Understanding an Enterprise Resource Planning (ERP) System Implementation with a Transforming Organisational Culture

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A R T I C L E   I N F O

A B S T R A C T

To offer insights into the interrelationship between organisational culture and ERP system development and implementation. ERP systems have emerged through developments in organisational resource planning to deliver automated business processes whose intention is to support companies seeking performance improvement. However, there is no clear consensus regarding ERP benefits or impact, with contrasting negative and positive assessment about deployment. The ERP related challenges that organisations face could be attributable to differences between organisational culture specific to the adopting firms and those of the ERP provider. The paper builds on literature from these two academic strands, stressing the importance of organisational culture in recognising the complexity in system configuration, implementation, and application. A case study involving a single, not-for-profit (NFP) organisation and interviews with fourteen internal stakeholders. It builds understanding of the influence of organisational culture, particularly in the NFP setting, in shaping employees' systems expectations and attitudes towards deployment in delivering greater external focus and organisational movement towards a market orientation through integrated systems implementation. The findings suggest that decision responsiveness is enhanced, and cultural values have remained, but attendant compromises centre on increased centralisation and decision-making exacerbate current reporting hierarchies at the expense of devolved responsibility, thus resulting in some change resistance. The study acknowledges gaps in extant knowledge of how transforming culture and systems implementation are linked and seeks to bridge just such gaps in a sector-specific setting.

1. INTRODUCTION

Organisations implement Enterprise Resource Planning (ERP) systems as core to business strategy and fundamental in unifying established information systems and managing organisation wide (Reitsma and Hilletofth, 2018; Matalamaki and Joensuu-Salo, 2022). Growth may have been organic with different systems emerging for various sub-groups, which have gradually collected under a single organisational umbrella. To achieve specific strategic objectives, greater systems consistency and efficiency is essential. Organisations implement single, organisation-wide ERP systems which provide one single source of information, so permitting enhanced managerial insight. Such systems adopt the concept of an "*ideal*" business model, allowing effective and

efficient core data and information management enterprise-wide (Vargas and Comuzzi, 2020; Asmussen and Moller, 2020). Who or what forms this "*ideal*" business model can be confusing and challenging, since each organisation manifests unique organisational and cultural characteristics, and where system *"ideals"* makes such characteristics redundant, this may weaken organisational performance (Beheshti and Beheshti, 2010; Gavidia *et al.*, 2021).

There is no clear consensus regarding ERP benefits or impact, with contrasting negative and positive assessment about deployment (Ifinedo *et al.*, 2010; Coşkun *et al.*, 2022). The ERP market flourishes despite lack of consensus and contradictory reports of implementation issues and difficulties. Researchers highlight that despite ERP's popularity organisations fail to capitalise on significant investments, missing opportunities to improve organisational performance (Cao *et al.*, 2013; Tarhini *et al.*, 2015; Coşkun *et al.*, 2022).

The literature suggests organisational culture could be central to ERP failure (Gajic et al., 2014; Mahmood *et al.*, 2019; Janssens *et al.*, 2020; Ali *et al.*, 2023). Employees and processes undergo significant changes through an ERP system implementation, where in the context of pursuing lean production, such changes may prove mutually reinforcing or conflicting in the overall pursuit of market-set competitive advantage. Companies that are planning to adopt ERP systems must ensure that collaborative, cooperative and supportive attitudes are promoted internally (Nour and Mouakket, 2011; Cao *et al.*, 2013), while the principles underpinning the ERP adoption are more attuned to certain cultural and structural configurations (Gupta *et al.*, 2018; Janssens *et al.*, 2020). It is likely that an ERP system will be less successful where tasks are less specialised, insignificantly delineated, and where authority is decentralised (Lotfy and Halawi, 2015).

Ifinedo *et al.* (2010) suggests that some limited studies have explored the impact of organisational culture on successful ERP implementation and thereby emphasised the importance of organisational culture and its relationship to ERP implementation while highlighting that a better understanding of this relationship will be conducive to companies realising full systems potential. Ram and Corkindale (2014) point to a paucity in CSF testing and as a consequence raise

questions on their value in implementation assessment. In terms of sectoral insight, Erkayman (2019) explores the important role of ERP implementation in automotive manufacturing as a support for transitioning towards Just In Time (JIT) systems. There is recognition of the beneficial connector role played by ERP implementation in joining up suppliers, partners and customers' cycles, hence of ERP's value in respect of external stakeholders.

It is important to recognise the interplay between social and organisational preconditions and their technical counterparts (Umble *et al.*, 2003; Gavidia *et al.*, 2021). There is awareness that aligning ERP implementation and pre-existing social and organisational contexts can be challenging (Almajali and Tarhini, 2016; Janssens *et al.*, 2020). Culture is frequently reported as important to adoption, but limited evidence exists on its impact for internal stakeholders and how it influences ERP success and subsequent systems-underpinned organisational performance (Moon, 2007; Beheshti and Beheshti, 2010; Nour and Mouakket, 2011; Basu, 2015; Tarhini *et al.*, 2015; Abu-Hussein *et al.*, 2016; Gupta *et al.*, 2018;). There is clear scope to correct the relative paucity of knowledge of how ERP is embedded into NFPs, aligning ourselves with Moon (2007; Asmussen and Moller, 2020; Coşkun *et al.*, 2022), who noted the absence of guidance for particular sectors, despite important studies having previously been undertaken. Specifically, Palanisamy (2008) highlights that in many organisations a major cultural change is often required so that ERP users show real positivity when participating in any system-specific process changes. The role of organisational culture in ERP implementation should be one of motivating employees/users to embrace the new system and consequently enabling them to be more informed and productive (Palanisamy, 2008; Beheshti and Beheshti, 2010; Vargas and Comuzzi, 2020).

Our study has two objectives, approached through investigation into a case not-for-profit (NFP) organisation experiencing a cultural transformation through an ERP system implementation:

- Identifying how organisational culture aligns with successful ERP implementation.
- Understanding the organisational consequences of ERP implementation from the

perspective of different internal stakeholders and how these might best be managed.

The structure of our paper is as follows. The first section reviews literature capturing the themes of ERP implementation and organisational culture perspectives, leading to a presentation of the theoretical framework which underpins this study. Next, we present the study design adopted and then set out the findings from the primary research. And finally, the paper presents a discussion of, and conclusions from, our research and highlights the main outcomes, contributions, practical implications and a suggestion for subsequent study.

1.1. ERP and Organisational Culture

Within the ERP area researchers list culture as key in ensuring successful system implementation and adoption (Umble *et al.*, 2003; Martin and Huq, 2007; Sarros *et al.*, 2011; Mir *et al.,* 2014; Pinho *et al.*, 2014; Mahmood *et al.*, 2019). In this context, Jones *et al.* (2006), argue that a company's culture comprises common beliefs, ideologies, and norms (consistent with the definition first indicated in this literature review) which influence organisational actions and represent both a significant driver of, and inhibitor of, organisational knowledge sharing. They argue that for many organisations a major cultural shift is required to alter employees' attitudes and behaviour so that they willingly and consistently share knowledge, this being crucial to integrated systems implementation. Their work indicated that although ERP implementation teams are influenced by the host organisation's culture, they are not necessarily bound by it. They further conclude that ERP implementation can facilitate change in an underlying organisational culture in the pursuit of integrated and cross-functional systems implementation. The critical element is that organisational culture can be used to shape strategic direction particularly when organisations require rapid response to changing environments. At best, culture can only be influenced, not managed, but at worst, culture could compromise management control rather than supporting its execution (Parker, 2000).

Leadership sits centre stage as commentators focus on capability and commitment of senior management (Martin and Huq, 2007), with Ke and Wei (2008) suggesting the successful implementation of ERP aligns positively with an organisational culture that embraces learning and development, decision-making involving participation, where power is shared, and support for, and collaboration with, employees can be evidenced. Furthermore, there is an organisational acceptance of risk and disagreement. They also point to senior management's strategic and tactical decision-making which steers organisational culture so that it encourages ERP implementation. It is vital that senior management not only engage employees via appropriate communication strategies (Mir *et al.*, 2014), but provide them with sufficient levels of support, both technically and emotionally (Martin and Huq, 2007; Najmi *et al.*, 2022). These researchers also highlight the problems senior management face in implementing organisational changes required to successfully embed ERP systems, suggesting that a more pluralistic approach to how culture is managed, or influenced, should be considered. This concurs with recommendation from Moon (2007) that further research would be beneficial into how organisations use ERP systems and how they adjust to the change that accompanies complex systems implementation to their everyday operations.

This last point leads to the research specifically focussed on ERP implementation in not-for-profit (NFP) organisations (Dezdar and Ainin 2011; Sarros *et al.*, 2011; Almgren and Bach 2014; Pinho *et al.*, 2014). While these are international studies covering numerous locations, and while one must be aware of national cultural differences before attempting to generalise (Alhirz and Sajeev, 2015), it is nonetheless possible to draw useful points for consideration. Because NFPs are organised around social mission, a culture of team-working, a sense of family and philanthropic values prevails. Pinho *et al.* (2014) refer to '*clan culture*', a culture built on the principles of loyalty, interpersonal cohesion and service, which benefits from leadership vision that encourages '*buy-in*' to principles having social and economic implications (Burt and Taylor, 2003; Sarros *et al.*, 2011). Pinho *et al.* (2014) caution that a clan culture can be disadvantageous because its demand for loyalty and sense of family can lead to subcultures. If the '*leade*r' reinforces the special NFP characteristics and provides a consistent message setting out principles and organisational goals on customer needs, commitment will be maintained.

This study recognises that various fundamental

issues identified by researchers originate in human and behavioural thinking. The success of an organisation lies primarily in cultural strength and harmony (Hill *et al.*, 2012; Pishdad and Haider, 2013; Vergas and Comuzzi, 2020). The necessity of implementing an ERP system that fits with the existing culture becomes critical. Whatever management initiatives are embedded in the development to counteract ERP failure and deliver successful implementation, the power of culture can offset these where aspects of change conflict with the organisation's values, beliefs and behavioural norms (Eaton and Kilby, 2015). Elbanna (2007) and Rajapakse (2012) conclude that implementing ERP systems requires the involvement of all relevant end-users, while an organisation's culture cannot be ignored. The association between organisational culture and ERP implementation has been given some consideration within the IS literature by various researchers (Saidel and Cour, 2003; Boersma and Kingma, 2005; Martin and Huq, 2007; Reitsma and Hilletofth, 2018). However, no specific details emerge as to why or how culture is assimilated, and more recent studies (Basu, 2015; Guo and Wang, 2015; Gavidia *et al.*, 2021; Ahmed *et al.*, 2024), reiterate the need for further research looking into the impact that organisational culture may have on successful implementation.

The inclusion of culture on the ERP implementation to-do list within the extant literature (Rouhani and Mehri, 2018; Najmi *et al.*, 2022) indicates a need to focus on how ERP can be implemented in NFP organisations. The need for managers to address organisational culture before, during and post-implementation is often inextricably entwined with the need to manage effective organisational change to facilitate user adoption and ownership (Sarros *et al.*, 2011; Kapupu and Migherat, 2015; Gavidia *et al.*, 2021).

2. THEORETICAL FRAMEWORK

Aladwani (2001, p.266) argues whilst an ERP system "*helps the different parts of the organization share data and knowledge, reduce costs, and improve management of business processes*", they fail through workers' resistance often leading to failing change management. He developed an integrated process-oriented approach to enable top management to proactively deal with such resistance.

ERP research is typically factor-based, identifying those critical for success; organisational, technical and people-related, notwithstanding the scepticism reported on the effectiveness of various CSFs and value in underpinning implementation decision making on them (Ram and Corkindale, 2014). Organisational aspects deal with change strategy development, project management, organisational structure and resources, managerial style and ideology, communication and co-ordination, alongside IS-function characteristics. Technical traits comprise in-house technical expertise, ERP complexity, time and cost of implementation. People factors cover staff and management attitudes, employee involvement and training. Aladwani (2001) suggests factor research is valuable for advancing ERP implementation understanding, but represents a static view, despite dynamic implementation. ERP adoption is a process, determining trajectory from A to B. In this process, two sources of change resistance occur, perceived risk and habit, research advocating that it is senior management responsibility to analyse these sources and employ appropriate strategies to counter them. Aladwani (2001) provides a checklist of steps to yield favourable responses from employees/end-users and deliver successful adoption. The steps include clear communication of ERP benefits and operations, ways to minimise adoption costs, involving end-users, enhancing interface quality, having hands-on training and securing leader support.

Kapupu and Mignerat (2015) critiqued Aladwani's (2001) work and suggested change management is often under-delivered because its associated activities are often introduced at the stage of the implementation project when its delivery is behind schedule, or worse, that both time and financial investment has run out. They posit that Aladwani's approach to conceptualising ERP context change shows promise in achieving successful adoption because it integrates different elements of best practice. A critical aspect of Aladwani's work was its firm recommendation that leaders themselves should be '*doing*' alongside colleagues as well as encouraging attitudinal change to minimise employee resistance and encourage favourable attitudes.

A positive addition to Aladwani's model is the "*think-feel-do circle*" by Edwards and Humphries

(2005) and Kapupu and Mignerat (2015). They discussed the cognitive/think, affective/feel and conative/do aspects of ERP implementation. Cognitive/think refers to ideas systems users have about implementation objectives and how these are influenced through communication whose basis should be via a detailed business case of ERP benefits for organisation and employees alike. The affective/feel component influences stakeholders' emotions and communicates attributes the user will develop. The conative/do part deals with users' application intentions and the best approach to gain '*opinion leaders*' endorsement.

This paper centres on applying the model of Kapupu and Mignerat (2015) to explore how organisational culture impacts on actual ERP implementation. In doing so it examines the relationship between ERP implementation and organisational culture. Aladwani's (2001) and Kapupu and Mignerat's (2015) model suggests favourable responses to the cognitive, affective and conative parts of ERP implementation, and we seek here to determine its relevance to the NFP case context.

3. STUDY DESIGN

The research strategy deployed in this study is one of interpretivism (Remenyi *et al.*, 1998). We have focussed on interpretation and in-depth analysis of different individuals involved in the study. We sought to gain understanding of the relationship between ERP implementation and organisational culture as well as analysing how different internal stakeholders perceive and behave towards a new ERP system implementation, thereby building on and extending established academic theory.

The unit of analysis for this work is an individual case organisation, within which this interpretivist approach will be implemented. Yin (2003) suggests case studies can help researchers understand complexity of organisational and managerial processes. Such a case study would be relevant here, with reported high levels of system failure irrespective of business sector being evident from the extant literature, and with our case organisation being one that seeks greater external environment alignment but balanced with its cultural values.

The case organisation, Charity A (organisation and interviewees anonymised in line with the researchers' University Ethical Policy), is a charity offering various services UK-wide. The research seeks to construct meaning from employees' experiences during ERP implementation and to broaden knowledge through better understanding of how the system is implemented organisation-wide, and whether, and how, culture specific to an NFP impacts on these experiences.

Fourteen interviews were undertaken with employees in differing roles, generating 20 hours plus recorded text. These interviewees included the IT Director, ERP Project Manager, various departmental managers and team leaders, and different end-users who work daily with the system. The interviewees were chosen by role and function, ensuring organisation-wide spread. Our analysis of the specific data generated and benchmarking the number of interviews undertaken with recommendations from the extant literature (Creswell, 1998; Guest *et al.*, 2006) allows us confidence in having reached data saturation. Furthermore, while generalisability of the study findings cannot be claimed, the number of individual interviews and the different hierarchical and functional roles covered of participants from the single case organisation, allow us to reasonably claim findings transferability to other small to medium organisations undergoing significant change through systems implementation (Denzin and Lincoln, 2018). Indeed, the number and breadth of our interview sample suggest the robustness of our study, especially given the generally accepted challenge of smaller-sized organisations' traditional unwillingness to participate in research (Dennis 2003).

The interview questions were developed, revised and refined iteratively through a pilot study as well within the interviews forming the substantive study. After data collection and transcription, template analysis (King *et al.*, 2018) as a form of thematic analysis was used to analyse and interpret the rich and in-depth accounts provided by Charity A participants. In transcribing the interviews pre-analysis, we coded the findings according to theoretical concepts suggested by the data rather than those imposed by the researchers (King 2004). These initial themes represented only a starting point in the data analysis, with understanding developed iteratively in response to the data. This analysis was undertaken manually, thereby permitting us greater immersion in the

data, consistent with the relative merits of manual and IT-based qualitative data analysis. We organised raw data into categories to identify themes and associated linkages as well as organising them based on the theoretical framework by Kapupu and Mignerat (2015). The emerging themes were studied in line with the pre-defined research objectives. The paper and reported findings were considered by a senior representative from Charity A, in line with Ethical approval, prior to submission for publication.

4. STUDY FINDINGS

The findings are structured by the cognitive/think, affective/feel and conative/do aspects of the ERP implementation, aligning to the theoretical framework (Aladwani's, 2001; Kapupu and Mignerat, 2015). It will be interesting, as indicated earlier, to determine if this holds in this NFP setting, especially with regard to NFP-specific aspects of organisational culture.

4.1. Cognitive/think

4.1.1. ERP solution needs

Systems deployment was similar to those reported in the literature, i.e. systems starting as departmental-specific, isolated applications. Pre-ERP implementation the company experienced numerous problems with networks, different versions of circulated documents, standalone systems running, all adding complexity to client services. These different systems were ageing, heavily configured and unable to respond effectively to current sectoral standards. System upgrades or customisation did not provide any real element of future-proofing.

There was organisational tradition that representatives/managers from different departments attended meetings with different information sets and data analysis resulting from deployment of standalone applications. This tended to result in decision deferral owing to absence of senior management confidence in the information sets presented. Most senior managers anticipate that the new ERP system will provide alternative, single solutions and decision-making will be supported by accurate, real-time delivered information.

Given that it was felt crucial to consolidate the number of software applications, senior management, informed by extensive research, concluded that an ERP solution had potential to

address numerous issues. A system requirement was to enable Charity A to hold all information in one system, aligning with their current business and IT strategy, with necessary maintenance and upgrades no barrier to fulfilling implementation. A Team Leader explains the system will *"give us more visibility of data within those systems from a central source and will improve our operational roles and being able to interrogate things such as spend, supply chain risk assessment etc."* There is a widespread view that an ERP system will consolidate company processes, as well as harnessing the power of analysis and reporting, thereby empowering the company to be more receptive to fluid sectoral challenges. *"It is very much a self-service culture that we are trying to drive"* (Director). However, there are various employees sceptical of this, A Department Head argues that *"I don't think they ever talked about the solution, whether it's fitting into the ethos, the structure or the culture of what we think the organisation is".*

4.1.2. ERP procurement process

Charity A went through *full invitation to negotiate* process, requiring a capture of system requirements upfront, enabling them to compile a detailed document with a clear feasibility analysis supporting the process of shortlisting potential vendors. The organisation's main intention was not to dictate how the new system would operate, but to follow best practice and precisely determine which processes any system could offer. This would allow Charity A to streamline existing processes and become more efficient through avoidance of numerous standalone applications. The standard back-office functions including HR, finance and payroll followed this practice comfortably, but for a number of functions unique to the company, particularly service departments, the new system was customised to fit specific needs. As a Manager argued, *"for the processes that are the bread and butter of what we do the vendor had to create a new module based on our particular needs".*

For a majority of interviewees, the project management team were felt to have carried out extensive consultation. This proved beneficial since it afforded employees a real sense of project involvement. It also enabled the implementation team to accurately determine the various department needs from the new system. In order to

ensure that implementation was business-responsive and end users were widely involved in the process, the company seconded teams from all departments. The implementation team created checkpoints within the project enabling them to ask, "*where are we now*"? and, "*where did we seek to be*"? This meant the implementation team could identify or anticipate shortcomings and make timely responses.

4.1.3. Awareness response – Charity A's Culture
According to all interviewees, Charity A's culture is characterised by four core values: *Responsible*, *Profitable*, *Rejuvenated* and *Thoughtful*, embracing both its charitable ethos and the external market-oriented environment. A Director suggested *"culture naturally is of a supporting environment"*. The annual employee satisfaction survey indicates that people are happy to work for Charity A and there is a supportive relationship between employees and management team.

Participants reported that current structure is "*a tall one*", with some expectation of change post-system implementation. As one Director suggested *"trying to get things down to ground is really difficult because it's lost in translation".* Senior management anticipates the new system will enable Charity A to host information in one place and operations will be more efficient, alongside alteration to structure. A Director explained *"You don't have to have as many people inputting information into systems. And once you don't have as many people then you don't need as many managers, you don't need managers of managers et cetera. So, your whole culture and structure can change".*

There is a less amenable changing external environment where the Government are cutting funding to charities. Charity A must become market-oriented because it cannot rely as strongly on state support, which for many employees runs counter to the underlying sector values. A Senior Analyst suggests, *"whilst the culture of the company is very caring – we've been trying to drive a commercial value as well. Which means that there is almost two, kind of, conflicting parts".* Although a cultural shift is seen by some as a logical response, others believe it unnecessary. A Team Leader suggests *"I've never had the impression that it's a commercially focused culture, we are a care and support organisation. It's only in recent times that they've suddenly realised and woken up and thought actually, we need to take more of a commercial and*

accountable sort of edge to the decisions that we make. So, I can start to see us changing culture slightly but not at the pace that it would potentially need to change."
Given that Charity A is a public organisation built on a charitable ethos, this may suggest a primary focus on maintaining current levels of employee satisfaction rather than on becoming more shareholder responsive. Profits achieved are reinvested in the organisation to benefit clients and employees. The success of the new system as an aid to management decision-making will depend on employees' perception and their deployment of it in day-to-day roles, particularly to increase efficiency and accessibility.

4.2. Affective/feel
4.2.1. Systems implementation - benefits gained
A major advantage gained from system rollout is that employees can work remotely across all data-related activities. Employees interviewed in the study find the technology very time saving and compliant with standard sector requirements.

The new system appears to empower managers to complete many activities without input from different departments. As an Advisor mentioned, *"as a manager I should be able to control and do my own work without input from all the departments. So, if I need to do something with HR, I can do it online. If I need to control my finances, I can do that on the same system as well".*

Compared with systems used by sector competitors, Charity A's ERP system is considered "*state of the art*", based on feedback from its customers and from rival organisations seeking to learn from the implementation experience. As a Department Head suggested *"We've had feedback from our customers out there where they are saying that this is brilliant, this is the future, and this is how it should be working".* The company has achieved greater operational integration, while decision-making is quicker and more efficient, with managers required to attend fewer meetings and no longer seeking to reconcile contradictory reports based on differing information.

4.2.2. Improved services
With the new system implemented, a common perception prevails that it has brought stability and uniformity. As a Manager indicated, *"I love the ERP because; it's kind of brought us consistency".* The new system allows the organisation to be more accountable through enhanced compliance as well

as producing clear evidence of support and services offerings.

It appears that the new ERP is enabling the company to improve decision-making through the delivery of relevant, timely and accurate information. A Team Leader described Charity A as one that *"always tries to do the right thing but does not always know the right way of doing it"*. The traditional culture of risk aversion meant that employees are excessively hesitant in making decisions so leading to apparent procrastination. It is anticipated that this state of affairs will diminish since the system appears to be successful in delivering timely information, thereby enhancing decision-making. The research interviewees believed that the new system accords with their values and its implementation will help Charity A achieve its business strategy. A Director emphasises that the ERP system will enable them to become more commercial by streamlining processes, by being more accountable through greater transparency, and by energising employees. There is belief that the ERP will enhance Charity A's commercial orientation while retaining more established values around accountability and care.

4.2.3. Feeling response - Attitude towards the ERP implementation

Through this project, Charity A realised they lack internal expertise to support this development. This internal skill deficit led departments to rely on external consultants who often did not have organisational knowledge, which would have enabled better understanding of efficiency and process re-engineering needs. Given the absence of internal expertise in system development and upkeep, the interviewees felt that as mere employees, they could not challenge the consultants' suggestions, despite occasional suspicions that they may not have been acting in the company's best interests. It also became apparent that the vendor consultants did not have the expertise to address Charity A's specific requirements. A Manager noted, *"we did not have the skills from either side"*, a contention echoed by other interviewees. Also, consultants who brought in colleagues with specialist expertise did so late in the day, causing system delivery delay.

Few interviewees were reluctant to embrace the new system, perhaps because Charity A implemented effective online training which employees found beneficial. There was significant peer support in the various teams/departments. This collective support and predisposition to team work again signposts the supportive and collegiate environment that characterises Charity A.

Various interviewees felt that the planning processes were insufficiently detailed. And since accountability was not clarified for the various project stages, this resulted in false employee expectations and miscommunication between the project management team and various departments. Some participants claimed that project ownership was not as organisation-wide as it could have been. In particular the process as a whole was too exclusively IS/technical in its focus with low levels of attention paid to needs of the end user and a more enterprise-wide sensibility within the transformation journey. A Department Head indicated *"the main challenge for me is that the project has been driven by time and cost and has lost sight of the quality of the solution"*.

One interviewee suggested that implementation has led to the creation of more management tiers within Charity A thus reducing both the flexibility and discretion managers previously had in executing or influencing decision-making. This has degraded internal communication, and some employees perceive they are just not listened to, something which adds considerably to frustration within the system implementation process.

4.3. Conative/do

4.3.1. Support from opinion leaders

A Manager reported Charity A's culture as one where *"we all feel that we shouldn't ask somebody to do something that we don't know how to ourselves. I am as familiar with the new systems as any of my front-line colleagues."* Overlaid on this hands-on mentality most interviewees enjoy working for Charity A, where typically a friendly and collegiate environment prevails. The interviewer observed that the company's building comprises large open workspaces where all employees, regardless of hierarchy, work together.

One senior manager did not consider the organisation approached system introduction in the appropriate manner. He suggested the only measure the project management team was interested in was on-time completion with delivery time dominating, and sometimes compromising, content and outcome. The manager explains *"I don't think they ever talked about the solution,*

whether it's fitting into the ethos, the structure or the culture of what we think the organisation is". Having only a few senior employees deciding on requirements may not be ideal if these requirements do not reflect what the business itself needs. The ERP project should have been about higher order business and organisational change, but it was widely perceived to focus unduly on on-time implementation, and this was a source of tension between different business areas.

However, the open accessibility of the physical environment did not preclude most interviewees reporting the prevalence of a silo mentality. For example, the Finance department has four different teams that work individually. This means decision-making involves a consultation process involving all four teams, delaying system implementation even further.

Senior management does not feel that decisions made were the most appropriate and they believe the prevailing culture is one of avoidance and procrastination with a tendency to avoid or tiptoe around the broader picture and real issues. One senior manager reported *"the big man coming out and saying, 'we've got a forty-million pound gap – so, the first thing we're gonna do is stop buying buffet lunches', it's- it just didn't feel like a- a solid business decision".*

4.3.2. Adoption Intention Response – Impact of ERP on stakeholders' views

Charity A management were conservative and guarded on how the system will help improve performance across the various departments. System presentation to employees and end-users will result in a year plus to realise full benefit. They used this as a safety net to mitigate against potential problems. A Director said that *"so, whereas a lot of people will say 'oh, right. You go live and immediately we're saving money', we haven't done that. We've said actually you've got a year to realise these. Which has meant that obviously, that is a safety net for people".*

Charity A is risk-averse, even complacent at times, where managers are often reluctant to change working practices because *"they are working, and they are fine"* (Director). This means employees are reluctant to take real ownership or make decisions. Avoidance of responsibility was historically claimed and justified by lack of accurate and timely information, as indicated earlier in this study.

One Department Head anticipated the needs for possible organisational restructuring in response to the ERP system and, proactively, tried to manage this ahead of actual change and employee reaction. In this particular department, there is realisation that when employees leave Charity A, rather than automatically recruiting, the team adjust and seek to cope rather than replace. In consequence when the need arose to restructure and change roles, the process was less painful and any redundancy was avoided. This led to preserved morale, a more collegiate attitude among team members and being five months ahead of schedule in terms of system implementation.

Despite the positive responses reported, some employees feel that although Charity A is characterised by its friendly and caring environment ERP rollout has seen a gap in communication, which has impacted adversely on these employees' perspective and their associated expectations. An Assistant reports *"The project building stage, are being so wrapped up in meeting deadlines and budgets and targets that they've, kind of, forgot that there's these little people outside waiting for it to come and what's it going to do. And it's just that gap...".* Similarly, "accountability fear", which is a prevalent cultural issue, has influenced the implementation process with an end-user, a Team Leader, reporting *"I don't think they ever talked about the solution, whether it's fitting into the ethos, the structure or the culture of what we think the organisation is. It's just, about whether it will be on budget and on time?".*

Finally, there was an emerging consensus around the extent to which system implementation had impacted on the four core values, *Profitable*, *Thoughtful*, *Responsible* and *Rejuvenated*. This consensus was certain that ERP implementation did not, and will not, reshape or redefine their organisation, with a Director arguing, *"The ERP system will help us grow and learn but it has not detracted from our culture".*

5. DISCUSSION AND CONCLUSIONS

In undertaking this study, the first objective was to identify how organisational culture and ERP implementation align with case Charity A. In doing so, there was an appreciation that full understanding of the impact that organisational culture has on ERP implementation success is complex and multi-faceted (Rajapakse, 2012; Ahmed *et al.*, 2024). Central is strategy

development supported by the implementer's organisational culture (Eaton and Kilby, 2015; Ali *et al.*, 2023). Table 1 summarises company employees' experience of change, recognising positives, negatives, and aspects of continuity and change, all of which emerge from this complex systems implementation.

Table 1: Experiences from the ERP implementation

Change Strengths	**Challenges**
Top management involvement	Resistance from some employees
Strong communication	Conflict between different managers
Clear vision and how the project fitted with their core values	Differences in perception of inter-stakeholder and intra-company communications
	Historic levels of decision-making speed
Positive Outcomes	**Negative Outcomes**
Decision-making transparency and accountability	Taken too much time
Single source, accurate and objective data	Lack of particular expertise, internally on systems, externally (i.e. the consultants) on Charity A
Speed of decision-making	Charity A is becoming leaner so certain roles are becoming redundant
Streamlining processes	A more centralised system meant that some people lost power,leading to unfavourable views on the new system
Improve costings	
Customers happy to have access to more information	
Better service to customers through speed of decision-making	
Cultural Preservation	**Organisational Change**
The four core values have not changed	Organisational structure more complicated, with increases in managerial layers and hierarchy
Slow movement towards market orientation	Reporting lines have changed in response to structure
Slow movement on becoming less risk-averse	Better and speedier decision-making
Employees talk more about working relationships, communication and support, less so about the company ethos	More accountability

Charity A recognised new system importance and the interviewees were confident that ERP implementation was in tune with company vision, although the new system influenced, rather than passively aligned with, the prevailing culture. The system influenced changes in work practices, although interviewees were confident that the charitable/public service ethos and informal culture has remained intact, despite more day-to-day emphasis appearing to be given to working relations, communications and company support. This appears to chime with the observation of Jones *et al.* (2006) that an organisation's culture informs change, even if the agents of this change are perhaps not completely constrained by it. Having a clear organisation vision and a justification for the significant change from the outset is crucial (Tarhini *et al.*, 2015; Gupta *et al.*, 2018; Rouhani and Mehri, 2018).

Charity A is publicly funded, which has influenced the implementation process, particularly for internal staffing capability during project development. Post-implementation, ERP deployment and the quantity of information generated will increase. This is crucial on a transition journey as Charity A remains positioned as a charity but with increasing focus on market competitiveness to counter reduced Government support. This highlights the importance of internal organisational perceptions on future ways of working (Somers *et al.*, 2004; Guo and Wang, 2015; Abu-Hussein *et al.*, 2016), particularly on greater decision-making speeds enabled by consistent and timely information.

ERP systems can impose their own logic on strategy, culture and process (Basu, 2015; Gupta *et al.*, 2018; Janssens *et al.*, 2020; Najmi *et al.*, 2022). This study points to disruptive aspects of system's implementation being minimised by allowing various stakeholders active involvement in the change process itself. Proper training plans can ensure all employees are familiar and comfortable with new technology. Interview findings were consistent with the literature with respect to these

change management aspects (Boersma and Kingma, 2005; Elbanna, 2007; Reitsma and Hilletofth, 2018; Janssens *et al.*, 2020). Training and Education are frequently cited as effective determinants of successful ERP implementation (Tarhini *et al.*, 2015; Almajali and Tarhini, 2016), with crucially, a requirement to refresh the skills capability of the IT-centred employees (Basu, 2015; Coşkun *et al.*, 2023).

Top management presence was evident in the smooth project running in Charity A. Senior and middle managers were actively involved, demonstrating strong leadership during the project lifecycle. Interviewees widely agreed that strong top management engagement prevailed, and they considered this important for new system acceptance (Martin and Huq, 2007; Ke and Wei, 2008; Coşkun *et al.*, 2023). The literature reiterates leadership importance and the need for appropriate management of conflicts between various stakeholders (Pishdad and Haider, 2013; Basu, 2015). It was evident that airing of diverse perspectives was most apparent among management.

The new system is conducive to a more centralised environment, leading to some managers losing power and influence and consequently offering resistance to the system and its associated synergies. Communication (Mir *et al.*, 2014) plays a vital role and was a significant driver for Charity A, particularly organisation-wide communication (Dezdar and Ainin, 2011; Matalamaki and Joensuu-Salo, 2022). Although communication was felt to be generally very effective during implementation itself, various employees showed dissatisfaction with this post roll-out. Here, communication became less effective, particularly as Charity A became more centralised and its management structure became more layered. It is debatable whether this represents reality or perception, given the decline reported in intra-organisational communication, this communication being an essential facet of effective leadership both organisation-wide (Dezdar and Ainin, 2011; Ahmed *et al.*, 2024) and across departments (Tarhini *et al.*, 2015).

Organisation values were not diluted through system roll-out, with recognition of its enabling and empowering employees being noteworthy. Charity A is perceived as caring and friendly and this was apparent with most interviewees who suggested that communication was encouraged and project involvement supported, notwithstanding greater centralisation, management layers increasing, and communication to lower levels of the organisation weakening. It was widely admitted that fear of accountability exists, impacting negatively on the project, since decisions had historically been slow leading to employee frustration. Shortfall in technical expertise resulted in project delay, to the detriment of employees who were not adequately supported in their familiarisation with the project, despite the crucial role acknowledged for training in the general sense (Tarhini *et al.*, 2015; Almajali and Tarhini, 2016). Updates for internal IT specialists were also patchy (Ngai *et al.*, 2008). While Charity A is a charity operating primarily as a public organisation, its market-oriented transition has required ERP system implementation. Speedier decision-making and coping with its attendant risk are by-products of superior information, thus both facilitating and requiring more nimble activity and more agile mindsets that are very different from extant employee practice and experience. This accords with SME-focussed research from Gupta *et al.* (2018) who recognise the need for these smaller organisations to be agile in adjusting their Business post-implementation in response to market opportunity.

It is apparent that various cultural aspects have altered, namely structure, role, reporting lines and greater decision-making accountability. These alterations will bring changes in information handling and supply, decision making and reporting. Our study findings point to employee comfortability and to system approval by market competitors around "*organisational fit*", both of them encouraging signposts. The role of culture in this change process was two-directional, system implementation forcing change, with the prevailing culture facilitating the formal role played by employees in system development and implementation (Jones *et al.*, 2006), alongside organisational support through online training and development (Martin and Huq, 2007; Dezdar and Ainin, 2011; Almgren and Bach, 2014; Coşkun *et al.*, 2023).

This study directs management's attention to the importance of recognising and addressing fit between organisational culture and structure and

ERP system implementation. It suggests that organisations implementing ERP must consider this fit, the consequences of changing business processes, and potential internal resistance. They must recognise that implementation of ERP systems is likely to induce internal conflicts, impose difficulties and perhaps even result in process failure if initial misfit emerges. It is managers' responsibility to determine if a proposed ERP system is an appropriate fit with their organisational culture and structure, if fit is possible with certain parts of the organisation, or if significant process redesigning or reengineering is required.

The second objective involved assessing the perspectives of key stakeholders by applying the theoretical framework comprising the dimensions of cognitive/think, affective/feel and conative/do. Figure 1 illustrates the main stages of Charity A's ERP implementation, highlighting alignment stage-by-stage between organisational culture and change management.
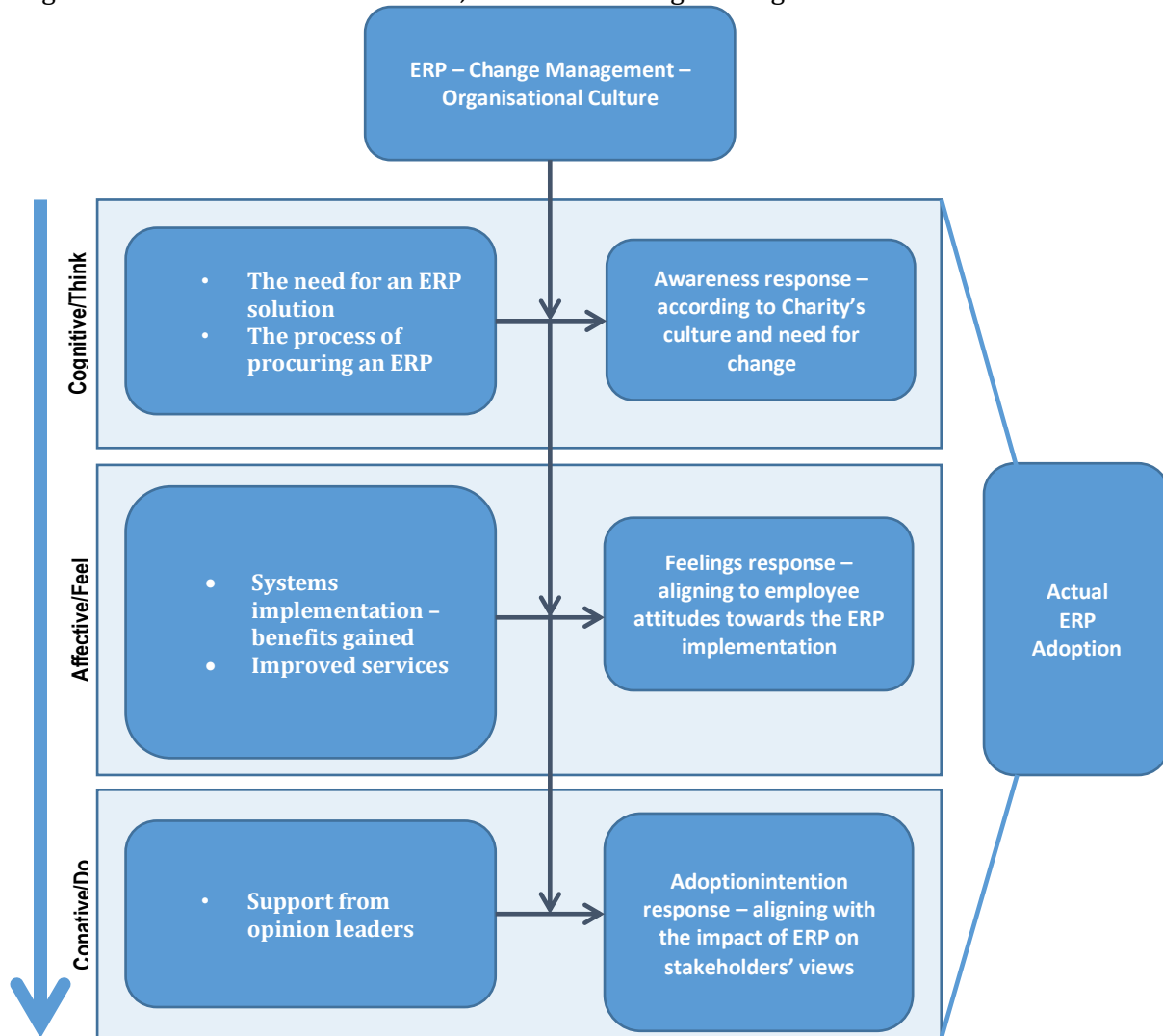

Figure 1 – Major ERP implementation aspects and alignment to organisational culture

Assessment of culture change is difficult and can be highly subjective (Hill *et al.,* 2012). This means that individual stakeholders' experiences and resulting views can differ markedly, and thus that they react differently to the significant changes that ERP brings.

We are considering 14 interviewees across several defined roles, and as such, when quantifying their responses, we need when dealing with small numbers to exercise some caution. However, several key summary points emerge. Looking at the three dimensions of cognitive/think, affective/feel

and conative/do and assessing an individual's responses into one or more of the above, we as researchers based this objectively on our analysis of the narrative that individual provided in their interview. In summary, there are three interviewees who map onto one of these dimensions only, in each case, the conative/do dimension. By role, they represent a Director and two Team Leaders. In contrast, two participants map onto all three dimensions, by role, a Head of department and a manager. There is greater coverage of the affective/feel and conative/do dimensions recognised through the interview responses. Both dimensions are visible for 11 interviewees, and they cover all job roles considered in the suite of interviews. Interviewees not displaying the affective/feel dimension are Directors and Team Leaders. Where the conative/do dimension is not visible, this relates to two Heads of Department and a Manager. There are respondents assigned to more senior roles who are exhibiting the conative/do dimension, thereby aligning to previous work by demonstrating that various managers are "*doing*" (Aladwani, 2001; Edwards and Humphries, 2005; Kapupu and Mignera, 2015).

This coverage contrasts sharply with the cognitive/think dimension, with only 5 interviewees exhibiting this through their interview responses. The visibility of this dimension is very much role focussed, the five interviewees being Head of Departments and Manager, with all role holders in these areas exhibiting this dimension. In Figure 1, the "*thinking*" dimension captures the recognition for an ERP solution and undertaking the process of procuring an ERP solution, with alignment to Charity A's cultural values and awareness of the need for change. The consolidation of this thinking contribution around more senior colleagues in strategic roles would suggest either a maintenance of existing organisational hierarchy or some structural realignment through the creation of "pods" internal to Charity A. It should be further noted this is causing fear of silo creation and a potential departure from any participation approach to change that embraces employee involvement in decision making and with it, consistent communication (Dezdar and Ainin, 2011; Almgren and Bach, 2014; Abu-Hussein *et al.*, 2016; Rouhani and Mehri, 2018).

Five of the interviewees, indicate the ongoing existence of organisational hierarchy, with an additional Head of Department raising concern about silo creation as indicated above, perhaps moving Charity A towards creating a different type of internal stakeholder, departing from encouraging employee participation (Ke and Wei, 2008) and ignoring the need for effective cross-functional co-operation (Matalamaki and Joensuu-Salo, 2022).

For culture, four interviewees cite the retention of positive working relations and three interviewees comprising Director, Advisor and Support Coordinator make explicit reference to the Charity's cultural values, particularly its "*four values*". Senior managers are advised to consistently articulate their vision and align this to the retention of Charity A's philanthropic values (Burt and Taylor, 2003; Sarros *et al.*, 2011; Najmi *et al.*, 2022). The explicit, albeit not across-the-board references to Charity A's culture here would perhaps resonate with Jones *et al.* (2006) about culture informing change, but perhaps not underpinning it fully or constraining the direction of the changing organisation.

The final objective of this study was to understand the organisational consequences of ERP implementation from the perspective of different internal stakeholders. As indicated, the maintenance of hierarchies and inadvertent creation of silos by means of implementing a "pod" structure to aid speedier decision making are visible alongside retention of good working relations and further, some retained visibility of cultural values. Table 2 provides a summary of successes, challenges and the future, alongside emerging opportunities and barriers for Charity A as a NFP organisation. Standout messages include leader commitment (Martin and Huq, 2007; Ali *et al.*, 2023), better decision-making across different levels (Ke and Wei, 2008) and appropriate handling in parts of the organisation of employees and resources as part of the change process. Challenges were identified regarding communication which is crucial when involving senior management (Mir *et al.*, 2014) and being cross-organisation (Dezdar and Ainin, 2011), although intention to meet these challenges was there within Charity A and this is recognised at various levels. Communication challenges were particularly acute involving consultants in their

role as external stakeholders, with some misalignment between vendor and organisation. It is recognised that SMEs can be vulnerable to over-reliance on their chosen consultants (Gupta *et al*., 2018), perhaps thereby compromising established organisational values. Team Leaders particularly reported "top-down" decision making, although those working at a strategic level see the benefits of standardisation and speed in decision-making, making Charity A more responsive to its changing markets and external environment. The existing

hierarchical structure is perhaps one recognised for its layers, leading to a slowing of decision-making rather than one of differentiating between, and dividing, employees, given the overall nature of relationships within Charity A. The anticipated changes to structure and alignment are brought about by the decision-making benefits afforded by the ERP implementation, but these layers are not a source of separation and/or subordination of employees.

Table 2: Alignment of culture change with system implementation

What has gone well	What has not gone well
Forward thinking from some top managers helped to promote system reception and perception	There was a feeling from some managers at senior level that communication was slow and one-sided, with consultants just prioritising whether the project was on time and on budget, with limited understanding of Charity A's true requirements
The support coordinators found the system extremely helpful and generally the system has enabled them to be more efficient and effective in their client-oriented decision-making	
	For some, this was a missed opportunity to reengineer the business and streamline their processes
Some parts of the business were more proactive, and they managed to avoid making staff redundant by reallocating people within the business	Aspects of communication was poor according to various participants
Future direction	**Opportunities/Barriers**
Continue with ERP roll-out until it has been completed in all regions and business areas	Budget cuts from central Government mean Charity A must make operational changes in order to deal with the emerging financial gap which impacts on the services they can offer to their customers
Assess the benefits realisation relating to ERP implementation from the business perspective	
	The ERP system can help them to become more efficient and effective in decision-making, enabling Charity A to be more market-responsive and potentially more successful in gaining contracts

Charity A's subsequent staff survey indicates that ERP implementation has not led to any diminution in overall employee satisfaction levels. When questioned more specifically on tools and technologies available to them, general satisfaction levels showed a 10% improvement rating. This was attributed to the quality, consistency, and timeliness of data provision and consequent reductions in duplication of effort and double-doing as mentioned in Table 2. The literature sets out the importance of individual user satisfaction and ease of use, supported by appropriate training, in optimising a system's performance (Dezdar and Ainin, 2011; Almajali and Tarhini, 2016), and these

were factors in the performance outcomes secured by Charity A. Aspects of Charity A's financial and non-financial performance, set out in Table 2 as future direction and opportunities, show scope for further ongoing research assessment, with special regard to any correlation with further system roll-out and associated data application. More broadly, there is scope to fully quantify these qualitative but highly suggestive findings with a view to drawing up robust guidelines on future ERP implementation for the NFP sector as a whole.

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