

Accounting Information Systems and ERP Integration: An Evolving Landscape - the Case Study of IRIS Company

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Abstract: This study aims to examine the evolution of the Accounting Information System (AIS) at IRIS, a leading Algerian company, following the implementation of an integrated Enterprise Resource Planning (ERP) system. Also, it purposes to assess how ERP integration has transformed accounting functions, improved information quality, and influenced the roles of accounting professionals. The research adopts a qualitative methodology, combining a literature review with a case study based on semi-structured interviews conducted with key personnel from IRIS's various departments. The findings reveal that ERP implementation led to significant improvements in financial accounting, management control, and decision-making processes. Notable developments include the elimination of data collection constraints, real-time reporting, automatic cost and budget management, and a shift in accountants' roles from routine processing to analytical and advisory functions. These results closely align with existing literature and confirm the study's hypotheses regarding the transformative impact of ERP systems on AIS. The study concludes with practical recommendations to reinforce ERP benefits through continuous training, cross-functional collaboration, and periodic system evaluation.

Keywords: Accountants; AIS; ERP; Implementation; Integration.

1. Introduction

In today's rapidly evolving digital environment, organizations across the world are increasingly integrating advanced technologies into all aspects of their operations. This digital transformation is reshaping industries, restructuring internal processes, and redefining how information is created, shared, and used for decision-making (Rom & Rohde, 2006, p. 50). The growing reliance on digital infrastructures is not only altering organizational workflows but also prompting fundamental shifts in managerial practices and corporate strategies aimed at enhancing competitiveness and operational agility (Todorović & Čupić, 2023).

Within this broader transformation, the accounting function has experienced profound change. As information technology continues to evolve, both accounting processes and the role of accountants are undergoing significant transformation (Cleary, 2023, p. 16). Technologies such as the Internet, Data Warehousing, and Enterprise Resource Planning (ERP) systems have played a crucial role in the transformation of Accounting Information Systems (AIS).

Particularly, ERP systems have revolutionized accounting by transforming stand-alone systems into integrated ones, reshaping how data is collected, stored, disseminated, and utilized (Sutton, 2006, p. 5). Nevertheless, implementing ERP systems is a challenging endeavour, requiring substantial technical and organizational resources.

Despite these technological advancements, research on ERP implementation and its effects on Accounting Information Systems (AIS) remains relatively limited (Sutton, 2006, p. 5), particularly within the Algerian context.

Given this background, there is a growing need to explore how ERP implementation unfolds within Algerian companies and how these systems influence the functioning of AIS in this specific context. By combining theoretical perspectives with empirical evidence from an in-depth case study of an Algerian company (IRIS), this study seeks to address the following research question:

1.1. Research Problematic

How does the integration of ERP systems shape the evolution of a company's AIS, and how is this reflected in the practical experience of IRIS company?

1.2. Research Hypotheses

Based on the research question, we propose the following hypotheses:

- **H1:** In the absence of an integrated system, accounting information is produced and utilized inconsistently across organizational functions;

Organisations relying on stand-alone or fragmented systems often experience discrepancies in data formats, reporting procedures, and information flows. Such fragmentation leads to duplicated entries, delays in information exchange, and inconsistent versions of financial and operational data across departments. Therefore, this hypothesis addresses the fundamental inefficiencies that motivate organizations (including IRIS) to consider ERP integration.

- **H2:** The implementation of an ERP system significantly enhances accounting processes and improves the accounting functions;

ERP systems are designed to centralise data, automate workflows, and provide unified information structures. The literature consistently highlights improvements such as real-time data access, reduced processing errors, greater data accuracy, and enhanced internal control once ERP systems are properly. By examining the IRIS case, this hypothesis allows the study to assess whether these expected benefits materialize in practice and how contextual factors shape the outcomes.

- **H3:** ERP system integration transforms the role of the accountant from a traditional record-keeper to that of a strategic business analyst.

ERP integration have shifted the nature of accounting work from routine data entry to higher-value analytical tasks. With automated data processing and real-time information availability, accountants are expected to engage more with performance analysis, forecasting, decision support, and cross-functional collaboration. The literature describes this transition as a move from operational roles to strategic roles. The IRIS case provides an opportunity to examine whether the accountant's role shift is occurring in the Algerian context and to what extent ERP integration empowers accountants to contribute strategically.

1.3. Research objectives

This research focused on achieving the following objectives:

- To evaluate the impact of ERP system implementation on the accounting processes;
- To investigate how ERP integration influences the evolving role of accountants.

2. Literature Review

2.1. Accounting information Systems (AISs)

2.1.1. Definition of AIS: An AIS is a specialized subsystem of an organization's information system (IS) (Gelinas, Dull, Wheeler, & Hill, 2018, p. 14), its main purpose is to collect, store and process accounting data, and convert it into reliable, relevant, significant and useful information, that is then capable of supporting subsequent decision making (Bendovschi, 2015, p. 92; Cleary, 2023, p. 13).

Moreover, an AIS is one of the most important company's success factors, and its effective implementation increases efficiency and reduces risk exposure of the company (Todorović & Čupić, Effects of ERP on Accounting Information System: Analysis of Accountants' Attitudes, 2023, p. 4). Thus, the AIS can and should be the organization's primary information system.

It includes people, procedures and infrastructure, data, software, IT infrastructure, and internal control and security measures (Romney, Steinbart, Summers, & Wood, 2021, p. 36). Although the use of information technology (IT) is not a strict requirement, it is increasingly difficult to envision a modern organization establishing an AIS without incorporating IT components (Cleary, 2023, p. 14).

2.1.2. The composition of an AIS: In terms of their composition, an AIS generally consists of three main components (Cleary, 2023, p. 14):

- A transaction processing system that supports the organisations daily operations with the provision of relevant reports;
- A general ledger/ financial reporting system which produce the traditional financial statements; and
- A management reporting system which produces reports and analytics and any other information required by management to assist in running the organisation.

2.1.3. The sub-systems of an AIS: A commonly accepted structure of an Accounting Information System (AIS) comprises three main interrelated sub-systems (Reix, Fallery, Kalika, & Rowe, 2016):

- The Financial Accounting Sub-System, which is responsible for processing and recording accounting transactions in compliance with applicable standards and regulations, leading to the production of financial statements;
- The Financial Management Sub-System, which focuses on managing the organization's financial resources, including cash flow, investments, and financial planning; and
- The Budgeting or Management Control Sub-System, which supports planning, monitoring, and evaluating organizational performance through budgeting, variance analysis, and performance reporting.

Together, these sub-systems form a comprehensive framework that ensures both operational efficiency and strategic decision support within the AIS.

2.1.4.. The Transition of AIS Toward Integrated Enterprise Systems: The use of multiple systems often leads to inefficiencies, including redundant data entry and inconsistencies when updates occur in only one system. ERP systems address these issues by integrating all operational functions with the traditional accounting information system (AIS), ensuring consistency and reducing duplication (Romney, Steinbart, Summers, & Wood, 2021, p. 68).

Given the integrated nature of Information Systems today, seldom is an AIS distinguished separately from the IS (Gelinas, Dull, Wheeler, & Hill, 2018, p. 14). In recent decades, the AISs have evolved from stand-alone systems into integrated systems. The size and the scale of the organization will determine the appropriate AIS suitable for their needs (Cleary, 2023, p. 13).

Additionally, various technical solutions are available based on the organization's choices among different structural forms of accounting integration (Gelinas, Dull, Wheeler, & Hill, 2018, p. 37). Each level of integration aligns with specific software packages, ranging from standard software that facilitates a simple link between accounting and management to ERP systems designed for comprehensive economic data integration.

2.2. Enterprise Resource Planning (ERP) systems

2.2.1. *Definition of ERP systems:* Enterprise resource planning (ERP) systems are software packages that support most aspects of a company's information needs (Davenport, 2000, p. 2). They unify the organization's various functions such as accounting, marketing, HR, manufacturing, and inventory management into one system (Romney, Steinbart, Summers, & Wood, 2021, p. 68). ERP systems form a complex series of software modules and a common database (Laudon & Laudon, 2022, p. 372).

The success of an organisation may depend largely on ERP systems (Avison & Fitzgerald, 2006, p. 183), as they provide seamless integration, facilitate information flow among various functions, and run communication with different stakeholders (Romney, Steinbart, Summers, & Wood, 2021, p. 68).

2.2.2. *ERP systems: Origine and market:* ERP systems name reflect the manufacturing roots of these systems (Davenport, 2000, p. 2). They developed from material requirement planning (MRP1) systems and manufacturing resource planning (MRP2) to cover all the standard business processes and functions of a company (Avison & Fitzgerald, 2006, p. 183).

Originally, ERP systems were targeted to large manufacturing organizations, but they are becoming more useful to any type of organization (Gelinas, Dull, Wheeler, & Hill, 2018, p. 41). They are supplied by SAP, Oracle, Baan, JD Edwards among others (Avison & Fitzgerald, 2006, p. 184). SAP currently holds a leading position in the enterprise software market, with its ERP systems being the most widely adopted among large corporations, including a significant share of companies in the Fortune Global 500 (Gelinas, Dull, Wheeler, & Hill, 2018, p. 37).

2.3. The Role of ERP Systems in Shaping Modern Accounting Information Systems

ERP systems are reshaping organizational boundaries and significantly transforming the accounting environment (Sutton, 2006, p. 5). These systems are claimed to bring significant changes to the whole organization, but mostly to the AIS (Todorović & Čupić, 2023, p. 4).

Initially, they offer support in bookkeeping (Bendovschi, 2015, p. 93), as the recording process for business events is traced back to operational individuals, with data entered only once and instantly sent to the accounting module (Todorović & Čupić, 2023, p. 6). As a result, ERP systems have made it possible to gather financial accounting data in a standardized manner from all business units (Teittinen, Pellinen, & Järvenpää, 2013, p. 292). Furthermore, ERP systems seem to increase flexibility in information generation and prove useful for transactions processing (Kanellou & Spathis, 2013, p. 211).

Additionally, financial reports no longer require manual preparation by a team of accountants; instead, the reporting procedures are embedded within the ERP system, enabling the automatic generation and real-time availability of financial information for decision-makers (Sutton, 2006, p. 3). Another significant time-saving feature is the substantial reduction in the time required to close annual accounts, shrinking the process from several days or weeks to just a few hours (Bae & Ashcroft, 2004, p. 10; Kanellou & Spathis, 2013, p. 212). Thus, Bae and Ashcroft (2004) argue that switching to continuous

real-time reporting using ERP systems represents a tremendous shift compared to issuing financial reports annually, quarterly or monthly.

Also, the advent of ERP system has definitely changed the role of accountants, and took them one step away from their traditional role (focusing on bookkeeping and routine tasks) and one step closer toward today's role (more interpretive role, positioning them as consultants and analysts) (Scapens & Jazayeri, 2003, p. 224; Bae & Ashcroft, 2004, p. 10; Bendovschi, 2015, p. 93). They enable accountants to perform routine tasks more efficiently, manage large volumes of data with greater speed, and generate reports more quickly and flexibly (Kanellou & Spathis, 2013, p. 212).

Granlund (2007) suggests that ERP systems have driven a role change for accountants, transforming them from mere bean-counters into business analysts supporting strategic analysis, as most routine tasks have been automated. Consequently, accountants are expected to spend more time on financial analysis, informing middle and top management, and on financial and non-financial performance measurement (Todorović & Čupić, 2023, p. 6).

As a result of ERP implementations, accounting professionals have become hybrid (Granlund, 2009, p. 25), taking on a broader role that includes auditing the information systems and controlling the flow of information (Kanellou & Spathis, 2013, p. 8). Therefore, it becomes clear that accountants are now required to have more advanced knowledge and skills in general IT—especially in ERP systems—in order to effectively support their organizations in enhancing operational management (Granlund, 2009, p. 25).

Besides, it has been found that ERP systems facilitate data collection and broaden the organizational scope of management accounting, while increased access to data further enhances its analytical and decision-support capabilities (Rom & Rohde, 2006, p. 61; Todorović & Čupić, 2023, p. 5).

Additionally, several studies regard ERP systems as highly effective tools for supporting and enhancing management control, as they eliminate the constraint of information collection and storage, allow for rapid update and automatic modification of forecasting systems, provide transparency in controlling and enable the strategic vision (Meyssonier & Pourtier, 2006, p. 46; Teittinen, Pellinen, & Järvenpää, 2013, p. 280; Todorović & Čupić, 2023, p. 5). This enables them to offer informed recommendations to managers (Nguyen, Do, & Vu, 2020, p. 1623; Hammouch, 2024, p. 127), ultimately enhancing decision-making and overall organizational performance (Fauzi, 2021, p. 752).

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3. Research Methodology:

To enhance the credibility of the research findings, a multifaceted approach was adopted in this study, combining a literature review with a case study.

The literature review provides an extensive exploration and analysis of numerous studies related to the research variables. It involved a thorough investigation of scientific databases using key search terms such as "AIS evolution," "ERP impact on AIS," and "AIS in ERP environment." This process enabled the identification of relevant theoretical frameworks, trends, and research gaps that informed the empirical component of the study.

To gain a deep understanding of the phenomenon under study, we adopted a qualitative and exploratory case study approach, grounding our analysis in real-life observations and findings. Case studies are usually suggested in order to learn more about the organizational effects of ERP (Teittinen, Pellinen, & Järvenpää, 2013, p. 281). Also, Yin (2009) affirms that the case studies are the preferred method when the focus is on a contemporary phenomenon within a real-life context. Accordingly, the use of a case study approach will enable the clarification of our research variables and place them into the problematic context.

3.1. Data collection

For data collection, we conducted semi-structured interviews with key company staff (including the accounting manager, accountants, IT specialists, and management controllers) to gain a comprehensive understanding of the system's impact on organizational processes and decision-making.

The semi-structured interview is an exploratory interview used most often in social sciences for qualitative research purposes (Magaldi & Berler, 2020). The interviewees were selected for their ability to discuss the ERP implementation experience and to identify the changes, developments, and benefits that the company's AIS derived from this implementation.

The semi-structured explore the company's experience with ERP implementation, focusing on the key changes and developments in its Accounting Information System (AIS) that have resulted from the integrated nature of the ERP system. They provide insights into how the system has reshaped accounting processes, data management, and the roles of accounting professionals within the organization.

3.2. Case selection

For this study, we purposefully selected IRIS company as the case study to explore the practical implications of ERP integration on Accounting Information Systems (AIS). It was chosen as the subject of our case study because it is one of the few companies in Algeria (particularly in the Setif region) that has successfully implemented an ERP system. Its experience offers valuable insights into the integration of ERP with Accounting Information Systems (AIS) in a local industrial context.

3.3. Data analysis

The interviews were audio-recorded and transcribed verbatim into electronic documents. The transcripts were then systematically analysed using thematic analysis (Braun & Clarke, 2006), which involved identifying, categorizing, and interpreting recurring patterns and themes related to ERP implementation and its impact on the company's Accounting Information System (AIS). Each transcript was first read multiple times to ensure familiarity with the data. Key statements were highlighted and assigned codes, which were subsequently grouped into broader categories reflecting organizational, technical, and accounting-related issues. These categories were compared and contrasted across interviews to identify convergent and divergent perspectives. The synthesis of these findings formed the basis for the case study results, enabling a detailed examination of how ERP integration transforms both accounting processes and the role of accounting personnel within IRIS.

4. Case study

4.1. Case Background: IRIS company

The company under study is IRIS, founded in 2004 and headquartered in Setif, Algeria. After more than 18 years of continuous growth and innovation, IRIS has emerged as a leading force in Algeria's consumer electronics and home appliances industry, and stands as the undisputed leader in the television market. The company has built a strong industrial base in Setif, which has allowed it to diversify its operations and expand its product portfolio, moving beyond televisions and household appliances to a broader range of electronic and technological solutions. Today, IRIS is recognized not only for its production capacity and product quality but also for its role in driving industrial development and export potential in Algeria (IRIS, 2025).

5. Results and Discussion

The information presented in this section is derived from semi-structured interviews conducted with key personnel at the company, primarily from the finance and accounting department. The insights were analysed and summarized to highlight the practical implications of ERP implementation on the organization's Accounting Information System (AIS).

5.1. Pre-ERP Accounting Practices and System Limitations

The accounting function interacts with the most of the company's departments -such as procurement, inventory management, sales and human resources (HR), as their data forms the basis for accounting journal entries.

Prior to the implementation of the ERP system, the company relied on a stand-alone financial accounting system (DLG: PC Compta) from its establishment until 2020. During this period, cost accounting and management control activities were primarily managed through Excel spreadsheets.

The accounting team's work was highly demanding, time-consuming, and repetitive, often accompanied by a high rate of errors. These challenges stemmed from the reliance on manual data collection and bookkeeping, which not only increased the workload but also hindered the ability to obtain accurate and timely financial information necessary for effective decision-making.

Furthermore, financial accountants were responsible for collecting data from various operational functions after users had completed their entries. This data then had to be manually recorded and processed within the accounting department before financial statements could be prepared. As a result, the issuance of financial reports was significantly delayed, often taking weeks or even months after the end of the financial period, due to the time required to complete all record-keeping activities. As one respondent explained:

"Previously, the accountant responsible for recording sales journal entries used to spend a significant amount of time doing so at the end of each period due to the accumulation of invoices."

Besides, management accounting and control were handled by a single individual, who was primarily responsible for basic tasks, such as calculating the costs of raw materials and finished products using the analysis centres method, as well as maintaining budgeting and conducting routine analytical procedures. However, the management controller faced several significant challenges, including limited access to historical data, the inability to perform in-depth analyses due to the absence of real-time and unified data, and the lack of a centralized database. As one interviewee noted:

"The lack of a unified database was among the main constraints of management control."

These limitations significantly undermined the effectiveness of management oversight and strategic planning. These persistent challenges highlighted the urgent need for a more integrated and efficient solution, ultimately leading the company to initiate the implementation of an ERP system to overcome these limitations and modernize its accounting and management control processes.

5.2. ERP System Implementation at IRIS

The decision to adopt an integrated information system at IRIS was driven by a pressing organizational need to address the fragmentation in data management, which had been hindering efficiency, consistency, and timely access to critical information across departments. Prior to the implementation, each department operated independently using separate tools and systems, resulting in siloed information that hindered timely and accurate decision-making. The company's motivations for implementing the ERP system closely mirror several factors identified in the literature, particularly those outlined by Kanellou and Spathis (2013), such as the need for data integration, process standardization, improved information quality, and enhanced decision-making capabilities.

Moreover, accessing comprehensive data required extensive and time-consuming coordination between multiple departments, which not only delayed decision-making but also increased the likelihood of errors, redundancies, and inefficiencies. As noted by the interviewee:

"No one in the organization could access complete, unified information, which significantly limited the organization's ability to leverage data strategically."

The adoption decision was thus primarily driven by a managerial necessity, as an interviewee stated:

"The top leader of the organization must be able to see and know what is happening in the company in order to make the right decisions."

To address this need, IRIS sought a system capable of unifying all business functions in a coherent and interconnected manner. After careful evaluation, the company selected the SAGE X3 ERP system, primarily for its flexibility, cost-effectiveness, and alignment with the specific operational and strategic needs of the organization. The implementation process began in 2018 and culminated in a full go-live in 2020.

The project planning began before implementation. The company also engaged an external consultant (SRA) with experience in SAGE implementation. The external consultant, in collaboration with the internal Information Systems (IS) team, carried out a comprehensive analysis of the company's functional areas, delivered targeted training and support to users, and led the integration process to ensure that the ERP system was effectively aligned with the company's operational and strategic requirements.

Nevertheless, the interviewees indicated that the implementation process faced several challenges, with user resistance to change emerging as the most significant obstacle. This resistance stemmed largely from employees' familiarity and comfort with existing business processes, making them hesitant to adopt the new system and adapt to the changes it introduced. However, this resistance was effectively managed through the active involvement of top management and the dedicated efforts of the IS team, who provided ongoing support, communication, and training to facilitate user acceptance and ensure a smoother transition.

Despite the numerous challenges and pitfalls encountered during the implementation, the project was largely successful due to the strong commitment and continuous support of top management, along with the involvement of a skilled IS team that guided and assisted users even after the system went live. These factors, among others, played a critical role in the system's effective implementation. However, as emphasized by interviewees, without top management support, the project would have likely failed, highlighting its indispensable role in driving organizational change and ensuring implementation success.

Building on the insights from the implementation process, the following section explores how the integration of the ERP system has transformed the company's Accounting Information System (AIS), highlighting key developments, functional enhancements, and the evolving role of accounting within an ERP-enabled environment.

5.3. *Evolution of AIS Following ERP Implementation at IRIS*

The implementation of the ERP system at IRIS has significantly transformed financial accounting practices compared to the previous stand-alone system. It allows for seamless, real-time data entry from key operational functions, such as procurement, sales, and inventory management, which serve as the primary sources of financial information. Once entered, this operational data is automatically converted into accounting journal entries, as the ERP system has been customized to map each transaction to the appropriate account code from the chart of accounts in line with the national accounting standards (SCF). These journal entries form the core of the accounting records and, due to the system's integrated nature, automatically generate the general ledger and financial statements.

The integrated ERP system enables the generation of timely and accurate financial statements by capturing all transactions from the start of the financial period up to any specified date. This real-time data processing capability has significantly streamlined the account closing process, which was previously delayed due to time-consuming bookkeeping and manual transaction processing, sometimes taking weeks or even months after year-end. With the ERP system, account closure is now highly efficient and can often be completed with a single click, minimizing delays and improving reporting timelines. As one interviewee noted:

"90% of the tasks that used to consume the accountant's time were eliminated as a result of the ERP implementation."

Additionally, the ERP system greatly enhances problem diagnosis and reconciliation processes by automatically detecting discrepancies and errors within accounting journals. It also identifies the specific operational functions responsible for these issues, allowing for quicker resolution and improved accountability across departments.

With regard to management accounting and control, the implementation of the ERP system has led to significant improvements in the function. It provides real-time access to critical information across all departments, enabling a more comprehensive and timely view of operations. The system also facilitates automatic cost calculation and dynamic budget updates, enhancing the accuracy and efficiency of financial planning. Moreover, it allows for real-time comparisons between projected (provisional) and actual performance, thereby strengthening performance monitoring and supporting more informed managerial decision-making. One interviewee remarked:

"Management control needs a 360° view of the company's information to guide performance, and the ERP made that possible."

In addition, the company's financial accountants and management controllers emphasized that the introduction of the ERP system has shifted their roles toward more analytical and decision-support functions, as many routine and repetitive tasks have been automated. This transformation has required them to assume greater responsibility, acquire advanced technological competencies, and develop a comprehensive understanding of their functional areas. Notably, one significant outcome of the ERP implementation is the expansion of the financial accounting and management control teams. With data now readily available and accessible in real time, there is a greater need for skilled professionals to analyse and interpret information, supporting more strategic and data-driven decision-making across the organization.

In sum, the implementation of an integrated ERP system has enabled the company to operate in real time, which stands out as one of the most significant advantages of its implementation. By integrating and streamlining core business processes, the system ensures the availability of timely and accurate information, thereby supporting more effective real-time decision-making and management. This capability has contributed to improved operational efficiency and enhanced overall organizational performance. These findings confirm the study's hypotheses regarding the positive impact of ERP integration on the evolution of the Accounting Information System (AIS), the enhancement of accounting functions, and the transformation of the accountant's role.

The evolution of the Accounting Information System (AIS) following ERP implementation at IRIS shows a strong alignment with findings from the literature. **Table 1** summarizes the key improvements observed within the company and maps them to established academic perspectives.

Table.1. The major developments in the AIS due to ERP implementation

Key Developments Identified in Literature		Main Authors	IRIS Case Evidence
Accounting data gathering and transactions processing	• Traced bookkeeping back to operational personnel;	Bae and Ashcroft, 2004; Sutton, 2006; Rom & Rohde, 2006; Kanellou & Spathis, 2013; Teittinen, Pellinen, & Järvenpää, 2013; Todorović and Čupić, 2023	✓
	• Single data entry for business events;		✓
	• Increased flexibility in information generation;		✓
	• Easy and quick transactions processing.		✓
Financial reporting	• Enable real-time and accurate reporting;	Bae and Ashcroft, 2004; Sutton, 2006; Kanellou and Spathis 2013; Trigo et al, 2014	✓
	• Automatic generation of financial reports;		✓
	• Reduction of time for closure of annual accounts.		✓
Accountants' role	• A role change from bean-counters to business analysts;	Scapens and Jazayeri, 2003; Bae and Ashcroft, 2004; Granlund, 2007 Granlund, 2009; Kanellou and Spathis 2013; Bendovschi, 2015; Todorović and Čupić, 2023	✓
	• The hybridization of the accountants' role;		✓
	• The need for greater IT knowledge.		✓
Management accounting and control	• Eliminate the constraints of information collection and storage;	Granlund & Malmi, 2002; Granlund & Mouritsen, 2003; Scapens & Jazayeri, 2003; Meyssonnier & Pourtier, 2006; Mawadia, Chapellier, &	✓
	• Enhance the capacity of management accounting;		✓

	• Automatic modification of forecasting systems; • Provide transparency in controlling; • Enable the strategic vision.	Eggrickx, 2016; Granlund, Mouritsen, & Vaassen, 2013 ; Todorović and Čupić,2023	✓ ✓
Decision-making	• Improved decision-making based on timely and reliable accounting information;	Granlund, 2007; Kanellou and Spathis 2013; Nguyen et al, 2021; Todorović and Čupić,2023	✓
	• Enhance problems diagnosis and response;		✓
	• Improve the business performance.		✓

Source: by the authors based on the literature review and interviews data

6. Conclusion

This study aimed to examine the ERP implementation journey at IRIS and assess the impact of the system’s integration on the company’s Accounting Information System (AIS). To achieve this objective, a twofold methodological approach was adopted: first, a literature review was conducted to define the research variables and explore prior studies related to ERP and AIS; second, a qualitative case study was carried out through semi-structured interviews with several key members of the company, including individuals from finance, accounting, and information systems departments.

The findings of this study reveal that the Accounting Information System (AIS) at IRIS has significantly evolved as a result of ERP implementation. Key developments include, but are not limited to, the elimination of data collection constraints, the enablement of real-time financial reporting, and a notable shift in the roles of financial accountants and management controllers, from traditional record-keepers to strategic business advisors and analysts. These transformations have substantially enhanced decision-making processes and contributed to improved overall organisational performance. Accordingly, the ERP system has not only modernized the company’s AIS but has also produced outcomes that are highly consistent with the findings presented in the literature.

6.1. Recommendations:

Based on the findings of this study, several recommendations can be made to further enhance the benefits of ERP implementation at IRIS. First, the company should continue to invest in ongoing training programs to support accountants and controllers in adapting to their evolving roles. Second, fostering stronger collaboration between the accounting, IT, and operational departments can help maximize the integrated nature of the system and improve decision-making processes. Finally, it is important to establish regular assessments of the ERP system’s performance to ensure that it continues to meet the organization’s strategic and informational needs.

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