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# Assessing the Importance of an ERP in the Budgetary Process and Achieving Performance – Bibliometric Analysis

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## Abstract

*The purpose of this research is to emphasize that ERP systems are relevant tools in the budgetary process and lead to improved performance of organizations. To achieve it, a bibliometric analysis of the articles published in the period 2018-2022 in the Scopus database was made based on the terms: budget, performance, management, ERP.*

*Achieving performance in the activity of a company involves setting goals. Budgets, by translating these objectives into figures related to resource consumption and achieving results, become tools for measuring performance. The creation of an efficient budgetary system in close connection with the forecasts of the organizations for the medium and long term represents the key to a profitable economic activity through which the right path towards the achievement of the proposed objectives can be followed and the possible deviations can be detected in time. A special role in all stages of the budgetary process is played by the ERP system used in that entity.*

**Key words:** budget; budget system; performance; ERP;

**JEL Classification:** M40, M42, O33

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## Introduction

The change from a predominantly experience-based management, to an effective management focused on anticipating and preventing problems, cannot be achieved without a review of the forecasting processes within the management as a whole. In the context of the many environmental variables that need to be taken into account, planning is the most effective way to exploit the economic, managerial, commercial, technical and technological potential, as well as the human resources available within an organization. An ERP system can be used to create and track a budget, as well as to monitor the differences between the actual values and the forecasted values. That is why through this research we propose the following objectives:

- Knowledge of the specialized literature;
- Performing a bibliometric analysis based on the terms: budget, performance; management, ERP through Bibliomatrix, VOSviewer and Power BI Desktop;
- Using the quantitative method through: descriptive analysis, clustering, impact indices;
- Identification of authors, countries and areas where studies on these topics have been published;
- Identifying the relationships between the mentioned terms;

The expected results will refer to the role of using an ERP in organizing the budgetary process and increasing the performance of organizations.

## 1. Synthesis of the specialized literature

### 1.1. The budget

In the nineteenth century, following industrialization and economic growth, the need arose to manage and control the increasingly complex budgets of companies. The first authors to address the subject of budgets were Frederick Winslow Taylor and Henri Fayol, who developed the concepts of scientific management and general management. In the 1920s, the budget became an essential component of financial and accounting management, and in the 1950s the budget was integrated into the strategic planning process of companies.

According to Finney (1993), the budget is a tool that helps organizations manage their resources and predict future financial results. It is important to bear in mind that a budget can be a flexible plan that can be adjusted according to the situation, rather than a rigid set of values. It is a way to ensure that the organization has the resources to achieve its goals and goals.

On the other hand, John Kay (2010) argues that budgeting can be too restrictive and lead to a focus on short-term goals at the expense of long-term success. He suggests that organizations should focus on their overall goals and goals rather than getting lost in the details of budgeting. He also points out that budgeting can be a time-consuming process that can distract organizations from their core mission.

### 1.2. Enterprise Resource Planning

ERP systems are designed to process various transactions and to facilitate the integration of all processes, starting from production planning and development to managing relationships with partners such as customers, suppliers, financial institutions, ANAF and investors.

In the literature, ERP is approached from the perspective of its benefits for business and how it can be successfully implemented and used. This topic is covered through case studies, research reports, and books that address topics such as implementation strategies, change management, systems integration, and investment rate assessment.

In the '90s, the concept of Enterprise Resource Planning appeared, with the finding by companies of the need to integrate their separate systems. Joseph Orlicky, known as the father of MRP (Material Requirements Planning), was one of the first to talk about ERP claiming that its objective is "to deliver the right products at the right time at the right cost".

According to Anderegg, Enterprise Resource Planning is an "integral and complete software solution for an enterprise", covering all its functional areas.

Gartner - The technology research company introduced the term "ERP" in 1990 and defined ERP as "a set of integrated software modules that allow the organization to control and manage many business activities related to production, delivery, billing and inventory management".

## Performance management through ERP and budgeting

We believe that for a performant management it becomes essential to use an ERP. According to Aloini, D. (2012) the system is an integrated combination of software that contributes to the management of business processes in an organization through standard procedures and the sharing of data in the operational parts with the help of a common database.

The purpose of ERP systems is to integrate information from different departments of the organization, thus replacing isolated systems such as dedicated accounting software, sales, resource planning, etc. Therefore, systems can help organizations improve the management of their business processes by reducing costs and sharing information in real time, which highlights the achievement of efficient management.

In addition to the aforementioned purpose, ERP systems have an important feature, namely that of automation. They are tailored and improved over a long period of time, offering the latest versions in line with the expansion of technology, such as Dynamics 365 BC, SAP ERP, Oracle, etc. packages. While organizations have their own processes and flows that keep their standards competitive, some of them are adapting non-standard processes to apply to new systems and take advantage of future updates.

As more and more organizations adopt such integrated systems, their implementation and modernization are identified as one of the top five IT priorities for CIOs globally, according to surveys conducted by Deloitte & Touche/IDG Research Services Group and Morgan Stanley. Currently, organizations around the world allocate a serious budget to complete the installation of ERP systems or to modernize existing systems.

ERP (Enterprise Resource Planning) and management systems are closely related because an ERP system can provide management with valuable information and tools to make better decisions, increase efficiency and improve overall business performance.

Therefore, a budget, when implemented correctly, can have a positive impact on the performance of an organization by supporting management in making better decisions, allocating resources more efficiently and achieving the financial objectives set.

A popular solution for both accountants and financial analysts, however, remained the use of Excel. In fact,

according to studies, in Excel most of the tasks are performed as well as planning and managing budgets. Indeed, this is a familiar and easy to use tool, although it also has a major drawback, the fact that this tool was designed to be operated by a single user. To overcome this problem, organizations try to integrate Excel with other tools and software programs, so they can export data from the system and manipulate into spreadsheets, or why not, import data from Excel into the system used.

ERP systems can help improve the effectiveness of budgeting and overall financial management within an organization by providing a centralized and integrated view of financial data. By integrating data from different departments and functions, such as financial data, supply chain and human resources, ERP systems can provide management with a complete and accurate picture of the organization's financial situation.

A digital enterprise platform allows management to have access to a single source of information for planning, budgeting and forecasting. It combines data obtained through ERP systems with information from other sources, such as market analysis or social media, providing management with a complete and accurate picture of the enterprise's situation, thus supporting more informed decision-making.

Among the benefits brought by the implementation of budgets in the ERP system of an organization can be listed:

- Faster strategies, achieved by eliminating manual operation with real-time information at their disposal;
- Flexibility and familiarity combined with the computing power offered by the integrated system;
- Fast implementation, for example Dynamics 365 provides budget planning functions, the calculation of available funds being done by clicking a single button. It simplifies the entire process so that authorized users can carry out annual budget planning or long-term strategic planning;
- Financial analysts can ensure that the budget planning process works as expected by monitoring annual or monthly expenses, with the help of financial instruments made available by ERP systems, which unify operational costs and revenues;
- Budget control is an important element to ensure if budget planning is going in the right direction. ERP systems provide control functions, that enable to evaluate planned budgets and actual expenditure during the budgetary period;

- Financial forecast, the latter improving the performance management of the enterprise (EPM).

## 2. Research methodology

Bibliometric analysis is used in this research to evaluate the importance of the budgetary system in achieving performance using ERP (Enterprise Resource Planning) by analyzing existing scientific publications in this field. This includes the analysis of the frequency of mentioning the terms "Budgeting" and "ERP" in the titles, summaries and content of articles and books published in the field of business management and technology. It is also possible to analyse the degree of interconnectedness between these keywords and other relevant terms, such as 'performance management' (technique such as "Booleans"). At the same time, as a search technique, "wild cards" were incorporated, through which the word "budgeting" was written in restricted form (budget\*), this truncation symbol offering the possibility for the database to take into account the different ways of occurrence (spelling) of this word in publications. Only the publications in the articles were considered. So, taking into account the above-mentioned techniques, the data source generated a sample of 4516 publications in the period 2000 and 2022. In order for the analysis to be as up-to-date as possible, so that the publications would cover the events of the close period, the sample was restricted to a period of 5 years, therefore the data source returned a number of 1685 publications.

The source of the database used to sample this quantitative research was Scopus, with the date of extraction of the CSV document. on 8.01.2023, where the query string contains the following expression:

( TITLE-ABS-KEY ( budget\* ) AND TITLE-ABS-KEY ( performance AND management ) OR TITLE-ABS-KEY ( erp\* ) ) AND PUBYEAR > 1999 AND PUBYEAR < 2023

AND ( LIMIT-TO ( DOCTYPE , "ar" ) ) AND ( LIMIT-TO ( PUBSTAGE , "FINAL" ) ) AND ( LIMIT-TO ( PUBYEAR , 2022 ) OR LIMIT-TO ( PUBYEAR , 2021 ) OR LIMIT-TO ( PUBYEAR , 2020 ) OR LIMIT-TO ( PUBYEAR , 2019 ) OR LIMIT-TO ( PUBYEAR , 2018 ) )

### 2.1. Design and structuring of the research methodology

To analyze the information extracted from the Scopus database, we used methods such as:

- *Descriptive analysis*: main topics; years of publication; the countries in which they were published; essential keywords.
- *Clustering*: the conceptual structure of research; the intellectual structure of research; the social structure of research.
- *Impact indices*.

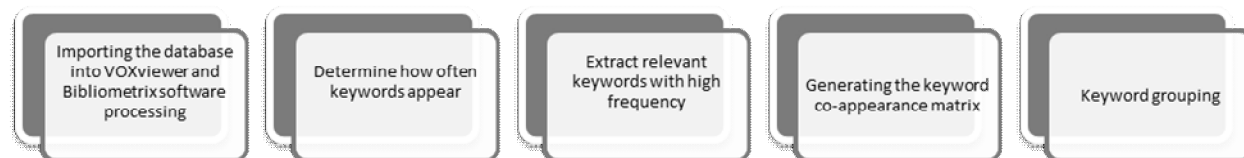
## 3. Use of bibliometric analysis methods and results obtained

Next, we will present the results of the research carried out using the methods: descriptive analysis, clustering and impact indices.

### 3.1. Descriptive analysis

The quantitative research methodology was carried out according to **Figure no. 1**. For the 2018-2022 reference range, this was how the data was evaluated and interpreted using Bibliomatrix VOSviewer and Power BI Desktop.

**Figure no. 1. Design of the research methodology**



Source: Own processing

To obtain the necessary data for this research, the export function from the Scopus database, "Export filter counts",

was used, followed by their processing in Power BI Desktop for a detailed analysis.

**Figure no. 2. The resulting main domains based on Scopus query**

No	Subject Area	Frequency	Percentage In Total Sample (%)
1	Engineering	571	17.36%
2	Environmental Science	396	12.04%
3	Social Sciences	359	10.91%
4	Business, Management and Accounting	358	10.88%
5	Computer Science	330	10.03%
6	Agricultural and Biological Sciences	192	5.84%
7	Medicine	179	5.44%
8	Economics, Econometrics and Finance	137	4.16%
9	Energy	121	3.68%
10	Decision Sciences	110	3.34%

Source: Self-processing using Power BI Desktop, 2023

As we can see from **Figure no. 2** the key terms used in the query are found primarily in the field of Engineering in a total sample proportion of 17.36%. The next field in which the frequency of occurrence of the resulting publications is observed is that of environmental sciences, with a proportion of the sample of 12.04%, followed by the domain of Social Sciences, with 10.91%. The field of Business, Management and Accounting is one that involves collaboration between various specialists, representing a proportion of the total sample of 13.95% and in the field of Decision Sciences the frequency was 110 i.e. a proportion of 3.34%. The justification for this last percentage is that this field focuses on the analysis of

methods and techniques used in the decision-making process, including statistical methods, mathematical modelling, etc. The budget may be an important factor in decision-making in some contexts, but it is not necessarily a central topic in this area.

The data presented in **Figure no. 3** provides an overview of the information in the database. They show that in the analyzed time period 2018-2022, the sources used are in the amount of 920 (magazines, books etc.), 1685 documents were analyzed and the annual growth rate was 5.77%. This indicates a steady increase in the number of documents published during this period.

**Figure no. 3. The resulting main information based on the Scopus query**

Main information	Data
Time period:	2018-2022
Sources (magazines, books, etc.):	920
Documents:	1685
Annual growth rate %:	5.77
Average age of documents:	2.89
Average citations per document:	8306
References:	80078
Keywords Plus (ID):	9377
Keywords of the author (DE):	6055
Authors:	5735
Documents with a single author:	123
Co-Authors on the document:	3.87
%international collaborations:	30.09

Source: Own processing using data from the Bibliometrix (Biblioshiny)

The average age of the documents is 2.89 years and the average citations per document is 8,306. The analyzed

documents were articles in which 80078 references were found.

As for the content of the documents, 9377 keywords and 6055 keywords of the author were analysed.

There were 5735 authors, and 123 documents have a single author, the average of the co-authors per document being 3.87.

The resulting percentage for "International Collaborations" shows that over 30.09% of the analyzed documents were written together by authors coming from different countries. This may indicate active international collaboration in the field in question or an increasing trend of international collaborations in this field.

In **Figure no. 4** we have presented the number of articles published each year from 2018 to 2022,

as well as their share in the total sample. The annual evolution of the number of published articles compared to the previous year is also displayed.

The following can be seen:

- in 2022 it was the highest number of published articles, with 22.73% of the total sample, while in 2019 it had the lowest number of published articles, with 18.45% of the total sample;
- every year there was an increase compared to the previous year, except for 2021 when a decrease of 3.72% was quantified.

**Figure no. 4. Distribution of articles by year**

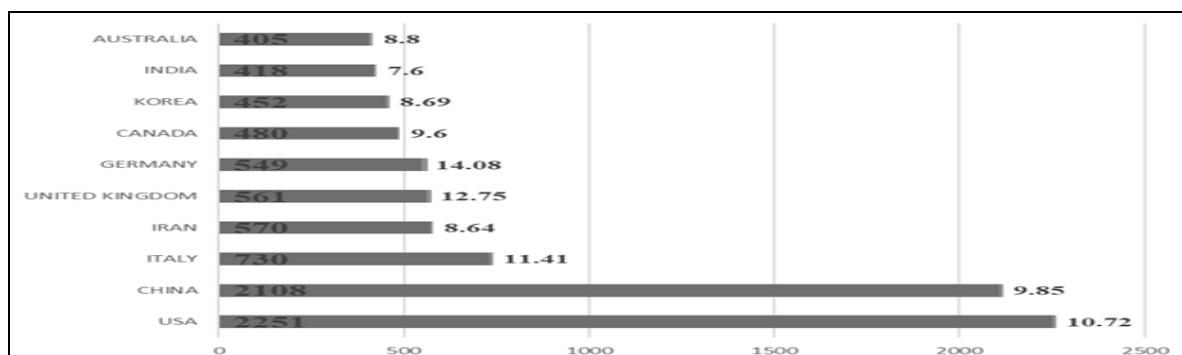
Years	Article Frequency (%)	Total Sample (%)	Previous year evolution (%)
2022	383	22.73%	13.99%
2021	336	19.94%	-3.72%
2020	349	20.71%	12.22%
2019	311	18.46%	1.63%
2018	306	18.16%	5.52%

Source: Source: Self-processing using Power BI Desktop, 2023

Next, we set out to identify the most cited countries in terms of published articles. In **Figure no. 5** each country is presented with the total number of citations (CT) and the average citations per article. It can be noted that the United States and China are the most cited countries with

respectively 2251 and 2108 citations. Italy, Iran, the UK, Germany, Canada, Korea, India and Australia are the next most cited countries. At the same time, the average citations per article varies between 7.6 for India and 14.08 for Germany.

**Figure no. 5. Publishing countries/regions**



Source: Own processing using Bibliometrix (Biblioshiny)

In **Figure no. 6** we presented the Word Graph (Word Cloud). It shows the frequency of keywords used in the publications analyzed. As can be seen the terms "budget control" and "budget" have many appearances in the articles, which indicates that

these elements are important topics for the chosen sample.

"Budget control" shows a frequency of 669 appearances in articles, followed by "Water management" mentioned 158 times and "optimization" with a frequency of 88.

**Figure no. 6. Word Cloud**



Source: Own processing using Bibliometrix (Biblioshiny)

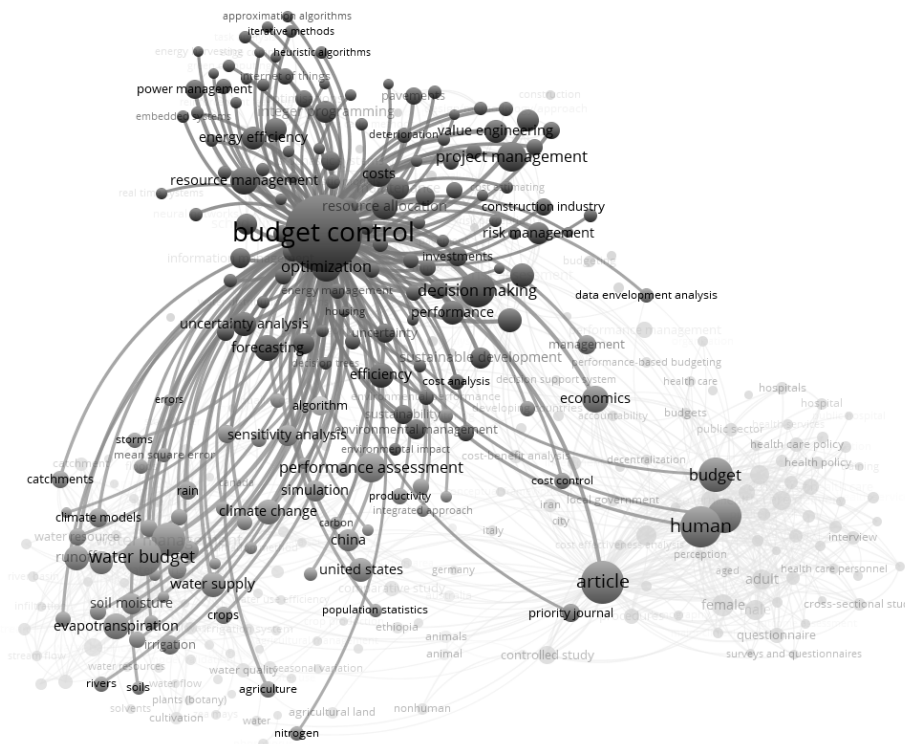
### 3.2 Clustering

In the first stage of the Clustering analysis, the terms that frequently appear in the researched articles in the period 2018-2022 were identified. This allowed the formation of a conceptual structure (analysis of the co-emergence of terms). The scientific impact, citation and co-citation clusters were evaluated using VOSviewer opensource software. It allows the import and analysis of information about scientific research, journals, publications, authors and references and is frequently used for building and displaying big data bibliometric networks. Bibliometric visualization focuses on reporting the distance between nodes, making it suitable for representing networks with an extended structure.

A minimum threshold of 10 occurrences was set to determine the significant terms, resulting in 337 terms. They were used to build a network view map, which showed 15,233 links between the terms and a total influence of 40,730 of these links.

The bibliometric analysis of the publications extracted from the Scopus database generated a matrix of co-emergence of key terms (**Figure no. 7**). The vertices, represented by the terms included in the analysis, are arranged according to the frequency with which they appear, providing a real picture of them. The following addition is important: the greater the size and intensity of the terms, the more significant those terms are considered in the bibliometric study, evaluated by means of Boolean queries.

**Figure no. 7. Graphical representation of the relationships between key terms by means of the co-emergence matrix. Conceptual analysis**



Source: own processing based on data extracted from Scopus, VOSwiewer, 2023

The use of different colors in the view of the bibliometric network allowed the delimitation of clusters (thematic groupings). As a result, 4 clusters were identified following the bibliometric analysis, which were grouped and presented in **Table no.1**.

In bibliometric analysis, a cluster is a grouping of keywords or publications that have similar themes or topics. They are used to identify and organize the main themes that appear within a particular area of research or to analyze the relationships between the different topics.

**Table no. 1. Interpretation of the groups of terms identified by the analysis of the co-occurrence matrix**

Cluster No.	Composition (words)	Top Relevant Terms
Cluster 1	126	"Budget control", "resource management", "decision making", "project management"
Cluster 2	119	"Water management", "performance assessments", "enterprise resource planning"
Cluster 3	85	"Budget", "humans", "article", "economics",
Cluster 4	7	"Algorithm", "Environmental", "protection".

Source: own processing based on data extracted from Scopus, VOSwiewer, 2023

Therefore, the component terms are grouped into clusters according to the significant link between them.

The groupings formed have as a sphere of interest the application of budgets in various fields of activity and do



not reveal a direct link between the terms "budget" and "ERP".

However, it is observed how other terms of intersection help in establishing the links between the terms of interest of this research, which means that the connection between them is not excluded, given the impact they have on the performance of an organization.

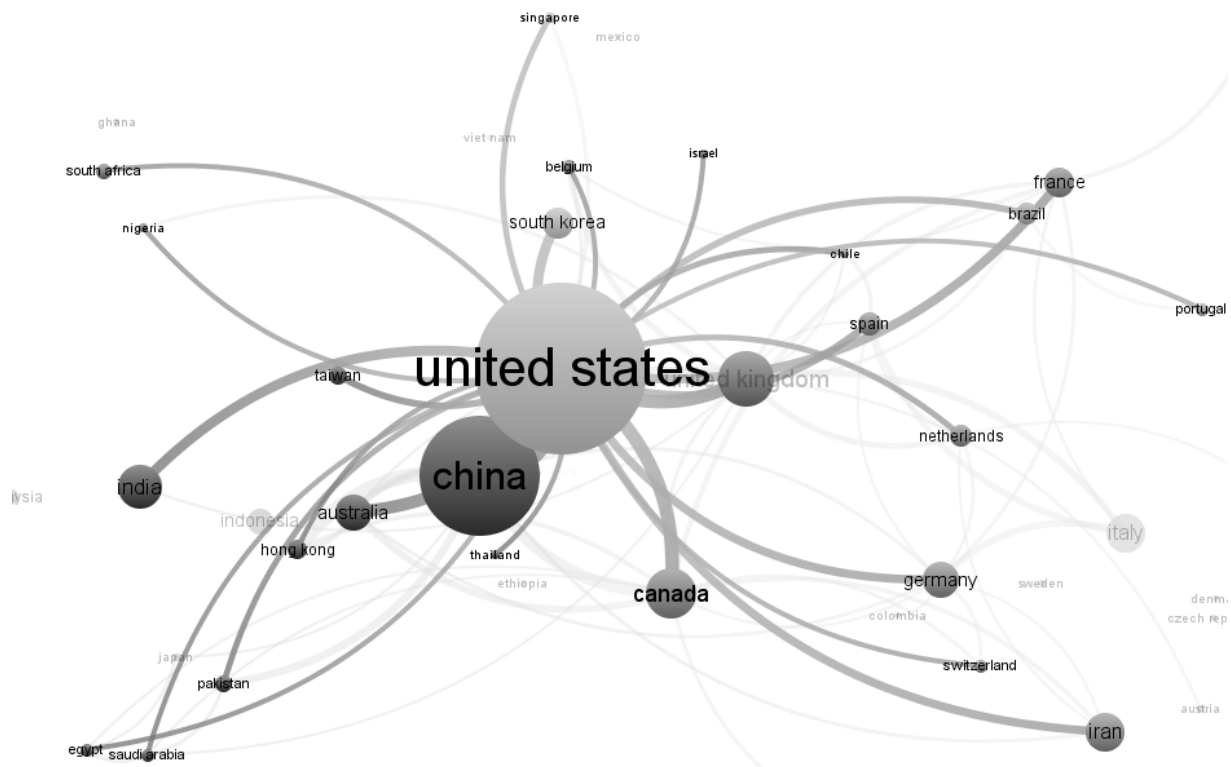
**Intellectual structure**

The co-citation matrix was generated by using sample restrictions: the type of analysis - Co-citation, units analyzed - Cited references, with a minimum number of 5 cited references and the Association strength method. 16 elements meeting the restrictions were identified, grouped into three clusters, with 53 links and a total influence of 97.

**Analysis of the social structure**

The analysis of the co-authors from different countries was carried out by examining the countries of the co-authors (*Figure no. 8*). To create the visualization map of the network of international collaborations, the following criteria were used: type of analysis – Co-authorship, analyzed units – Countries, where in order to be taken into account in the analysis, countries had to have a minimum number of 10 published documents, the authors had to have a minimum number of 10 citations and the selected method was "Full Counting", to determine the scientific relevance of the publications under consideration. The results identified 50 elements that meet the restrictions, grouped into 6 clusters, with 329 links and a total influence of 765.

**Figure no. 8. Map of collaboration between the countries of the co-authors**



Source: own processing based on data extracted from Scopus, VOSviewer, 2023

The map of collaboration between the countries of the co-authors shows the main contributions to scientific

production, represented by groups of countries/regions (clusters) that have worked together. These clusters are

marked by different colors, such as red, green, blue, yellow, blue and purple. Among the countries/regions in the first cluster are Austria, China, Egypt, India and others; the second cluster includes the United Kingdom, Belgium, Nigeria and others; another cluster includes Germany, Italy, Spain and others; cluster four includes the US, South Korea and others; and the last two clusters are composed of countries/regions such as Canada, France, Brazil, Portugal and others.

### 3.3 Impact indices

Analysis of impact indices in bibliometric analysis refers to the assessment of the quality and influence of a scientific article or publication by means of standardized measures.

Therefore, the following impact indices were calculated and evaluated (**Table no.2**): H-Index, G-Index, M-Index. By analyzing them, the performance of the first 10 authors in the chosen field will be observed.

**Table no. 2. Impact of authors in scientific production**

Authors	h_index	g_index	m_index	TC (Total Citations)
ZHANG H.	5	8	0.833	323
WU J.	5	6	0.833	253
WANG Y.	6	12	1.000	149
ZHANG J.	6	11	1.000	123
WANG J.	6	10	1.000	120
WANG Z.	6	10	1.000	100
WANG T.	5	5	0.833	99
VANHOUCKE M.	5	7	0.833	86
WANG X.	7	9	1.167	85
YANG Y.	5	9	0.833	83

Source: own processing based on data extracted from Scopus, VOSwiewer,2023

The data summarized in **Table no. 2** shows the index values for the top 10 authors, chosen according to the total number of citations (TC) of their publications.

Based on it we have outlined the following conclusions:

- the largest h-index is 7 and belongs to the author WANG X, which means that it has 7 papers that have been cited at least 7 times, followed by ZHANG H., WU J., WANG T., YANG Y., VANHOUCKE M. whose h-index was 5;
- the largest g-index, that is 12, belongs to the author WANG Y, who is followed by WANG J and WANG Z., with a g-index of 10, which means that the first 10 works of the authors have accumulated at least  $10^2 = 100$  citations together;
- the highest m-index was obtained by WANG X., with 1.167, which means that on average each work of the author was cited at least once.

Therefore, these calculations helped to measure the scientific performance of the 10 authors according to the top citations of this sample.

## 4. Conclusions

The use of budgeting offers advantages such as supporting the achievement of the organization's objectives, identifying areas where savings have been made or the forecasted values have been exceeded, controlling costs and improving communication and coordination between departments. However, the process can be expensive and requires coordination between departments. Comparing forecasted and actual metrics can have a negative impact on employee motivation. It should also be borne in mind that the future is unpredictable and events such as changes in government policies or natural events may affect the achievement of budgeted objectives.

Following the bibliometric analysis carried out for the period 2018-2022, a series of results were obtained regarding the terms of interest of this research ("budget", "ERP", "performance", "management". Thus:

- the fields/sections in which various papers have been published are: engineering (17.30 %), environmental science (12.04%), business, management and accounting (10.88);

- the number of articles was 1685, with over 8078 references, the rate of international collaborations being 30.09;
- the publication frequency was over 300, each year their number increased, the largest increase being in 2022, which shows the publishing interest of this research field but also the practical applicability;
- most articles have been published by authors from Germany, UK, China and Italy;
- the most cited authors are: Zhang H, Wu-J, Wang, Y.;
- the largest h-index is 7 and belongs to the author WANG X, the largest g-index of 12 belongs to the author WANG Y and the largest m-index was obtained by WANG X.

Also, through the Clustering analysis the terms that frequently appear in the articles published in the period 2018-2022 were identified, namely: *cluster 1* – "Budget control", "resource management", "decision making", "project management"; *cluster 2* – "Water management", "performance assessments", "enterprise resource planning"; *cluster 3* – "Budget", "humans", "article", "economics" and *cluster 4* – "Algorithm", "Environmental protection".

The evaluation of the keywords and the links between them demonstrated that at least during the analyzed period, 2018-2022, there were not many publications stating the direct link between the terms "budget" and "ERP". The links between these terms certainly exist, but

they use helpful elements (of intersection), such as the terms: "optimization", "project management", "efficiency", "economics", "costs", "financial management" etc.

Certainly, the ERP system plays an important role in all phases of the budgetary process within a company (which uses such a system), and the performance of a company takes into account even certain links formed by the above-mentioned terms ("optimization", "project management", "efficiency", "economics", "costs", "financial management").

Analyzing the websites presenting the ERP systems, we find that in their structure there is also the budget / budget module.

Consequently, this topic remains an open topic of interest for other researchers who want to identify the advantages of ERP systems in the budgeting activity and reaching the different levels of performance planned, especially in this economic context of digitization of many processes within the entities.

Science and technology continue to evolve, interests and research directions will constantly change. In addition, the number of publications on this topic and specific keywords will vary over time, so it is not possible to make an accurate prediction about what will happen in the future.

It is important to continuously monitor this area to learn about current trends and potential developments.

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