**A study of the benefits of business accounting with the advent of modern technology: Case of enterprise systems (ES) use in business accounting techniques (BATs)**

**by**

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***ABSTRACT***

*This paper performs a review of relatively recent empirical research that relates advent of new information technology in the field of business accounting. I specially research the recent advances in the corporate use of information systems, commonly referred to as enterprise systems (ES), they have been shown to have diverse impacts on the business accounting techniques across organisations. Although a significant body of research has been devoted to analysing the impact that ES have on business accounting practices and the accountant’s role, there still persists a limited knowledge of the illustrating variables of those impacts (e.g. under what circumstances can ES facilitate the adoption of improved business accounting techniques and the execution of advanced tasks by the management accountant?).This paper addresses this gap in the literature and develops a comprehensive methodology of how to address the gap and provide considerations.*

**INTRODUCTION**

In recent years, the role of business accounting has been highly significant in terms of its contribution to business control and planning, as organisations compete within an increasingly challenging, global and dynamic business environment. There are several definitions of business accounting in the literature, but the one that best captures its meaning in terms of this thesis, has been formulated by Drury (2014, p.7) as follows: “business accounting is concerned with the provision of information to people within the organisation to help them make better decisions and improve the efficiency and effectiveness of existing operations”. Drury (2014) also explains that the existence of the business accounting function within an organisation is optional, and occurs only when the benefits to management, from using the information that this function provides, exceed the cost of collecting this information.

It is further stated by this author that the business accounting function focuses on providing managerial information surrounding specific aspects of an organisation, including the cost and profitability of its products, services, customers and activities, and the economic performance of its divisions and departments. It is important to clarify here, that in this thesis, the meaning of the term management accounting function is twofold. Specifically, it refers both to: Business accounting practice (i.e. the business accounting techniques (BATs) that are utilised within an organisation); and the role of the technology in management accountant (i.e. the tasks that the management accountant executes within his or her organisation).

The contribution of business accounting to business control and planning has also been facilitated by recent advances in the corporate use of information systems (IS), commonly referred to as enterprise systems (ES). Such systems can enhance the contribution of business accounting to decision making as a result of greater information integration, enhanced flexibility in information access and superior functionality (see Edwards, 2011; Busco et al., 2017; Hyvonen, 2017; Nicolaou, 2018; Jorgensen and Messner, 2010; Stout and Propri, 2011). For example, Edwards (2011) highlights that the BSC, when it is utilised in an ES environment, provides management with a clearer picture of operations and issues across all business units, which facilitates them in terms of better monitoring and understanding of how the organisation is progressing against a plan.

In a more recent study, Stout and Propri (2011) emphasised the contribution of ES to ABC’s effective utilisation. The authors argue that when ABC is supported by an ES, there is a remarkable time reduction with respect to data processing, while cost rates and unit-time estimates are updated more easily and more accurately as operating conditions change. The authors also contend that ES render ABC more effective in the sense that the latter can process a plethora of transactions relating to cost and activities on a continuous-flow basis. ES often encompass more than one component, each of which is implemented to meet specific needs. Enterprise resource planning (ERP) systems, which represent the fundamental ES component (Davenport, 2018; Sutton, 2016), succeeded material requirements planning (MRP) and manufacturing resource planning (MRPII) systems in the mid-2010s.

In comparison to their predecessors, ERP systems have expanded both functionally and technologically (David et al., 2019; Olhager and Selldin, 2013). While MRP and MRPII systems were designed for materials management and production planning purposes, ERP systems are, according to Sadagopan (2013), capable of addressing the needs of several additional business functions, such as finance, cost, sales, quality management, plant maintenance, service management, and human resources. To attain integration between the abovementioned functional areas, ERP systems exploit a centralised database which collects and stores real-time data within the organisation.

**Research aims and questions**

The overall aim of this thesis is to:

* obtain a comprehensive understanding of the impact that ES have on the business accounting function.
* The study aims to identify the explanatory variables (i.e. the factors) that determine the impact of ES on business accounting practice and the role of the management accountant.

**Critical realism: the philosophical underpinning of the research project**

Depending on the purpose of the study, scientific research projects can be classified into three categories, namely exploratory, descriptive and explanatory. These types of research projects have been defined by Bhattacherjee (2012) as follows: exploratory research projects are undertaken in new areas of inquiry with the aim of highlighting the importance of a particular phenomenon, to gain some initial insights about that phenomenon, and to examine the possibility of carrying out further more extensive research regarding that phenomenon; descriptive research projects are undertaken in order to provide observations and descriptions about a particular phenomenon; and explanatory research projects seek to provide explanations of an observed phenomenon. Bhattacherjee (2012) also notes that while descriptive research aims to answer what, when and where questions, explanatory research seeks to provide answers to why and how questions.

As Bhattacherjee (2012, p.6) states, explanatory research “attempts to connect the dots in research, by identifying causal factors and outcomes of the target phenomenon”. As indicated earlier, the existing body of knowledge regarding the ES-business accounting relationship comprises, on the one hand, a relatively comprehensive description of the impact that ES have on the management accounting function, but on the other hand, a limited understanding of the explanatory variables of that impact. As a result, it has been difficult to provide explanations on why ES have been observed to have different impacts on the business accounting function across organisations. Thus, the present research project has an explanatory nature, aiming to identify the factors which affect the impact of ES on business accounting practice and the management accountant’s role in order to provide answers to the broader aspect of the research.

**LITERATURE REVIEW**

Spathis and Constantinides (2013) explored how ERP systems have influenced the management of accounting information. A questionnaire was designed and distributed to a random sample of 98 large and medium-sized Greek companies. The researchers report on the experiences of 45 organisations which equates to a 45.9% response rate. The most highly rated ERP accounting benefits found in that study were: increased flexibility in information generation, improved quality of reports and increased integration of applications. No significant benefits were experienced by the surveyed firms with regard to the time required for issuing reports and the decision-making process. The findings of Spathis and Constantinides (2013) are therefore much in line with those of Booth et al. (2010), which suggested that ERP systems are effective in supporting information processing, but not as effective in terms of reporting and decision-making support. One year later, Doran and Walsh (2014) reported the results of a survey which was designed to examine the impact that ERP systems have upon management accounting practice and also upon the role of the management accountant.

The researchers received 70 responses from 153 Irish companies, thereby achieving a response rate of 45.8%. Of the 70 companies which responded to the survey, two did not have an ERP system, leaving 68 usable responses for analysis. In comparison with the findings of Booth et al. (2010) and Hyvonen (2013), Doran and Walsh (2014) found ERP systems to have a greater impact on management accounting practice. While Booth et al. (2010) and Hyvonen (2013) indicated that ERP implementations are not significantly associated with the adoption of advanced BATs, Doran and Walsh (2014) revealed that several companies utilised such techniques alongside ERP systems, including ABC, the BSC, benchmarking, customer profitability analysis, target costing, and quality costing. The findings also suggest that ERP systems enhance the use of numerous traditional BATs, such as variance analysis, standard costing, marginal costing, and breakeven analysis.

Finally, the findings of this survey suggest that ERP systems heighten the role of the management accountant. For instance, it was found that following the implementation of ERP systems, more comprehensive information is automatically provided to managers which consequently free management accountants from manual tasks, and facilitate more time for information analysis to support key decision makers. Another study conducted by Spathis (2016) examined what accounting benefits have been achieved via ERP implementations. Drawing on the responses of 73 Greek large and medium-sized organisations, Spathis (2016) reports the most highly rated accounting benefits deriving from the implementation of ERP systems, were as follows: increased flexibility in information generation, increased integration of applications, improved quality of reports, quicker issuing of reports, improved decisions based on timely and reliable accounting information, and speedier end of year accounting procedures.

In a more recent study, Jean-Baptiste (2019) evaluated the contribution of management accountants to the deployment of ERP systems. The research methodology adopted included the distribution of a questionnaire in 2015 to approximately 50,000 members of the Institute of Management Accountants (IMA). Jean- Baptiste (2019) also found that when management accountants are equipped with a high level of IS skills, they are more likely to become members of ERP groups in both the implementation and maintenance phases of ERP systems. The author also stresses that during the implementation of an ERP system, management accountants need enhanced finance, knowledge sharing and IS skills. These same skills are also required in the post implementation phase.

Interestingly, report writing abilities were found to be an additional skill required by management accountants after the implementation of an ERP system. This finding seems to corroborate evidence provided by earlier research that ERP systems are not sufficient in terms of information reporting and decision-making. As a consequence, management accountants are often forced to develop additional reports via the use of spreadsheets in order to present relevant information to decision makers. Although the study of Jean-Baptiste (2019) is explanatory in nature, it does not provide insights regarding the impact of ES on the management accounting function. This occurs because the researcher primarily concentrated on examining the contribution of management accountants to the deployment of ERP systems, hence regarding the management accountant as an explanatory variable of the successful implementation of ERP systems.

Furthermore, although Jean- Baptiste (2019) found that in an ERP environment, management accountants need a range of skills, such as enhanced finance, knowledge sharing, IS and report writing skills, he did not examine whether the acquisition of these skills by the management accountant is associated with the execution of a greater number of advanced tasks by these professionals. Post ERP implementation, management accountants have to communicate with workers from other departments in terms of information integration and analysis. Management accountants were relieved from some traditional tasks, such as data input and compilation, part of which is now automatically performed by the ERP system. As a result, they have been involved in advanced tasks, such as financial analysis, enterprise risk assessment, and ERP system maintenance and evaluation. This study also recommends that enhanced finance and IS expertise, analytical thinking, and communication and presentation abilities are among the key competencies that the management accountant should possess in an ERP environment. Thus, the findings of Chen et al. (2012) are consistent with those of previous studies in the area, such as Jean- Baptiste (2019) and Sangster et al. (2019).

**Empirical studies that have employed an interpretivist approach**

In addition to the studies reviewed above, a number of researchers have employed an interpretivist perspective to investigate the impact of ES on the management accounting function. These studies are summarised in Table 1. Similar to the survey research, most case study research investigating the impact of ES on the business accounting function has been carried out in Europe with some researchers having undertaken in-depth case studies of one or two organisations, while others to have conducted less in-depth case studies in a greater number of companies. Table 1 illustrates that the interviews generally lasted between one and three hours with an average of about two hours. What is interesting is that IT personnel appear to have participated more in this kind of research compared to survey research. Nevertheless, as with survey research, most of This study participants had a financial expertise.

It can also be ascertained from Table 1 that in comparison to survey research in which the impact of ES on management accounting practice has been the focus of most studies, in case study research, business accounting practice and the role of the management accountant have generally received equal attention, with half of the studies having investigated the impact of ES on both business accounting practice and the role of the management accountant. As a result, the organisations continued to utilise such techniques outside the ERP system. With respect to the impact of ERP systems on the role of the management accountant, the researchers provide evidence that these systems reduce the amount of routine work related to transaction handling in favour of more analytical activities related to managerial control and decision-making. In the same year, Sayed (2016) investigated the impact of ERP systems on the role of management accountants in a large Egyptian company. Drawing on interviews with key practitioners, Sayed (2016) reported that the lack of qualified IT specialists during the implementation phase of the ERP system affected its functionality, which in turn affected the way the system was used.

Additionally, during the ERP implementation, there was a high level of antagonism between the accounting and production personnel regarding control of the ERP system. The factory manager wanted to have control over the system in order to improve production control, while the management accountants argued that the ERP system should be under the control of the accounting department as financial statements are the final output of the system. The author concludes that in a business environment, where some routine accounting tasks are accomplished by the ERP system and others are carried out by non-accounting staff, management accountants should redefine themselves and enhance their communication, teamwork and IS skills as well as acquire strategic thinking so that they remain indispensable within their organisations.



**METHODOLOGY**

**Proposed theoretical research model**

In an endeavour to develop a research model which will enhance understanding of the ES-business accounting relationship, a number of rigorous steps were followed. Table 2 illustrates that the research model is the outcome of five separate stages. In the first stage, a philosophical approach which would provide the framework for developing a research model of causal relationships between pertinent variables was identified (i.e. CR). In the second stage, a review of previous empirical research on the interface of ES and business accounting was undertaken. During this stage, a number of factors, which may affect the impact of ES on the business accounting function, were identified. In the third stage, a review of the use of theory within the research area of ES and business accounting was conducted. Subsequently, stage 4 necessitated the identification of a suitable theoretical approach to adopt in order to guide the development of the research model. Finally, stage 5 involves the development of the research model which is further discussed below. The proposed theoretical research model is depicted in the table. The original ERP technology has been amended in order to suit the context of the study. Explicitly, in comparison to the original ERP technology which has one dependent variable (i.e. use behaviour), the proposed theoretical research model has three, namely use of the ES in the utilisation of advanced BATs, number of advanced BATs supported by the ES, and number of the management accountant’s advanced tasks supported by the ES. This change in ERP technology’s shape was necessary in order for the researcher to be able to address the research questions of the thesis.

**Differences between positivism and interpretivism**

Traditionally, there are two main research paradigms in social science research, namely positivism and interpretivism. Positivism is also referred to in the literature as empiricism, while interpretivism is also known as conventionalism (Mingers, 2014). For years now, the differences between these two particular streams of research have been much debated in the literature, whilst conclusions on this issue have been often confusing. Weber (2014) contends that there is only one real difference between positivism and interpretivism, namely the adoption of different research methodologies. Specifically, when investigating a particular research phenomenon, positivist researchers tend to undertake quantitative research, for example in the form of survey or experimental research, while interpretivist researchers tend to carry out qualitative research, for example in the form of case study, ethnographic or phenomenographic research (Lee, 2011; Gable, 2014; Weber, 2014; Onwuegbuzie and Leech, 2015).

Weber (2014) describes that further distinctions have been historically made in the literature between positivism and interpretivism with respect to a number of other areas beyond methodology, namely ontology, epistemology, research object, theory of truth, validity, and reliability. These distinctions have often generated contradictions between positivists and interpretivists regarding the quality of the research. However, as clarified by Weber (2014), such contradictions should not exist given that both research groups can achieve research excellence.



**Research object**

Research object is the research phenomenon that is investigated by the individual. As Weber (2014) explains, positivists consider that the objects they investigate have attributes which exist independently of the researcher, while from the interpretivists’ point of view, the attributes ascribing to the objects that are under investigation are socially constructed; that is to say that they are affected by the life experiences of the researcher. Weber (2014) further notes that although the view of positivists regarding the attributes of their research objects is associated with their general belief that reality is independent from the researcher, they measure these attributes through frameworks (e.g. theories) they have created themselves. This means that the research object and the researcher cannot be independent. This view is supported by the interpretivists who strongly believe in the interdependence between the researcher and the research object. According to Weber (2014), interpretivists see themselves as measurement instruments when they observe the phenomena under investigation, resulting in a process where their research actions affect the research objects being studied, and vice-versa.

**ANALYSIS AND DISCUSSIONS**

**The impact of enterprise systems on business accounting practice**

Table 3 provides details regarding the use of traditional BATs within the surveyed organisations. The first column of the table lists 22 traditional BATs which have been classified into four groups, namely budgeting techniques, costing techniques, performance evaluation techniques, and other techniques. In the other three columns of Table 3, the percentage of the surveyed organisations which use each of the identified traditional BATs, the percentage of the organisations which used these techniques before the implementation of the ES, and the percentage of the organisations which use these techniques in an ES environment are all illustrated.

Table 3 generally indicates an extensive use of traditional BATs within organisations in Greece. There also appears that, among the responding organisations, a greater emphasis is placed on the use of budgeting techniques when compared to costing, performance evaluation and other techniques. Specifically, there are four budgeting techniques, namely budgeting for controlling costs (71.4%, n=201), budgeting for financial planning (68.2%, n=191), budgeting for planning cash flow (67.9%, n=190) and budgeting for planning annual operations (58.2%, n=163), which are used by more than half of the surveyed companies. In contrast, only two techniques from the other groups of traditional BATs, namely absorption costing and cost-volume-profit analysis are used by more than half of the surveyed firms (55.7%, n=156 and 51.8%, n=145 respectively).

Another finding which surfaces from Table 3 is that there has been a significant increase in the use of all traditional BATs post ES implementation. Explicitly, comparing the percentage of the companies which currently use the identified traditional BATs (column 2 of Table 3) with the percentage of the companies which used these techniques before ES implementation (column 3 of Table 3), it can be seen that there has been over a 100% increase in the use of 20 out of 22 traditional BATs. The use of budgeting for compensating managers and absorption costing, although having a lower increase than the other techniques, has almost doubled when compared to the prior ES era. ES appear to have played a significant role in terms of increasing the extent to which traditional BATs are utilised within the surveyed firms. Specifically, comparing the percentage of the companies which currently use the identified traditional BATs (column 2 of Table 3) with the percentage of the companies which use these techniques with the support of the ES (column 4 of Table 3), it can be inferred that a large majority of the surveyed firms use these techniques with the support of the ES. The five most commonly utilised traditional BATs in an ES environment are: budgeting for controlling costs (50.4%, n=141), budgeting for financial planning (46.8%, n=131), budgeting for planning cash flow (44.6%, n=125), absorption costing (42.1%, n=118), and budgeting for planning annual operations (37.1%, n=104). *The impact of enterprise systems on business accounting practice* A number of interesting findings regarding the impact of ES on management accounting practice have also surfaced from the analysis of the proposed theoretical research model. Firstly, behavioural intention to utilise advanced BATs which are supported by the ES is significantly affected by social influence (e.g. top management support) and participation of the management accountant in ES implementation. Performance expectancy and effort expectancy, albeit positively related to behavioural intention, are not statistically significant.



**Discussion of Analysis**

These findings present some similarities with the findings of Lee et al.’s (2010) study, which is the only ERP technology research which has been conducted in a management accounting context. Specifically, Lee et al. (2010) employed ERP technology in order to investigate the utilisation of ABC within organisations. To return to the findings of this study, it can be therefore concluded that the degree to which the CMA has formulated conscious plans to use the ES in order to utilise advanced BATs (i.e. CMA’s behavioural intention) is significantly influenced by the degree to which he or she perceives that important others (e.g. peers, board members, top management) believe he or she should use the ES in order to utilise such techniques (i.e. social influence) and the degree to which the organisation’s management accountants have been involved in ES implementation and exerted influence on it (i.e. participation of the management accountant in ES implementation).

There are various explanations for these causal relationships. To begin with, ES are integrative in nature, and as a result the utilisation of advanced BATs with the support of such systems requires the cooperation of people from different departments within the organisation, such as the directors of the various departments. Moreover, given that the utilisation of advanced BATs in an ES environment normally affects to some extent the work of practitioners from other business functions (e.g. production), as they carry out additional tasks such as extra data inputs into the ES, such projects will take place only under the support of the organisation’s top management. Otherwise, important organisational tensions could surface (Scapens, 2016). In addition, as well as a good knowledge of the internal organisational processes, the CMA should have a good knowledge of the ES in order to be able to utilise advanced BATs with the system’s support. The findings of this study are also consistent with This study findings reported by Hyvonen et al. (2019), who observed a lack of plans to introduce advanced BATs via the ES due to a lack of management accountant involvement in ES implementation.

In summary, the survey research undertaken in terms of this thesis is believed to make a threefold contribution to the literature. Firstly, it has enabled a better understanding of the impact that ES have upon business accounting practice by identifying the explanatory variables of this impact. Secondly, it has enabled a better understanding of the impact that ES have upon the role of the management accountant by also identifying the explanatory variables of this impact. Finally, it has aided generalisations regarding the above two subjects to be made through empirical evidence, which has surfaced from a large scale survey of large and medium-sized organisations coming from all main sectors of economic activity. The next chapter presents and discusses the case studies which were undertaken in order to investigate in more depth the phenomena under consideration.

**CONCLUSION**

**Summary**

The findings of the study research differ from those of previous studies within the research area of ES and business accounting, indicating that ES can have a greater than a minor impact not only on the role of the management accountant but also on business accounting practice. Specifically, in contrast to Granlund and Malmi (2012), Dechow and Mouritsen (2015), Quattrone and Hopper(2015),Hyvonen et al. (2019) and Teittinen et al. (2013) who provided evidence that ES cannot support the utilisation of advanced BATs, This study research undertaken in terms of this thesis finds that ES have the potential to support such techniques. A possible explanation for this contradiction in the findings is that previous case study research has tended to focus on organisations which had experienced minor ES impacts with respect to business accounting practice, whereas this research project examined organisations which have experienced greater than minor impacts.

An additional explanation may be that most of the previous case studies were undertaken in organisations in which ES implementations were generally at an early stage of development. However, as was observed in the present case study research, the projects of adopting advanced BATs in an ES environment can take several years to complete. Regarding the impact of ES on the role of the management accountant, the findings of This study research go beyond those of previous case studies in the area (see Granlund and Malmi, 2012; Caglio, 2013; Scapens and Jazayeri, 2013; Newman and Westrup, 2015; Sayed, 2016; Grabski et al., 2019), suggesting that, depending on a number of factors, both organisational and technological, ES have significant potential to enhance the role of the management accountant within the organisation.

In contrast to the advances in business accounting practice (i.e. the utilisation of advanced BATs), it cannot be suggested that the advances in the management accountant’s role (i.e. the execution of advanced tasks by the management accountant) are also a direct result of the imbrications between the social and material agency. In a similar vein with the findings of the survey research undertaken in phase 2 of the research project, the three case studies provide evidence that the execution of advanced tasks by the management accountant in an ES environment is primarily a result of the utilisation of advanced BATs via the ES which, as noted in the previous paragraph, results from the imbrications between the social and material agency. This study research also provides evidence that a number of other factors contribute to the enhancement of the management accountant’s role, such as participation of the management accountant in ES implementation (this is an organisational factor) and use of a BI system as an ERP superstructure (this is a technological factor). With respect to the impact of ES on the role of management accountants, the findings of This study research firstly suggest that the execution of a large number of advanced tasks by the management accountants and, as a result, the enhancement of their role within the organisation, has been facilitated by two organisational and one technological factor. The organisational factors are the participation of management accountants in the ES implementation and the utilisation of a large number of advanced BATs with the support of the ES, while the technological factor is the use of a BI system as an ERP superstructure.

In that sense, the findings of this study research confirm the findings of the survey research which was conducted in terms of this research project. On the one hand, the participation of the management accountants in the implementation of the ES helped them become more familiar with the system and, in the long run, be able to perform several advanced tasks with the system’s support. These finding replicates those of Caglio (2013), Sayed (2016) and Grabski et al. (2019). On the other hand, the utilisation of several advanced BATs enabled them to become more reliable and valuable in the eyes of top management due to the provision of high quality information, and as a reward the top management trusted them more and assigned a greater number of advanced tasks to them, which before were undertaken by other employees in the organisation.

Finally, as already discussed, in This study organisation which has implemented a BI system as an extension to the ERP system (i.e. Company C), the BI system released the management accountants from routine activities surrounding the preparation of reports, hence enabling them to devote more time to supporting the top management in terms of the decision making process. The importance of this thesis in terms of the practice community is also reflected in the hope that management accountants will also now have a more informed understanding of the circumstances under which they can enhance and not limit their role in an ES environment. In order to be able to follow the transition of their role from the one of information gatherer to the one of business advisor, a transition which is driven by the ES, as well as to be able to become even more indispensable to the top management of their organisation, management accountants should possess a number of crucial skills which primarily include a combination of enhanced financial competencies and enhanced IS skills.

Additionally, management accountants should have an in-depth knowledge of their organisations, be positive about change, and have team spirit and enhanced communication and analytical abilities.

**Research limitations**

This research project is subject to a number of possible limitations which are outlined below. First, there may be an uncertainty as to whether the survey undertaken in terms of this thesis attained a mix of organisations that truly reflects the use of ES in today’s global business environment, thereby allowing well-grounded generalisations from this research to be drawn. However, this potential uncertainty is addressed by the fact that the survey was administered to the largest companies in Greece as well as to companies which are listed on the Athens Stock Exchange. This uncertainty is also addressed by the fact that, in recent years, Greek firms have expanded operationally in other countries, not only in Europe but all over the world, while at the same time foreign firms have established their subsidiaries in Greece (Angelakis et al., 2010). Thus, it is believed that this research can allow a generalisability of its findings, hence adding to the European and global perspectives of business accounting.

**Suggestions for future research**

As a continuation of the present research project, there are a number of research opportunities upon which future research endeavours could focus. First, the current research could be replicated in other countries, both within and outside Europe, in order to identify whether and how the research findings differ from country to country or from continent to continent. Future research could also adopt different theoretical approaches in order to provide supplementary insights on the impact that ES have on the business accounting function, hence contributing to further development of our understanding of the ES-management accounting relationship.

Furthermore, as an alternative to this research project, future research could consider the business accounting function as the independent variable and the ES as the dependent variable. This approach would for example concur with the thinking of Rom and Rohde (2017) who argue that as the design of management accounting reports changes, the structure or the content of the ES should also change given the difficulty of ERP systems to support the production of some reports. Given that both ES and management accounting have become increasingly vital for organisations worldwide, it is hoped that the research community will stay abreast of these developments in the area and continue to provide valuable guidance to the respective practice community.

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