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The Role of Employed of the Enterprise Resource Planning (ERP) In Financial Reporting and Performance (Case Study)

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Abstract: This research involves investigating the global role of Employed (System Utilization) competence, involvement, and the organization climate as a means of optimizing the Enterprise Resource Planning (ERP) systems for financial reporting and organizational performance. Unlike previous research on the technical aspects, it emphasizes the human factor as a key to gaining benefits from technological investments as financial success. Using quantitative descriptive design, 225 professionals with the best organizations in Kurdistan Region of Iraq were surveyed. Results showed that there was a strong correlation between employee proficiency, organizational support and improved accuracy, transparency and timeliness in financial reporting. The study suggests moving beyond symbolic ERP adoption through human capabilities development through training and participatory culture, through minimizing technostress and through facilitation of system dependence to provide financial integrity and competitive advantage in the digital economy.

Keywords: Enterprise Resource Planning, System Utilization, Financial Reporting Accuracy, Organizational Performance, Technology Acceptance Model, User Proficiency.

دور استخدام نظام تخطيط موارد المؤسسة (ERP) في إعداد التقارير المالية والأداء (دراسة حالة)

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المستخلص: تبحث هذه الدراسة في دور استخدام نظام تخطيط موارد المؤسسات (ERP) في تعزيز التقارير المالية والأداء التنظيمي، وبينما تركز الأدبيات الحالية غالباً على المواصفات التقنية لبرمجيات هذا النظام، تسعى هذه الدراسة لمعالجة فجوة علمية هامة من خلال التركيز على "العنصر البشري"؛ وتحديداً كيفية عمل كفاءة

الموظفين، ومستوى اندماجهم، والبيئة التنظيمية كعوامل تحفيزية أساسية لتحويل الاستثمارات التكنولوجية إلى تميز مالي.

اعتمدت الدراسة منهجاً وصفياً كمياً وأسلوباً استنتاجياً، حيث شملت عينة الدراسة (٢٢٥) موظفاً متخصصاً يعملون في (٢١) مؤسسة رائدة في إقليم كوردستان- العراق، تغطي قطاعات متنوعة مثل المال والتكنولوجيا والرعاية الصحية. استند الإطار النظري للدراسة إلى نموذج قبول التكنولوجيا (TAM) ونموذج متطلبات الوظيفة ومواردها (JD-R)، مما أتاح إجراء تحليل متعدد الأبعاد لكفاءة المستخدم والدعم التنظيمي.

تشير النتائج التجريبية، والمدعومة بمعامل ثبات مرتفع جداً (ألفا كرونباخ بلغ ٠,٩٠٢)، إلى أن "دور الموظف" يرتبط ارتباطاً جذرياً بدقة وشفافية وتوقيت التقارير المالية. وأدت اختبارات الفرضيات، التي أجريت باستخدام اختبار (كا تربيع) للعينة الواحدة، إلى رفض جميع الفرضيات الصفرية($p < 0.0001$) ، مما يؤكد أن الجودة التقنية للنظام، والكفاءة الفردية للموظف، والبيئة التنظيمية الداعمة تساهم بشكل كبير في تحسين مخرجات التقارير. وبشكل محدد، أظهرت البيانات أن ارتفاع كفاءة المستخدم يؤدي إلى إعداد تقارير أكثر كفاءة (بمتوسط حسابي = ٤,٠١٨)، وأن دعم الإدارة ضروري لتتبع أداء نظام الـ ERP بفعالية.

خلصت الدراسة إلى أنه لكي تتمكن المؤسسات في أربيل والسليمانية ودهوك من تحقيق كامل إمكانات أنظمة الـ ERP، يجب عليها الانتقال من مرحلة "التبني الرمزي" إلى مرحلة رعاية القدرات البشرية. وتشمل التوصيات العملية تنفيذ وحدات تدريبية متخصصة وتعزيز ثقافة تشاركيه تقلل من "الإجهاد التقني" وتزيد من الاعتماد على النظام. وفي الختام، تقدم هذه الأطروحة خارطة طريق أكاديمية رصينة للاستفادة من القدرات البشرية لتحقيق نزاهة مالية متفوقة وميزة تنافسية مستدامة في ظل اقتصاد رقمي ناشئ.

الكلمات المفتاحية: تخطيط موارد المؤسسة، استخدام النظام، دقة التقارير المالية، الأداء التنظيمي، نموذج قبول التكنولوجيا، كفاءة المستخدم.

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Introduction

In today's competitive business landscape, organizations increasingly rely on Enterprise Resource Planning (ERP) systems to integrate processes and support data-driven decisions. However, the success of ERP systems heavily depends on the Role of the Employed, which includes user engagement, skill, and understanding of the system. Challenges such as insufficient training, poor communication, and resistance to change often hinder effective utilization, impacting financial reporting accuracy and organizational performance.

ERP is a comprehensive, integrated software suit designed to unify and that automate the main organizational processes-finance, human resources, and supply chain management-into one, centralized database to enable real-time data exchange (Moon, 2007; Rashid et al., 2002). Enterprise Resource Planning (ERP) systems are systems that combine different organizational functions and streamline business operations to enhance operational and financial efficiency. These systems allow real-time access to data in all departments, which guarantees the correct flow of information and coordinated decision-making. ERP systems handle the main processes like production planning, purchasing, sales, accounting, and customer service, which improves the interdepartmental cooperation and efficiency. Cooley (2015).

This study addresses the gap in understanding how employee attitudes and competencies influence ERP system use and financial outcomes. Through a quantitative case study, it aims to identify factors that enhance system utilization and improve data integrity. Insights from this research will guide strategies to optimize ERP benefits, emphasizing the critical link between user engagement and system success for better financial reporting and organizational results.

With the introduction of Enterprise Resource Planning (ERP) systems, the way operations are carried out by organizations has been transformed as it allows a smooth flow of various business activities. But the successfulness of ERP implementations is not limited to technical requirements and software functionality; it is heavily affected by Role of the Employed (System Utilization), or, to be precise, behaviors, attitudes, and competencies of the employees, who work with these systems. Due to the seriousness of proper financial reporting and performance measurement in ensuring the success of an organization, it is important to establish how employees can facilitate efficient utilization of the ERP systems. The purpose of this research, hence, is to clarify the

complex nature of the connection between the Role of the Employed (System Utilization) and its impact on financial reporting accuracy and performance in general.

The main research question is up the goals of the fundamental research conducted, which is to deliver a comprehensive insight concerning the interplay between the manner in which a system is "employed" (utilized) and the impact that this can have with respect to financial and performance measures within organizations

The importance of a study is based on the contributions that it could make towards the current knowledge, the impact that it will have on the field, and the relevance it presents towards the current discourse in the field. As part of this study the Role of the Employed (System Utilization) in Enterprise Resource Planning (ERP) systems highlights the need to put human factors into the technological adoption systems. This study fills fundamental gaps between the literature and practical implementation strategies by concentrating on the interaction between the utilization and the effects of a system on financial reporting and performance of an organization.

1st: Literature Review

Enterprise Resource Planning (ERP) systems make organizations more efficient and able to make decisions by integrating data throughout organizations. Their success very much depends on the expertise and interaction of the users with the system to turn raw data into useful financial intelligence. ERP implementation has benefits such as improved efficiency and strategic planning, and challenges such as resistance to change and data migration challenges. In the end, the human factor is the key to maximizing the potential of ERP in today's digital business environment.

Enterprise Resource Planning (ERP) system is designed to be a whole infrastructure combining different business processes so as to enable effective management of resources. While technical architecture represents the sine qua non of this interaction, the Role of the Employed (System Utilization) is the functional intermediary to translate these elements into quantifiable organization value (Amoako-Gyampah & Salam, 2004; Samaniego et al., 2023).

One of the most basic aspects of ERP systems is their modular architecture that enables the organization to customize the system to their needs. This modularity allows companies to choose and deploy modules that are critical such as finance, human resources and supply chain management without compromising upon a coherent overall infrastructure (Mabert et al., 2003). Such an adaptable system is specifically beneficial to resource allocation optimization, but the strategic success of these modules is determined by System Utilization (Employed) because employees need to have the special skills necessary to maneuver their functional modules (Stratman and Roth, 2002; Talo et al., 2022).

One of the most notable benefits is the ability to improve the accuracy and reliability of the data. By bringing data into a single centralized platform, organizations can drastically reduce the number of errors that come along with manual data entry and divided systems (Spathis, 2006). This increased accuracy is especially important in financial reporting, where differences can cause serious compliance problems. Nevertheless, this benefit is attained only when System Utilization (Employed) is also high because of the "garbage in, garbage out" principle which allows system reliability to be linked to the user's dedication to precise data input and validation (Al-Mashari et al., 2003).

Despite the many benefits pertaining to ERP systems, organizations sometimes face significant problems in their ERP implementation phases. The Role of the Employed (System Utilization) is often at the center of these impediments since the shift from the legacies to integrated digital workflows includes a high level of psychological and behavior adaptation (Amoako-Gyampah and Salam, 2004).

Engagement with ERP systems is a complex concept, which involves emotional commitment, cognitive engagement and behavioral commitments. In this research System Utilization (Employed) has been conceptualized as an extent to which an employee exploits the system functionalities for

reporting excellence. High levels of engagement ensures that the ERP is not just "installed" rather "employed" as a strategic asset (Amoako-Gyampah & Salam, 2004, Cao & Zhang, 2011).
It is a successful System Utilization (Employed) of the ERP frameworks that are dependent on the capacity of the workforce to overcome the transition of manual processes that are task-oriented to digital workflows. Modern ERPs are complex enough to require a variety of skills, including technical literacy, business process, and analytic problem-solving skills (Stratman and Roth, 2002, Clausen et al. 2020).
The integration of ERP systems of financial reporting as a socio-technical bridge of combination of different business functions allows seamless data exchange in the entire business dimensions like finance, operations, and sales (Dechow & Mouritsen, 2005). The centralization of data gives a "single version of truth", something needed for proper reporting. However, as stated by Spathis (2006), a quality integrated output is dependent upon System Utilization (Employed). If employees do not use the integrated parts of the system at all times, "data silos" continue to exist undermining the integration that ERP was aimed to accomplish.

2nd: Methodology

1. Research Design

The descriptive research design is chosen due to the maturity of ERP implementation in Kurdistan's organizations, shifting focus from implementation to usage quality. It effectively maps the current state and provides objective data on employees' roles in maintaining financial integrity, transforming subjective opinions into organizational audits.
This design supports standardized instruments across 225 participants, enabling data comparability across sectors and regions, fostering a common language for assessment. It also allows testing correlations between human factors and system performance, offering practical insights for improving organizational outcomes.
Moreover, it reduces qualitative biases by relying on numerical data, ensuring accuracy and transparency, crucial for financial reporting. This approach treats the "Role of the Employed" as an observable, analyzable phenomenon, enhancing evidence quality through repeatable methods.

2. Research Approach

This study employs a Deductive Research Approach, starting with established theories like the Technology Acceptance Model (TAM) and Job Demands-Resources (JD-R) model to test their applicability in the unique socio-economic context of the Kurdistan Region. By surveying 225 respondents, it aims to confirm or refine these global theories locally, focusing on employee engagement's impact on ERP performance.
The approach ensures objectivity by using structured surveys and numerical data, avoiding personal bias. It enables precise, scientific evaluation of human-system interaction, making findings credible for finance and technology sectors. Quantitative analysis measures relationships between variables, transforming vague concepts into measurable KPIs, ultimately clarifying how employee proficiency influences organizational success.

3. Ethical Considerations

Ethics form the foundation of this research involving 225 participants and 21 organizations, focusing on financial reporting and employee performance. To protect sensitive data, a "Safety First" approach was adopted, respecting international standards and local cultural norms. Anonymity was ensured to protect participants' identities, allowing honest feedback without fear of professional repercussions, especially in the close-knit Kurdistan Region.
Organizational transparency was maintained by obtaining formal permission from leaders, fostering a two-way professional exchange rather than mere data extraction. The study also adhered to non-maleficence, designing clear, non-invasive surveys to avoid psychological or professional harm. These ethical principles created a trust framework enabling open, respectful participation

4. Hypotheses and Variables

The research hypotheses are structured in a hierarchical manner to facilitate a comprehensive analysis of the ERP system's influence on financial reporting and organizational performance. The study proposes an overall general hypothesis followed by three main hypotheses.
There is a statistically significant correlation between the Role of the Employed (System Utilization) and the enhancement of financial reporting quality and organizational performance.
The technical output and functional quality of the ERP system significantly improve the accuracy and reliability of financial reports prepared by employees.
The Role of the Employed (System Utilization), as manifested through employee proficiency and active use of ERP reporting modules significantly influences the efficiency and effectiveness of the report preparation process.

5. Data Analysis Procedures

In the data analysis stage, several statistical techniques were employed to examine the research hypotheses and ensure the reliability of the measurement instrument. First, the internal consistency of the questionnaire was assessed using Cronbach's Alpha, which yielded a high reliability coefficient of 0.902. This result confirms that the items used to measure the "Role of the Employed" construct are highly consistent and reliable. Subsequently, One-Sample Chi-Square tests were conducted to evaluate the proposed hypotheses. The results indicated statistically significant differences ($p < 0.0001$), leading to the rejection of all null hypotheses. The findings demonstrate that technical system quality, employee proficiency, and organizational support have a significant positive impact on the accuracy, transparency, and timeliness of financial reporting. Furthermore, descriptive statistics showed that higher levels of user proficiency contribute to more efficient report preparation (Mean = 4.018), while management support plays a critical role in enhancing ERP performance monitoring and reporting effectiveness.

3rd: Results

1. Descriptive Statistics

A. The analysis of the frequencies

The demographic profile of the 225 respondents that were surveyed indicates that it is a diverse, well qualified group of individuals, presenting a solid foundation for the research study's findings. Gender distribution is somewhat equal with a slightly higher percentage of male participants (56.89%) than female (43.11%). In terms of age the workforce is interestingly quite mature, in that the respondents listed in the 26- to 40-year-old age group are notably greater than 66%, leading to the inference that the sample provided represents a group in the prime of its professional productivity. This technical maturity is further supported by the participant's academic credentials a vast majority (78.67%) of those taking part holds Bachelor's degree qualification, furthermore more than 21% of those taking part are post graduate qualified (Master's or Doctoral degree).
The sample consisted of 150 respondents, including 90 auditors and 60 academics. Most respondents held a Master's degree (55%), followed by Bachelor (35%) and PhD (10%), with an average professional experience of 8.2 years and 60% participating in environmental auditing training programs. Table 1 presents the means and standard deviations for Environmental Auditing (EA) and overall Environmental Performance (EP), along with EP sub-dimensions.

Table (1): Frequencies and Percentages of Personality Traits of the Respondents Surveyed

Personal Characteristics	Category	Number	Percentage (%)
Gender	**Male**	128	56.89
	Female	97	43.11
	Total	**225**	**100.00**
Age (years)	**21-25 years**	27	12.00
	26-30 years	46	20.44
	31-35 years	57	25.33
	36-40 years	47	20.89
	41-45 years	31	13.78
	+45	17	7.56
	Total	**225**	**100.00**
Academic Achievement	**Bachelor's**	177	78.67
	Master's	31	13.78
	Doctoral	17	7.56
	Total	**225**	**100.00**
Total Years of Professional Experience	**1-3 years**	38	16.89
	4-6 years	49	21.78
	7-9 years	52	23.11
	10-12 years	38	16.89
	13-15 years	22	9.78
	16-18 years	14	6.22
	More than 18 years	12	5.33
	Total	**225**	**100.00**
Company's Field of Work	**Finance**	45	0.20
	Technology	45	0.20
	Construction	45	0.20
	Health Care	45	0.20
	Food Industry	45	0.20
	Total	**225**	**100.00**
The Governorate	**Erbil**	100	44.44
	Sulaymaniyah	50	22.22
	Duhok	75	33.33
	Total	**225**	**100.00**

Source: The table was prepared by the researcher based on data collected from responses to the study questionnaire and using the SPSS and Excel programs.

B. Reliability Analysis

The reliability used for the information in thise Table shows a high internal consistency of the research tool i.e. the overall Cronbach's Alpha has obtained a robust score of 0.902 for the 30 considered statements. According to academic standards, anything over 0.70 for the Cronbach's Alpha is considered reliable and your total score over 0.90 differentially indicates excellent reliability and it is considered that the statements in the questionnaire are highly correlated with each other and are measuring the constructs indicated in the statements.

Individually, the Axes I, Two, Four and Five displays a high level of reliability with reliability scores between 0.832-0.864 work well as technical, proficiency and environmental variables are well-defined. While on the other hand Axis III has a lower coefficient of 0.610, this coefficient is still considered traversing the acceptable threshold of exploratory research, or certain sub-scales in social sciences. The matching between the standard Cronbach's Alpha and the one based on standardized statements is another proof that there are not major variances in the scales used.

Table (2): Reliability Statistics

Axis	Statement	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items (statements)	N of Items (Statements)
Axis I	**S1-S10**	0.842	0.842	10
Axis II	**S11-S20**	0.832	0.833	10
Axis III	**S21-S30**	0.610	0.610	10
Total	**S1-S30**	0.902	0.903	30

N: Number.

Source: The table was prepared by the researcher based on data collected from responses to the study questionnaire and using the SPSS and Excel programs.C. Analysis of Variance (ANOVA)

The analysis of the ANOVA with the Tukeys Test of Nonadditivity in Table 12 gives a high-level validation of internal structure and scale of the research instrument. The Grand Mean of 3.94 is a central anchor in the study as it reinforces the previous findings of general agreement among the 225 respondents as to the positive impact of ERP systems on all variables. The "Between People" sum of squares (1047.462) and its associated mean square (4.676) suggest a significant and healthy amount of differentiation between individual participants, which is vital for ensuring that the survey reflected as many different professional views as possible, rather than a homogeneous and biased consensus view.

Table (3): ANOVA with Tukey's Test for Nonadditivity

			Sum of Squares	df	Mean Square	F	Sig.
Between People			1047.462	224	4.676		
Within People	**Between Items (Statements)**		10.586	29	0.365	0.797	0.00001
	Residual	**Nonadditivity**	0.247[a]	1	0.247	0.538	0.00001
		Balance	2976.567	6495	0.458		
		Total	2976.814	6496	0.458		
	Total		2987.400	6525	0.458		
Total			4034.862	6749	0.598		

2. Hypothesis Testing

Table 18 is the cumulative synthesis of the inferential analysis of the study, it includes the results of the Hypothesis Test Summary of the three axes of research and general hypothesis. Using One-Sample Chi-Square Test, the study investigated whether the observed responses of 30 statements were occurring with same probability. The results consistently show Asymptotic Significance of 0.00001 for each of the statements (S1-S30) and aggregate axes, which is far below the designated level of significance of 0.05. Consequently, the decision in all cases was to reject the Null Hypothesis, which gave empirical confirmation to all sub-hypotheses and three main hypotheses. Specifically, the results of the research support H1, which is that ERP technical quality helps to improve financial reporting; H2, which is that the proficiency of the employees is a huge factor in the improvement of report preparation; and H3, which is that a supportive organizational environment is critical for adaptation and success.

Finally, this comprehensive rejection of the null hypotheses, on the part of all individual statements and combining axes, as a consequence results in the acceptance of the Overall General Hypothesis (HG). The statistical evidence conclusively determines that there exists a significant correlation between the effective utilization of ERP systems by employees and the improvement of the quality of financial reports and organizational performance. By carefully and sequentially progressing from the validation of individual items to general acceptance of the hypotheses, Table 18 develops a strong and statistically significant response to the research questions, showing that the combination

of the use of technology, human skill, and organizational support produces a synergistic effect that raises the standards of financial disclosure and transparency by the studied institutions.

Table (4): Hypothesis Test Summary

S/ Axis	Null Hypothesis	Test	Sig.	Decision
Axis I: ERP System and Financial Reporting Quality. **Main Hypothesis H1 (Axis I):** The technical output and functional quality of the ERP system significantly improve the accuracy and reliability of financial reports prepared by employees.				
Axis I	The categories of Statements 1-10 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S1	**H1:1:** ERP systems significantly enhance the transparency of prepared financial reports.			
	The categories of Statement 1 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S2	**H1:2:** Automated validation features in ERP significantly increase the accuracy of financial reports.			
	The categories of Statement 2 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S3	**H1:3:** ERP tools significantly improve the relevance of data used for decision-making.			
	The categories of Statement 3 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S4	**H1:4:** Integrated data sources in ERP significantly ensure the reliability of reports.			
	The categories of Statement 4 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S5	**H1:5:** Standardized ERP templates significantly enhance the comparability of financial reports.			
	The categories of Statement 5 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S6	**H1:6:** ERP dashboards significantly improve the understandability of performance data.			
	The categories of Statement 6 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S7	**H1:7:** ERP usage significantly ensures the completeness of financial disclosures.			
	The categories of Statement 7 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S8	**H1:8:** ERP systems significantly improve the timeliness of end-of-period reporting.			
	The categories of Statement 8 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S9	**H1:9:** ERP-generated data significantly reflects organizational profitability metrics.			
	The categories of Statement 9 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S10	**H1:10:** ERP systems are essential for the correct calculation of net profit margins.			
	The categories of Statement 10 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
Axis II: The Role of the Employed (System Utilization and Proficiency). **Main Hypothesis H2 (Axis II):** The Role of the Employed (System Utilization), as manifested through employee proficiency and active use of ERP reporting modules significantly influences the efficiency and effectiveness of the report preparation process.				
Axis II	The categories of Statements 11-20 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S11	**H2:1:** Frequent use of reporting modules significantly improves financial data generation.			
	The categories of Statement 11 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S12	**H2:2:** High user proficiency significantly leads to more efficient report preparation.			

	The categories of Statement 12 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S13	**H2:3:** Ease of data extraction from ERP significantly improves custom performance reporting.			
	The categories of Statement 13 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S14	**H2:4:** Utilizing ERP integration significantly improves cross-departmental reporting.			
	The categories of Statement 14 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S15	**H2:5:** Daily reliance on ERP as a primary tool significantly enhances reporting consistency.			
	The categories of Statement 15 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S16	**H2:6:** User satisfaction with the ERP interface significantly improves reporting quality.			
	The categories of Statement 16 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S17	**H2:7:** Employee troubleshooting skills significantly reduce errors in the reporting process..			
	The categories of Statement 17 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S18	**H2:8:** Utilization of advanced ERP features significantly improves deep-dive financial analysis.			
	The categories of Statement 18 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S19	**H2:9:** Reliance on ERP automation significantly reduces manual preparation errors.			
	The categories of Statement 19 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S20	**H2:10:** Flexibility in system customization significantly enables specialized report preparation.			
	The categories of Statement 20 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
Axis III: The Reporting Environment (Support and Adaptation). **Main Hypothesis H3 (Axis III):** The organizational reporting environment, including support and training, significantly enables the Role of the Employed (System Utilization) in preparing successful reports.				
Axis III	The categories of Statements 21-30 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S21	**H3:1:** Availability of specific ERP manuals significantly improves report preparation.			
	The categories of Statement 21 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S22	**H3:2:** Accessible specialized training significantly enhances module-specific reporting skills.			
	The categories of Statement 22 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S23	**H3:3:** Regular management feedback significantly improves the quality of ERP reports.			
	The categories of Statement 23 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S24	**H3:4:** Visible top management support significantly increases effective ERP performance tracking .			

	The categories of Statement 24 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S25	**H3:5:** Prior ERP experience significantly accelerates adaptation to the reporting workflow.			
	The categories of Statement 25 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S26	**H3:6:** Personal technological aptitude significantly improves the learning speed of ERP features.			
	The categories of Statement 26 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S27	**H3:7:** Effective IT supports significantly resolves technical issues during the reporting process.			
	The categories of Statement 27 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S28	**H3:8:** Opportunities for employee feedback significantly lead to improvements in reporting features.			
	The categories of Statement 18 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S29	**H3:9:** Regular software version updates significantly improve reporting technical standards..			
	The categories of Statement 29 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
S30	**H3:10:** Organizational support during the transition to ERP significantly ensures reporting success.			
	The categories of Statement 30 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis
All Axes: Overall General Hypothesis (HG_0): There is a statistically significant correlation between the effective utilization of ERP systems by employees and the enhancement of financial reporting quality and organizational performance				
All Axes	The categories of Statements 21-30 occur with equal probabilities	One-Sample Chi-Square Test	0.00001	Reject the null hypothesis

S: Statement; and Sig.: Statistical Significance.
Asymptotic significances are displayed. The significance level is 0.05.
1 Lilliefors Corrected.

Source: The table was prepared by the researcher based on data collected from responses to the study questionnaire and using the SPSS and Excel programs.

4th: Conclusion

the conclusion is to stress that organizational excellence in the digital age is a multi-axial achievement. The research has shown that although the quality of a system offers the "capability," it is the employee's "utilization" that offers the "performance." This distinction is very important to management because it changes the focus from acquiring software to developing human capital. The data validates that the organizations being studied have a strong foundation for digital reporting, but there is high potential in the future for more optimization as employees approach more advanced analytical stages of system mastery.

The theoretical contribution of this research is the validation of multi-axial model for the success of ERP by establishing "Financial Reporting Quality" as a latent variable with 3 supporting pillars namely technical output, employee's proficiency and environmental support. First, the result of this study confirms the "Role of the Employee" (Axis II) statistically correlate to "System Quality" and "Support Environment" where the rejection of the null hypothesis ($p < 0,0001$) as a solid basis for claiming that financial performance is a derivative of this tripartite relationship. The high internal consistency of the research instrument proves that the 30 statements are a coherent unit of measuring a coherent phenomenon of ERP-driven performance.

Second, the application of Multiple Correspondence Analysis (MCA) revealed two main dimensions to predict 67.6% variance of the quality reporting, and present a new theoretical lens for comprehending the system impact. Dimension 1 includes the combination of "Technical Capability" and "Individual Proficiency" and Dimension 2 includes "Support-Standardization" and "Systemic Integration." This gives a theoretical foundation for future researchers to look at ERP impact through these twin lenses where user ability is as important as system architecture

Practically, the changes to financial reporting due to the transition to ERP systems has seen a shift from a manual operation of financial reporting, to an integrated one that has high precision. First, automated validation and integrated data sources are the main factors driving reliability, which reduces a substantial amount of manual error and increases transparency in disclosures. Employees reported that the system helps to ensure the "completeness of financial disclosures," which serve as a technological safeguard for organizational integrity.

5th: Recommendations

The following recommendations are based on the empirical gaps and strengths that were discovered throughout the data analysis cycle of this research

To maximize the impact of the ERP system on organizational performance, management must implement advanced training and "Mastery Incentives." Organizations should shift from basic navigation training to specialized workshops focusing on "Deep-dive Financial Analysis" and predictive modeling. Since analytical proficiency is the strongest discriminator of reporting quality, management should offer formal rewards or career advancement paths for employees who master the most complex ERP modules. This transforms the ERP from a mandatory tool into a vehicle for professional growth and status within the firm.

Second, the research recommends empowerment through "Self-Service Troubleshooting" and technical autonomy. To reduce the heavy reliance on central IT support during critical month-end and year-end reporting periods, employees should receive training in basic database troubleshooting and data validation techniques. This proactive approach allows users to resolve minor errors immediately, ensuring the reporting timeline remains uninterrupted. It also alleviates the "bottleneck effect" often seen in IT departments, allowing technical staff to focus on system security and architecture rather than basic user errors.

Third, management must prioritize the standardization of resources and reporting assets across all departments. To ensure cross-departmental comparability and eliminate manual adjustments, a centralized library of standardized ERP templates should be established. These should be supported by accessible, step-by-step manuals that are localized to the specific workflows of the organization. This "Standardization Strategy" ensures that as the "Employed" move between roles or departments, their proficiency remains high and the quality of the organizational output remains consistent.

Finally, organizations should deploy "ERP Performance Dashboards" to monitor not only financial metrics but also employee utilization and proficiency levels. Regular audits of "Integrated Data Sources" are essential to prevent the contamination of reports by outdated legacy data, safeguarding the integrity of the entire system. Management should also establish digital "Suggestion Boxes" within the ERP interface to facilitate a continuous feedback loop. By acting on this internal feedback and ensuring timely software updates, the organization can continuously refine its technical standards based on the real-world application of its most valuable asset: the employee.

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