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Exploring the Challenges of Implementation of Enterprise Resource Planning in Small and Medium Enterprises

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Abstract:
Small and Medium scale Enterprises (SME) are key players in Sri Lankan economy due to the fact that it contributes 52% to the Gross Domestic Product (National policy Framework for SME Development, 2015) and considered as the back born of the economy. ERP offers the best solution for SMEs without the overheads of the huge investment and management costs that are associated with traditional ERP systems, yet the SME sector faces many challenges in their adoption. Traditional ERP studies have predominantly focused on large organizations, and gaps within in the literature indicate that both vendor and consumer perspectives require more understanding with new technology offerings for SMEs and short of challenges are faced by SMEs in the implementation. However, SMEs enthusiasm to adopt ERP system is low. This study aims to explore the challenges faced by the SME in implementing ERP system. In order to achieve the research objective an exploratory research approach was used. Interviews were executed by means of face-to-face approach. Interview techniques are used to extract understanding, opinions and challenges faced by SMEs on their way to adopt ERP system. Based on the responses, the researcher found six (6) themes that are challenges in adopting ERP in SMEs. However, this study endeavors to explore the challenges of implementing ERP project in selected SMEs and contributes the lack of literature on ERP implementation and provides insight for future study by the researcher and respondents.

Keywords: *Enterprise Resource Planning (ERP), Small and Medium Enterprise (SME), Gross Domestic Product (GDP)*

1. Introduction

SMEs play vital role in all most all countries in the world including Sri Lanka, because of its contribution for the country's economic growth, employment and rural development. SME sector has been identified as a substantial strategic sector with in the overall policy objectives of the Sri Lankan Government and seen as a driver of change for wide-ranging economic process, regional development, employment generation and poverty reduction. SMEs make up an immense part of Sri Lanka's economy, accounting for 80% of all businesses. These are found in all fields of the economy, primary, secondary and tertiary and supply employment for persons of various skills, skilled, semi-skilled and unskilled. It is noted that, 20% of industrial establishments fall into the SME group, while in the service sector their share is over 90%. And also, SMEs are an essential source of employment opportunities and are estimated to contribute about 35% of employment (Secretariat 2012). Even though the SME contributes immense part to national economy the contribution of SME could be increased by improving the overall operational performance of SMEs.

The business environment is becoming more complex with functional units and needs greater interaction with suppliers, customers, within business functional units which require inter-functional data flow for efficient decision making, procurement, human resource planning, inventory management, distribution, logistic and accounting. In this context it should be noted that SMEs need an efficient information flow of system needed to improve the competitiveness. ERP is the software solution which integrated business functions and data in to a single system to be shared within the organisation. Hence, ERP allows different departments with diverse needs to communicate with each other by sharing the same information in a single system. ERP thus increases cooperation and interaction between all business units in an enterprise on this basis (Harrison, 2004).

Most of the SMEs in Sri Lanka are implementing ERP solution software with the aim of improving their operational performance. However, the implementation makes it difficult for entrepreneurs as they encounter many challenges in implementation and maintenance. This paper intends to determine the issues and challenges of ERP system implementation faced by SMEs in Kegalle District.

2. Problem Statement

It is a well-accepted fact that SMEs have to survive in a competitive business environment and they are forcing to adopt the changes in the environment especially rapid changes that are taking place in technological environment. In order to realize in-depth and first-hand understanding of the ERP implementation problem in SMEs, the constraints reported with in the literature want to be explored, and therefore the actual ERP implementation process adopted by an SME is to be studied with in the present local and global context. Accordingly, the implementation of ERP systems in SMEs

has been described as challenging (Rabaa'i, Bandara& Gable, 2009). One study found that in 60 to 80 percent of SMEs contexts, ERP implementation failed to meet expected outcomes and results of implementation were found unsatisfactory (Maditinos, D., Chatzoudes, D., &Tsairidis, C. (2012).

Many researchers have been diagnosing and evaluating the problematic situation and challenges of Implementing ERP project in different large corporate and no researches have been carried out studying the challenges in adopting ERP in SMEs, especially in Kegalle district. Consequently, there is a need for study on exploring the challenges faced by SMEs in Kegalle District in adopting ERP. Hence, the aim of the paper is to identify the challenges facing in adoption and implementation of ERP systems in SMEs. Researcher believes this paper takes a modest step to fill the gap in the literature, as there is a scarcity of research studies on contemporary issues surrounding ERP implementation in SME in Kegalle District.

3. Research Objective

In order to address the research gaps discussed, the main objectives of this research are as follows.

- To identify and describe the ERP implementation challenges faced by selected SME.
- To understand how the ERP implementation challenges interact with each other from a systemic perspective
- To understand how organizations overcome the ERP implementation challenges they face

4. Research Question

Based on the above research objectives, the following research questions (RQ) have been devised.

- RQ1: What are the major challenges faced by selected SME in implementing an ERP system?
- RQ2: How do the ERP implementation challenges interact with each other from a systemic perspective?
- RQ3: How can SMEs overcome their ERP implementation challenges through the use of coping mechanisms?

5. Literature Review

SMEs in Sri Lanka are involved in various industries. One of them is SME in manufacturing sector which is involved in activities, such as the processing and production of raw materials, and manufacturing of consumer goods, electronics appliances and components. Currently, there are several basic problems faced by SMEs in Kegalle District. Ability to access the market, finance, low level of technology, lack of labor, skilled manpower, and work culture still become issues for SMEs to implement ERP system. Majority of the SMEs do not consider future business strategy, but focus only on survival. The SMEs who survive and grow are the ones who have ability to take risks and respond to the changing circumstances.

ERP system helps SMEs to improve efficiency of their business operations Dillard and Yuthas (2006) stated that most multinational firms are using ERP and that more small and midsize companies have begun to adopt ERP. Despite ERP's promises to profit companies and a considerable capital investment, not all ERP implementations have successful outcomes. ERP implementations frequently have hindered an estimated schedule and overrun an initial budget (Ehie& Madsen, 2005; Helo, Anussornnitisarn & Phusavat, 2008).

Furthermore, the literature indicates that ERP implementations have sometimes did not achieve the organization's targets and desired outcomes. Much of the research reported that the failure of ERP implementations wasn't caused by the ERP software itself, but rather by a high degree of complexity from the gigantic deviations ERP causes in organizations (Scott &Vessey, 2000; Helo*et al.*, 2008; Maditinos, Chatzoudes &Tsairidis, 2012). Primary problems can include existing organizational challenges. Subsequently, in order to have better understanding of the ERP implementation process, these challenges should, first and foremost, be given due consideration and be addressed, promptly and effectively, to ensure a successful implementation outcome (Bingi et al., 1999; Kumar et al., 2003; Yusuf et al., 2004). In effect, Kumar et al. (2003) state that once the ERP implementation challenges are identified, the primary aim for organizations should be to address these challenges in order to increase the likelihood of achieving a successful ERP implementation outcome.

Therefore, SMEs are required to understand the pertinent implementation challenges they face and ought to find adequate means of addressing the challenges in order to ensure a smooth roll-out and an effective project implementation (Bingi et al., 1999; Kumar et al., 2003; T. Urus et al., 2011). Literature reviews reveals that SMEs and organizations are having different types of obstacles when they attempt to implement the ERP project even though it gives a number of benefits to the business successfulness.

6. Research Methodology

Research Methodology aims to specify the types of methods selected for data collection and analysis and the reasons for why these methods are chosen in comparison to the other alternative methods. The purpose of this research is to provide evidences on the Research on challenges faced in the application of ERP for Small and Medium Enterprises (SMEs): The research used a qualitative exploratory single case study design in order to understand insight of critical challenges of implementation of ERP in SMEs. The exploratory type of case study research examines a phenomenon by understanding perception and is usually focused on small sample population to arrive at in-depth and rich data. (Hewlett, 2005; Yin, 2009).This research studies typically involve small heterogeneous samples, which offer in-depth investigation. Such a case study is a suitable instrument for undertaking research in ERP execution (Mishra & Mishra, 2011; Yin, 2009). Characteristics applicable to exploratory case study research were aligned with this study's objectives: enabling deep focus on scope; generating hypotheses rather than testing them; and exploring a heterogeneous population instead of a

homogeneous one (Gerring, 2007). This research also involved collecting documentation and archived records (Denzin, 2012; Howe, 2012; Nickson, 2014).

The case setting used for the current study is a FMCG manufacturing SME involved in ERP implementation. This organisation had significant staff size and ERP implementation project history the selected organizations typically employed more than 200 employees, and most of the employees have a good IT knowledge. The inclusion criteria required that participants have knowledge of IT and experience in ERP project roles and have worked in ERP implementation projects in the organisation. Conversely, participants were carefully chosen based on inclusion criteria and on a first-response basis.

Accordingly, the research was conducted by means of self-administered questionnaire-based interviews which were conducted among users of ERP at various levels in selected organisation. In addition, the researcher observed the operational issues to identify the real challenges in real working environment. To achieve research objective, first researcher got thorough understanding on ERP implementation for SMEs then came up the views on complexity of applications and contradictory areas of adoptability.

6.1. Sample Selection

As the sample size is small stratified sampling technique was used to obtain data from each participant group (Gerring, 2007). Ten participants were selected using stratified purposive sampling from the selected SME. The sample consist of one participant form project team, three participant for managers, four participants from operational staffs, and two business users, for a total of 10 subjects. Noted characteristics such as overall employment experience, current position, educational level and age were considered in selecting sample. The draft interview guide questions were compiled supported research for the present study. All interviews and observation were held in selected SME'S premises.

6.2. Data and Collection Instruments

This study used both primary and secondary data. Primary sources of data include interview, observation, focus group discussion and structured questionnaire, whereas secondary sources of data generated through literature review of relevant documents. The interview is conducted in face-to-face approach and semi-structure interview method is used. All questions are open and its structure motivates the interviewee to talk freely and openly to provide rich full information to the researcher. The question protocol basically is designed based on literature background from previous studies. Ten (10) interviews were conducted in a selected organisation in Sri Lanka at the district of Kegalle. Participant involved in this research represents 4 persons from senior management level employees, two respondents from project consultant team, three respondents from business users and six respondents from operational level employees from various departments. All the respondents are mostly involved in technology adoption on their respective role and the interview secession went on average time of 45 minutes with each respondent. The below table depicts the details of respondent.

Basic Particulars	**Senior Manager**			**Consultant**	**Operational Staff**				**Business Users**	
	R1	**R2**	**R3**	**R4**	**R5**	**R6**	**R7**	**R8**	**R9**	**R10**
Present Position	HR - Manager	Sales - Manager	Finance-Manager	Consultant	Marketing	Accountant	Accountant	IT	Owner	Customer
Experience	12yrs	5yrs	6yrs	7yrs	4yrs	5yrs	6yrs	4yrs	23yrs	7yrs
Involvement in ERP adaptation	By position	By position	By position	By position	By position	By position	By position	By position	Final decision maker	By relationship
Education	Degree	Degree	Master	Master	Degree	Master	Degree	Degree	A/L	O/L

Table 1: Details of Interviewees
R- Represents the Respondent

6.3. Method of Data Analysis

The researcher carried out a complete of 10 face-to-face interviews with members from the four identified groups such as, managers and consultants, operational staffs and business users of ERP tool. In-person interviews had been voice-recorded, and audio files had been transcribed. Transcripts of audio taped interviews and focus group discussions and researcher's pitch notes represent most important data sources. Therefore, earlier than the data is analyzed, the researcher transcribed all recordings, remark notes. The researcher used manual method using Microsoft Office gear to analyses the data. To be capable of make experience of qualitative data, standard method of evaluation used as a way to coding and analyzing data.

7. Discussion of Findings

During the studies the researcher evolved 50 critical challenges, as defined in Appendix 1. Based on maximum frequency count across the four identified group's themes were developed. During the data analysis process there are six (6) themes emerged, as indexed in table 2.

No.	Critical Challenges in ERP Implementation in SME	Senior Manager	ERP Consultant	Operational Staff	Business Users	Frequency
1	External factors	3	1		2	6
2	Prior knowledge in IT and ERP	3		3	2	8
3	Interface issues	2	1	3		6
4	Investment cost & opportunity cost	3		3	2	8
5	Resistant to change	2		4	1	7
6	Vendor trust	2		4	1	7

Table: 2 Critical Challenges in ERP Implementation as Reported by Respondents

Note: the desk highlights the 6 top pinnacle demanding situations encountered by selected SME during the period of ERP implementation. This is based on high frequency count across all respondents from all four groups. As dash indicates that no member of the group reported that critical challenge

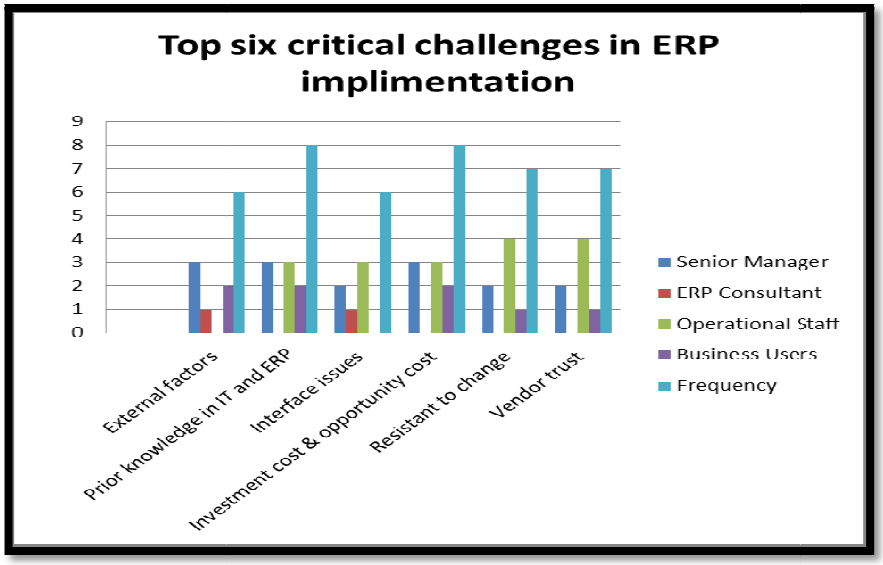

Figure: 1 Critical Challenge in ERP Implementation as Stated Through Respondent

Considering demographic statistics, respondent from top level management to office staffs are having over 5 years of experience in the selected organisation. Further, 80% respondents are having Bachelor's level degree qualification and only 20% of respondent with below Advanced level education. Triangulation of responses depicted that all four groups responded to the critical challenges in ERP. The generation of large list of 50 critical challenges (Appendix 1) was the result of this response from the participants of 10 people. The researcher taken into consideration all 50 challenges and emphasized only best 6 challenges that are answered through majority of respondent and left the other critical challenges to destiny researchers.

7.1. Knowledge in ERP and IT

As consistent with literature, the technology adoption process requires the knowledge of IT. ERP implementation requires of technology adoption in three forms;

- Awareness-knowledge: this describes the existence of the technology in the market. Basic knowledge in IT tools which are needed to apply in the working environment.

- How-to knowledge: this describes how to apply knowledge to utilize technology efficiently and effectively within the organisation and lastly
- Principle-knowledge: This describes the knowledge of the operation principles on how and why technology utilize in the organisation.

(Sahin 2006 and Oye ND, Iahad NA, Rabin ZA 2011) Discovered, that lack of ICT knowledge among academic staff is the challenge to ICT adoption among their institutions. Hence the knowledge of IT is the main challenging factor in adopting ERP in SME. Requirement of knowledge in IT and prior Knowledge in ERP was mentioned by all interviewee. Interviewee(R1, R6, R5, R7 and R10) stated that '... how we could adopt ERP system in our operation while we don't have any idea about this software' and interviewee (R3, R7) they stated that'... we will be in trouble because we don't have sound knowledge in ERP application or migration even in our prior assignment with other organisation. (R9) declared that he did not know anything about the system, but he believes ERP would be an advantage for the growth potential of the business. Interviewee (R2) expressed that I have very little knowledge about ERP and if I have some knowledge of ERP, I can make use of the system efficiently. In addition to that the consultant also emphasized the necessity of skills and knowledge in IT and ERP system.

SMEs were not much aware on existing benefits of the ERP system and, they afraid to adopt it due to wrong perception on ERP and lack of knowledge of the system. Therefore, Knowledge about ERP system is very important to entrepreneurs before the implementation and attempt to implement with little knowledge becomes a challengeable factor to the business. As discovered by (Mehrtens J, Cragg PB, Mills AM 2001) knowledge about ERP system creates low SMEs with low confidence on ERP adoption.

7.2. External Forces

External forces are the challenges of implementing in ERP in SMEs. Previous studies indicates that environmental forces are the one the main factors that influence the adaptation of ERP in SMEs (Premkumar G, Roberts M. 1999). SMEs in Sri Lanka are influenced by various external forces such as political factors, Economical factors, competitors' legal factors and technological factors. In this study external forces such as competitors, customer expectation and technological changes are highly influenced and forced to adopt the ERP in this organisation. (R9, R1, R2, R3, R10 and R4) pointed out that if the organisation wants to gain competitive advantages over their competitors ERP is essential for the integration of functions as competitors are using ERP system. Also, to provide upgraded customer support and to construct customer loyalty the ERP implementation is vital. Therefore, outside forces are key challenging factors in enforcing ERP in SMEs.

7.3. Vendor Trust

All operational staffs, two managerial level respondents and the owner were concerned about the service and continuous support of vendor and the system. (R9) declared that we must need vendor support 24/7 to their staff and customers at least for the period of one year. Trust on vendor is another challenge for SMEs in adopting ERP. Due to lack confidence over vendor and their support or ability many of SMEs left with low self-reliance in implementing ERP. This is why many of SMEs suggest in house ERP. However, the finding is consistent with high frequency of responses from users.

7.4. Interface Problem

Many challenges around interface issues (Yen &Sheu, 2004) were raised by several business users during ERP implementation and soon after the testing is completed. Three operational level staff remarked, 'There were systems interfaces in sales window and purchase order window that didn't work as we expected even after all the testing are completed'. Another two senior level managers commented: 'some interface in HR module and finance module do not work the way we expected and need to be customized more'. 'Another business user clarified that 'there were some system interfaces that didn't work as expected even after all that testing. Further (R4) highlighted 'there were many issues with interface of some modules which is due to non-availability of knowledge in using those modules and some were to be tested more to enable them to work as expected'. Therefore, interface issue is the one of the major challenging factors in implementing ERP.

7.5. Investment Cost & Opportunity Cost.

Another hindering factor of ERP adaptation in SME is cost of finance and budget. (R9, R10) remarked 'I have doubt that how long it will take us to capitalize the investment cost and does the system incur any additional operational cost after the live'. Further (RI, R2, R3) response 'we are doing well now and we do not need to allocate such a huge amount in ERP instead we can go for business diversification which would increase owner's wealth'. Operational level respondent (R5, R6, R7) pointed 'we better continue with in-house software and ERP is more suitable to big enterprises as it involves time cost and finance cost.' Therefore, for SMEs huge investment has greater opportunity cost and a big amount of investment which make them think many times in investing ERP.

7.6. Resistant to Change

Change is basically variation in pre-existing method or customs in the organisation. Employees resisting change is another highlighted critical challenge (Finney & Corbett, 2007; Kemp & Low, 2008; Somers & Nelson, 2001). R1, R2 explained 'why do we need the ERP at this time especially during the COVID outbreak?' Three operational staff remarked 'this new system would be uncomfortable for us up to certain time period and might reduce our productivity due to nervousness'. Another business user stated 'I am happy with current practice and why do we need another migration?'. Therefore, I think the biggest challenge is people, people absolutely are resistant to change. They're good at their jobs and

it's uncomfortable to be doing something new. So, I think the initial reaction is oh no, I don't like this system, it's no good. Sometimes they haven't been into the system yet, and they've decided the system's no good.

8. Conclusion

This research attempts to find out the most significant challenging factors in implementing ERP in SMEs in Kegalle District. Adaptation of ERP is vital to SMEs in competing business world and SMEs must have mitigation strategies to overcome those obstacles and will be able to deploy strategic policy approaches that depends on their skills and ability that they have. However, comprehensive list of challenges has been compiled for the use of organizations undertaking ERP implementation. Specifically, the current study explored critical challenges method and compiled a comprehensive list of critical challenges that can affect an ERP implementation in SME. Therefore, SMEs undertaking future implementations can review the full list of critical challenges, which can be added to the body of knowledge. Hence, further research needs to address all addressed limitation and study should be conducted in other areas of Island and quantitative approach to be used in implementing ERP in SMEs.

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Appendix

No.	Critical Challenges in ERP Implementation in SME	Senior Manager	ERP Consultant	Operational Staff	Business Users
1	Back-office support needed	1		2	
2	Change in business culture	1			1
3	Change in strategy direction	2			1
4	Change request control are very strict				1
5	Communication change	2	1	1	
6	Consultant do give complete knowledge	1		1	
7	Continues training support		1	3	
8	Data neatness	1	1	1	
9	Data security issue	2		2	
10	External factors	3	1		2
11	ERP fit to business	1		1	1
12	Prior knowledge in IT and ERP	3		3	2
13	High variance with first live	1	1	2	
14	Increases in additional cost	1			
15	Insufficient budget	1			
16	Interface issues	2	1	3	
17	Integrity of the data	2		2	
18	Investment cost & opportunity cost	3		3	2
19	Lack if testing	1		1	
20	Lack of access to users	1		3	
21	Lack of approvals			1	
22	Lack of confidence in posting transactions			2	
23	Lack of employee engagement			1	
24	Lack of Internet speed		1	2	
25	Lack of IT & ERP knowledge	1		1	
26	Lack of observation			1	
27	Lack of qualified employees	1		2	
28	Lack of resources needs			1	
29	Lack of understanding the business objective			2	
30	Lack of understanding of the requirement		1	1	1
31	Leaning new system is a challenge to users		1	2	1
32	Long hours to complete the task			2	
33	Management Change	1	2		
34	Maintenance cost	1			
35	Management do not want to accept any mistakes	1		1	
36	Manual inventory	1			
37	Migrate business data	1			
38	More time taken to upload closing balances	2		2	
39	New opens are emerged	1			

No.	**Critical Challenges in ERP Implementation in SME**	**Senior Manager**	**ERP Consultant**	**Operational Staff**	**Business Users**
41	Quality of data	1		1	1
42	Requirement of skilled employees	2			
43	Resistant to change	2		4	1
44	Selecting the right vendor	1			
45	Speediness of the process			1	
46	Stress when implementing			2	
47	Top management support	2			
48	Training cost	2	1		
49	Understandability of data	1		3	
50	Vendor trust	2		4	1

Table 3: Full List of Critical Challenges in ERP Implementation