

User Satisfaction and Perceived Effectiveness of Enterprise Resource Planning (ERP) Accounting Systems among Accounting Professionals in Davao City

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Abstract

This study examined ERP system utilization, user satisfaction, and perceived effectiveness among accounting professionals in retail small and medium enterprises (SMEs) in Davao City. Anchored on the DeLone and McLean Information Systems Success Model and Contingency Theory, the study investigated the relationships among ERP system utilization, user satisfaction, perceived effectiveness, and the moderating influence of demographic characteristics. A quantitative, descriptive-correlational research design was employed. Data were collected through a structured survey questionnaire administered to accounting professionals who actively used ERP accounting systems. Using total population sampling, 128 valid responses were obtained from the target population of 358 ERP users. Descriptive statistics, Pearson correlation, Partial Least Squares Structural Equation Modeling (PLS-SEM), bootstrapping, and permutation-based pairwise multigroup comparisons were used to analyze the data. Findings revealed that respondents demonstrated moderate ERP system utilization, neutral user satisfaction, and moderate perceived effectiveness of ERP accounting systems. ERP system utilization was significantly and positively related to perceived effectiveness. Furthermore, ERP system utilization significantly predicted user satisfaction, while user satisfaction significantly predicted perceived effectiveness. User satisfaction partially mediated the relationship between ERP utilization and perceived effectiveness, indicating that ERP utilization influences effectiveness both directly and indirectly through user satisfaction. Results further showed that demographic characteristics did not significantly moderate the relationship between ERP utilization and perceived effectiveness. The study concludes that ERP system success is primarily influenced by system utilization and user satisfaction rather than demographic characteristics. It recommends enhanced system functionality, continuous user training, responsive technical support, and stronger collaboration between organizations and ERP vendors to improve ERP effectiveness. The study supports SDG 8 (Decent Work and Economic Growth) and SDG 9 (Industry, Innovation and Infrastructure) by highlighting the role of digital technologies in improving productivity, operational efficiency, and organizational performance. The findings contribute to socio-economic, technological, and institutional sustainability by providing evidence that can guide organizations, ERP vendors, educators, and policymakers in strengthening digital transformation initiatives and sustainable business operations.

Keywords: Accounting Professionals, Enterprise Resource Planning, ERP System Utilization, Perceived Effectiveness, Retail Smes, User Satisfaction, Workplace Efficiency

1. Introduction

Enterprise Resource Planning (ERP) systems have become important tools for improving organizational efficiency, financial management, and decision-making processes. While ERP adoption has expanded globally, system success depends not only on implementation but also on user utilization, satisfaction, organizational readiness, and continuous support. In the Philippines, particularly among small and medium enterprises (SMEs), evidence regarding the post-implementation effectiveness of ERP accounting systems remains limited. This study examines ERP system utilization, user satisfaction, and perceived effectiveness among accounting professionals in retail SMEs in Davao City to provide empirical evidence on ERP system success within the local business environment.

1.1 Background of ERP Accounting System Utilization, User Satisfaction, and Perceived Effectiveness among Accounting Professionals in Davao City

The increasing use of digital technologies has transformed financial management and business operations worldwide. Approximately 72% of large enterprises utilized digital platforms in 2025 to streamline business processes (Globalgrowthinsights.com, 2025). However, ERP success depends on user competence, organizational readiness, management support, and post-implementation evaluation (Tuszkiewicz & Maruszewska, 2023; Seneviratne & Colombage, 2023). While ERP adoption has provided competitive advantages to SMEs in countries such as Pakistan,

challenges related to digital competence and system evaluation continue to affect outcomes (Khan et al., 2025). In the Philippines, improved IT infrastructure and cloud accounting solutions have encouraged ERP adoption. Although ERP systems have improved operational processes, studies indicate that system capabilities are often underutilized (Pabustan et al., 2021). Retail SMEs in Davao City have gradually integrated ERP systems into accounting and financial operations; however, evidence regarding post-implementation user experiences remains scarce. Consequently, understanding users' satisfaction, utilization patterns, and perceptions of effectiveness is essential for evaluating the long-term success of ERP accounting systems.

1.2 Themes and Insights from Related Literature on ERP System Utilization, Satisfaction, and Effectiveness

Studies consistently demonstrate that ERP integration improves operational efficiency, resource utilization, reporting effectiveness, and organizational coordination (AlMuhayfith and Shaiti, 2020; Aremu et al., 2020; Milojević and Rejman-Petrović, 2023; Pabustan et al., 2021; Shah & Saunders, 2024; Putri et al., 2024). However, successful implementation requires organizational readiness, user training, and effective change management (AlMuhayfith & Shaiti, 2020; Aremu et al., 2020). User satisfaction has emerged as a key indicator of ERP success. Satisfaction is influenced by system quality, information quality, service quality, usability, reliability, training, and organizational support (Al-Okaily et al., 2021; Mohanty et al., 2022; Jo & Park, 2023; Nour, 2023). Research further shows that satisfaction develops over time as users adapt to system functions and organizational processes (Rodríguez et al., 2021). Management support and training are consistently identified as critical determinants of ERP effectiveness. Active managerial involvement, structured training programs, and continuous learning opportunities enhance system utilization, user satisfaction, and organizational performance (AlMuhayfith & Shaiti, 2020; Karim et al., 2023; Roztocko et al., 2024; Ratliff, 2022; Sastrodiharjo & Khasanah, 2023; Thuc et al., 2025; Kumari and Anupam, 2024; Barna & Hurducaci, 2024). ERP systems also improve data accuracy, transparency, reporting quality, and decision-making effectiveness by reducing manual errors and providing reliable information for managerial decisions (Al-Okaily et al., 2021; AlMuhayfith and Shaiti, 2020; Todorović & Čupić, 2022; Jo & Park, 2023; Barna & Hurducaci, 2024; Aremu et al., 2020; Indrayani et al., 2024). Nevertheless, inadequate training and poor data analytics capabilities may limit these benefits (Barna & Hurducaci, 2024; Nour, 2023).

1.3 Local, National, and Global Context of ERP Accounting System Adoption

Globally, ERP systems have been widely adopted across industries to improve operational performance, transparency, and decision-making. Studies from Saudi Arabia, Nigeria, Poland, Jordan, South Africa, Indonesia, Korea, and the United Kingdom have demonstrated significant benefits and challenges associated with ERP implementation (AlMuhayfith and Shaiti, 2020; Aremu et al., 2020; Tuszkiewicz and Maruszewska, 2023; Al-Okaily et al., 2021; Xulu and Suknunan, 2020; Putri et al., 2024; Jo & Park, 2023; Shah & Saunders, 2024). Nationally, the Philippines has experienced increased ERP adoption due to advancements in information technology infrastructure and cloud-based accounting systems. However, available evidence remains limited regarding post-implementation ERP effectiveness, particularly among SMEs (Pabustan et al., 2021). Locally, retail SMEs in Davao City have increasingly adopted ERP systems to improve accounting and financial operations. Despite growing adoption, little empirical evidence exists regarding users' satisfaction, utilization, and perceptions of ERP accounting system effectiveness within this setting.

1.4 Theoretical and Conceptual Basis of ERP Accounting System Effectiveness

This study is anchored on DeLone & McLean's (1992, updated 2003) IS Success Model and Contingency Theory by Lawrence and Lorsch (1967), further elaborated by Fiedler (1971). The DeLone & McLean IS Success Model explains that system quality, information quality, and service quality influence system usage and user satisfaction, which subsequently lead to positive outcomes and net benefits (DeLone & McLean, 2003; Mukti & Rawani, 2016). In ERP environments, greater utilization and satisfaction contribute to perceived effectiveness and organizational value. Contingency Theory posits that organizational effectiveness depends on the alignment between organizational conditions, user capabilities, managerial support, and technological systems (AlMuhayfith & Shaiti, 2020). ERP success therefore depends not only on technological features but also on contextual factors such as training, management involvement, and organizational readiness. The conceptual framework proposes ERP system utilization as the independent variable, user satisfaction as the mediating variable, demographic profiles as the moderating variable, and perceived effectiveness of ERP accounting systems as the dependent variable.

1.5 Research Gaps and Rationale for the Study

Although extensive literature has examined ERP adoption, implementation success, and organizational performance, limited studies have explored post-implementation ERP accounting system effectiveness among accounting professionals in SMEs. Existing studies largely focus on ERP adoption and implementation outcomes in various industries and countries, while evidence from retail SMEs in Davao City remains scarce. Furthermore, little is known about how ERP system utilization influences user satisfaction and perceived effectiveness in the local SME accounting environment. The moderating role of demographic characteristics in these relationships also remains underexplored. This study addresses these gaps by examining ERP utilization, user satisfaction, and perceived effectiveness among accounting users in retail SMEs in Davao City.

1.6 Alignment with Relevant Sustainable Development Goals (SDGs)

The study aligns with SDG 8 (Decent Work and Economic Growth) by examining how ERP accounting systems contribute to workplace efficiency, productivity, and organizational performance among SMEs. Improved ERP utilization may support business growth and operational effectiveness. The study also aligns with SDG 9 (Industry, Innovation and Infrastructure) by investigating the adoption and effectiveness of digital technologies that strengthen organizational processes and technological innovation within business operations.

1.7 Importance of the Study to Multidisciplinary Sustainability

This study contributes to socio-economic sustainability by providing evidence on how ERP systems enhance productivity, efficiency, and decision-making among SMEs. Improved system utilization and user satisfaction may support sustainable business operations and organizational competitiveness. The study also contributes to technological and institutional sustainability by generating insights that can guide organizations, ERP vendors, educators, and policymakers in improving system implementation, user support, training programs, and technology governance. Furthermore, the findings may strengthen knowledge development in accounting, information systems, business management, and organizational research while supporting long-term digital transformation initiatives among SMEs.

2. Material and methods

2.1 Research Design

This study employed a quantitative, descriptive-correlational design to assess ERP system utilization, user satisfaction, and perceived effectiveness among accounting professionals. The design is consistent with previous ERP studies that examined enterprise system outcomes and user perceptions (AlMuhayfith & Shaiti, 2020; Al-Okaily et al., 2021).

2.2 Locale of the Study

The study was conducted in Davao City among retail companies classified as small and medium enterprises (SMEs) that utilize ERP accounting systems.

2.3 Respondents of the Study

The respondents were accounting professionals, including accountants, finance personnel, auditors, supervisors, and managers working in retail SMEs in Davao City. Participants were required to have at least one year of accounting experience and ERP system usage.

2.4 Sample and Sampling Procedure

A total population sampling technique was employed. All 358 qualified ERP users were invited to participate. Inclusion criteria required active ERP system use and employment in accounting-related functions. A total of 128 valid responses were obtained. The target sample size was based on recommendations from ERP and information systems studies (Cohen, 1988; AlMuhayfith & Shaiti, 2020; Aremu et al., 2020; Jo & Park, 2023).

2.5 Research Instrument

Data were collected using a structured questionnaire consisting of demographic information, ERP system utilization, user satisfaction, and perceived effectiveness. ERP utilization items were adapted from previous studies (Jo & Park, 2023; AlMuhayfith & Shaiti, 2020; Aremu et al., 2020; İyibildiren et al., 2022; Pabustan et al., 2021). User satisfaction items were adapted from Al-Okaily et al. (2021), Jo & Park (2023), Mohanty et al. (2022), and Barna & Hurducaci (2024), while perceived effectiveness items were adapted from Aremu et al. (2020), İyibildiren et al. (2022), Pabustan et al. (2021), Milojević & Rejman-Petrović (2023), and AlMuhayfith & Shaiti (2020). Responses were measured using a five-point Likert scale. A pilot test involving 30 ERP users was conducted to assess reliability.

2.6 Data Gathering Procedure

Following a review of relevant literature, the questionnaire underwent validation and reliability testing. Permission was obtained from participating SMEs before distributing the survey through Google Forms and printed questionnaires. Respondents provided informed consent and were assured of confidentiality and voluntary participation (AlMuhayfith and Shaiti, 2020; Al-Okaily et al., 2021). Follow-ups were conducted to improve response rates (Aremu et al., 2020).

2.7 Data Analysis Techniques

Frequency, percentage, and mean were used to describe respondents' profiles and determine the levels of ERP utilization, user satisfaction, and perceived effectiveness. Pearson's correlation was used to examine the relationship between ERP utilization and perceived effectiveness (Schober et al., 2018). Partial Least Squares Structural Equation Modeling (PLS-SEM) with bootstrapping was used to test predictive relationships among variables (Preacher & Hayes, 2008; Hair et al.,

2021). Permutation-Based Pairwise Multigroup Comparisons were employed to examine moderating effects of demographic profiles following the framework of Aiken & West (1991). Statistical significance was set at 0.05 (Almuhayfith & Shaiti, 2020; Al-Okaily et al., 2021; Aremu et al., 2020).

3. Results and Discussion

3.1 Profile of the Respondents

The respondents were predominantly 35–44 years old, single, college degree holders, and employed mainly as accounting staff and accountants. Most had 3–10 years of accounting experience and were assigned to general accounting, accounts payable, and accounts receivable units. SAP was the most commonly used ERP system, while accounts payable, accounts receivable, and tax modules were the most frequently utilized. Most respondents had been using ERP systems for 3–5 years. These findings indicate that respondents were experienced ERP users actively engaged in accounting processes and reporting activities. Their profile suggests substantial exposure to ERP-supported work environments, making them appropriate sources of information regarding ERP utilization and effectiveness. This supports Tuszkiewicz & Maruszewska (2023) and Al-Okaily et al. (2021). Similar ERP adoption patterns were reported by Pabustan et al. (2021) and Putri et al. (2024).

3.2 ERP System Utilization, User Satisfaction, and Perceived Effectiveness

3.2.1 ERP System Utilization

Respondents reported a moderate level of ERP system utilization, with an overall mean of 3.39. The ERP system was frequently used for daily accounting tasks, transaction processing, and meeting reporting deadlines. However, some reporting functions still required manual intervention and IT assistance. These results indicate that ERP systems have become essential tools in accounting operations. While users rely on the system for routine tasks, limitations in report accessibility and permissions reduce full utilization. This finding is consistent with Pabustan et al. (2021) and Putri et al. (2024).

3.2.2 User Satisfaction

User satisfaction was generally neutral, with an overall mean of 3.40. Respondents were satisfied with workflow continuity, technical support, training, and system performance but expressed neutral satisfaction regarding system navigation, complex task execution, and reliance on ERP-generated reports without manual reconciliation. The findings suggest that technical support and training positively influence satisfaction, although system complexity remains a challenge for some users. This supports Al-Okaily et al. (2021), Jo & Park (2023), and Mohanty et al. (2022), who emphasized the importance of usability, support, and task-system fit in ERP success.

3.2.3 Perceived Effectiveness of ERP Accounting Systems

Respondents rated ERP accounting systems as moderately effective, with an overall mean of 3.24. The highest ratings were associated with reducing repetitive data entry and preventing incorrect entries through automated validation, while lower ratings were observed for decision-making support, real-time reporting, and compliance functions. These findings indicate that ERP systems are valued for automation and operational efficiency but still require human oversight for decision-making and compliance activities. This supports Todorović & Čupić (2022), Nour (2023), and Jo & Park (2023).

3.3 Relationship Between ERP System Utilization and Perceived Effectiveness

Pearson correlation analysis revealed a significant positive relationship between ERP system utilization and perceived effectiveness of ERP accounting systems ($r(126) = .453, p < .001$), indicating a moderate correlation. This result suggests that increased ERP utilization is associated with higher perceptions of system effectiveness. Users who actively use ERP functions are more likely to perceive improvements in productivity, efficiency, and work performance. This finding supports Xulu & Suknunan (2020) and Al-Okaily et al. (2021).

3.4 Predictive Effects of ERP System Utilization and User Satisfaction

PLS-SEM analysis showed that ERP system utilization significantly predicted user satisfaction ($\beta = .481, p < .001$), while user satisfaction significantly predicted perceived effectiveness of the ERP accounting system ($\beta = .519, p < .001$). ERP utilization also exerted significant direct and indirect effects on perceived effectiveness, indicating complementary partial mediation. These findings suggest that ERP utilization improves perceived effectiveness both directly and indirectly through user satisfaction. Satisfaction serves as an important mechanism linking system use to positive evaluations of ERP performance. The findings support Almuhayfith & Shaiti (2020), Nour (2023), and Rodríguez et al. (2021). Furthermore, multigroup analyses showed that respondents' demographic profiles, including age, civil status, educational attainment, current position, accounting experience, and assigned accounting unit, did not significantly moderate the relationship between ERP utilization and perceived effectiveness. Although some subgroup comparisons yielded significant p-values, confidence intervals included zero or measurement invariance requirements were not fully established. These results indicate that the positive influence of ERP utilization on perceived effectiveness remains generally consistent across

respondent groups. Thus, ERP system success appears to depend more on utilization and satisfaction than on demographic characteristics, consistent with Ifinedo & Nahar (2006) and AlMuhayfith & Shaiti (2020).

4. Conclusion and Recommendations

The study found that accounting professionals in Davao City generally utilized ERP accounting systems in their daily work, reported neutral satisfaction with the systems, and perceived them as moderately effective. ERP system utilization was significantly and positively associated with perceived effectiveness. Furthermore, ERP system utilization significantly predicted user satisfaction, while user satisfaction significantly predicted perceived effectiveness, indicating that system utilization influences effectiveness both directly and indirectly through user satisfaction. The findings also revealed that respondents' demographic profiles did not significantly moderate the relationship between ERP system utilization and perceived effectiveness, suggesting that system success is more strongly influenced by utilization and satisfaction than by user characteristics.

Organizations should enhance ERP implementation by improving system accessibility, report generation functions, and compliance-related features through collaboration with ERP vendors. Continuous training, seminars, and refresher programs should be provided to strengthen users' knowledge of system navigation, automation, reporting, audit trails, reversals, and adjustments. ERP vendors should maintain responsive technical support and regularly update users on system improvements. Future researchers may conduct similar studies in other industries or locations and explore additional variables such as management support, training quality, and organizational readiness using mixed-method approaches to further understand ERP system effectiveness.

The study was limited to accounting professionals working in retail SMEs in Davao City who actively used ERP accounting systems and met the established inclusion criteria. Data were collected using a structured survey questionnaire within a limited period, resulting in 128 responses from the target population. The use of a quantitative, cross-sectional design and closed-ended survey questions restricted the ability to capture detailed explanations of user experiences and prevented the observation of changes in perceptions over time. Consequently, the findings are context-specific and should be interpreted cautiously when applied to other industries, locations, or organizational settings.

Compliance with ethical standards

The authors declare no conflict of interest. This study received no external funding. The researchers acknowledge the participating retail SMEs and accounting professionals in Davao City who voluntarily participated in the study and provided informed consent prior to data collection. Data were collected through non-invasive survey questionnaires, and all responses were treated confidentially, with no personally identifying information disclosed in the analysis or reporting of results.

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