

RELATIONSHIPS AMONG ERP POST-IMPLEMENTATION SUCCESS CONSTRUCTS: AN ANALYSIS AT THE ORGANIZATIONAL LEVEL OF FOREXEBUG PLATFORM

Isabela STANCU (LIȚA)⁹

Dumitru BEJINARIU¹⁰

Alina Iuliana TĂBÎRCĂ¹¹

“Valahia” University of Târgoviște, România,

ABSTRACT: *Success factors in the implementation of public sector financial reporting systems have been widely researched. However, few have investigated post-implementation ERP success in organizational contexts, an analysis of the FOREXEBUG platform. The lack of research on ERP system success evaluations, a reporting platform, partially motivates this research. In this paper the object of study is the success of the ERP system, which was developed from previous relevant frameworks. This research adds to the body of knowledge in assessing the success of implementing a public sector financial reporting system. Structural equation modeling was used to test several relevant hypotheses. The results showed that the hypotheses have significant, positive associations. Namely, the constructs of system quality, service quality, individual impact, workgroup impact, and organizational impact have a strong relevance in elaborating the success of ERP, a reporting platform. The advantages of the study findings for evaluating the success of a reporting platform, namely FOREXEBUG, and its implications for practice and research are discussed. FOREXEBUG is an online IT platform (computer program) (with Internet access) with the help of which the public institution reports electronically the financial statements related to the patrimonial and budget accounting.*

Keywords: *ERP, system quality, information quality, technology adoption, national reporting system, accounting, forexebug.*

JEL Classification: *M41, H61, M35*

1. INTRODUCTION

Data is the lifeblood of today's efficient and effective entities. Data management is valued as an integral part of the strategy of public institutions. After 1990, the state annually issued the Public Budget of revenues and expenses, we often heard about the irregularities of economic agents, bank frauds and mutual funds, but very little was said about how public

⁹ PhD. Student, isabela.stanculita@yahoo.com

¹⁰ PhD. Student, dumitrubejinariu@yahoo.com

¹¹ PhD. Assistant Professor, alina_tabirca@yahoo.com

money is managed; the legality of its expenditure, the organized internal control, the distribution, transparency and efficiency of material and human resources (Morariu, Suci, 2004: 4).

The public sector includes institutions from various fields of activity. We can list the field of health, public order, social, cultural and sports activities, tourism, economic activities. The specific actions carried out by each of them are aimed at the efficient use of budgetary resources. Regardless of the way of classification, operation and organization, these institutions have as their objective the efficient use of budget resources, in accordance with the law in force. Unlike a private company, public institutions do not have the main purpose of obtaining profit, they are financed from the state budget or from extra-budgetary revenues, using financial resources in compliance with the law and under conditions of maximum efficiency and effectiveness (Tabirca and Radu, 2020).

Digitization will help us address the needs of accountants in fundamental ways, using "outside-the-box" thinking to digitize end-to-end processes so that they truly meet our needs. The need and importance of adopting integrative applications that contain a good performance and flexibility of processes, appears in a globalized environment with increasingly different platforms, reporting programs and accounting records (Radu and Tabirca, 2019).

As an opportunity, digital tools can cooperate for a good structuring of procedures as well as for accelerating, automating the administration of standardized and uniform tasks. Through the aforementioned, they increase the efficiency and effectiveness of the preparation and reporting of accountants statements (BinSaeed et al., 2023).

The object of the presentation also consists in challenging the improvement of the digitized system in carrying out the process of reporting the accounting statements. A digitized system must be efficient, stable, fast and modern.

An ERP (Enterprise Resource Planning) software is defined as an IT platform, used for the monitoring, control and integrated management of all operations, processes and activities carried out by an institution. An ERP application, by definition, can be used in any business area (Cucui et al., 2009). The important role of an ERP application is to greatly improve collaboration between institutions, as well as to automate and streamline activities within institutions (Radu, 2009).

These ERP systems establish and bring together the way of working and the circuits within the institutions. They enable an integrated flow of data exchange between institutions. The introduction of accounting data with the help of a computer system, a platform, ensures access to a single correct, complete and updated database, which contains a single truth available to all public institutions. The basic principle of the operation of an ERP software is that of centralized collection of data with the aim of distributing it on a large scale, thereby providing access to data collected from several institutions. Through this IT system, data is recorded, validated, processed, transferred or exported in the form of accounting reports (Stefan et al., 2010).

Table 1. The advantages and benefits of implementing an ERP program

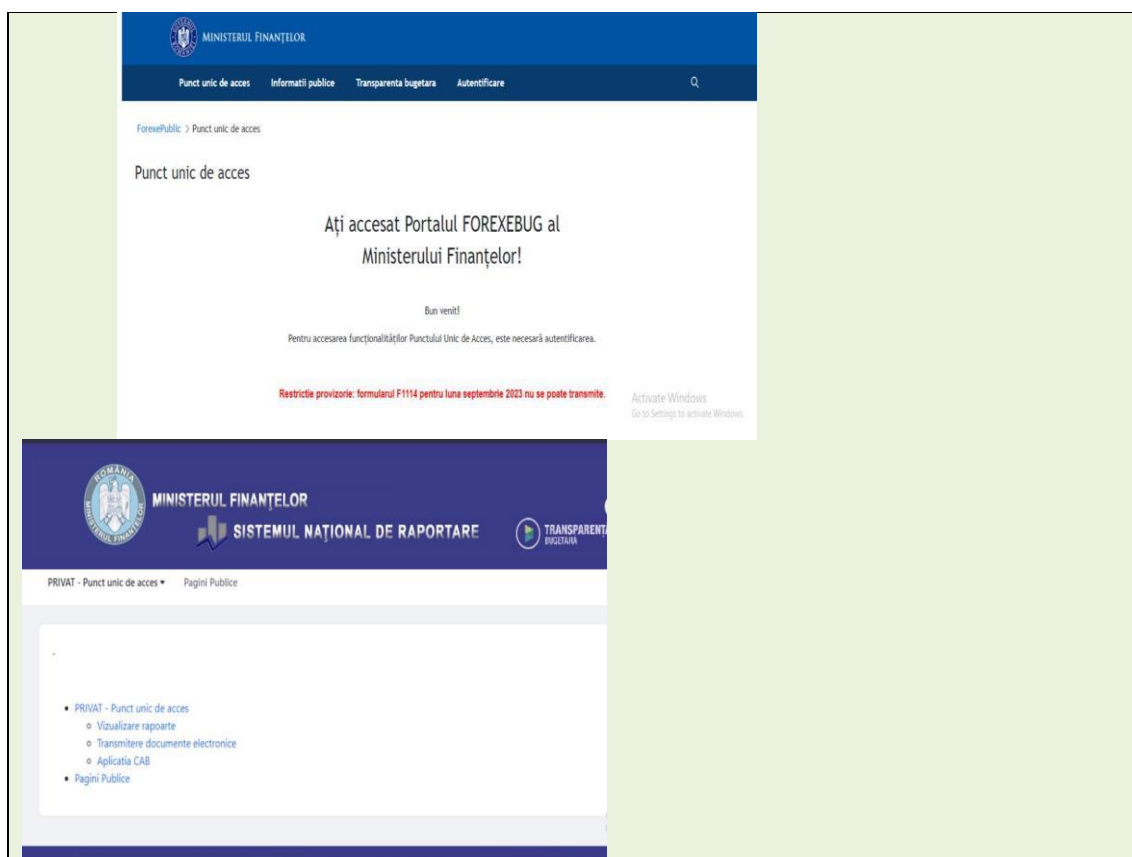
✓ Unique and transparent system that integrates all activities within public institutions
✓ Improves the ability of the management team to make decisions faster, based on reports generated in real time, based on accurate and complete information
✓ Automating, standardizing and optimizing work circuits and increasing employee productivity by significantly reducing manual operations
✓ Significantly improves inter-departmental collaboration and speed of data and information transfer using a single common database

- | |
|--|
| ✓ Ensures stability, security and control over the correctness of data and operations |
| ✓ Through the rapid transfer of documents between institutions, the reporting time decreases |

Own source

FOREXEBUG – The electronic system for reporting financial statements in the public sector is an online computer platform (computer program) with access via the Internet, with the help of which the entities will report electronically the financial statements within the patrimonial and budget accounting.

Figure 1. Accessing the FOREXEBUG platform



Source: <https://mfinante.gov.ro/web/forexepublic>

The FOREXEBUG platform was born out of the need to implement the combination of growth and stability. Similarly, the acceptance of some measures to guarantee budgetary discipline, the progress of European economic stability and the prevention of a new economic crisis in the European Union. The electronic reporting system works on the website of the Ministry of Public Finance. Through which public institutions enter the revenue and expenditure budget, on each budget item. Open budget commitments, make budget reservations for subsequent payments, submit online payment orders to the State Treasury, report financial statements, including the monthly trial balance, view online receipts and payments to/from own accounts. Basically, its purpose is to ensure budget transparency.

In figure 1 we have the presentation of accessing the FOREXEBUG platform where it asks us to log in with the help of a username and a password.

The national reporting system - FOREXEBUG was financed from the European Social Fund through the Operational Program for the Development of Administrative Capacity, the

beneficiary being the Ministry of Public Finance in 2012-2013.

Through the implementation of the project "Increasing the accountability of the public administration by modernizing the IT system for reporting the financial statements of public institutions (FOREXEBUG)" support is provided to the Ministry of Public Finance, consisting in increasing the efficiency of the central and local public administration and administrative transparency by providing public institutions with tools modern, standardized, for reporting financial statements and publishing detailed information on the use of public funds. In figure 2 we have the presentation of how to load data, financial statements, budgets, payment orders in the FOREXEBUG platform.

Figure 2. Access to loading data, financial statements, budgets, payment orders



Source: <https://mfinante.gov.ro/web/forexepublic>

This paper presents how user motivation, managerial attitude and ease of use can influence the perception of accountants in budget institutions regarding the success of using a national computerized reporting system. The approach to the success of the national reporting system - FOREXEBUG, proposed, constitutes the theoretical framework for conceptualizing the success of the IT system, the influence of user motivation, managerial attitude and ease of use.

The national reporting system is a type of computer system that takes internal data from the system into meaningful and useful forms as reports.

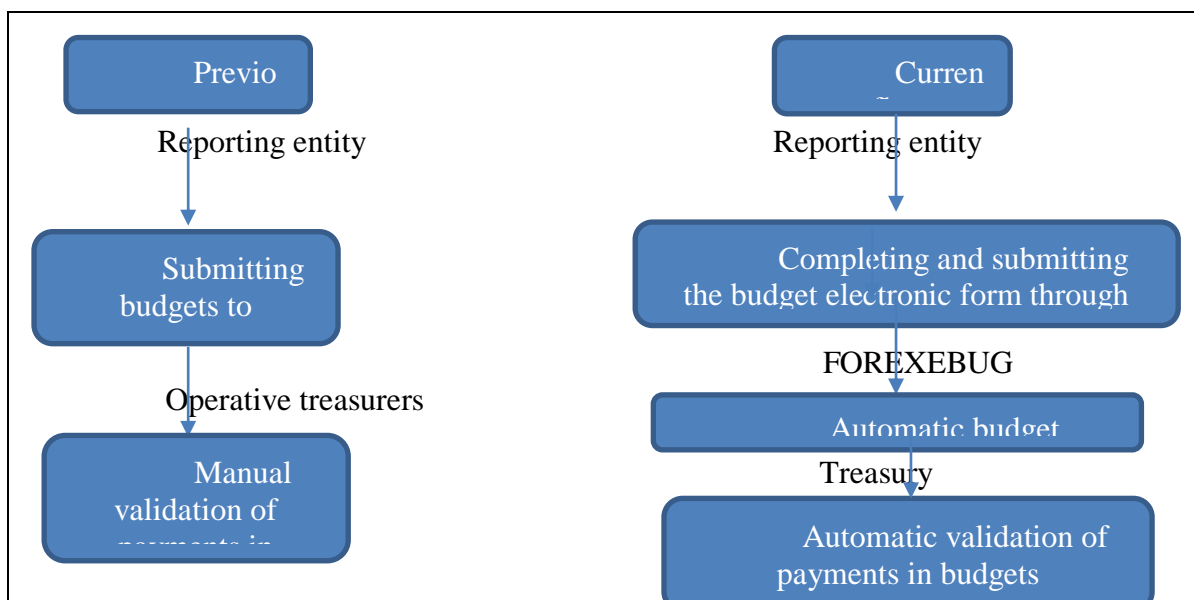
Figure 3. View accounting documents, reports, account statements, budget transparency



Source: <https://mfinante.gov.ro/web/forexpublic>

This implies that user satisfaction and perceived usefulness are used as criterion variables. The findings have implications for managers and accountants. There are ICT-based processes in the system of budgetary institutions, as shown in figure 4.

Figure 4. The budget collection process



Own source

2. THE BENEFITS OF THE FOREXEBUG IT PLATFORM IN ACCOUNTING

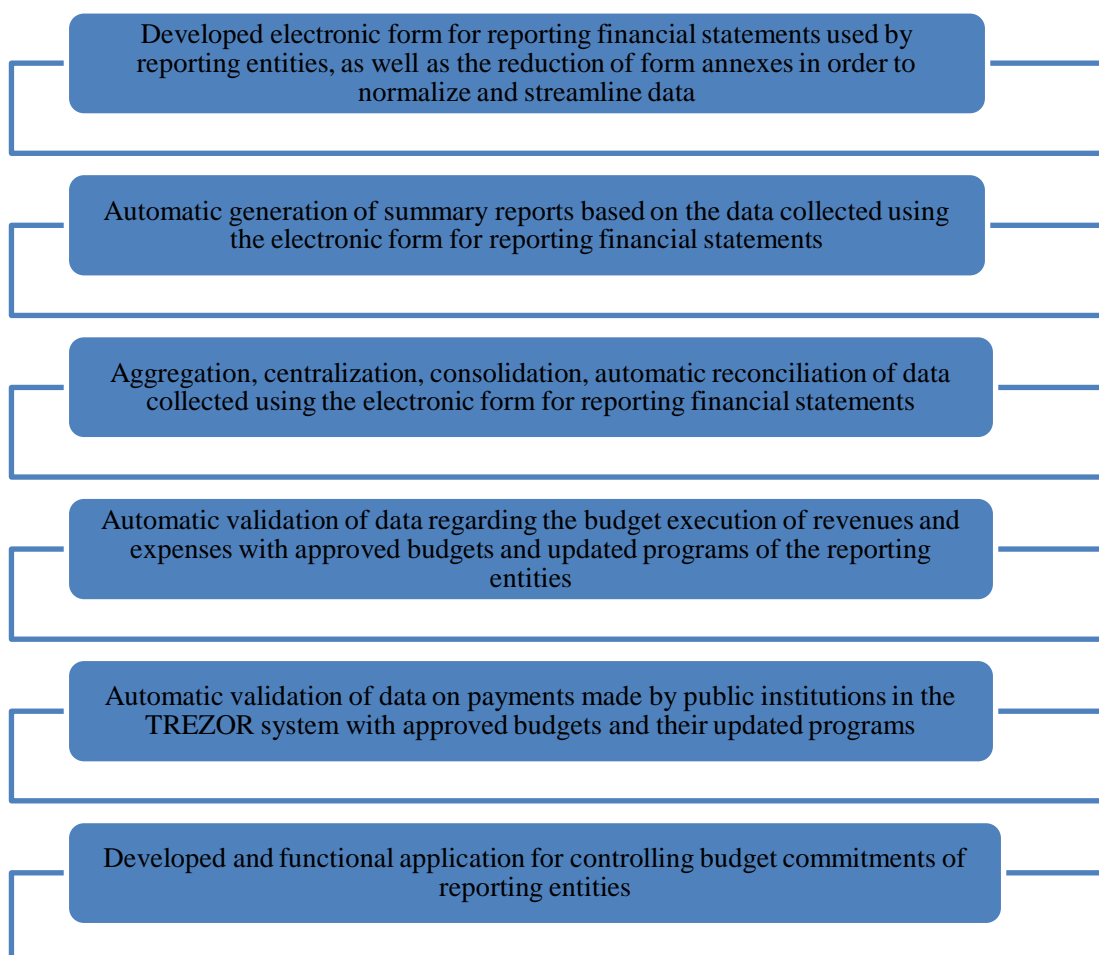
With the help of modern, standardized tools for reporting financial statements and publishing detailed information on the use of public funds in accordance with the budget classification, the efficiency of central and local public administration as well as administrative transparency increases.

By implementing a form for reporting Financial Situations in the public domain, i.e. a unique electronic, secure and standardized form, the degree of trust of the collected data increases. It eliminates working with physical documents as well as online backup and data loss solutions.

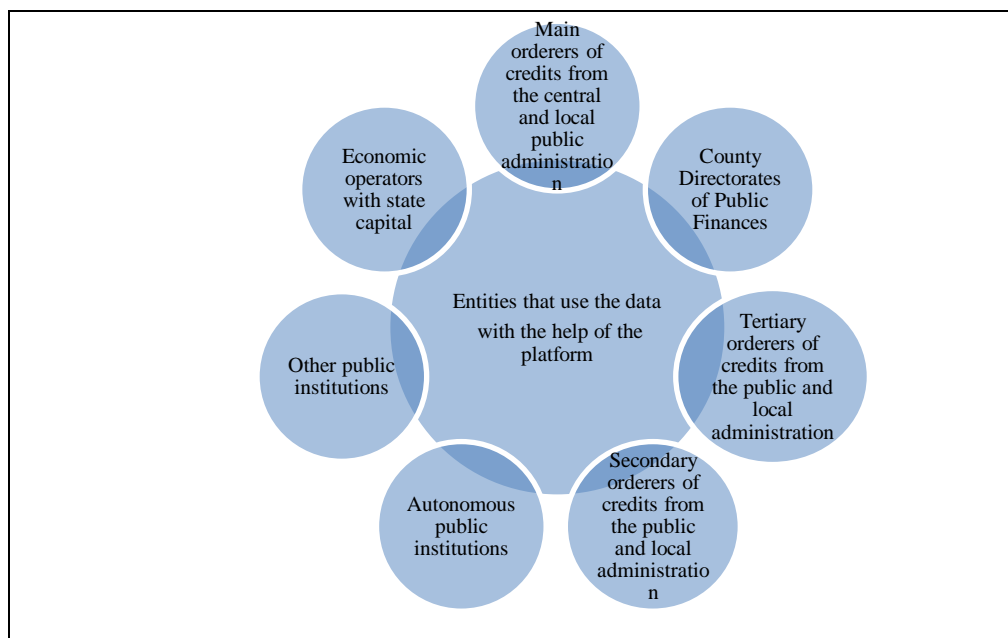
The advantages of the Forexebug system in accounting reporting are the automatic aggregation and consolidation of financial statements, the accuracy of data, as well as the reduction of working time regarding the preparation of financial statements.

Also within the advantages of the Forexebug system, we can say that it is an electronic system for management of commitments, control of commitments according to the available budget and monitoring of payments made (in the treasury) at the level of reserved engagement, as shown in figure 5.

Figure 5. The advantages of the FOREXEBUG IT platform



Own source

Figure 6. The degree of confidence of the collected data

Own source

As significant aspects to remember when using the FOREXEBUG system we have:

- Expenses with salaries, pensions are not reserved within this flow;
- Utility expenses are not booked initially, but only definitively;
- Reservations of commitment credits, in order to fit them into the available budgets, will be checked.
- The payment operations carried out through the treasuries will automatically be attached to the appropriately reserved budget commitments;
- The payment orders will include the reference to the commitment number in the system to have the possibility of automatic verification.

3. CONCLUSION

Based on the analyzes undertaken we can conclude that an ERP software and a formal platform is changing the accounting profession. It will lead to a considerable improvement in the way accounting activities are carried out, the interaction with other institutions and the speed and efficiency of responding to their needs.

Accounting processes are to be highly automated, supporting transparent information, which makes accounting professionals reconsider their position and perceive analysis and consulting as the basis of their role.

Also, the study undertaken by us and presented in this work analyzed the possibility of specific operations for the flow of accounting processing (monthly, semi-annual and annual). With new technology an accountant can provide reports in real time.

As important benefits of ERP as well as the FOREXEBUG platform we have, higher productivity, deeper insights, accelerated reporting, lower risk, simplification of IT technology, improved agility. Quickly monitor financial reporting and easily share results. With efficient operations and ready access to real-time data, you can quickly identify and react to new opportunities.

Receipts and payments made by public institutions are transparent, they are carried out through units of the State Treasury through the FOREXEBUG platform.

The control of the activity at the level of public institutions is carried out on three main levels of control, to ensure an efficient use of budgetary resources and to minimize the risks arising in the activity of public institutions (preventive financial control, internal audit and managerial internal control standards).

REFERENCES

1. BinSaeed, R.H., Yousaf, Z., Grigorescu, A., Radu, V. and Nassani, A.A. (2023). Digital Revolution and Digitization Process to Promote AIS as a Vector of Financial Performance. *Systems*, 11(7), p.339.
2. Cucui, G., Radu, F. and Radu, V. (2009). *Sisteme informatice de gestiune*. Valahia University Press.
3. Ionescu L. (2001), *Contabilitatea instituțiilor din administrația publică*. Editura Economică, București.
4. Manea M.D. (2023), *Contabilitatea instituțiilor publice*. Editura C.H. BECK, București.
5. Morariu A., Suci Gh. (2004), *Contabilitatea instituțiilor publice*. Editura Universitară, București.
6. Moșteanu T. (coord), (2008), *Buget și trezorerie publică*. Editura Universitară, București.
7. Năstase G. (2021), *Buget și trezorerie publică*. Editura Pro Universitaria, București.
8. Oprea F. (2011), *Sisteme bugetare publice. Teorie și practică*. Editura Economică, București.
9. Radu, V. (2009). *Globalizarea sistemelor informaționale financiar-contabile/ Globalization of financial- accounting information systems*. (romanian book) Târgoviște: Bibliotheca. ISBN: 978-973-712-488-3.
10. Radu, V. and Tabirca, A.I., 2019. Accounting information systems in the knowledge society. *LUMEN Proceedings*, 8, pp.258-269.
11. Stefan, V., Duica, M., Coman, M. and Radu, V. (2010). *Enterprise performance management with business intelligence solution*. Recent Advances in Business Administration, 4(1), pp.244-250.
12. Tabirca, A.I. and Radu, V., 2020, April. Efficiency vs Effectiveness In Romanian Public Institutions. In The 16th Economic International Conference.
13. Ungureanu M.A. (2020), *Buget și trezorerie publică*. Editura Universitară, București.
14. <https://mfinante.gov.ro/web/forexepublic>
15. https://www.softone.ro/ce-este-erp/?gclid=Cj0KCQjw7JOpBhCfARIsAL3bobcGeZSphjV0CxQ1Mcsi8e_QQFY5Z1CIgSrQ3qxbw9-v85gzyOevlJ0aAvicEALw_wcB
16. <https://www.seniorsoftware.ro/erp/ce-inseamna-erp-software-erp-sistem-erp-soft-erp-romania/>