

Evaluation of the Effectiveness of the Implementation of the *Enterprise Resource Planning* (ERP) System on the Financial Reporting Process of PT Telecommunications Company.

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ABSTRACT

This study aims to evaluate the effectiveness of the ERP system implemented at PT ABC, one of the largest telecommunications companies in Indonesia. This evaluation is important to ensure the ERP system provides optimal benefits for the company. This research uses a qualitative method with triangulation analysis through interviews with 5 resource persons and document analysis related to ERP. The Delone and Mclean model is used to assess system effectiveness based on five main aspects: System Quality, Information Quality, Service Quality, User Satisfaction, and Net Benefit. The results showed that the ERP system at PT ABC was effective in the aspects of System Quality, Information Quality, User Satisfaction, and Net Benefit. However, the Service Quality aspect still needs to be improved through further training. The advantage of this research is a comprehensive approach that assesses ERP effectiveness not only from the technical side, but also user satisfaction and business benefits.

Keywords: Enterprise Resource Planning (ERP); Delone and Mclean; Financial Report; Information System.

Evaluasi Efektivitas Penerapan Sistem Enterprise Resource Planning (ERP) pada Proses Pelaporan Keuangan pada Perusahaan Telekomunikasi PT.

ABSTRAK

Penelitian ini bertujuan untuk mengevaluasi efektivitas sistem ERP yang diterapkan di PT ABC, salah satu perusahaan telekomunikasi terbesar di Indonesia. Evaluasi ini penting untuk memastikan sistem ERP memberikan manfaat optimal bagi perusahaan. Penelitian ini menggunakan metode kualitatif dengan analisis triangulasi melalui wawancara dengan 5 narasumber dan analisis dokumen terkait ERP. Model Delone and Mclean digunakan untuk menilai efektivitas sistem berdasarkan lima aspek utama: System Quality, Information Quality, Service Quality, User Satisfaction, dan Net Benefit. Hasil penelitian menunjukkan bahwa sistem ERP di PT ABC sudah efektif dalam aspek System Quality, Information Quality, User Satisfaction, dan Net Benefit. Namun, aspek Service Quality masih perlu ditingkatkan melalui pelatihan lebih lanjut. Keunggulan penelitian ini adalah pendekatan menyeluruh yang menilai efektivitas ERP tidak hanya dari sisi teknis, tetapi juga kepuasan pengguna dan manfaat bisnis.

Kata Kunci: Enterprise Resource Planning (ERP); Delone and Mclean; Laporan Keuangan; Sistem Informasi.

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INTRODUCTION

The telecommunications industry in Indonesia has experienced very rapid development in recent decades. Based on a Report issued by KEMENKOINFO (2024) In the decade from 2013-2024, the number of internet users more than tripled, from 71.19 million in 2013 to 221.56 million in 2024. Technological developments, particularly in the digital sphere, have driven significant transformations in the way people communicate and interact. Driven by factors such as increased mobile phone penetration, growth in internet users, and the development of new technologies such as 4G and 5G (KEMENKOINFO, 2024). However, behind this progress, the telecommunications industry in Indonesia also faces various challenges. According to Yulisetiari et al (2019), fierce competition between operators, demands for increased service quality, and the need to adapt to new technologies that continue to emerge are some of the factors that need to be considered.

In an increasingly competitive world of global markets, the key to organizational success is the ability to maintain and improve its competitive advantage (Porter, 1991). In the midst of increasingly fierce competition in Indonesia's telecommunications industry, efficiency and timeliness in financial management are crucial for companies to maintain competitiveness.

PT ABC is one of the major telecommunication subsidiaries in Indonesia with a long history and significant contribution in improving the domestic telecommunication network. The objectives of PT ABC are to expand network coverage, improve service quality, and strengthen digital business.

To stay relevant and competitive, PT ABC realizes the importance of digital transformation. One of the strategic steps taken is to implement the SAP Enterprise Resource Planning (ERP) system in early 2020. In recent times, *Enterprise Resource Planning* (ERP) technology has become a popular solution for companies to integrate various business processes. By utilizing information technology, companies can optimize business processes, improve operational efficiency, and achieve competitive advantage (Harun et al., 2024).

ERP is an integrated system that combines various business functions, such as finance, accounting, procurement, project management, and human resources, into a single platform (Romney et al., 2021). By integrating data and business processes, ERP promises to integrate all aspects of a company's operations, including traditional accounting systems (AIS). This integrated approach supports a holistic sustainability framework, helping companies align their activities with environmental targets more effectively (El Haouat et al., 2024). The adoption of technology must be tailored to the needs of each company so that the results that arise can be applied optimally (Ardiyanti & Wilasittha, 2023). poor accounting records are one of the main determining factors in organizational failure (Lutfi, 2023).

PT ABC used the SAP ERP system in 2020. SAP ERP was chosen because it has *in-memory* database technology which is claimed to be faster and more efficient in processing data. Better paperless capabilities, so that it can reduce the use of paper in company operations. Better remote access capabilities, so employees can access the system from anywhere. And the replacement of the ERP system is used to facilitate data consolidation with the parent company.

SAP with its large market share and solid reputation. Its advantage lies in its ability to offer a comprehensive solution, covering almost all aspects of business operations, thus making it an attractive choice for companies looking for a complete system (Elbahri et al., 2019). According to Rahman (2018) ERP systems have the ability to integrate all company functions, including marketing, sales, purchasing, finance, operations, product development, and human resources.

The SAP ERP system is the second ERP for the PT ABC company, previously the company used the Oracle ERP system. The Oracle ERP system is considered a failure because of the many additional tools that make integration difficult in the Oracle system. This failure is also due to the absence of evaluation during the post-implementation of the Oracle ERP system. Research from Elbahri shows that SAP has the largest market share and a high *shortlist* rate, but has a lower than expected adoption rate and a longer return on investment time (Elbahri et al., 2019).

Several studies have shown that ERP implementation can have a significant positive impact that ERP improves the quality of financial reports, the efficiency of the reporting process, staff coordination, staff satisfaction, and information integration in hospitals (Nugroho M. H., 2023). In connection with one of the implementation stages, namely ERP post-implementation evaluation. PT ABC needs to evaluate how its ERP system is performing. Post-implementation evaluation of the ERP system at PT ABC is an important step to ensure that the investment that has been made provides & Legowo (2023) used data from 200 employees to analyze the success factors of ERP implementation. The results show that system quality has no effect on trust, and service quality has no effect on customer satisfaction. These results were also found in different industries by Aini that ERP implementation improved business process performance, especially in terms of time and quality, in construction and infrastructure companies (Aini S. S., 2023). According to Irfandi, all variables in the DeLone & McLean framework (namely, *System Quality*, *Information Quality*, *Users Satisfaction*, *Intention to use/use*, and *Net Benefits*) have a positive and significant effect on the success of ERP implementation at PT XYZ (Irfandi M. A., 2020).

Despite the many benefits offered, ERP implementation also comes with risks and challenges. Many organizations fail to generate profits after investing a lot of money and time in ERP systems (Singh et al., 2023). Hikariati identified 34 potential risks in the implementation of ERP systems, with organizational factors and human resources being the most impactful (Hikariati Y., 2012) Human resources who are not trained in the use of ERP systems will increase failure in the use of the system. Then Septian found that a closed organizational culture can hinder the success of ERP implementation (Septian A., 2014). . Factors such as top management support, ongoing training, and a mature post-implementation strategy play an important role in ensuring the sustainability of the ERP system and providing long-term benefits to the organization (Mahmood et al., 2023). Then Ghazaleh emphasized that post-implementation ERP success depends not only on seamless technical implementation, but also on human and organizational factors (Abu Ghazaleh et al., 2019). As researched by Siregar et al. (2022) employees' desire to use the ERP system is an important factor. Belief in the ease of use and desire to use this system is a strong basis for using the ERP system.

Ismail's study on the quality of financial reporting revealed that the Accounting Information System at PT PLN Persero UIKL SULAWESI plays an important role in improving the quality of financial reports, especially in terms of preparation and presentation. The ERP-SAP system is able to produce high-quality financial reports that meet standards and allow the head office to monitor data directly (Ismail et al., 2022). Research by Kumar et al. (2021) shows that important factors in determining the effectiveness of ERP adaptation depend heavily on end-user training, costs incurred, and user technical training.

One example of a problem that occurs post-implementation of SAP ERP at PT ABC is that there are differences in how to categorize goods and services between the *end-to-end procurement* and accounting departments. The procurement department often categorizes based on the type of service purchased, while the accounting department focuses more on the function of the asset to determine its economic life. This difference can cause discrepancies in data classification and recording, especially in ERP systems such as SAP which require data alignment from the beginning to the end of the business process. One of the causes of the problems that occur is that companies and ERP vendors do not evaluate after the system is implemented. top management support, low ERP complexity, good IT infrastructure, identification of hidden costs, and effective training contribute directly to the successful use of ERP (De Silva & Withanaarachchi, 2023). Therefore, it is necessary to evaluate the ERP system at PT ABC.

After the implementation of the SAP ERP system at PT ABC needs to be studied further to ensure its impact on the effectiveness of the SAP ERP system according to the Delone & Mclean theory used in this study, namely *system quality, information quality, service quality, user satisfaction* and *net benefits*. The choice of this research theory is because Delone & Mclean is suitable because it can assess the quality of information and systems as a whole. Unlike other theories such as TAM which only focus on one or several aspects, this theory looks at various dimensions. For example, the concept of "*perceived ease of use*" only measures how easy it is to use a technology, whereas system quality is broad and includes more than just ease of use (Yakubu & Dasuki, 2018).

ERP system implementation is often challenging and the expected benefits are not always fully realized (Bravo, 2022). For this reason, so that the SAP ERP system used does not become a failure again for the company PT ABC. It is important for companies to measure the company's financial performance after the implementation of the ERP system to assess the system and make the necessary improvements (Kariyawasam, 2019).

This research will evaluate the effectiveness of PT ABC's SAP ERP system in supporting the financial reporting process, and provide recommendations for improvement. The difference between this research and previous research is that previous research related to post-implementation evaluation was carried out by distributing questionnaires without interviews to related parties. This study will interview ERP system users in more depth regarding the advantages or disadvantages of the system.

The results of this study are expected to contribute to PT ABC in improving the company's information system in this case the SAP ERP system, as well as providing insight for other telecommunications companies that are considering or

have implemented ERP. This research is also relevant to the development of the telecommunications industry.

RESEARCH METHODS

This research will apply a qualitative method approach. Qualitative research explores the deep meaning of a phenomenon in its natural environment. Researchers play a direct role in collecting a variety of information, then analyze it carefully to produce a complete understanding, not just numbers or statistics (Cresswell, 2013).

Delone & Mclean theory was chosen because it can assess the quality of information and systems as a whole. Unlike other theories such as TAM which only focus on one or a few aspects, this theory looks at various dimensions. For example, the concept of "*perceived ease of use*" only measures how easy it is to use a technology, whereas system quality is broad and includes more than just ease of use (Yakubu & Dasuki, 2018).

The Delone & Mclean model in there are 6 dimensions that are interconnected in assessing the success of an information system (Dwivedi et al., 2011). *Intention to use* is not used because PT ABC requires the use of the SAP ERP system in the company if researched then surely the results of this dimension will be good. Based on the five key dimensions (*System Quality, Information Quality, Service Quality, User Satisfaction, and Net Benefits*) described by Delone & Mclean *System Quality* describes how well the system performs from a technical perspective, including aspects of ease of use, reliability, and efficiency. *Information Quality* assesses how good the information produced by the system is, including the accuracy, relevance, and timeliness of information delivery. *Service Quality* includes the quality of support provided to system users, such as adequate training and responsive technical assistance. *Users Satisfaction* reflects the overall level of user satisfaction with the system. *Net Benefits* is the overall positive impact of the system on individuals, work groups, and the organization as a whole.

Researchers will conduct research on PT ABC's SAP ERP system from 2020 since they started using the SAP ERP system until 2024. The modules to be studied are the *Procurement module*, the asset capitalization module and the financial reporting module. These three modules are considered sufficient by researchers to determine the effectiveness of the SAP ERP system because the modules studied have a strong relationship with other modules in ERP which also affect *financial reporting*. researchers want to find out how effective this system is by asking a few simple questions. In addition, researchers will ask about other things that may be important to determine the overall success of this system. The information that researchers get from interviews with employees and documents related to the SAP ERP system at PT ABC will be used to conclude the effectiveness of the ERP system and provide suggestions for future improvements.

Table 1 List of Research Resource Persons

Source	Description
Informant A	The financial policies and procedures section whose job is to ensure that the accounts contained in the accounting report are in accordance with their classification or violate company regulations. Informant A has direct experience related to the <i>general ledger and reporting system</i> module in using the ERP system on a daily basis. Can provide feedback on the ease of use of the system, changes in workflow, and the impact on data quality and financial reports.
Informant B	The Core Financial System Developer is the part of the company that has an in-depth understanding of how the ERP system is configured and integrated with the company's business processes, including the financial reporting process. Can provide insight into technical challenges during implementation
Informant C	Asset capitalization accounting supervisor as the main user of the ERP system, especially in terms of financial reporting. Knowing how asset capitalization accounting supervisors use the current ERP system, what features are most often used, and what are the shortcomings. Understand the difficulties or obstacles faced
Informant D	A <i>Procurement-specific</i> IT staff member who is familiar with the features of the <i>Procurement</i> module will provide knowledge on how the ERP system assists <i>Procurement</i> .
Informant E	A Revenue Reporting and Analysis Manager at PT ABC who uses and analyzes financial reports generated by the ERP system and makes decisions from the data obtained. From Informant E, he will answer the effectiveness of the financial reports generated by the ERP system.

Source: Research Data, 2024

In Table 1 These five interviewees were selected because they represent various key perspectives involved in the implementation, post-implementation and use of ERP systems. By interviewing them, it is expected to gain a comprehensive understanding of the benefits and challenges of ERP implementation.

In-depth semi-structured interviews will be conducted with the management of the finance division of PT ABC who are involved in the implementation and use of ERP. This interview aims to obtain more in-depth information regarding their experience in using ERP, and the challenges they face. Semi-structured interviews allow for the customization of questions based on the

interviewee's responses, thus providing a deepening of the research issue and generating questions that are unique to each individual (Sahir, 2021). The interview questions will focus on management's experience in using ERP, challenges faced, perceived benefits, and the impact of ERP on their work.

Triangulation analysis as the main method to analyze data that has been collected through in-depth interviews with resource persons and ERP-related document collection. In triangulation, researchers use multiple data sources such as interviews and documents as well as theories to provide mutually corroborating evidence. This process usually involves combining evidence from multiple sources to explain a theme or perspective (Cresswell, 2013). By combining information from interviews and documentation obtained, it will provide a more complete and accurate picture of the effectiveness of the SAP ERP system

Steps in analyzing the results of interviews that have been obtained. The researcher will upload the audio file to the Transcript.id site to convert the audio into text, thus facilitating the data analysis process. After that, the researcher matched the transcription results with the audio file to ensure there were no errors such as typos or differences in the resulting text. If the check has been completed and no errors are found, the researcher continues by analyzing the data with documents related to the SAP ERP system such as the *Handbook*, the financial reporting process. The results of analyzing interview data and documents will provide conclusions and recommendations regarding the effectiveness of the ERP system at PT ABC company.

RESULTS AND DISCUSSION

This study examines the effectiveness of ERP system implementation at PT ABC using the Delone & McLean Information System Success Model. The analysis focused on six key dimensions, namely *system quality*, *information quality*, *service quality*, *user satisfaction* net benefits to evaluate the impact of the ERP system on company performance, especially in the financial department.

Based on the results of interviews with Informant A who is a direct user of the ERP system with *System Quality* analysis as a characteristic of information systems that can be assessed objectively, such as reliability, flexibility, and efficiency. Provides results that the reliability of the SAP ERP system implemented at PT ABC has quite good reliability, because it is able to reduce errors and data inconsistencies, and automate many manual processes such as asset capitalization. As stated by Informant A:

"What is noticeable is for the asset capitalization process, if in the past it was still manual, we got a report from our business user friends, these are assets that have gone live this month, for example, now in SAP it is automatic when he has received a 100% BAST document, automatically the ERP will make an automatic *settlement* from assets under construction to fixed assets." Informant A (2024)

The ERP system used by PT ABC integrates various modules, both standard modules and *custom* developed modules. As integrated with other systems (*surrounding systems*) through middleware, both standard (SAP PIPO) and self-built (IFS). This can be seen from SAP's ability to integrate data from the beginning of procurement to recording assets in the accounting unit.

The results of this automation have an impact on users in terms of efficiency because all departments are integrated so that information can be obtained in *real time*, this is felt directly by Informants A, C and D who say as follows:

"But from the beginning of the procurement when he, for example, chooses to buy a car, for example, now later in the configuration in the system, he has determined in the background of the system when it is recorded by the *accounting* unit what category the asset is, how old it is, now it is already *based on the* system configuration so it has minimized the human interface..." Informant A (2024)

"We are greatly helped by the existence of SAP, everything is already automated, the database is also clear, so if for example we want to process data or find out about data it is easier with SAP and we want to, for example, do capitalization of all kinds, there are already easy tools in SAP SAP also according to me who just joined here" Informant C (2024)

Based on Informant B stated that there is efficiency, especially payments to banks on the SAP ERP system. This system can integrate payments directly to the Bank, unlike the previous Oracle system where after the purchase report is issued the payment department at PT ABC must input transaction data one by one into their bank application.

Informant D stated that reliability and efficiency are good because in this SAP ERP system there is already SAP MM (*Materials Management*) which is used to manage company materials and inventory. Then in this SAP ERP system, when the user inputs the category of goods, the procurement department will check whether the item needed has a vendor or not if not, a tender will be made to find a vendor. If the vendor already exists, the procurement system will see if the PKS (Cooperation Agreement) is still valid or if there needs to be a new PKS amendment for the vendor.

Information quality dimension as a characteristic of information produced by an information system, *information quality* assessment can be evaluated in terms of accuracy, relevance, and timeliness. The existing SAP system at PT ABC is able to improve data accuracy compared to the previous system. This is because SAP has reduced human error by automating many manual processes, such as asset capitalization. Based on Informant B The existence of a surrounding system such as BI which is the entrance for revenue data from various sources of income per region which have different master file formats. Making files can be integrated and the accuracy of the information provided by the ERP system becomes accurate

SAP provides information that is relevant to the management needs of PT ABC, such as financial reports in accordance with PSAK and IFRS because PT ABC is a dual listing company, as well as reports for internal management needs. Based on Informants A, C and the SAP system is able to provide information in a timely manner, although there are processing time constraints on data withdrawal or some custom reports. Accuracy and relevance in asset capitalization according to Informant C is good because asset capitalization according to Informant C in the ERP system provides information according to procedures, namely assets are capitalized after one network number has a complete BAST. The explanation of the process flow is quite clear, starting from the entry of assets into AUC, checking the network number, to automatic capitalization after the BAST is fulfilled.

"Usually it will automatically enter AUC, but in AUC before it is capitalized as a fixed asset and depreciated, look at the network first, so per network number, if one network number is all full BAST, then it will be capitalized automatically, so the function is that it will be capitalized automatically if one network number is full BAST automatically." (Informant C, 2024)

Relevance according to Informant D in the procurement system is good because in the system when a business user inputs an item category, the ERP system automatically sees whether there are vendors that match the item category or not when the procurement department follows up on the *user's Purchase Order* (PO)

"Agreement is the first filter in selecting vendors and materials. Users or procurement must know the agreement number and material content in it. Each material has detailed information such as Material ID, description, and price that has been determined in the agreement in the SAP ERP system." Informant D (2024)

Furthermore, according to Informant E, in using the ERP system on their team they can get fast information and there are features in the ERP system that help Informant E in analyzing financial statements, for example *Account analysis* which can pull listings on an account or multiple accounts and display all *line-item* journals recorded to the system. With this feature and quick access, the team at Informant E can make accurate decisions faster.

Furthermore, for the *service quality* dimension where this dimension emphasizes the quality of support provided, both from management and ERP vendors, from the results of the interview it was found that the implementation of the new ERP system was preceded by intensive training organized by the vendor. This training covers core modules, such as asset management and finance, and is attended by all users. Then there is a Handbook given to SAP ERP users at the beginning of the implementation. This is as said by Informant A:

"At the beginning of the ERP change initiation, it was massive. Indeed, the management often voiced campaigning for ERP changes later through email blasts or let's say there was a special session. Indeed, from the beginning it has been conveyed by management why we are changing the ERP, why the timeline is like what. It has often been conveyed by management. There is its own unit, the change management unit. So a special team was formed to command the change from the old ERP to the new ERP." Informant A, (2024)

Although training materials such as manuals and direct access to the system are provided, ongoing training programs for new employees are not yet in place. This requires new employees to learn on their own or rely on colleagues. This was conveyed by Informants A B and C:

"Well, the vendor's training is only before implementation, so maybe a month before he *goes live*, now if for example this new employee joins, for example in 2021, then there is no more special training for SAP so he just *learns by doing*, he might be able to ask his friends, so there is no formal training anymore for using SAP." Informant A (2024)

"If there are new employees, there is documentation. So for every process there is its own documentation, there is a guidebook, there are guidelines. As for training, I don't think it's formal, direct training." Informant B (2024)

Based on Informant B that for the creation of additional systems. Now it must be submitted first to the IT department and will discuss whether the system needs to be created or not so that the problems that occurred in the previous Oracle system will not happen again. In accordance with what was conveyed by Informant B:

"So, the flow of requirements in our place starts from the user who conveys new needs, such as a new business model or a change in revenue calculation, to the IT team. Next, the IT team will forward this information to our team (financial system development), the IT ERP team that handles the system, and the IT architecture team. After that, these three teams will jointly analyze the needs and find the best solution. Your team will focus on the financial system, the IT ERP team on the technical system, and the IT architecture team on the overall solution design." Informant B (2024)

Next for the User Satisfaction dimension Informants A and C stated that the SAP system has a better interface and is easier to use than Oracle. Visual appearance and the use of T-codes are considered more efficient. SAP is considered superior in terms of system integration. The end-to-end integrated system helps reduce errors and data inconsistencies, especially in the asset management process. Then SAP increases time efficiency in several processes, such as asset capitalization automation. As stated by Informants A and C:

"The biggest thing is that actually the user interface is the most felt because it is indeed easier to use, especially if we, for example, have memorized the T-code, it can be faster for us, for example, processing a transaction. Also, in the PT ABC group, the system is the same, SAP, so it is easier" Informant A (2024)

"We are greatly helped by the existence of SAP, everything is already automated, the database is also clear, so if for example we want to process data or find out about data, it is easier with SAP and we want to, for example, do capitalization of all kinds, there are already easy tools in SAP SAP also in my opinion, who has just joined here, in Assets, there has not been a year. Well that's easy. *The user interface* is easy to understand, easy to understand. Informant C (2024)

Furthermore, the Net Benefits dimension in this dimension is a positive impact felt by individuals, teams or organizations. For the positive impact felt by Informants A and C, they mentioned that SAP helps reduce errors and data inconsistencies, and automates many manual processes, such as asset capitalization. This can make the informant's work easier and increase time efficiency.

"We are greatly helped by the existence of SAP, everything has been automated, the database is also clear, so if for example we want to process data or find out about data, it is easier with SAP and we want to, for example, capitalize everything, there are already easy tools in SAP." Informant C (2024)

Net Benefits felt by the company by integrating various modules and business processes, SAP helps companies reduce data duplication and improve operational efficiency. Improved data accuracy and consistency of information generated by SAP enable better decision making. In addition, SAP allows companies to produce financial reports that are accurate, fast, and according to the

standards required by the company which are all generated through SAP ERP, which ultimately improves company performance.

"There are various types of reports compiled through the ERP system to fulfill various needs. For example, there are special reports that follow PSAK accounting rules to be reported to the parent company. In addition, there are reports that use international accounting standards (IFRS). Interestingly, some reports have different reporting periods, such as on December 31 or March 30. So, the ERP system is not only used to create financial reports, but also to provide information needed by company management." Informant A (2024)

Table 2 Assessment of the Effectiveness of the SAP ERP System at PT ABC

Code	Category	Good	Needs Improvement	Not good
A	<i>System Quality</i>	✓		
B	<i>Information Quality</i>	✓		
C	<i>Service Quality</i>		✓	
D	<i>User Satisfaction</i>	✓		
E	<i>Net Benefits</i>	✓		

Source: Research Data, 2024

The modules studied such as the *Procurement* module, asset capitalization and financial reports have a strong relationship with other modules in ERP which researchers consider can illustrate how the effectiveness of an ERP system affects the *financial reporting* process. In Table 2 the interview results show that the SAP ERP system at PT ABC has good *System Quality*, proven to be reliable, flexible, and efficient in automating processes such as asset capitalization and vendor selection. As well as the *Supplier Portal* which makes it easy for vendors to view information and interact with the company, without the need for inefficient manual communication. In terms of *Information Quality*, the SAP ERP System helps produce accurate financial reports because it has advanced features to monitor and ensure all transactions are recorded correctly according to accounting rules as described in documents related to the financial reporting process. Provide relevant information to management, and present it in a timely manner. However, *Service Quality* needs to be improved, because based on the *Handbook* data that researchers obtained, it shows that the *Handbook* has not been updated to the version used now by PT ABC and there is no further training program after the full implementation of PT ABC in 2020, especially by providing continuous training programs for new employees or those who have just served in the related *Jobdesk*. This is also explained by Hikariati (2012) that human resources who are not trained in the use of ERP systems will increase failure in system use. Users feel satisfied (*User Satisfaction*) with a better interface and ease of use compared to the previous system. This is in line with research from Genia et al. (2023) that the success of ERP implementation is strongly influenced by how much benefit users feel, their level of satisfaction, and the suitability of the system to their tasks. Simply put, when the ERP system is considered useful, easy to use, and helps users in completing their work, users will be more satisfied and this will have a positive impact on the organization. Research from Motsielwa (2020) shows that all inputs in ERP system training contribute to challenges in the post-implementation stage of the ERP system if not used effectively. Overall, the system provides good *Net Benefits* for

both employees and the company, such as reduced data errors, increased time efficiency and according to the standards required in making financial reports, and supports better decision making for the company.

CONCLUSION

Based on the research conducted, the implementation of the SAP ERP system at PT ABC has been effective and has had a positive impact, especially in improving the company's financial processes. The system has successfully automated many manual processes, integrated data from various departments, and improved overall data accuracy. As a result, employees are more satisfied with the efficiency and ease of use of this system. Nevertheless, there are still some areas that need to be improved, such as continuous training for users and periodic system optimization. To maximize the benefits of the SAP system, companies are advised to consider updating to the latest version supported by artificial intelligence (AI).

Future research can expand the research object by involving more companies with different industries, scales, and business complexity. This will provide a more comprehensive picture of ERP implementation. Future research can consider checking the integration of other modules that affect the success of ERP implementation, such as the *HR/Payroll* module with the *General Ledger and Reporting System* or conducting research in different divisions. Integration between modules in the ERP system is very important to ensure the smooth running of the overall business process. Modules such as *HR/Payroll and General Ledger and Reporting System* are interconnected in managing financial and human resource data, so evaluating the integration between modules can provide a deeper understanding of the effectiveness of the ERP system.

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