



ERP Integration and Financial Management Optimization: A case study

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Abstract: Enterprise Resource Planning (ERP) systems have emerged as strategic infrastructures that enhance organizational integration and support more effective financial management practices. Despite their widespread adoption, the processes through which ERP systems generate organizational and financial value remain insufficiently understood, particularly within emerging economy contexts. Grounded in the Information Systems Success Model and socio-technical theory, this study investigates the relationship between ERP integration and financial management optimization through an empirical case study conducted at LABEL'VIE, a major Moroccan retail company employing the AGRESSO ERP system. A quantitative research design was employed using survey data collected from 72 employees within the financial department. Statistical analyses, including Pearson's Chi-square tests and effect-size measures, were conducted to examine the proposed relationships. The findings reveal significant associations between ERP ease of use, training quality, usage frequency, and perceived improvements in financial management effectiveness. The results indicate that ERP-generated benefits are not solely determined by technological deployment but also depend on organizational capabilities that facilitate effective system use and user integration. By extending ERP research within emerging economies, this study contributes to the literature on information systems value creation and offers managerial insights regarding ERP implementation, employee training, and long-term system appropriation strategies.

Keywords: Enterprise Resource Planning (ERP); Financial Management; Organizational Performance; Financial Process Optimization

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1. Introduction

Digital transformation has become a strategic imperative for organizations operating in increasingly dynamic and competitive business environments. Advances in information and communication technologies have profoundly reshaped organizational processes, enabling firms to improve operational efficiency, strengthen information flows, and enhance decision-making capabilities. In response to growing market complexity and rising performance expectations, organizations are increasingly investing in integrated digital infrastructures capable of supporting both operational and strategic objectives.

Among these technologies, Enterprise Resource Planning (ERP) systems have emerged as critical organizational tools. ERP systems integrate business functions through centralized databases and standardized processes, facilitating real-time information sharing and cross-functional coordination. By consolidating organizational data into a unified information environment, ERP systems contribute to process standardization, improved information quality, and enhanced managerial control. Consequently, ERP solutions have become essential components of contemporary organizational transformation initiatives.

The strategic importance of ERP systems is particularly evident in the field of financial management. In modern organizations, financial management extends beyond traditional accounting and reporting activities to encompass budgeting, performance monitoring, resource allocation, risk management, and strategic planning. As financial decisions increasingly rely on timely and reliable information, organizations require integrated systems capable of ensuring information accuracy, transparency, and accessibility. In this regard, ERP systems offer significant potential for improving financial processes through data centralization, process automation, and enhanced reporting capabilities.

These developments are especially relevant within emerging economies, where organizations are increasingly embracing digital transformation to strengthen competitiveness and improve organizational performance. In Morocco, digitalization has become a national priority through the implementation of the **Digital Morocco 2030 strategy**, which aims to accelerate the adoption of digital technologies across both public and private sectors. Recent data indicate that Morocco counted 35.3 million internet users in early 2025, corresponding to an internet penetration rate of 92.2% of the population. Furthermore, the Moroccan retail sector has experienced substantial growth and modernization over the last decade. According to recent industry analyses, modern retail penetration remains relatively limited at approximately 21% of total retail sales, compared with an average of 46% in comparable economies, highlighting the significant development potential of the sector.

Against this backdrop, Moroccan retail organizations are increasingly investing in ERP solutions to improve information integration, enhance process efficiency, and support managerial decision-making. The growing reliance on such systems reflects a broader shift toward data-driven management practices and digital business models. As organizations seek to optimize financial performance while maintaining operational agility, understanding the mechanisms through which ERP systems generate organizational value has become an important academic and managerial concern.

Despite the extensive body of research devoted to ERP implementation and organizational performance, several important gaps remain. First, ERP research has predominantly focused on organizations operating in developed economies, while empirical evidence from emerging markets

remains comparatively limited. Second, prior studies have frequently emphasized implementation outcomes while providing less insight into the organizational and behavioral mechanisms through which ERP systems contribute to financial management optimization. Consequently, the conditions under which ERP integration translates into improved financial management effectiveness remain insufficiently understood.

To address this gap, the present study investigates the relationship between ERP integration and financial management optimization within the Moroccan retail sector. More specifically, the study seeks to answer the following research question:

To what extent does ERP integration contribute to the optimization of financial management practices within organizations?

Drawing upon the Information Systems Success Model (DeLone & McLean, 1992; 2003) and socio-technical theory, this research examines the influence of ERP ease of use, training quality, and system usage frequency on perceived financial management effectiveness.

This study contributes to the ERP and information systems literature in two principal ways. First, it provides empirical evidence from an emerging economy context that remains underrepresented in existing ERP research. Second, it advances understanding of the technological and organizational mechanisms through which ERP systems contribute to financial management optimization. From a practical perspective, the findings offer valuable insights for managers seeking to maximize the benefits of ERP-enabled digital transformation initiatives.

The remainder of this article is organized as follows. Section 2 reviews the relevant literature and identifies the principal research gaps. Section 3 presents the theoretical framework and develops the research hypotheses. Section 4 describes the research methodology and empirical setting. Section 5 reports the empirical findings. Section 6 discusses the results in relation to existing literature, while Section 7 highlights the managerial implications. Finally, Sections 8, 9, and 10 present the study's limitations, future research directions, and conclusion.

2. Literature Review

Research on Enterprise Resource Planning (ERP) systems has expanded considerably over the past two decades, reflecting growing organizational investments in integrated information technologies and digital transformation initiatives. ERP systems are generally recognized as strategic infrastructures capable of integrating organizational processes, improving information flows, and supporting managerial coordination. Nevertheless, despite extensive implementation across industries, empirical findings regarding their contribution to organizational and financial performance remain inconclusive.

Early ERP research primarily examined the direct relationship between ERP implementation and organizational performance outcomes. Several studies reported that ERP adoption may generate operational and financial benefits, although such improvements often emerge progressively rather than immediately. For instance, Poston and Grabski (2001) observed that ERP-related gains frequently materialize only after organizations overcome implementation costs and post-deployment adjustment challenges. Similarly, Hunton et al. (2003) and Nicolaou and Bhattacharya (2006) found positive long-

term effects on accounting performance and financial indicators, suggesting that ERP value creation develops gradually as organizations accumulate implementation experience.

However, the literature presents far from unanimous conclusions. While some studies associate ERP systems with improved performance, others report weaker or inconsistent effects. Nicolaou (2004), for example, found that short-term organizational improvements following ERP deployment may remain limited or statistically insignificant. These contradictory findings challenge deterministic interpretations of ERP success and suggest that technological implementation alone cannot adequately explain organizational outcomes. Rather than producing automatic financial value, ERP systems appear to generate benefits through organizational and behavioral mechanisms operating after implementation.

Beyond performance measurement, ERP systems have been extensively examined within management accounting and organizational control literature. Granlund and Malmi (2002) demonstrated that ERP implementation may alter management accounting practices, although the extent of change varies substantially across organizations. Likewise, Scapens and Jazayeri (2003) highlighted ERP influence on accounting routines and budgeting processes, while Quattrone and Hopper (2005) emphasized their transformative role in reshaping organizational control through integrated information environments. Collectively, these studies suggest that ERP systems affect not only operational efficiency but also the structure and functioning of financial management itself.

Recent literature reinforces this perspective and indicates that ERP systems continue to transform financial and accounting practices within increasingly digital organizational environments. Alsughayer (2024) demonstrated that ERP implementation can strengthen management accounting practices and support more effective financial decision-making, particularly when systems are appropriately integrated into organizational routines. Similarly, contemporary digital accounting research suggests that integrated financial technologies may improve profitability, reporting quality, and financial monitoring when embedded within coherent organizational processes (Al-Hattami, 2025). These findings indicate that ERP systems should no longer be viewed solely as operational infrastructures but increasingly as strategic enablers of financial transformation.

Despite these documented advantages, an important limitation persists within ERP scholarship. Much of the literature approaches ERP adoption as a formal implementation event, paying comparatively limited attention to the distinction between system deployment and effective system appropriation. This distinction is critical because ERP systems generate value not merely through installation but through sustained and meaningful use. Devaraj and Kohli (2003) argued that actual system usage constitutes the missing link between information technology investment and organizational performance. Consequently, organizational benefits appear to depend less on the presence of ERP technology itself than on users' capacity and willingness to exploit its functionalities effectively.

This perspective aligns closely with socio-technical interpretations of information systems. From a socio-technical standpoint, technological infrastructures and social systems operate through continuous interaction, and organizational performance depends on achieving alignment between these dimensions (Bostrom & Heinen, 1977; Orlikowski, 1992). Accordingly, ERP success requires more than technical deployment; it also depends on user competencies, training quality, and organizational support mechanisms. Recent research further confirms that ERP-enabled transformation should be sustained through organizational learning and capability development rather than treated as a one-time

technical initiative (Latif et al., 2025). Training, managerial support, and employee engagement therefore emerge as essential conditions facilitating effective ERP appropriation.

Another important limitation concerns the geographical concentration of ERP research. Most empirical investigations have been conducted within developed economies, while emerging economy contexts remain comparatively underrepresented. This imbalance is particularly significant because ERP implementation outcomes may vary according to institutional conditions, technological maturity, financial capacity, and organizational readiness. Ifinedo (2011) argued that ERP success within developing environments depends heavily on internal organizational capabilities, especially employee competencies and strategic alignment. Consequently, findings generated in developed economies cannot be assumed to transfer automatically to emerging organizational contexts.

The continuing evolution of ERP technologies further reinforces the need for renewed empirical investigation. Contemporary ERP systems increasingly integrate cloud infrastructures, predictive analytics, intelligent automation, and artificial intelligence functionalities. This transformation is progressively redefining ERP from a transactional information system into a broader digital decision-support architecture. Recent studies on AI-enhanced ERP systems suggest that intelligent ERP platforms may strengthen workflow automation, predictive capabilities, and managerial decision quality (Mannan et al., 2025). Such developments raise important theoretical and managerial questions concerning how intelligent ERP environments influence financial management and organizational performance.

A critical assessment of the literature therefore reveals several unresolved issues. First, ERP and financial performance are frequently examined at aggregated organizational levels, limiting understanding of the mechanisms linking ERP use and financial optimization. Second, insufficient distinction is often made between ERP adoption and ERP appropriation, despite growing evidence highlighting the importance of user engagement and effective system use. Third, the limited representation of emerging economies constrains the contextual generalizability of existing ERP findings. Finally, recent technological developments involving AI-enabled ERP architectures remain insufficiently integrated into contemporary ERP research.

These limitations highlight the need for further empirical investigation into the technological, organizational, and behavioral mechanisms underlying ERP-enabled financial optimization. Accordingly, the present study addresses this gap by examining how ERP ease of use, training quality, and system usage frequency contribute to financial management optimization within LABEL'VIE, a Moroccan retail company employing the AGRESSO ERP system. This focus responds directly to calls for more context-sensitive and organizationally grounded ERP research within emerging economies.

3. Theoretical Background and Research Hypotheses

3.1 Theoretical Framework

Understanding how ERP systems contribute to financial management optimization requires a theoretical perspective capable of explaining the interaction between technological infrastructures and organizational outcomes. To address this objective, the present study draws upon two complementary theoretical foundations: the Information Systems Success Model (DeLone & McLean, 1992, 2003)

and socio-technical theory. The integration of these perspectives provides a multidimensional framework encompassing technological, behavioral, and organizational dimensions of ERP-enabled value creation.

3.1.1 Information Systems Success Model

The Information Systems Success Model developed by DeLone and McLean remains one of the most influential frameworks for assessing organizational information systems effectiveness. In its revised formulation, the model identifies six interrelated dimensions: system quality, information quality, service quality, system use, user satisfaction, and net organizational benefits, that collectively explain information system performance.

A central assumption of this framework is that information systems do not generate organizational value automatically through installation or technical deployment alone. Rather, system success depends on users' evaluations of technological quality and their subsequent engagement with the system. System quality and information quality influence both system usage and user satisfaction, which ultimately determine organizational outcomes.

Applied to ERP environments, this perspective suggests that improvements in financial management arise not merely from technological infrastructure but from the extent to which users effectively employ system functionalities and integrate them into organizational processes. Consequently, ERP-related financial outcomes may be understood as indirect effects emerging through effective system use and organizational appropriation.

3.1.2 Socio-Technical Theory

Socio-technical theory provides an additional perspective by emphasizing the interdependence between technological systems and social structures. Originally developed by Trist and Emery and subsequently extended by organizational scholars, the theory argues that organizational performance depends on achieving alignment between technical infrastructures and human systems.

Within this perspective, technological tools, formal procedures, and digital infrastructures constitute the technical subsystem, while employee competencies, organizational culture, and behavioral practices represent the social subsystem. Performance improvements occur when these dimensions evolve in a mutually supportive manner.

In ERP implementation contexts, socio-technical theory suggests that system effectiveness depends not solely on technological sophistication but equally on users' ability to integrate the system into their professional routines. Factors such as training quality, technical competencies, and familiarity with ERP functionalities become critical determinants of implementation success. ERP systems should therefore be viewed as organizational transformation mechanisms requiring simultaneous technological and behavioral adaptation.

The combination of the Information Systems Success Model and socio-technical theory offers a comprehensive framework for examining ERP-enabled financial optimization. While the former explains how system quality and usage generate organizational value, the latter clarifies the organizational and human conditions required for that value to materialize.

3.2. Research Hypotheses

3.2.1 ERP Ease of Use and Financial Task Automation

Information systems literature consistently identifies system use as a fundamental mechanism through which technological investments generate organizational value (DeLone & McLean, 2003). However, actual usage is often conditioned by users' perceptions regarding system accessibility and usability. Systems perceived as easier to use are more likely to be integrated into operational routines and exploited more extensively.

From a socio-technical perspective, technological benefits emerge only when users possess sufficient familiarity and confidence to employ technological tools effectively. Within ERP-supported financial environments, greater ease of use may facilitate the automation of repetitive accounting activities, reduce processing errors, and improve operational efficiency.

Consequently, users perceiving higher levels of ERP usability are expected to report stronger perceptions of financial task automation.

H1: ERP system ease of use positively influences users' perceptions of financial task automation.

3.2.2 Training Quality and Perceived ERP Performance

Employee training is widely recognized as a critical success factor in ERP implementation because it facilitates system understanding, reduces resistance to technological change, and strengthens user capabilities. Training contributes not only to technical competence but also to organizational learning and system appropriation.

Socio-technical theory emphasizes that alignment between technological and social systems requires adequate user preparation and competency development. Similarly, the Information Systems Success Model suggests that positive user evaluations and system satisfaction are closely associated with effective interaction with technological systems.

Within financial ERP environments, high-quality training may improve understanding of system functionalities, encourage more effective use of financial modules, and reinforce positive evaluations of ERP performance.

Accordingly, the following hypothesis is proposed:

H2: Perceived training quality positively influences users' evaluations of ERP system performance.

3.2.3 ERP Usage Frequency and Financial Management Effectiveness

Frequent interaction with information systems is commonly viewed as an indicator of technological integration within organizational routines. Greater usage frequency reflects not merely formal adoption but deeper organizational embedding and functional reliance.

The Information Systems Success Model suggests that organizational benefits materialize through sustained and meaningful system use. Within financial environments, frequent ERP interaction may improve real-time access to financial information, strengthen reporting reliability, and support more informed decision-making.

As organizations accumulate experience and incorporate ERP systems into everyday activities, improvements in financial management effectiveness are expected to become increasingly visible.

Therefore, the following hypothesis is advanced:

H3: ERP system usage frequency positively influences financial management effectiveness.

4. Research Methodology

4.1 Research Paradigm and Methodological Approach

This study adopts a positivist epistemological orientation grounded in a hypothetico-deductive research logic. The positivist paradigm assumes that organizational phenomena can be objectively observed, measured, and explained through empirical investigation and statistical analysis. From this perspective, organizational reality is considered independent of the researcher and accessible through systematic observation and standardized measurement procedures.

The hypothetico-deductive approach was considered particularly appropriate for the objectives of this study, as it enables the derivation of testable hypotheses from established theoretical frameworks and their subsequent empirical verification. Building upon the Information Systems Success Model and socio-technical theory, the present research seeks to examine causal relationships linking ERP-related factors and financial management outcomes.

Consistent with this epistemological positioning, a quantitative research design was adopted. The principal variables examined in this study: ERP ease of use, perceived training quality, usage frequency, and perceived financial management effectiveness, can be operationalized through measurable indicators and statistically assessed. Quantitative methods are particularly suitable for investigating relationships among predefined constructs and generating empirically grounded findings capable of supporting theoretical interpretation.

Furthermore, quantitative inquiry offers important methodological advantages, including measurement standardization, analytical rigor, and comparability across respondents. Such characteristics contribute to the accumulation of reliable evidence within information systems and organizational research.

4.2 Data Collection Procedure

Primary data were collected through a structured questionnaire administered to employees within the financial department of LABEL'VIE. Survey methodology was selected because it enables the collection of standardized and comparable information from respondents operating within a shared organizational and technological environment.

The selection of the financial department was guided by functional relevance. Employees within this department constitute the principal users of the AGRESSO ERP system and regularly employ its

functionalities in accounting activities, financial reporting, budgeting procedures, and financial monitoring tasks. Their operational experience provides direct insight into the practical implications of ERP use and its influence on financial management processes.

The final sample consisted of 72 respondents. Although modest in numerical terms, the sample remains appropriate given the exploratory orientation of the study and the organizational specificity of the investigated setting. Contemporary methodological literature emphasizes that sample adequacy should be assessed according to analytical objectives, model complexity, and population accessibility rather than solely through absolute numerical thresholds (Hair et al., 2019). Considering the targeted population and respondents' direct involvement in ERP-related financial activities, the selected sample was considered suitable for inferential statistical analysis.

4.3 Questionnaire Design

The questionnaire was designed to ensure conceptual coherence and measurement validity. Survey items were developed in alignment with the constructs identified within the theoretical framework, thereby maintaining consistency between conceptual definitions and empirical operationalization.

To improve response quality and reduce potential bias, the questionnaire followed a structured sequence progressing from descriptive and usage-related questions toward more evaluative dimensions concerning ERP performance, task automation, and financial management effectiveness. This progression facilitated respondent engagement and minimized potential response fatigue.

All constructs were measured using Likert-type scales designed to capture respondents' perceptions and evaluations. The use of standardized scaling procedures ensured consistency across responses and facilitated subsequent statistical treatment.

4.4 Data Analysis Procedure

The empirical analysis relied primarily on statistical independence testing to examine relationships among the study variables. Given the categorical structure of the collected data, Pearson's Chi-square test was employed to determine whether observed distributions differed significantly from expected distributions under conditions of statistical independence.

To enhance analytical robustness, likelihood ratio statistics were examined alongside Pearson's Chi-square results, particularly in situations involving relatively low expected frequencies. The combined use of these statistics strengthened the reliability of statistical interpretation and reduced potential estimation bias.

Beyond statistical significance, relationship strength was evaluated through effect-size measures, namely Phi and Cramer's V coefficients. Phi coefficients were applied to 2×2 contingency tables, whereas Cramer's V was employed for larger contingency structures. These indicators provide additional interpretive value by assessing the magnitude of relationships independently from sample size considerations.

The integration of significance testing and effect-size assessment enabled a more rigorous evaluation of the proposed hypotheses and contributed to a more nuanced interpretation of ERP-related organizational effects.

4.5 Case Company Description

LABEL'VIE Group constitutes one of Morocco's leading retail organizations and represents a particularly relevant setting for examining ERP-enabled organizational transformation. Established in 1985 under the name Hyper S.A., the company progressively expanded its activities before adopting the LABEL'VIE identity in 2001 as part of a broader strategic repositioning process.

Several milestones shaped the company's development trajectory. The firm's listing on the Casablanca Stock Exchange in 2008 strengthened its financial position and facilitated expansion initiatives. Subsequently, the strategic partnership established with Carrefour in 2009 accelerated retail network development and contributed to diversification across multiple commercial formats.

Currently, the group operates a multi-format retail structure including Carrefour hypermarkets, Carrefour Market supermarkets, Carrefour Express convenience stores, alongside Atacado and Supeco formats. Such diversification reflects a strategy aimed at serving heterogeneous consumer segments while maintaining competitive positioning within the Moroccan retail sector.

Operating within an environment characterized by operational complexity, substantial transaction volumes, and intensive financial coordination requirements, LABEL'VIE depends heavily on efficient information management and integrated decision-support systems.

Within this context, the implementation of the AGRESSO ERP system plays a central role in supporting financial management and organizational coordination. Through information centralization, automation of financial processes, and real-time reporting capabilities, the system contributes to enhanced monitoring and decision-support activities.

Accordingly, LABEL'VIE represents a suitable empirical context for investigating how ERP integration contributes to financial management optimization within organizations pursuing digital transformation initiatives.

5. Results

5.1 Ease of ERP Use and Financial Task Automation

To examine the relationship between ERP ease of use and perceptions of financial task automation, Pearson's Chi-square test was conducted. The statistical results reveal a significant association between these variables, indicating that perceptions of system usability are linked to perceived automation benefits.

As presented in Table 1, respondents reporting greater ease in using the ERP system were more likely to perceive stronger improvements in financial task automation. Pearson's Chi-square test produced a statistically significant result ($\chi^2 = 18.230$, $p = .020$), leading to the rejection of the null hypothesis of independence. The likelihood ratio statistic further confirmed this association ($LR = 18.603$, $p = .017$).

In addition to statistical significance, the magnitude of the relationship was assessed using effect-size measures. The Phi coefficient reached .503, while Cramer's V equaled .356, suggesting a moderate association between ERP usability and perceptions of automation-related improvement.

These findings indicate that ERP ease of use represents an important organizational condition facilitating perceived efficiency gains in financial activities. Greater familiarity with system functionalities may enhance users' ability to automate routine accounting and financial tasks, thereby reinforcing perceptions of operational improvement.

Table 1. Relationship between ERP Ease of Use and Financial Task Automation

Test	Value	df	Sig.
Pearson Chi-square	18.230	8	.020
Likelihood Ratio	18.603	8	.017
Phi	.503	—	.020
Cramer's V	.356	—	.020

Source: Authors

5.2 Training Satisfaction and Perceived ERP System Performance

The second analysis examined the relationship between employees' perceptions of ERP-related training and their evaluation of system usability and overall performance. The statistical findings indicate a significant association between these variables.

Pearson's Chi-square test revealed a statistically significant relationship ($\chi^2 = 25.185$, $p = .001$), while the likelihood ratio statistic confirmed the robustness of this result (LR = 29.912, $p < .001$). These findings suggest that perceptions of training quality are closely associated with users' evaluations of ERP effectiveness.

Effect-size analysis provides additional interpretive insight. The Phi coefficient (.591) and Cramer's V (.418) indicate a moderate-to-strong relationship, suggesting that training quality exerts a substantial influence on users' assessments of ERP system performance.

The findings therefore highlight the importance of organizational support mechanisms in ERP implementation contexts. Effective training appears not only to facilitate technical understanding but also to shape users' perceptions regarding system value and usability.

Table 2. Relationship between ERP Training Satisfaction and System Usability

Test	Value	df	Sig.
Pearson Chi-square	25.185	8	.001
Likelihood Ratio	29.912	8	.000
Phi	.591	—	.001
Cramer's V	.418	—	.001

Source: Authors

5.3 ERP Usage Frequency and Financial Management Effectiveness

The final analysis explored the relationship between ERP usage frequency and perceived financial management effectiveness. The results reveal a statistically significant association, suggesting that greater system integration within daily organizational activities is linked to stronger perceptions of financial improvement.

As shown in Table 3, respondents reporting more frequent ERP use were proportionally more likely to perceive meaningful improvements in financial management effectiveness. Pearson's Chi-square statistic confirmed this relationship ($\chi^2 = 21.771$, $p = .010$), while the likelihood ratio produced comparable results (LR = 20.320, $p = .016$).

Effect-size indicators further support these findings. The Phi coefficient (.550) and Cramer's V (.317) indicate a moderate relationship between ERP usage frequency and perceived financial effectiveness.

These results suggest that ERP systems generate stronger organizational value when their functionalities become integrated into routine work practices. Frequent system interaction may improve access to financial information, strengthen reporting accuracy, and support more effective financial decision-making processes.

Table 3. Relationship between ERP Usage Frequency and Financial Effectiveness Improvement

Test	Value	df	Sig.
Pearson Chi-square	21.771	9	.010
Likelihood Ratio	20.320	9	.016
Phi	.550	—	.010
Cramer's V	.317	—	.010

Source: Authors

6. Discussion

The findings of this study provide deeper insight into the mechanisms through which ERP systems contribute to financial management optimization. Rather than supporting a purely technological interpretation of ERP success, the results suggest that financial performance improvements emerge through a combination of technological functionality, organizational learning, and sustained user engagement. ERP value creation therefore appears to represent a socio-organizational process rather than an automatic consequence of system deployment.

The first finding demonstrates a significant relationship between ERP ease of use and perceptions of financial task automation. This result extends the assumptions of the Information Systems Success Model (DeLone & McLean, 2003), which emphasizes system use as a central mechanism linking technological quality and organizational outcomes. The findings suggest that usability does not merely influence user satisfaction but also affects the extent to which automation functionalities are effectively exploited within financial operations. Users perceiving greater ease of use may integrate ERP tools more naturally into routine accounting and financial activities, thereby strengthening perceptions of efficiency and operational improvement.

This interpretation aligns with the work of Devaraj and Kohli (2003), who identified actual system use as a critical intermediary mechanism connecting information technology investments and organizational performance. However, the present findings contribute additional nuance by indicating that usability itself may operate as an enabling organizational condition facilitating ERP-enabled automation.

The findings further reveal that training quality significantly influences users' evaluations of ERP system performance. This result reinforces socio-technical theory, which argues that technological infrastructures generate value only when accompanied by adequate social and organizational support mechanisms. Training should therefore be viewed not simply as an implementation requirement but as an organizational capability contributing to technological appropriation and sustained system effectiveness.

Consistent with Bradford and Florin (2003) and Ifinedo (2011), the results highlight the importance of internal competencies and organizational learning in ERP success. Nevertheless, the findings also suggest that training may influence ERP outcomes through broader perceptual and behavioral pathways. Beyond technical knowledge acquisition, effective training appears to shape users' confidence, system familiarity, and willingness to engage with ERP functionalities, thereby reinforcing perceived technological value.

The positive relationship observed between ERP usage frequency and financial management effectiveness provides additional support for the centrality of actual system use. The Information Systems Success Model assumes that organizational benefits emerge through sustained interaction with information systems, and the present findings offer empirical support for this assumption within a financial management setting.

Frequent ERP interaction may improve access to real-time financial information, enhance reporting reliability, and strengthen decision-support capabilities. These findings are broadly consistent with Hunton et al. (2003) and Nicolaou and Bhattacharya (2006), who argued that ERP benefits frequently emerge progressively as organizations accumulate implementation experience and integrate system functionalities into operational routines.

However, the findings simultaneously challenge overly deterministic assumptions surrounding ERP implementation. Contrary to perspectives implying direct and immediate performance gains following technological deployment, the present results suggest that implementation alone remains insufficient to guarantee financial improvement. This observation partially corroborates Nicolaou (2004), who reported limited short-term ERP effects and emphasized the role of post-implementation adaptation mechanisms.

Taken together, these findings suggest that ERP-enabled financial optimization represents a cumulative and context-dependent process shaped by technological infrastructures, organizational capabilities, and user engagement dynamics. This interpretation is particularly relevant within emerging economy contexts, where technological resources, institutional conditions, and managerial capabilities may differ substantially from those observed in developed economies.

Therefore, the study contributes to ERP literature in two important ways. First, it extends existing understanding of ERP value creation by highlighting the mediating role of usability, training, and system usage in shaping financial outcomes. Second, by focusing on a Moroccan organizational

context, the research contributes empirical evidence from an underrepresented environment and reinforces the importance of contextualizing ERP implementation research beyond developed economies.

7. Managerial Implications

The practical implications of this study extend beyond the technical deployment of ERP systems and highlight the importance of managerial choices shaping implementation outcomes. For organizations pursuing ERP-enabled transformation, the findings underscore the need to adopt implementation strategies that integrate technological, organizational, and human dimensions.

A primary managerial priority concerns the development of sustainable training policies. ERP competencies should be continuously reinforced through structured learning initiatives rather than confined to initial implementation stages. Continuous training programs may support adaptation to system updates, improve functional mastery, and reduce operational disruptions associated with evolving digital environments.

Another important implication relates to implementation design and system governance. Organizations should avoid approaching ERP projects exclusively from a technical perspective and instead prioritize governance structures capable of coordinating technological deployment with operational realities. Cross-functional collaboration, user participation, and clear communication mechanisms may contribute to smoother implementation processes and stronger organizational acceptance.

The findings also highlight the importance of encouraging effective ERP integration within day-to-day activities. Managers should establish organizational practices that promote regular and meaningful use of ERP functionalities, particularly within financial operations requiring accuracy, coordination, and timely information processing. Monitoring usage patterns and identifying barriers to effective system interaction may further support implementation effectiveness.

From a financial governance perspective, ERP systems offer opportunities to strengthen transparency and managerial oversight. Organizations may leverage integrated information environments to improve financial visibility, support control procedures, and facilitate more responsive decision-making processes. Such capabilities become increasingly important in environments characterized by operational complexity and high transaction volumes.

More broadly, ERP implementation should be viewed as a long-term organizational capability requiring strategic commitment beyond software acquisition. Sustainable outcomes are more likely when organizations align technological investments with managerial support, organizational **readiness**, and employee engagement initiatives.

These implications may hold particular relevance for firms operating within emerging economies, where successful digital transformation frequently depends on balancing technological ambition with organizational adaptability and resource constraints.

8. Research Limitations

While this study provides theoretical and managerial insights into ERP-enabled financial management optimization, several limitations should be acknowledged in order to appropriately contextualize the findings and delimit their interpretive scope.

The first limitation relates to the single-case research design adopted in this investigation. Although the in-depth examination of LABEL'VIE enabled a contextually rich understanding of AGRESSO ERP implementation within a real organizational environment, reliance on a single empirical setting inevitably constrains the broader transferability of findings. ERP implementation trajectories are frequently shaped by organizational characteristics such as sectoral dynamics, digital maturity, managerial practices, and institutional conditions. Consequently, the observed relationships should be interpreted within the specific organizational and contextual boundaries of the investigated case.

A second limitation concerns the perceptual nature of the collected data. The study relied primarily on questionnaire responses obtained from employees within the financial department, reflecting users' subjective evaluations of ERP-related outcomes. Although perceptual measures remain widely accepted within information systems research and provide valuable insight into user experiences and organizational perceptions, they may be influenced by social desirability tendencies, organizational expectations, or respondent subjectivity. Such factors may introduce common method bias and potentially influence the magnitude of reported associations.

Another methodological limitation involves the absence of objective financial indicators capable of complementing perceptual evaluations. While respondents' assessments provide meaningful evidence regarding perceived effectiveness, the inclusion of objective performance measures, such as cost reductions, accounting cycle duration, operational efficiency indicators, or financial ratios, could strengthen empirical robustness and support stronger causal interpretation.

The cross-sectional design adopted in this study represents an additional limitation. Because data were collected at a single point in time, the analysis does not capture the temporal evolution of ERP-related outcomes or the progressive organizational learning processes often associated with post-implementation adaptation. Previous ERP research suggests that organizational benefits may materialize gradually as firms accumulate technological experience and stabilize implementation practices. Longitudinal evidence would therefore provide a more comprehensive understanding of ERP value realization over time.

Finally, the analytical framework remained deliberately focused on financial management dimensions. While this focus aligns with the objectives of the study, ERP systems may exert broader organizational effects extending beyond financial functions, including interdepartmental coordination, strategic agility, innovation capacity, and organizational integration. Furthermore, potentially influential contextual variables, such as leadership orientation, digital maturity, and strategic alignment, were not incorporated into the present analytical model.

Rather than diminishing the value of the findings, these limitations delineate the contextual and methodological boundaries of the investigation and provide a foundation for future empirical refinement and theoretical extension.

9. Future Research Directions

The limitations and findings of this study open several promising avenues for future investigation and contribute to the development of a broader research agenda concerning ERP-enabled financial transformation.

A first direction concerns the adoption of longitudinal research designs. Because ERP implementation and organizational adaptation evolve progressively, future studies could examine how financial and organizational outcomes develop across different post-implementation phases. Longitudinal approaches may provide deeper insight into learning trajectories, system stabilization processes, and the temporal dynamics through which ERP-related value materializes.

A second avenue involves expanding empirical inquiry beyond single organizational settings. Comparative and multi-case investigations conducted across sectors and organizational environments may enhance contextual understanding and strengthen the external validity of ERP research. Such approaches would enable examination of how industry conditions, organizational scale, and operational complexity influence implementation trajectories and performance outcomes.

Future research may also benefit from integrating objective performance indicators alongside perceptual assessments. Combining survey-based evaluations with financial and operational data, including accounting cycle duration, cost-efficiency measures, productivity indicators, and financial ratios, could generate more robust evidence regarding the organizational consequences of ERP deployment and support stronger causal interpretation.

Another promising research direction concerns the examination of contextual and organizational contingencies shaping ERP outcomes. Variables such as digital maturity, organizational culture, leadership orientation, and strategic alignment may influence the effectiveness of ERP implementation and deserve closer empirical attention. Investigating these factors may contribute to a more nuanced understanding of the conditions under which ERP systems generate differentiated organizational value.

Beyond organizational contingencies, future scholarship may increasingly explore ERP systems within broader digital transformation ecosystems. Contemporary ERP platforms are progressively incorporating advanced technologies such as predictive analytics, machine learning, and intelligent automation capabilities. This technological evolution raises important questions regarding how intelligent ERP architectures reshape financial management practices, organizational control mechanisms, and managerial decision-making processes.

From a theoretical standpoint, future studies may also extend the conceptual foundations employed in this research by integrating complementary perspectives capable of capturing technological adaptation and organizational transformation. Combining socio-technical perspectives with dynamic capability, digital transformation, or organizational resilience frameworks may provide richer explanations of ERP-enabled value creation in rapidly evolving business environments.

Collectively, these directions highlight the continuing evolution of ERP research and reinforce the need for more context-sensitive, methodologically diverse, and theoretically integrated investigations into digital and financial transformation processes.

10. Conclusion

This study investigated the role of ERP integration in enhancing financial management practices through an empirical examination of the AGRESSO ERP system within LABEL'VIE. The findings provide evidence that ERP-enabled financial improvement cannot be reduced to technological implementation alone but emerges through the interaction between system characteristics, organizational capabilities, and user engagement dynamics.

The empirical analysis identified significant relationships between ERP ease of use, training quality, system usage frequency, and perceived financial management effectiveness. These results suggest that ERP-generated value is contingent upon organizational conditions that facilitate effective system appropriation and enduring user engagement.

From a theoretical standpoint, this research contributes to the ERP and information systems literature by reinforcing the explanatory relevance of both the Information Systems Success Model and socio-technical theory. The study demonstrates that ERP value creation is best understood as a multidimensional process shaped by the interplay between technological infrastructures and socio-organizational mechanisms. By providing empirical evidence from a Moroccan organizational context, the research further contributes to addressing the persistent underrepresentation of emerging economies within ERP scholarship.

Beyond its theoretical contribution, the study carries important managerial implications. The findings underscore that organizations seeking to maximize ERP-related outcomes should complement technological investment with sustained efforts directed toward user development, organizational preparedness, and effective governance structures. ERP systems therefore appear not merely as operational tools but as strategic organizational capabilities capable of strengthening financial coordination, improving information reliability, and supporting managerial decision-making.

Ultimately, the study reinforces the argument that the organizational value of ERP systems is neither immediate nor technologically deterministic. Rather, sustainable financial optimization emerges through continuous alignment between technological infrastructures, human competencies, and organizational practices within increasingly digitalized business environments.

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