
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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