

The Effect of Enterprise Resource Planning Software Implementation on Accounting and Accountant Role: case of Lebanon

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Abstract:Implementation of Enterprise Resource Planning System affects the accountants roles and it is becoming an important topic nowadays especially with the advancement of technology and IT. As known, IT affected every aspect of our life; and it also imposes great pressures on organization to adapt. The aim of this paper is to study the effects of ERPS implementation on accounting and accountant roles. This study will be based on theoretical information that includes references, researches and books about this topic. Also, questionnaires will be distributed, face to face or via email, for over 50 auditors and accountants then the results are analyzed using SPSS software. This research shows that this implementation has a huge impact, positive and negative, on accounting and accountant roles. Also, it is concluded ERPS implementation provides many accounting benefits such as time reduction, cutting costs, reliable reporting and better analysis. Moreover, implementing ERPS facilitates the accountant work and let management have more supervision and control. This study aids Lebanese stakeholders to take a proactive step towards implementing ERPS due to their extreme benefits on their accounting departments. Finally, this study draws attention to Lebanese businesses already having ERPS to recognize additional benefits that can be provided.

Keywords: Enterprise Resource Planning System, Management Accounting, ERPS Implementation, ERPS benefits, Accounting Processes

I. INTRODUCTION

In today's digitized world, the rivalry is highly increasing between competitors and the changes in the economy have obliged organizations to consider the implementation of the ERP systems. Being a competitive advantage to sustain the enormous business transformation, ERP systems are combined software that let organizations integrate different departments from various areas, for example, finance, sales, human resource and accounting that generate compactly systems with movement of data across the organization. The concern of the organization for enterprise resource planning and other creative systems has been increasing. The Board of Directors, management and other executives of the organizations are obliged to take serious decisions to achieve the organization objectives, which are either internally such as efficiency or externally such as competition. It should be able to find the most suitable grouping of investment benefits.

Implementation is a very complicated method and it should always be tested for every success or failure in order to make sure that there is a good execution and evades implementation threats.

There are a lot of complaints on ERP systems since they are not malleable, and sometimes they do not achieve what the organizations need from these systems(Galani, 2010).

Like any other science, accounting has a social, behavioral and ethical point of view that consists of three dimensions: honesty, justice and neutrality. These dimensions play an important role in influencing accounting principles that provides appropriate information that helps its users to make their investment decisions and help them to forecast company operations. From this point of view, this research explores to address one of the most vital topics that deal with accounting.

Enterprise Resource Planning Systems are considered one of the most complicated and challenging systems that are executed by organizations. And this results in a change in the way of work that was dominating in the past decade where individuals used to manage their businesses. Organizations and employees are widely affected and many problematic issues arise so that many researches have been made. ERP and other associated combined technologies are becoming a transformative power that affects accounting and accountants roles. As the environment of organization changes, accounting knowledge is important to change and make wider assistance. For example, assisting on financial and nonfinancial actions, in addition to assessing the information systems. Also, applying administration controls within information systems, and providing administration referring facilities(Grabski, 2011).

Management nowadays is continuously trying to help their organizations to work efficiently and reduce their costs. Their main objective is to cut expenses, save money and enhance revenues in order to increase profits, but this should be done by doing the work in a more effective way (Services, 2017). In addition, the research shows that implementing ERP system affects organizations and especially the accounting department and accountant roles and shows some effects, positive and negative, of this implementation.

The objectives of this study is to demonstrate the effects of ERP implementation on accounting and accountant roles.

Article Title	Journal Name	Method Used	Hypothesis / Research Question	Conclusion
Accounting benefits and satisfaction in an ERP environment	International Journal of Accounting Information System	Questionnaire	Are there differences between how accountants and IT explore ERP system	Number of accounting benefits derived from ERP systems particularly for accounting process
Enterprise Resource Planning and a contest to limit the role of management accountants	Accounting Forum	Questionnaire	Are there conflicting beliefs in EU and Egypt about role of management accounting	Role of the management accountant here became compressed to more than that of traditional one.
Enterprise resource planning systems' impact on accounting processes	Emerald	Quantitative and Qualitative	What is the impact of ERP systems on accounting processes?	ERP has motivated and benefit the accounting roles.
The impacts of ERP systems on public sector organizations	Procedia Computer Science	Questionnaire	ERP affects public sector and balanced scorecard	Needs of ERP to enhance financial and customer performance.
Economic benefits of enterprise resources planning (ERP) - based on empirical evidence from Chinese Listed Companies	IEEE	Statistical analysis	Can ERP software bring users economic benefits during a company's operational management?	The economic benefits of ERP users are better than the non-users
The Effect of ERP System on Relevance of Accounting Data and Quality of Financial Reporting Quality	Management and Administrative Sciences Review	Previous Researches	Changes in system acquire new challenges?	There is a significant relationship between the relevance of accounting data and the quality of financial reporting; in which increased reporting delay would reduce earnings management

II. LITERATURE REVIEW

ERP system is becoming very important for many organizations allowing them to compete in internal and external market. And it is considered as essential for e-business in addition to supply chains. Some organizations are hesitant in implementing ERP therefore they can neither compete internally and externally nor join the supply chain (Dezdar, 2017).

2.1 Terminologies

ERP System or enterprise resource planning is a modular software system designed to integrate the main functional areas of an organization's business processes into a unified system (Rouse, 2018). It is set as a part of software application in which it is mainly used by organizations and corporations. It often requires expert and committed group of employees to customize and analyze that data and information in order to handle its development and deployment. (Beal, 2019). Moreover, audit is the investigation of different book of accounts by an auditor, in addition to physical check of inventory and stocks. Also they ensure that in all departments, in order for the transactions to be posted, there needed documents should be available and make sure about their trustworthy. Moreover, management provide the financial statements to the auditors, in which they study the available documents and give their opinion based on the results of their study (Times, 2017). Furthermore, financial statements are written accounts that carry the business events and show the overall financial performance of the organization. Financial statements consist of statement of financial position, statement of profit and loss, statement of cash flow, statement of change in equity and the notes that illustrate some accounts. Auditing firms, auditors (junior or senior), sometimes accountants audit the financial statements to confirm its truthfulness (Murphy, 2019).

Accountant role consists mainly of two major roles which are management and financial accounting. Management accounting which runs internally and its accountants provide information and make decision in order to run their business. Whereas, financial accounting supply information to internal and external users in order to assess the financial performance (Buffet, 2011).

2.2 The Concept of Enterprise Resource Planning System

In order to make the business work easier, ERP is a way to effectively use the employees and software in order to achieve higher profits by simplifying the processes. ERP is made if a single but complex software that spread the data required by two or more different departments. The importance of ERP is that it can let the organization achieve growth since all data are centralized in a single system. Parts of ERP includes: Customer relationship management, accounting, human resource, payroll, finance, warehouse, manufacturing, supply chain management and partners. In brief, ERP will allow different departments to work independently while using systems with centralized data (Benjamin, 2017).

Customer relationship management is how the organization deals with its customers and how it supports its processes. Financials which are accounting and finance which includes account payable, account receivables, general ledger, cash management, bank reconciliation. Human Resource which includes training, payroll, employees' time and attendance. Manufacturing includes quality control, engineering and reengineering, managing workflow. Supply chain management which consists of schedule of suppliers, inventory, purchasing and planning the supply chain. Warehouse which includes all the items needed in the operations and it includes their quantity and cost. (Maurizio, 2008)

ERP system is considered as most relying information technology over the globe. In the Middle East region about 60-70 percent of ICT (Information Communication Technology) use ERP system. These implementations are worth investing by the organization information budget; thus it is considered as a factor for development in a country. Controlling different operating unit obliged the organization to implement ERP system especially those who are merging or acquiring other organizations. Achieving ERP system enables sharing up to date data information across department. (LEAH, 2013)

2.3 ERP System and Management Accounting

In general, management accounting provides support to the organization in order to adapt to the changes in business environment. Management accounting suggests appropriate measure to identify the need to undertake changes in its organization needs and maintain its performances. At micro level management accounting, the purpose is to support mid-level management and supervise floor workers. While at the level of macro management accounting it coordinates with centralized decision making and provide up to date data information for decentralized organization. Also management accounting can lead development of routine due to daily operations which they can respond to similar type of transaction. (Sadik, 2014).

2.3.1 The influence of ERP implementation on management accounting

The benefit of ERP implementation toward management accounting process has identified two categories of benefits related to ERP system which are time related benefit and quality related benefits. Time related benefits reduces the time needed in doing any process. For example, the accountant will directly have a profit – loss statement since it can be provided by the system. Also, the quality benefits improve the quality of decision making and especially those made by managers, since their decisions will be based on up-to-date data. The effect of ERP system on adoption of modern management accounting principles results in integrated their

cost accounting into ERP; thus ERP has improved management in a better assessing of data information. The benefit of ERP system on accounting information and management process increases the flexibility and data generation in addition to enhancing the quality of reports and financial statements which increase the integrity of this software application(Sadik, 2014).

2.4 Effects of ERP system implementation on accounting

In order to investigate the objectives of our study, it is relevant that an explanation should be provided for the effects of ERP implementation. One way is that organization should accept entering technologies into its system in order to achieve its objectives and goals. When this is achieved, it leads to a better and effective decision making in the organization(Ogundeji, 2014).ERP systems are software applications in which their main aim is to deliver systems that can help different functions and departments in an organization(Motwani, 2016). Since it affects the whole organization so for sure it will impact the accounting department and the accountant role. Some of the effects of ERP implementation on accounting and accountants are:

2.4.1 Facilitates the Accountant Job

ERP systems affect positively the accountant job such as reconciliation of banks, managing tax, dealing with capitals, handling purchasing, account receivables and much more. Also, it can help accountants to manage costs(Epicor, 2016).When using a united ERP system for your organization, you will experience several assistances that simplify and mechanize the accounting and financial procedures. Customizing competencies with the organization in the accounting zones desired, either if you are a one person or you are an organization having an accounting department. When you have an updated accounting system, this will facilitate the accountant tasks to revise all previous transactions or data entered; put future financial strategies and having a competitive advantage. The data will be spread directly in which it provides the accountant with five benefits. These benefits are listed below:(Deloi, 2017)

- 1- No duplication of data: Accountant will be able to directly see if any data is entered twice. By viewing the ledger sheet of any account, the accountant can see if any invoice, receipts are done twice. When no duplication occurs, the ledgers will be correct. There are some systems that help the accountant to make reconciliation and avoid any duplicated entries. This could be made when the accountant enters the bank statement to the systems by uploading it, and the system will automatically compare and see if there is any difference between the actual bank statement and the statement in this system.
- 2- Fewer Mistakes: Always there is an area for accountants to make errors when entering the data manually or on books. For example, when there is a sales invoice or purchase order, and when these invoices are made by their departments and recorded in the stock system, they will be automatically and directly posted in the specific accounts in the accounting system. This will reduce the risk of making mistakes. In addition, when doing any ledger for the year or for any period, the balance will be automatically updated unlike manual recording in which the accountant is going to calculate it and this could lead to mathematical errors.
- 3- Comprehensive Financial Statements: Enterprise Resource Planning will let the accountant generates financial statements (Statement of Financial Position, Statement for Profit or Loss and Cash Flow Statement) in less than a minute. So, when management needs fast decisions, this will help the accountant a lot in which you can have many financial ratios and this will let you analyze the financial statements and take decisions according to this analysis.
- 4- Increased Automation: While using ERP, numerous of the accounting responsibilities are fully mechanized. It will make many accounts simpler such as accounts payable and accounts receivable in addition to reducing overhead costs (automation decreases the costs), improve cash management and finally improve the cash flow procedure. Improving cash flow could be done by aging the customer accounts so you can know the date of each future payment for each customer and when will you pay for suppliers. As you know, these two accounts are two main factors of the cash flow statement.
- 5- Better Control for Accounts: When the organization adopts an ERP system, this will enable the accountants to have more control over their accounts and this will decrease the possibility of doing mistakes and thus will lead to a higher probability to correct any misstatement. The accountant will be able to review all the details as listed below according to(Epicor, 2016):
 - a) Determination of costs per unit, size, hour, day and much more.
 - b) Budgets, forecasts, and projects
 - c) Advancing fronting estimates and rear fronting influence appraisals
 - d) Cost flow investigations and historical cost difference appraisals.

When you are able to calculate and guess in an effective way, this will be so much important for accountants in which they can prepare a successful financial procedure. When the accountants use the historical and cost analysis provided by the ERP system, they can prepare financial reports and compare alternative budgets and costs in order to find the most suitable relationship between them. Through this relationship, all stakeholders will have a clear image about the company current performance and forecasting which will promote efficient and effective decision making .

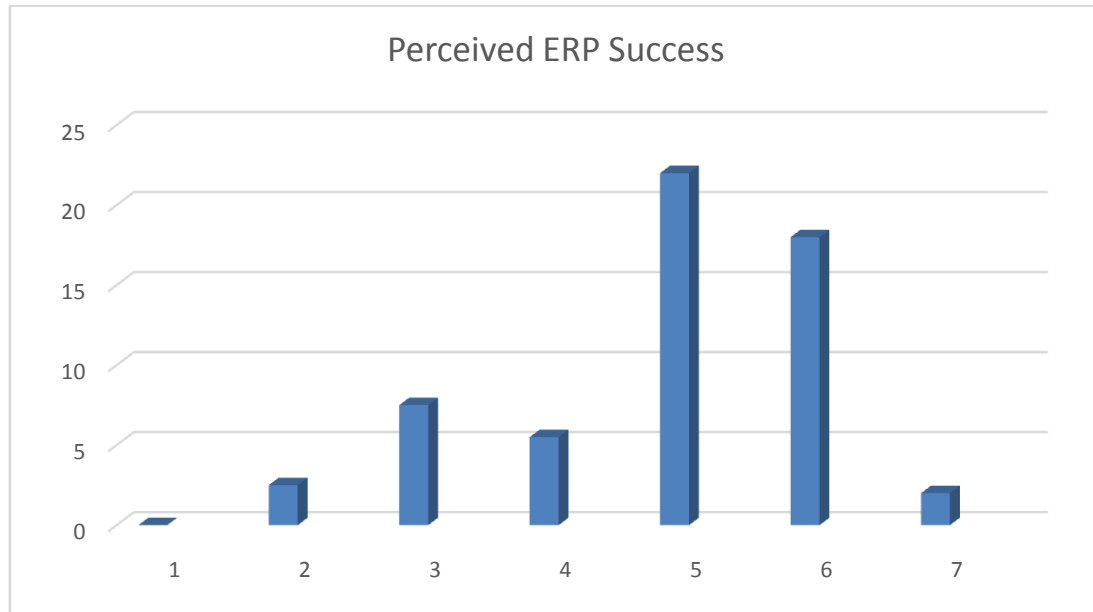


Figure 1: Perceived ERP Success on Accountants(Level of Success 1=Very Unsuccessful 7=Very Successful)As we see in Fig. 1(Epicor, 2016), most of respondents see that ERP has successful impact on accountants.

2.4.2. Accountants are becoming time efficient

By implementing ERP systems, accountants are becoming time efficient since they are only focusing on their work and whenever managers need any report they can easily access to the system and get any information needed and this will not let accountant to lose time on what others want.

Most businesses nowadays are equipped with systems and advanced applications that help them to get any information they need at any time they want. Suppliers to distributors and distributors to customers can communicate via systems and this will help accountants to create purchase orders, track the shipments, and send invoices directly to customers and much more(Comtec, 2014).

Moreover, accountants are saving time since instead of making the financial statements, the system will provide them with ready financial statements and what they only need to do is analyzing them.

We all know that time is money, and this statement is more accurate today than ever. It is important in organization and especially in small businesses that can't afford to miss any single second. So, nowadays these small businesses are fortunate since there are systems that help them to become more efficient by saving time and this leads to save money(Rand, 2017). Linking departments together can help accountants to receive the information faster and finish their work more accurately.

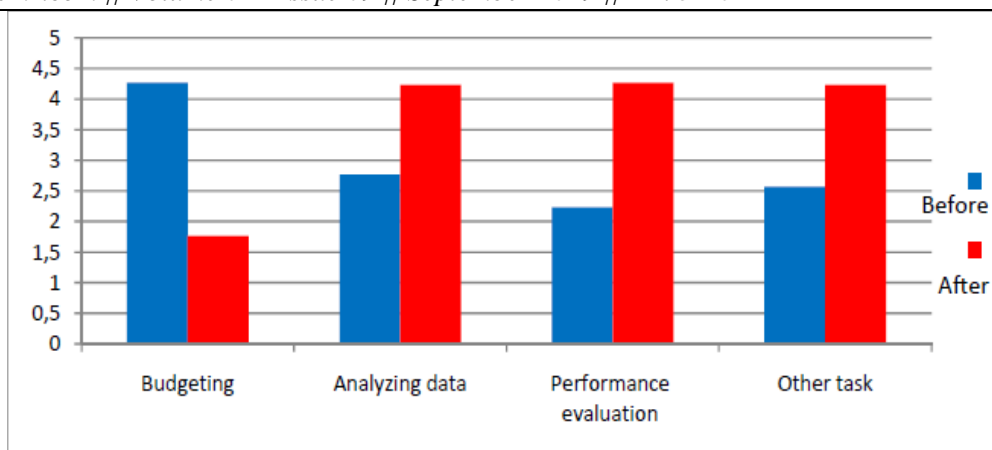


Figure 2. Time use in different management accounting tasks before and after ERP implementation.

According to Fig.2(Rand, 2017), it shows that respondents has used less time for budgeting after implementation of ERP systems, while more time is been given to analyzing the data and financial statements in addition to performance evaluation and doing other tasks(Vakilifard, 2013). This shows that ERP support accountants to focus more on how to improve their roles and how to analyze the financial data in order to support top management goals , mission and vision.

III. METHODOLOGY

This study highlights the effects of ERP system implementation on accounting and accountant roles in the Lebanese industry. Many researches were made worldwide about the effects of ERPS on accounting and accountants' role however it is the first time covering the Lebanese sector.

In order to reach the objectives of our study, quantitative and qualitative methods will be conducted in order gather data that supports the main research goals. The quantitative method will be achieved through using questionnaires that will be distributed to accountants and auditors from different business fields in the Lebanese industry including banks, insurance companies, resorts, manufacturing and travel agencies. The questionnaires are distributed to the human resource department that takes care of handling the survey to its designated employees and collecting them back, this was made to ensure that the respondents remain anonymous and feel free to fill the questionnaire freely without any pressure from subordinates. Seventy questionnaires were distributed however twenty were excluded because they are either partially filled or kept blank. The questionnaire involves 22 questions that discuss effects of ERP implementation on the accounting department and accountants' roles. Likert scale of 1 to 5 ("1" strongly agree, "2" agree, "3" normal, "4" disagree, "5" disagree)was adopted in the questionnaire to test the agreement or disagreement of the sample representing the research findings. The data were analyzed using SPSS software where the mean and standard deviation were generated and interpreted to investigate the respondents understanding of the effect of ERPS implementation on accounting and accountants roles.

The research practice is founded on exploring the literature review subjects written about the effect of ERPS implementation on accounting and accountants' roles. After recognizing the critical changes that ERPS made in accounting field and careers, data from questionnaires distributed to accountants and auditors used to support the research objective. The three research questions are as follows:

1. Identify the effect of ERPS implementation on improving accounting reports and its reliability.
2. Identify the effects of ERPS implementation on the accountants' tasks decision making process.

In order to ensure the reliability of the questionnaires, it was reviewed by three independent professional Lebanese auditors who reviewed the questionnaire, responses and structure. Moreover, to ensure that this questionnaire is valid, inferential statistic tools and Cronbach alpha which is the measure of internal consistency were determined. The sample was restricted to staff involved in ERP Implementation.

IV. RESULTS AND DISCUSSION

Validity test is considered to be one of the important tests in order to measure the quality of this test. Validity means if this test is measuring what it is intended to. A test with a high validity means that the research outcomes are related to the main content of the test. Protes (2006) identified that any Cronbach value above 0.7 is an indication of validity.

Table 1. Questionnaire Reliability

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.79	.82	50

Source: Author's own research

Table 1 shows the value of Alpha Cronbach coefficient is equal to 0.79 at all levels of variables, so it is considered to be acceptable since it is greater than 0.7. It is used to measure the validity of the answers and it could be used to measure reliability. It is considered valid if alpha is greater than 0.7 (Bruin, 2006).

Table 2. Job title

	Frequency	Percent	Valid Percent	Cumulative Percent
Accounts	40	80	80	80
Auditors	10	20	20	100
Total	50	100	100	

Source: Authors' own research.

Table 2 shows that 80% of the sample are accountants and 20% are auditors.

Table 3. Degrees hold

	Frequency	Percent	Valid Percent	Cumulative Percent
Bachelor	39	78	78	78
Master	10	20	20	98
PhD	1	2	2	100
Total	50	100	100	

Source: Authors' own research.

The study considers the level of education of utmost importance to strengthen the research findings. Table 3 shows that 78% of respondents hold bachelor degrees, 20% master's degree and 2% have phd degrees. It can be deduced that the sample chosen had enough educational background in correspondence to their positions to be eligible for analyzing the effect of ERPS implementation on their careers and field of work.

Table 4. Experience

	Frequency	Percent	Valid Percent	Cumulative Percent
Less than 5 years	12	24	24	24
Between 5 and 10 years	21	42	42	66
Between 10 and 20 years	12	24	24	90
More than 20 years	5	10	10	100
Total	50	100	100	

Source: Authors' own research.

Table 4 presents the respondents' years of experience where 76% have greater than five years of experience and 24% have less than five years of experience which demonstrates that they have knowledge about the research topics and they have witnessed the business changes after ERPS implementation.

Table5. Positive effect of ERPS implementation on accounting activities

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Agree	23	46	46	46
Agree	22	44	44	90
Neutral	5	10	10	100
Total	50	100	100	

Source: Authors' own research.

As shown in table 5, 90% admit that ERPS implementation has a positive effect on accounting duties.

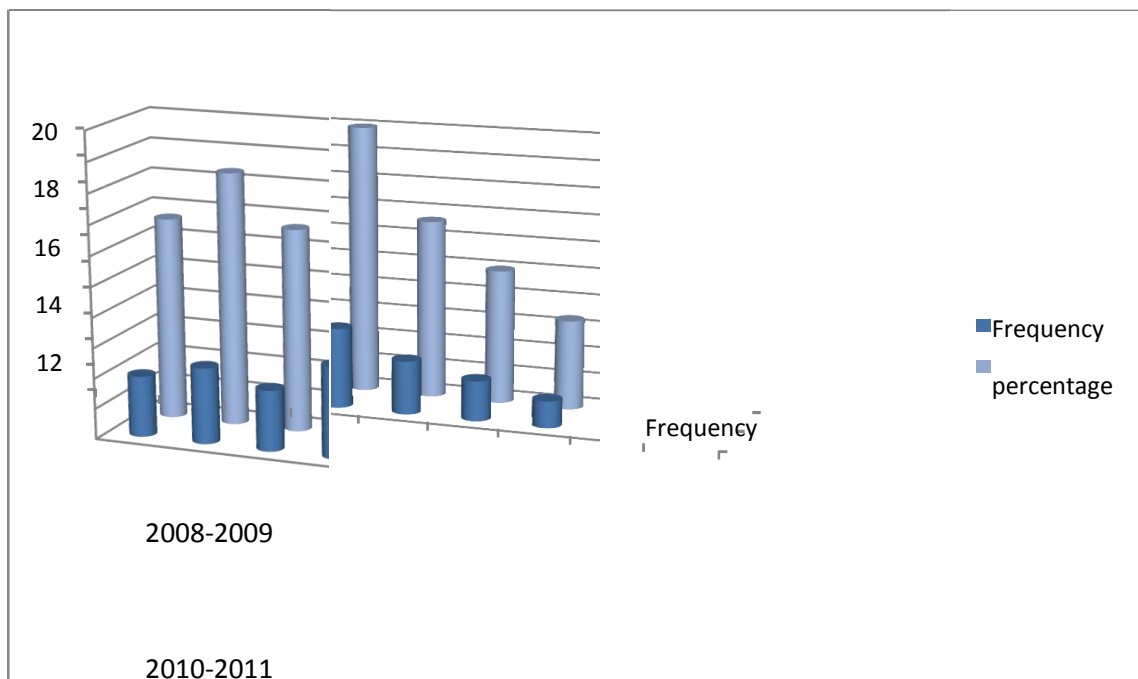


Figure3. Starting year of ERPS implementation

TheresearchpursuedtoidentifytheyearinwhichcompaniesimplementedtheirERPS . Basedontheresultsmo stcompaniesindicatedthatimplementationtookplaceintheyear2008-2009and2012-2013representedby15%and19%respectivelyand the remaining intervalsfluctuatingbetween5%and14%.

Table 6. Descriptive statistics

	Mean	Std. Deviation	N
Reduce fraud	2.66	1.022402	50
Reduce cash larceny and skimming	2.34	1.022402	50
Do senior management resist new system adoption	2.82	1.206953	50
Positive effect on accountants' role	1.96	0.924938	50
Eliminates redundancies	1.64	0.662709	50
Standardize company's database	1.56	0.611455	50
Improve information quality	1.82	0.628896	50
Enhance production efficiency and reduce time	2.12	0.872248	50
Supports financial information integrity	1.86	0.606428	50

Support budgetary process	2.46	1.128662	50
Support different scenario stimulation	1.82	0.728431	50
Improve accountant planning	2.46	1.073046	50
Reduce costs	2.72	1.164965	50
Decrease accounting department staff	1.86	0.606428	50
Improve auditing process	2.04	0.968061	50
Improves petty cash management	1.91	0.850001	50
Improves financial information transparency	1.85	0.768545	50
Improves decision making process	1.46	0.965234	50
Accounting data compilation and archiving	2.01	0.451254	50
General accounting transactions and posting	1.07	0.596521	50
Provide currency of information	1.69	0.754625	50
Support authorization matrix	1.38	0.321525	50

As shown in Table 6, we can noticed that most of the answers are toward “the agree and strongly agree” sections. Also, the standard deviation is less when the mean is toward the agree section (less than 2). Most of the respondents have agreed that implementing ERP will reduce cash theft, and to a less extent it will reduce fraud. More than half of the respondents have agreed that senior members “old” are unwilling to learn on new systems. This implementation has affected the accounting role and accountants positively, since it reduces the time to execute the routine in addition that they become more time efficient, also it improves the information quality, accountant planning and budgetary processes. In a survey conducted by Doran and Walsh (2004) on the effects of ERP implementation on accounting techniques and practices in Ireland, 73% of respondents believed that the implementation of ERP systems had an impact on accounting techniques and practices within their organizations. ERPS enhances business performance by reducing employees work time so as to share knowledge with other staff and promotes motivation (Chou et al., 2014). Moreover, implementing ERP reduces the number of accountants in the accounting department, enhances generating accounting and non-accounting reports and allows stimulation of scenarios. ERPS has direct effect on core accounting activities that is related to achieving business objectives, mission and vision through providing financial statements that can anticipate the future trends and present a comparative analysis between the past, present and future (Kanellou & spathis, 2013). The study findings matches with the research of Trigo et al. (2014) that ERPS implementation overcome the obstacles associated with legacy systems by providing financial statements on time where users can access easily and facilitates rapid decision making process.

Implementing ERP allows improving the auditing process, increasing the control process by eliminating redundancies and enhancing the control of internal auditors over accountants. In addition, ERPS implementation supports management accountants with the tools that facilitates decision making and react progressively in a turbulent economy. One of ERPS aims behind its design was to provide financial information that supports decision making and management strategy analysis and adaptation (Matende & Patrick, 2013). Even though ERPS implementation causes changes in the duties of accountants, a successful execution leads to a substantial change in accountants’ tasks where they are no longer just service providers but also business partners and decision makers (Grabski et al., 2009).

One of the main advantages of ERPS implementation is the authorization matrix where access and approval controls are embedded in the system that supports the internal control framework. Moreover, ERPS implementation provides updated information and resolves data storage drawbacks. The facility of having soft copy of all documents, transactions secure the business operations in case of any natural disaster that can destroy the business infrastructure; most large organizations store accounting data over the cloud.

V. CONCLUSION

Having a new system implemented in the organization could lead to some dangerous or harmful effects. Having too much information to be analyzed is not a problem, but the main concern is how the decision to implement a new system could be made? The accounting managers should have an important role in supporting the manager’s decision since this implementation will affect positively the accounting department and will lead to a better financial performance.

Enterprise resource planning (ERP) systems offer different benefits in this new business environment as they decrease operating costs, reduce cycle times and intensify customer satisfaction. Results suggested that

the use of ERP systems has significant contributions for accounting field as it supports efficiency in transactions processing and accounting modules integration. The findings of this study agrees substantially with Azaltun et al. (2013) and Spathis & Constantinides (2004) who identified that the reasons companies adopt ERP systems is to standardize business processes and achieve accounting processes integration. ERPs result in elimination of reports and multiple data entry (Gattiker & Goodhue, 2004); (Chang, 2006). ERPS improve information quality (Olhager & Selldin, 2003), carry out routine activities more effectively and give accountants more time for analysis and business support processes (Granlund & Malmi, 2002). Moreover, ERPS are a transformative force on the accounting profession and change accountants' role from a traditional one to a more interpretative and have put accountants on the position of consultants/analysts (Scapens & Jazayeri, 2003). ERPS produce more accurate reports/statements of accounts, improve service of accounting tasks and reduce reporting lags (Velcu, 2007).

Some limitations may affect the results of the questionnaire especially only ten auditors could be reached since it was not easy to contact them due to their time occupation. Some limitations exist. These are as follows: not all likely accounting benefits have been studied in this research. Furthermore, some of the accounting benefits that were examined were not easy for professionals to evaluate. Also, the research is restricted only to Lebanese market where not all business sectors are involved. Furthermore, the number of the auditors that participated in the study was much less than that of the accountants. It is to be noted that in this study, the size of the organization was not considered or incorporated as part of the survey parameters.

Further research is needed in terms of the effect of ERPS on accounting and the accounting benefits derived behind its implementation and their interaction with users' satisfaction. Moreover, researches investigating the problems and disadvantages encountered by accountants that emerges from adoption ERPS is even a greater need. Studies that investigate the positive aspects of ERP system implementation and those that investigate the negative ones contribute to a better understanding of the factors related to ERP user satisfaction and accounting benefits.

This paper aids businesses in considering the benefits of ERPS implementation in accounting and motivates them to cope with the business environment changes, break the ice and highlights that even though ERPS are expensive, their benefits will outweigh its costs in the long run. Moreover, considering this research for the first time in the Lebanese market will motivate other researchers to identify additional potential benefits of the effect of ERPS implementation in accounting and identify the pitfalls reasons of ERPS implementation and turn these failures into success by learning from the past.

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