Organizational Value Engagement and Leadership Commitment to Accountability for Accurate Financial Data Collection Among Enterprise Resource Planning (ERP) System Users

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Abstract

The problem explored in this study was the ineffective management of ERP systems in organizations, resulting in inaccurate financial reporting. Enterprise Resource Planning (ERP) systems provide improvements in the internal control and risk management of financial accounting systems by linking multiple business activities within one platform, which in turn boosts the effectiveness of corporate financial management. The purpose of this study was to increase understanding of the role that finance department leaders' organizational values, engagement, and commitment play in promoting accountability in the collection and accurate reporting of financial data among ERP system users. The study used a conceptual framework blending stewardship theory on leadership's motivation for what is best for the organization, complemented by institutional theory underscoring how culture, norms, and regulatory structures influence organizational behaviors. The qualitative descriptive research methodology and design were employed to understand and analyze the intricate experiences and views of business leaders on accountability for the accurate collection of financial data in ERP systems. The participants were 10 leaders in the United States responsible for ERP users to ensure accurate reporting of financial data. Semi-structured interviews with 13 protocol questions were the method for gathering data. Data were analyzed using reflexive thematic analysis through the computer-assisted qualitative data analysis software NVivo. The execution of Braun and Clarke's six-step analysis process produced five themes involving leadership responsibilities, plus technical and human aspects. The study results reveals that aligning managerial motivations and organizational norms significantly impacts ERP effectiveness. The study discloses that accurate financial reporting requires

both technological solutions and addressing human behavior, leadership oversight, and strategic alignment. Recommendations for future research include ERP integration techniques for greater effectiveness, examining the impact of initiatives aimed at behavioral change, investigating leadership accountability models, and examining the cost-effectiveness of ERP decisions. The implication of materialized themes offers leaders direction and bolster recommendations for future research to improve the effectiveness of financial reporting for businesses.

Dedication

I dedicate this accomplishment to my late parents Lorraine and Viane Posini Tauiliili for without them sacrificing their lives for my education and future, I wouldn't be here. They are the true heroes. Their courage from my father who braved the seas in a canoe to a new world and my mother who persevered through all the challenges in her life made me who I am today. Through their actions, they imparted on my brothers and I perseverance, resilience, and trust in God. I wish you were here to celebrate the results of your love and sacrifice. I stand on the shoulders of my ancestors from my late grandparents Asolua and Ulimau Tauiliili and those who came before them. Their royal and warrior Samoan blood that flows through me instilled in me the courage to keep pushing and learning in life. The same goes to my late maternal grandparents Rachel and Faga who loved my beloved mother. I dedicate this work to Darrell, my best friend, my soul mate and partner in life, my husband for your love and support. I'm blessed to have you by my side. Last but not least, to our children and grandchildren, I pray I'm leaving you a legacy to guide you for success in your lives. I love each and every one of you with all my heart.

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O le mata'u i le Atua of le amataga lea o le poto, o le atamai i le e Pa'ia o le malamalama lea. Fear of the Lord is the beginning of wisdom, and knowledge of the Holy One is understanding (Proverbs 9:10). E fa'afo'i le fa'amanu ma le fa'afetai i le Atua le silisili'ese ona o lona alofa ua tini ai lenei fa'amoemoe. I would like to acknowledge my Academic Committee and all the professors throughout my education journey for their guidance, feedback, and support. In addition, I would like to acknowledge my husband, Darrell. Thank you for all your encouragement and love. I also want to acknowledge our children who were with us as we moved all over the world in service to our United States Air Force and our country. We faced many challenges and life will bring more but we can do all things through Christ. Everything I've done has been for you and our family. I love you all. Lastly, I want to thank all my family and friends for your love and support not only in this doctoral walk but also in life.

Table of Contents

List of Tables

Chapter 1: Introduction

In today's business and organizational management landscape, Enterprise Resource Planning (ERP) systems are necessary tools to safeguard the accuracy and reliability of financial data. Enterprise Resource Planning systems are central repositories essential for the process of financial transactions for organizations. ERP systems enable seamless operations and informed decision-making strategies in businesses (Coşkun et al., 2022; Guo et al., 2021). With the vast amounts of data that flow internally and externally to an organization, information quality is crucial for ensuring transparent processes and accurate financial reporting. To ensure the effective operation of financial and non-financial organizational systems, quality data is required (Al-Okaily & Al-Okaily, 2024). Despite their importance in today's business world, maintaining the integrity of financial data within ERP systems remains a challenge (Adesina et al., 2024).

The challenge persists primarily due to inaccurate transactions reported by members of the organization (Guo et al., 2021). ERP system quality is a must-have in any organization to be effective in financial accountability and reporting (Balić et al., 2022). The discrepancies in financial data undermine the operational efficiency of ERP systems. However, the problem goes beyond the organization with impacts to various stakeholders, including vendors, investors, and regulators (Romero & Abad, 2022). Thus, while ERP systems are integral to business as a tool to support accurate financial information, accountability is critical, as users frequently report inaccurate data to the system.

The ERP system holds a crucial role as a tool that aligns the integration of different business processes in an organization through various information systems. The ERP integrates applications and modules into a single platform, allowing members of the organization to communicate and track the inflow, processing, and outflow of resources within the organization

(Mahmood et al., 2020). Specifically, the ERP financial module integrates and streamlines all financial and production reports. The ERP system is a significant asset in facilitating communication and serving as a repository of business activities (Huang et al., 2021); its practical use hinges on the accuracy and reliability of the data submitted to the system (Knudsen, 2020). The accuracy of financial reports remains a primary issue for emerging economies (Kimani, 2024). Members of the organization must report on changes to cash and accounts receivable, as well as the different stages of inventory and operational capacity (Kitsantas et al., 2020). Members of the organization are also responsible for reporting on obligations such as purchase orders and payroll (Kitsantas et al., 2020). Inaccurate reporting to the ERP system can occur due to errors in technology accounting for business activities or through reports submitted by management (Huang et al., 2021). This study aimed to investigate the problem vis-à-vis ineffective management of ERP systems in organizations, resulting in inaccurate financial reporting.

Accountability in ERP system use is increasingly vital for enhancing internal controls (Martins & Santos, 2021; Turner & Owhoso, 2009), facilitating efficient decision-making, and improving financial management within organizations (Ouiddad et al., 2018). Recent studies highlighted the importance of ERP systems in accounting education. The studies illustrate how ERP systems provide a comprehensive view of business transactions and accounting cycles, thereby enabling individuals and organizations to understand better the accounting process and its implications in real-world scenarios (Bae & Lee, 2021). Moreover, ERP systems have been proven to significantly enhance internal control and reduce risk in financial accounting information systems by integrating various business activities into a single platform, thereby improving the efficiency of corporate financial management (Bae & Lee, 2021; Ouiddad et al.,

2018). Additionally, discoveries have underscored the role of ERP systems in internal financial controls, showing that these systems effectively manage internal and external audit risks by securing data control over data entry and employee activities (Igna & Ionescu, 2021).

Addressing this challenge requires a closer examination of how organizational values and leadership commitment contribute to accountability among members of the organization responsible for collecting economic data in ERP systems. The prevalent accounts of inaccurate transaction data reporting to ERP systems, highlighted in past research, identify the need for rigorous accountability measures (Filbeck et al., 2022). The assertion that organizational values and leadership are crucial antecedents to such accountability opens a new avenue for investigation.

I delved into how these elements contribute to financial reporting accountability and assurance of accuracy. Inaccurate financial reporting can lead to government regulation violations and erode trust in an organization's financial statements; therefore, attaining these aims was vital (Guo et al., 2021). Researching the relationship between an organization’s values, leadership commitment, and economic data integrity within ERP systems formed the cornerstone of this study The establishment of transparency and accountability in organizations was a key aspect of discussions in prior research (Filbeck et al., 2022). The study concluded that the basis of accountability are leadership commitment and organizational values (Filbeck et al., 2022). Despite the deduction, the study's findings lacked empirical evidence. The lack of empirical evidence and my assertion, based on their interpretation of the findings, support the need for further exploration of how organizational values and leadership commitment influence accountability for accurate financial data collection in ERP systems.

Statement of the Problem

The problem addressed in this study was the ineffective management of Enterprise Resource Planning (ERP) systems in organizations, resulting in inaccurate financial reporting. Notwithstanding integration endeavors with Information Accounting Systems, which include ERPs, financial reporting inaccuracies continue to exist (Kimani, 2024). Enterprise Resource Planning systems are resources essential for organizations to succeed in business (Coşkun et al., 2022; Guo et al., 2021). However, transactions with other organizations or consumers often result in inaccurate data collection by the ERP system (Coşkun et al., 2022). Individuals utilizing the ERP system are responsible for accurate data collection; however, ineffective management of the ERP system use is frequent (Romero & Abad, 2022). The accountability of individuals who use ERP systems to collect financial data is crucial, as inaccurate financial reporting can lead to violations of financial regulations and erode trust in the organization's financial statements (Guo et al., 2021). Research on how accountability is established has been incorporated into past studies on online transparency and accountability (Filbeck et al., 2022). The conclusion was that organizational values and leadership commitment are foundational characteristics of accountability (Filbeck et al., 2022), making them critical theories to explore in the area of accountability. Therefore, this study explored the nuanced role of accountability in financial data collection within ERP systems.

Purpose of the Study

The purpose of this qualitative descriptive study was to explore the ineffective management of ERP systems in organizations, resulting in inaccurate financial reporting, which directly reflects and encompasses the research questions that follow. The research was a logical response to the study's problem, as semi-structured interview data was collected from leaders

responsible for individuals who manage financial data for ERP systems located in the U.S. The collection of participants was achieved through purposeful sampling. Execution of the research began by advertising the study to organizational leaders. Advertisements included a description of the study, as well as the inclusion and exclusion criteria for the research. Individuals recruited were responsible for completing a brief survey to ensure that potential participants met the study's inclusion criteria. Individuals who met the study's inclusion and exclusion criteria were then responsible for reading the informed consent form (Appendix E). Initial recruitment was accomplished via email and social media. Subsequent snowballing utilized the inclusion criterion and purposive sampling (Chambers et al., 2020). Forty-five-minute semi-structured virtual interviews via Zoom were conducted, with an additional 15 minutes allocated to account for technical challenges and/or participant questions and answers. The sample size for the study was n = 10. Braun and Clarke's (2006) reflexive thematic analysis was employed in the subsequent interviews. The semi-structured interview questions aligned with accountability toward accurate financial data collection in ERP systems. This interview data was analyzed using a qualitative thematic analysis. Qualitative thematic analysis is a widely supported data analysis strategy, as it is effective in identifying and interpreting patterns within qualitative data (Braun & Clarke, 2006). The analytical approach was conducive to exploring the intricacies of accountability practices, facilitating a particular understanding of how these elements intersect to impact financial data integrity. NVivo software for data organization and coding followed the precepts for coding and the use of NVivo described by Bazeley and Jackson (2013). The guidelines described by Bazeley and Jackson (2013) were applied to ensure a systematic and transparent analysis process.

Introduction to Conceptual Framework

The qualitative descriptive study's conceptual framework integrated stewardship theory and institutional theory. These theories were combined to support the exploration of the accountability of organizational leaders in the accurate collection of financial data using ERP systems. The stewardship theory emphasizes trust, professionalism, and the alignment of managers' motivations with organizational goals (Torfing & Bentzen, 2020). A critical detail of stewardship theory is that empowered leaders and professionals are more likely to act in the organization's best interest, fostering accountability and ethical stewardship (Chaudhary et al., 2021; Davis et al., 1997; Donaldson & Davis, 1991; Keay, 2017; Mills et al., 2021). Institutional theory complements stewardship theory by highlighting the role of societal norms, regulatory frameworks, and cultural expectations in shaping organizational behaviors and practices. A critical characteristic of institutional theory is that external pressures and institutional legitimacy drive accountability and adherence to financial reporting standards (Circa et al., 2021; Mansouri & Rowney, 2014).

The amalgamation of stewardship and institutional theory supported the alignment of the research design, problem statement, and purpose statement as a dual lens through which data can be explored. The two theories encompass the internal motivations of organizational members and the external institutional pressures they face when held accountable for using ERP systems. The integrated theory approach supported the development of research questions aimed at uncovering how the chemistry between individual stewardship behaviors and institutionalized norms contributes to the reliable collection and reporting of financial data in ERP systems. The integration supported the research design, which suggests that accountability in financial data collection is not solely a function of internal governance mechanisms, but also of the broader

institutional context within which professionals operate (Domínguez-Escrig et al., 2019; Kearns, 2022).

This framework supported the investigation of accountability vis-à-vis stewardship ethos among organizational members, enhancing their accountability for accurate financial data management (Dicke & Ott, 2002). Furthermore, it posits that the cultural expectations and regulatory environment surrounding financial reporting are major contributors to organizational practices, reinforcing the importance of adherence to established standards and norms (Caldwell & Karri, 2005; Dicke & Ott, 2002; Modjadji & Ngwakwe, 2022). The conceptual framework for the study merged stewardship theory and institutional theory to offer a comprehensive understanding of the factors influencing accountability among individuals in ERP systems. This framework highlights the intrinsic motivations and ethical considerations that guide individual behaviors and considers the impact of external institutional forces on organizational practices and accountability methods. The integrated perspective was key for the development of effective strategies to ensure the financial data collection and reliability of reporting processes.

Introduction to Research Methodology and Design

The research methodology employed in this study was qualitative, aimed at analyzing and describing leaders' responsibilities to ERP users, ensuring the accurate reporting of financial data. A descriptive research design was used within the qualitative research methodology employed in the study. The qualitative descriptive research methodology and design adopted for the study are well-suited for exploring the nuanced experiences and perceptions (Merriam & Tisdell, 2015; Siedlecki, 2020), such as those of business professionals concerning accountability for the collection of accurate financial data in ERP systems. As described by Siedlecki (2020), a descriptive research design supports an in-depth exploration of participants' perceptions. A

descriptive research design provides the researcher the ability to collect rich data and gain detailed insights into complex phenomena (Siedlecki, 2020). Semi-structured interviews were the principle data collection technique, furnishing the researcher with the opportunity to comprehend the experiences and perspectives of individuals who interact with ERP systems within their organizations (Bain, 2024).

Research Questions (RQ)

The overarching question guiding this study is developed to explore how the management of ERP systems in organizations contribute to inaccurate financial reporting. The primary question is supported by two subordinate questions.

RQ1

How does the ineffective management of ERP systems in organizations result in inaccurate financial reporting?

Sub- RQ1a

How does ineffective management of financial reporting to ERP systems occur?

Sub- RQ1b

How do leaders of workers using ERP systems lead workers to inaccurate financial reporting?

Significance of the Study

The study holds significance for practitioners and scholars. The study holds significance, as its findings contribute to the scholarly body of literature on the accountability of financial data reporting. Filbeck et al. (2022) discussed transparency and accountability, underscoring the importance of accountability when using ERP systems and the crucial role that organizational values and leadership commitment hold in supporting accountability. The study's findings

provide evidence to better understand the assertions made by Filbeck et al. (2022) regarding how organizational values and leadership commitment contribute to accountability in financial reporting within the context of ERP systems. The research holds significance concerning inaccurate transaction reporting in ERP systems (Guo et al., 2021). The inaccurate reporting of financial data is a widespread issue with significant implications for vendors and investors (Romero & Abad, 2022). The study holds significance as its findings can inform managers of ERP system users' understanding of how the problem persists and provide recommendations on how to overcome it in organizations. In addition, the study's findings hold significance for organizational management, particularly in terms of protocols for promoting organizational values and training leaders. The results have the potential to inform us about common themes in the relationship between organizational values, leadership commitment, and accountability. These themes can be translated into training guidelines and strategies for communicating organizational values. The study has potential significance for stakeholders, as the results could support improvements to financial data reporting. The findings can also inform organizational senior management on how leaders impact perceptions of the organization through their actions toward taking accountability for financial data reporting in ERP systems.

Definitions of Key Terms

Accountability

The obligation of an individual or organization to account for and accept responsibility for activities and to disclose information in a transparent manner. Accountability requires that an entity be responsible to stakeholders for actions and outcomes (Martins & Santos, 2021; Newman, 2024).

Enterprise Resource Planning (ERP)

Integrates facets of an organization into a comprehensive information system. The ERP system can be accessed by individuals across an entire organization (Turner et al., 2022).

ERP System Quality

The degree to which an ERP system satisfies its technopolitical criteria and represents the capability and the quality of system information processing (Balić et al., 2022).

Financial Data

The raw data analyzed within the organization. Financial data is used to determine the financial health and performance of an organization (Bravo et al., 2021).

Information Quality

The accuracy, reliability, timeliness, and relevance of data within the system, ensuring that it effectively supports business decision-making and operations (Beatrix, 2022).

Integration

The Enterprise Resource Planning system's ability to combine processes and data from different sources within the organization (Mahmood et al., 2020).

Leadership

The social influence of an individual, typically a supervisor, over a subordinate. Leadership involves establishing a cohesive vision, communicating the vision effectively, and motivating individuals to work toward the vision (Kungwola, 2023).

Leadership Commitment

The dedication and responsibility leaders show toward their organizational goals, values, and the well-being of their employees (Golensky & Hager, 2020).

Modules

The distinct parts of the software that manage specific business functions (e.g., finance, HR, production, logistics, etc.). Each module is designed to communicate and integrate seamlessly with other modules within the ERP system, enabling a unified approach to business management (Sagegg & Alfnes, 2020).

Organizational Values

Shared principles, standards, and beliefs that guide the actions and behaviors of the members of an organization (Golensky & Hager, 2020).

Stakeholder

An individual or party that can affect or be affected by the organization's actions, objectives, and policies (Newman, 2024).

Stewardship

The job of protecting and being responsible for something, especially the careful and responsible management of something entrusted to one's care, such as natural or cultural resources (Samans & Nelson, 2022).

Summary

The problem addressed by this study was the ineffectual management of ERP systems by organizations, which leads to erroneous financial reporting. Chapter 1 includes sections that lay the foundation for the research, as outlined in the statement of the problem, the purpose statement, and the research questions. The ineffective management of ERP systems within organizations, resulting in inaccurate financial reporting, was the focus of these sections. An ERP is an information system that integrates company procedures to create value and save costs. The improvement of financial efficiencies and increasing the accuracy of financial reporting are critical technological capabilities that ERPs provide (Nugroho, 2023). Enterprise Resource

Planning Systems equip those within the organization with data that supports informed decisions on how to manage resources efficiently and effectively (Akrong et al., 2022). The role of ERP systems in organizations and the challenges they face, particularly in terms of discrepancies in financial data reporting, requires further research.

The purpose of this qualitative study was to understand the use of ERP systems for accurate financial reporting in organizations. The research focused on addressing research questions regarding how organizational leaders describe accountability in the context of accurate data collection in ERP Systems. The data collection of managers in the United States who oversee personnel responsible for gathering financial data for ERP systems was accomplished using semi-structured interviews. Individuals who met the fixed criteria through an inclusion and exclusion survey made up the sample size of 10 to 15 participants. Recruitment of participants began through email and social media advertisements. Organization and coding of the data were conducted using NVivo software, which, according to Al-Yahmadi and Al-Wahaibi (2024), is a tool that significantly eases scholarly qualitative data processing.

The conceptual framework for the study included institutional theory and stewardship theory. Both institutional theory and stewardship theory are included together as institutional theory complements stewardship theory by highlighting the role of societal norms, regulatory frameworks, and cultural expectations in shaping organizational behaviors and practices (Davis et al., 1997; Donaldson & Davis, 1991; Keay, 2017).

Chapter 2 follows Chapter 1 and provides an overview of the accountability literature in ERP system use. The chapter begins with a discussion of the literature search strategy and the framework for the study. The discussion of the framework includes seminal literature concerning institutional theory and stewardship theory. The literature review primarily focused on research

conducted over the past five years. Chapter 2 provides additional support for investigating the study's problem.

Chapter 2: Literature Review

The general problem this study addressed was that the accountability of financial professionals regarding the collection of accurate data in Enterprise Resource Planning (ERP) systems has not been thoroughly examined in previous research. This professional accountability is problematic because there is a lack of understanding regarding this issue that can negatively impact organizational values and leadership commitment (Carlsson-Wall et al., 2022). Accordingly, little remains known regarding the influence of organizational values and leadership commitment on the accurate collection and reporting of financial data for financial professionals involved in ERP (Mthupha & Bruhns, 2022). Previous research has demonstrated that transparency and accountability are central in ERP, and that these values within organizations are generally relatively high (Jirava & Toseafa, 2017). However, when interacting with other organizations, financial professionals may feel less inclined to collect or report entirely accurate data or to be fully transparent and accountable in all aspects of ERP (Oznacar & Yucesoy, 2020). The specific problem this study addressed is that inaccurate reporting in ERP, whether within or between organizations, can lead to severe financial and reputational losses, and also result in litigation issues that can significantly damage a company's viability (Astuty et al., 2022). Therefore, the purpose of the qualitative, descriptive study is to increase understanding of the role that finance department leaders' organizational values, engagement, and leadership commitment play in promoting accountability and the collection and accurate reporting of data among ERP system users.

This chapter presents a synthesis of seminal and contemporary research on ERP planning, financial data reporting and accountability, organizational values and commitment, and leadership. The synthesis of existing literature provides a formal and comprehensive review of

the current research on the topic (Chen et al., 2024). Additionally, this approach provides a concise means for integrating themes found within the literature that may highlight a knowledge gap (Siddaway et al., 2019). This chapter begins with an explanation of the literature search strategy employed to locate relevant research, followed by an overview of the theoretical foundations that underpin the study. The literature review focuses on key variables and constructs of interest. The review is then presented, with a discussion that emphasizes organizational values, accountability, leadership commitment, and the impact of ERP systems on financial reporting. Highlighted literature gaps lead to the rationale and justification for the study. This chapter closes with a summary and an outline of key points.

Documentation

To locate literature that aligns with the focus of this review, I searched the Academic Search Premier, Business Source Complete, and Google Scholar databases. Academic Search Premier and Business Source Complete were included for their specific emphasis on business and finance research, while Google Scholar was used due to its comprehensive data base. Academic Search Premier and Business Source Complete locate any studies that may not have been identified. The following keywords and phrases are to be used to search these databases: *enterprise resource planning*, *enterprise resource planning and finance:*

enterprise resource planning

enterprise resource planning AND *finance*

enterprise resource planning AND *accounting*

enterprise resource planning AND *accountability*

enterprise resource planning AND *leadership*

enterprise resource planning AND *organization*

enterprise resource planning AND *commitment*

enterprise resource planning AND *values*

enterprise resource planning AND *reporting*.

Boolean logic was used to link keywords and phrases, and the MeSH term function identified studies that used synonyms of these terms (Scells et al., 2020). The criteria for inclusion in the literature selection are a) study that is scholarly and peer-reviewed or published in a peer review journal, b) publication date between 2020 and 2024 unless study is a seminal work, c) study is focused on topic of financial professional accountability or enterprise resource planning (ERP) systems, and d) publication is written or translated in the English language. Based on these search parameters and expert opinion, at least 85% of all literature to be reviewed was published within the past 5 years (Fink, 2019). The following section presents the theoretical foundation underlying this study.

Theoretical Foundations

The theoretical foundation of this study is multidimensional, comprising stewardship theory and institutional theory. Davis et al. (1997) developed the stewardship theory as an alternative to the more widely accepted agency theory, which had been used for many years in the academic literature to explain factors related to organizational success, values, and commitment. While shown to be valid and effective in many studies, agency theory was perceived to contain some inherent limitations in its ability to explain issues such as individual-level accountability, according to Davis et al. (1997). Davis et al. (1997) posited that the primary motivation driving managerial performance is a commitment to acting in the best interests of an organization and its responsibility to appease stakeholders. Stewardship theory differs from agency theory, which adopts a predominantly pessimistic view of management and leadership

motivations, suggesting that the motivation of leaders and employees is asymmetrical and, thus, inherently influenced by the need to strike a balance between these competing motivations (Abadi et al., 2022).

Stewardship theory has evolved over time and has recently been applied to the understanding of motivational factors that drive managerial behaviors and performance (Alzoubi & Snider, 2020). Several studies have demonstrated that stewardship theory offers an efficacious conceptualization of managerial performance, organizational commitment, and accountability (Lohde et al., 2021; Schillemans & Bjurstrom, 2020; Torfing & Bentzen, 2020). Each of these studies has demonstrated that stewardship theory can effectively explain the relationship between corporate governance, organizational culture, and institutional factors, as well as their impact on managerial commitment and behavior (Lohde et al., 2021; Schillemans & Bjurstrom, 2020; Torfing & Bentzen, 2020). As applied to the current study, stewardship theory was used to ground discussion of accountability in financial reporting related explicitly to ERP, for which there is currently very little research. The expectation is that this theory helps explain issues such as ethical conduct, transparency in financial reporting, accountability, and the role that internal organizational controls play in successful ERP implementations.

The second theory underpinning the study is institutional. Institutional theory was developed in the mid-20th century through the contributions of Selznick (1996) and Meyer and Rowan (1977), who, in their sociological and organizational management research, explored how sociocultural factors influence the operations and structure of financial organizations. Early research related to this theory focused on the assumption that all aspects of an organization are ultimately embedded in its broader sociocultural context, including its values, ethical conduct, and approach to accurate and transparent collection and reporting of financial data (Abadi et al.,

2022; Kumar et al., 2021; Shibin et al., 2020). As with stewardship theory, institutional theory has evolved over time, having been influenced by neo-institutional perspectives in the late 20th century and more recently being used to examine sociocultural influences on factors like institutional logistics and entrepreneurship within organizations (Abadi et al., 2022; Kumar et al., 2021; Shibin et al., 2020). In the context of the current study, institutional theory was employed to explain how sociocultural factors influence the perspectives of financial employees regarding financial accountability and compliance, corporate governance factors, and transparency in financial data collection and reporting, particularly about ERP systems. While there has been an abundance of literature applying institutional theory to various aspects of finance, there remain few, if any, studies that draw on this theory and its assumptions to explain these issues specifically within the context of ERP (Alpsahin & Cullen, 2023; Ameli et al., 2020; Geels, 2020). This theory is expected to provide insight into the potential reasons why leaders in organizational finance departments describe their value, engagement, and accountability in the manner they do.

Furthermore, in what ways do they feel compelled to exhibit ethical leadership in collecting and reporting data among ERP system users? The combination of the two theories provides a comprehensive and holistic understanding of transparent, accurate, and ethical financial reporting in the context of ERP, as well as the role that leadership plays in this regard. A literature review on key variables and constructs of interest associated with the research problem and the purpose of this study is provided in the following section.

Literature Review

Drawing on this theoretical foundation, the remainder of this chapter contains a review of the literature that emerged from the aforementioned search process. First, consideration is given

to evidence related to organizational values and accountability within ERP systems (Aremu et al., 2021; Torfing & Bentzen, 2020; Wijaya et al., 2023). Then, discussion focuses on recent and seminal evidence associated with leadership commitment and accountability (Fatimah & Trisminingsih, 2018; Hawariyuni et al., 2018; Jirava & Toseafa, 2017). Finally, the influence of ERP systems on financial reporting is considered (Akrong et al., 2021; Higman et al., 2019; Shibin et al., 2020). Gaps in the literature are discussed and the necessity for more qualitative research related to leadership and organizational values in the context of ERP is highlighted, offering a rationale for carrying out the study. This chapter then concludes with summative information and the main findings from this literature review.

Organizational Values and Accountability in ERP Systems

Organizational values have a significant influence on accountability at the individual and organizational level within financial firms (Efunniyi et al., 2014). Quite overtly, organizations that value ethics and transparency tend to have higher levels of accountability than those that prioritize profitability above all else (Singsa et al., 2020). Within the context of ERP systems, there has been a growing interest within the literature related to this topic (Hamad et al., 2022; Kitsantas et al., 2021; Laulita et al., 2022). Researchers have investigated how organizational values influence various aspects of ERP including decision-making methods for improving organizational efficiency and strategies for maximizing ERP performance and effectiveness (Hamad et al., 2022). According to Raoof et al. (2021), organizational values and the success of ERP are inherently integrated. These authors conducted a quantitative mediational analysis, finding that organizational values have a significant and positive impact on ERP adoption and implementation solutions, as well as on how employees within the organization perceive them (Raoof et al., 2021). Thus, successfully integrating ERP systems within organizations

necessitates that the organization's information technology aligns with and augments the organization’s vision and mission, rather than serving as a source of conflict or merely imposing unwanted changes on organizational employees (Ammar & Mardini, 2021).

In a theoretical and conceptual paper on accountability within ERP systems, Post et al. (2020) suggested that this construct is multidimensional, comprising accountability regarding data accuracy and transparency, accountability of ERP operations, and accountability concerning finances. Each of these is essential for the ethical and practical implementation of ERP systems, particularly within the financial industry (Faccia & Petratos, 2021). Researchers found that the presence of ERP systems can enhance accountability in organizations due to their ability to provide live data integration, standardize all processes, and offer a single, credible source of data (Laulita et al., 2022; Mirkhanzadeh et al., 2023). However, several scholars have also highlighted that the successful implementation of ERP systems is accompanied by numerous challenges and barriers (Akrong et al., 2022; Kitsantas et al., 2021; Wijaya et al., 2023). Some of the most notable examples include training new users, managing organizational change, promoting long-term adoption, and customizing ERP systems to meet specific organizational needs (Bekiaris & Markogiannopoulou, 2023; Shaiti & Al-Matari, 2020).

Several recent studies have demonstrated both facilitators and barriers to successful ERP integration, as well as its association with organizational values (Carlsson-Wall et al., 2022; Hoch & Dulebohn, 2013; Tavana et al., 2020). For example, Chofreh et al., (2020) conducted a recent study associated with factors related to the successful implementation of ERP, finding that leadership support, effectively managing change, implementing a comprehensive project planning effort, and ensuring there is a clear organizational vision were all significantly related

to effective ERP performance (Alzoubi & Snider, 2020). Therefore, organizations must align values and ERP projects to maximize accountability.

Researchers have also found that creating value-based goals is crucial when implementing ERP projects (Mirkhanzadeh et al., 2023). Uddin et al. (2020) noted that it is essential to begin with these value-based goals to drive all decision-making and to ensure that the implementation of ERP systems agrees with the ethical and performance-related standards of the organization (Laulita et al., 2022). Doing so increases the level of accountability that exists by ensuring that all aspects of ERP integration and implementation meet the same standards and values of the organization itself (Carlsson-Wall et al., 2022). ERP projects can lead to significant changes within organizations, and these changes can impact all levels of the organization, including employees and their perceptions of ethical financial practices (Bekiaris & Markogiannopoulou, 2023). Effective management is crucial in guiding the implementation of ERP systems to ensure that these changes are adopted ethically and transparently, and that financial professionals meet both ethical and performance-related standards (Ameli et al., 2020). The implementation of ERP systems, when done correctly, carefully, and when guided by ethical management, can have a significant and positive impact on the effectiveness of the organization overall, though it is critical to note that the outcome depended on ensuring that the system aligns with the organization's values and that accountability at all levels remains the utmost priority (Bhaskara Wardhana et al., 2022; Jiwa Husada Tarigan et al., 2019). The following subsection contains a critical review of evidence related to the role of organizational values in promoting integrity in financial data management.

The Role of Organizational Values in Financial Data Integrity

One of the specific and significant ways in which organizational values can impact is on the integrity of employees and their management of financial data (Ghani et al., 2019). As discussed in the previous section, it is evident that an organization's values influence all aspects of its operations and performance, particularly in relation to employee ethics and transparency when implementing ERP (Ameli et al., 2020). First, organizational values influence the ethical standards that members of an organization advocate and adopt (Ghani et al., 2019). Organizations that value ethics and integrity are more likely to have employees who engage in ethical behavior and exhibit integrity in managing financial data (Jiwa Husada Tarigan et al., 2019). Additionally, organizational values can influence the extent to which employees, as well as the organization itself, comply with laws and standards such as those of the Securities and Exchange Commission (Laulita et al., 2022). Leaders and managers who reinforce these standards and advocate for compliance will ensure that employees do the same. Having internal controls that ensure this compliance is essential for maximizing the integrity of employees as they manage financial data (Efunniyi et al., 2024; Hoch & Dulebohn, 2013).

Additionally, organizational values can influence the way risks are managed (Nguyen et al., 2020). Leaders who do not thoroughly assess and plan for risks, including those related to internal issues such as employee dissent or corruption, will potentially make their organizations vulnerable to a range of adverse outcomes, including legal issues (Kumar et al., 2021). Planning for risk and detecting any that may impact the organization's success as early as possible is necessary for protecting the organization and for promoting financial integrity (Jiwa Husada Tarigan et al., 2019). The values of an organization will influence the behavior and attitudes of employees toward the management of financial data (Schillemans & Bjurstrom, 2020). Thus,

ethical leadership and ensuring consistent and strong corporate governance are vital for promoting financial integrity (Hoch & Dulebohn, 2013).

A large body of evidence has already demonstrated that organizational values influence the financial integrity of an organization, although less is known about how these variables specifically interact with ERP (Post et al., 2020; Sislian & Jaegler, 2022; Torfing & Bentzen, 2020). One of the most consistent trends to emerge in the literature related to this topic involves the impact of an organization's culture on all aspects of financial reporting (Jiwa Husada Tarigan et al., 2019; Shibin et al., 2020). Multiple studies have demonstrated that an organizational culture that values ethics and compliance, along with transparency, not only has employees who are more ethical and compliant but also more accurate and reliable in their reporting of financial data (Efunniyi et al., 2024; Raoof et al., 2021; Utomo et al., 2021). According to Shibin et al. (2020), having consistent and rigorous internal controls for detecting and managing risks is vital for ensuring the integrity of employees as they manage financial data (Shikuku & Baleche, 2022). Having such controls can help to reduce the risk of errors and fraud (Bamufleh et al., 2021).

Given the substantial influence that organizational values have on the quality of financial data, numerous scholars have underlined the significance of ethical leadership (Post et al., 2020; Shaiti & Al-Matari, 2020; Uddin et al., 2020). Prioritizing ethics and integrity above profitability is ultimately a more economical approach to organizational leadership, as it significantly reduces long-term risks, enhances corporate reputation, and fosters an atmosphere of transparency, efficiency, and optimal performance (Ameli et al., 2020; Laulita et al., 2022). Financial scandals within an organization can ultimately led to its downfall, and an organizational culture founded on transparency and ethics can avoid such a fate (Schillemans & Bjurstrom, 2020). Corporate

governance mechanisms designed to detect risks early and address them are more profitable in the long run than those with loose standards or those that prioritize profitability over ethics (Nguyen et al., 2020). Several recent studies have demonstrated that technology can play an important role in promoting financial data integrity and transparency via the ability to increase objectivity concerning how data are managed, as well as the heightened ability to record all financial data transactions for subsequent review and analysis (Carlsson-Wall et al., 2022; Post et al., 2020; Vasiljeva & Berezkina, 2018). The following sub-section contains a discussion of accountability mechanisms related to ERP system practices.

Accountability Mechanisms and Practices in ERP Systems

Due to the importance of accountability in the financial industry, particularly when involving ERP systems, most firms have internal controls or accountability mechanisms in place to ensure transparency and accuracy in managing financial data (Ameli et al., 2020). However, there is considerable variance within organizations and across the financial industry with respect to which accountability mechanisms are used and how they are implemented (Bhaskara Wardhana et al., 2022). Because ERP systems are comprehensive and integral to core business processes, thorough accountability mechanisms must be in place (Hasan et al., 2019). While various forms of accountability mechanisms can be employed, each plays a critical role in standardizing procedures and policies that ensure all financial activities are accurately and transparently recorded and stored for subsequent review (Abukari et al., 2021a; Efunniyi et al., 2024).

One of the most common mechanisms used for accountability by financial firms is maintaining audit trails (Nilasari, 2019). Audit trails involve accurate documentation of all financial transactions and presenting these activities in a chronological manner, which allows for

them to be traced and reviewed if any errors or suspicious activities are suspected (Nilasari, 2019). Data validation is another accountability mechanism that financial firms use to ensure the accuracy and integrity of financial data (Novikov & Sazonova, 2020). ERP systems typically include rules within their protocols that enable regular data validation and verification of its accuracy, which can help reduce errors or inaccuracies in financial transaction recording or storage (Abukari et al., 2021a). To regulate access for different users based on their position within the organization, access based on employee roles can also be integrated within ERP systems (Jo & Park, 2023). This process prevents lower-level employees from accessing highly sensitive data and also helps record who is accessing certain types of data and when (Abukari et al., 2021a). The separation of duties can support risk reduction of fraudulent or unintentional erroneous activities (Nguyen et al., 2020). This protocol involves separating the roles of employees who access financial data, ensuring that no single person has total control over the entire system or an individual financial transaction (Raoof et al., 2021). Additionally, ERP systems are typically equipped with features to ensure compliance with regulations in the financial industry, such as monitoring rules or statutory changes and producing accurate and up-to-date reports for review or in the event of an audit (Nilasari, 2019).

Accountability within the financial industry has become an increasingly complex issue due to the fast paced and ever-increasing role of technology (Abu Madi et al., 2021). Researchers have intensified their focus on ensuring accountability in the management of financial data, including concerning ERP systems (Kim et al., 2021; Sarpola & Scott, 2003). A topic of considerable interest in recent years is the impact of ERP systems on accountability in the industry (Abu Madi et al., 2021). For example, Carlsson-Wall et al. (2022) studied the effect that the implementation of ERP systems can have on accountability at the organizational level. Based

on a mixed-methods case study design involving ERP systems within the financial management sector, researchers discovered that ERP systems can enhance transparency and facilitate the regulation and standardization of financial data management (Carlsson-Wall et al., 2022). However, these researchers also ascertained that the effectiveness of ERP systems was contingent upon factors such as employee organizational attitudes, corporate citizenship behaviors, and the quality and consistency of corporate governance within the organization (Carlsson-Wall et al., 2022).

Another topic of interest to researchers studying ERP systems and their impact on financial accountability is the extent to which these systems can affect the efficiency of audits performed (Nilasari, 2019; Sarpola & Scott, 2003). Recent research by Tavana et al. (2020) showed that ERP systems significantly improve not only the speed at which audits can be performed, but also their accuracy. Thus, researchers generally agree that ERP systems are valuable components of an organization's corporate governance strategy and are fundamental aspects of internal control (Igna & Ionescu, 2021; Nilasari, 2019). These systems can also provide more consistent and ongoing evaluation of financial activities, addressing any issues that occur in real-time, and are customizable to meet individual organizational needs (Schillemans & Bjurstrom, 2020). Despite the numerous documented ERP systems benefits and their ability to promote accountability, persistent challenges and limitations continue according to recent scholarly literature (Akrong et al., 2022; Mullin, 2020). One challenge that exists involves barriers to adoption and the learning curve involved for some organizations that are more accustomed to traditional models of corporate governance (Akrong et al., 2022). Inconsistency in adoption and the learning required to use these systems can lead to initial errors and inaccuracies; thus, thorough training is necessary when organizations seek to implement ERP

systems (Alpsahin Cullen, 2023). Some ERP systems can also be very complex, leading to inconsistency in how they are implemented between different users (Bhaskara Wardhana et al., 2022). Comprehensive training, assessment of employee skill level, and approaches like role-based access and segregation of duties are strategies that researchers have suggested may help to mitigate these issues (Jo & Park, 2023; Kumar et al., 2021).

Section Summary

This section presents a synthesis of recent evidence on the relationship between organizational values and accountability when utilizing ERP systems. An overview of this topic was presented first, followed by a review of recent peer-reviewed evidence related to current issues in ERP system implementation and accountability. Consideration was given to the role of organizational values in financial data integrity and ways in which ERP systems influence accountability. It has been proven that organizational values have a significant impact on the ethics and accountability of employees (Hoch & Dulebohn, 2013; Mirkhanzadeh et al., 2023; Utomo et al., 2021). Additionally, researchers generally concur that ERP systems can significantly improve transparency and accountability involving the management of financial data (Ammar & Mardini, 2021; Higman et al., 2019; Singsa et al., 2020). However, some challenges and barriers remain regarding the adoption and implementation of ERP systems that organizations must still address for these information systems to reach their full potential. The following section contains a synthesis of evidence related to leadership commitment and accountability.

Leadership Commitment and Accountability

Leadership has a significant influence on the vision, mission, and values of an organization (Uddin et al., 2020). In fact, some scholars suggest that establishing the vision and

promoting desired values is the core responsibility of the organizational leader (Novikov & Sazonova, 2020; Post et al., 2020; Sislian & Jaegler, 2022). Accordingly, leaders play critical roles in encouraging accountability within an organization (Shikuku & Baleche, 2022). One of the ways in which they can positively influence accountability is through demonstrating commitment to the organization's core values, vision and mission statement (Efunniyi et al., 2024; Ghani et al., 2019). Demonstrating commitment at the leadership level increases the likelihood that employees will adopt that same attitude (Abadi et al., 2022). Conversely, leaders who model behaviors that reflect a lack of commitment can diminish the motivation of employees and also increase the risk that they make errors when they manage financial data and even engage in fraudulent activities (Abukari et al., 2021b; Nguyen et al., 2020).

Leadership commitment also involves clear communication and helps to clarify expectations to employees in regard to accountability, transparency, and integrity in the management of financial data (Efunniyi et al., 2024; Uddin et al., 2020). According to social learning theory, individuals learn through observing and modeling the behaviors and conduct of salient figures, such as leaders of the organization in which they are employed (Alpsahin Cullen, 2023). Thus, leaders who demonstrate a strong level of commitment and ethical behavior, in addition to displaying accountability, will reinforce the expectation that employees should conduct themselves in the same manner and also demonstrate them how to engage in their roles in a way that is ethical and accountable (Torfing & Bentzen, 2020). Leaders who demonstrate commitment can also help to create an organizational culture that values transparency and in which accountability mechanisms are implemented regularly and encouraged across all levels of the organization (Vargas & Comuzzi, 2020).

As with other topics involving ERP systems, researchers have increased their attention toward the rolplays in promoting accountability when engaged with ERP systems (Novikov & Sazonova, 2020; Tavana et al., 2020; Vargas & Comuzzi, 2020). The impact of leadership on accountability has been widely documented, which research generally supporting a leadership approach that values ethical conduct, such as servant leadership and transformational leadership (Agha et al., 2019; Shikuku & Baleche, 2022; Utomo et al., 2021). Several studies have shown that transformational leadership is associated with a high level of ethical conduct and accountability (Chou, 2019; Novikov & Sazonova, 2020; Utomo et al., 2021). Employees in organizations in which leaders are transactional or autocratic are more likely to display low levels of commitment and satisfaction, which can translate to errors, low transparency, and even fraud (Shaiti & Al-Matari, 2020; Uddin et al., 2020). Research has also shown that high levels of leadership commitment are associated with strong organizational performance (Post et al., 2020; Sislian & Jaegler, 2022; Wijaya et al., 2023). Specifically, leaders who place a priority on accountability among themselves and their employees significantly and positively impact employee engagement, motivation, and performance (Singsa et al., 2020).

Because of the strong impact that leadership commitment has on accountability, researchers have advocated for continuing professional development programs to foster commitment on the part of leaders as part of their professional roles (Chofreh et al., 2020). According to Utomo et al. (2021), annual leadership development programs that focus on developing skills like emotional intelligence and decision-making that is ethical and compliant can help to increase organizational commitment and employee engagement, both of which are significantly related to organizational success and accountability (Fatusin & Oladehinde, 2018). Scholars have also demonstrated that leadership commitment plays a significant role in crisis and

risk management, as decision-making is much clearer when leaders are ethical and committed (Kitsantas et al., 2021). Optimal decision-making is muddled when leadership ethics and commitment are in question and when leaders and employees believe that there are 'gray areas' in regard to the management of financial data (Abukari et al., 2021b). Additionally, high levels of leadership commitment can instill trust on the part of stakeholders, which can help to facilitate communication and to minimize the impacts of any crises that may occur (Ghani et al., 2019).

Despite these numerous benefits of leadership commitment on accountability, researchers have also expressed concern over some of the challenges and barriers that exist in regard to developing leaders who are committed and accountable (Akrong et al., 2022; Oznacar & Yucesoy, 2020; Torfing & Bentzen, 2020). For example, Torfing and Bentzen (2020) showed that organizations that are very hierarchical in nature and in which few individuals have decision-making power are more likely to have issues with transparency, accountability, and fraud (Czekster et al., 2019). Providing more individuals with responsibility and delegating decision-making duties to employees can increase their accountability and intrinsic motivation to conduct themselves in an ethical manner (Fatusin & Oladehinde, 2018). Power dynamics and prioritizing profitability over ethics within an organization can also create barriers to developing ethical and committed leaders and employees (Aljaer & Jaharadak, 2021). Vasiljeva and Berezkina (2018) suggested that a more lateral organizational structure and clear, transparent communication and decision-making are ways in which to address some of these challenges. The following sub-section contains a discussion of recent evidence related to leadership and its influence on accountability.

Leadership Approaches to Enforcing Accountability

Due to the value of leadership in promoting accountability within organizations, researchers across various domains have sought to understand the most effective approaches that leaders can adopt to achieve this outcome (Novikov & Sazonova, 2020; Shikuku & Baleche, 2022; Singsa et al., 2020). Perhaps the most widespread support exists for transformational leadership in contemporary research (Chou, 2019; Post et al., 2020; Shaiti & Al-Matari, 2020). Transformational leadership is concerned with inspiring and encouraging followers to grow and develop not only professionally, but also personally (Aljaer & Jaharadak, 2021). This approach serves as the reverse to authoritative leadership, in which the leader makes all decisions and employees are expected to perform their duties without emphasis on growth or development (Chofreh et al., 2020). Evidence suggests that employees in organizations with transformational leadership are more likely to be ethical, committed, satisfied, and accountable (Agha et al., 2019). Conversely, employees in organizations with authoritative leadership are more likely to be fearful, uncommitted, unmotivated, unsatisfied, and lack transparency or accountability within their particular roles (Sislian & Jaegler, 2022).

Servant leadership is also widely supported in the business and financial literature as a means of promoting ethical conduct and accountability (Geels, 2020; Hasan et al., 2019). Rooted in Biblical principles, servant leadership bears many similarities to transformational leadership. However, this approach places a heavier emphasis on adopting a somewhat subordinate role to employees and adopting the perspective that leaders' primary responsibility is to provide all the tools and resources that employees need to perform their duties optimally (Agha et al., 2019). Once again, this approach differs significantly from authoritative, transactional, and ‘Great Man’ styles of leadership, in which the leader is viewed as the single source of authority and

employees are expected to serve them by merely executing tasks assigned to them (Geels, 2020). Servant leadership is highly concerned with ethical conduct, and this approach prioritizes accountability and transparency (Hasan et al., 2019).

There is also increasing support in the literature for situational leadership (Osakwe & Anaza, 2018; Oznacar & Yucesoy, 2020; Tavana et al., 2020). Situational leadership is a flexible approach that enables leaders to adjust their styles according to the demands of the situation, the needs of followers, and the organizational context (Wijayanto & Haryono, 2018). A situational leader may exhibit transformational leadership tendencies in one situation, but autocratic tendencies in another (Laulita et al., 2022). While authoritative, transactional, and autocratic approaches to leadership are often viewed negatively in contemporary business settings, they can be highly effective in some circumstances (Hasan et al., 2019). Two examples are when leaders must make decisions swiftly and have no time to delegate decision-making duties, and when employees are either unskilled or experienced but do not yet possess the competence needed to autonomously make important decisions on their own (Ikhram, 2019). However, as employees become more skilled and experienced, the evidence overwhelmingly supports a transformational or servant-oriented approach to maximize accountability and performance over time (Chou, 2019; Tavana et al., 2020; Utomo et al., 2021).

Multiple studies have emerged in the literature demonstrating how leadership approaches impact accountability within organizations (Shaiti & Al-Matari, 2020; Sislian & Jaegler, 2022; Utomo et al., 2021). For organizations with skilled and experienced employees, and when a crisis is not present, delegating decision-making duties within a democratic, participative approach to leadership, such as servant-oriented or transformational leadership, is optimal for promoting accountability (Fatusin & Oladehinde, 2018; Shikuku & Baleche, 2022; Torfing & Bentzen,

2020). Such approaches foster ethical conduct and promote the long-term growth and development of employees, while also enhancing the psychological and emotional well-being of all organizational members (Aljaer & Jaharadak, 2021; Yi et al., 2022). While authoritative leadership may be necessary in some circumstances, it ultimately makes employees feel undervalued and underappreciated. Organizations with this style of leadership typically experience high turnover, even if they do perform well in some cases (AlMuhayfith & Shaiti, 2020). Turnover is costly to organizations, as hiring and training new employees regularly can be up to 10 times more expensive than retaining current ones (Kim et al., 2021).

The following subsection contains a critical review of research on leadership commitment and its impact on the accuracy of ERP data.

The Impact of Leadership Commitment on ERP Data Accuracy

The evidence presented above has demonstrated unequivocally that organizational values positively influence leadership commitment, and leadership commitment, in turn, positively influences accountability (Shibin et al., 2020; Uddin et al., 2020; Wijaya et al., 2023). Additionally, numerous studies have demonstrated a significant correlation between accountability and accurate financial data management (Lohde et al., 2021; Sislian & Jaegler, 2022; Vargas & Comuzzi, 2020). Thus, leadership commitment should have a positive influence on ERP data accuracy. However, the amount of evidence demonstrating this specific relationship remains low compared to these other topics, mainly due to the relative infancy of ERP systems within the financial industry (Kolmykov & Logunova, 2023; Vargas & Comuzzi, 2020). Nevertheless, some researchers have begun to investigate ways in which leadership characteristics and styles influence ERP data management, including accuracy, accountability, and transparency (Seneviratne & Colombage, 2023; Torfing & Bentzen, 2020). As can be

expected, a high level of leadership commitment has been shown to improve data accuracy and transparency within ERP systems (Allie & Ajiboye, 2019; Singsa et al., 2020). The implementation of ERP systems can significantly enhance the predictive accuracy of financial data, enabling the anticipation of industry trends and changes that occur when supported by effective leadership (Zhang et al., 2021).

One of the reasons leadership commitments is necessary for maximizing data accuracy in the context of ERP systems is that this attitude fosters a culture of integrity and transparency in the management of financial data (Lohde et al., 2021; Seneviratne & Colombage, 2023). Leaders and organizations who take pride in their dedication, ethics, and integrity are more likely to manage and report financial data transparently (Novitasari & Rahmawati, 2022). Additionally, some studies have shown that committed leaders allocate resources more effectively within the organization to ensure that ERP system data is managed accurately and transparently (Higman et al., 2019; Lohde et al., 2021). Non-committed leaders are less likely to take the necessary steps to maximize the allocation of resources in this regard or may be unaware of issues that could prevent transparent and accurate data management (Ikhram, 2019).

Additionally, evidence suggests that committed leaders set clear standards for data management and their employees are more likely to be highly aware of their expectations and any consequences that may occur if they do not meet them (Osakwe & Anaza, 2018). Conversely, uncommitted leaders are less likely to take the necessary steps to communicate to employees what is expected in terms of ethical and accountable data management, which can lead to errors and fraud on the part of employees working with ERP systems (Astuty et al., 2022). Furthermore, leaders who are committed to their organizations generally have direct roles in continuous quality improvement efforts, a key component of which is data management

(Akrong et al., 2021). Committed leaders are more likely to identify areas that need improvement in financial data management and detect inaccuracies and their causes (Abukari et al., 2021b).

Recent trends in the literature regarding the role of leadership commitment in promoting data accuracy in ERP systems include themes like the relationship between leadership styles and ERP outcomes, the relationship between leadership and management and their impacts on ERP performance, the importance of governance and internal accountability mechanisms, the influence of technology adoption on data accuracy, and challenges and barriers to effective ERP data management (Kim et al., 2021; Lohde et al., 2021; Schillemans & Bjurstrom, 2020). In each case, the findings are relatively intuitive, with research favoring a transformational – yet flexible – style in which ethics, integrity, and accountability are valued, continuous quality improvement strategies are present and consistent and contain standards for data management and reporting, and that the ethical use of technology can significantly improve financial data accuracy (Akrong et al., 2021; Kim et al., 2021; Nguyen et al., 2020). However, there do remain some challenges that exist regarding leadership and data management, such as the infancy of ERP systems in the financial industry and the tendency for a lack of training or clear communication on the part of leaders, increasing the risk of errors (Kolmykov & Logunova, 2023; Nguyen et al., 2020). Thus, addressing these issues warrants further study and attention as ERP systems become staples within financial companies (Nguyen et al., 2020).

Section Summary

This section contained a synthesis of the evidence related to leadership commitment and accountability. Evidence related to the role leadership plays in promoting accountability and financial data accuracy, including specifically about ERP system implementation, was critically evaluated, with findings generally showing that a transformational approach that is flexible but

which prioritizes employee development, ethics, and integrity, is conducive to accurate and transparent financial data management (Chofreh et al., 2020; Mirkhanzadeh et al., 2023; Tavana et al., 2020). Some challenges still exist for leaders in this regard, such as the need to consistently monitor the performance and development of employees as they learn ERP systems and clearly communicate the expectations and roles of employees who manage financial data (AlMuhayfith & Shaiti, 2020; Fatusin & Oladehinde, 2018). Addressing these issues was critical as ERP systems become increasingly integrated into the operations of organizations within the finance industry (Novitasari & Rahmawati, 2022; Zhang et al., 2021). The following section presents a synthesis of the evidence regarding the impact of ERP systems on financial reporting.

The Influence of ERP Systems on Financial Reporting

As ERP systems have become staples within the financial industry, they have been shown to influence all aspects of financial organizations, including reporting of financial data (Kolmykov & Logunova, 2023). These systems are inherently designed to automate key processes within financial businesses, and reporting has become integrated into these systems in order to improve the accuracy and efficiency of financial reporting (Kirana et al., 2021). Evidence suggests that ERP can enhance the speed at which financial data is reported and reduce errors and inaccuracies that can occur via traditional methods (Abukari et al., 2021b). Legislation in some regions now mandates that financial companies integrate ERP systems into their business models due to the widely documented benefits (Hasan et al., 2019). Recent research has shown that firms that adopt ERP systems are significantly less likely to demonstrate errors and limitations within their internal controls and accountability mechanisms (Nguyen et al., 2020). Because financial data reporting errors can result in the government losing millions of dollars and expose financial companies to litigation risks, ERP systems are likely to continue being

increasingly adopted across all domains within the financial industry (Kolmykov & Logunova, 2023).

Researchers have posited that ERP systems are likely to continue transforming many aspects of the financial industry, particularly in accounting (Chou, 2019; Igna & Ionescu, 2021). Many accounting processes are now fully automated, allowing accounting professionals to shift their focus to higher-level data management and auditing practices (Kirana et al., 2021). There is little doubt that ERP systems can enhance internal controls within financial companies and increase their compliance by providing real-time data insights related to the financial composition of a business (Nilasari, 2019). Fundamental controls within ERPs may be customized so that their configuration is in line with organizational infrastructure and such that the system is optimized for the customization to the specific needs of an organization (Raoof et al., 2021). The customized controls have the ability not only to improve compliance and reduce errors in financial data reporting but can in addition improve business operations (Novitasari & Rahmawati, 2022).

Due to the ability of ERP systems to automate many standard accounting practices, the accounting field is likely to experience substantial changes in the foreseeable future, according to scholars such as Vargas and Comuzzi (2020) and Sislian and Jaegler (2022). Evidence suggests that ERP systems reduce traditional costs associated with accounting practices and expedite the generation of financial data by organizations arming leaders with useful information that guides decision-making (Mullin, 2020; Raoof et al., 2021). According to researchers, these benefits are seen as reducing the financial risk to firms that implement ERP systems (Kolmykov & Logunova, 2023). However, there are sceptics within the sector and other commentators who question the over reliance on technology and the potential for automation to result in significant

job losses across the accounting industry (Kolmykov & Logunova, 2023). Nevertheless, optimists suggest that ERP systems will merely transform the accounting industry, allowing professionals to shift their focus to more humanistic aspects of the field that automated systems cannot grasp (Chou, 2019). The following subsection contains a discussion of research related to the influence of ERP systems on data collection in the financial industry.

ERP Systems and Data Collection Processes

ERP systems have significantly boosted data collection processes and, similarly, the dimensions in the financial sector (Kirana et al., 2021; Oznacar & Yucesoy, 2020). The automation of the collection and management of data is a fundamental function of ERP systems, which play a critical role in achieving financial precision and speed. Researchers believe that this will eliminate many ethical issues that may occur with respect to data collection and financial accuracy processes (Mthupha & Bruhns, 2022; Novitasari & Rahmawati, 2022). When standard business processes integrate ERP systems into operations, transparency and in-depth insights into various aspects of an industry or market are achieved; thus, they can significantly enhance transparency and provide more in-depth insights into various aspects of an industry or market. Organizations can leverage ERP capabilities to analyze vast amounts of data to identify meaningful trends or anomalies that may be affecting a particular company (Czekster et al., 2019). In many industries, data has become the new gold, and companies that integrate ERPs and have access to large amounts of data will more than likely experience a significant competitive advantage over those that adhere to more traditional business practices (Fathurrahman, 2021).

The focus of recent research related to ERP systems has not been whether or not organizations should adopt this technology in the financial industry, but rather how to maximize its' performance and ways in which to customize it to meet the needs of specific companies

(AlMuhayfith & Shaiti, 2020; Kumar et al., 2021; Mthupha & Bruhns, 2022). According to Mthupha & Bruhns (2022), there is currently a need to ensure effective management of data within the financial industry by adopting a standardized coding system and to create a universally accessible database so that some form of equity exists between companies of different sizes and levels of clientele (Kumar et al., 2021; Osakwe & Anaza, 2018). Researchers have also become interested in optimizing methods for collecting data, as the processes of analyzing data within ERP systems are generally standardized and homogeneous (Czekster et al., 2019). While many aspects of financial data management have become automated, mainly due to the increased adoption of ERP systems, data collection still relies on human intervention, and optimizing data collection strategies is critical to ensuring that ERP systems achieve their full potential within a company (Fathurrahman, 2021).

Another topic within the research related to ERP systems is how professionals can best understand and utilize the insights gained from metadata analysis (Czekster et al., 2019; Torfing & Bentzen, 2020). Additionally, the question remains as to how to transfer best knowledge gained through ERP systems between professionals, companies, and industries, and the extent to which information dissemination should be standardized or subject to industry regulations and laws (Ammar & Mardini, 2021; Faccia & Petratos, 2021). Furthermore, securing issues like data breaches, privacy, and confidentiality remain at the forefront of any discussion related to ERP system data collection and management, and there is little consensus within the recent peer-reviewed literature as to how to address these ethical issues best (Faccia & Petratos, 2021; Higman et al., 2019). More study is still required to address these topics as ERP systems become increasingly adopted within the data collection and management process in the financial

industry. The following subsection contains a discussion of recent research on challenges and potential solutions related to data accuracy in ERP systems.

Challenges and Solutions in Ensuring Data Accuracy in ERP Systems

While ERP systems have been designed to address many challenges that previously existed in regard to ensuring data accuracy, they also come with their own unique set of issues that have been highlighted in recent peer-reviewed research (Astuty et al., 2022; Mullin, 2020; Utomo et al., 2021). Perhaps one of the most significant issues in regard to ensuring data accuracy is the quality of the data that is collected (Oznacar & Yucesoy, 2020). Valid and credible data are necessary in order to ensure that the insights gained from ERP systems are accurate and can optimize the performance of a business (Hasan et al., 2019). For this reason, humans are still fundamental in the data collection process and ensuring that ERP systems are optimized (Kirana et al., 2021). Additionally, operational issues can pose challenges in some companies, particularly those which have employees that are accustomed to more traditional financial data management practices (Mthupha & Bruhns, 2022). Technology adoption and education are important elements to ensure data accuracy in ERP systems (Bamufleh et al., 2021).

User operational error can still inhibit the effectiveness and accuracy of data within ERP systems, and it is critical that those who engage with these systems are highly skilled and trained to identify and address any issues that occur, such as how to clean data and the identification of outliers (Allie & Ajiboye, 2019). ERP systems and their implementation can also change rapidly, requiring users to be flexible and adaptive to industry trends, technology developments, and the latest research and evidence associated with this technology (Aremu et al., 2021). Practitioners who engage with ERP systems must be well-versed on topics like logic, data coincidence, data

mining and cleaning, and making sense of anomalies like statistical outliers (Jo & Park, 2023). This capability is particularly true for organizational leaders who are tasked with converting ERP system insights into meaningful actions that will improve company performance (Allie & Ajiboye, 2019).

In order to address these new challenges that exist within the financial industry, researchers have a range of different solutions to ensure the successful adoption of ERP systems (Bamufleh et al., 2021; Bekiaris & Markogiannopoulou, 2023; Hamad et al., 2022). One of the most consistently studied topics in this context is how to most effectively maintain data, such as standardizing data collection, analytic, and reporting processes (Bamufleh et al., 2021). There is currently no standardized or best practice guidance for using ERP systems, and this may warrant attention as companies of different sizes have various levels of access to financial data (Fathurrahman, 2021). Researchers like Post et al. (2020) and Utomo et al. (2021) suggested that management commitment for data quality must be addressed to effectively manage change both within and outside their organization and the financial industry along the lines for accuracy its proper usage (Ikhram, 2019). Furthermore, leadership, management, and employee training – including with respect to ethics- were critical to the effective use of ERP system data in the near future (Jirava & Toseafa, 2017). Each of these topics warrants further consideration via both qualitative and quantitative research in the financial industry.

Section Summary

This section presented a synthesis of the evidence on the effect of ERP systems on financial reporting. As the researcher, I initially focused on the role of ERP systems in data collection processes. The discussion then focused on challenges and solutions to ensuring data accuracy about ERP system implementation. According to research, financial enterprises

substantially benefit from ERP systems with benefits such as improved accuracy, transparency, and timeliness in data collection and management (Aremu et al., 2021; Fatimah & Trisminingsih, 2018; Kumar et al., 2021). However, some challenges still exist that warrant consideration through peer-reviewed research, such as leadership commitment barriers, employee training needs, and drawing meaningful insights from the analyses produced within ERP systems (Jirava & Toseafa, 2017). The following sub-section contains a discussion of gaps in the literature that remain.

Gaps in the Literature and Need for Future Research

While research on ERP systems has grown a lot in recent years, some gaps in the literature still need more attention (Jirava & Toseafa, 2017; Laulita et al., 2022; Seneviratne & Colombage, 2023). One of the most important gaps is the lack of evidence associated with the role that organizational leaders' values and commitment play in influencing ERP system user accountability. Although ERP systems are designed to automate many financial data management processes, several potential ethical issues related to user access and implementation can impact the accuracy of data collection and reporting involving these systems (Fatimah & Trisminingsih, 2018). Little is known regarding how leaders' organizational commitment and values impact the accountability of employees who engage with ERP systems. This lack of research is problematic because of the novelty of ERP systems and the current lack of regulation or standardization regarding how these systems are used and the manner in which data are managed and treated, which can lead to 'gray areas' related to who can access certain types of data and how that data are used (Laulita et al., 2022).

While some quantitative, survey studies have been produced related to this topic, there has been limited qualitative, phenomenological evidence related to organizational leadership

commitment and values and their link to ERP system user accountability (Dodgson, 2023; Jirava & Toseafa, 2017; Laulita et al., 2022). Therefore, the study intended to fill such a gap by providing rich and in-depth insight into the perceptions and experiences of financial organization leaders who have used ERP systems (Seneviratne & Colombage, 2023). Results from this study may lead to increased knowledge related to organizational leadership skills, qualities, and traits that align with accurate and accountable ERP system user performance and conduct within the financial industry. The following section contains a summary of key points made in this literature review and summarizes the chapter.

Summary

This chapter presented a synthesis of seminal and contemporary research on ERP planning, financial data reporting and accountability, organizational values and commitment, and leadership. The literature search strategy used to locate relevant research was first discussed, followed by an explanation of the theoretical foundations underpinning the study. The study will draw on two seminal theories in organizational and finance research. The first theory is stewardship theory, combined with the second theory, which is institutional approach. Both offer valid conceptualizations of various aspects of ethical conduct and successful organizational management. The literature review, which focused on key variables and constructs presented with a discussion emphasizing organizational values, accountability, leadership commitment, and the impact of ERP systems on financial reporting accuracy and transparency (Ameli et al., 2020). Evidence showed that ERP systems can significantly improve the speed, efficiency, and accuracy of financial data reporting, and effective leadership is integral to the optimization of ERP system implementation (Bae & Lee, 2021). Gaps in literature were then highlighted, leading to the rationale and justification for the study.

Based on this review, it is evident that a growing body of research focuses on the role of organizational values and ethical conduct among organizational leaders and employees, including within the financial industry (Roy et al., 2024). However, there is a gap in the literature concerning the leadership functions that influence organizational engagement and general leadership behaviors, which shape financial data collection and reporting practices, specifically in the context of ERP. This gap in the literature is problematic because a lack of knowledge about these matters can lead to a deficiency in transparency and inaccurate data collection and reporting within organizations engaged in ERP (Ameli et al., 2020). Based on this gap, the purpose of the study was to generate new knowledge regarding the organizational value engagement and leadership commitment of financial department leaders, as well as the role these factors play in fostering accountability when collecting data among ERP system users. Chapter 2 and the literature review have concluded. Chapter 3 presents the method implemented to fill the gap in the literature and answer the study's research questions.

Chapter 3: Research Method

The problem to be addressed in this study was the ineffective management of Enterprise Resource Planning (ERP) systems in organizations, resulting in inaccurate financial reporting. The Enterprise Resource Planning systems provided essential capabilities that connect different functions within organizations (Coşkun et al., 2022; Guo et al., 2021). The purpose of this qualitative descriptive study is to investigate the ineffective management of ERP systems in organizations, which leads to inaccurate financial reporting. The purpose of this qualitative descriptive study is to examine the inadequate management of ERP systems in organizations, which results in inaccurate financial reporting. The research is a logical response to the study's problem, as the I collected semi-structured interview data from leaders responsible for individuals who manage financial data for ERP systems located in the United States. Addressing the purpose of the study is crucial in addressing the problem of ineffective ERP system management in organizations, which results in inaccurate financial reporting. Enterprise Resource Planning systems are crucial organizational resources (Yathiraju, 2022; Guo et al., 2021). However, transactions with other organizations or consumers often result in inaccurate data collection by the ERP system (Yathiraju, 2022).

Chapter 3 explains the methodological approach and research design, along with the justification for selecting a qualitative method and a descriptive research design. The final chapter of the dissertation proposal discusses the processes used to answer the research questions and thus fulfill the research purpose, explaining how the sample was selected, along with an explanation of the population and sampling strategy employed. The population for the study is introduced, with the employment of a purposive sampling strategy to select leaders responsible for individuals who collect financial data for ERP systems located in the U.S. The research

sample size, comprising 10 to 15, was predetermined. However, it may change to achieve data saturation, where further data collection would result in redundancy (Braun & Clarke, 2019; LaDonna et al., 2021). The discussion of instrumentation, data collection, and analysis plans used during this research is outlined. Data collection sources included a criteria survey, a demographic survey, a reflexivity journal, and an interview protocol for semi-structured interviews. Semi-structured interviews were used to collect data. The data analysis used Braun and Clarke's (2006) reflexive thematic analysis, conducted using the computer-assisted qualitative data analysis software NVivo, version 14. The chapter ends with a description of the ethical assurances that were addressed.

Research Methodology and Design

The research methodology for this study was qualitative. Qualitative research design effectively provides insight into participants' experiences, perspectives, and social contexts (Dodgson, 2023; Taylor et al., 2015). The study sought to record rich, deep narratives concentrating on qualitative data that can be overlooked by quantitative approaches (Dodgson, 2023; Merriam & Tisdell, 2015). Qualitative methodology is particularly suitable for exploring complex phenomena that are not easily quantifiable (Dodgson, 2023; Merriam & Tisdell, 2015). The research utilized the descriptive design for the study. Descriptive research was ideal for providing a comprehensive summary of the current state of a particular phenomenon or subject (Dodgson, 2023; Siedlecki, 2020). A descriptive study design helps in uncovering patterns, themes, and categories that enable elaboration on understanding of a phenomenon. For a comprehensive understanding of the phenomenon, this study was designed to accurately depict the phenomenon under investigation and present a step-by-step account of how the participants experienced it. (Dodgson, 2023; Siedlecki, 2020).

Alternative Method

The preferred methodology for this study was a qualitative design versus a quantitative or mixed methods. Qualitative is a flexible methodology that gives the researcher the opportunity to gain understanding of personal experiences and social exchanges in depth directly from the participants (Merriam & Tisdell, 2015). This methodology was used to capture the nuances and complexities of leadership's behavior that impacted ERP users collecting financial data. The use of quantitative methods might fail to address the problem adequately. Quantitative research provides a statistical analysis of numerical data, whereas qualitative research uses textual data gathered from a sample and based on participant perceptions (Fischer et al., 2023). Qualitative research methodology can provide contextual insights for developing theories and informing practice (Merriam & Tisdell, 2015).

Alternative Design

A descriptive research design was ideal compared to other qualitative designs, such as case studies, phenomenology, narrative inquiry, or ethnography. While these other designs offer valuable insights, a descriptive design focuses on systematically documenting and presenting the characteristics of a studied phenomenon. A descriptive research design was advantageous when the goal was to provide a detailed account that can serve as a foundation for further research (Siedlecki, 2020). Descriptive research can also facilitate the identification of variables and hypotheses for future quantitative studies. A case study design was not adequate for the study. A case study research design would not be suitable, as it focuses on in-depth analysis of a single instance or a small number of instances. A case study does not support the collection of data that the researcher can apply to understanding widespread issues in managing ERP systems and their impact on financial reporting across different organizations. Phenomenological research centers

on people's real experiences and the basis of their opinions (Dodgson, 2023). Even though case study research provides valuable insights into individual experiences, it might not sufficiently address more general organizational and systemic problems associated with inaccurate financial reporting and ineffective ERP system management. The main emphasis of qualitative narrative study's method to collect and study managers' experiences may not completely provide the details of the organization's processes and leader strategies. This obscurity and lack of information about managers' strategies could potentially lead to erroneous financial reporting. An ethnography involves immersive, long-term observation within a specific cultural or organizational context, making it less suitable for studies that generalize findings across multiple organizations and settings, such as investigating ERP system management practices.

The Zoom application was used to perform virtual interviews with the participants. The virtual interview was the preferred method because it provided a face-to-face capability for both the participant and I. Being able to be face-to-face ensured observation of the participants' expressions and body language, gaining insight into how they felt about the question or topic at hand. The opportunity to identify instances when they participants are confused about the question, unsure of their answer, or when they appeared to want to elaborate further was possible through one-on-one, face-to-face interviews. The interviews were informal, allowing participants to feel comfortable and provide candid answers. At that time, I provided details and information to elicit open discussions with the participant. In instances where a Zoom or connectivity malfunction occurred, the interview was conducted over the telephone instead.

Population and Sample

The population for the study were leaders responsible for individuals responsible for financial data collected for ERP systems located in the United States. Reliable statistics on the

number of individuals responsible for financial data collected for ERP systems are lacking. However, counts and approximations indicate the number of U.S. workers responsible for economic data. According to the BLS (2024b), 376,100 people held financial analyst jobs across the United States in 2022. Additionally, according to the BLS (2024a), 1,538,400 people were employed as accountants in 2022. Employees in both roles had to have at least a bachelor's degree. Not all jobs where employees must use financial data are included in these categories. Other positions encompass workers, such as data entry clerks, responsible for finances. However, their responsibility is too broad to account for in this chapter.

Further, other organization workers, such as human resource professionals, supply chain managers, manufacturing managers, and sales staff, must use ERP systems (Nikookar & Yanadori, 2022). Enterprise resource planning (ERP) software systems support organizations that account for several key characteristics, including capabilities for procurement, supply chain management, inventory management, maintenance, project management, and manufacturing. Thus, several individuals used the software. As the foundation of the research (e.g., problem, purpose, and research questions) is focused on the entry of financial data, the dissertation focused on workers using ERP systems to account for economic data.

Sample Size

A sample size of ten to fifteen individuals was selected based on the recommendations of Mocănașu (2020) for a qualitative research sample. Although I predetermined the sample size, the final number of participants in the sample was contingent upon the point at which data saturation was achieved. Data saturation is the point at which additional data collection would result in redundancies in data collected (Merriam & Tisdell, 2015). Data saturation was assessed following the collection of data from ten sampled participants. The audio data was transcribed

using a transcription function available through Zoom. The text transcription was coded. If it appeared that codes and patterns in the codes were at the point of redundancy, no more data were collected. Otherwise, data collection continued. After each interview, the data collected were transcribed and coded to determine when saturation is reached. The point of data saturation was reached when the collected data from ten participants yielded repetitive information and no new data emerged from the interviews (Braun & Clarke, 2019; LaDonna et al., 2021).

Following the collection and achievement of data saturation, data analysis commenced. The raw, transcribed data were exported into NVivo version 12. The transcribed data were read and re-read, with codes applied. The coded data were clustered into categories. Categories were combined into themes. Coding followed the precepts of reflexive thematic analysis, as described by Braun and Clarke (2006).

Recruitment

After the dissertation proposal was approved and accepted by the university's Institutional Review Board (IRB) committee, which verified that the study would not injure potential participants, recruitment of possible study participants began (Head, 2020) (see Appendix A). Prior site authorization is required from organizations, social media outlets, and other companies that assist with the recruitment processes for research, such as Qualtrics and NVivo (Bonisteel et al., 2021). However, familiarity with potential participants was key to ensuring that the right candidates, who met the established research criteria, were selected (Negrin et al., 2022). Therefore, an invitation recruitment letter (Appendix B) and a recruitment flyer (Appendix C) were distributed to personal and professional contacts via email and social media, such as Facebook, Instagram, and LinkedIn. The recruitment flyers included the study's purpose,

selection criteria for participation, what participation entails, and the method to return potential participant responses.

Experts claim that utilizing social media sites such as Facebook or LinkedIn can be a cost-effective and successful approach to recruiting research participants (Chambers et al., 2020). For advertisement, the recruitment flyer and letter were posted on accounts in these sites to recruit volunteers for participation in this study. The advertisements targeted individuals with job titles that appeared to match the characteristics of the study's target population. The advertisement materials provided participants information and instructions to respond via email or the messaging feature on Facebook, LinkedIn, or other social media sites.

Once an individual responded with an affirmative intention of volunteering, they were provided with an inclusion criterion survey (Appendix D) that included six questions via email or social media messaging. To be selected, the volunteer must answer ‘Yes’ to the questions. Also included was an informed consent form (Appendix E), which provided information related to the ethical considerations required for participants. Informed consent meant presenting facts that established if the individual was competent to make decisions regarding participation, and all participants had to willingly agree to participate (Millum & Bromwich, 2021). This form also outlined the benefits and risks associated with participating in the study. The informed consent form explained that all participants have the right to refuse to answer any questions or leave the study without explanation and consequence. Prior to each interview, participants were reminded of the contents of the consent form and were required to verbally confirm their agreement to participate in the study (Appendix I).

Once the inclusion criteria were met and the informed consent form was received, the participant was sent a demographic survey (Appendix F) via email and a Google calendar to

schedule a day and time for their interview. Once a participant chose their available date and time, the chosen time frame was blocked making them unavailable to other participants.

Zoom Video Communications, Inc.'s platforms offer a convenient way to conduct interviews thanks to the widespread use of technology. This approach improved the participant's comfort level during the interview process by allowing them to stay in the setting of their choice (Gray et al., 2020). Following the participant's selection of their preferred time and date, a Zoom calendar invite was sent to them in addition to and email with the same information that included the link to join the interview. The participant returned the demographic survey via email. The information was then downloaded and saved to an encrypted flash drive.

Instrumentation

The instrumentation used to collect data for this study included the inclusion criteria survey (Appendix D), a demographic survey (Appendix F), a semi-structured interview protocol (Appendix H), and a reflexivity journal. The inclusion criteria survey was used to ensure the participants held the requirements for selecting individuals to participate in the study (Chen & Gardner, 2022; Hiebl, 2023). The participant received the document through email, completed it, and returned it for review. After fulfilling the study's inclusion requirements, the participant received a demographic survey. The demographic survey included items related to their gender identity, race/ethnicity, age range, and the number of years they have worked in current position and with ERPs. Like the inclusion criteria survey, the demographic survey was delivered in Microsoft Word format. The participant received the document via email, completed it, and returned it. A reflexivity journal was used during semi-structured interviews to document decisions made during the interviews. The journal's purpose was to account for any potential researcher bias in decision-making during interviews. The semi-structured interview protocol

included interview questions, potential probing or follow-up questions, and prompted for the beginning and ending of the interview.

I convened a panel with subject matter experts to examine the trustworthiness of the data, based on the information collected through the interview process. This panel was tasked with evaluating and assessing the interview questions (Kallio et al., 2016). This panel of three experts were selected based on their experience, expertise, and knowledge in the field of financial management and in using ERP systems. The three were currently employed and had worked in the financial industry for more than five years. The assessment of the interview questions involved these experts determining whether the questions were clear and understandable, whether they were aligned with the research questions, purpose, and problem of this study, and sharing any suggestions for changes.

Study Procedures

As outlined in Chapter 1, the initial research question and sub-questions are the foundation of this research study. Following the recruiting phase, the data collection procedures commenced. This process included conducting Zoom and phone call interviews, audio recording of these interviews, transcribing the information collected during the interviews, entering thoughts into a reflexive journal, saving the transcribed documents, de-identifying any personal identifying information, and analyzing the collected data (Pascale et al., 2022). The participants' extracted responses that answered the research question and sub-questions were used to develop codes and themes to interpret the findings.

Data Collection

The procedures for data collection involved hosting semi-structured interviews using Zoom as a platform for computer-mediated communication (Gray et al., 2020). The semi-

structured interviews were scheduled with participants after they had verbally agreed to the informed consent form. At the onset of the interview, each participant was informed that they were being invited to join in a recorded interview and that the data would be used for scholarly analysis. The participants were reminded of the purpose of the study, the approximate length of the interview (45 minutes to one hour), and that they were free to exit the interview at any time. Participants' answers were gathered using a semi-structured interview protocol. Follow-up or probing questions were used to gather further data when appropriate. The questions and rationale were recorded in the reflexivity journal to account for the possibility of bias. Once an interview was completed, the audio data were downloaded. The audio data were transcribed into text format. The interview text was downloaded. The audio and text were stored on an encrypted USB drive to ensure the confidentiality of the data.

The data were coded after collecting data from the initial 10 participants. Codes and patterns in coding were reviewed to determine whether the saturation point was reached. When saturation is reached, further data collection would not yield additional findings, and continued data collection would result in redundancy (Braun & Clarke, 2019; LaDonna et al., 2021; Merriam & Tisdell, 2015). Once the point of data saturation was achieved, data collection concluded, and analysis began.

Data Analysis

Data analysis begins following data collection. Braun and Clarke's (2006) reflexive thematic analysis was used to explore the data. While informal codes were applied to the data during data collection to determine when data saturation was achieved, the six steps outlined by Braun and Clarke (2006) in their reflexive thematic analysis were followed. Braun and Clarke (2006) outline six stages of reflexive thematic analysis starting with the researcher's

familiarization with the gathered data. The researcher must immerse themselves in the data during this process, reading it repeatedly and taking preliminary notes. The second phase involves generating initial codes, which entails systematically coding the existing features of the data across the entire dataset (Braun & Clarke, 2006). The performance of open coding established initial codes and patterns in the data (Saldaña, 2021). Searching for themes in the third phase involves collating codes into prospective themes and compiling all information pertinent to each theme (Braun & Clarke, 2006). The process of axial coding took place in the third phase (Saldaña, 2021).

The fourth phase of reviewing themes involved checking whether the themes aligned with creating a thematic "map" of the analysis using the complete dataset and extracted codes (Braun & Clarke, 2006). The fifth phase, defining and naming themes, involved continuous analysis to produce precise definitions and names for each theme, while also refining the details of each theme and the overall narrative conveyed by the analysis (Braun & Clarke, 2006). Finally, the sixth phase involved producing the report, which entails the final opportunity for analysis, selecting examples of vivid and persuasive extracts, analyzing the chosen extracts, and correlating the analysis with the study question and literature (Braun & Clarke, 2006). For Phase Six, I created tables to illustrate the coding of raw data, the categorization of codes, and the subsequent categorization of these categories into themes. The results were presented to participants for member checking.

Assumptions

Assumptions are items considered accurate within a research study and contain certain philosophical assumptions, such as presuming that the sample answered questions honestly and factually (Creswell & Poth, 2018). The assumptions within the study are discussed further in this

section. One assumption is that the protocol for ERP system use in the organization is not overly restrictive, allowing the participant to have a normal experience with ERP system use. The inclusion criteria for the study support the assumption. Another assumption is that participants were truthful and honest with their responses. This assumption is supported by the lack of rationale for fabricating responses. The data were confidential, and the steps for data storage outlined in the informed consent form notified the participant that the data were secure.

Limitations

Limitations are defined as those items that may influence or change the results of a study (Theofanidis & Fountouki, 2018). Multiple limitations exist for the study. One limitation is that the responses were based on users' perception of ERP systems. There is the possibility that their understanding of ERP systems is poor and that their description were unreliable. The limitations were mitigated by the inclusion criteria for the study, accounting for participants having enough experience to understand the ERP system in which they are working. Another limitation is that the population involves individuals who work in the collection of financial data. The degree to which the participants collect financial data may vary from one organization to another. This was accounted for by asking participants about their specific tasks concerning financial data collection.

Delimitations

Delimitations are boundaries set by a researcher to help narrow the scope of the project, making it manageable (Akanle et al., 2020; Theofanidis & Fountouki, 2018). One of the delimitations was that participants were only individuals who were managers. Another delimitation was that the sample population was restricted to participants who work in the U.S. This participant pool was intended to control the variances in social and cultural influences

outside of the U.S. By using a qualitative approach, I was able to incorporate the unique perspectives and experiences of the participants into the study. Finally, the study was delimited to one data source (semi-structured interviews) for data collection. The use of guided interview questions elicited detailed responses regarding leadership experiences that aided in managing ERP users for financial reporting. The main focus of the study was to explore the ineffective management of ERP systems in organizations resulting in inaccurate financial reporting.

Ethical Assurances

The study required several ethical protections. Getting National University's IRB approval before collecting data is one of the critical factors in ethical assurance. Due to involvement of human subjects in the study, IRB approval was necessary prior to recruitment or gathering of any data. Approval from the IRB is crucial for protecting human subjects, as outlined in the Belmont Report, as oversight of the ethical principles of respect for persons, beneficence, and justice can support participant safeguarding (Tariq, 2025).

Approval from the university's IRB committee was obtained by applying through the university's IRB website. Concerning beneficence, or the concept that the benefit of research is greater than the potential harm, beneficence was achieved in this study as no characteristics of the research posed a risk of harm more significant than incidental. Prior determination was made that the interview questions would not cause participants any mental distress and features were in place to mitigate risks. The interview length (45 minutes to an hour) was within the typical length of a scholarly interview. No less, the participants were offered in the informed consent form, and a prompt before beginning the interview, that they are free to leave the interview at any time. Furthermore, if they wished, they could have their responses removed from the study dataset.

Participants in the research were not anonymous. Demographic details were collected, their email addresses were used for correspondence, and their Zoom account likely included their name. The data was confidential. The confidentiality of the data was achieved by storing data, NVivo outputs, tables, and rough drafts of the project on an encrypted USB drive. The encrypted USB drive is stored in a locked file cabinet that I personally own. The encrypted USB drive will be stored for a period of five years. Once the 5-year period has passed, the encrypted USB drive will be removed from the file cabinet. The USB drive and its contents will be erased, and the device will be destroyed.

Summary

This chapter explained all the research methods and processes used for this study. The study examined the ineffective management of ERP systems in organizations, resulting in inaccurate financial reporting, using a qualitative descriptive research method and design. The qualitative descriptive study explores these management issues by collecting semi-structured interview data from leaders responsible for economic data in ERP systems. Ten to fifteen participants were chosen using a purposive sampling technique, which was adjusted for data saturation as needed. The data was examined using the reflexive thematic analysis process that Braun and Clarke (2006) developed. Ethical assurances for this study included obtaining IRB approval, obtaining informed consent, and ensuring secure data handling. Chapter 4 follows and includes the study's findings, detailing the analysis process and how I extracted the themes.

Chapter 4: Findings

The problem addressed in this study is the ineffective management of ERP systems in organizations resulting in inaccurate financial reporting. Enterprise Resource Planning systems are crucial resources that provide core capabilities to support organizations (Coşkun et al., 2022; Guo et al., 2021). The purpose of this qualitative descriptive study was to explore the ineffective management of ERP systems in organizations resulting in inaccurate financial reporting. To ensure dependability, this chapter includes a description of the implementation of steps two through six of Braun and Clarke's (2006) six-step thematic analysis (the first step is simply reading and rereading the transcripts to become familiar with them before commencing coding). To ensure credibility and confirmability, the measures taken for member checking and inter-coder reliability are described. After addressing dependability, confirmability, and credibility, themes are discussed in relation to the research question. The themes are then evaluated vis-à-vis the theoretical framework and extant literature that inform the design of this study, as well as in relation to the research question. The chapter concludes with a summary and a transition to Chapter 5.

Trustworthiness of the Data

The qualitative research methodology must be trustworthy (Halpin, 2024). Trustworthiness ensures the study's applicability and that scholars can trust it (Adler, 2022). Without establishing the trustworthiness of the data, the research is considered of little value and therefore is not a reliable source (Amankwaa, 2016; Wienroth et al., 2022). Establishment of the trustworthiness of the data for this qualitative study occurred through the evaluation of credibility, transferability, dependability, and confirmability. Credibility is another critical part of qualitative research that supports the depth of the study's trustworthiness (Haq et al., 2023).

Supporting the credibility of this study was accomplished by member checking (Haq et al., 2023; Zairul, 2021). Member checking was achieved by having participants review the transcripts from their interviews and verify that the content accurately reflected what they intended to convey in their interview responses. After transcribing the interviews, clean-up of the interview notes for readability took place. The completed transcripts were shared with the participants allowing them the opportunity to make any corrections or updates as they saw fit.

Transferability of the Data

Transferability was achieved through the provision of rich, detailed descriptions of participant characteristics, settings, and context. Data transferability refers to the degree to which findings from one study can be applied to another with different circumstances or settings (Haq et al., 2023; Stalmeijer et al., 2024; Tuval-Mashiach, 2021). Transferability was crucial for the study as it supports any interest other researchers may hold in assessing the applicability of findings to similar situations. The inclusion criteria questionnaire (Appendix D) was used to determine that participants had subject matter knowledge relating to the research. Using the inclusion criteria questionnaire helped to achieve transferability. Details of procedures used to obtain the data were described in the questionnaire.

Demographics of the Data

This study focused on a few primary areas of demographic information collection. Demographic information included age group of the participants, gender and race/ethnicity they identified with, age group, the number of years they worked with an ERP system, and the number of years they worked in their current position (Call et al., 2022; Russell et al., 2023) (Appendix G). The data collected from the demographics, about experience with ERP and

participants' employment, were related to competencies and subject matter expertise (Russell et al., 2023).

Verification of inclusion proceeded by collecting demographic data using an inclusion criterion from the participants (Alharthy et al., 2024; Chen & Gardner, 2022). The personal data collected presented privacy and security risks. The risk was adjudicated by presenting the minimum number of closed-ended demographic questions to the participants and excluding any personally identifiable attributes (McKibbin et al., 2021). Collecting demographic data is important to consider for future studies. Every participant in this study satisfied the requirements for inclusion defined in Chapter 3.

The research ensured that participants had firsthand experience with the topic of study by using purposeful sampling for the first participant, followed by the snowballing approach for all subsequent participants (Chambers et al., 2020; Nyimbili & Nyimbili, 2024; Staller, 2021). According to Kostere and Kostere (2021), prime research candidates with relative subject matter knowledge and ready to contribute their experiences are obtained via purposeful sampling. The participants' identities were protected by assigning them random codes from P1 to P10. All data related to participants' interview recordings, transcripts, and dissertations were removed. The method also ensured that the participants and data remained confidential (Wang et al., 2024).

The participants' genders included three females and seven males, all ranging in age from 30 to 60 years. The majority of the participants identified as White (six), one as Latino, one as African American, and one as of mixed descent. One of the participants chose not to respond to the second question about the race or ethnicity they identified with. Two research participants had four to six years of experience working with an ERP system, five participants reported seven to ten years of experience, and three participants had ten years or more. Four participants

reported having worked in their current position for three to four years, two for five to eight years, two for eight to ten years, and two for over ten years.

Thematic Analysis of the Qualitative Data

Thematic analysis was employed to examine the roles of leadership and their impact on ERP financial reporting. The thematic data analysis process for this study began begins by presenting the assurance of dependability (Chambers et al., 2020). The decision rules for coding, categorizing codes, and theme development described provided a manner that allowed for the analysis to be replicated by a third party if the transcripts are to be made available to them (Millum & Bromwich, 2021). Next, the process of member-checking and intercoder reliability described in the study demonstrated due diligence in ensuring that the results are both credible and dependable, respectively (Gray et al., 2020).

Dependability of the Data

Data dependability refers to the long-term consistency of the study's results, allowing others to use the information to conduct similar research (Haq et al., 2023). The first step of Braun and Clarke's (2006) six-step thematic analysis was to become familiar with the transcripts of the semi-structured interviews by reading each transcript multiple times. The second through fifth steps of Braun and Clarke (2006) included, respectively, coding the transcripts, categorizing the codes, conducting pattern analysis to interpret the themes, and naming the themes descriptively. The sixth step (reporting the results) was the development of this chapter.

Coding

The iterative coding elicited 35 codes after seven iterations of coding the complete set of semi-structured interview transcripts. The decision rule for developing codes was theory-driven face validity (Schachner et al., 2024). Codes for concepts unrelated to the theoretical

framework's concepts and propositions were not developed. The codes were named using the word choices provided by the study participants themselves (Isangula et al., 2024). Once two iterations of coding the full semi-structured interview transcripts were completed without changing codes from previous iterations, deleting codes from previous iterations, or developing new codes, coding was complete Saldaña's (2021) guidelines for using NVivo functionality were followed during the coding process.

Table 1 presents the list of the final codes identified from participants' responses. For each of the 35 codes, Table 1 includes an example direct quotation, the count of the number of study participants who had at least one direct quotation labeled with the code, and the number of direct quotations labeled with each code. The highest participant count among the codes was seven, for the code *'Resistance to Change'*. The highest frequency of direct quotations was also observed for the codes '*Resistance to Change'* and *'Poor Data Quality'*, at eight instances each. The lowest participant count among the codes was two, for the code '*Ineffective Compliance Burden'*. The lowest frequency of direct quotations was two, also for the code '*Ineffective Compliance Burden'*. The median participant count across the codes was five.

Table 1

Codes, Example Direct Quotations, and Counts

Final codes	Example direct quotation	Participant count	Frequency count
Resistance to Change	"People had been doing the same thing for a long time. And it worked for them. So, getting them to move away from Excel was a challenge." (P3) "Anytime you try to automate or change a system, especially financial systems,	7	8

Final codes	Example direct quotation	Participant count	Frequency count
	people get nervous about what they're losing control over." (P7) "We still had folks printing out reports and doing hand reconciliations because they didn't trust the system." (P2)		
Strategic Alignment Tools	"The ERP tool wasn't aligned with how the business leaders viewed performance." (P5) "Sometimes the strategy is updated, but the systems supporting it aren't, leading to a mismatch." (P6) "By employing a Kaplan & Norton strategy map with its associated balanced scorecard with KPIs." (P1)	4	5
Forecasting for Accuracy	"The ERP gave us good historical data, but forecasting still happened in disconnected Excel models." (P9) "Our teams struggled with using the ERP for anything predictive. It was great for record-keeping, not for looking forward." (P4) "We want to enable teams to make data-driven decisions and enhance efficiency and profitability." (P2)	5	5
Overreliance on Manual Processes	"There was an assumption that the ERP would do everything, but teams were still pulling and pushing data manually." (P3)	5	7

Final codes	Example direct quotation	Participant count	Frequency count
	"Even with automation, we had three people manually verifying every data point before it hit the books." (P10)		
System Fragmentation	"We had one system for finance, another for operations, and a third for HR. None of them talked to each other." (P5)	6	7
	"Problem with financial reports is how long it takes to prepare them due to disconnected data sources." (P1)		
	"Integrating the ERP with legacy platforms was nearly impossible without expensive customization." (P6)		
ERP Change Complexity	"Upgrading the ERP meant retraining the entire staff. That kind of lift meant we postponed upgrades indefinitely." (P2)	6	6
	"Just getting the business case approved to make a change in ERP was a project on its own." (P4)		
Cost-Conscious ERP Decisions	"We picked modules we could afford, not necessarily what we needed most." (P7)	4	5
	"We have to consider costs and ensure new software changes align with company financial goals." (P2)		
	"Our ERP decisions were always budget-driven, not process-driven." (P10)		
Poor Data Quality	"The ERP only reflects what's entered. Garbage in, garbage out." (P6)	6	8

Final codes	Example direct quotation	Participant count	Frequency count
	"No one trusted the numbers because no one trusted the inputs." (P8)		
	"Poor, inaccurate, and/or inaccessible source data." (P1)		
Legacy Systems Dependence	"Some of our systems dated back to the early 2000s and still handled critical reporting." (P9)	4	4
	"The ERP was supposed to replace those legacy tools, but people kept using both." (P1)		
Temporary Fixes Becoming Permanent	"We created a workaround during an audit cycle, and it stayed in place for three years." (P6)	5	6
	"Stopgap solutions became the new normal." (P5)		
	"Maintenance, support, and work capacity are constant challenges from these lingering interim solutions." (P2)		
Ineffective Compliance Burden	"The compliance reporting became so tedious it distracted from analysis." (P3)	2	2
	"We were focused on meeting deadlines rather than accuracy." (P7)		
Behavioral Change Management	"It wasn't just about software. It was about getting people to use it properly." (P9)	6	6

Final codes	Example direct quotation	Participant count	Frequency count
	"Soft skills are needed to help people adopt system changes." (P1) "We underestimated the cultural shift required to adopt the ERP fully." (P2)		
Misaligned Tech & Finance Goals	"IT wanted a sleek system, Finance wanted control. That tension never got resolved." (P4) "Our tech team didn't understand our reporting needs, and we didn't understand their constraints." (P1)	4	4
Complexity of Business Structures	"Each division had its own way of tracking revenue and expenses. ERP couldn't handle the nuance." (P6) "It took weeks just to consolidate the reports across units because of structural differences." (P8)	3	5
Lack of Standardization	"One team used project codes. Another used cost centers. Reporting was a nightmare." (P5) "Everyone built their own templates, which meant constant reconciliation." (P10)	5	6
Ineffective Planning	"We rushed into implementation without mapping our processes first." (P2) "There was no unified vision for how the ERP would support planning." (P4)	4	6

Final codes	Example direct quotation	Participant count	Frequency count
Automation without Oversight	"Some reports were auto generated and no one double-checked them." (P1)	3	5
	"Automation was seen as a way to reduce staff, but it lacked governance." (P9)		
Traditional Costing Methods	"We were still using spreadsheets to calculate costs while the ERP did its own thing." (P6)	3	3
	"Old habits die hard. Even with new tools, we defaulted to manual costing." (P7)		
	"Over-costed and under-costed product lines had 30–70% error using traditional costing." (P1)		
Tech Workarounds	"Someone built a shadow database to do what the ERP couldn't." (P3)	5	5
	"Had to build an RPA process to solve dual maintenance... meant to be temporary." (P2)		
	"Our engineers built custom tools to export and reprocess ERP data." (P8)		
ERP for Statutory vs Strategic Use	"We used the ERP to file taxes, not to make business decisions." (P5)	3	4
	"It was always framed as a compliance tool, not a strategic one." (P10)		

Final codes	Example direct quotation	Participant count	Frequency count
	“Most systems are built for compliance with statutory reporting, not decision-making.” (P1)		
Data Migration Errors	“We lost vendor data during migration and had to rebuild from scratch." (P6)	3	4
	“Some historical data came in wrong and stayed wrong because no one noticed.” (P1)		
	“Data migration between old and new SAP systems created accuracy issues.” (P2)		
Workflow Bottlenecks	“Approvals still needed three emails and a PDF printout. ERP didn’t fix that.” (P4)	4	4
	“Temporary fixes slowed down maintenance and caused rework." (P2)		
	“The approval queues inside the ERP caused major month-end delays.” (P9)		
Training & Adaptability Needs	“It's a training issue and I think it's lack of knowledge largely at least in my current world. It's not an ethics issue at all.” (P4)	5	5
	“We support promoting from within by having employees on certification programs.” (P10)		
	“We constantly monitored, ‘do we have stability in our existing processes and the ERP system, do they work from the system level to the human level...” (P9)		

Final codes	Example direct quotation	Participant count	Frequency count
Lack of Communication	"Lack of collaboration between different functional teams or departments have caused updates and information to be dropped." (P10)	4	4
	"The SAP team works on it and completes the task. Meanwhile, the reporting team has no idea what's even happening." (P5)		
Reconciliation Gaps	"Invoices are inaccurate and that causes collection and revenue issues." (P10)	3	3
	"You have to go back and make sure your data is clean from end to end from when that change was introduced." (P3)		
	"You can create a report... then somebody's going to make a decision off that and it may not be good because that data may not be accurate." (P5)		
Soft Skill Gaps in Leaders	"What they do to make where people will pay attention, they get the employees to give the presentation and talk about they've learned." (P9)	3	3
	"From the leadership perspective... it's leaders' understanding what those reports are showing them." (P8)		
KPI-Driven Reporting Culture	"The financial ERP system for example is programed to check the funds for orders... KPIs are important when looking at performance." (P10)	3	3

Final codes	Example direct quotation	Participant count	Frequency count
	"Part of the strategy involves ongoing communication across all levels... KPIs for each area of the business." (P10)		
	"You will always have a corporate and you have a finance manager on your program." (P9)		
Scorecard Integration	"Having a balanced scorecard of integrating our company goals... clearly articulated and aligned with KPIs for each area..." (P10)	3	5
	"We report on metrics so much that we're constantly reviewing the data..." (P6)		
	"The balanced scorecard is designed to integrate strategy, finance, and operations." (P1)		
Delegation without Controls	"Somebody can't just go in and do all these updates without anybody reviewing that change..." (P6)	3	5
	"Part of that trust comes from employee performances... and their time on the job." (P10)		
	"Controlling what employees have access to the financial systems in the ERP." (P4)		
Leadership Tone at the Top	"We set strategic priorities from the top down to guide ERP use." (P2)	4	5

Final codes	Example direct quotation	Participant count	Frequency count
	"The leaders and managers are responsible for setting the tone and environment in the organization." (P10)		
	"From an executive leadership perspective... they fully understood." (P6)		
Internal Audits as Control	"We're looking at the data... there's a lot of eyes on it. I think that also drives stewardship..." (P6)	3	5
	"You just continually evolve to the point where you feel like you're just doing audit checks all the time..." (P3)		
	"Leaders underscored the importance of compliance by implementing strict governance and audit mechanisms..." (P9)		
Leadership Through Education	"Leaders do training requirements. They do brown bag lunches where people who are either reporting… you always have a corporate and you have a finance manager on your program." (P9)	4	4
	"It is also through training that the company ensures users understand the importance of what they do and to be accountable for their work area. Part of training is using the users to provide training." (P10)		
	"By educating managers through training, webinars, etc., to get buy-in." (P1)		

Final codes	Example direct quotation	Participant count	Frequency count
	"We invest in management leadership training at the corporate and store levels." (P2)		
Inadequate Oversight	"I really can just think of one example right now… an employee was paid out like a double amount because of a payroll accounting issue… the leadership issue there would have been a lack of oversight." (P2)	4	4
	"By not adopting progressive management accounting practices." (P1)		
Separation of Duties Failures	"Make sure that not one person can do a requisition, approve the requisition, and create the purchase order (PO) and then approve the invoice and payment and they could be the vendor setup as well. That would be a clear violation…" (P3)	3	5
	"It comes down to separation of duties and in the system with those checks and balances." (P2)		
	"Separation of duties for each step of the certification process… Everybody should be looking at the source documents to verify what data is being put in." (P8)		
Culture of Accountability	"We have a culture of care is what we say here… That same type of conversation at the top of house has to translate down the way you operate." (P3)	3	4
	"The company promotes a culture of accountability starting from top down with		

Final codes	Example direct quotation	Participant count	Frequency count
	programs that support the employees and provides avenues for communication and feedback." (P10) "We give them the tools to manage their accountability… the system shows you did everything in your check checklist and we've reviewed your checklist answers." (P9)		

Categorizing the Codes

The categorization step of Braun and Clarke's (2006) six-step approach elicited eight categories of codes after five iterations of categorizing the 35 initial codes. The decision rule for categorizing the codes was conceptual convergence. Codes related to one or more of the concepts included in the theoretical framework were delimited. Once two iterations occurred without changing existing categories, deleting existing categories, and developing new categories, categorizing was considered complete. Utilizing NVivo capabilities was adhered to according to Saldaña's (2021) guidelines during the execution of categorizing codes.

Table 2 provides a record of the categories compiled from the 35 codes. For each of the eight categories, Table 2 includes the codes that comprise it, the number of study participants who had at least one direct quotation associated with the category, and the number of direct quotations associated with the category. The highest participant count among the categories was seven, for the code "Human Behavior and Resistance." The highest frequency of direct quotations was also for the category Human Behavior and Resistance, at 24. The lowest participant count amongst the codes was five, for the category Communication and Soft Skills. The lowest frequency of

direct quotations was five, for the same category of codes. The median participant count across the codes was seven.

Table 2

Categories of Codes

Category	Final codes	Definition	Participant count	Frequency count
System Complexity and Fragmentation	ERP Change Complexity System Fragmentation Legacy Systems Dependence Data Migration Errors Workflow Bottlenecks	This category captures challenges related to the technical structure, architecture, and operational design of the ERP system. It includes issues that arise when systems are outdated, poorly integrated, or difficult to modify. These factors often create friction in day-to-day operations and complicate system-wide changes, resulting in inconsistent processes and operational inefficiencies.	7	23
Human Behavior and Resistance	Resistance to Change Behavioral Change Management Training & Adaptability Needs Leadership Through Education Culture of Accountability	This category refers to the human elements that affect the success of ERP implementation and use. It includes psychological and behavioral factors that influence how individuals respond to change, adopt new processes, and engage with evolving technologies. These dynamics play a critical role in determining whether new systems are embraced or resisted within the organization.	7	24

Category	Final codes	Definition	Participant count	Frequency count
Inadequate Oversight and Controls	Inadequate Oversight Separation of Duties Failures Delegation without Controls Internal Audits as Control Leadership Tone at the Top Ineffective Compliance Burden	This category represents the weaknesses in governance, supervision, and internal accountability mechanisms. It reflects the lack of structures or routines needed to detect and prevent errors, fraud, or misuse of the system. Without strong oversight, the potential for breakdowns in accuracy, compliance, and performance increases.	7	17
Misalignment and Poor Integration	Misaligned Tech & Finance Goals Strategic Alignment Tools ERP for Statutory vs Strategic Use Scorecard Integration KPI-Driven Reporting Culture	This category highlights the disconnect between business objectives and the capabilities of the systems being used. It includes mismatches between strategic and operational goals, as well as the challenges of embedding financial tools and reporting mechanisms that support meaningful, cross-functional alignment. The result is a failure to unify priorities and workflows.	7	17
	Overreliance on Manual Processes	This category encompasses the informal or suboptimal	7	21

Category	Final codes	Definition	Participant count	Frequency count
Workarounds and Inefficient Practices	Temporary Fixes Becoming Permanent Tech Workarounds Traditional Costing Methods Automation without Oversight	solutions employees and departments adopt when systems do not meet their needs. These improvised processes may serve immediate purposes but often introduce inefficiencies, reduce accuracy, and undermine the long-term value of the ERP system. They can also mask deeper problems in system design or usage.		
Data and Reporting Challenges	Poor Data Quality Forecasting for Accuracy Reconciliation Gaps Ineffective Planning Lack of Standardization	This category centers on the difficulties of producing timely, accurate, and useful financial data within the ERP environment. It includes concerns related to input quality, the ability to generate reliable projections, and barriers to consistent data usage across business units. These issues limit decision-making and may cause reporting breakdowns.	7	23
Communication and Soft Skills	Lack of Communication Soft Skill Gaps in Leaders	This category refers to interpersonal and organizational dynamics that affect how teams work together. It includes the importance of clear messaging, relationship-building, and empathetic leadership in driving system usage and accuracy. Gaps in	5	5

Category	Final codes	Definition	Participant count	Frequency count
		these areas often lead to confusion, duplication of effort, or a lack of follow-through on responsibilities.		
Cost and Decision-Making Tensions	Cost-Conscious ERP Decisions Complexity of Business Structures	This category addresses the trade-offs that decision-makers face when balancing financial constraints with operational needs. It reflects how budgetary pressures and structural complexity can influence system design, investment timing, and the ability to scale or standardize ERP functions effectively.	7	7

Pattern Analysis for Theme Development

The theme development step of Braun and Clarke's (2006) six-step approach elicited five themes after four iterations of pattern analysis across the eight categories of codes. The decision rule for theme development was pattern analysis. Once two iterations occurred without changing a previous theme, deleting a previous theme, and developing a new theme, pattern analysis for theme development was considered complete. Saldaña's (2021) guidelines for the use NVivo functionality in conducting pattern analytics were followed.

Table 3, From Categories to Themes illustrates the themes derived from the list of categories in the data analysis. For each of the five themes, Table 3 includes the categories, which comprise the count of study participants who had at least one direct quotation associated with the theme, as well as the number of direct quotations associated with the theme. The

participant count across the themes was seven for each category, due to the cumulative number of codes associated with each theme. The median (and average) participant count across the codes was, therefore, seven. The highest frequency of direct quotations was for the theme *Inadequate system structure leads to fragmented processes and reporting inconsistencies,* at 44. The lowest frequency of direct quotations was 24, for the theme *Lack of oversight and leadership accountability leads to breakdowns in reporting accuracy*.

Table 3

From Categories to Themes

Theme	Categories	Definition	Participant count	Frequency count
Inadequate system structure leads to fragmented processes and reporting inconsistencies	System Complexity and Fragmentation Workarounds and Inefficient Practices	Many organizations experience significant challenges when their financial systems lack cohesion or scalability. These technical limitations force employees to use disjointed tools and inconsistent processes, which undermines the accuracy and timeliness of financial reporting.	7	44
Human resistance and behavioral challenges undermine accurate ERP adoption	Human Behavior and Resistance Communication and Soft Skills	Employee hesitation or reluctance to fully embrace new systems can hinder the effectiveness of ERP implementation. Behavioral barriers, such as unwillingness to change or discomfort with new technologies, contribute to misuse or underuse of reporting tools, resulting in	7	31

Theme	Categories	Definition	Participant count	Frequency count
		inaccurate or incomplete data entry.		
Misalignment between leadership intent and system use disrupts strategic reporting goals	Misalignment and Poor Integration Data and Reporting Challenges	Even when ERP tools are available, they are often not leveraged to meet broader strategic or analytical objectives. Instead, financial systems may be used only for basic compliance or operational functions, creating a disconnect between organizational goals and actual reporting practices.	7	40
Lack of oversight and leadership accountability leads to breakdowns in reporting accuracy	Inadequate Oversight and Controls Communication and Soft Skills	When leaders do not actively supervise or set clear expectations for financial reporting practices, employees may deviate from established protocols. This lack of top-down responsibility weakens accountability structures, allowing errors to go undetected and contributing to inaccurate reporting outcomes.	7	24
Financial constraints drive short-term ERP decisions at the	Cost and Decision-Making Tensions Workarounds and Inefficient Practices	Budget pressures often lead to quick decisions that prioritize short-term cost savings over long-term sustainability. These	7	28

Theme	Categories	Definition	Participant count	Frequency count
expense of long-term integrity		decisions may involve using outdated tools, limiting training opportunities, or implementing partial solutions—ultimately reducing the reliability of financial data and increasing risk.		

Credibility and Confirmability

Member-checking and intercoder reliability processes were implemented to ensure credibility and confirmability of the analysis and results (Halpin, 2024). Member-checking entailed emailing each study participant a synopsis of their interview transcripts with a request that they provide clarifications, corrections, and or additions within a week (McKim, 2023). None of the study participants provided clarifications, changes, or additions within a week or thereafter. Each study participant was informed at the end of their semi-structured interview that they would receive the synopsis for member-checking the next day (Sahakyan, 2023; McKim, 2023). Because the study participants were aware of the member-checking step, the lack of response to the member-checking emails was interpreted as evidence that the raw data for the study (i.e., the transcripts) were credible.

To validate the analysis results presented in the above section on dependability, a third party with experience in qualitative analysis and relevant subject matter expertise was recruited to code two of the semi-structured interview transcripts. The two transcripts were selected purposively to represent the broadest range of codes as possible. Upon the development of codes,

the inter-coder reliability rating was .75 when focused on concepts rather than precise word choice. The 0.25 differential was discussed, and the third-party coder conceded that she was not as familiar with the theoretical framework as one should be to code the transcripts accurately. After the discussion, the third-party coder agreed to code another transcript, resulting in an intercoder reliability rating of .9. The theoretical range for intercoder reliability is 0 (indicating no reliability) to 1 (indicating perfect reliability). The intercoder reliability score of .9 constituted confirmation of the results.

Results

The thematic analysis yielded 35 codes, which were subsequently grouped into eight categories, and in turn I combined the categories into five themes. A discussion of the findings within the scope of the research question is included below.

Research Question 1

How does the ineffective management of ERP systems in organizations result in inaccurate financial reporting?

Semi-structured interview transcripts were closely read as part of the analysis process. To guarantee a complete comprehension of the participants' experiences, semi-structured interviews were read several times. Extracting statements that were closely related to the theoretical ideas directing the investigation was the first stage in the qualitative analysis process. The extracted statements were coded to reduce the raw data. The exact words of participants were the basis for naming the 35 codes. The coding process involved seven rounds of coding, during which the initial codes were condensed into the final codes included in the study. No additional codes were added, changed, or required to be removed. Thus, coding was complete. After that, codes were categorized according to patterns and similarity observed during the coding process. Eight

categories were created by collapsing the codes according to unique aspects of the experiences that participants had described. The clustering of codes into categories required five iterations of comparison across codes. Categories captured critical aspects of participant experiences, including human behavior resistance, system fragmentation, inadequate oversight, misaligned goals, inefficient practices, poor data quality, communication gaps, and decision-making tensions influenced by costs.

Thematic analysis led to the identification of broader themes, where categories were condensed into specific themes. Four iterations of exploring the relationships among categories led to the discovery of five overarching themes that explained the collective experiences of the participants. Themes included evidence of the inadequate system structure, causing fragmented reporting processes; human resistance and behaviors limited successful ERP adoption; misaligned leadership intent with system usage impacted strategic goals; lack of leadership accountability undermined reporting accuracy; and financial constraints forced short-term ERP decisions, harming long-term reporting integrity.

Participants talked about how their frustrations by systems that were not flexible or integrated and lacked interoperability. Their experiences compelled them to rely on manual processes. Participant 5 stated that “we had one system for finance, another for operations, and a third for HR; none of them talked to each other.” Similar sentiments emerged, emphasizing that the fragmentation of systems complicated workflows and increased reliance on temporary solutions that became permanent.

Resistance to change was also frequently identified in the experiences of participants. Participant 3 noted, “People had been doing the same thing for a long time. And it worked for them. So, getting them to move away from Excel was a challenge.” The sentiment of Participant

3 resonated with that of other participants, who underscored cultural and behavioral challenges as significant barriers to effectively adopting ERP solutions. Participants also expressed that gaps between leadership expectations and ERP functionality disrupted strategic goals. Participant 10 stated that the ERP was "always framed as a compliance tool, not a strategic one." The quote from Participant 10 highlighted a disconnect between leadership intent and the practical use of the system. Lack of effective oversight and clear accountability structures frequently resulted in errors or inaccuracies in reporting. Participant 2 illustrated a lack of effective oversight, stating, "An employee was paid out like a double amount because of a payroll accounting issue… the leadership issue there would have been a lack of oversight." Similar experiences were evidence of widespread concerns about insufficient governance mechanisms to ensure accurate reporting. Participants described financial constraints as continually forcing ERP-related decisions, which were primarily based on cost rather than operational effectiveness or sustainability. Participant 7 explained ERP module selection decisions were typically "budget-driven, not process-driven," which often led to inadequate functionality and suboptimal outcomes.

Sub-Research Question 1a

How does ineffective management of financial reporting to ERP systems occur?

Participants described ineffective management of financial reporting to ERP systems. Financial reporting to ERP systems occurred through systems described as fragmented, and the existence of manual workarounds. Leaders selected ERP tools based on cost rather than functionality, which limited system capabilities and forced reliance on disconnected legacy systems. Poor data migration methods led in erroneous data being entered into new systems, causing ongoing reporting issues. Repeated reporting errors were made possible by gaps caused by inadequate planning and oversight.

Sub-Research Question 1b

How do leaders of workers using ERP systems lead workers to inaccurate financial reporting?

Participants said that by not establishing clear expectations or consistently enforcing accountability, leaders indirectly contributed to financial reporting that was inaccurate. Employees were able to return to outdated, manual procedures because leaders failed to address the cultural resistance to ERP changes. Errors and compliance lapses were made possible by the leadership's poor oversight, which permitted insufficient internal audits and an inadequate separation of duties. Additionally, leaders limited accurate ERP usage by putting short-term cost savings ahead of required training and resources.

Participants said that by failing to establish clear expectations or consistently enforce accountability, leaders indirectly contributed to financial reporting that was inaccurate. Employees resorted to outdated, manual procedures because leaders failed to address the cultural resistance to ERP changes. Inadequate leadership oversight made it possible for there to be insufficient internal audits and an inadequate separation of duties, which led to mistakes and noncompliance. Additionally, leaders limited accurate ERP usage by placing a higher priority on short-term cost savings than on required training and resources.

Evaluation of the Findings

The results of the study are consistent with previous research. The fragmented systems and ineffective workarounds were highlighted by the participants. Inaccurate financial data was the result of disjointed systems and ineffective workarounds. The findings of Coşkun et al. (2022) and Guo et al. (2021), who both concluded that the accuracy of financial data is greatly impacted by the quality of ERP systems, are consistent with the existence of fragmentation and

inefficiency. Additionally, the results aligned with Huang et al. (2021). Huang et al. (2021) eluded to technology and management reporting errors contributing to primary causes for ERP errors according.

Participants described reliance on outdated legacy systems and manual processes. This reliance was due to insufficient ERP capabilities, reinforcing these points. Human resistance also emerged in participant narratives. Human resistance was described as proof of the cultural and behavioral issues related to ERP implementation. The presence of human resistance is consistent with the study's conceptual framework, as it supports the blend of stewardship and institutional theories. Stewardship theory stresses aligning the motivations of managers with organizational goals (Torfing & Bentzen, 2020; Chaudhary et al., 2021). Participants described ERP implementation success as dependent on overcoming resistance through behavioral change management, aligning closely with the stewardship notion of fostering organizational commitment and accountability among ERP users.

The strategic value of ERP systems is impacted by the findings, which also showed a significant discrepancy between leadership intent and actual ERP usage. Institutional theory (Circa et al., 2021) emphasizes external pressures and organizational norms that influence accountability in financial reporting. Participants described leadership frequently treating ERP merely as a compliance tool rather than a strategic resource, reflecting a failure in leadership commitment to institutional accountability and the expected adherence to rigorous reporting standards. The study's claims about inefficient ERP administration were reinforced by findings about a lack of management oversight and ERP management. Filbeck et al.'s (2022) contention that leadership commitment and organizational values are key to guaranteeing accurate financial reporting is supported by participants' statements on missing leadership accountability, limited

oversight, and insufficient internal controls. Participants described scenarios in which leaders failed to provide adequate oversight, resulting in recurrent errors, inaccuracies, and compliance breaches. Financial constraints forcing short-term ERP decisions at the expense of long-term system integrity echoed concerns raised in Chapters 1 and 2 about the broader consequences of inaccurate financial reporting. As Romero and Abad (2022) argued, inaccurate reporting negatively impacts organizational efficiency and stakeholder trust. Participant experiences vividly illustrated this dilemma, as described by ERP decisions driven by immediate cost considerations rather than long-term operational integrity or stakeholder confidence.

Summary

The problem addressed in this study was the ineffective management of ERP systems in organizations, resulting in inaccurate financial reporting. Enterprise Resource Planning systems are significant assets that support businesses cannot afford to be without (Coşkun et al., 2022; Guo et al., 2021). The purpose of this qualitative descriptive study was to explore the ineffective management of ERP systems in organizations, which results in inaccurate financial reporting. This qualitative descriptive study aimed to explore the ineffective management of ERP systems in organizations, which results in inaccurate financial reporting. This qualitative descriptive study's conclusions addressed how poor ERP system management leads to erroneous financial reporting. Braun and Clarke's (2006) thematic analysis served as the framework for the study's analysis.

The study's findings included the identification of 35 distinct codes derived from participant interviews. The codes were organized into eight categories. Five overarching themes emerged from the collapse of the eight categories. Outlined here are the five final themes that substantiate the findings and answer the questions that guided this study: 1. insufficient ERP

structures that lead to fragmented processes; 2. human resistance that affects ERP adoption; 3. a misalignment between system usage and leadership objectives; 4. a lack of adequate leadership oversight; and 5. financial constraints that prioritize short-term solutions. The findings revealed consistent participant frustration with fragmented ERP systems, resistance to change, and leadership decisions driven by cost rather than functional effectiveness. The findings closely aligned with prior research, confirming that systemic complexity, behavioral resistance, strategic misalignment, inadequate oversight, and cost-driven ERP decisions all critically undermine financial reporting accuracy. Chapter 5 presents a discussion of the results and recommendations for future research and practice.

Chapter 5: Discussion, Recommendations, and Study Summary

The problem addressed in this study was the ineffective management of Enterprise Resource Planning (ERP) systems in organizations, which results in inaccurate financial reporting. Enterprise Resource Planning systems provide critical capabilities for organizations and resources across functional and operational activities (Coşkun et al., 2022; Guo et al., 2021). However, transactions with other organizations or consumers often result in the ERP system collecting inaccurate data (Coşkun et al., 2022). The purpose of this qualitative descriptive study was to investigate the ineffective management of ERP systems in organizations, which results in inaccurate financial reporting. This chapter presents a summary of this study including the research questions and their evaluation, implications, recommendations for practice and suggestions for future studies, and the conclusion. The research is a logical response to the study's problem; semi-structured interview data was collected from leaders responsible for individuals who collect financial data for ERP systems located in the United States.

Discussion

This research contributes to the business problem with findings that answer the research questions and fulfill the purpose statement. The execution of this research began by advertising the study to organizational leaders followed by data collection. Suggestions for how the findings and results of the study might be used in practice by organizations and recommendations for how researchers can leverage this study to enhance future studies are outlined. This study’s research question with two sub-questions guided the design and execution of this study to address the problem and stated purpose.

Research Question 1 is the overarching question seeks to understand how the ineffective management of ERP systems in organizations result in inaccurate financial reporting. Each of the

two following sub-questions provide more details to support the main question. The first sub-question, RQ1a was, “How does ineffective management of financial reporting to ERP systems occur?” The second sub-questions RQ 1b asked, “How do leaders of workers using ERP systems lead workers to inaccurate financial reporting?” The 10 participants provided responses based on their experiences as managers. Participant responses were the foundation of the analysis which were coded and formulated into themes that were the findings and results of the study.

Implications

This study’s findings and outcomes could aid the academic and corporate sectors by expanding strategies for business leaders to detect and reduce inaccurate financial reporting. The analysis presented themes in Chapter 4, which were recognized as responses to the research question and sub-questions developed through the established codes, forming categories based on the patterns associated with the sample’s responses (Mishra & Dey, 2022; Salmona & Kaczynski, 2024). This study's goal was to identify how organizations' management of ERP systems result in inaccurate financial reporting with the aim to contribute to existing bodies of study to improve businesses. Five themes that addressed the respective research question or sub-questions were identified. Specifically, these five themes addressed sub-research questions a and b, as well as the central research question. The key factors in the findings reflect how organizational leaders have direct impacts on the use of ERP systems and influencing ERP users to reduce the number of inaccurate financial reporting.

RQ1. How does the ineffective management of ERP systems in organizations result in inaccurate financial reporting?

The first theme, which responds to the central research question, considers how an inadequate system structures leads to fragmented processes and reporting inconsistencies,

ultimately impacting the effectiveness of an ERP system (Bhaskara Wardhana et al., 2022; Hamad et al., 2022). The findings also showed that human resistance and behavioral challenges undermine accurate ERP adoption (Alzoubi & Snider, 2020; Laulita et al., 2022). Such resistance influences how well an individual accepts the responsibility of ERP systems, thereby impacting their ability to manage these systems effectively (Kitsantas et al., 2021; Singsa et al., 2020). Theme three states that misalignment between leadership intent and system use disrupts strategic reporting goals, which can lead to ineffective management and inaccurate financial reporting (Alzoubi & Snider, 2020; Faccia & Petratos, 2021). Theme four responded to the central research question, suggesting that the lack of oversight and leadership accountability leads to breakdowns in reporting accuracy, thereby promoting ineffective management of ERP and resulting in inaccurate financial reporting (Carlsson-Wall et al., 2022; Jiwa Husada Tarigan et al., 2019). The final theme responds to how the ineffective management of ERP systems results in inaccurate financial reporting by suggesting there are financial constraints that drive short-term ERP decisions at the expense of long-term integrity (Ameli et al., 2020; Ghani et al., 2019).

All these themes together answer the question posed in RQ1 and based on the participant's responses, suggest that ineffective management of ERP systems in organizations results in inaccurate financial reporting due to inadequate system structure, human resistance to the acceptance of ERP adoption and implementation, and with leadership misalignment focused on the intent and system use of ERP thus disrupting strategic reporting goals. Furthermore, the lack of oversight, with leaders not maintaining accountability for management, undermines the accuracy of ERP reporting. Organizational leaders ERP decisions were noted as ineffective management behaviors.

Existing research found organizational values were associated with manager accountability in ERP systems in theme four. Organizational leaders who value ethics and transparency have higher levels of accountability than those who prioritize profitability above all else (Hamad et al., 2022; Kitsantas et al., 2021; Laulita et al., 2022; Singsa et al., 2020). Previous research has shown how accountability was vital in ERP implementation and that these values within organizations were generally relatively high when interacting with other organizations; financial professionals may feel less inclined to collect entirely accurate data or to be fully transparent and accountable in all aspects of ERP (Jirava & Toseafa, 2017; Oznacar & Yucesoy, 2020).

Researchers also claimed that value-based goals were necessary when implementing ERP projects (Mirkhanzadeh et al., 2023; Uddin et al., 2020). These researchers further noted that when beginning with such value-based goals, all decision-making should ensure that the implementation of ERP systems agrees with the ethical and performance-related standards of the organization (Carlsson-Wall et al., 2022; Laulita et al., 2022). Such findings supported the idea that a level of accountability exists only when all aspects of ERP integration and implementation meet the same standards and values of the organization. Furthermore, studies show that ethical management guidance of ERP systems' implementation is critical, resulting in a significant and positive impact on overall organizational effectiveness (Bhaskara Wardhana et al., 2022; Jiwa Husada Tarigan et al., 2019). The accountability of managers in establishing ERP systems was thus considered critical, as it prompts system alignment with an organization's values and suggests that accountability at all levels must remain the organization's utmost priority.

Sub-RQ1a. How do leaders of workers using ERP systems lead workers to inaccurate financial reporting?

Responding to this sub-research question, the participants noted how an inadequate system framework results in fragmented processes and reporting inconsistencies. Many organizations experience significant challenges when their financial systems lack cohesion or scalability. The technical confines force users to work with disconnected tools and processes that lack consistency which lead to jeopardizing financial reporting accuracy and timeliness. These challenges the participants' faced served as the foundation for Theme 1, which focused on how system complexity and fragmentation led to ineffective practices that contributed to inefficiencies in ERP reporting. Financial reporting to ERP systems occurred through systems described as fragmented and manual workarounds. Leaders selected ERP tools based on cost rather than functionality, which limited system capabilities and forced reliance on disconnected legacy systems. Poor data migration practices led to inaccurate data entry into new systems, resulting in persistent reporting errors. Ineffective planning and insufficient oversight left gaps that permitted continued reporting inaccuracies.

The findings revealed that ineffective management of financial reporting in ERP systems occurs when management makes financial decisions under budget pressures, often prioritizing short-term cost savings over long-term sustainability. These decisions may involve using outdated tools, limiting training opportunities, or implementing partial solutions, which ultimately reduces the reliability of financial data and increases risk. Several recent studies identified facilitators and barriers to successful ERP integration, as well as its association with organizational values (Carlsson-Wall et al., 2022; Hoch & Dulebohn, 2013; Tavana et al., 2020). The existing literature has shown that the management of financial data impacts employee integrity, as organizational leaders who value ethics and integrity are likely to have employees who engage in ethical behavior and exhibit integrity in managing financial data (Hoch &

Dulebohn, 2013; Jiwa, Husada, & Tarigan, 2019). An organization's values will influence employees' behavior and attitudes toward managing financial data (Schillemans & Bjurstrom, 2020). Thus, ethical leadership and ensuring consistent and strong corporate governance are vital for promoting financial integrity (Hoch & Dulebohn, 2013)

Sub-RQ1b. How do leaders of workers using ERP systems lead workers to inaccurate financial reporting?

Sub-RQ1b, the second set of sub-research questions, was answered by combining the five themes. Participants claimed that leaders who use ERP systems could lead workers to inaccurate financial reporting by failing to provide sufficient support for overcoming employee hesitation or reluctance to adopt new systems, thereby hindering the effectiveness of ERP implementation. Unwillingness to change or discomfort with new technologies contributes to the misuse or underuse of reporting tools, which are behavioral barriers resulting in inaccurate or incomplete data entry. Further, the participants noted that ERP tools are often not leveraged to meet broader strategic or analytical objectives when they are available. Instead, financial systems may be used only for basic compliance or operational functions, creating a disconnect between organizational goals and actual reporting practices, which can cause employees to disregard the accuracy of their reporting through ERP systems.

Participants also articulated that leaders indirectly contributed to misleading financial reporting by failing to establish clear standards and constantly enforce accountability. Leaders failed to overcome cultural resistance to ERP reforms, resulting in staff reverting to outdated, manual practices. The absence of the right level of separation of financial roles and responsibilities due to the absence of leadership oversight resulted in inadequate internal audits.

Leaders prioritized short-term cost savings over necessary training and resources, limiting accurate ERP usage.

Studies have shown that ERP system financial reporting is valued when managers can uphold organizational ethical values (Akrong et al., 2021; Higman et al., 2019; Shibin et al., 2020). As ERP systems have become staples within the financial industry, they have proven to influence all aspects of financial organizations, including the reporting of financial data (Kolmykov & Logunova, 2023). Fundamentally, the design of ERP systems is to automate key processes within financial businesses, and reporting has become integrated into these systems to improve the accuracy and efficiency of financial reporting (Hasan et al., 2019). Evidence suggests that ERP can enhance the speed of financial data processing and reduce errors and inaccuracies that can occur with traditional methods (Abukari et al., 2021b; Kirana et al., 2021). Researchers have shown that financial companies that integrated ERP systems into their business models were less likely to demonstrate errors and limitations within their internal controls and accountability mechanisms (Hasan et al., 2019; Nguyen et al., 2020). Because financial data reporting errors can cost the government millions of dollars and expose financial companies to litigation risks, ERP systems are likely to continue being increasingly adopted across all domains within the financial industry (Kolmykov & Logunova, 2023).

Recommendations for Practice

The findings and the literature review discussed in Chapter 2 are the basis for several recommendations for practice are presented. One recommendation is to improve ERP system integration. Organizations implementing ERP systems must prioritize integrating ERP modules across all functional areas within the organization. The rationale is to minimize the fragmentation

and potential manual interventions by staff. Doing so can support improved data consistency and the reporting accuracy of the ERP system (Coşkun et al., 2022).

Additionally, organizations should invest in behavioral change management activities within the organization. Leadership must implement targeted change management programs that include comprehensive staff training, as well as ongoing education. Doing so can potentially mitigate human resistance and promote the acceptance of ERP systems in the organization (Chaudhary et al., 2021).

Organizations must also invest in the strengthening of leadership oversight and accountability. Senior management must establish internal controls that are robust and conduct regular audits. Doing so is critical to reducing inaccuracies in the ERP system and eliminating compliance failures (Filbeck et al., 2022).

Another recommendation for organizations is to align the ERP strategy to the organization with their organizational goals. ERP systems must be aligned strategically with the long-term objectives of the business beyond the issue of organizational need for statutory compliance. Doing so can support the enhancement of decision-making processes (Romero & Abad, 2022).

Last, the organization must also balance cost considerations and the functional needs of the ERP system. Organizations must set forth in their strategies prioritizing manpower and resources required to achieve advantages to be competitive in the business world. Senior management in the organization must consider short-term financial constraints to achieve the long-term operational integrity of ERP systems and avoid inefficiencies and data quality concerns (Guo et al., 2021).

Recommendations for Future Research

The following recommendations intend to help future researchers build upon and expand upon this study's findings to enhance leadership's understanding of methods and requirements for improving ERP system accuracy in financial reporting. This study's framework, findings, and implications resulted in several opportunities for future research. Starting with the first recommendation for future research, organizations and leaders must examine ERP integration techniques (Balić et al., 2022; Faccia & Petratos, 2022; Huang et al., 2021). Future research should focus on investigating best practices and technological solutions to enhance the effectiveness of integrating ERP modules across organizational departments.

Another recommendation is to examine the impact of initiatives aimed at behavioral change (Mahmood et al., 2020). The research should examine specific variables to determine the statistical significance of the difference between the periods before and after the implementation of an initiative. Longitudinal quasi-experimental research should be conducted (Beatrix, 2022).

Additional research should focus on leadership models in accountability. Such research could involve analyzing the effectiveness of frameworks for accountability and improving ERP reporting accuracy. (Filbeck et al., 2022). Said research should be designed as a case study or mixed-methods study, where interviews with workers and management, as well as document reviews and observations, could support the triangulation of results in the study.

There should also be an examination of the cost-effectiveness of ERP decisions. Such research would need to involve the examination of short-term budget-driven ERP decisions in relation to the long-term reliability of data, operational efficiency, and organizational performance (Akrong et al., 2022). Such research should be longitudinal in nature and entail a quasi-experimental research design.

Study Summary

This qualitative descriptive study involved the exploration of the management of ERP systems and the role of management where financial reporting in organizations is inaccurate. The findings identified significant difficulties, including system fragmentation, human resistance, strategic misalignment, leadership accountability gaps, and cost-driven ERP decision-making (Akrong et al., 2022; Mullin, 2020). The results of this study provided understanding and important insights regarding implementation requirements of ERP systems. Practical ERP implementations reinforce previous research highlighting the importance of integrated ERP systems, effective behavioral change initiatives, and leadership accountability in ensuring accurate financial data (Novitasari & Rahmawati, 2024; Zhang et al., 2021). Organizational leadership must deliberately combine ERP capabilities with clear accountability frameworks, extensive training, and adequate resource allocation to improve financial reporting accuracy.

The study's results provide evidence of the theoretical importance of stewardship and institutional theories. The findings are evidence that aligning managerial motivations and organizational norms significantly impacts ERP effectiveness. This research's findings substantiate that accurate financial reporting requires more than technological solutions alone. Accurate financial reporting necessitates addressing human behavior, leadership oversight, and strategic alignment comprehensively. Results of the findings of this study are consistent with prior research on the importance of organizational value engagement and leadership commitment to accountability for accurate financial data collection and reporting in businesses. Furthermore, this study's findings expanded understanding of the role that finance department leaders' organizational values, engagement, and leadership commitment have in promoting accountability among ERP users. In addition is understanding finance department leaders’ role in promoting the

collection and accurate reporting of data amid ERP system users. Thematic categories impact a business's capacity to attain integrated capabilities for operational benefits that include improved visibility and communications across its various functions by effectively using ERPs. The implications of materialized themes offer leaders direction and bolster recommendations for future research to enhance the effectiveness of financial reporting for businesses.

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Appendix A: IRB Approval

From: do-not-reply@cayuse.com <do-not-reply@cayuse.com>
Sent: Monday, March 3, 2025 10:15 PM
To: Alice Tauiliili <A.Tauiliili9646@o365.ncu.edu>; syleecia.thompson@ncu.edu <syleecia.thompson@ncu.edu>
Subject: IRB-FY24-25-142 - Closure: Closure

National UNIVERSITY

9388 Lightwave Ave.
San Diego, CA 92123
irb@nu.edu

Notice of Protocol Closure
March 3, 2025
To: Alice Tauiliili

Project Title: Organizational Value Engagement and Leadership Commitment to Accountability for Accurate Financial Data Collection Among Enterprise Resource Planning (ERP) System Users
NU IRB Number: IRB-FY24-25-142

Status: Closed as of March 3, 2025

Dear Alice Tauiliili:

Thank you for your submission of materials for this research study. The National University Institutional Review Board has CLOSED your project. **You must adhere to the following conditions:**

1. Once a study has been officially closed via a Request to Close Study, it cannot be re-opened.
2. If a later use for the research data is identified, you must submit a new research proposal for the use of the previously collected data.
3. The later use of the data may qualify for an exemption, if the existing data is recorded without identifiers; however, you must submit a new research proposal prior to using the data.
4. You will maintain the confidentiality of all data collected and will adhere to the federal policy of storing all data and consent documents in a secured environment for a minimum of 3 years.

If you have any questions, you may contact the IRB at irb@nu.edu. Please include your study title and reference number in all correspondence with this office.

Sincerely,

Dr. Joseph Marron, IRB Chair

Dr. Brianne Mongeon, Director, HRPP & IRB

Jenessa Eberhardt, Associate Director, HRPP & IRB

Appendix B: Recruitment Material

My name is Alice (Tau) Tauiliili, and I am a doctoral student at National University. I am conducting a research study on leaders' responsible for managers who manage Enterprise Resource Planning (ERP) users to assure reporting of financial data is accurate.

I am recruiting individuals who meet all of these criteria:

1. Work and live in the United States
2. Employed in a position where you are responsible for individuals responsible for financial data collection in Enterprise Resource Planning (ERP) systems
3. Have worked with an ERP system for more than three (3) years
4. Have worked in the capacity of management overseeing individuals responsible for financial reporting for more than two (2) years
5. Are willing to participate in a one-on-one interview with the researcher using the Zoom conference call platform

If you decide to participate in this study, you will be asked to do the following activities:

- Complete a demographic survey for 10 minutes.
- Participate in a 1:1 online interview over Zoom for 45-60 minutes.
- Review your interview transcript via email for 10-15 minutes.

During these activities, you will be asked questions about:

- Gender you identify with
  Male Female Binary Other No Response

- Race/ethnicity you identify with
  White African American Latino Asian Other No Response

- Age group you identify with
  18-29 30-39 40-49 50-59 60+

- How many years you have worked with an ERP system
  2 -3 years 4-6 years 7-10 years 10+ years

- How many years you have worked in your current position?
  1-2 years 3-4 years 5-8 years 8-10 years 10+ years

- Describe your organization’s approach to managing the ERP systems, particularly those related to financial reporting
- Your experience on the primary factors that contribute to the ineffective management of financial reporting within ERP systems?

- How leaders within your organization influence the accuracy of financial reporting through their management of ERP systems?

If you are interested in participating in this study or if you have questions, please contact me at a.tauiliili9646@o365.ncu.edu.

Thank you for considering participating in this voluntary research!

Alice (Tau) Tauiliili

Appendix C: Recruitment Flyer

You are eligible for this study if you meet all the following criteria

1. You work and live in the United States
2. You currently employed in a position where you are responsible for individuals responsible for financial data collection in Enterprise Resource Planning (ERP) systems
3. You have worked with an ERP system for more than three (3) years
4. You have worked in the capacity of management overseeing individuals responsible for financial reporting for more than two (2) years
5. You are willing to participate in a one-on-one interview with the researcher using the Zoom conference call platform

In this study, participants will:

1. Answer 4 demographic questions
2. Participate in a 1:1 online interview over Zoom Participate in a 1:1 online interview over Zoom

Participants will be asked questions about:

1. Specific challenges you have encountered in managing individuals

Volunteer for Research Study Needed

To participate in this study, please contact
ALICE TAUILIILI, Doctoral Student, Northern University
a.tauiliili9646@o365.ncu.edu

Thank you for considering to participate in this voluntary research!

Appendix D: Inclusion Criteria Questionnaire

1. Do you work and live in the United States?
2. Are employed in a position where you are responsible for individuals who collect financial data in ERP systems?
3. Have you worked with an ERP system for more than 3 years?
4. Have you worked in the capacity of management overseeing financial reporting for more than 2 years?
5. Are willing to participate in a one-on-one interview with the researcher using the Zoom conference call platform?

Appendix E: Informed Consent

My name is Alice Tauiliili, and I am a doctoral student at National University (NU).

I'm asking you to take part in a research study about the use of ERP systems for reporting accurate financial reporting in organizations. The name of this research is "Organizational Value Engagement and Leadership Commitment to Accountability for Accurate Financial Data Collection Among Enterprise Resource Planning (ERP) System."

You may participate in this research if you meet all of the following criteria:

1. You currently live and work in the U.S.
2. You are employed in a position where you are responsible for financial data collected for ERP systems.
3. You have worked with an ERP system for more than 3 years.
4. You have worked in the capacity of management overseeing financial reporting for more than 2 years.
5. You are willing to participate in a one-on-one interview with the researcher using the Zoom conference call platform.

I hope to include 10-15 people in this research.

Please read this form carefully and ask any questions you may have before agreeing to take part in the study.

What you will be asked to do: If you agree to be in this study, you will be asked to do the following activities:

1. Complete a demographic survey for 10 minutes.
2. Participate in a 1:1 online interview over Zoom for 45-60 minutes.
3. Review your interview transcript via email for 10-15 minutes.

During these activities, you will be asked questions about:

- What specific challenges have you encountered in managing ERP systems?
- What race do you identify with?
- How do you ensure that employees who manage ERP systems are accountable for the accuracy of financial data?

Risks: There are minimal foreseeable risks or discomforts associated with this research. You can still skip any question you do not wish to answer, skip any activity, or stop participation at any time.

Benefits: If you participate, there are no direct benefits to you. This research may increase the body of knowledge in the subject area of this research.

Recording: I would like to audio record your responses with Zoom, during the interview. You can disable the video function of the online meeting platform at any time.

My professional role outside of NU requires me to report suspicion of child or elderly abuse, suspicion of possible harm to self or others, and committed crimes to the appropriate authorities.

Confidentiality: I will keep the records of this study private and take reasonable measures to protect the security of all your personal information. In any report I make public, I will not include any information that will make it possible to identify you

Taking part is voluntary: Participation in this study is completely voluntary. You may quit at any time.

If you have questions: Please ask any questions you have now. If you have questions later, you may contact me at a.tauiliili9646@o365.ncu.edu.

If you have any questions or concerns regarding your rights as a subject in this study, you may contact the Institutional Review Board (IRB) via email at irb@nu.edu

Statement of Consent: I have read the above information and have received answers to any questions I asked. I consent to take part in the study.

Appendix F: Demographic Survey

Demographic Questions

Instructions: Please select all answers that apply to you.

1. What gender do you identify with?

   Male Female Binary Other No Response

2. What race/ethnicity do you identify with?

   White African American Latino Asian Other No Response

3. What age group do you identify with?

   18-29 30-39 40-49 50-59 60+

4. How many years have you worked with an ERP system?

   2 -3 years 4-6 years 7-10 years 10+ years

5. How many years have you worked in your current position?

   1-2 years 3-4 years 5-8 years 8-10 years 10+ years

Appendix G: Participants' Demographic Information

Demographic Category	Number of Participants
Gender	
Male	6
Female	4
Race/Ethnicity	
African American	1
Latino	1
Mix Race	1
White	6
No Response	1
Age Group	
30 - 39	2
40 - 49	5
50 - 59	2
60+	1
Years Worked with ERP	
4 - 6	2
7 - 10	5
10+	3
Years Working in Current Position	
3 - 4	4

5 - 7	2
8 - 10	2
10+	2

Appendix H: Semi-structured Interview Questions

Semi-Structured Interview Protocol Items (SIPIs)

There are 13 items: Five key items with one to two probes each totaling eight probes all together.

SIPI 1. Please describe your organization's approach to managing the ERP systems, particularly those related to financial reporting.

Probes:

- SIPI`1.1. What specific challenges have you encountered in managing ERP systems?
- SIPI 1.2. How do you ensure that ERP systems are aligned with the organization's financial reporting goals?

SIPI 2. In your experience, what are the primary factors that contribute to the ineffective management of financial reporting within ERP systems?

Probes:

- SIPI 2.1. Please provide examples where financial data was inaccurately reported due to ERP system management issues.

SIPI 3. How do leaders within your organization influence the accuracy of financial reporting through their management of ERP systems?

Probes:

- SIPI 3.1. How do leaders in your organization ensure that employees understand the importance of accurate financial reporting within ERP systems?
- SIPI 3.2. In what ways might leadership decisions lead to inaccuracies in financial reporting?

SIPI 4. How do external regulations, industry standards, or internal organizational norms affect the management of ERP systems and financial reporting accuracy?

Probes:

- SIPI 4.1 How does your organization adapt to changes in institutional pressures related to financial reporting and ERP systems?

SIPI 5. In what ways does your organization promote a culture of stewardship and accountability in managing ERP systems to ensure accurate financial reporting?

Probes:

- SIPI 5.1. How do you ensure that employees who manage ERP systems are accountable for the accuracy of financial data?
- SIPI 5.2. What measures are in place to promote responsible management of ERP systems among your team?

Appendix I: Interview Guide

1. **Introductions**

   The researcher initiates the interview with a reintroduction and thanking the participant for willingness to participate and support the research. To establish confidence and reassure participants of a safe and secure environment, the researcher will employ social discourse to communicate credentials and background information.

   Purpose of the Study: The participant will be informed of the purpose of the study. The researcher will also share the statement of the problem being researched with the participant to ensure they understand what is being researched and why it is of importance to the researcher, the academic community, and business organizations.

2. **Interview procedures**

   The researcher will remind the participant of the process and what to expect during the interview. The participant will be advised that the interview will be recorded. This ensures the participant's points of view are correctly recorded. The participant is also informed in the case Zoom is disconnected, the researcher will immediately contact the participant via telephone and resume the interview.

3. **Informed Consent to Participate**

   The researcher will ask the participant if they received, read and understand the consent form they were provided via email. If the participant has questions or has not read the consent form, the researcher will go over the consent form. The participant will be asked if they consent to participate in the research interview.

4. **Confidentiality**

The participant is provided a reassurance of their confidentiality and security of their information. Their information will be secured to ensure they remain anonymous. All references of their organizations will be removed from reports. Their identify will not be associated in any form to their organization or the problem being researched.

5. Conduct the Interview

Demographics: Responses to demographic questionnaire sent to the participant prior to the interview will be validated. In the case the participant did not provide answers, the researcher will go over the questions and obtain answers.

Semi-Structured Interview Protocol Items (SIPIs): The researcher will ask the participant the 13 semi-structured interview protocol items (SIPIs) that consist of five key items with one to two probes each totaling eight probes all together. Clarification will be provided in the case the participant does not understand the question. When all the questions have been satisfactorily reviewed between the researcher and participant, the participant will be informed of what to expect next. The interview recording will be transcribed. The transcript will be sent to the participant. The participant will review the transcript, provide any additional information, and concur or non-concur.

6. Close Interview

The researcher will ask if the participant has any last comments. The researcher will close the interview by thanking the participant once again for their participation and continued support.