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ANALYSIS OF THE IMPLEMENTATION OF ERP SYSTEM IN THE FINANCIAL PROCESS OF LM FEB UI

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Abstract:

The adoption of information technology has encouraged organizations to introduce Enterprise Resource Planning (ERP) systems to enhance the effectiveness and cohesion of business processes, including financial management. LM FEB UI has implemented an Odoo-based ERP system to support the digitalization of its financial processes; however, its implementation requires further evaluation regarding system utilization, implementation challenges, and user acceptance.

This research focuses on examining how ERP is integrated into the financial processes at LM FEB UI, identify the challenges encountered during its implementation, and examine user acceptance by applying the Technology Acceptance Model (TAM). A qualitative descriptive methodology was utilized, gathering information through observations, semi-structured interviews, and documentation that included four key informants.

The findings indicate that ERP implementation has improved the structure of financial data management, facilitated transaction processing and reconciliation, and supported the digitalization of financial operations. Nevertheless, several challenges remain, including incomplete business process integration, user adaptation, and technical limitations requiring continuous feature enhancement. From the TAM perspective, users generally perceived the ERP system as useful and easy to use, indicating a positive level of user acceptance despite the ongoing implementation challenges. These findings suggest that broader organizational integration and continuous system development are essential to maximize the benefits of ERP implementation in supporting financial management.

Keywords: Enterprise Resource Planning (ERP), Technology Acceptance Model (TAM), User Acceptance, Financial Processes

BACKGROUND

Advances in information technology have accelerated digital transformation across organizations, encouraging the adaption of integrated information systems to improve operational efficiency and decision-making (Abdi, 2025). Among these technologies, Enterprise Resource Planning (ERP) has emerged as one of the most widely adopted integrated information systems, which integrates various business functions into a single platform, enabling organizations to manage data consistently and efficiently (Lubabah & Widodo, 2025). In financial management, ERP supports transaction processing, financial data management, account reconciliation, and the preparation of financial information.

Previous studies have demonstrated that ERP implementation enhances information quality, operational efficiency, and business process integration by facilitating seamless information sharing across organizational functions (Misnawati et al., 2025). Furthermore, ERP enables organizations to standardize business processes, reduce manual activities, and support data-driven decision-making (Mulya & Rismawati, 2021). Nevertheless, the effective execution of ERP relies not only on the technical strengths of the system but also on the preparedness of the organization and the willingness of users to embrace it (Ismail et al., 2022). Consequently, understanding users' perceptions and experiences is essential for evaluating the effectiveness of ERP implementation within an organization.

Although ERP has been widely investigated, most existing studies focus on manufacturing companies and large commercial enterprises. Comparatively, empirical research examining ERP implementation in service-based educational institutions remains limited, particularly studies that simultaneously investigate implementation challenges and the acceptance of users through the lens of the Technology Acceptance Model (TAM). This gap indicates the need for further investigation into how ERP systems are implemented in different organizational settings where operational characteristics and business processes differ from those of commercial organizations.

LM FEB UI has implemented two interconnected systems to support its financial management processes: Internal ERP and Odoo. Internal ERP is utilized by organizational units to manage projects and submit budget proposals, whereas Odoo is employed by the finance unit to perform cash management and accounting activities. Although this implementation represents an important step toward financial digitalization, several challenges remain, including incomplete business process integration, user adaptation to the new system, and the need for continuous feature enhancement to better support operational activities.

Therefore, this research focuses on examining how ERP is applied within the financial processes at LM FEB UI, identify the challenges encountered during its implementation, and examine user acceptance of the ERP system using the Technology Acceptance Model (TAM). The findings are expected to contribute to the growing body of knowledge on ERP implementation in service-based educational institutions while providing practical recommendations for improving the effectiveness of ERP adoption in organizational financial management.

THEORETICAL FRAMEWORK

Enterprise Resource Planning (ERP)

Enterprise Resource Planning (ERP) is a cohesive information system that merges different organizational activities into a single platform, enabling data sharing and business process integration across departments (Otlhomile et al., 2025). By centralizing organizational data within a single database, ERP enhances data consistency, reduces information redundancy, and improves coordination among functional areas. Consequently, organizations can make decisions based on more accurate, timely, and reliable information.

In financial management, ERP supports a wide range of activites, including transaction processing, budgeting, cash management, account reconcilitiation, and financial reporting (Kalsum et al., 2023). The integration of these financial activities enables organizations to streamline workflows, improve operational efficiency, and strengthen financial control. Previous studies have also reported that ERP implementation contributes to improved information quality, organizational effectiveness, and more integrated business processes (Eka et al., 2022). Therefore, ERP has become an important technological solution for organizations seeking to improve the effectiveness and transparency of their financial management processes.

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM), created by Davis, stands out as one of the most commonly referenced theoretical frameworks for understanding how users embrace information technology (Nursanti, 2023). According to TAM, a person's willingness to utilize a particular technology is mainly shaped by two fundamental factors construct: Perceived Usefulness (PU) and Perceived Ease of Use (PEOU) (Zabukovsek, 2022). These construct provide a theoretical basis for understanding how users evaluate and accept new information systems.

Perceived Usefulness indicates the extent to which individuals feel that utilizing a specific system improves their work efficiency, whereas Perceived Ease of Use signifies the extent to which individuals think that the system is easy to learn, understand, and operate (Rahmawati et al., 2025). Users who perceive an information system as beneficial and simple to navigate systems are more inclined to foster favorable perceptions among users and continue using it in their daily work.

In the context of ERP implementation, TAM provides a useful framework for evaluating users' acceptance of the system. This study employs two primary factors TAM constructs-Perceived Usefulnes also Perceived Ease of Use-to analyze how users perceive the implementation of ERP in the financial processes of LM FEB UI. these constructs are expected to deliver an in-depth comprehension of the elements affecting user acceptance and the effectiveness of ERP implementation within the organization.

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METHOD

This research utilized a qualitative descriptive method to investigate how an Enterprise Resource Planning (ERP) system was applied within the financial processes of LM FEB UI. A qualitative design was considered appropriate because it allowed for a thorough investigation into the ways the ERP system was implemented, the challenges encountered by users, and their acceptance of the system within the organization context.

The participant were chosen through a targeted sampling method due to their direct engagement in the organization's financial processes and their experience in operating the ERP system. The study involved four key informants, consisting of one Finance Manager and three finance staff representing the Cash Management, Accounting, and Taxation functions.

Data were gathered using three interrelated methods: observations, interviews, and documentation. Observations were carried out to understand the actual implementation of ERP in daily financial activites. Semi-structured interviews were employed to investigate the experiences, viewpoints, feelings of the participant also challenges related to ERP usage, while organizational documents and system records served as supporting evidence to improve the reliability of the results.

In order to guarantee the reliability of the research, the integrity of the data was confirmed by using source triangulation and methodological triangulation, which involved contrasting details gathered from various sources and methods of data collection. The gathered information was examined utilizing the interactive framework suggested by Miles and Huberman, which involves four phases: data collection, data reduction, data display, and making conclusions also confirming findings. Furthermore, user acceptance was analyzed using the Technology Acceptance Model (TAM), focusing on two key construct: Perceived Usefulness (PU) and Perceived Ease of Use (PEOU) to evaluate users perceptions of the ERP system in supporting financial processes at LM FEB UI.

RESULT

ERP Implementation in Financial Processes

The findings indicate that LM FEB UI utilized two interconnected systems, namely Internal ERP and Odoo, to support its financial management processes. Internal ERP is primarily user by organizational units for project management and budget submission, whereas Odoo is utilized by the finance department to perform cash management and accounting activities. The execution of Odoo has encouraged the digitalization of financial processes by enabling more structured financial data management, simplifying the reconciliation process, and providing financial features that better support operational activities compared to the previous system.

Despite these improvements, the findings also reveal that ERP implementation has not yet reached full organizational integration. At the time of study, several organizational units continued to rely on manual forms and email communication for certain administrative processes. Consequently, the integration between Internal ERP and Odoo remains incomplete, indicating that the organization is still in the transition phase toward a fully integrated ERP environment.

Challenges in ERP Implementation

The findings identified three major challenges affecting ERP implementation at LM FEB UI. The first challenge relates to business process integration, as several organizational units have not yet fully adopted the ERP system, resulting in parallel manual and digital processes. This condition limits the effectiveness of data integration across departments.

The second challenge concerns user adaptation. Although users generally acknowledged the benefits of the new ERP system, they required time to become familiar with itsh features, terminology, and workflows, which differ from those of the previous system. This adaptation process influenced the speed with which users were able to utilize the system effectively.

The third challenge involves technical and system-related issues. Users reported that ERP performance depends heavily on internet connectivity and periodic system maintenance. In addition, several informants highlighted the need for further feature enhancement to better accommodate operational requirements and improve overall system performance.

User Acceptance of ERP

User acceptance was analyzed by Technology Acceptance Model (TAM), centering on the measurements of Perceived Usefulness (PU) and Perceived Ease of Use (PEOU). Overall, the findings suggest a positive level of user acceptance toward ERP implementation. From the perspective of Perceived Usefulness, users perceived that ERP supports financial data management, facilitates transaction tracking, and simplifies the reconciliation process, resulting in more structured financial operations. However, users also indicated that improvements in work efficiency and productivity have not been fully achieved because the ERP system has not yet been completely integrated across all organizational units.

Regarding Perceived Ease of Use, users generally considered the ERP framework simple to get it and work due to its user-friendly interface, straightforward workflows, and the availability of training and user guidance during implementation. Although an initial adjustment period was required, participants agreed that the system became increasingly easy to use as they gained experience. Overall, these findings indicate that users demonstrate a positive acceptance of ERP as a tool for supporting daily financial management activities.

DISCUSSION

ERP Implementation in Financial Processes

The findings demonstrate that ERP implementation has supported the digitilazitaion of financial management at LM FEB UI by providing a more structured approach to financial data processing, transaction recording, reconciliation, and reporting. The integration of financial activities through Odoo has enabled the finance department to manage financial information more efficiently while improving data consistency and transparency. These findings are consistent with the concept of Enterprise Resource Planning (ERP), which emphasizes the integration of organizational processes through a centralized information system to enhance operational efficiency and decision-making.

This finding is also in line with previous studies reporting that ERP implementation improves information quality, business process efficiency, and organizational performance by integrating financial activities into a unified system. However, unlike organizations that have fully integrated ERP across all business functions, LM FEB UI currently utilizes Internal ERP for project management and budget submission while Odoo is dedicated to financial operations. Consequently, the organization remains in a transitional stage toward full ERP integration, indicating that further system development is required to maximize the benefits of digital transformation.

Challenges in ERP Implementation

The study identified several challenges affecting ERP implementation, including incomplete business process integration, user adaption, and technical limitations. Among these, limited integration across organizational units represents the primary challenge because several departments continue to rely on manual forms and email communication for submitting financial information. As a result, the organization operates both manual and digital processes simultaneously, reducing the overall efficiency expected from an integrated ERP environment.

The findings also indicate that user adaptation remains an important factor during ERP implementation. Although users generally acknowledged the benefits of the system, they required time ro become familiar with new workflows, features, and terminology. This finding supports previous studies suggesting that effective ERP execution depends not as it were on mechanical capabilities but moreover on users readiness to adopt organizational changes.

In addition, technical issues such as dependence on internet connectivity, periodic system maintenance, and the need for continuous feature enhancement indicate that ERP implementation should be viewed as an ongoing organizational improvement process rather than a one time technological investment. Therefore, optimizing ERP usage requires not as it were mechanical refinement but organizational commitment either to expanding system integration and strengthening user support.

User Acceptance of ERP

The analysis based on the Technology Acceptance Model (TAM) indicates that users generally demonstrate positive acceptance of the ERP system. From the perspective of Perceived Usefulness, users perceived that ERP facilitates financial data management, transaction tracking, and reconciliation, thereby supporting more structured financial operations. Nevertheless, improvements in work efficiency and productivity have not yet been fully realized because ERP implementation remains concentrated within the finance department and has not been completely integrated across other organizational units.

Regarding Perceived Ease of Use, users considered the ERP system relatively easy to understand and operate due to its user-friendly interface, straightforward workflows, and the availability of training and implementation guidance. Although users experienced an initial adaptation period, continued system use increased their confidence and familiarity with the application. These findings are consistent with TAM, which proposes that perceived usefulness and perceived ease of use positively influence users' acceptance of information technology.

Overall, the findings suggest that ERP implementation at LM FEB UI has been positively accepted by users despite several implementation challenges. This indicates that user acceptance alone is insufficient to maximize ERP benefits unless it is accompanied by broader organizational integration and continuous system improvement. Therefore, future ERP development at LM FEB UI should prioritize expanding system integration across organizational units while continuously enhancing system functionality and user support to optimize organizational performance.

CONCLUSION

This study concludes that the implementation of Enterprise Resource Planning (ERP) system has supported the digitalization of financial management at LM FEB UI by improving financial data management, facilitating reconciliation processes, and providing features that better support financial operations. However, ERP implementation has not yet achieved full organizational integration because several business processes remail manual, and the organization is still in the transition phase toward a fully integrated system. The study also identified several challenges, including limited business process integration, user adaptation, and the need for continuous system maintenance and feature enhancement.

From the perspective of the Technology Acceptance Model (TAM), users generally demonstrated positive acceptance of the ERP system. They perceived the system as useful in supporting financial activities and relatively easy to use despite the initial adaptation process. These findings suggest that the benefits of ERP can be futher optimized through broader system integration, continuous feature development, and organizational support. Feature considers are suggested to utilize quantitative or mixed-method approaches including a larger number of participants and organizations with fully integrated ERP implementation.

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