IMPLEMENTATION AND CHALLENGES OF ERP: THE CASE OF SMALL MEDIUM ENTERPRISE OF HANDMADE CHOCOLATE MAKERS IN MALAYSIA

[1]MOHDALLIF ANWAR BIN ABU BAKAR, [2]SHARIFAH MILDAAMIRUL, [3]ANDY LEE CHEN HIUNG, [4]MATHEW KEVIN BOSI

[1,2,3,4]Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah
E-mail: [1]allif@ums.edu.my,[2]sma@ums.edu.my, [3]andylee@ums.edu.my, [4]mkevin@ums.edu.my

Abstract - This study attempts to explore the issues and challenges of Enterprise Resource Planning (ERP) system implementation in Malaysia, particularly the Small and Medium Enterprise (SMEs). An enterprise which belongs to one of the Handmade Chocolate Makers located in the State of Sabah, Malaysia has been chosen as a sample for the case study. The results revealed there is no separation of duties in handling the UBS Accounting System and UBS Inventory System. The adoption of ERP system also becoming more complicated due to the introduction Goods and Service Tax (GST) in Malaysia. Nevertheless, poor vendor maintenance and support, wrong selection of the vendor, poor Information Technology (IT) infrastructure, less trained skilled staffs and no integration of transactions-oriented data and business functions also become the contributor for those ERPs challenges. Yet, this study attempts to provide recommendation to remediate the problems to a certain level to ensure the ERP system can be operated in an efficient and effective ground.

Keywords - ERP, Small Medium Enterprise, Implementation, Challenges, Recommendation

I. INTRODUCTION

Enterprise Resource Planning (ERP) implementation has been one of the challenges of organization during the last few decade, and there has been many barriers to successfully implement ERP. ERP was perceived can ease the duties of the users, yet the limitation and the difficulties to successfully implement ERP has been inevitable especially by the Small Medium Enterprises (SMEs) companies. As ERP implementation failure rates are so high and the consequent impacts are so detrimental to business, a compelling reason for opening the "black box" is necessary to examine the factors causing the failure(Gopaul, Mwalemba& Seymour, 2016).

This factor deemed to exist due to the existence of participation and contribution towards the use of the system.ERP actually has a broad concept and one of the purposes of its implementation is to provide a platform for an organization to improves and enhance efficiency of the business operations. Therefore, this study will explore the issues and challenges in ERP implementationspecifically for Small Medium Enterprises (SMEs) in Malaysia. At the same time, an understanding to bridge the gaps between those challengesand recommendation for solutions will be explored. The study is to be carried out according to the four phases of exploration which are (i) planning, (ii) implementation, (iii) stabilization and (iv) improvement(Ganesh & Mehta, 2010).

II. SMALL MEDIUM ENTERPRISES (SMES): HANDMADE CHOCOLATE MAKERS

Established in the year 1995, the enterprise is one of the very first specialty handmade chocolate makers in Kota Kinabalu, Sabah, which is one of the two Malaysian states on the island of Borneo. The enterprise's chocolate product comes with various unique flavours, packed in conventional and premium hand-made boxes.They produce and sell more than 40 variety of handmade chocolate's product most of which have fillings made from local flavors such as green tea, banana,durian, pineapple, jackfruit and coffee. The most famous product that recorded the highest sales is the durian flavored chocolate and interestingly 100% of their products are specially made by hand every day by the factory workers.

Their uniqueness is evident on its personalized flavour whichhas been developed on their own. Surprisingly, they become the pioneer of producing the new chocolate with an exotic tropical food filling such as durian, pineapple and jackfruit.To complement the tourism industry, they incorporate the product's packaging with a local element as to promote the State of Sabah such as Orang Utan, Mount Kinabalu and handicrafts like waked and ribu-ribu. This is part of enterprise's value-added effort in order to keep their products unique and distinguish from other similar products in the market. With a team of 19 dedicated workers, they able to have daily production of approximately 50kg and most of which are marketed through 60 retail outlets in Kota Kinabalu City including shopping mall, major hotels, resort and airport's merchandise shop.
Thirteen of its staffs are placed in the enterprise's factory located just next to its main office. The factory has two departments that is production and packaging department. The other 6 staffs work as administrator. Meanwhile the management consist of the marketing executives, marketing assistance, accountant, administrative clerk and the production manager. The enterprise's vision to produce a cocoa-based food product that has the finest quality and

definitely safe to be consumed by the customer. The policies of the enterprise are as follows:

- Producing halal, high quality and the safest food product for consumers in accordance to the good factory practicing system (HACCP & GMP)
- Practicing a clean, tidy and enjoyable work environment culture to create an excellent work discipline culture and unity among employees.
- Cultivate good work environment and system that is safe for all of their employees.

On average, they recorded total annual sales of Ringgit Malaysia of RM2 million and most buyers are foreign tourist from China and Korea. They even being awardedfor their best performance such as "Cocoa Industry Award 2006", "Commodity Industry Award 2005" and "Excellent Industry Award 2007". Interestingly, the enterprise is certified by Hazard Analysis and Critical Control Point (HACCP) certification from SGS Malaysia to enhance their food product's safety management and the product's quality.

III. ENTERPRISE RESOURCE PLANNING (ERP)

Enterprise Resource Planning (ERP) is multiple module software packages for identifying and planning the resource needs of an enterprise. Generally, ERP is an accounting oriented and software system that provides one user-interface for the enterprise to manage and integrates areas such as planning, purchasing, inventory control, distribution and logistics, production scheduling, sales, marketing, finance and human resources.

It is a systems being first introduced in the late 1980s and the beginning of the 1990s with the power of enterprise-wide inter-functional coordination and integration(Rashid, Hossain, & Patrick, 2002).Particularly, the features of ERP are flexibility and adaptability, openness and modularity, availability and can stimulate real business conditions(Lečić&Kupusinac, 2013).ERP also comprises of integrated functionality with three main functional modules which are accounting and finance, basic resource management, and procurement and sales(Tanmay, 2016). The financial module in ERP provides financial functionality and analysis reports for different departments and cost centers (CiteMan Network, 2006). This module is considered as one of the most important modules of the ERP solution. The analysis and financial report such as profitability report, cost center report and management information report that is generatedby the financial management and accounting management module will be integrated with all departments' functionality so that each user can access the similar information. CiteMan Network (2006)supported that ERP assist management in the basic resource management module such as equipment and human resource management. To ensure the equipment resources is being effectively managed, the system provides functions such as online records of status and equipment location.

ERP system will also gives benefit to the organization as it enhances efficiency and all the information is in synchronize with each other. This is supported by (Addo-Tenkorang&Helo, 2011), whereby they asserted that ERP system facilitates the flow of common functional information and practices throughout the entire organization. An organization also uses ERP because it benefits them in picturing the business operation to the owner (Chad Brooks, 2013). By using the system, the owner can easily spot areas of strength and detect any deficiencies that may result in the business so that preventive and corrective measures can be initiate at the early stage for a better map of future planning. In addition, ERP allow data to be accessed from one location and it will be easier for the employee to manage and perform day-to-day tasks(Tanmay, 2016).

Nowadays, all organizations face the challenges of expanding their markets and rising customer expectations. Each organization needs to improve their own business practices and procedures so that they will remain competitive. ERP provide solution and perceived to able to reduce operation cost (Tanmay, 2016). ERP enable all the departments' system to be connected into one integrated system. This enables the organization to eliminate the issue of duplicate data or information and will directly reduce the production and inventory cost. Nishad&Channakeshavalu, (2013)also stated that ERP system is needed as it provides the benefits that do not exist in non-integrated system such as reduced operating costs and improves internal communication. The system also enables companies to achieve the objective of increase communication and responsiveness to all stakeholders as all the users will use and refer the same business transaction information which enable them to interact with each other.

IV. ISSUES AND CHALLENGES IN ENTERPRISE RESOURCE PLANNING IMPLEMENTATION

Although implementing and adopting ERP would give many benefits to SME, however, the ERP adoption is lower than expected. There was 68% Malaysian SMEs do not adopt cloud computing because they do not have enough confidence in cloud services (Gupta, Seetharaman, & Raj, 2013).Cloud computing is a means of storing and accessing data over the internet. The plausible explanation is that the tendency of Malaysian SMEs to compare the ERP

system between the public and private firm is relatively high before they make decision whether to adopt it or not.Parr & Shanks(2000) argued that the ERP implementation is a complex and lengthy process and evidence of unsuccessful implementations is high. As ERP getting high attention by most business organization due to its important role, many studies has been conducted to investigate their implementation, issues and challenges in the past (Parr & Shanks, 2000; Al-Mashariet al., 2003; Soh et al., 2000; Sumner, 2000).A study by Ganesh & Mehta (2010) indicated that the prominent barrier of ERP implementation at Indian SMEs is poor quality of testing, poor top management commitment and support, followed by unrealistic expectation of top management.Additionally, it was found that Indian SMEs and vendor usually fail to recognize the financial, technical and organizational impact which link to ERP implementation. To be successful, they recommendedthe implementers to acquire necessary knowledge about the ERP product, better budget allocation and the staff must have a sufficient training to use ERP software.

Conflict with consultants is also one of the challenges during the execution of ERP system (Themistocleouset al., 2001). Generally, consultant should give the companies a specialized skill and assist the enterprisein their ERP system (Gable et al., 2003). Formal training, guided learningand knowledge creation activities are some of the techniques used by the consultant to advice firm on how to operate ERP properly. This learning and teaching process would saves the enterprise's time and effort in knowledge search costs but the conflict between them often occur because of misunderstanding(Gable et al., 2003).Moreover, inexperienced consultant in using ERP system whom unable to deliver professional ERP training to the users is identified as another challenges. Less effective knowledge transfer would result in insufficient knowledge and technical skills to support ERP(Wong et al., 2005). Although, it was revealed that organization intending to implement ERP system should be willing to dedicate some of their best staff to the project for a successful implementation, it was opposed that internal staffs should be allowed to head the implementation team because they possess a vast knowledge of the organizational structure (Nordin&Ojeniyi, 2015).

Umble et al. (2003) meanwhile found that the mismatch between company objectives and ERP can alsogive significant impacts on organizational failure on ERP implementation. There could be different stage of mismatch, namely data, business function, input and output. Hence, to reduce the risk of software mismatch, the enterprise should be careful in selecting and evaluating their ERP systems that is in line with the enterprise objectives(Soh et al., 2000).Similarly, Saqib et al., (2012) acknowledge that the ERP's users do not understand the needs their organizations. The user who has less expertise with ERP systems were unable to provide a skill for ERP project planning. At the same time, enterprise's staff does not understand the rationale to implement ERP and its processes. Thus, they are not ready to involve themselves in the implementation process and likelihood of resistance to change would be high, particularly with the old or senior staff who have been conveniently using the conventional system.In a nutshell, although there are factors that lead to ERP's failure, but, the enterprise still have avenue for improvement in the system, given fully commitment toward the project and ensure that the use of ERP is in accordance with the enterprise's goals and objectives.

V. THE SYSTEM USED BY SME OF HANDMADE CHOCOLATE MAKERS

The system that used by enterprise is the UBS Accounting system and UBS Inventory system. UBS Accounting is the core product at UBS Corporation Bhd. The system now has become the household name in computerized accounting software. UBS Accounting system has more than 100,000 installations in Malaysia. The system has many featureswhich allow enterprise to operate theirbusiness operation easier and faster. Thus, because of its simplicity to use and the comprehensive reports has prompted many small medium enterprises to implement the UBS Accounting system in their enterprise. UBS Accounting system is the program that helps the accountant to complete all the financial record keeping and reporting needs. It is a system that can be easily and quickly create and maintain general ledger, debtor ledger, creditor ledger, etc. UBS Inventory system is a real time system enabling changes in stock to be updated immediately when transactions are entered. The flexibility in UBS inventory system makes inventory record keeping and tracking to be efficient in handling all types of inventory transactions with instant update on the inventory status. The main reason why the enterprise switch from manual to UBS Accounting system is because of the demand and recommendations by the external auditor as the manual system was not reliable to be applied in the context of modern business nowadays. Other reason is due to the good review from other users whom had experiences in using the new system. In line with the Goods and Service Tax (GST) implementation in Malaysia,the government had allocatedevery SMEs an allocation of Ringgit Malaysia RM1, 000 to upgrade their system that compatible with the GST application.The new GST will replace the sales and service tax regime. Before GST was adopted in the new UBS Accounting system, the staff get invited to attend the courses

which conducted by the customs authority to teach the staff with GST and its use. The staff get exposed on what product that will get applied for GST and how the GST give effect to the enterprise's account. As for the enterprise, the custom officer will conduct the courses two times in a month depending on the needs of changes in GST system From the perspective of the enterprise's accountant, the benefit of using the UBS Accounting system is that the errors that contained in the account could be easily detected and it has the backup storageto accommodate high volume of transactions in a day. As the enterprise's accountant has necessary skills to operate the UBS Accounting system, there were no major problem arise. However, after the GST were introduced, the employment and usage of UBS systems has become complex and difficult. The integration of GST into the UBS Accounting system had made it difficult for the accountant to quantify the new value with the embedded GST. Yet, the enterprise's accountant perceived that the system has all the functions and capabilities that could easily deal with any interruptions. It was noted that the enterprise did not table on future planning in converting the existing UBS Accounting system and UBS Inventory system into other system such as Mind you Own Business (MYOB) or ORACLE. MYOB Accounting is an accounting software with emphasis on work flows and business processes with GST ready and GST compliant. Similarly, ORACLE has the same functionality as for UBS and MyOB. The use of different accounting software for SME's depending on the needs, size of transactions, and of course the cost involved.

VI. CHALLENGES OF ERP IMPLEMENTATION BY SME OF HANDMADE CHOCOLATE MAKERS

Several abominablechallenges can be explored in this enterprise in their implementation of UBS Accounting System and UBS Inventory system. Firstly, there is no separation of duties in handling the UBS system.Separation of duties (SOD), also being known as segregation of duties is an internal control concept of having at least two individuals completing a task. In a business environment, it is important for a company not to assign solely one individual operate everything, instead the task is being shared by more than one individual in one single task to prevent fraud and error.In this enterprise, only one person, the accountant operating the UBS Accounting system. Nevertheless, the same person also operating the UBS inventory system assisted by one staff. It is deemed that the same person is handling two different jobs. This challenges will certainly create deficiencies in operating the system efficiently, particularly for example when the accountant is or not in the office. The minimal number of staff has clearly become the limitation of any businesses to operate as SMEs. Secondly, the UBS system in the enterprise becomes more complicated since the inception of GST in Malaysia. Malaysia introduces Goods and Services Tax (GST) on 1st April 2015. In order to implement GST in the enterprise account, the new system of UBS Accounting system has to be adopted because the old system can no longer support the inclusion of GST calculation. Therefore, the vendor would need to provide training to the staff on matters related to the GST application. However, GST implementation posed challenges to the accountant intheir recording as the recorded value would be slightly different after the GST gets applied in the calculation.

Next, is duethe poor vendor maintenance and support. This enterprise purchases the UBS system from vendor, Infotech Computer Centre. The vendor provides maintenance to enterprise if there is any problem to the system. System maintenance is on-going activities that covers a wide variety of activities for instance removing redundant program/function and design errors, update documentation and also for the purpose of data testing and updating user support. However, the use of the system needs to undergo maintenance few times in a year. Yet, this maintenance servicescause interruption in their daily routine business operations. Additionally, the cost for a round of service maintenance is considered expensive whenever it crosses the annual budget allocated for system.

Another contributing factor to ERP challenges is wrong selection of the vendor and poor Information Technology (IT) infrastructure. Enterprise should choose vendor with reputable experiences and high skilled staff for their assistance, especially during the training course in handling the system properly.Sometimes users' resistance to change into new system will be another challenges. Too much software modification to align with the changes in business environment, increase complexity and failure risk along with the maintenance cost would make the senior staff reluctant to switch into the new system. That's the reason whymost enterprise still remain using the UBS system over more advance system of MyOB and ORACLE.Hence, the ERP implementation will not operate at the optimum level if the staff are lacking in their involvement and commitment on using ERP.

VII. RECOMMENDATION

ERP success often derived from a number of facets for example user participation and involvement in the systems development, assessment of business needs and the level of data integration embedded into the system. Yet, the advantages of ERP system cannot be easily reaped as a permanent technology solution for Malaysian SMEs (Shehab et al., 2004). Hence, the

high failure rate of ERP implementation also calls for a better understanding of its challenges.

The first recommendation that deemed appropriate to be executed in this enterprise is integrating all of its ERP systems. Both of their UBS Accounting and UBS Inventory act as a stand-alone system without functionality integration. The demand for integration has become more vital with companies' evolution from the functional style of operation towards business process structure, in which the entire departments will collaborate together to achieve the desired business objectives. This integration also able to solve the silo effect those legacy systems havein place because they were developed in isolation from each other(O'Leary, 2000). As for this enterprise, establishing good communication across entire business units and departmentstherefore become an important ERPs context.Nevertheless, integration of functions can be achieved via a software package solution provided by potential vendors to support the seamless integration of all information flowing through the enterprise for instance accounting, financial, supply chain human resources, as well as customer information(Zhang et al., 2005).

Another issue is that since the enterprise totally relied on their two staffs to operate all the ERP system starting from data collection until date key-in, it's notable that the enterprise does not employ an adequate segregation of duties. In a situation where those staffs decided for example wish to resign, the enterprise will have difficulties to find new replacement staffs that have the same diverse knowledge on the enterprise's operational and business activities. To remediate this problem, the enterprise need to ensure that all of its important staff such as enterprise's supervisor have adequate skills and knowledge on how to operate the ERP system, so that to compensate the staff whom wish to resign. But, this also requires the enterprise to train their other staff to do the same job task of operating ERP system. Hence, the risk of SMEs turnover must be avoided or reduced to a certain acceptable level due to high time consuming and cost involvement in training the new staff.

Another recommendation is for the enterpriseto send more their staff to ERP system training so that they all have at least a basic knowledge on the system usage and implementation rather than heavily relied on their two dependable staff. If majority of their staff have this knowledge, then it is convenient for them to work together. To be successful, it requires huge teamwork and collaboration across all business's functions within the organization such as finance, IT, manufacturing and human resources.

One of the major problems in this enterprise is the vendor support problem. The maintenance services from the vendor are too costly and take so much time. Most of the SMEs operating in Sabah have a resources limitation especially in information technologies' (IT) staff and because of this, theyhave to outsource from external agencies to assist them. As a consequences, this will further adds on to the implementation costs. The recommendation is to have their own an in-house IT team or give a proper training to the existing staff to be an IT expert so that the enterprise does not need to spend so much of its financial resource on outsourcing the IT support. Besides,Zhang et al. (2005) suggested that the three dimensions to assess vendor quality are service response time of the software vendor, qualified consultants with knowledge-ability in business processes and information technology and participation of vendor in ERP implementation. Therefore, if the ERP's vendor does not have all of these dimensions, then the enterprise should switch to a new trustworthyvendor.

In addition, industry players and government need to come out with the critical elements in adopting the new technologies in meeting future demands. To ensurethat this enterprise will become more globally competitive, they need to identify new technologies and make an addition to its ERP systems modules. The "Malaysia, Policies, Incentives and Facilities for SMEs" issued by Ministry of International Trade & Industry (MITI) also stated that the Malaysian government provided a financial assistance in the form of "Grant for ICT Application" for SMEs(MITI, 2002). This grant providesfinancial assistance for SMEs to purchase ERP software for manufacturing and manufacturing-related services. The Small and Medium Industries Development Corporation (SMIDEC) is an authoritative bodies whom responsible to allocate the grant. Hence, if the enterprise wishes to add its ERP systems modules and implement an ERP system in another department, it can seek assistance from SMIDEC to lower the new system implementation cost.

CONCLUSION

The adaptation of ERP implementation by SMEs in Malaysia is low as it requires a great deal of time and costs. The reason being is due to the challenges on ERP implementation. This study reviews the implementation of ERP on handmade chocolate makers (SMEs) in Kota Kinabalu, Sabah. It is found that the application of UBS Accounting system and UBS Inventory system is very helpful to generate a timely in an efficient way as compared to previous software application such as Microsoft Excel which requires manually data entering by the accountant.Nevertheless, they still experiencing drawback on the implementation such as the absence of segregation of duties, the application of GST on the system, maintenance and support from vendor,

integration does not applicable on the two system used, lacking and poor quality of business process reengineering as well as improper project management. Besides, mismanagement of resources also leads to the failure of ERP execution. Furthermore, it is acknowledged that wrong selection of the vendor and inexperienced of consultant and users resistance to change has become the dilemma of the ERP implementation.

The proposed recommendation that can be appropriately considered by the enterprise is to create segregation of duties for different task. The enterprise also shouldnot heavily rely upon their two staff in operating the UBS accounting and UBS inventory system. Training should be given to other staff as well at least a basic knowledge on how to operate the two systems. This is very important as there is no guarantee that the staff would remain with the enterprise until they retired. Apart from that, they should establish an in-house IT team while at the same time improving their IT infrastructure. Too much depending on external agencies or vendors in providing service maintenance would not permanently solve the enterprise's ERP problem. Although it is noted that cost become the most prominent factor in any situation, the enterprise must undertake cost versus benefit analysis in choosing either to have their own IT team or to outsource ERP services from software vendors. In a nutshell, ERP implementation is crucial for an enterprise in order to benefit significant effect on how they operate their daily business operations on the strategic level.Successful implementation of the system would have a great positive impact. On the contrary, failure meanwhile denoted as having a major negative impact. Thus, the issues, challenges and success factors have to be well considered to ensureits implementation is a successful one.

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