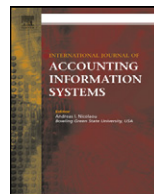




Contents lists available at [SciVerse ScienceDirect](#)

International Journal of Accounting Information Systems

journal homepage:



Accounting benefits and satisfaction in an ERP environment

Alexandra Kanellou, Charalambos Spathis*

Aristotle University of Thessaloniki, Department of Economics, Division of Business Administration, 54 124, Thessaloniki, Greece

ARTICLE INFO

Article history:

Received 5 July 2011

Received in revised form 4 December 2012

Accepted 11 December 2012

Available online xxxx

Keywords:

ERP

Accounting

Benefits

Accountants

IT professionals

Satisfaction

Greece

ABSTRACT

Over the past decade, organizations all over the world have adopted enterprise resource planning (ERP) systems. There has been little research at a global scale regarding the accounting benefits of adopting enterprise systems. Moreover, there are virtually no studies that examine in detail the relation between accounting benefits and ERP user satisfaction. Sutton (2006) addressed the need for empirical research on the impact of ERP in terms of accounting advantages and disadvantages. The principal aim of our study was to investigate the accounting benefits that the adoption of an ERP system by companies may entail in relation to ERP user satisfaction. This study explored the impact that the ERP system has had on accounting information and practice. This study also examined whether or not there are differences between accountants and IT professionals concerning how each group assesses ERP accounting benefits and ERP user satisfaction. The participants of this study comprised 175 accountants and 96 IT professionals from 193 companies in Greece. The empirical evidence confirms a number of accounting benefits derived from ERP systems particularly for accounting process. No statistically significant differences were found between the perceptions of accountants and IT professionals concerning ERP accounting benefits. Furthermore, this research identifies factors related to accounting benefits and ERP cost which affect the level of ERP user satisfaction. The implications of these results for practice and research are explored. The findings of this study will be of value to any companies considering the inclusion of their accounting techniques and operations in an ERP system. Furthermore, the results of this study will provide stimulus for consequent research in the field in order to further examine and account for the accounting benefits that can occur from ERP system implementation as well as the effect of those benefits on ERP user satisfaction.

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* Corresponding author. Tel./fax: +30 2310996452.

E-mail addresses: kanellou@econ.auth.gr (A. Kanellou), hspathis@econ.auth.gr (C. Spathis)

1. Introduction

The most important and substantial information technology project that interacts with the accounting function in the last 15 years has been the implementation of enterprise resource planning (ERP) systems. Enterprise resource planning systems integrate several business procedures, applications and departments while sharing one database and assist companies in responding to real-time information (Stefanou, 2002; Nicolaou, 2003; Rom and Rohde, 2006; Spathis, 2006). ERP systems have significantly changed the way business data is collected, stored, disseminated and used. This change in information processing orientation affects the accounting process (Sutton, 2006). Nevertheless, the focus of the relevant literature has been on ERP systems in general and there is limited published scientific evidence on the ERP implementation processes and their effects on accounting in particular (Granlund and Malmi, 2002; Sutton, 2006). Nicolaou and Bhattacharya (2008) pointed out that “firms which implement an ERP system must be conscious of and circumspect enough to realize that ERPs are different from other IT systems. They bring about global changes to firms’ business processes and as such their deployment presents not a finale but the start of post-implementation activities.” Overall, it seems that there is a positive relationship between ERP implementation and operational efficiencies (Matolsky et al., 2005; Nicolaou and Bhattacharya, 2008).

However, there are also studies in the recent literature which are more critical concerning ERP implementation and business performance. Davenport (1998) refers to companies (such as FoxMeyerDrug, Mobile Europe and Dell Computer) which faced problems (financial, organizational and technical) with the implementation of their ERP systems. He states that some of these problems may have occurred due to enormous technical challenges of implementing enterprise systems, but even though these challenges may be great, they are not the main reason for ERP implementation failure. He argues that the biggest problems are business problems and that companies often fail to combine their business needs with the technological imperatives of the system. Dillard et al. (2005) argue that ERP systems include significant potential for “administrative evil,” because they have the ability to change organizational climate, structures and roles. They state that once an ERP system is introduced, organizational practices are replaced with industry “best practices” which are already part of the software and that organizations can lose their unique characteristics and goals. Saatcioglu (2009) tried to identify the effects of benefits, barriers and risks on user satisfaction in ERP projects and suggested that although ERPs provide a lot of benefits, there are barriers that businesses need to overcome during ERP implementations and that if these barriers are not overcome they can become drivers of risks.

These contradictory success and failure outcomes combined with the fact that there is no consensus on the impact of ERP implementation related to business performance is the reason why researchers, practitioners and academics are increasingly interested in analyzing factors which determine ERP success and ERP user satisfaction. Ifinedo (2007) suggests that there is no global agreement on the perception of benefits that an ERP system may entail and on specific factors which are critical for ERP success. In order to examine accounting benefits and organizational performance in relation to ERP adoption, researchers have conducted surveys looking either at direct process measures such as flexibility, accounting reporting, integration, decision-making (Granlund and Malmi, 2002; Scapens and Jazayeri, 2003; Spathis, 2006) or looking at financial measures such as ROA, ROI, ROS, OIS (Nicolaou, 2004).

Moreover, there are many studies in the relevant literature that attempt to assess perceptions regarding ERP success and performance between different stakeholder groups and choose IT staff as one of these groups (Sedera et al., 2004; Chang, 2006; Ifinedo and Nahar, 2007). However, there are no studies which examine perceptions regarding ERP accounting benefits and ERP user satisfaction between IT professionals and accountants. This study represents an attempt to fill this gap. Accountants have been chosen as a group in the present study because previous research has shown that this group is affected from ERP implementation and, also, the accounting profession is being transformed due to integrated technologies (Scapens and Jazayeri, 2003; Rom and Rohde, 2006; Järvenpää, 2007). The second group that has been chosen in the present study comprises IT professionals who seem to be critical actors in modern organizations as the use of information systems is growing and organizations realize the importance of these systems in their operations and the importance of the IT expertise (Ifinedo and Nahar, 2007). Sutton (2006) addressed the need for empirical research on the impact of ERPs in terms of accounting advantages. Overall, there has been little research at a global scale regarding the accounting benefits of adopting ERP, how these perceived benefits are evaluated by different groups such as managers, accountants, IT personnel, CIOs, etc. and the interaction of such accounting benefits with ERP user satisfaction.

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