M., & Beheshti, C. M. (2010). Improving productivity and firm performance with enterprise resource planning. *Enterprise Information Systems*, 4*(4), 445–472. <https://doi.org/10.1080/17517575.2010.511276>
- Blili, S., & Raymond, L. (1993). Information technology: Threats and opportunities for small and medium-sized enterprises. *International Journal of Information Management*, 13*(6), 439–448. [https://doi.org/10.1016/0268-4012\(93\)90060-H](https://doi.org/10.1016/0268-4012(93)90060-H)
- Buonanno, G., Faverio, P., Pigni, F., Ravarini, A., Sciuto, D., & Tagliavini, M. (2005). Factors affecting ERP system adoption. *Journal of Enterprise Information Management*, 18*(4), 384–426. <https://doi.org/10.1108/17410390510609572>
- Caglio, A. (2003). Enterprise Resource Planning systems and accountants: towards hybridization? *European Accounting Review*, 12*(1), 123–153. <https://doi.org/10.1080/0963818031000087853>
- Chen, J. (2009a). An exploratory study of alignment ERP implementation and organizational development activities in a newly established firm. *Journal of Enterprise Information Management*, 22*(3),

- 298–316.
<https://doi.org/10.1108/17410390910949733>
- Chen, J. (2009b). An exploratory study of alignment ERP implementation and organizational development activities in a newly established firm. **Journal of Enterprise Information Management*, 22*(3), 298–316.
<https://doi.org/10.1108/17410390910949733>
- Clegg, C., & Walsh, S. (2004). Change management: Time for a change! **European Journal of Work and Organizational Psychology*, 13*(2), 217–239.
<https://doi.org/10.1080/13594320444000074>
- Costa, C. J., Aparicio, M., & Raposo, J. (2020). Determinants of the management learning performance in ERP context. **Heliyon*, 6*(4), e03689.
<https://doi.org/10.1016/j.heliyon.2020.e03689>
- Gunawan, B., Akuntansi, P., Ekonomi dan Bisnis, F., & Yuanita, R. (2017). PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP KINERJA KEUANGAN YANG DIMODERASI OLEH STRUKTUR KEPEMILIKAN. In **Riset Akuntansi dan Keuangan Indonesia** (Vol. 3, Issue 1).
- Hidayati, N., Ekonomi Universitas Slamet Riyadi Surakarta, F., & Harimurti, F. (2017). PENGARUH ENTREPRENEURIAL ORIENTATION, CULTURE ORGANIZATION INTERNAL FACTOR TERHADAP PERFORMANCE ORGANIZATION MELALUI CORPORATE ENTREPRENEURSHIP CAPABILITY PADA UMKM BATIK TULIS DI JAWA TIMUR. In **Riset Akuntansi dan Keuangan Indonesia** (Vol. 2, Issue 2). <http://pajak.go.id>
- Hollweck, T. (2015a). Robert K. Yin. (2014). Case Study Research Design and Methods (5th ed.). **Canadian Journal of Program Evaluation*, 30*(1), 108–110. <https://doi.org/10.3138/cjpe.30.1.108>
- Hollweck, T. (2015b). Robert K. Yin. (2014). Case Study Research Design and Methods (5th ed.). **Canadian Journal of Program Evaluation*, 30*(1), 108–110. <https://doi.org/10.3138/cjpe.30.1.108>
- Koh, S. C. L., Gunasekaran, A., & Cooper, J. R. (2009a). The demand for training and consultancy investment in SME-specific ERP systems implementation and operation. **International Journal of Production Economics*, 122*(1), 241–254. <https://doi.org/10.1016/j.ijpe.2009.05.017>
- Koh, S. C. L., Gunasekaran, A., & Cooper, J. R. (2009b). The demand for training and consultancy investment in SME-specific ERP systems implementation and operation. **International Journal of Production Economics*, 122*(1), 241–254. <https://doi.org/10.1016/j.ijpe.2009.05.017>
- Lutfi, A., Alshira'h, A. F., Alshirah, M. H., Al-Okaily, M., Alqudah, H., Saad, M., Ibrahim, N., & Abdelmaksoud, O. (2022a). Antecedents and Impacts of Enterprise Resource Planning System Adoption among Jordanian SMEs. **Sustainability*, 14*(6), 3508. <https://doi.org/10.3390/su14063508>
- Lutfi, A., Alshira'h, A. F., Alshirah, M. H., Al-Okaily, M., Alqudah, H., Saad, M., Ibrahim, N., & Abdelmaksoud, O. (2022b). Antecedents and Impacts of Enterprise Resource Planning System Adoption among Jordanian SMEs. **Sustainability*, 14*(6), 3508. <https://doi.org/10.3390/su14063508>
- Mabert, V. A., Soni, A., & Venkataramanan, M. A. (2003). The impact of organization size on enterprise resource planning (ERP) implementations in the US manufacturing sector. **Omega*, 31*(3), 235–246. [https://doi.org/10.1016/S0305-0483\(03\)00022-7](https://doi.org/10.1016/S0305-0483(03)00022-7)
- Madani, H. H. (2009). The role of internal auditors in ERP-based organizations. **Journal of Accounting & Organizational Change*, 5*(4), 514–526. <https://doi.org/10.1108/18325910910994702>
- Malhotra, R., & Temponi, C. (2010a). Critical decisions for ERP integration: Small business issues. **International Journal of Information Management*, 30*(1), 28–37. <https://doi.org/10.1016/j.ijinfomgt.2009.03.001>
- Malhotra, R., & Temponi, C. (2010b). Critical decisions for ERP integration: Small business issues. **International Journal of Information Management*, 30*(1), 28–37. <https://doi.org/10.1016/j.ijinfomgt.2009.03.001>
- Martins, J. L., & Santos, C. (2021). The influence of ERP systems on organizational aspects of accounting: case studies in Portuguese companies. **Accounting Research Journal*, 34*(6), 666–682. <https://doi.org/10.1108/ARJ-07-2020-0212>
- Metaxiotis, K. (2009). Exploring the rationales for ERP and knowledge management integration in SMEs. **Journal of Enterprise Information Management*, 22*(1/2),