

Paper: “**Inadequate Flexibility and Resistance to Change Hindering Effectiveness of ERP System in Accounting**”

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Peer review:

Reviewer 1: David Onguka
University of Nairobi, Kenya

Reviewer 2: Blinded

ESJ Manuscript Evaluation Form 2020

This form is designed to summarize the manuscript peer review that you have completed and to ensure that you have considered all appropriate criteria in your review. Your review should provide a clear statement, to the authors and editors, of the modifications necessary before the paper can be published or the specific reasons for rejection.

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Reviewer Name:	Email:
University/Country:	
Date Manuscript Received: 17/11/2020	Date Review Report Submitted: 25/11/2020
Manuscript Title: <i>Inadequate Flexibility and Resistance to Change Hindering Effectiveness of ERP System in Accounting</i>	

ESJ Manuscript Number: 155.11.2020
You agree your name is revealed to the author of the paper: No
You approve, your name as a reviewer of this paper, is available in the “review history” of the paper: No
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Evaluation Criteria:

Please give each evaluation item a numeric rating on a 5-point scale, along with a thorough explanation for each point rating.

<i>Questions</i>	<i>Rating Result</i> [Poor] 1-5 [Excellent]
1. The title is clear and it is adequate to the content of the article.	5
<i>The title is clear and focused on keywords related to the analysis</i> <i>I suggest to change keyword information system in accounting information system</i>	
2. The abstract clearly presents objects, methods and results.	5
<i>The abstract properly considers all the elements</i>	
3. There are few grammatical errors and spelling mistakes in this article.	5
<i>Paper style is clear and without grammatical errors; the discourse is fluid</i>	
4. The study methods are explained clearly.	2
<i>Research methodology should be explained better: authors should define in which period they submitted the interview (phase 1 and 2), how many years ago? average time occurred for the interviews, why they selected this sample....companies more expert in ERP or the unique companies in using ERP in their country? why they select only those variables and what kind of primary data they use. Authors don't explain how they observe the efficiency in accounting: the main risk of qualitative research is deriving conclusions interpreting individual and subjective perception of respondent (someone consider not useful ERP in accounting practice, someone has a lack of trusty....but in which way these limits affect efficiency in accounting? Usefulness is quite different from efficiency...how do author define</i>	

efficiency in this paper?

Finally, how they connect through Nvivo software some concepts (factors that affect efficiency?)

5. The results are clear and do not contain errors.

3

Results are quite clear, but discussion should be expanded, considering other implications: the risk of subjective perception of respondents in provide some conclusion about efficiency; the different usage of ERP for bookkeeping and for management control and, consequently, the different impact of inflexibility in these practices; the time occurs for the adoption of this system in the organizations or the vital cycle of this technology inside the company; also the organizational structure could influence the use of ERP (silos, multidivisional, network...) some respondents consider this variable but authors don't give attention to this consideration

Authors refer the use of Nvivo, but no results in this sense have been explained

6. The conclusions or summary are accurate and supported by the content.

4

Conclusions are quite accurate, but they could be structured as follow:

Final considerations linking the initial hypotheses to results; contribution to literature, policy or social implications; research limits; future researches

7. The references are comprehensive and appropriate.

3

Authors should consider more literature (seminal paper, considering also relationships between ERP and organizational resilience; new accounting information systems and accounting...) and more recent papers in the topic. I suggest the followings:

ERP systems and management accounting change: opportunities or impacts? A research note, [Robert W. Scapens & Mostafa Jazayeri](#), [European Accounting Review](#) Volume 12, 2003 - Issue 1

ERP in action — Challenges and benefits for management control in SME context, [International Journal of Accounting Information Systems](#), [Volume 14, Issue 4](#), December 2013, Pages 278-296

The Impact of Enterprise Systems on Organizational Resilience, [Ioannis Ignatiadis](#), [Joe Nandhakumar](#), 2007, [Journal of Information technology](#)

A Review of ERP Research: A Future Agenda for Accounting Information Systems, [Severin V. Grabski](#); [Stewart A. Leech](#); [Pamela J. Schmidt](#), [Journal of Information Systems](#) (2011) 25 (1): 37–78.

Accounting benefits and satisfaction in an ERP environment, [Alexandra Kanellou Charalambos Spathis](#), [International Journal of Accounting Information Systems](#), [Volume 14, Issue 3](#), September 2013, Pages 209-234

The Role of Organizational Absorptive Capacity in Strategic Use of Business Intelligence to Support Integrated Management Control Systems, [Mohamed Z. Elbashir](#); [Philip A. Collier](#); [Steve G. Sutton](#), [The Accounting Review](#) (2011) 8

Impact of business analytics and enterprise systems on managerial accounting,
[Deniz Appelbaum Alexander Kogan Miklos Vasarhelyi Zhaokai Yan](#), [International Journal of Accounting Information Systems](#), [Volume 25](#), May 2017, Pages 29-44

Analysis of enterprise resource planning (ERP) system workarounds with a resilience perspective,
[Dilek Yılmaz Borekci, Sinem Büyüksaatçı Kiriş, Sinem Batmaca](#), [Continuity & Resilience Review](#), 2020

Overall Recommendation(mark an X with your recommendation) :

Accepted, no revision needed	<input type="checkbox"/>
Accepted, minor revision needed	<input checked="" type="checkbox"/>
Return for major revision and resubmission	<input type="checkbox"/>
Reject	<input type="checkbox"/>

Comments and Suggestions to the Author(s):

In my opinion you should explore both resilience and resistance inside organization, but including other control variables (size, organizational structures of the company, nature of the accounting procedures..)

Comments and Suggestions to the Editors Only:

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<i>Questions</i>	<i>Rating Result</i> [Poor] 1-5 [Excellent]
1. The title is clear and it is adequate to the content of the article.	4

<i>(Please insert your comments)</i>	
2. The abstract clearly presents objects, methods and results.	4
<i>(Please insert your comments)</i> There seems to be a confusion between Enterprise Management System and Enterprise Resource System (ERP) also ERP is sometime indicated as EPR – are these the same. Consistency required.	
3. There are few grammatical errors and spelling mistakes in this article.	4
<i>(Please insert your comments)</i> Shows evidence of grammatical and expression errors	
4. The study methods are explained clearly.	3
<i>(Please insert your comments)</i> Incomplete – It is not clear how the data was analyzed and operationalized to arrive at the findings. How were the variables – Inadequate Flexibility and Resistant to change measured, what about measurement for ERP effectiveness.	
5. The body of the paper is clear and does not contain errors.	3
<i>(Please insert your comments)</i> There are a few errors as indicated in 3 above	
6. The conclusions or summary are accurate and supported by the content.	3
<i>(Please insert your comments)</i> It is not clear how the conclusion that ERP system are actually or intrinsically perfect and that only resistance and lack of flexibility are the problem. Evidence supporting this stand should have been given in the study,	
7. The references are comprehensive and appropriate.	4
<i>(Please insert your comments)</i> <i>Yes</i>	

Overall Recommendation (mark an X with your recommendation) :

Accepted, no revision needed	<input type="checkbox"/>
Accepted, minor revision needed	<input checked="" type="checkbox"/>
Return for major revision and resubmission	<input type="checkbox"/>

Reject	
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Comments and Suggestions to the Author(s):

1. Be clear on Enterprise Management Planning and Enterprise Resource Planning. Correct EPR to ERP
2. Provide backup of the assumed effectiveness of ERP. “*Although ERP is an essential tool that can transform accounting operations.....*” you need to quote empirical/theoretical evidence to support such claims
3. Be clear on the basis of the findings – data from phase 2 analyzed using Nvivo software – we don’t see evidence of this in the result – results appears to have been derived only from the interviews quoted in the study.
4. There is no theoretical underpinning of the study?
5. The basis of the sample population of 7 companies is not clear – please justify – this sample is from what population and how was it arrived at?
6. The theoretical and practical contribution of the study need to come out clearly
7. The paper has not explained how empirical investigation could sold the research problem – this need to come out under discussion drawing from the study findings.

Comments and Suggestions to the Editors Only: