IMPLEMENTATION OF ERP SYSTEMS:
ACCOUNTING AND AUDITING IMPLICATIONS

SERHAN Ali Habib

Academic advisor: Assoc. Prof. Dr. Valentin Florentin DUMITRU

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Summary

Enterprise resource planning (ERP) systems have been espoused and implemented in different organizations with varying magnitudes of penetration and accomplishment. There are clear indications that particular technological advancements, which are overlooked, for instance ERP systems, have and will continue to transform the accounting processes within an organization. However, very minimal information is known regarding such changes. The current research aims to investigate accounting and auditing implications regarding the implementation of ERP systems, through both a theoretical research, respectively the analysis of the specialized literature in the field and of the results published by other researchers, as well as practical research for the clear highlighting of the concrete situation regarding the degree of ERP implementation in the Lebanese organizations and proposing some improvement solutions regarding ERP systems auditing. The study encompasses not only an examination of the usage of ERP systems but also the barriers faced in the implementation of ERPs and also the areas of failure. The academic pertinence of the study is to provide a better and clearer overview of the subject.

This doctoral thesis is structured in three important sections, respectively: literature review, research methodology and research findings together with proposals to improve the problems identified in the research undertaken. These comprise 4 main chapters, together with the Introduction and Conclusion sections, which in turn are divided into other subchapters for a detailed analysis of the proposed topic. The research methodology includes both qualitative and quantitative methods, namely two main questionnaires and interview questions are applied and the results are analysed using SPSS. The research supports the idea that ERP implementations provide successful audits and financial results. The ERP program delivers timely input to the preparation unit to allow employees to conduct monitoring and preparation activities.

Keywords: accounting, auditing, business, economy, enterprise resource planning system, finance, financial accounting, implementation, Lebanese organizations, technology.
REFERENCES


