

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

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Abstract

Success factors in the implementation of public sector financial reporting systems have been widely studied. However, we can say that few have studied ERP post-implementation success in organizational contexts, an analysis of the FOREXEBUG platform. The lack of research on ERP system success evaluations, a reporting platform, partly motivates this research. In this paper the object of study is the success of the ERP system. This ERP system was developed from previous relevant frameworks. This research adds to the body of knowledge in the field of evaluating the success of the implementation of a well-developed system of reporting financial statements in the public sector.

Structural equation modeling was used to test several relevant hypotheses. As a result, the results showed that the hypotheses have significant and positive associations. The results have a strong relevance in designing the success of ERP, a reporting platform. As positive results we can list the constructs of system quality, service quality, individual impact, work group impact and organizational impact.

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.

With the help of the FOREXEBUG online IT platform, public institutions have the opportunity to report their financial statements electronically, in accordance with budgetary and patrimonial accounting

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

JEL Classification: M41, H61, M35

Introduction

Currently, the data is basic and efficient to the entities. The use of data is valued as an essential part of the procedures 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 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.

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.

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.

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. The important role of an ERP application is to greatly improve collaboration between institutions, as well as to automate and streamline activities within institutions.

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.

Figure no 1.

The advantages and benefits of implementing an ERP program

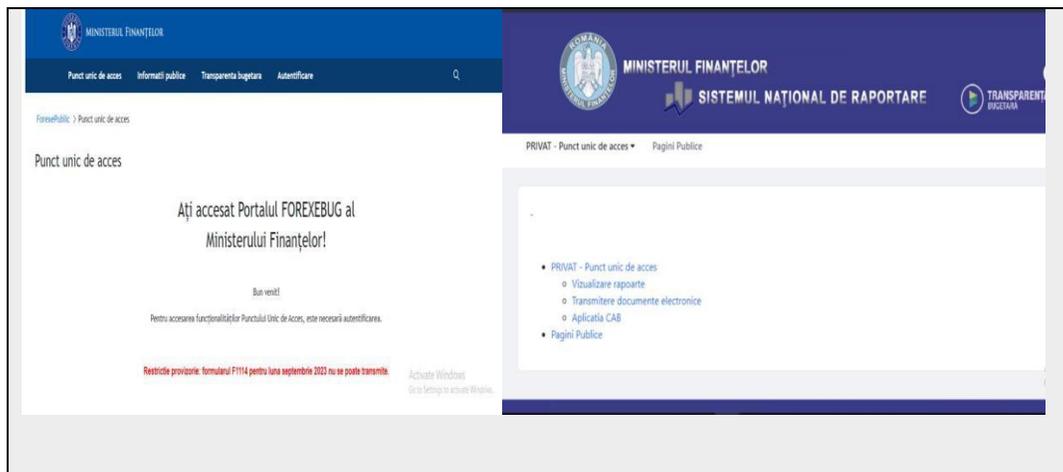
✓	Unique and transparent system that integrates all activities within public institutions
✓	Improves the ability of the management team to make decisions faster, based on reports generated in real time, based on accurate and complete information
✓	Automating, standardizing and optimizing work circuits 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 - Thanks to this online IT platform, public institutions have the possibility to report their financial statements electronically, adhering to budgetary and patrimonial accounting.

Figure no 2.

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 2 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 of this national reporting system was the Ministry of Public Finance in 2012-2013.

Support is offered to the Ministry of Public Finance, consisting in increasing the efficiency of local and central public administration and administrative transparency by making available to public entities standardized and modern tools in reporting financial statements and publishing detailed information on the use of public funds. These standardized and modern tools are with the help of the implementation of the project "Increasing the responsibility of the public administration by modernizing the IT system for reporting the financial statements of public institutions (FOREXEBUG)"

Figure no 3.
Access to loading data, financial statements, budgets, payment orders

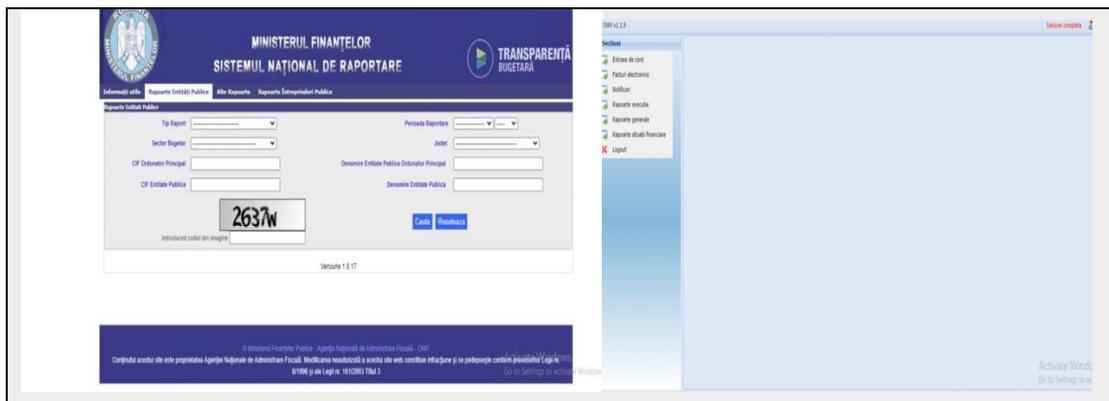


Source: <https://mfinante.gov.ro/web/forexepublic>

This paper presents the way in which the user's reasoning, the managerial attitude as well as the ease of use can influence the perception of accountants from budgetary institutions regarding the success of the application of a national computerized financial reporting system. Anchoring the success of the national reporting system - FOREXEBUG, designated, constitutes the theoretical framework for the conceptualization of the success of the financial information system, the inspiration of user motivation, managerial attitude and ease of use.

The national reporting system in public entities is a type of computer system that retrieves internal data from the system as meaningful and useful patterns as reports.

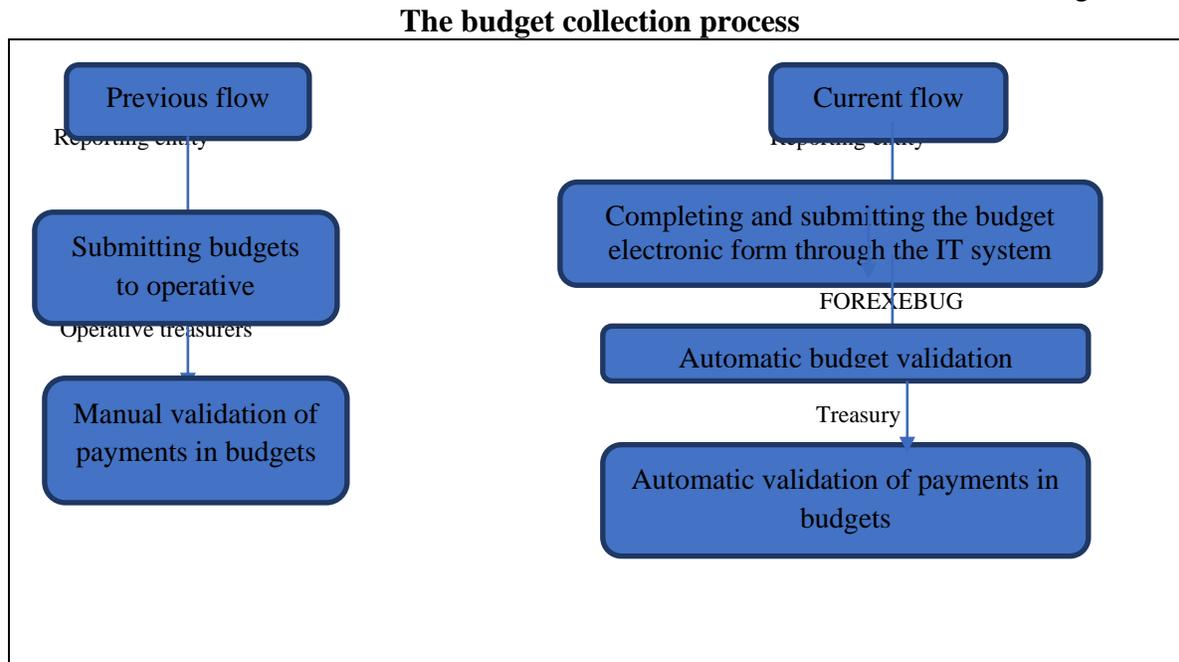
Figure no 4.
View accounting documents, reports, account statements, budget transparency



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

Within public entities this proves that user satisfaction and received utility are used as criterion variables. The findings have implications for managers and accountants within entities. They are processes based on information and communication technology in the system of budgetary institutions, as shown in figure 5.

Figure no 5.



Own source

The benefits of the FOREXEBUG IT platform in accounting

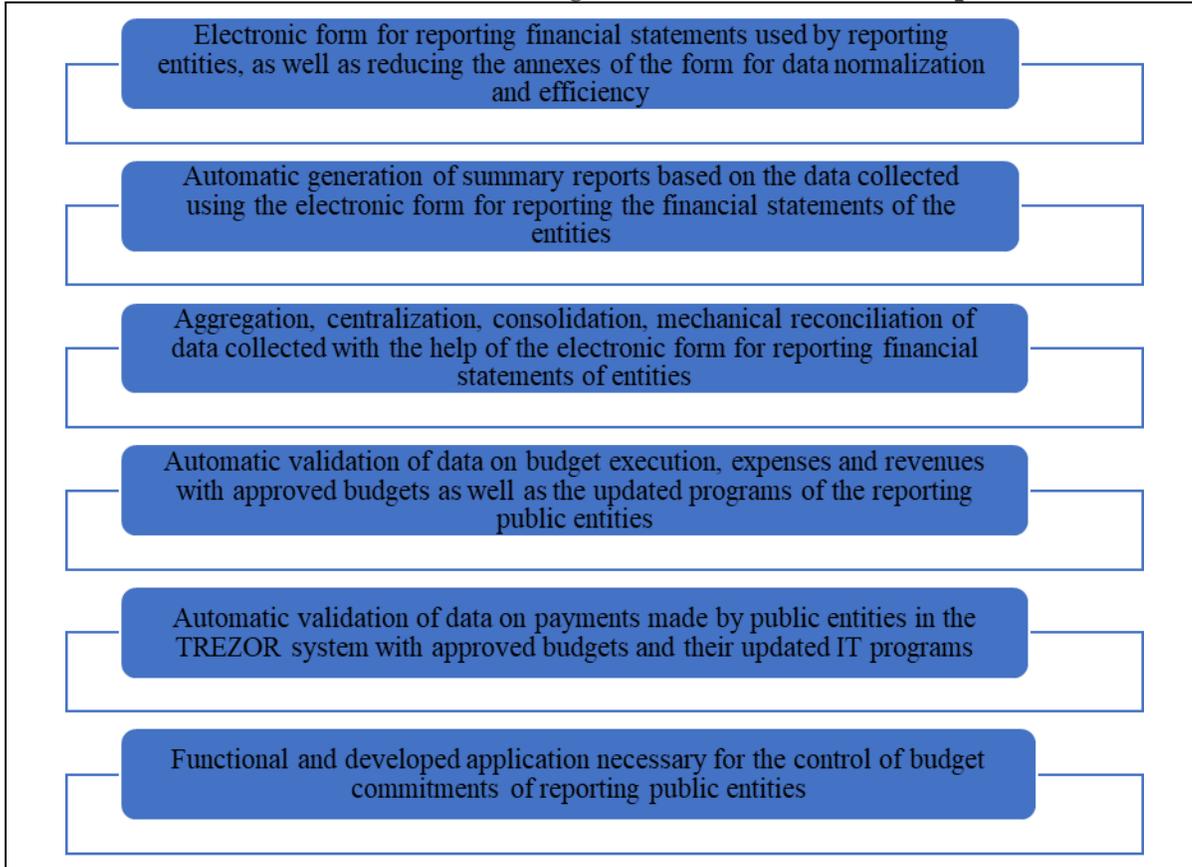
With the help of modern, standardized tools for the publication of detailed information and the reporting of financial statements regarding the use in accordance with the budget classification of public funds, the efficiency of the central and local public administration within the entities as well as 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 6.

Figure no 6.

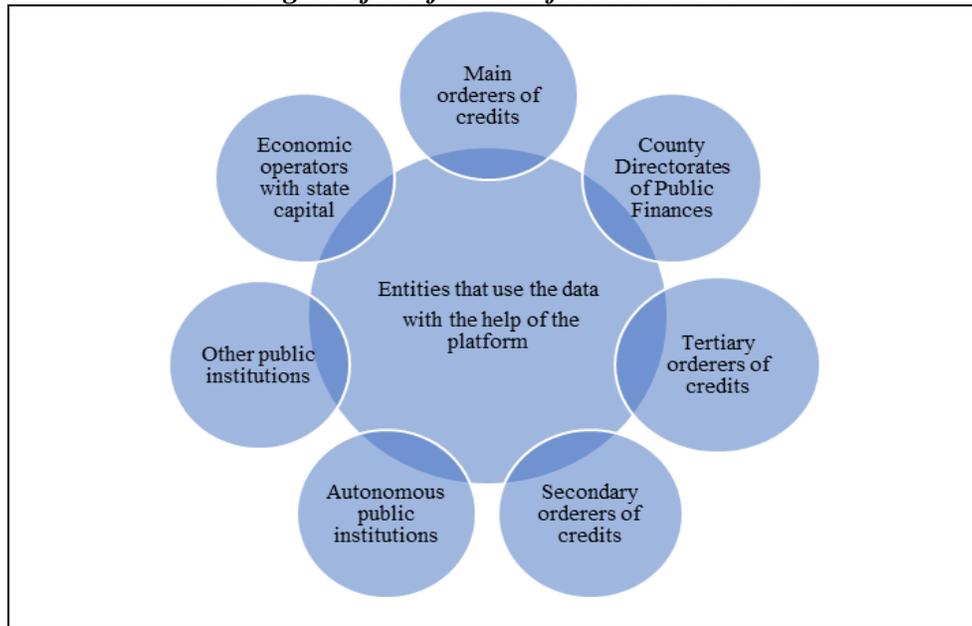
The advantages of the FOREXEBUG IT platform



Own source

Figure no 7.

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.

Conclusion

We can say that online accounting is changing the accounting profession based on the analyzes undertaken. Within the entities, there will be a considerable improvement in the process of carrying out accounting activities, collaboration with other institutions, as well as the speed and efficiency of responding to their needs.

Maintaining transparent information with such electronic accounting systems leads to highly automated accounting processes. By doing this, it makes professional accountants reconsider their position and perceive analysis and consultancy as the essence of the role they fulfill.

Through the study carried out in this paper and presented in it, the possibility of operations specific to monthly, semi-annual and annual accounting works was analyzed. We can conclude that an accountant can provide real-time reports with the new technology.

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 transactions and competent access to real-time data, you can quickly react and identify new developing 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).

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