

Enterprise Resource Planning Systems: their impact on management accountants, a UK perspective

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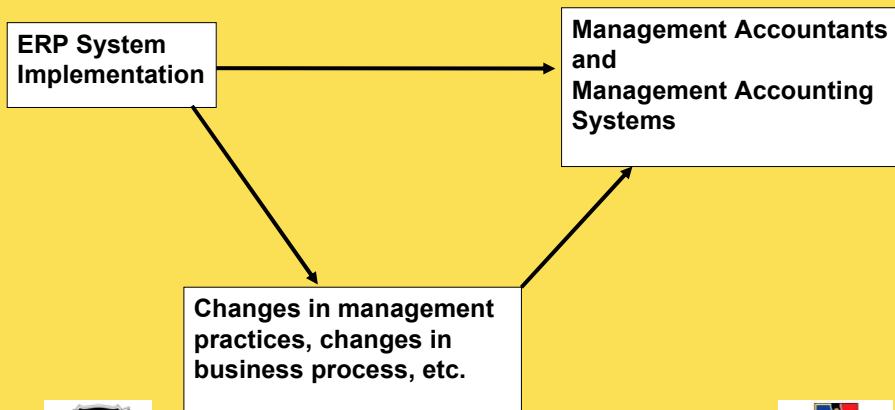


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Figure 1
Impact of ERP Systems on Management Accountants and Management Accounting
(Granlund & Malmi, 2002)



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Research Plan

- Preparing an interview script based on prior research.
- **Preliminary interviews: six exploratory interviews held with management accountants, information system professionals and supervisory personnel in three large UK companies during 2003.**
- **A preliminary questionnaire sent out to over 400 CIMA members in January 2004**
- **Development of a structured interview script.**
- **A series of 12 case study interviews held during September 2004**
- **A final questionnaire sent out in March 2005 to a sample of 676 CIMA members and to 124 individuals who had participated in previous CIMA seminars related to ERP systems.**



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Table 1
ERP Success –v– Management Accountant
Involvement in the ERP Implementation –v– Change in
the Role of the Management Accountant
(1=not significant; 2=moderate; 3=significant)

Company	ERP System	Start Year	Number of Years	MA Involvement	Success of ERP	Change in MA Role
1	JDE	1999	1	Yes	3	3
2	SAP	2002	2	In 2nd Phase	2	2
3	SAP	1997	2+	Yes	3	3
4	SAP	1997	3	Yes	3	3
5	SAP	1999	ongoing	In 2nd Phase	2	2
6	BAAN	1999	0.83	No	1	1
7	SAP	2002	1.5	No	1	1



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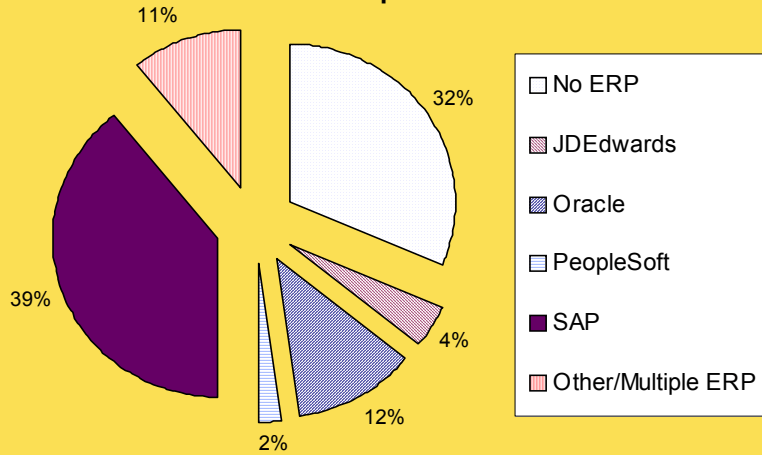
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Figure 2
ERP Software Implemented



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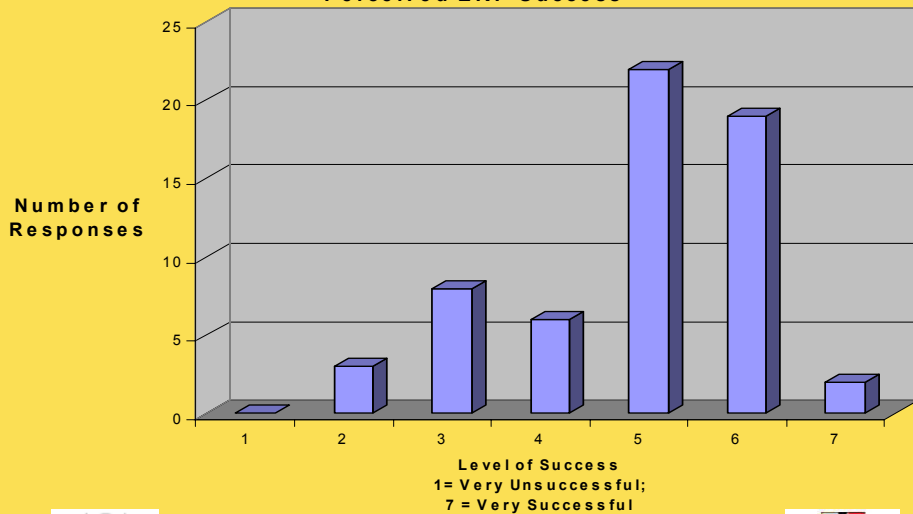


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Figure 3
Perceived ERP Success



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Table 2		
ERP System Effect		
<i>Item</i>	<i>Mean</i>	<i>Responses</i>
Inventory Levels	4.62	53
Order Management & Cycle Times	5.04	55
Inventory Turnaround Time	4.66	53
Overall Operation Costs	4.50	56
On-Time Delivery	4.73	49
Productivity	4.57	54
Cash Management	4.75	55
Decision-Making	5.12	59
Planning	5.00	59
Cross-site Benchmarking	5.04	50
Information/Data Quality in General	5.47	59



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Table 3	
Skills Needed in an ERP Environment	
Broad Based Business knowledge	4.70
Consulting Skills/DSS	4.98
Cross functional working relationships	5.13
Time management skills	4.34
Analytical skills	5.00
Software skills	5.23
Patience	4.58
Project focused	4.37
Work management skills	4.10
Educator skills	4.67
Accounting Skills	4.11
Project management skills	4.61
Leadership skills	4.56
Interpersonal skills	4.70



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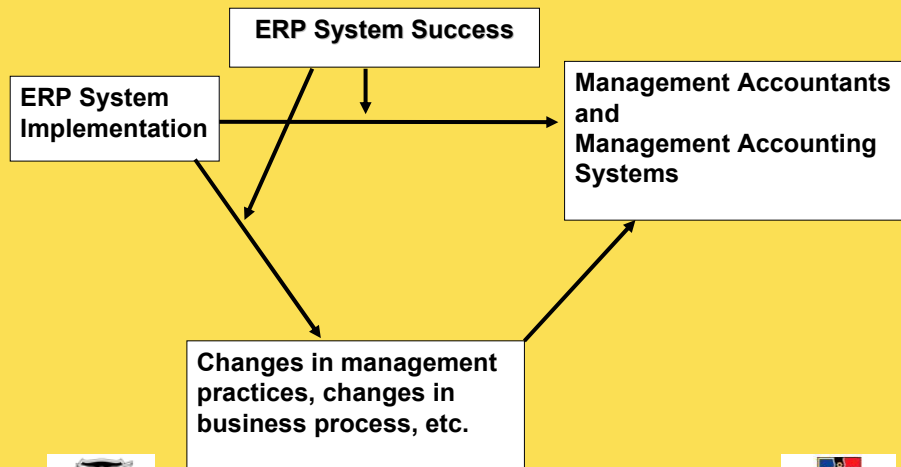


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Figure 4 Impact of ERP Systems and their success on Management Accountants & Management Accounting



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