

MAKING SYSTEMS WORK: ALIGNING ACCOUNTING PRACTICES WITH CLOUD ERP DURING IMPLEMENTATION

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ABSTRACT

Cloud Enterprise Resource Planning (ERP) implementation extends beyond the technical deployment of a digital platform. Enterprise systems embed standardized assumptions concerning data structures, business processes, organizational roles, and control mechanisms. This study examined how alignment between organizational accounting practices and Cloud ERP system logic was achieved during implementation. To answer this question, the study adopted a qualitative single-case study of Enterprise Institution, a pseudonym for a private higher education institution implementing a Cloud ERP system. Data were collected through semi-structured interviews with fourteen participants, comprising three management representatives, four project management team members, and seven key users. The final analysis was organized around three related findings: the new alignment demands created by Cloud ERP implementation, the activities through which workable alignment was developed, and the organizational conditions that enabled those activities. The findings show that alignment did not result from technical implementation alone or from complete organizational conformity to standardized system arrangements. Instead, it developed as organizational actors and consultants clarified requirements, evaluated system possibilities, negotiated alternative responses, and continued to refine organizational and system arrangements during and after implementation. The resulting alignment was therefore workable and revisable rather than perfect or final. This study contributes to the ERP and accounting information systems literature in two ways. First, it develops an empirically grounded account of how workable alignment between organizational accounting practices and Cloud ERP system logic is progressively achieved during implementation. Second, it shows how Cloud ERP alignment reshapes accounting responsibilities, control practices, and cross-functional relationships within an integrated organizational environment.

Keywords: *Cloud ERP, Organizational Accounting Practices, System Logic, Alignment, Enterprise Systems*

1. INTRODUCTION

Cloud Enterprise Resource Planning (ERP) implementation extends beyond the technical deployment of a digital platform. Enterprise systems embed standardized assumptions concerning data structures, business processes, organizational roles, and control mechanisms. Their adoption may therefore require organizations to adjust established practices and structures to the system logic embedded within the ERP platform [1], [2], [3].

Organizations moving from long-standing on-premise ERP environments must consider how established configurations and routines will operate in a provider-managed environment. Cloud ERP shifts responsibility for hosting, maintenance, and updates to the provider and commonly offers more standardized configuration with less scope for extensive customization; this can reduce local

infrastructure responsibilities while requiring organizations to reconsider established processes and accounting practices [4], [5], [6].

ERP implementation research has examined this challenge from several perspectives. One stream identifies critical success factors, such as top-management support, project management, communication, change management, appropriate project teams, and user training [7], [8]. A second stream examines misfits between organization-specific requirements and standardized enterprise-system functionality, including incompatibilities involving data, processes, outputs, roles, controls, and organizational culture [2], [3], [9]. A third stream emphasizes human agency, organizational learning, and adaptation, showing how actors interpret and negotiate ERP arrangements, modify standardized practices, and work around, resist, or

reinvent system constraints during implementation and use [10], [11].

Although these studies explain the conditions associated with ERP implementation, the types of misfits that may arise, and how organizational actors respond to system constraints, less attention has been given to how alignment is progressively constructed within the accounting domain. This issue is particularly important because accounting practices are embedded in established reporting routines, organizational responsibilities, control arrangements, and regulatory requirements [12], [13], [14]. The implementation of a standardized Cloud ERP system may therefore require not only technical configuration but also the reinterpretation and adjustment of existing accounting practices. However, the process through which organizational actors progressively develop workable alignment between established accounting practices and Cloud ERP system logic remains insufficiently explained.

This study addresses this gap by examining the following research question: How is alignment between organizational accounting practices and Cloud ERP system logic achieved during implementation? To answer this question, the study adopted a qualitative single-case study of Enterprise Institution, a pseudonym for a private higher education institution implementing a Cloud ERP system. Enterprise Institution provides a suitable research setting because the implementation involves multiple organizational functions, including accounting, budgeting, and procurement, whose established processes, reporting requirements, responsibilities, and control arrangements must be aligned with the standardized logic of the new system. The case therefore provides an opportunity to examine how organizational actors reconciled established accounting practices with Cloud ERP system logic and progressively developed workable alignment during implementation.

This study contributes to the ERP and accounting information systems literature in two ways. First, it develops an empirically grounded account of how workable alignment between organizational accounting practices and Cloud ERP system logic is progressively achieved during implementation. Second, it shows how Cloud ERP alignment reshapes accounting responsibilities, control practices, and cross-functional relationships within an integrated organizational environment.

The remainder of the paper is structured as follows. The next section reviews the relevant

literature, followed by the research methodology. The findings then explain how organizational actors developed workable alignment during Cloud ERP implementation. A separate discussion section interprets these findings, discusses their implications and limitations, and identifies directions for future research. The final section concludes the study and summarizes its broader and practical implications.

2. LITERATURE REVIEW

2.1 Cloud ERP and the Transformation of Accounting Practices

ERP implementation can alter how financial information is produced, processed, shared, and used across organizational functions [13], [15]. Through automation and information integration, ERP systems may reduce routine administrative work and create opportunities for accountants to undertake broader analytical, forward-looking, and cross-functional responsibilities [13], [16]. ERP implementation may also contribute to the emergence of hybrid professional roles that combine accounting knowledge with information-system and business-process expertise [16]. However, these consequences are not uniform, as changes in accounting work may differ according to organizational position, local information requirements, and how the system is implemented and used [6], [13].

The transition from conventional ERP arrangements to Cloud ERP may make these organizational consequences more pronounced. Cloud ERP transfers substantial responsibility for infrastructure hosting, maintenance, and system updates to external providers and is commonly associated with more standardized configurations and relatively limited opportunities for extensive customization and localization [4], [5], [6]. Accordingly, adopting organizations may have less freedom to modify the system around existing accounting practices. Instead, they may need to adjust their processes and routines, use available configuration options, or develop supplementary arrangements to accommodate context-specific requirements [2], [3], [14].

The implications of Cloud ERP for accounting may therefore be simultaneously enabling and constraining. Cloud ERP can reduce manual work, improve information integration, and increase transparency for organizational decision-makers [6], [15]. However, standardized system arrangements may also restrict the flexibility required by accountants who depend on locally

tailored data, reporting formats, and control practices. For example, Carlsson-Wall et al. [6] find that cloud-based ERP increased transparency and reduced manual work for central management accountants while creating difficulties for local accountants seeking to provide context-specific information. Claims that Cloud ERP automatically improves accounting efficiency or transforms accountants into strategic business partners should therefore be qualified by differences in organizational context and users' informational responsibilities [6], [13].

These tensions are particularly important because accounting practices are embedded in established rules, routines, responsibilities, reporting relationships, control arrangements, and external requirements [12], [13], [14]. Changes introduced through Cloud ERP implementation may therefore affect not only transaction processing but also accountability relationships, reporting arrangements, control practices, and the distribution of responsibility for producing and using financial information. Cloud ERP implementation consequently creates a need to develop workable alignment between standardized system arrangements and context-specific accounting practices. Differences between the two may become visible during implementation, but the central challenge is how organizational actors reconcile these differences and establish arrangements through which the system and accounting practices can function together.

2.2 Alignment Between Accounting Practices and Cloud ERP System Logic

Enterprise systems incorporate assumptions concerning data structures, process sequences, organizational responsibilities, and control arrangements rather than functioning as context-free technological tools [1], [2], [3], [14]. Davenport [1] refers to the organizational logic embedded in enterprise systems, while Soh et al. [2] argue that ERP packages reflect vendors' interpretations of appropriate or best business practices. In this study, Cloud ERP system logic refers to the embedded assumptions, data structures, process rules, role allocations, and control arrangements incorporated within the platform.

Alignment concerns the relationship between these system arrangements and the requirements and practices of the adopting organization. Establishing such alignment may be difficult because organizational accounting practices are shaped by context-specific routines,

responsibilities, reporting requirements, and control arrangements, whereas Cloud ERP systems incorporate standardized ways of organizing data and processes. When system arrangements do not adequately correspond with organizational requirements, incompatibilities may arise involving data, processes, outputs, functionality, roles, controls, or institutional requirements [2], [3], [14].

Existing classifications are useful for identifying where incompatibilities occur, but they provide a more limited explanation of how organizations respond to them during implementation. Different incompatibilities may require different responses. Some may be addressed through system configuration or supplementary arrangements, while others may require changes to organizational processes, responsibilities, or controls [2], [3], [14]. Alignment may therefore involve combinations of organizational and technological adjustment rather than complete organizational conformity with standardized system arrangements.

The development of such responses involves interaction among actors with different forms of knowledge. Organizational users possess knowledge of local accounting practices and requirements, while implementation consultants possess knowledge of standardized system models, capabilities, and configuration possibilities. Differences between these knowledge domains may create different interpretations of organizational requirements and how those requirements should be represented within the system [10]. Addressing these differences may involve translating local practices into system-relevant requirements, developing greater understanding of system possibilities, and evaluating alternative organizational and technological responses.

This understanding may develop iteratively because neither organizational requirements nor system capabilities are necessarily fully understood at the beginning of implementation. Robey et al. [17] identify knowledge barriers in enterprise-system implementation, while Boudreau and Robey [11] show that understanding may develop through training, experimentation, interaction, and continued system use. Learning may therefore influence how organizational requirements are articulated and how system possibilities and limitations are interpreted during implementation.

Negotiation may also continue as organizational actors evaluate alternative responses to incompatibilities. Wagner et al. [18] show that

negotiations surrounding ERP arrangements may lead to system reconfiguration and the emergence of new accounting practices. The relationship between ERP arrangements and accounting practices may consequently remain open to revision as users gain experience and organizational requirements become clearer.

Alignment should therefore not be treated as a fixed state achieved once the system becomes operational. In this study, alignment is understood as the progressive development of a workable relationship between organizational accounting practices and Cloud ERP system arrangements. Prior literature indicates that this relationship may involve interaction, learning, negotiation, and combinations of organizational and technological change, while the specific form through which alignment developed in the case is examined empirically.

3. RESEARCH METHODOLOGY

3.1 Research Design and Case Setting

This study adopted an interpretive qualitative single-case study design to examine how alignment between organizational accounting practices and Cloud ERP system logic developed during implementation. Interpretive case studies are appropriate when the purpose is to understand how organizational actors interpret actions, events, and technological arrangements within their organizational context [19], [20]. The case-study design also enabled an in-depth investigation of the phenomenon within its real-world setting, where the boundaries between the implementation process and its organizational context could not be clearly separated [21].

The study was not guided by a single formal theoretical lens. Instead, prior literature on enterprise-system alignment, organization–system incompatibility, accounting change, and ERP implementation provided conceptual reference points for framing the research problem and interpreting the empirical findings. This literature directed attention toward potentially relevant issues without constituting a predetermined coding framework. This literature-informed approach is also reflected in qualitative case studies in which prior research supports the interpretation of empirical material without being imposed as a formal explanatory model (e.g., Tandiono [22]).

The research was conducted at Enterprise Institution, a pseudonym for a large private higher education institution in Indonesia. The institution

migrated from its existing on-premises ERP environment to a Cloud ERP system in 2022 during the COVID-19 pandemic. The implementation integrated several organizational functions, including Finance and Accounting, Budget, and Procurement, within a more standardized and centralized system environment. It also introduced self-service transaction processing, automated controls, integrated data, and changes in the distribution of responsibilities across organizational functions.

Enterprise Institution provided a suitable case setting because the implementation required established accounting and operational practices to be reconciled with the standardized processes and configuration possibilities embedded within the Cloud ERP system. The implementation also took place under pandemic-related working conditions, during which much of the communication, system testing, training, and coordination was conducted virtually. The case therefore provided an opportunity to examine how organizational actors understood accounting requirements and system possibilities, responded to emerging incompatibilities, and developed workable arrangements during and after implementation.

3.2 Participant Selection and Data Collection

Participants were selected using purposive sampling based on their direct involvement in the Cloud ERP implementation and their knowledge of the business processes affected by the system [23]. To be included, participants were required to have participated in at least one stage of the implementation, including requirements identification, process design, system configuration, testing, training, implementation decision-making, or post-go-live use. They were also expected to possess sufficient knowledge of the relevant accounting or operational processes. These criteria enabled the study to capture both project-level and user-level perspectives on how organizational requirements were addressed during implementation.

Fourteen participants were interviewed, comprising three management representatives, four project management team members, and seven key users. The seven key users included four participants from the Finance and Accounting Department, two from the Budgeting Department, and one from the Procurement Department. Table A1 in Appendix 1 provides the professional characteristics of the participants. The participant group included individuals with direct implementation experience across the principal

functions examined in the study, thereby capturing management, project-management, and key-user perspectives rather than seeking statistical representativeness.

Data were collected through semi-structured interviews. Semi-structured interviews allowed participants to describe their experiences while enabling the researcher to explore issues requiring further clarification [24], [25]. The interviews were conducted between February and May 2026. The interview questions addressed participants' roles in the implementation, changes introduced by the Cloud ERP system, differences between organizational requirements and system arrangements, responses to implementation difficulties, interactions with consultants and other organizational functions, and adjustments made during and after implementation. The core interview questions were applied across participants, while follow-up and probing questions were adapted to each participant's category in the Cloud ERP implementation. The participant categories comprised management representatives, project management team members, and key users. This approach enabled participants from all three categories to elaborate on aspects of the implementation most relevant to their respective responsibilities and experiences. The complete interview guide is presented in Table A2 in Appendix 2.

The interviews lasted approximately 50–80 minutes and were conducted either face-to-face or via Zoom, according to the participants' preferred mode of participation. Twelve interviews were conducted face-to-face and two were conducted via Zoom. Before each interview, participants were informed about the purpose of the study, the voluntary nature of their participation, the confidentiality of the information provided, and their right to withdraw from the study. Informed consent was obtained before the interview and audio recording commenced. With participants' permission, the interviews were audio-recorded and transcribed verbatim. During transcription and subsequent analysis, participant identities were anonymized using participant identifiers, and information that could directly identify individual participants was removed or generalized where necessary. Interview recordings and transcripts were stored securely and used only for research purposes. The interviews were conducted in Bahasa Indonesia. Where quotations were translated into English, the translation sought to preserve the

meaning and context of participants' original statements.

3.3 Data Analysis

The interview data were analyzed using Reflexive Thematic Analysis [26]. This method was appropriate because the study aimed to identify and interpret patterns of meaning concerning how alignment developed during Cloud ERP implementation. Reflexive Thematic Analysis treats themes as analytical constructions developed through the researcher's engagement with the data, rather than as categories that simply emerge independently from participants' accounts.

The analysis began with repeated reading of the interview transcripts to develop familiarity with the data and the organizational context. Initial codes were then generated across the dataset, focusing on participants' accounts of changes in accounting practices, system requirements, implementation difficulties, interactions among users and consultants, organizational and system responses, and conditions affecting the implementation process.

Coding was initially broad and inductively oriented. The analysis did not begin with fixed categories such as translation, negotiation, or adjustment. Instead, these patterns were developed and refined through comparison across participants and organizational functions. Related codes were subsequently grouped into candidate themes, and the relationships among the themes were examined in relation to the research question.

The themes were reviewed against the coded extracts and the wider dataset to assess their coherence, distinctiveness, and explanatory relevance. During this process, overlapping themes were consolidated and descriptive categories were refined into more interpretive themes. The final analysis was organized around three related findings: the new alignment demands created by Cloud ERP implementation, the activities through which workable alignment was developed, and the organizational conditions that enabled those activities.

The analysis involved movement between the empirical data and relevant literature. Prior literature was used to support interpretation and comparison, but it was not treated as a predetermined coding framework. This approach allowed the study to develop an empirically grounded process account while remaining conceptually connected to research on Cloud ERP,

accounting practices, alignment, and organizational responses to enterprise-system implementation.

Because this study adopts an interpretive qualitative research design, it does not develop or evaluate a computational algorithm. Analytical rigor was instead established through a transparent sequence of transcript familiarization, inductive coding, comparison across participants and organizational functions, candidate-theme development, iterative theme review, and interpretation in relation to the research question. This analytical procedure provides the methodological basis through which the study's process account of Cloud ERP alignment was developed.

3.4 Ethical Considerations

Participation in the study was voluntary. Before the interviews, participants were informed about the purpose of the research, the nature of their involvement, the intended use of the data, and their right to decline to answer questions or withdraw from the study. Informed consent was obtained from each participant before data collection.

Confidentiality was maintained by replacing the name of the institution, the commercial system, and individual participants with pseudonyms or role-based identifiers. Potentially identifying details were removed or generalized in the reporting of findings. Interview recordings, transcripts, and analytical materials were stored securely and were accessible only to the research team.

4. FINDINGS

4.1 Cloud ERP Reconfigured Accounting Practices and Created New Alignment Demands

The transition to the Cloud ERP system changed how accounting activities were performed and coordinated within Enterprise Institution. Compared with the previous on-premises ERP environment, the new system introduced a more standardized and integrated platform with less flexibility for extensive customization, consistent with prior studies of Cloud ERP arrangements [4], [5], [6]. The organization therefore had to reconsider practices developed around the previous system and determine how they could operate within the standardized processes embedded in the new platform.

One important change concerned the distribution of transaction-processing responsibilities. Under the previous arrangement, accounting personnel performed a substantial

amount of transaction entry. The Cloud ERP system introduced self-service mechanisms through which users from other organizational functions entered transactions directly, while the accounting team increasingly focused on reviewing and approving those transactions. As one participant explained:

"With [the Cloud ERP system], everyone enters the transactions directly into the system. What we used to input is now entered by the users, and our role is mainly to review and approve." (Participant 1, Finance and Accounting Section Head)

This redistribution reduced some routine administrative work and allowed accounting personnel to devote greater attention to control, analysis, and planning. Automated budget checks and other embedded controls also reduced the need for selected manual activities. One participant stated:

"Because budget checks and similar controls are performed automatically by the system, we can focus on a higher level of analysis and engage more deeply in planning activities." (Participant 2, Budget Associate Director)

These findings support earlier studies showing that ERP implementation may reduce routine accounting work and enable accountants to undertake broader analytical and decision-support responsibilities [13], [16]. However, the shift also created new alignment demands. Accounting practices were no longer performed only by accounting personnel but increasingly depended on users across organizational functions following the data requirements, approval sequences, and process rules embedded within the Cloud ERP system. Alignment therefore involved not only the accounting function and the system but also the wider group of organizational users participating in shared processes.

The Cloud ERP system also increased expectations for integrated, traceable, and real-time information. Participants generally perceived the centralized system as improving data accessibility and allowing transactions to be monitored more continuously. One participant noted that information was "consolidated in one place" and had become "more accurate, faster, and more real-time" (Participant 3, IT Manager). Nevertheless, the system did not fully meet all reporting expectations. Some reports still required manual processing and additional adjustment:

"For monthly reporting, we expected it would simply be a matter of clicking a button, but even today a lot of it is still manual."
(Participant 4, Budget Staff)

This indicates that system integration did not automatically eliminate the need for accounting judgment, reconciliation, or supplementary work. Although the Cloud ERP system increased the availability and consistency of information, some reporting requirements remained difficult to represent within its standardized structures. Accounting users therefore continued to adjust how data were processed and reported to reconcile organizational needs with the capabilities of the system.

The consolidation of previously separate applications also increased interdependence among organizational functions. Applications supporting procurement, budgeting, and other activities were incorporated into a single ERP environment in which transactions ultimately affected finance and accounting. Participants emphasized that decisions made within one function had consequences for other areas:

"Whatever we decide, and whatever accounting decides, is always interconnected. It can never be completely separate."
(Participant 2, Budget Associate Director)

The integration of data and processes therefore increased rather than reduced the need for cross-functional coordination. Organizational actors had to develop greater consistency in transaction processing, data entry, approvals, and decision-making because actions in one area could directly influence the information and controls used elsewhere.

These findings indicate that Cloud ERP implementation reconfigured transaction responsibilities, reporting processes, and accounting roles. Consistent with Scapens and Jazayeri [13] and Caglio [16], the automation of selected activities reduced accountants' direct involvement in routine transaction processing and created greater scope for review, control, analysis, and planning. However, the findings also qualify the assumption that ERP-enabled automation simply replaces routine accounting work with higher-value activities. Although some tasks were automated or transferred to operational users, accounting personnel remained responsible for reviewing transactions, resolving reporting limitations, performing manual adjustments, and maintaining compliance with accounting and

control requirements. The transformation of accounting work therefore involved a redistribution and recombination of responsibilities rather than the elimination of routine work.

The findings further show that technological integration did not automatically produce organizational alignment. In line with Dechow and Mouritsen [15], integration remained an ongoing accomplishment because the system increased interdependence among the actors responsible for entering, reviewing, approving, and using accounting information. Centralized data and standardized processes improved visibility and consistency but also made information quality increasingly dependent on how users across organizational functions performed their roles. Continuing manual reporting and supplementary adjustments further indicate that the integrated platform did not fully accommodate all context-specific requirements. Alignment therefore required sustained cross-functional coordination and continuing efforts to reconcile standardized system arrangements with organizational reporting, control, and operational needs.

4.2 Alignment Developed Through Clarification, Negotiation, and Continuing Adjustment

Alignment did not emerge automatically from the introduction of the Cloud ERP system. It developed through repeated interaction among organizational users, managers, and implementation consultants as they clarified existing requirements, examined system possibilities, and decided how identified differences should be addressed.

At the beginning of implementation, organizational users were required to explain their existing processes, while consultants explained the standardized procedures and configuration possibilities available within the system:

"We had to explain the processes that existed within our organization, while the consultants explained how the [Cloud ERP] standards actually worked." (Participant 7, Finance and Accounting Staff)

This exchange was difficult because many organizational practices were complex, context-specific, and insufficiently documented. Users were not only required to describe existing processes but also to explain why particular reporting arrangements, approval procedures, and controls were important. At the same time, several participants acknowledged that they had limited knowledge of the Cloud ERP system during the

early stages of implementation. They were therefore not always able to formulate requirements in terms that could be readily evaluated against the system's configuration possibilities.

Consequently, organizational requirements and system possibilities were clarified iteratively. Users gradually developed a better understanding of what the system could accommodate, while consultants learned more about the organization's accounting, budgeting, procurement, and reporting practices. Discussion, system testing, training, and repeated evaluation allowed both parties to refine their understanding of the problems being addressed. This supports prior research showing that enterprise-system implementation involves learning processes through which actors overcome knowledge barriers and develop an understanding of new technological arrangements [11], [17].

Consultants played an important role in this process because they connected organizational requirements with the capabilities and limitations of the Cloud ERP system. Participants valued consultants who did not merely state whether a request could or could not be implemented, but attempted to understand the organizational reasons behind it:

"They were not passive by simply saying, 'this can be done' or 'this cannot be done.' They genuinely wanted to understand." (Participant 8, Finance and Accounting Section Head)

Communication was sometimes complicated by linguistic and contextual differences. The use of technical English made it difficult for some participants to describe business processes precisely, while international consultants did not always immediately understand the organizational and educational context. As one participant explained:

"It was quite challenging to understand what they were saying. It was difficult to explain our business processes in English." (Participant 3, IT Manager)

Another participant emphasized that the difficulty extended beyond linguistic differences to consultants' understanding of the local context:

"From a communication perspective, overseas consultants did not always understand the conditions in Indonesia. Consultants therefore needed to understand the context before they could explain the solution." (Participant 2, Budget Associate Director)

Local consultants helped reduce these difficulties by explaining both organizational requirements and system terminology. Their ability to communicate in Bahasa Indonesia was particularly helpful when organizational users and international consultants could not understand one another:

"Fortunately, we had an Indonesian consultant based in Singapore. That helped us a lot. Whenever we could no longer understand each other, we would call him and ask him to translate." (Participant 1, Finance and Accounting Section Head)

Effective communication therefore involved more than translating language. It also required context-specific organizational practices to be expressed in forms that could be understood and evaluated within the structure of the Cloud ERP system.

As organizational requirements and system possibilities became clearer, incompatibilities between existing practices and the system's standardized structures became more visible. Participants explained that some organizational transactions and processes were uncommon and could not be directly represented within the standard system:

"Our transactions are not common, and the way we operate is not common or necessarily considered best practice." (Participant 8, Finance and Accounting Section Head)

These incompatibilities required decisions concerning which practices should be retained, which could be changed, and which needed to be supported through system configuration or alternative arrangements. The organization did not respond uniformly by abandoning its existing practices in favor of the system's standardized processes. Participants explained that when organizational processes could not be accommodated within the system's standard arrangements, the organization sometimes had to change how those processes were performed:

"When [the Cloud ERP system] indicated that a particular requirement could not be accommodated and that its best practice worked differently, we had to follow the system and change our practices." (Participant 5, Finance & Accounting Associate Director)

In some cases, business processes were adjusted to follow the system. However, participants also described situations in which requirements

considered important by the organization continued to be retained. For example, one participant emphasized the importance of maintaining an established budgetary control:

"We insisted that the budget-checking requirement still had to be retained."
(Participant 11, IT Associate Manager)

Where the standard system could not fully accommodate such requirements, the organization explored alternative arrangements and supplementary tools:

"The [Cloud ERP] was relatively rigid in terms of configuration. We therefore had to find another way to address some of the details, such as deciding which business-intelligence tool should be used when that functionality was unavailable." (Participant 11, IT Associate Manager)

Another participant similarly explained that some applications had to remain outside the Cloud ERP platform:

"It could not accommodate everything. Some applications therefore still had to remain outside the ERP system." (Participant 3, IT Manager)

In other cases, additional configuration, customized reports, or supplementary solutions were used to accommodate requirements regarded as important.

The process can therefore be understood as negotiation between system standardization and organizational requirements. Users, consultants, and managers evaluated the importance of existing practices, considered available system options, and decided whether the more workable response involved organizational change, system adjustment, or a combination of both. As one participant described:

"An existing business process had to be adjusted to fit the ERP, customized in some way, so the business process itself had to be adapted." (Participant 2, Budget Associate Director)

The statement reflects the reciprocal nature of the process. Existing practices were adjusted, but the organization also sought configuration changes and supplementary solutions where standard system arrangements were insufficient. Alignment therefore did not mean that the organization fully conformed to the system. It involved developing

arrangements that allowed the system and organizational requirements to operate together.

The adjustment process also continued after go-live. Participants emphasized that implementation decisions were refined as users gained experience and previously unanticipated difficulties became visible:

"Even after go-live, we still had to make adjustments." (Participant 3, IT Manager)

This finding shows that alignment was not completed when the Cloud ERP system became operational. It developed progressively through continued clarification, evaluation, and refinement. Initial configurations were tested in practice, and further changes were made when reporting, process, or control requirements were not adequately supported.

Overall, alignment developed through three closely connected activities. First, organizational actors and consultants clarified accounting requirements and system possibilities. This clarification was necessary because local accounting practices were not always readily articulated, while users' understanding of the Cloud ERP system remained incomplete during the early stages of implementation. Consistent with Wagner and Newell [10], the findings show that implementation required knowledge to be translated between actors familiar with organizational practices and actors familiar with standardized system arrangements. Translation in this case was not merely the communication of predetermined requirements. It also involved jointly interpreting why particular accounting processes, reporting arrangements, and controls were important and assessing how they could be represented within the system.

Second, actors negotiated how identified incompatibilities should be addressed. Misfit classifications explain where incompatibilities may arise, but they do not determine whether the appropriate response is to change the organization, adjust the system, or retain a requirement through supplementary arrangements [2], [3], [14]. The findings show that these decisions were contingent on the organizational significance of the requirement and the configuration possibilities available within the Cloud ERP system. Practices were not retained simply because they were established, nor were they abandoned merely because they differed from the system standard. Instead, users, consultants, and managers evaluated which practices were essential, which could be

redesigned, and which required alternative forms of system support.

Third, the arrangements produced through these negotiations remained open to refinement. Learning during implementation changed actors' understanding of both organizational requirements and system capabilities, supporting the arguments of Robey et al. [17] and Boudreau and Robey [11] that enterprise-system implementation involves the gradual reduction of knowledge barriers through interaction, experimentation, and use. Post-go-live adjustments further indicate that alignment was not completed when the initial configuration was accepted. Consistent with Wagner et al. [18], system arrangements and accounting practices continued to be reconsidered as users gained experience and previously unanticipated consequences became visible.

These findings challenge a static view of alignment as correspondence that can be fully specified in advance and achieved at implementation completion. Alignment instead emerged as a workable and revisable relationship between accounting practices and Cloud ERP system arrangements. The contribution lies not simply in identifying incompatibilities, but in explaining how organizational actors progressively converted them into operational arrangements through informed choices about organizational change, system adjustment, and supplementary support.

4.3 Organizational Conditions Enabling Alignment

The development of alignment depended not only on the identification of appropriate organizational and system responses but also on conditions that allowed implementation actors to engage effectively in clarification, negotiation, and adjustment. Four conditions were particularly important. The first was leadership support. Participants consistently identified management support as important to the implementation. Leadership provided strategic direction, maintained organizational commitment, and intervened when difficult decisions or implementation problems emerged. One participant stated:

"Whenever there were obstacles in the project, our director immediately took charge of the decision-making process." (Participant 6, Finance Strategic Office General Manager)

Leadership support was therefore more than general encouragement. Managers helped resolve

disputes, establish priorities, provide solutions, and maintain momentum when implementation difficulties created uncertainty or resistance. Strong direction also helped ensure that different organizational functions continued to work toward common implementation objectives. This condition was particularly important because alignment decisions could affect multiple processes and functions. Decisions concerning accounting controls, procurement procedures, budgeting, or data structures could not always be resolved by individual users or project team members. Leadership provided the authority needed to make cross-functional decisions and sustain the organizational changes arising from those decisions.

Consultant capability also influenced the organization's ability to develop workable responses. Technical expertise was necessary because internal users depended on consultants to explain the Cloud ERP system's capabilities, limitations, and configuration alternatives. However, participants emphasized that product knowledge alone was insufficient. Consultants also needed to understand the organization's processes and explain possible solutions in ways that users could understand. Consultants were most effective when they combined technical competence with contextual understanding, communication skills, and a willingness to transfer knowledge. One participant explained:

"The way consultants communicate is important; they should act as teachers." (Participant 9, Procurement Project and Planning Manager)

Knowledge transfer reduced the risk that the organization would remain dependent on external consultants after implementation. It also strengthened users' ability to evaluate system options and participate meaningfully in alignment decisions. Consultant capability therefore supported alignment by improving communication, clarifying technological alternatives, and developing the internal knowledge required for continuing adjustment.

Cross-functional collaboration and communication also played an important role. The Cloud ERP system integrated processes across finance, accounting, budgeting, procurement, human resources, and project management. Alignment consequently required active participation from multiple functions rather than decisions made solely by the accounting or IT team.

Participants described implementation as a collective effort in which communication and team cohesion helped resolve problems and maintain shared understanding:

“Communication is important. The reason the team remained solid was because communication was working well.”
(Participant 1, Finance and Accounting Section Head)

Cross-functional collaboration enabled participants to consider how changes in one area affected data, approvals, controls, and responsibilities elsewhere. It also allowed diverse operational perspectives to be incorporated into implementation decisions. Communication supported this coordination by helping participants understand process changes, configuration decisions, and their implications for other functions.

Virtual working arrangements during the COVID-19 pandemic created additional communication challenges. Online interaction sometimes increased misunderstanding and made it more difficult to explain complex requirements. Nevertheless, virtual communication tools also enabled more flexible and frequent coordination. The effectiveness of collaboration therefore depended not only on communication frequency but also on whether participants could develop a shared understanding despite the absence of face-to-face interaction.

Finally, sufficient time and organizational resources also acted as important enabling conditions for the alignment process. The capacity to participate in implementation activities was constrained by the need to continue routine operations. Most project-team members were required to perform their normal responsibilities while also engaging in requirement discussions, system testing, training, and decision-making. Participants described the implementation as an additional workload undertaken alongside closing activities, journal processing, payments, and reporting:

“We still had to handle operational work, manage the closing process, and prepare journal entries.” (Participant 10, Finance and Accounting Section Head)

These competing demands reduced the time and attention available for users to learn the system, test alternatives, and evaluate the implications of implementation decisions. They also contributed to

stress and fatigue. Management occasionally responded by postponing selected operational activities or giving greater priority to implementation tasks. Participants also suggested that a dedicated project team could have reduced the conflict between operational and implementation responsibilities.

Adequate time and resources were therefore important because the alignment process required sustained attention. Users needed time to understand the system, articulate organizational requirements, participate in testing, and reconsider established practices. Without sufficient capacity, implementation actors were less able to engage fully in the activities through which workable arrangements were developed.

Leadership, consultant capability, cross-functional collaboration, communication, and adequate resources did not constitute alignment but enabled it. This extends the critical-success-factor literature by showing that these conditions mattered not simply for project success, but because they provided the authority, knowledge, coordination, and capacity needed to clarify requirements, evaluate system possibilities, negotiate responses, and implement adjustments [7], [17], [27]. Alignment was therefore shaped not only by the organizational and technological responses selected, but also by the organization's capacity to develop and sustain those responses.

5. DISCUSSION

5.1 Interpreting Alignment as a Workable and Revisable Process

Taken together, the findings answer the research question by showing that alignment between organizational accounting practices and Cloud ERP system logic developed through a connected process of clarification, negotiation, and continuing adjustment. Users and consultants first made local requirements and system possibilities mutually intelligible. They then assessed whether each difference should be addressed through process change, system configuration, or supplementary arrangements. Leadership, consultant capability, cross-functional communication, and sufficient implementation capacity enabled these responses. Alignment was therefore a practical accomplishment that remained open to revision after go-live, rather than a state secured solely by technical deployment or complete conformity to the system standard [2], [11], [14], [17], [18].

This process account extends research that identifies ERP misfits by explaining how actors decide what to do once a misfit becomes visible. The case shows that the response depended on the operational, reporting, and control significance of the requirement and on the configuration options available. Established practice was neither automatically preserved nor automatically discarded. This interpretation is consistent with prior research on organizational adaptation, ERP reconfiguration, and negotiation [2], [10], [11], [14], [18]. The present study extends this literature by showing how these activities combined to produce workable accounting arrangements within a Cloud ERP implementation.

5.2 Implications for Accounting Work and Implementation Practice

The findings also show that Cloud ERP changes the organization of accounting work through redistribution and recombination. Self-service transaction entry and automated controls reduced some routine processing, while accounting personnel retained review, approval, reconciliation, reporting, and control responsibilities. Integration consequently made accounting work more dependent on data quality and timely action across functions. For implementation practice, this means that process documentation, reporting requirements, and control responsibilities should be examined together before configuration decisions are finalized. Organizations should also provide users with time to test alternatives and should support direct communication between users, consultants, and decision-makers. These implications align with prior research on accounting change and enterprise-system integration [13], [15], [16].

5.3 Study Limitations and Future Research

The interpretation is bounded by the study of one private higher education institution and by retrospective interview accounts; it is intended to provide analytical insight rather than statistical generalization. Future research could compare Cloud ERP alignment across sectors and platforms, follow implementation longitudinally from design through post-go-live use, and examine how differences in organizational capabilities, consultant arrangements, and platform standardization affect the balance between organizational and technological adjustment. Such work could assess the transferability of this process account and identify conditions under which particular alignment responses are more sustainable.

6. CONCLUSION

This study examined how alignment between organizational accounting practices and Cloud ERP system logic was achieved during implementation. The findings show that alignment did not result from technical implementation alone or from complete organizational conformity to standardized system arrangements. Instead, it developed as organizational actors and consultants clarified requirements, evaluated system possibilities, negotiated alternative responses, and continued to refine organizational and system arrangements during and after implementation. The resulting alignment was therefore workable and revisable rather than perfect or final. In higher education, more integrated and traceable finance processes may support institutional stewardship and inform resource allocation, although this study did not measure student outcomes or wider social effects. The process account may also be relevant to other service organizations adopting standardized Cloud ERP platforms, subject to testing in different contexts. We therefore encourage comparative and longitudinal research, alongside implementation studies that evaluate how alignment choices affect accounting controls and information use over time.

The findings have several practical implications. Organizations implementing Cloud ERP should document critical accounting processes, reporting requirements, approval arrangements, and control practices before major configuration decisions are finalized. Implementation teams should distinguish between practices that can be redesigned and requirements that must be retained because of operational, control, regulatory, or reporting needs. Consultants should possess both technical expertise and sufficient understanding of the organizational context, while leadership should provide timely direction when competing requirements cannot be resolved at the project-team level. Organizations should also allocate sufficient time and resources for user learning, system testing, cross-functional coordination, and post-go-live refinement. Cloud ERP implementation should therefore be managed as an ongoing organizational change initiative rather than as a one-time technology installation.

Future research should test and refine this process account across different organizational settings, Cloud ERP platforms, and longitudinal implementation stages to examine how different combinations of organizational and technological adjustment shape the development and sustainability of alignment.

DECLARATIONS

Author Contributions

Yuyun Austy: Conceptualization, Methodology, Analysis, Writing and Editing.

Rosaline Tandiono: Methodological Guidance, Supervision, and Review.

All authors have read and agreed to the published version of the manuscript.

Data Availability

The raw data supporting the conclusions of this article will not be made publicly available due to ethical considerations and participant privacy. Participants were assured of data confidentiality during the informed consent process. Aggregated and anonymized results are presented in this manuscript.

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Conflicts of Interest

The authors declare no conflict of interest.

Declaration on AI

Generative AI tools were used for language refinement, structural editing, formatting assistance, and support in literature searching during manuscript preparation. All AI-assisted content was critically reviewed and verified by the authors, who take full responsibility for the accuracy, originality, interpretation, and integrity of the final manuscript.

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APPENDIX 1*Table A1. Participant Characteristics*

Participant	Organizational Role	Functional Area	Participant Category
Participant 1	Section Head	Finance and Accounting	Key User
Participant 2	Associate Director	Budgeting	Key User
Participant 3	Manager	Information Technology	Project Management Team
Participant 4	Staff	Budget	Key User
Participant 5	Associate Director	Finance and Accounting	Management Representatives
Participant 6	General Manager	Finance Strategic Office	Management Representatives
Participant 7	Staff	Finance and Accounting	Key User
Participant 8	Section Head	Finance and Accounting	Key User
Participant 9	Project and Planning Manager	Procurement	Key User
Participant 10	Section Head	Finance and Accounting	Project Management Team
Participant 11	Associate Manager	Information Technology	Project Management Team
Participant 12	Senior Manager	Business Assurance and Sustainability	Project Management Team
Participant 13	Section Head	Finance and Accounting	Key User
Participant 14	Associate Director	Procurement	Management Representatives

APPENDIX 2*Table A2. Semi-Structured Interview Guide*

No.	Interview Questions	Participant Category		
		Management Representatives	Project Management Team Members	Key Users
1	What were your roles and responsibilities in the Cloud ERP implementation project?	✓	✓	✓
2	What factors motivated the organization to replace its previous ERP system with a Cloud ERP system?	✓	✓	
3	What expectations did you have regarding the implementation of the Cloud ERP system?	✓	✓	✓
4	How would you describe your experience during the Cloud ERP implementation, particularly when organizational requirements had to be reconciled with the processes and rules embedded in the system?		✓	✓
5	What factors, in your view, supported or hindered the successful implementation of the Cloud ERP system?	✓	✓	✓
6	What challenges were encountered during the Cloud ERP implementation?	✓	✓	✓
7	How would you describe the communication and interaction between organizational members and implementation consultants during the Cloud ERP implementation?		✓	✓

No.	Interview Questions	Participant Category		
		Management Representatives	Project Management Team Members	Key Users
8	How were the Finance and Accounting, Budgeting, Procurement, Information Technology, and other organizational functions coordinated during the Cloud ERP implementation?			✓
9	Were there any important factors that, in your view, received insufficient attention during the implementation process?	✓	✓	✓
10	To what extent did the outcomes of the Cloud ERP implementation meet your initial expectations?	✓	✓	✓
11	What were the most significant changes to work processes and accounting practices following the implementation of the Cloud ERP system?	✓		✓
12	What adjustments were made to work processes, accounting practices, or system configurations during implementation and after the Cloud ERP system became operational?	✓		✓

Note. A check mark indicates the participant category for which the question was primarily applicable.