Transformation of the Management Accounting System in Ukrainian Companies Based on BAS ERP

Konon Bagrii,
PhD, Associate Professor
Department of Finance, Accounting and Taxation, Chernivtsi Institute of Trade and Economics
State University of Trade and Economics,
Tsentralna Square 7,
Chernivtsi, 58002, Ukraine
e-mail: kononbagriy@gmail.com,
https://orcid.org/0000-0002-3516-9565

Tetiana Tomniuk,
PhD, Associate Professor
Department of Finance, Accounting and Taxation,
Chernivtsi Institute of Trade and Economics
State University of Trade and Economics,
Tsentralna Square 7,
Chernivtsi, 58002, Ukraine
e-mail: tltomnyuk@gmail.com,
https://orcid.org/0000-0002-7654-0770

Oleksii Maliarchuk,
PhD, Associate Professor
Department of Finance, Accounting and Taxation,
Chernivtsi Institute of Trade and Economics
State University of Trade and Economics,
Tsentralna Square 7,
Chernivtsi, 58002, Ukraine
e-mail: oleksiymyinfo@gmail.com,
https://orcid.org/0009-0004-6947-2820

Volodymyr Yevdoshchak,
PhD, Associate Professor
Department of Finance, Accounting and Taxation,
Chernivtsi Institute of Trade and Economics
State University of Trade and Economics,
Tsentralna Square 7,
Chernivtsi, 58002, Ukraine
e-mail: V_Yevdoshchak@ukr.net,
ORCID: https://orcid.org/0000-0001-6547-8927.

Iryna Mustetsa,
PhD, Associate Professor
Department of Finance, Accounting and Taxation,
Chernivtsi Institute of Trade and Economics
State University of Trade and Economics,
Tsentralna Square 7,
Chernivtsi, 58002, Ukraine
e-mail: super-iramw@ukr.net,
ORCID: https://orcid.org/0000-0002-1033-2282

Abstract

Digitization of management accounting has become imperative to Ukrainian companies operating in unstable regulatory environments, erratic marketplaces as well as fragmented legacy system infrastructures. This paper will analyze how the implementation of a local popular Enterprise Resource Planning (ERP) system- Business Automation Systems (BAS)- related to the management accounting effectiveness and the soundness of decision making at a Ukrainian-based company. The multiple-case study methodology was employed. A 48 months period consisting of 24 months before and after system uptake were analyzed on three medium-large Ukrainian manufacturing, agro-processing, and logistics enterprises. The triangulation of data was performed based on archival performance records, system change logs, and semi-structured interviews with nine senior informants, the Chief Financial Officer, Head of Controlling and ERP Project Manager of each case. Some of the performance indicators included time to close, budget accuracy, and manual journal recordings. Paired-sample t-tests were used to test Hypothesis 1; Within-case profiling and cross-case pattern-matching were the methods of testing Hypothesis 2, with Likert-scale scores as the tools of analysis.The three examples demonstrated good improvements. The monthly reporting time-to-close reduced by 7.87 days, and it was a 51-56 percent decrease ($t = -6.42$, $p < .001$). Manual journal entries were reduced by 74-78 percent with budget variance improvement by 20-53 percent ($t = -3.78$, $p = .005$). Every company achieved a high single source of truth integration (4.0-5.0). The variation in decision-making resilience showed a steady difference with respect to the dependency of vendors: the company, which achieved the lowest dependency (4.5), displayed the highest resilience, whereas the company, which achieved the highest dependency (3.5), achieved the lowest resilience, even though it recorded the most overall technical integration. This study provides longitudinal data of ERP-induced management accounting change in Ukraine and suggests a contingency model in which the dependence on the vendors serves as a moderating factor of the resilience benefits of digital integration. It is indicated that

Chief Financial Officers need to put more focus on regulatory adaptation and minimize the vendor lock-in through contractual data portability and open API access.

Keywords: Digital Transformation, Enterprise Resource Planning, Management Accounting, Single Source of Truth, Strategic Resilience

Introduction

The elaborate integration of information technology is the main factor that shifts management accounting as a transactional part of record keeping to strategic partner. This change is particularly decisive in regard to competitiveness in the transitional economies like Ukraine where market and regulatory conditions remain in the process of change (Grossi & Argento, 2022). The achievement of this potential requires the complex coordination of technological capacities, the organizational processes, and the external environment (Amel-Zadeh and Tang, 2025).

Contingency theory states that effective management accounting systems should be in line with organizational structure and environmental factors (Cassia et al., 2005; Chenhall, 2003). Resource Based View assumes that a properly implemented, locally adjusted Enterprise Resource Planning (ERP) can be used to increase the resilience of an organization by acting as a valuable, firm-specific strategic resource (Sadeghi R et al., 2025). According to the Transaction Cost Economics, a significant risk is vendor lock-in, because asset specificity creates switching costs that can reduce the strategic value of an ERP investment (Caldarelli, 2025).

In the current research, there are two testable hypotheses. The first hypothesis (H1) argues that the implementation of the Business Automation Systems ERP system has statistically significant positive improvements in fundamental management accounting performance indicators, which are the monthly reporting time to close and operational budget accuracy. Hypothesis 2 (H2) holds that vendor dependency has a negative moderating effect between the strength of one source of truth and perceived decision-making resilience. The role played by Enterprise Resource Planning (ERP) systems in modernizing management accounting is supported by contemporary scholarship but a certain gap in the context is also noted. The central management accounting problem that plagues Ukrainian companies that are the subject of attention in this paper is the large scale process fragmentation, manual data processing, and duplication of tasks which contribute to the lengthy financial closing cycles, inaccurate reporting, and reduced strategic responsiveness. The research is designed on the basis of three aims:

To determine and measure the variation in the management accounting performance indicators of Ukrainian companies after the implementation of Business Automation Systems ERP platform.

To assess how effectively the system allows creating one source of truth and the resulting level of resilience of decisions in the conditions of risks associated with the Ukrainian digital ecosystem.

To create a comparative framework of the ERP selection in Ukraine by evaluating the recorded results of the Business Automation Systems platform.

The paper provides five scholarly contributions. First, it provides the first longitudinal empirical evaluation of management accounting performance increase that can be attributed to massively implemented, locally adjusted ERP implementation in Ukraine industrial sectors. Second, it develops a contingent model and empirically assesses it to relate single source of truth integration with organizational strategic resilience. Third, it sheds light on the dependency of the vendor as a relevant moderating risk factor, thus incorporating issues of digital ecosystem into management accounting studies. Fourth, it entrenches its analysis in the institutional body of a transition economy. Fifth, it puts empirical evidence in a feasible, evidence-based framework that seeks to inform managerial decision-making in relation to the ERP platform choice and strategizing.

Literature Review

Theoretical Literature Review

To start with, the contingency theory correlates the efficacy of control architecture with contextual fit, which implies that the value of ERP implementations in Ukraine will be contingent upon the fit with the local regulatory conditions (Chenhall, 2003; Kopishynska et al., 2023). Second, there

is the decision usefulness theory, according to which the operation of reducing the asymmetry of information between the operational units and the management is more effective. Third, the resource-based view (RBV) considers an effectively localised ERP system as a strategic asset that increases the effectiveness of the control architecture due to the integration of data (El Nemar et al., 2025). Lastly, the transaction-cost economics cautions that asset specificity creates switching costs, thus establishing a vendor lock-in that may destroy the strategic value (Ayadi and Hunjra, 2026).

ERP and Management Accounting Performance

The evidence that relates to the impact of enterprise resource planning (ERP) on organisational performance is rather varied. According to Alsughayer (2025), small and medium enterprises in Saudi Arabia show relatively low efficiency improvements when relying on cross-sectional surveys, but Vukman et al. (2024) record substantial shifts in control mechanisms in European manufacturers when relying on longitudinal cases. It is critical to make a distinction between efficiency (speed, cost) and control (accuracy, reliability). The measures of efficiency are time-to-close and manual effort, and the measures of control include budget variance and error rates.

H1: Implementation of BAS ERP significantly reduces monthly reporting time-to-close and improves operational budget accuracy in Ukrainian companies.

Single Source of Truth, Decision Resilience, and Digital Risks

Decision resilience refers to the ability of management accounting to support timely decision-making under the influence of disruption. Financial reporting reliability is linked to the quality of the ERP systems, which consequently makes the single source of truth (SSOT) a groundbreaking point of having confidence in decisions (Saputra and Fadlila, 2023). Uncertainty-based conditions could not be managed without the help of ambidextrous information technology, which is capable of offering efficiency as well as agility (Waseel et al., 2024; Yu et al., 2023). Whether integrated data can be used to substantiate decision making depends on the user trust on the system and its provider (Berman et al., 2024; Clemens et al., 2025). Nevertheless, vendor lock-in creates a switching cost, which limits the organisational flexibility (Chiu et al., 2023). High dependency on the vendor can however, mitigate the advantages of SSOT.

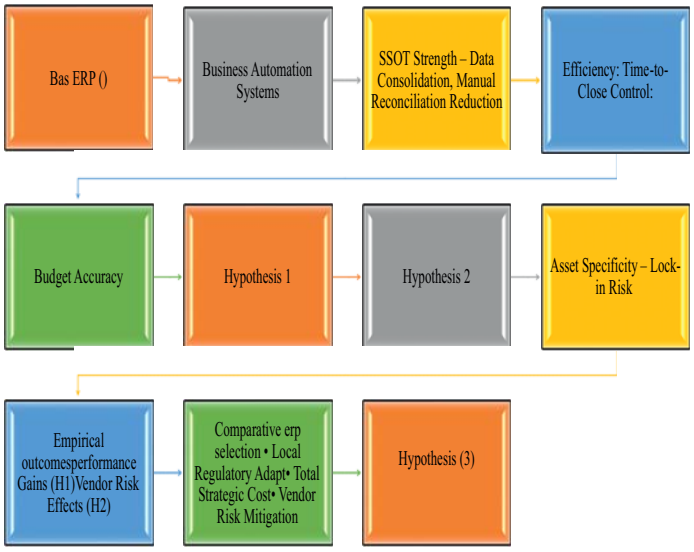
H2: Single source of truth strength positively affects decision-making resilience, and this effect is negatively moderated by vendor dependency.

ERP Selection Frameworks in Transitional Economies

ERP selection frameworks may be described as being benefit-based (Murtaza, 2025; Bailey and Lim, 2024) or alignment-oriented (Dospinescu and Buraga, 2025). There is no framework that was proven to be effective in the unstable institutional environment in Ukraine (Haponenko et al., 2024; Owens, 2023). The consideration of institutional fit, strategic risk, and transaction-cost considerations have started to be considered in recent studies (Aamir, 2025; Gupta, 2025; Naidenova and Smirnov, 2025).

H3: Local regulatory adaptability and total strategic cost of ownership are more decisive than generic functional completeness for ERP selection in Ukraine, as evidenced by BAS implementation outcomes.

Figure 1: Conceptual Framework



Source: Author's Compilation

Research Gap

There is still a substantive gap relating to empirically-based research as to this change in the context of the unique institutional and digital-risk environment in Ukraine, particularly in relation to the mid-market solutions like BAS ERP. The current literature lacks a coherent study of SSOT strength, performance changes, changes in selection frameworks (localisation-specific).

Methodology

Research Design

This study will take a multiple-case study design, which will enable a comprehensive analysis of the management accounting revolution that happened as a result of the adoption of the BAS ERP system in the Ukrainian businesses.

Case Selection Criteria

Three Ukrainian firms were identified with the help of a purposive sampling strategy. The inclusion criteria included: (i) full rollout of a BAS ERP with a minimum of 18 months of post-go-live business; (ii) the ability to represent the areas of manufacturing, agro-processing, and logistics; (iii) the need to have a minimum size of 18 months of post-go-live business; and (iv) a large size of the organization to provide a similar level of complexity in the operations.

Research Period and Stabilization Definition

The total span of each of the cases is 48 months (24 months before the implementation and 24 months after it). The stabilization stage is considered finalized when all modules are functional, there have been no critical system outages of a continuous duration of 30 days and that month end close processes have been finalized twice successfully without any manual intervention. The analytic sample excludes the first 90 days of go-live.

Unit of Analysis

The management accounting system becomes the unit of analysis and is at the organizational level. This construct is investigated using consolidated financial reports, organization level interview and firm level key performance indicators. Three data sources enable triangulation in Table-1.

Table 1. Data Sources, Volume, Format, and Analytical Role

Data Source	Volume	Format	Analytical Role
Archival records	144 monthly reports (24 pre/post per case); system change logs; process manuals	PDF, Excel	Quantitative KPI extraction (time -to-close, budget accuracy, manual journal entries); process reconstruction
Semi-structured interviews	9 interviews (3 per case: CFO, Head of Controlling, ERP Project Manager); 45 - 75 minutes each	Audio recordings, verbatim transcripts	Qualitative coding for SSOT strength, decision resilience, vendor dependency
System artifacts	3-5 management dashboards per case	Screenshots, PDF	Verification of SSOT claims; data integration assessment

The number of observations accrued was 432 (3 cases 2 periods 24 months 3 KPIs). NVivo 14 was used to analyse and code the interview transcripts, where two coders get an inter-rater reliability coefficient of $\kappa = .84$

Source: Author's Compilation

KPI Selection and Justification

Study is based on selected three performance indicators. Efficiency measures are represented by time-to-close and manual notebook entries, whereas control measures are represented by budget accuracy. The success criteria used to select the theories were theory applicability to management accounting transformation, compatibility with ERP literature, and the presence of accurate data under all conditions. Absolute percentage variance determines the accuracy of the budget and was cross-checked with source systems; all the information were confirmed.

Variable Operationalization

The 5-point Likert scales were used to implement all the perceptual constructs (1=lowest, 5=highest). SSOT strength is made up of data source consolidation, manual reconciliation hours and frequency of discrepancies. Speed, confidence and adaptability are involved in decision resilience. Vendor reliance is captured through contract flexibility, support options and customization ownership.

Analytical Approach

Cohen effect size, who was (M post - M pre)/SD pooled) were used to test hypothesis 1 through paired sample t - tests. Any effect size that was above 0.8 was considered significant. Hypothesis 2 was researched using within-case profiling and cross-case pattern-matching. Qualitative matrices were also plotted with the strength of SSOT against decision resilience with vulnerability to vendors as a variable that is contextual. Hypothesis 3 used cross-case theme synthesis to come up with a framework on ERP selection based on empirical data.

Limitations

There are some constraints that are realized. In the case of analytical generalization, the existence of analytical generalization is supported by the detailed description and pattern-matching, yet the small sample does not provide a strong impact on statistics generalization. Triangulation helps to reduce the bias but not to get rid of it. There might be a bias in techniques as a result of perceptual measurements made using the same informants. Pre-implementation accounts would be susceptible to retrospective recall bias. There is a risk of overstating perceived outcomes due to survivor bias since each case is a success implementation. These constraints should be taken into consideration as the findings are to be interpreted

Ethical Considerations

Institutional review board approved the study. Informed consent was obtained should the individual participants. All the information will be stored in five years after anonymization and encryption and destroyed in a secure way

Results

This section presents the empirical findings from three Ukrainian case companies that implemented the Business Automation Systems Enterprise Resource Planning system. Table 2 presents the before-after comparison for each company, including dispersion metrics to illustrate monthly variability. Standardized KPIs: Manual journal entries provided as raw monthly counts; accuracy of budget assumed to be absolute percentage variation.

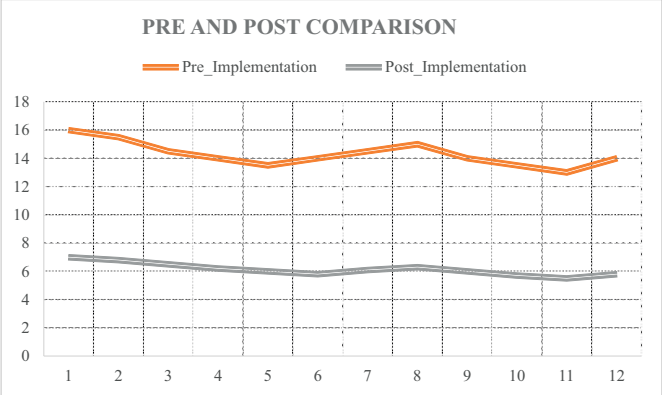
Table 2 : Management Accounting KPIs – Before and After BAS ERP Implementation

Case	Period	Time-to-Close (Days) Mean (SD)	Budget Accuracy (%) Mean (SD)	Manual Journal Entries (Monthly) Mean (SD)
C1	Pre	14.2 (2.31)	8.7 (2.10)	145 (22.4)
(Mfg)	Post	6.5 (1.12)	4.1 (1.05)	38 (8.1)
	Change	-7.7 (-54%)	-4.6pp (-53%)	-107 (-74%)
C2	Pre	10.5 (1.87)	12.3 (3.45)	98 (15.3)
(Agro)	Post	5.1 (0.95)	9.8 (2.11)	22 (5.2)
	Change	-5.4 (-51%)	-2.5pp (-20%)	-76 (-78%)
C3	Pre	18.8 (3.05)	6.5 (1.88)	187 (31.2)
(Log)	Post	8.3 (1.42)	3.8 (0.92)	45 (9.8)
	Change	-10.5 (-56%)	-2.7pp (-42%)	-142 (-76%)

Source: Compiled by the authors from 24 monthly observations per period per case. KPIs are reported in standardized units (days, percentage variance, count)

Table-2 reveals all three cases demonstrated substantial reductions in monthly reporting time-to-close, with improvements ranging from 51% to 56%. Budget accuracy improved across all cases, with variance reductions between 2.5 and 4.6 percentage points.

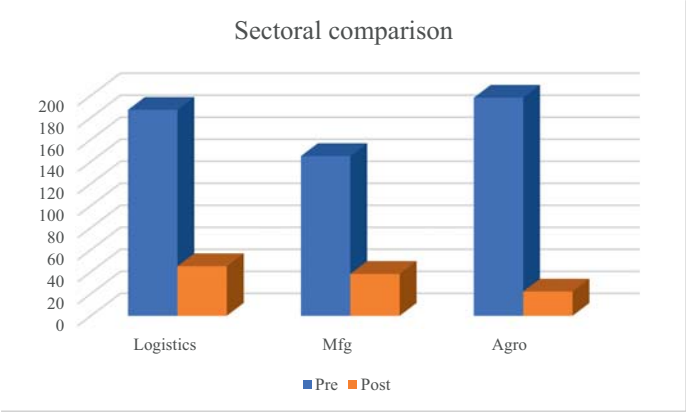
Figure 2: Monthly Time-to-Close Trend 12-Month Period (Case C1 Illustrated)



Source: Author's Compilation

Figure 2 visually confirms stabilization and sustained reduction post-implementation.

Figure 3: Manual Journal Entries Before and After Comparison



Source: Author's Compilation

As shown in Figure-3, the number of manual journal entries per month decreased in all the three case studies. The annual decline of 74-78 percent in various industries shows that there has been extensive automation of the period-end adjustment processes.

Table-3 shows the within-case profiles of every firm. The decision resilience, strength of single source of truth (SSOT), and vendor dependency was evaluated using systematic coding process of interview transcripts and documentary evidence.

Table 3: Within-Case Profile Matrix – SSOT Strength, Decision Resilience, and Vendor Dependency

Case	SSOT Strength (1-5)	Decision Resilience (1-5)	Vendor Dependency (1-5)	Qualitative Summary
C1 (Manufacturing)	4.5	4	4	Strong SSOT achieved through data source consolidation (5→1) and 88% reduction in manual reconciliation hours. Resilience gains partially offset by high dependency on vendor for customizations and support. Contract review indicates limited API access and proprietary reporting logic.
C2 (Agro-Processing)	4	4.5	2.5	SSOT strength established via unified budget-actual dashboard. High resilience attributed to internal development capacity, API access enabling self-service reporting, and availability of alternative local support vendors. Low contractual lock-in.
C3 (Logistics)	5	3.5	5	Highest SSOT achievement: complete data source consolidation (6→1) and 87.5% reduction in manual effort. Lowest resilience score despite strongest technical integration. Complete vendor lock-in documented: proprietary code, no API access, single-source support contract with substantial switching cost penalties.

Source: Compiled by the authors from coded interview transcripts (N=9), contract review, and documentary analysis.

The decision resilience scores varied considerably and in a manner consistent with vendor dependency levels. C2, characterized by low vendor dependency, reported the highest resilience despite having the lowest SSOT score among the three cases. C3, despite achieving the highest level of technical integration, reported the lowest resilience and the highest vendor dependency. The results of cross case matching are presented in Table-4.

Table 4: Cross-Case Pattern-Matching Summary – Hypothesis 2

Comparison	Cases Compared	Pattern Observed	Interpretation
High vs. Low Dependency	C2 (VD=2.5) vs. C3 (VD=5.0)	Both achieved strong SSOT (4.0, 5.0). Resilience diverges: C2 = 4.5, C3 = 3.5.	Consistent with H2: High vendor dependency associated with lower decision resilience despite equivalent or superior technical integration.
Moderate Dependency	C1 (VD=4.0)	SSOT = 4.5, Resilience = 4.0. Falls between C2 and C3 on all measures.	Consistent: Ordered relationship observed. Resilience declines as vendor dependency increases.
Within-Case Consistency	All three cases	No case exhibits high resilience (>4.0) and high vendor dependency (>4.0) simultaneously.	Pattern confirmed: The expected inverse relationship holds across all available observations.

Source: Compiled by the authors based on cross-case synthesis of profiles presented in Table 2.

The pattern-matching analysis yields a consistent finding across all three cases in Table-4. The higher vendor dependency is associated with lower decision-making resilience, even when technical data integration (SSOT) is strong. The comparison between C2 and C3 is particularly instructive. Both companies successfully established a single source of truth; indeed, C3 achieved the most complete data consolidation of any case. Yet their resilience outcomes diverged sharply in the direction predicted by H2.

Table-5 presents the frequency and estimated response speed for the primary resilience capabilities enabled by BAS ERP in each case.

Table 5: Resilience Mechanisms – Frequency and Estimated Response Lag

Case	Primary Resilience Mechanism	Reported Frequency of Use	Estimated Response Lag (Pre-ERP)	Estimated Response Lag (Post-ERP)	Improvement
C1	Scenario Planning (multi-currency revaluation)	Quarterly	5-7 days	<1 day	85-95% reduction
C2	Rapid Recalculation (product costing)	Monthly	7-10 days	2-4 hours	95-98% reduction
C3	Regulatory Adaptation Module	Ad-hoc (triggered by tax changes)	10-14 days	1-2 days	85-90% reduction

Source: Compiled by the authors from interview transcripts and review of change request logs. Response lags are estimates provided by informants and triangulated with archival records where available.

Table-5 demonstrate that after implementation, integration of data and the automation of the processes of recalculation have reduced these activities to only a few hours or even almost immediate execution.

Discussion

Interpretation of Findings and Engagement with Prior Literature

Increases in performance in all three instances are consistent with the contingency theory and this implies that the value realized due to the ERP implementations will depend on the alignment between the technology and the organizational environment. The reported changes in time-to-close (51-56%) and in the count of manual journal entries (74-78 %) are consistent with previous studies on

ERP (Vukman et al., 2024) and offer longitudinal data on this topic in the Ukrainian industry. The within-case profiles (Table 3) and cross-case pattern-matching (Table 4) indicate that the power of one source of truth (SSOT) and decision resilience depends on the contextual factors. The technical integration scores were homogeneous in terms of firms (4.05). However, dependency on vendors also influenced the resilience: low dependency gave firms a resilience score of 4.5, and high dependency firms a resilience score of 3.5 despite having better integration in place. This observation offers an implication that the concept of vendor lock-in may undermine the benefits of resilience, which is supported by the literature on transaction-cost economics.

The Ukrainian Transitional Stage

Enterprise resource planning (ERP) system requirements have a direct impact on the institutional instability of Ukraine. Regular changes in regulations require systems that are able to reconfigurate fast. Before the deployment, the compliance responses required 514 days of manual work, as shown in Table 5. The increased regulatory volatility confirmed the critical need of immediate recalculation and scenario analysis, and the time frame of response was reduced to a few hours instead of 1-2 days, which, in turn, supported the idea that ERP is a decisive tool of institutional adaptation.

Structured Comparative Framework: ERP Platform Assessment for the Ukrainian Context

Appendix A provides criteria of salience in the transitional milieu of Ukraine. The ostensibly beneficial elements of the BAS ERP solution in the instances under observation include the flexibility of local regulations and the presence of the necessary talent. However, these advantages are offset against a medium-to-high risk of vendor lock-in, which is supported by cross-case findings with regard to hypothesis 2. Greater integration ecosystems, and in the example of Microsoft, a better cybersecurity stance, are presented by increasingly globally entrenched alternatives. The selection, therefore, represents long-term scalability and contextual congruity trade-offs.

Strategic Implication, Limitations and Future research

The results indicate that CFOs need to focus on the regulatory flexibility and reduce vendor lock-in via data portability provisions. The development of the capability of finance towards forward looking analytics should be coupled with technical implementation. The small sample size limits the extrapolation of the statistical findings, though pattern-matching techniques give some evidence in favor of analytical extrapolation. With triangulation, both common-method and recall bias are minimized, although not completely removed, and survivor bias. Further studies ought to confirm this framework using bigger samples and look into the effect of vendor dependency on the samples over time..

Conclusions

Answers to Research Questions

This paper discussed three research questions about the revolution in management accounting by deploying a Business Accounting System (BAS) ERP in Ukrainian companies. Concerning RQ1, the time to close metric showed a reduction of 51-56% in all three cases, budget variance was reduced by 20-53% and journal entries prepared manually were reduced by 74-78%. On RQ2, cross-case evidence indicates that a single source of truth increases the resilience of decisions based on faster regulatory response and the ability to be able to plan on a scenario basis. Nevertheless, this advantage is always diluted when there is high dependency of the vendor. With regards to RQ3, the findings observed suggest that the adaptability of local regulations, overall cost of ownership, the risk of vendor lock-in, availability of talent, and cybersecurity posture are more decisive than generic functional completeness in selecting an ERP in Ukraine.

Scholarly Contributions

The paper makes three contributions. To begin with, it has longitudinal evidence that is consistent with ERP-driven management accounting transformation in a transitional economy. Second, cross-case patterns indicate that the relationship between data integration and strategic resilience is moderated by the vendor dependency. Third, the evidence-based framework provides a contextually-based template of ERP selection of unstable institutional settings.

Practice Recommendations.

According to the facts of the case, the platforms that have demonstrated local regulatory flexibility should be prioritized by organizations in a bid to minimize

implementation risk. The contracts with vendors should be designed in such a way that it addresses lock-in by making data portable and having access to open API. Parallel organizational development investment should be undertaken to realign finance towards forward looking analytics. There is a need to have cybersecurity assessments based on the deployment model. Established internal configuration competency minimizes the long term external dependence.

Limitations and Future Research Directions

The small sample size does not allow generalizing statistically but pattern-matching favors analytical generalization. This model is to be confirmed by future studies using bigger samples in other transitional economies.

Funding information: This research work was partially supported by the project HUSKROUA/23/RS/3.1/043 "Links between theory and practice in cross-border education in Romania and Ukraine".

References

- Aamir, A. A. (2025). A Unique Model of Governance and Market Accessibility: How PSBA Stands Apart from All Other Public Welfare Bodies in Pakistan. Pakistan Journal of Humanities and Social Sciences, 13(2), 568–579. https://doi.org/10.52131/pjhss.2025.v13i2.2941
- Alsaid, L. A. Z. A. (2022). Smart city dynamics and multi-level management accounting: Unfolding a case of sustainable enterprise resource planning. Sustainability Accounting, Management and Policy Journal, 13(1), 30–54. https://doi.org/10.1108/SAMPJ-08-2020-0283
- Alsughayer, S. (2025). Role of ERP systems in management accounting in SMEs in Saudi Arabia. Journal of Accounting & Organizational Change, 21(2), 382–403. https://doi.org/10.1108/JAOC-11-2022-0176
- Amel-Zadeh, A., & Tang, Q. (2025). Managing the shift from voluntary to mandatory climate disclosure: The role of carbon accounting. The British Accounting Review, 57(2), 101594. https://doi.org/10.1016/j.bar.2025.101594
- Ayadi, I., & Hunjra, A. I. (2026). Firms in Times of Economic Uncertainty: Digital Integration to Counter Information Asymmetry and ESG Controversies. Business Ethics, the Environment & Responsibility, 35(1), 99–116. https://doi.org/10.1111/beer.12779
- Bailey, C., & Lim, S.-L. (2024). Investigating psychological mechanisms of self-controlled decisions for food and leisure activity. Journal of Behavioral Medicine, 47(3), 458–470. https://doi.org/10.1007/s10865-024-00469-3
- Berman, A., De Fine Licht, K., & Carlsson, V. (2024). Trustworthy AI in the public sector: An empirical analysis of a Swedish labor market decision-support system. Technology in Society, 76, 102471. https://doi.org/10.1016/j.techsoc.2024.102471
- Caldarelli, G. (2025). From Oracle Choice to Oracle Lock-In: An Exploratory Study on Blockchain Oracles Supplier Selection (Version 1). arXiv. https://doi.org/10.48550/ARXIV.2512.03088
- Cassia, L., Paleari, S., & Redondi, R. (2005). Management Accounting Systems and Organisational Structure. Small Business Economics, 25(4), 373–391. https://doi.org/10.1007/s11187-004-6494-8
- Chenhall, R. H. (2003). Management control systems design within its organizational context: Findings from contingency-based research and directions for the future. Accounting, Organizations and Society, 28(2–3), 127–168. https://doi.org/10.1016/S0361-3682(01)00027-7
- Chiu, W.-H., Dai, Z.-J., & Chi, H.-R. (2023). Mastering customer lock-in by servitization innovation strategies of asset specificity. Journal of Business & Industrial Marketing, 38(13), 239–263. https://doi.org/10.1108/JBIM-02-2023-0121
- Clemens, M., Boparai, J., Glynn, R., White, G., & Curran, V. (2025). Evaluation study of effect of virtual care education on healthcare providers' knowledge, confidence, and satisfaction. PeerJ, 13, e20414. https://doi.org/10.7717/peerj.20414
- Dai, J., & Vasarhelyi, M. A. (2023). Management Accounting 4.0: The Future of Management Accounting. Journal of Emerging Technologies in Accounting, 20(1), 1–13. https://doi.org/10.2308/JETA-2023-009

- Dong, M. C., Huang, Q., & Liu, Z. (2022). Adjusting supply chain involvement in countries with politician turnover: A contingency framework. Journal of Operations Management, 68(8), 824–854. https://doi.org/10.1002/joom.1213
- Dospinescu, O., & Buraga, S. (2025). Integrated ERP Systems—Determinant Factors for Their Adoption in Romanian Organizations. Systems, 13(8), 667. https://doi.org/10.3390/systems13080667
- El Nemar, S., El-Chaarani, H., Dandachi, I., & Castellano, S. (2025). Resource-based view and sustainable advantage: A framework for SMEs. Journal of Strategic Marketing, *33*(6), 798–821. https://doi.org/10.1080/0965254X.2022.2160486.
- Grossi, G., & Argento, D. (2022). The fate of accounting for public governance development. Accounting, Auditing & Accountability Journal, 35(9), 272–303. https://doi.org/10.1108/AAAJ-11-2020-5001
- Gupta, S. (2025). Essential Strategic Factors for Ensuring a Successful ERP Implementation. Scholars Journal of Engineering and Technology, 13(03), 163–167.https://doi.org/10.36347/ sjet. 2025.v13i03.001
- Haftor, D. M., Climent, R. C., & Kallmuenzer, A. (2025). Business ecosystems as a way to activate lock-in in business models: A theoretical integration. International Entrepreneurship and Management Journal, 21(1), 77. https://doi.org/10.1007/s11365-025-01078-5
- Haponenko, V., Rykhlik, V., Shulga, M., Bulbeniuk, S., & Naumenko, O. (2024). Informal institutionalization in modern Ukraine. New Perspectives, 32(1), 91–107. https://doi.org/10.1177/2336825X231222001
- Keskïn, H., Tatoglu, E., Akgün, A. E., & Balak, D. (2025). Unveiling the nexus of organizational intelligence, resilience capacity and financial performance. Management Decision. https://doi.org/10.1108/MD-12-2023-2284
- Kopishynska, O., Utkin, Y., Sliusar, I., Muravlov, V., Makhmudov, K., & Chip, L. (2023). Application of Modern Enterprise Resource Planning Systems for Agri-Food Supply Chains as a Strategy for Reaching the Level of Industry 4.0 for Non-Manufacturing Organizations. IC4AFSC 2023, 15. https://doi.org/10.3390/engproc2023040015
- Murtaza, G. (2025). Mobility as a Service: Exploring Feasibility and Traveller Preferences in an Emerging Economy. https://doi.org/10.25913/EAWV-AQ88
- Naidenova, I., & Smirnov, A. (2025). ERP systems and operational efficiency: Comparison of the effectiveness of implementing foreign and domestic systems. Industrial Management & Data Systems, 125(4), 1554–1572. https://doi.org/10.1108/IMDS-09-2024-0880
- Ng, P. M. L., Lit, K. K., & Cheung, C. T. Y. (2022). Remote work as a new normal? The technology-organization-environment (TOE) context. Technology in Society, 70, 102022. https://doi.org/10.1016/j.techsoc.2022.102022
- Owens, M. D. (2023). Inter-state war, institutions and multinationals: Insights from the Russian-Ukraine war. Multinational Business Review, 31(4), 496–517. https://doi.org/10.1108/MBR-05-2022-0067
- Sadeghi R, K., Ojha, D., & Azadegan, A. (2025). Data systems in supply chain resilience: Moderated moderating effects of enterprise resource planning. Industrial Management & Data Systems, 125(4), 1437–1463. https://doi.org/10.1108/IMDS-08-2024-0752
- Saputra, M., & Fadlila, R. F. (2023). An Effective Open ERP System for Automation in Financial Reporting for SMEs based on Service Oriented Architecture. JOIV : International Journal on Informatics Visualization, 7(3–2), 2007. https://doi.org/10.30630/joiv.7.3-2.2367
- Vukman, K., Klarić, K., Greger, K., & Perić, I. (2024). Driving Efficiency and Competitiveness: Trends and Innovations in ERP Systems for the Wood Industry. Forests, 15(2), 230. https://doi.org/10.3390/f15020230
- Waseel, A. H., Zhang, J., Shehzad, M. U., Hussain Sarki, I., & Kamran, M. W. (2024). Navigating the innovation frontier: Ambidextrous strategies, knowledge creation, and organizational agility in the pursuit of competitive excellence. Business Process Management Journal, 30(6), 2127–2160. https://doi.org/10.1108/BPMJ-02-2024-0081

• Yu, K., Cadeaux, J., Luo, B. N., & Qian, C. (2023). Process ambidexterity driven by environmental uncertainty: Balancing flexibility and routine. International Journal of Operations & Production Management, 43(12), 1976–2007. https://doi.org/10.1108/IJOPM-05-2022-0290

Appendix A: Comparative ERP Platform Assessment for the Ukrainian Context

Evaluation Criterion	BAS ERP	SAP Business One	Microsoft Dynamics 365	Evidence Base
Total Cost of Ownership	Moderate – Local pricing	High – Global licensing	Moderate-High – Subscription	Market analysis; case data
Time-to-close improvement	High (Locally Proven) – 51-56% reduction across 3 cases	High – Globally documented	High – Globally documented	Results (Table 1)
Local regulatory adaptability	High (Native) – Built for UA framework	Medium – Requires localization	Medium – Partner-dependent	Case evidence (C3); interviews
Integration ecosystem	Medium – Local ISV partners	High – Global network	High – Azure/Office 365	Market analysis
Vendor lock -in risk	Medium-High – Concentrated local ecosystem	High – Global lock-in	High – Cloud lock-in	Results (Tables 2, 3); C3 evidence
Local talent availability	High – Established pool	Medium – Scarcer, costly	Growing – Global platform	Job market analysis; interviews
Cybersecurity exposure	Medium – On-premise	Medium-High – Complex	Lower – Azure cloud	Vendor documentation

Source: Compiled by the authors from case findings (Tables 1–4), interviews, and market synthesis.