



Enterprise Resource Planning System Implementation Influence on Firms' Performance: A Systematic Review

Saifullah Mohammadi¹, Arafat Mohammed²,
& Hamza Hassan Abdirahman³

Abstract

The study explores the influence of enterprise resource planning system (ERPS) implementation on firms' performance the help of changes in management practices, management control system, and critical successes factors (e.g., top management support, training and education, communication and compatibility). Systematic literature review (SLR) was used to evaluate the different papers from Scopus database and 2017 up to 2024 were the year limit for this study. The findings revealed that ERPS has an influence on firm performance and critical factors have relationship between ERPS, changes management practices, and management control system. The study suggested that ERPS model, ERPS consultants and ERPS implementation are more beneficial for firm performance with the help of critical success factors. In conclusion, ERPS model is the good application for better firm performance, and it can benefit to improve the output of the industries in long term sustainability.

Keywords: Critical Successes Factors, Management Practices, Control System, Firm Performance

Introduction

Enterprises are struggling to give an extraordinary performance for the survival in a highly competitive business environment globally. Organizations are trying to attain better results and higher earnings margins by applying various up to date business tools and administration philosophies. Organizations are highlighting and relentlessly seeking to develop their performance management practices. The implications of developing such Enterprise Resource Planning Systems (ERPS) are to enhance organization capability to deliberate spotlight and linking production policy with bottom-line results. The accomplishments of ERPS have increased organization concentration. Consequently, organizations have devoted considerable resources to utilize ERPS by investing in one of the largest areas of information technology investment. ERPS covers a vast spectrum of work as far as functions and technologies are concerned. According to Spraakman et al. (2018) that post ERPS implementation in the firm has a nudging effect on the physical, information and transactional flow in a sense that data induced by the

¹ The author is Researcher and Students at School of Business & Social Sciences in Albukhary International University (AIU), Malaysia. The corresponding author can be reached at Gmail: saifmuhammadi113@gmail.com

² The author is postgraduate researcher at Faculty of Business Management in Universiti Sultan Zainal Abidin (UniSZA), Malaysia. He can be reached at Gmail: si4155@putra.unisza.edu.my

³ The author is postgraduate researcher at Faculty of Business Management in Universiti Sultan Zainal Abidin (UniSZA), Malaysia. He can be reached at Gmail: si4164@putra.unisza.edu.my

transaction processing results in expanded charts of accounts. Many corporations are accepting ERPS for harmonizing knowledge stream and put together every effort to convene business needs effectively. In the early days, ERPS commencement was normally acquired and integrated in a large business organization across the globe. Nevertheless, the acquiring of ERPS is no longer a constraint to medium organization and growing numbers of small and medium-sized enterprises (SMEs) that have started to obtain ERPS (Armitage et al., 2016; Putra et al., 2021).

ERPS implementation problem has received due attention in the last two decades. There are now growing consensus suggesting that so far ERPS implementation has yielded less success in the large organizations due to improper training and low education and stressed on the need for trainings and education such as several authors claimed that (Dorobăț & Năstase, 2012; Mekic et al., 2021; Nah & Delgado, 2006). The issues of ERPS implementation have initiated the research on to identify the critical success factors that cause failure and success to ERPS implementations (Dezdar & Sulaiman, 2009; Nzama, 2021). There is a handful of studies that deals with examining key critical success factors (CSF) that are important for ERPS implementation (Silas, 2021; Tekleselassie et al., 2021; Zouine & Fenies, 2014). Some key CSF can frequently be found in ERPS literature that includes top management commitment, related department participation, reasonable expectation, vendor support, coordination between client and vendor, communication and strong vendor alliance (Al-Okaily & Al-Okaily, 2022; Dezdar & Sulaiman, 2009; Nzama, 2021). However, the conclusion drawn from these studies yielded mixed evidence, and the role of CSF and ERPS implementation are more relevant to investigate in this perspective.

Research Questions

Based on the issues highlighted in the problem statement, this research study seeks to answer the following research questions:

- i. What is the effect of ERPS implementation on firms' performance?
- ii. How does ERPS implementation effect changes in management practices and management control system in firms?
- iii. What are the effects of critical successes factors (such as, top management support, training and education, communication and compatibility on firm performance?

Study Significance

This study contributes to the existing body of literature of management accounting by incorporating management practices, management accountants and management control system to the relationship between ERPS and firm performance. This study, therefore, attempts to fill the missing link between management control systems and ERPS by introducing relevant factors such as changes in management practices, management accountant's role that can be a considerable addition in the recent literature.

Second, this study is anticipated to be significant to management accountants to periodically assess the impact of ERPS implementation in their organization. In general, it is easy to measure the impact of an ERPS based on

firm performance, but managers need to consider its impact on both financial and non-financial performance in their evaluation of ERPS. Therefore, this study provides practitioners insights regarding the impact of ERPS in organizations. Third, concerning the managerial significance, this study is expected to provide a significant opportunity for the firms' management to get a better understanding of theoretical, empirical and practical aspects of the ERPS. It also shows the relationship of ERPS with management practices, management accounting system and management control system of the organization to warrant organizational performance. As a consequence, establishing management control and management accounting system infrastructure could assist the organization to better cope with the changing business environment and can reap the post ERPS implementation long term benefits. Another practical advantage of the current study is management control system using ERPS could assist the organization to decide on long term investments to enhance the profitability of the firms.

Finally, following the ERPS implementation, understanding the changes in management accounting role and enabling approach of MCS are not only beneficial for firms' performance but also significantly contributes to employees' efficiency. In addition, firm accordingly adopted it with the changes those frequently occur as they have to move according to the requirement of the new system. Further, once firms choose to adopt the changes in management practices and management accounting and MCS, this in turn, enhance the efficiency of management accountant's role due to real time data and information and its immediate reporting to management (chief executive officer and shareholders) and management get less time to decide due to real time updated information.

Literature Review

The ERPS initiates the process of business and IT in a coordinated set of applications, procedures, and metrics, which covers both intra boundaries as well as inter boundaries of the firm (Shakeeb et al., 2020). One role of process is in the product variety management (PVM). PVM is a difficult task for sale. By the help of an ERPS, an entity can organize products, competently and gives out a great product variety proficiently. A number of the firms anticipate that their process improvement will be enhanced by new ERPS (Tamam et al., 2021). The ERPS enhances the management, administration and execution of a new process of production. In addition, ERPS assist firms more willing to find opportunities in the market, developing and creating new thoughts and ideas and conceptions. When ERPS is adopted, it leads to constant operational competencies and overall enhanced liquidity. ERPS mechanize processes of business and facilitates those changes in processes that give advantages in getting access to information, variety of products and services, monetary flexibility and improvement and enhancement of processes (Ali & Miller, 2017). Henning (2021) noted that ERPS success largely depends not only on the technical facets, but several behavioural social facets are also considered. Based on neo-institutional theory, (Badewi & Shehab, 2016) proposed that

project and benefit management need to be used as a governance practices and framework to use it in ERP project for better results.

Therefore, considers the moderating role of above discussed factors such as top management support, training and education, communication and compatibility, which are critical to the successful ERPS implementation, and are deemed too important while evaluating management control (Fauzi, 2021; Kallunki et al., 2011). Moreover, this study also aims to align ERPS with the organization and hence attempt to fill the missing link between ERPS and management control. To this end, this study considers changes in management practices related to accounting and business process and integration of management accounting system in ERPS as suggested by Finnaoui and Ouariti (2021) and Sangster et al. (2009). Kallunki et al. (2011) argued that an ERPS has an effect on firm performance through a mediating variable of MCS. However, their study was limited to measuring the effect of changes in management practices and management accounting system following ERPS implementation which led to the effect on MCS and then consequently on firm performance. This study, therefore, aims to find the gap systematically between success factors related to ERPS and subsequently relate the role of ERPS in firm performance because sometime mediating variables of changes in management practices, management accountant's role and management control system influence it. From the below figure it was found that administration and ERPS are the critical areas to relate with business management (See Figure 1 for more details).

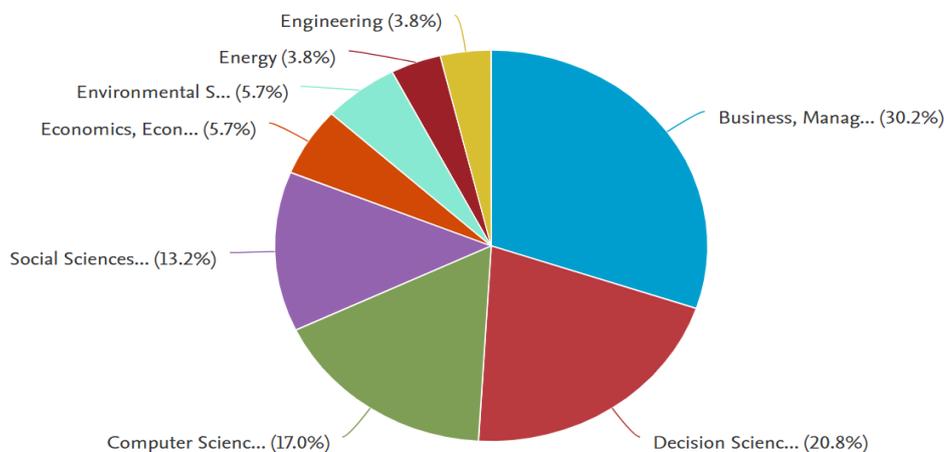


Figure 1: Source Scopus Indexing from 2017 to 2024

Prior literature described the ineffective changes management practice law, and it is considered important factors to cause failure toward ERPS implementation. One of the common problem posts ERPS implementation organization face is not doing enough on the people side, or they do not take the implantation of ERPS seriously from the people side of view inside the organization (Alsarayreh et al., 2021; Masa'deh, 2013). Vakilifard et al. (2014) noted that post ERPS implementation, it is assumed that managers get power and autonomy that significantly increased in the company, and this is argued to be related to related to change management related to ERPS

implementation. Further noted that, it is also possible that such kind of autonomy and power of the managers post change management be possibility because of change in the status of the organization from defender to prospector that cause enhanced delegation and centralization (Nair et al., 2021; Al-Abedi et al. 2021) documented management accounting following perspectives via ERPS, for instance, management accounting technology, knowledge, control structure and as a profession. For example, the Figure 2 is generated from the Scopus website search engine and systematic literature review is done by the authors up to 4.5 percent. There is still gap in the literature review to fill this gap with systematic literature review.

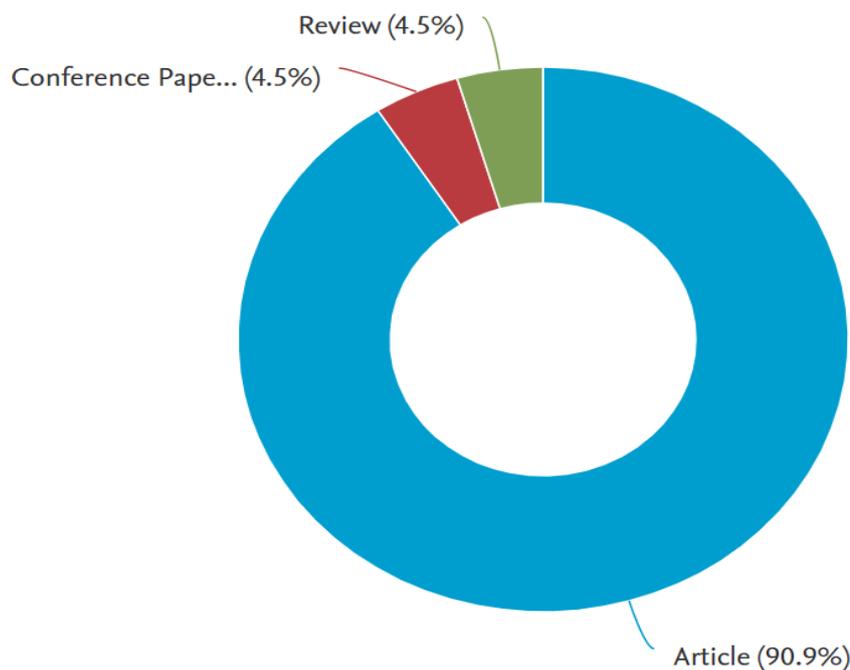


Figure 2: Source Scopus Indexing from 2017 to 2024

Critical Success Factors and ERPS Implementation

Implementation of ERPS leads to a major change in the existing manual system of any organization. This change implies the management practices, management control system and management accounting system. In other words, ERPS implementation leads to changes in management practices (CMP) and changes in management control system (MCS). There are certain critical factors (top management support, communication, training and education, compatibility) that can affect/moderate the successful implementation of ERPS (Dezdar & Sulaiman, 2009; Nah & Delgado, 2006; Nair et al., 2021; Zouine & Fenies, 2014). Previous strands of research have a different concern on features which are essential for successful ERPS implementation or accountable for its fault (Khazieva et al., 2021). Grave critical features of ERPS execution schemes have been researched from numerous varied views. There are several aspects those may be perilous for the progression of ERPS execution identified by researchers (Nah & Delgado, 2006). For instance, Somers and Nelson (2004) documented 22 crucial success factors and came out with four most important factors such as top management, communication,

compatibility and trainings and education on ERPS related to the industry norms and vendor selection especially in software issues. As a result, the study revealed that only one document mentioned the role of the critical success factor with the relationship of ERPS and firm performance and it is proved that future study should work on the critical success factors with the help of systematic literature review. The result of the Scopus indexing showed that it is necessary to work on the critical success factors in relation to ERPS and firm performance (See Figure 3).

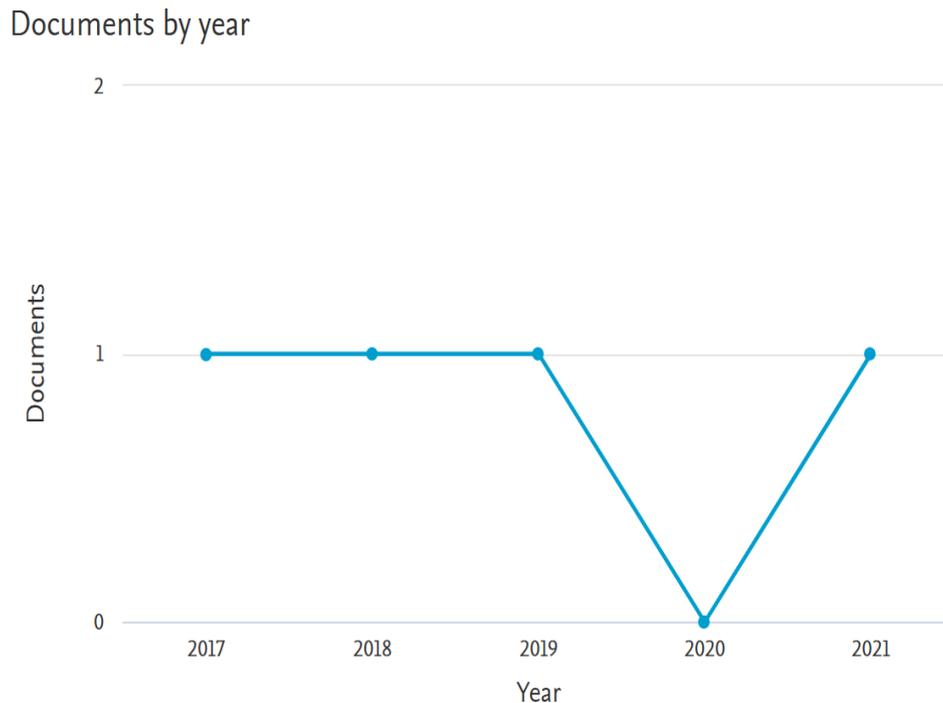


Figure 3: Source Scopus Indexing from 2017 to 2021

Theoretical Framework (Cybernetic Control Theory)

Cybernetic control theory elaborates that, the true meaning of word ERPS is to equip managers with different opportunities and styles to tilt their strategy of business along with the capabilities of the organization as more effective and further useful (Vancouver, 1996). Similarly, the concept of analyzing deviations from expected output, receiving timely feedback of actions, and taking the necessary decisions to address and correct the impact of deviations, is found rooted within the theory of cybernetic control (Barna et al., 2021; Elsayed et al., 2021; Wier et al., 2007). The cybernetic control theory explains that in case an entity considered to change and survive in the environment around it, the managers are required to receive feedback relating to imperative performance indicators within ample time, allowing to notice anomalies, taking appropriate actions necessitated, and observe the response of the system (HassabElnaby et al., 2012). Consistent to this theory, the ERP systems also renders support through which organizations can be able to capture, process to deliver a fairly wide array of identifying imperative performance in (near to) real-time (Estébanez, 2021; Rettig, 2007; Teittinen et

al., 2013) moving forward to managers that can control and coordinate the decisions, across the entity (Bhardwaj & Srivastava, 2021; Mazzarol et al., 2021; Rice, 2013). Cybernetic control theory tends to explain how the ERPS assists managers to develop business strategy effectively and enhance organization abilities (dos Santos Ferreira et al., 2021; Trkman, 2010). Ending towards this, an effective ERP enhances organizational abilities i.e., product variety, gaining access to information, financial flexibility, and improvement of process.

It has been widely acknowledged that ERPS transform the role of the management accountants through offering ease of access to operational data for effective management. Provision of such information is solely to strengthen the (MCS) and management accounting system (Alotaibi et al., 2021; Georgantopoulos et al., 2018), having objective to observe and monitor organization decision and lead behaviour of any employee (s) in an enviable way that may increase the probability for the organizational objectives and goals to be achieved in most effective way (Alsulmani et al., 2021; Bhimani & Horngren, 2008). The current study was organized to investigate the effect of ERPS on the firm's financial and non-financial through changes in management practices, management control system and management accounting system. Cybernetic control theory provides the grounds to these constructs that can affect the outcomes. Therefore, identification of a set of ERPS characteristics and dimensions of organizational sections provides some insights into the successful implementation of the ERPS. Considering a specific time for this task is important to get the work done. Works and tasks must be quite consistent with the knowledge to acquire quality in result consequently (Kallunki et al., 2011; Sangster et al., 2009). Performance of business affected positively by the access to the information (Brockman & Morgan, 2003; Khazieva et al., 2021). The study achieves the objective of the research with systematic literature review which is explained in the research methodology section.

Research Design

A systematic literature review (SLR) is a methodical and comprehensive way of synthesizing existing research on a specific topic. Here are the key aspects. The main goal is to answer a particular research question by identifying, evaluating, and summarizing all relevant studies on that topic. This approach aims to minimize bias and provide a clear, reproducible summary of the evidence. The methods are clearly described, making it easier for others to replicate the review. It includes all relevant studies, providing a thorough overview of the topic. By following a structured process, the risk of bias is minimized. Systematic reviews are widely used in fields like healthcare, education, and social sciences to inform practice and policy decisions. All research encompasses some fundamental philosophical assumptions in regard to what represents valid research and in which appropriate research methods are selected for the development of knowledge. Then it further outlines fundamental aspects of mono method, mixed method, multi method and documentary study, systematic literature review etc. (Saunders et al., 2007). According to Sekaran (2006), positivists believe given the stable nature of

reality, it can be observed and explain in an objective way. Positivists argue that, in this approach the phenomena should be secluded and that should involve repeatable nature of observations. For example, the study clearly defines the research question and then reviews the scientific literature to address the problem. For instance, "How do ERPS, changes in management practices, management control system and critical success factors effect firms' performance.

Inclusion Criteria

The research study used google search academic engine and limited data from 2017 to 2024 publication date, English language protocol.

Databases

The study used a list of databases to be searched (e.g., Scopus). Similarly, used keywords such as ERPS, firm performance, changes in management practices, management control system, critical success factors and identify key terms and phrases related to the research question.

Quality Assessment

The research study uses established tools to assess the quality and risk of bias in the included studies. Firs of all define criteria for evaluating the quality of studies and then search relevant data from the list of databases.

Data Synthesis

Summarize the findings from the included studies narratively and draw the conclusion based on the critical success factors importance and the role of ERPS for improving firm performance.

Conclusion

This study explored the impact of ERPS on firm performance through a few critical success factors in the context of administration and business management. The previous studies also concluded that ERPS has a significant positive impact on firm performance and critical factors have relationship between ERPS, changes management practices, and management control system. This study laid down key theoretical and practical implications of the findings and used cybernetic control theory. The study offers a practical model for ERPS vendors, ERPS consultants and ERPS implementation teams to apply critical success factors for the better firm performance. By applying this model, firm performance can benefit to improve the output of the industries and be more effective and efficient for the existing ERPS implementation. This is also beneficial for the employees of the organization to get more and better know-how ERPS implementation will lead to better results in production as well as real-time information. Furthermore, ERPS based real time information leads toward quick and fast decisions-making to improve firm-based performance industries.

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