

Impact of an Integrated ERP System on Corporate Structure and Corporate Culture – the Case of and African-Based Flower Growing Enterprise, Marginpar¹

Derrick Kamau Njambi², Andrea Tick³

Abstract:

Despite the growing adoption of ERP systems in the life of enterprises, less research has been conducted on its impact on corporate structure and culture. This study addresses this relationship, focusing on Marginpar, a multinational flower company, growing flowers in African premises and employing local Africans, and examines the effects of ERP introduction on both corporate culture and structure. The research includes in-depth interview with Marginpar's Environment, Social, and Governance (ESG) manager, surveys distributed to Marginpar employees through the ESG manager in Africa and the Netherlands, and analysis of online articles from the company's website. The findings reveal that the ERP implementation has significant impacts on corporate culture and structure, specifically, it leads to clearer task definitions, changes in employee attitudes toward greater task orientation, departmental modifications, altered communication patterns, organizational disarray, shifts in employee roles and responsibilities, and changes in employee positions. These results underscore the profound influence of ERP systems on a company's culture and structure. Future research should expand on these findings by examining the ongoing impacts of ERP systems on corporate culture and structure over time. This study highlights the critical need for organizations to understand and adapt to these transformative effects when implementing ERP systems.

Keywords:

Corporate Culture;
Corporate Structure;
ERP system;
Marginpar;
Organizational
Change.

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² Researcher, Keleti Károly Faculty of Business and Management, Óbuda University, Budapest, Hungary; ORCID: 0009-0008-5481-6167; derrickkamaunjambi@stud.uni-obuda.hu.

³ Professor, Keleti Károly Faculty of Business and Management, Óbuda University, Budapest, Hungary; ORCID: 0000-0002-3139-6509; tick.andrea@kgk.uni-obuda.hu.

Introduction

Firms' corporate structure and culture evolve over time to ensure the fitness of the organization with their internal and external environment. It is crucial for an organization to perform to have the proper corporate structure and culture. High-performing organizations do not want an organization that simply works, but rather an organization that performs (Galbraith, 2014). Therefore, it is essential to look at the implications caused by ERP implementation on corporate culture and structure since it affects the organization's performance (Alkhaffaf and Alnhairat, 2017; Olsen, Haaland and Hustad, 2022; Zaitar, 2022). ERP systems are cross-functional and process-centered systems that integrate and streamline data across the corporation into one complete system that supports the demands of the entire venture and consist of modules (a group of related programs performing a significant function). These modules usually include accounting, inventory and purchasing, sales and distribution, manufacturing, human resource management, and supply chain. The introduction of these information systems into the business domain began in the 1980s after the introduction of personal computers; by then organizations had a single information system. In the late 1990s companies started implementing integrated systems (Bradford, 2015; Nurmukhamet and Tick, 2022).

In the last few years, there has been a lot of research related to ERP implementation, most of which focused on the critical success factors of ERP implementation, its failure, and critical challenges (Alkhaffaf and Alnhairat, 2017; Yusuff, Shahzad and Hassan, 2019; Zendehdel Nobari *et al.*, 2022; Michelberger, 2024; Zsótér and Végh, 2024). Such research includes impacts on the performance after ERP implementation and general impact on various organizations. Some researchers have talked about how culture impacts ERP implementation (Guo and Wang, 2015) but there is a lack of research directed specifically toward the impacts of integrated ERP system implementation on both the corporate culture and structure of a company, while ERP implementation is a major cultural change for organizations, and the success of implementation can be affected by the existing culture within the organization (Zaglago *et al.*, 2013, 2014; Guo and Wang, 2015).

The present research focuses on the impacts of implementing ERP systems on both the corporate structure and culture using Marginpar, a multinational flower company operating in African flower plants and employing local Africans. With its headquarters in the Netherlands Marginpar owns seven farms in Kenya and three in Ethiopia, has partner farms in Zimbabwe and Tanzania, and imports flowers from these four countries into the Netherlands, where it auctions them.

The paper is organized as follow. After the introduction, the literature review explores the two aspects of the subject of the research, then the research aims, questions and the research methodology are described, followed by the results of the interview and the survey conducted amid the employees. The Conclusion section summarizes the findings, gives recommendations, research limitations and future research possibilities.

1. Literature Review

The literature review will briefly look into different organizational structures, followed by expounding on corporate culture, then ERP implementation and how ERP systems could interfere with corporate culture and structure as well.

1.1. Organizational structures

Mintzberg (1979) defined organizational structure as simply a summation of methods used to divide the organizational labor into several jobs and then achieve coordination between them. Král and Králová (2016) depicted organizational structure as a combination of its processes, strategy, people, culture, environment, and technology. Stroh et al. (2002) conveyed that organizational structure consists of activities such as coordination, supervision, and task allocation which are directed toward the organizational goals. Mintzberg (1979) stated that division of labor is simply dividing the task to be performed and came up with the following coordination: mechanism, mutual adjustment, direct supervision, standardization of work process, standardization of work output, and the standardization of workers' skills.

Ahmady et al. (2016) mention that there are two types of organizational structures which are *physical* and *social* in which physical structures refer to the relations between physical elements of an organization such as buildings and geographical locations while social structure refers to the relationship between social elements, departments, positions, people, and organizational units. There are seven types of organizational social structures, namely *simple*, *functional*, *multidivisional*, *matrix*, *hybrid* and *network structure* and *bureaucracy*. Furthermore, there are *mechanistic* and *organic structural forms* where the organic structural form is a less horizontal, highly collaborative, with flexible tasks, informal communications (Szilagyi, 2022), and decentralized decision-making structural form while the mechanistic structure is a structure characterized by the differentiation of the horizontal level, exact and inflexible relations, formal communication channels and centralized decision-making (Ahmady, Mehrpour and Nikooravesh, 2016). Morton and Hu (2004) used Mintzberg's categorization and defined five dimensions of organizational structure, namely *simple*, *machine bureaucracy*, *professional bureaucracy*, *divisionalized form*, and *adhocracy*.

Mintzberg (1979) depicted *simple structure* as a structure with zero or little technostructure, few support staff, sloppy division in labor, there is no much differentiation within its units, and there is a negligible managerial hierarchy. Ahmady et al. (2016) and Mintzberg (1979) both argue that coordination in this structure is by direct supervision, control over all the important decisions tends to be centralized to the Chief Executive Officer, which can make decision-making flexible. This structure is a structure with one or a few person's apexes and a living operating core.

Awa (2016) as well as Ahmady et al. (2016) talked about a *functional structure* as a structure whereby tasks and activities are categorized by functional framework for example finance, marketing, production, research and development, and human resource management. Awa (2016) described this structure as a structure that suites smaller businesses or those that concentrate on single goods and services and remarks that this structure sorts employees according to their particular abilities and job duties,



while all function heads report to the director, or CEO, or company president as structured.

Ahmady et al. (2016) describe a *multidivisional structure* as a set of different functional structures with a single reporting center. Döhler refers to this structure, as a structure with several semi-independent sub-units that share only a few general services which include accounting, data processing, and procurement, each division is dedicated to a special market segment and can operate autonomously, as its profit center. He further illustrated that these divisions are less hierarchical but rather mainly characterized by internal divisions that compete with one another (Smith and Brooks, 2013; Döhler, 2017).

Abdula (2017) portrayed a *matrix structure* as an overlay of two structures as for example of a geographical divisional structure and a functional structure to leverage the advantages of both, which type of combination of more than one organizational structure is confirmed by Mosca et al. (2021), and Galbraith (2014) as well. Some advantages of this structure include decentralized decision-making, strong product, great environmental monitoring, quick response to change, flexible use of resources, and efficient use of support systems, however some of its disadvantages are the high cost of running the administration, potential confusion over authority and duty, and excessive attention on internal decisions (Galbraith, 2014; Abdula, 2017; Mosca, Gianecchini and Campagnolo, 2021).

A *hybrid structure* is defined as not a pure type of organizational structure because it does not fit perfectly with any organizational structure, it involves a combination of two or more organizational structures and the hybrid structure involves the incorporation of both centralized and decentralized structures (Abdula, 2017), or on other words a structured and a non-structured part where the hybrid structure can be unclear (Ahmady, Mehrpour and Nikooravesh, 2016; Dudovskiy, 2016; Joblin *et al.*, 2023).

Achrol and Kotler (1999) defined a *network organization* as an autonomous combination of task or skill-specialized economic entities which operates without hierarchy control, but it is embedded, by dense lateral connections, mutuality, and reciprocity in a shared value system that defines roles and systems. The network structure is divided into four types which include, internal networks (are designed to reduce hierarchy), vertical networks, intermarket network, and opportunity network (they are organized around customer needs and market gap. According to Abdula (2017) network structures are coordinated by market mechanisms or relational norms instead of the hierarchy command chain.

Ahmady et al. (2016) illustrate a *bureaucratic organization structure* as a structure that has the following features: a high volume of consistent and ongoing executive work, observing formal and routine regulations, the existence of distinct units performing clearly defined designated duties, centralization of authority and use of a commanding hierarchy to decisions and full administrative structure with clear lines separating personnel from queue activities.

Meyer et al. (2022) illustrated that as industries change more rapidly organizations need to be more innovative, flexible, and adaptable, which has resulted in the organization changing from functional, hierarchical and vertical structures to structure

that are more appropriate for an environment that is stable and predictable into horizontal and versatile structures. Meyer et al. (2022) and Ahmady et al. (2016) portrayed matrix and flat structures and organic structures as an example of horizontal structures and matrix and flat structures as decentralized and adaptable structures. Ahmady et al. (2016) explained organic structure as flexible and has collaborative decision-making thus suitable for changing environment. **Hiba! A hivatkozási forrás nem található.** contrasts these two categorizations.

<i>Organizational forms by Morton (vertical) and Almady (horizontal)</i>	<i>Simple</i>	<i>Functional</i>	<i>Multidivisional</i>	<i>Matrix</i>	<i>Hybrid</i>	<i>Network</i>	<i>Bureaucracy</i>
<i>Simple</i>	+			((+))	(+)		
<i>Machine bureaucracy</i>				((+))	(+)		+
<i>Professional bureaucracy</i>		+		((+))	(+)		
<i>Divisionalized form</i>			+	((+))	(+)		
<i>Adhocracy</i>				((+))	(+)		

(+): combination of any of the forms vertically; ((+)) combination of any two forms, a centralized and a decentralized one

Figure 1: Organizational structures by Almady et al. (2016) and by Morton and Hu (2004) based on Mintzberg (1979)

1.2. Corporate Culture

Rasak (2022) clarifies that an organization's treatment of its employees is determined by its organizational culture, which is a set of shared presumptions, attitudes, and beliefs; these widespread views have a significant impact on the employees of the organization and dictate how they act, dress, and do their work. Culture is a pattern of group behavior and assumptions that are taught to the newcomers in the organization. Each company develops and maintains a unique culture that sets expectations and boundaries for the behavior of its members. Corporate culture is made up of seven characteristics that range in importance from high to low, namely (1) *Innovation and risk-taking* (the degree of risk-taking and innovation fostered among employees), (2) *Attention to detail* (the extent to which a person must demonstrate accuracy, thoughtfulness, and thoroughness), (3) *Outcome orientation* (the extent to which the management emphasizes the outcomes or results rather than the methods and procedures employed to accomplish these objectives), (4) *People orientation* (the degree to which managerial decisions consider how a decision will affect the organization's employee), (5) *Team orientation* (the degree to which work is structured around teams rather than individuals), (6) *Aggressiveness* (how competitive and aggressive people are as opposed to easygoing), and (7) *Stability* (the degree to which organization efforts prioritize the

preservation of the status quo over growth). Each of these characteristics has a unique value that, when added together, defines the particular culture of an organization. Organizational members determine the value that their company places on these characteristics, and they subsequently alter their behavior to conform to this perceived set of values (Rasak, 2022).

According to Handy (1976) each culture has a different way of controlling people, making decisions, resolving conflicts, structuring responsibility and planning. He has also pointed out that each culture makes various presumptions about the relationship between a person and an organization, people's motivations, leadership roles, workplace priorities, and sources of influence. Furthermore, Handy (1976) also talks about *Power culture*, *Role culture*, *Task culture* and *Person culture* as summarized in Figure 2.

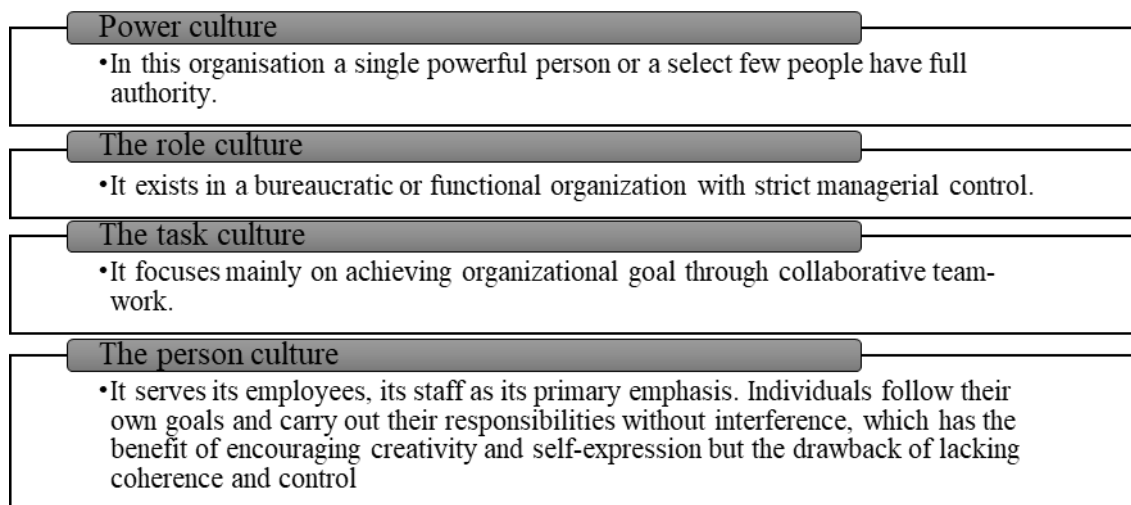


Figure 2: Culture types, Source: (Handy, 1976, pp. 67–84).

1.3.ERP Implementation

Behera and Dhal (2020) mention that ERP systems implementation involves picking and installing the program, transferring the closing data from old to new systems, configuring and customizing user needs and various business processes and hand-holding user training. It is almost as important to choose the correct software in the first place as it is to find the perfect implementation partner. They also claim that ERP systems implementation is a significant endeavor that needs significant resources, dedication, and changes throughout the entire organization, then state that after the implementation of ERP systems the organizations primarily put their efforts into the effective use of ERP systems (Behera and Dhal, 2020). According to the findings by Almahamid and Awsi organizational culture (2015), including factors such as top management support, business process reengineering, and effective project management, has been found to have a positive correlation with ERP perceived benefits. Alaskari et al. (2021) classified the implementation process into seven phases which are process analysis, preparing the statement of work (SOW), creating project plan, build the system, preparing the standard operating procedure (SOP), creating data plan migration, user acceptance test, user training, and finally going live. (1) *Process analysis* involves reviewing the current workflow and processes and defining additional

modifications to the selected ERP system. (2) *Preparing SOP* involves discussions between the software providers and the company management about the software modules as it is to be implemented and where customization is needed. In this phase the company adjusts some of the workflows for the ERP system's full configuration and to meet the company's needs, thus avoiding any mismatch between the company's logic and the ERP's logic. The aim of the phase (3) *Creating a project plan* is to create a project work plan, to cover project activities and to implement milestones by planning training sessions and testing modifications. Phase number (4), *Build the system* aims at building the system based on the scope of work, the system; the screen, the document layouts, reports etc. are customized, and access approval points throughout the process flow for the end user are created. The selected ERP systems usually have a Business Process Management tool that configures the systems to get the right relationship, rules and procedures of the workflow. Phase number (5) *Preparing the standard operating procedures* aims to customize and standardize the existing operating procedures as approved by the company. The key users are asked to review the standard operating procedures document based on their area of responsibility in this phase. (6) *Creating a data migration plan* involves comparing the company's current data with the system target data, then setting up some translation rules to determine viable data and eliminating redundancy by removing incorrect and outdated data records. (7) *User acceptance tests* involves executing different workflows and processes according to standard operating procedures and ensuring that the standard operating procedures reflect the actual steps that users need to conduct and ensuring that the processes were tested and approved by the software development team as well as the important users from the project team. (8) *User training* ensures that the key users in each department get familiar with the new ERP system, and will be able to train the other department members. In the phase (9) *Go live* data is uploaded into the software in the live environment and the IT infrastructure within the company are updated to ensure that all the hardware is accessible to accommodate the new ERP (Alaskari, Pinedo-Cuenca and Ahmad, 2021).

Baykasoğlu and Gölcük (2017) stated that after the implementation of ERP systems, not all the firms have been successful in implementing as well as using the systems effectively. For this reason firms focus their attention on Critical Success Factors (CSFs)–based evaluation framework to decrease the probability of failure of implementation (Alkhaffaf and Alnhairat, 2017). The most influential CSFs in descending order are, major former IT change experience, major organizational change experience, change management program, understanding political structure, training of technical staff and finally training on future business processes (Baykasoğlu and Gölcük, 2017). Xie et al. (2022) classified the CSFs identified for ERP implementation into five categories which include top management support (leadership, commitment, and participation of senior level management), users (user's perception, commitment, interest, feedback, IT skills, familiarity with other team members), IT infrastructure (database, hardware, software), Project management (project team selection, team training, team competence) and Vendor support (vendor expertise related to training, technical knowledge and support, maintenance, updates and reliability). Most of what Baykasoğlu and Gölcük (2017) illustrated, fell under project management in the Xie et al. (2022) explanation. Chopra



et al. (2022) mentioned that certain post-implementation tasks, which include software updating and maintenance are essential in the life cycle of the system since they play part in maximizing the system's economic benefits. As Alkhaffah and Alnhairat (2017) state the efficiency of the IT department, support of senior management, and ERP vendor support are critical success factors that significantly affect organizational performance.

Menon et al. (2019) mentioned some of the problems facing ERP implementation such as disbanding the project team soon after the project goes live which leaves the employers without a consultant, interference issues, lack of proper testing during implementation, time zone limitation, stresses caused on people by the implementation, delay caused by offshoring, peoples resistance to change, letting go some project members due to the high cost of implementation, no support from internal stakeholders (employees), data cleansing, excessive customization and leadership not understanding the complexities. They stated that addressing critical challenges in an ERP implementation can make the issues organizations face more visible (Menon *et al.*, 2019). Furthermore, multinational corporations implementing ERP systems face challenges due to different business actors and their heterogeneous interests influenced by local strategies and context (Rahimi and Møller, 2013), implying that national cultural dimensions can affect organizations' ERP implementation success rates (Cyrus and Nejad, 2014). On top, organizational learning culture influences individual assimilation level of ERP systems, impacting individual motivations and utilization of the ERP software (Guo, Wang and Feng, 2014; Ray, Mishra and Dash, 2022).

1.4.ERP Influence on Both Corporate Structure and Culture

Svärd (2018) has pointed out that the organizational structure has to be changed to fit the rules and processes for the successful implementation of ERP systems; various respondents gave proof of the influence of ERP during the implementation on corporate structure for successful implementation, such as positively affecting organizational performance, including cost reduction, task automation, customer satisfaction, and improvement of decision making (Zaitar, 2022). Some respondents had to outsource the project managers and break the work into work streams and project teams had enough mandate to make decisions without taking them to the top management. Skoumpopoulou and Moss (2018) also showed evidence of ERP implementation's impact on corporate culture, they pointed out that before the introduction of an ERP system, a company identity would denote as a power culture, as depicted in Handy's model (1976) and after the introduction of the ERP systems, the company's culture changed to a task culture. Ranjan et al. (2016) states that ERP implementation in its implementation phase affects the corporate culture and Coşkun et al. (2022) mention that during the implementation of ERP systems apart from wasting money and time, the system implementation can disrupt the company's corporate culture. The efficiency of the IT department, the support of senior management, or the ERP vendor support are critical success factors that significantly affect organizational performance (Alkhaffaf and Alnhairat, 2017; Ebirim *et al.*, 2024). Osnes et al. (2018) show evidence of conflict in the post-implementation phase between the parent company that seeks control by use of standardized solutions and the local subsidiaries that may want to sustain local

processes and routines in multinational companies. The organizational culture could improve ERP success, and it affects the success of ERP systems in the post-implementation stage through group culture, hierarchical culture, and external-oriented culture (Guo and Wang, 2015). Herberhold (2013) highlights the interaction between ERP systems and organizational culture, saying that there are several cultural factors influenced by ERP usage, such as top management support, business process reengineering, or effective project management. The adoption of ERP can bring about overall improvement in financial, organizational and social ratios as well (Trucco and Corsi, 2014; Ali, Edghiem and Alkhalifah, 2023). ERP implementation is a significant cultural change for organizations, affecting organizational processes, spatial organization, and employee behavior (Bajolle, 2024). The integration of ERP systems can lead to improved organizational performance and efficiency, with cultural dimensions and organizational capabilities playing crucial roles in the success of ERP implementation (Berglund, 2023). On the other hand, one of the most important obstacles in ERP implementation is culture-related problems, which might lead to resistance in adopting ERP solutions among users and organizations (Cyrus and Nejad, 2014). Morton and Hu used the structural contingency theory to determine the critical features of ERP systems and organizational dimensions that help to ensure a smooth fit to ERP implementation success (Morton and Hu, 2004).

Considering the corporate culture moderating role in the influence of ERP implementation on corporate structure, apart from the highly bureaucratic organization and power corporate culture ERP implementation might result in high resistance and a low fit. However, in several corporate structure forms a well-selected corporate culture might ease ERP implementation and can make it successful.

From this section, we can confidently conclude that there is a research gap on ERP implementation's impact on the corporate structure and culture of a company. Apart from some case studies (Trucco and Corsi, 2014; Almahamid and Awsi, 2015; Guo and Wang, 2015; Le and Han, 2016; Gaol, Deniansyah and Matsuo, 2023) the ERP→corporate structure and culture impact is scarcely discussed. No research has been found that considered a multinational company concentrating its main supply on the African continent, namely in Kenya and Ethiopia. This research will analyze the impacts of ERP implementation on both corporate culture and structure in the coming sections through a case study.

2. The Research Objectives and Aims

Based on the literature review and the identified research gap the present research aims to identify and evaluate the ERP implementation and its impact on the corporate culture and structure of Marginpar flower company. After the identification of Marginpar's corporate structure and culture and focusing on the central research question, i.e. how and why ERP application influences corporate structure and culture, the following research questions can be posed:

RQ1. What are the barriers and challenges of the introduction of an ERP system at the company?

RQ2. What factors could lead to a successful implementation of an ERP system at the company?

RQ3. In which areas can the introduction of the selected ERP system cause organizational structure and culture changes?

RQ4. What changes can be identified in the corporate structure and culture at Marginpar after the system's introduction?

RQ5. What are the negative or positive impacts caused in Marginpar after the introduction of ERP systems, and what recommendations for improvement can be given in case of a negative impact?

Consequently, from the research questions the following propositions were formulated:

P1. The human resources, manufacturing, and customer relationship management fields of integrated ERP systems are more likely to interfere with the corporate culture after ERP implementation.

P2. Expensive implementation cost is one of the challenges of ERP implementation in most firms.

P3. Training employees is one of the key success factors in ERP implementation, while the phase of employee training causes changes in the corporate structure and culture of a company.

P4. The implementation of the ERP system changed Marginpar's organizational culture to task culture and its structure to functional organizational structure.

P5. ERP implementation at Marginpar has no negative impact on both the corporate structure and the culture of Marginpar after the implementation.

Based on Morton and Hu's organizational Fit and ERP Implementation Success model (Morton and Hu, 2004) the following research model is proposed that includes the interrelationship of the ERP system implementation, the changes in the corporate culture and corporate structure (Figure 2). The dynamics in the model presents the change and influencing features of the interrelationship of ERP implementation, Corporate Structure (CS) and Corporate Culture (CC).

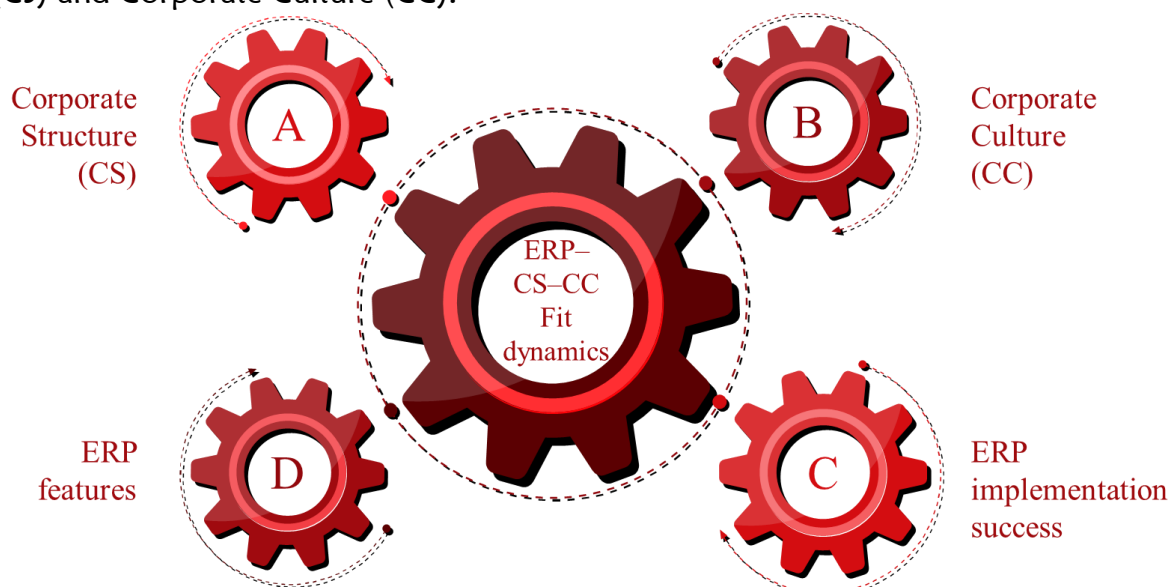


Figure 3: ERP – Corporate Structure and Corporate Cultures Fit dynamics (based on Mortin and Hu (2004)).

3. Research Methodology

In the literature review data related to the topic, and the impacts of ERP implementation on both corporate culture and structure was collected from various scientific articles. The case study primary research data mainly consisted of qualitative data obtained through an interview with only a few quantitative data collected through an online survey in January 2023. The company's employees could volunteer to respond to the survey questions, anonymity was ensured and they gave their consent by filling in the questionnaire. Data collected from the interview with Marginpar's ESG manager located and working in all farms in Africa in January 2023, the company's website, a survey conducted in January 2023 and necessary company articles are used and analyzed. The in-depth interview was conducted via phone, the interview was recorded, and the interviewee was ensured about the deletion of the recording after the analysis of the interview. An interpretive philosophical approach was taken as Chowdhury (2014) depicted that this approach helps us understand the social world by providing meaningful interpretations of the world that people live in. The advantage of the approach in the present research is the matters affecting corporate culture and structure, such as leadership, ethics, values, cultural change and communication between departments are studied in depth. The thematic data analysis method was used as Guest et al. (2012) demonstrate that it requires more involvement and interpretation from the researcher, and that it has moved from counting phrases to focusing on identifying and describing both implicit and explicit ideas within the data which are themes. They further illustrated that to summarize the raw data for further analysis, codes are created to represent the distinct themes (Guest, MacQueen and Namey, 2012).

4. ERP Implementation at Marginpar and its effect on both the corporate structure and culture

Marginpar started as a family business in 1988 that imported summer-cut flowers from Zimbabwe to the Netherlands for sale. Around 2002 they partnered with Kariki farm in Kenya and some farms in Tanzania and started importing flowers from Kenya and Tanzania, which led Kariki farm to grow from three to seven farms. Marginpar increased in cultivation from one hundred million stems to two hundred and fifty million stems per year. Due to this success, the two CEOs decided to combine their firms, Marginpar BV and Kariki farm to form the current Marginpar company. The two companies became integrated into the chain whereby production became its main activity. The other partner farms in Tanzania and Zimbabwe remained as partner farms while Marginpar also made more partner farms in Ethiopia (Marginpar, 2021).

Marginpar, with headquarters at Aalsmeer, Netherlands, has seven farms in Kenya, three in Ethiopia, three partner farms in Tanzania, and three partner farms in Zimbabwe. The company has about 4000 employees on its farms and about 1000 on its partner farms. Its core activities include breeding, cultivation, harvest, post-harvest, logistics, and marketing (Marginpar, 2022b).

4.1. Demographic Profile

The survey used in the research had 28 responses from Marginpar employees, from both the headquarters from the Netherlands (IT managers, Finance, Marketing, Sales and Analysis), Kenya and Ethiopia (Production, HR, IT managers, Finance, Development and Social Services, Engineering, Procurement, Sales and Export). Despite having more female employees than males, 57.1% of the respondents were male and 39.3% of the respondent were female. One employee preferred not to say his/her gender (Figure 4).

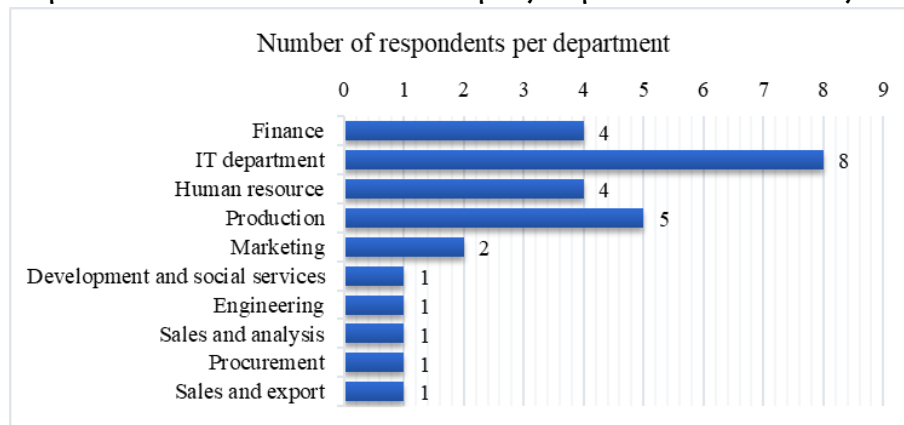


Figure 4: Number of respondents per department, Source: developed by the authors.

The IT department had the highest number of respondents accounting for 28.6% of the total respondents, the production department followed with 17.9%, then the human resource department and finance department with 14.3%, respectively, and finally the marketing department. There was one respondent from each of the following departments, engineering department, sales and export, sales and data analysis, procurement and development, and social services. Most of the employees who replied were workers (53.3%). The supervisor/team leaders accounted for 20% of the respondents. The head of the department and assistant manager each represented 10% of the total respondents. Only one intern and one manager filled in the survey.

4.2. Marginpar Culture

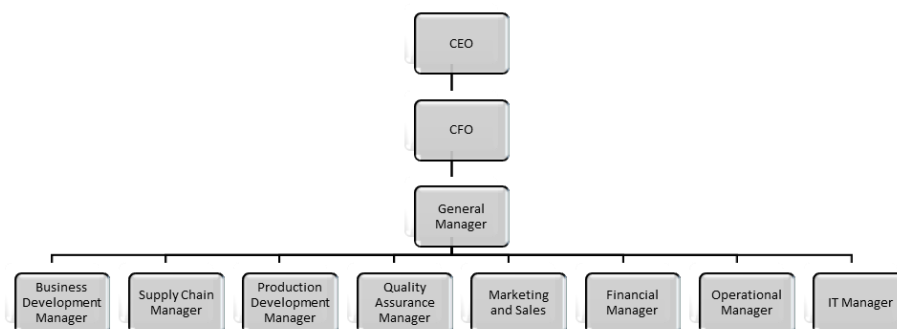
During the interview the company's ESG manager said that Marginpar's culture was derived from their company's vision stating that „*We are trendsetting the market by empowering dedicated people who create the world's most unique summer flowers*” (Marginpar, 2022b). The ESG manager and the company website both affirmed that the company firmly believed that trusting, valuing and empowering people is all that matters (Marginpar, 2022c).

The ESG manager described the company culture as the *Hamuka* culture, which he depicted as a people-centric culture. The company website further expounded on the Hamuka culture, saying that the culture is derived from a Japanese concept, Kaizen („Kai”=change; „Zen”=for good), and that Marginpar strives for continuous improvement. The interview and the company's website both indicated that this culture was only applied in the farms in Kenya and Ethiopia but was yet to be applied in the partner farms in Zimbabwe and Tanzania. Newcomers are taught the Hamuka culture on their first day at the firm and as the company has standardized all the work processes,

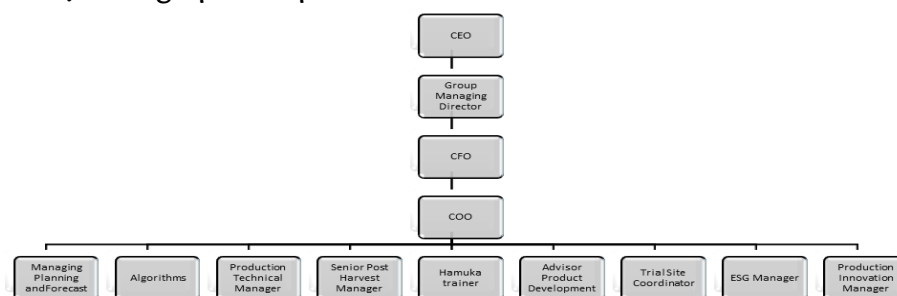
every employee knows what is expected of them and does it without waiting for orders. The ESG manager has also denoted that each employee in a production line sees the employee in the next step as their customer, that is the breeders see the planters as their customers and the cultivators see the harvesters as their customers, and the employee tries best not to pass the bad quality of product to their next customer. Both the company's website and the ESG manager asserted that they encouraged employees to share their ideas for improvement which led to great innovation from the employees (Marginpar, 2022a). According to the ESG manager the employees took part in decision-making by contributing their suggestions. In summary, concluding from the literature review and the interview, Marginpar is a mixture of both *task* and *people culture*. A company culture is also determined by shared values. Marginpar shared values include focusing on each other's talent to grow together, cooperation, sustainability, and continuity in the way the company develops relationships and brings flowers to the world.

4.3. Marginpar Structure

Marginpar has a *hybrid structure* (Abdula, 2017) because it has two CEOs, one in charge of production in Kenya and Ethiopia and the other in the Netherlands, where quality control, marketing, and selling of flowers take place (Marginpar, 2022a). Each CEO has a specific number of functional departments according to regional functionality, for example, in the Netherlands revolves around marketing, quality control and sales because this is where they sell and market their flowers. The corporate structure in Kenya and Ethiopia revolves around production because this is where production takes place. Figure 5 displays Marginpar's corporate structure in the Netherlands as well as in Kenya and Ethiopia.



a) Marginpar corporate structure in the Netherlands



b) Marginpar corporate structure in Kenya and Ethiopia

Figure 5: Marginpar organizational structure in the Netherlands, in Kenya and Ethiopia. Source: (Marginpar, 2022a).

There is only one CFO at both the Netherlands and the Kenya-Ethiopia structures and thus acts as the connection between the two structures. The organizational structure of Marginpar is not a regional divisional structure, whereby the CEO is the head of each region because Ahmady et al. (2016) described the multidivisional structure as a structure with a single reporting center, and in Marginpar's case, the reporting centers are the two CEOs. According to Awa (2016), a functional structure is a structure whereby tasks and activities are categorized by a functional framework, for example, finance and marketing, and all functional heads report to a director, a CEO, or the company president. Therefore, we can conclude that Marginpar has two dependent functional structures connected by the CFO and the task process from production to marketing, therefore, Marginpar is a hybrid structure. Marginpar has a clear set hierarchy and decision-making is centralized to the two CEOs, thus we can say that Marginpar is a mechanistic structure. Apart from the organizational structure at the organizational level, all Marginpar farms have functional structures. The organizational structure of a farm looks as shown in Figure 6.

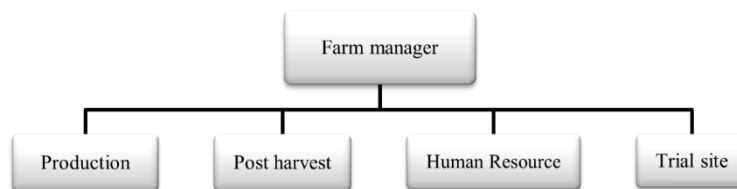


Figure 6: Organizational structure at Marginpar farms Source: (Marginpar, 2022a).

In the interview, the ESG manager has also mentioned that they have an open-door policy. Shenhar (1993) depicted an open-door policy as an open management system, he portrayed this policy as a way to improve trust, motivation, and satisfaction among employees. The ESG manager in the interview expounded that they have decision inputs not only from the CEO, the board and the investors but also from the employees.

4.4.ERP Implementation at Marginpar

The major reason why Marginpar decided to implement ERP in 2019 is to increase performance by reducing waste within the processes. In the interview, the ESG manager explained that the ERP was implemented through several steps (however, not all the steps were followed given by Alaskari et al. (2021)), that were identified as the key steps by the company management:

1. *Identifying and analyzing the processes:* identifying the processes involved them bringing in an expert, the Marginpar team acquainted the experts with the company business and operating processes, that is how long each process took, how many people it involved, and the inputs and outputs of each process. After the processes' careful scrutiny, the company identified the wastes within the processes, which were eliminated through the implementation of the ERP system.
2. *Workshops:* After the implementation, workers with the same performance were selected, whom they referred to as natural teams in the company. They were trained for about a week and after achieving the desired results, these results were implemented in other processes.

3. *Training*: The manager said that after the first workshop employees from the other farms, were brought in for training (new trainers), and then they can go back and implemented the new processes. He further expounded that apart from training the trainers they also did horizontal learning whereby they brought together people who did similar tasks at different farms so that they could learn from the already trained personnel.
4. *Evaluation*: After the training, the results were evaluated with the experts and improved in some areas. He also emphasized that even now after the implementation the company still does weekly and monthly evaluations to ensure continuous improvement.

4.5.Challenges Marginpar Faced During the Implementation

According to the company's ESG manager Marginpar faced several challenges and barriers in the implementation of the ERP system. Before the implementation, the information used to flow from top to bottom, but, after the implementation the information started flowing from bottom to top. So, a *change in Paradigm* was observed. Some problems occurred *with empowering employees*. After the implementation, there was confusion about who reports to whom which led to the creation of clusters and domains in the *organizational structure*. The company faced a *language barrier* while implementing an ERP system in different countries. Bringing translators who could speak both languages was used to resolve the language barrier, however in some instances they used pictures to convey the message. Problems occurred with *different policies in different countries* where the ERP systems were implemented. The *high initial cost* was pointed out as another challenge the company faced. For Marginpar the high initial cost was mainly because some external experts had to be brought in and contracted.

4.6.Critical Success Factors in ERP Implementation at Marginpar

Three critical success factors for the ERP implementation were identified from the survey responses and the interviews, namely (1) satisfaction, (2) training and (3) considering inputs such as weather, for example, at Marginpar. Employees were asked about their perceived satisfaction of the introduced ERP system. Eighteen of them enjoyed using ERP systems, eight employees do not use it so there has been not much difference for them after the implementation. Only two employees said that the ERP systems are tiresome (Figure 7).

Employees response	No of employees	Percentage (%)
They are fun to use	16	57.14
I do not use them so there's not much difference	8	28.57
They are tiresome	2	7.14
Make coordination easier	1	3.57
Less paperwork and work became easier	1	3.57
Total	28	100

Figure 7: A table showing how employees feel about the ERP systems, Source: developed by the authors.



We can state that most employees are satisfied with the implementation of the ERP system, around 64% of the employees had positive feedback on ERP implementation with only just two employees saying they are tiresome. In the interview, the ESG manager illustrated that they trained their employees through workshops, horizontal learning, and training the trainer who later train the employees, which was one of the key success factors during the implementation of the ERP system at Marginpar as confirmed by the 78.6% of the respondents who were trained. The ESG manager also mentioned as success factor the distinct kinds of inputs, since they did not use only machines and therefore, they had to take other factors such as weather patterns into account.

4.7.ERP Use at Marginpar

One of the achievements the company wished to reach with the implementation of the ERP system was to cut waste because the company refers to company waste as surplus input. Therefore, the ERP system is used to keep inventory and to know which input is necessary and needs to be ordered. The ESG manager has added that the system detects unnecessary inputs within the process, eliminates them and the system is also used to project when plants will be ready for the market. The company uses a system different from an ERP system that takes pictures of flowers as they grow and feeds the pictures onto the ERP system on a timely basis, which helps the ERP system by the use of artificial intelligence to compare current pictures and old pictures and know when the flowers should be ready for harvesting. This is also important for the company as Marginpar's business policy is not to push their products into the market, but rather operate on the market demands. The manager has illustrated that after an in-depth analysis of the market, the company plans backward to when the flowers should be planned to be available at the market at a specific time. The use of the ERP system has made this business operation very easy for them. The ESG manager has also pointed out that the ERP system has also helped the company to deliver the products on time and error-free. In case of eventual bad comments from customers such as bad vase-life, using the ERP system the company can trace back who packed the specific flower and who processed it and trace all the details to the breeding phase. This is important as it helps in improvement in case a problem is detected. He further expounded that by using the system they can detect which part of the farm does not produce quality flowers because the system has details of every flower grown on a specific farm.

4.8. Impacts of ERP implementation on both the corporate culture and structure of Marginpar

4.8.1. Impact on corporate culture

According to the ESG manager, Marginpar's culture used to be a 'bit reserved' before the introduction of the ERP system, before 2019. The workers did not take initiative, after having arrived at the company, they waited for the managers to give instructions. The introduction of the ERP system had a beneficial impact on the above-described culture since after the introduction tasks were defined for each worker, and after arriving they would just start work immediately.

The ESG manager also demonstrated that before the introduction, the employees would just do what they were to do, for example, the drivers would just drive flowers without caring if the flowers have arrived in good condition. After the implementation he explained that all the employees started and had to see their next person in line as their next customer, which reinforced the Hamuka culture, and they had to pass good quality to their customers (employees next in line). It can be concluded that this culture change happened because, in case of damages, the damage could be traced back to the person who caused the damage in the system, thus more employees became more attentive and responsible for their own work.

Regarding the perception of company culture change due to the implementation of the ERP system, employees are more positive, communication has become easier and with work being better organized, accountability improved. More defined tasks tend to make people more focused on their tasks and finally more flexibility and strong customer service could develop. As stated in Garai-Fodor et al. (2023) state the conscious development of organizational culture needs to be paid attention to, in which individuals are responsible for culture development.

We can conclude that before the introduction of the ERP system into Marginpar, the company had a power culture (Handy, 1976). Before the implementation of the ERP system, the CEOs were the only decision-makers in the company. The other managers and the supervisors were selected to lead and pass down the CEOs' decisions. After the introduction of the ERP system, by 2023 (three years later) the culture at Marginpar changed to **task culture**. In Marginpar people started to get focused on allocated tasks thus getting the job done, they also made sure that they passed good quality to the next person in line and people started collaborating more hence group work was done with increased efficiency. Figure 8 below displays the summary of ERP implementation on corporate culture.

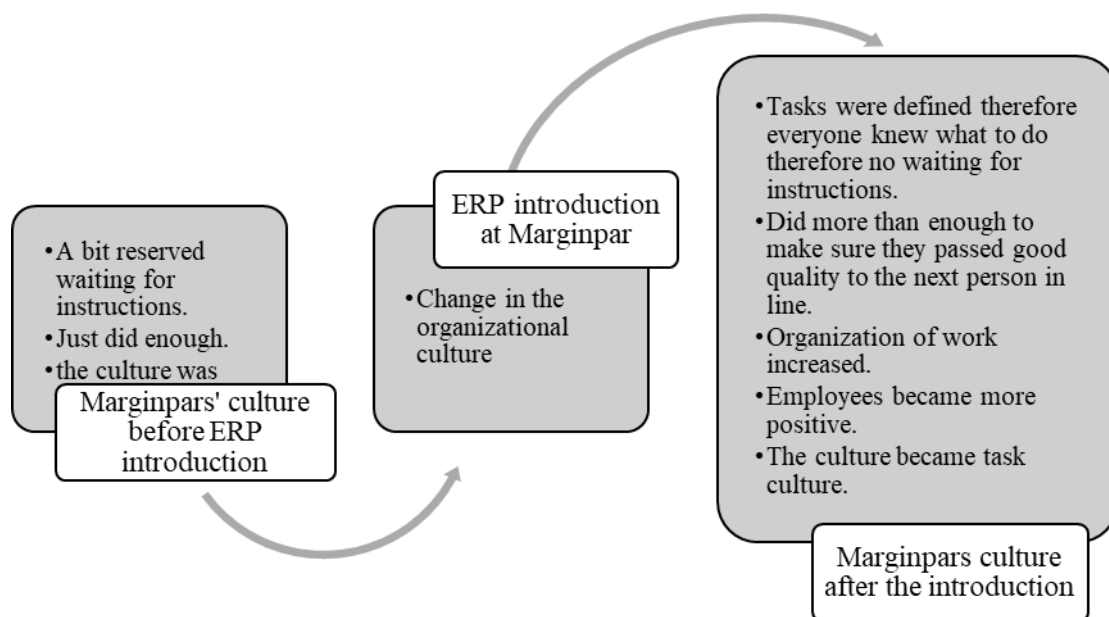


Figure 8: A figure showing culture change in Marginpar after ERP introduction, Source: developed by the authors.

4.8.2. Impact on Corporate Structure

This sub-section looks at the impact of ERP implementation on corporate structure in Marginpar. ERP implementation affects corporate structure through change in (1) communication, (2) organisation structure change, (3) task and role change, and (4) changes within the department. Marginpar's ESG manager illustrated that before the introduction, information used to flow from top to bottom on what needed to be done. After the introduction of the ERP system the structure somehow became inverted whereby the employees became the decision-makers and information started to flow from the employees to the top management. In the survey, most employees view communication up and down the hierarchy as better (82.1%), maybe because they can contribute unlike before when information was only top-down. 14.3% said that there is no difference, and only 3.6% said that it has become worse. Figure 9 shows how employees view communication up and down the hierarchy after the introduction of the ERP systems.

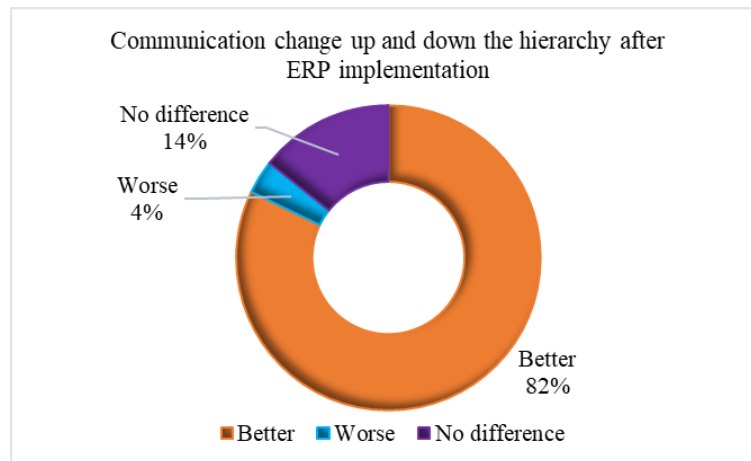


Figure 9: Change in communication up and down the hierarchy after the implementation of the ERP system at Marginpar, Source: developed by the authors.

The ESG manager also mentioned that before the implementation the communication in the company was not good whereby the workers would see the boss coming and they would just hide. He further expounded that there was a lot of blame game in the company, this was because no one wanted to be blamed for failures. However, after the introduction of the ERP system, the communication improved, and instead of hiding after seeing a supervisor coming the employees would approach them for guidance and help. The ESG manager demonstrated that before the implementation of the ERP systems information such as how the company was performing used to be held by top management. After the implementation of the ERP system, the employees also had access to such information.

In the survey, there was evidence of changes in the way employees within the same department related after the introduction of the ERP system. In the survey, 64.3 % of the employees said that there was no change. According to an employee, however, *they communicate with each other and coordinate tasks better*, while another one experienced that *work became easier thus hitting the deadlines which lead to a better relationship with other employees*. Furthermore, one employee feels that *her*

relationship with other employees within the same department became copacetic and a fourth employee perceived efficient communication and exchange of ideas. Finally, according to one of the employees the system has led to better communication between them due to better accuracy and availability of clear information about what they are dealing with.

The ESG manager unraveled that ERP implementation led to disorganization in the organization structure after the implementation, whereby there was confusion over who reports to whom, which further led to the creation of clusters and domains. Some of the clusters which were created include the board of directors and strategic clusters, the business development cluster, the finance cluster, the marketing cluster, the production cluster, and the human resource cluster. These clusters were somehow related to the Modules in the ERP system.

According to the ESG manager the roles of the managers, supervisors and employees changed after the implementation. Earlier the managers used to direct and supervise the employees on what to do and on the day's activities. After the implementation the managers and the supervisors became supporters, who guided their employees. Also, the employees became more important to the company and were referred to as value adders.

In the survey, there is also evidence of change in allocated tasks and job positions after the implementation of the ERP system, however, fewer employees experienced changes in their job or position (39.3%, 11 employees). Almost two thirds, 60.7% (17 employees) indicated that there was no change in their job or position (Figure 10).

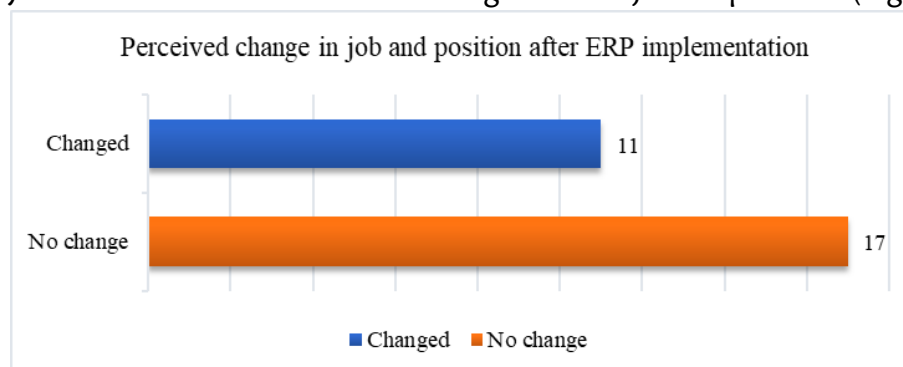


Figure 10: Number of employees who had changes in their job and job position after the implementation of the ERP system, Source: developed by the authors.

Out of the eleven respondents who indicated that there is a change in job and job positions after the implementation of the ERP system, nine gave specific answers. One of them said that *they were able to be more efficient in their delivery*, and two employees have found *that work became easier for them*. One employee elaborated that *by use of the ERP system he/she has been able to easily access management systems which have promoted good customer service on their side which has led to them being competitive at marketing* and one employee experienced that *his/her position was increased*. One of them felt that *they became the team leader* while perceived that *the ERP system automated time-consuming tasks for them of which most were repetitive tasks, and he/she specified the reports*. He/ she further elaborated that *this gives him/she more time to focus on pressing matters and people*. A next employee indicated that

there was seamless planning and product availability on time and finally one employee simply stated that there was a better correlation after the implementation.

After the implementation, there is also evidence of change in the relationship between employees within different departments. Two thirds (67.9%) of the employees said that the relationship between them and employees from different departments improved. 21.4% just said that there was no change in the relationship and 10.7% just said that the relationship changed. It is important to note that no single employee said that his/her relationship deteriorated after ERP system implementation (Figure 11).

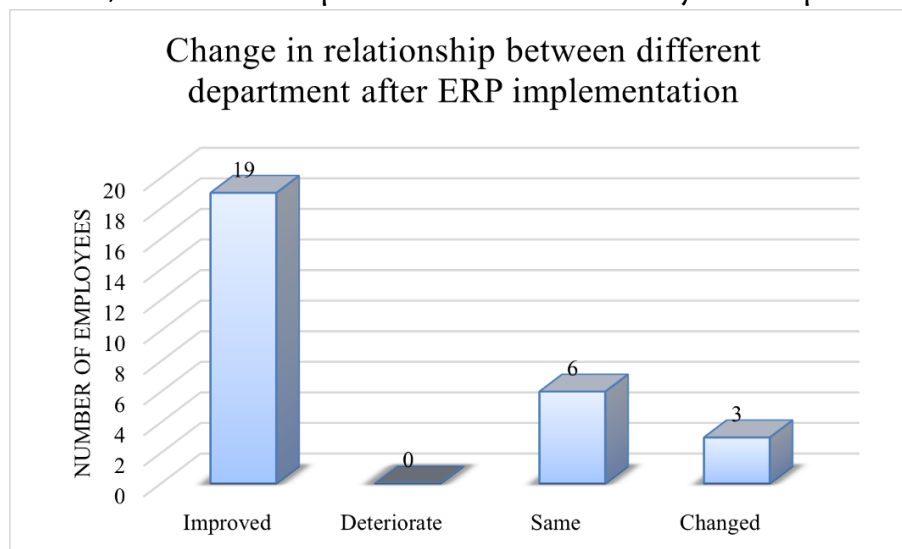


Figure 11: Change in the relationship between employees from different departments, Source: developed by the authors.

The survey has also showed that there is some departmental change after the implementation of ERP systems at Marginpar, 79% of the employees did not experience such change. The remaining 21% of the employees gave personal reasons what departmental changes they experienced, as, for example, *departments collaborating more than before, the departments operating much better, more personnel being employed to help Marginpar, and some departments being merged*. Figure 12 summarizes the causes and effects of ERP implementation on the corporate structure at Marginpar company.

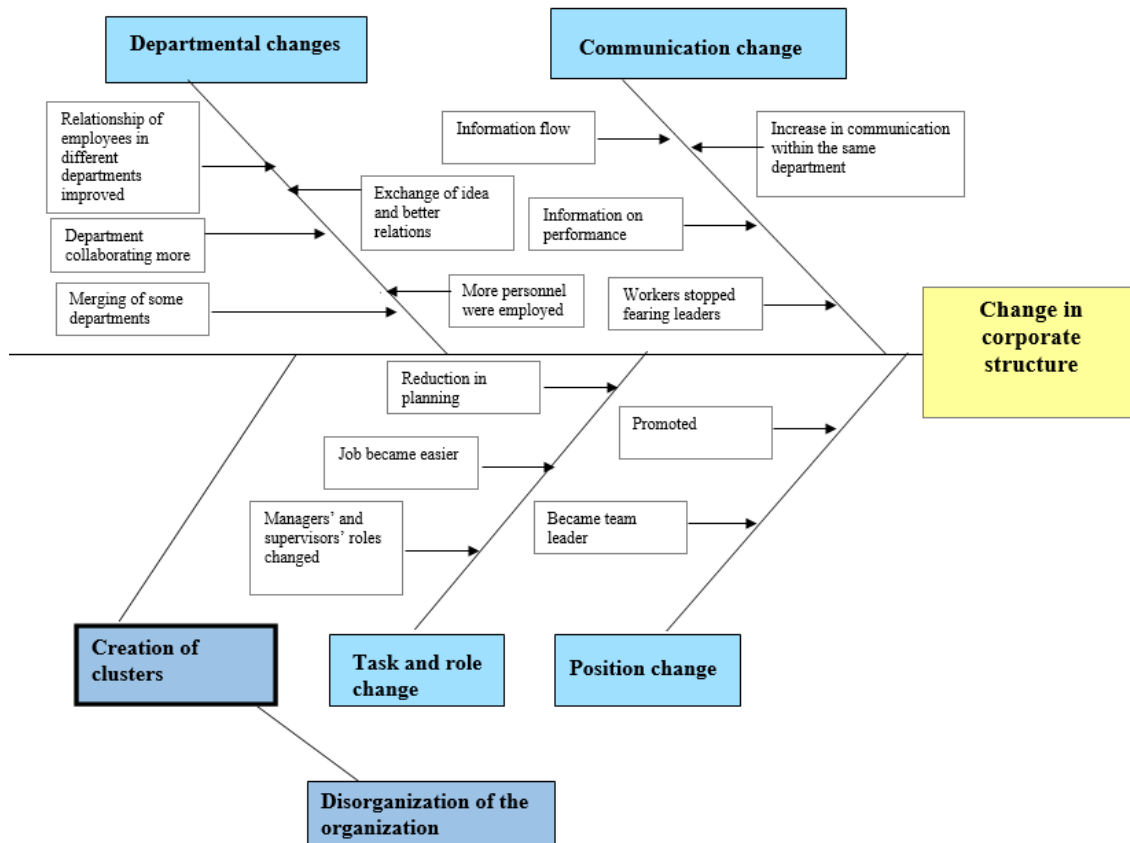


Figure 12: A fishbone diagram showing the causes and effect on the corporate structure after ERP implementation, Source: developed by the authors (Ishikawa, 1989).

The figure shows that change in corporate culture due to ERP implementation is caused by communication change, departmental change, creation of clusters which results from disorganization of the organization, task and role change, and finally position change. The departmental change is caused by changes in the relationship between different departments, the department collaborating more, merging of some departments, and employment of new employees. After ERP implementation the organization structure has become disorganized because of confusion about who reports to whom, which further led to the formation of clusters that impacts the corporate structure as can be seen in Figure 11.

The corporate structure is also caused to change by work position change. ERP implementation causes some people to be promoted and others to be made team leaders, leading to a change in corporate structure (Figure 11). Task and role change also cause a change in the corporate structure. Some of the factors mentioned prior such as the role of supervisor and manager changing, and the changing of the job in general which are caused by the ERP implementation cause changes in the corporate structure.

Communication change also causes a change in the corporate structure. ERP implementation increases communication within departments, changes the direction of the information flow, employees have access to more information on the company and workers communicate more with leaders. All these factors combined tend to cause



changes in communication within an organization which leads to changes in the corporate structure.

5. Conclusion

The present research aimed to identify and evaluate the impacts caused by the introduction of an integrated ERP system on the corporate culture and corporate structure of a company. The results indicate that there was an impact on both the corporate structure and corporate culture of Marginpar, the observed company after the implementation of the ERP system. The barriers and challenges to ERP implementation and factors that could lead to a successful introduction of an ERP system are also identified from the aspect of Marginpar, the flower company. It has been found that most changes start to occur in both the corporate structure and culture of the company at the last implementation phase (after the full implementation) of the ERP system.

The research results justified the hypotheses, namely, that the human resources, manufacturing, and customer relationship management fields of integrated ERP systems are more likely to interfere with the corporate culture after ERP implementation (supporting P1); expensive implementation cost is one of the challenges of ERP implementation in most firms (supporting P2); training employees is one of the key success factors in ERP implementation (supporting P3); the phase of employee training causes changes in the corporate structure and culture of a company (supporting P4). Furthermore, the organizational structure changed from *hierarchical* to *functional* organizational culture and its culture shifted from *power* to *task* culture, and according to the positive feedback from the employees and the interviewee, the employees perceived positive changes in both corporate structure and culture (supporting P5). Positive impacts of ERP implementation are, an increase in production, good corporate culture, easy organization of work, better communication, reduced time wasting and better relationships at work. However, some negative impacts were also mentioned. A negative impact of ERP implementation is the disorganization of the organization which confuses who reports to whom. In summary, it can be concluded that the research propositions are justified and the research questions are answered.

There was a research gap in the research directed toward the impacts of ERP implementation on the corporate culture and the structure of a company. This research fills that gap by illustrating how implementing an ERP system could interfere with the corporate structure and culture. This research does not show the cultural and structural change over time as the company continuously uses the ERP system. Future studies may address these cultural and structural company changes over time after the introduction of ERP systems.

Data in this research was collected through an interview, a survey, and from online sources, mostly qualitative data. Some of the methodological limitations faced during the research include not having access to all employees, only accessible employees could be approached, causing some bias in the research. A future research possibility is open to reach as many employees as possible to conduct a more comprehensive research. A further limitation is that not all the accessible employees were willing to participate in the survey causing a non-response error.

Despite these challenges, the results of this research are acceptable because the responses gave a coherent view on the corporate structure and culture change caused by the implementation of an ERP system at Marginpar and calls the attention to a decentralization effect and a more task and functional –oriented way of business operations. The present research allows fellow researchers to conduct similar research and explore the structural and cultural changes caused by ERP implementation at other companies operating in other geographical locations run by different nationalities with different cultural background.

Conflict of Interest

The authors hereby declare that no competing financial interest exists for this manuscript.

Notes on Contributors

Derrick Kamau Njambi, graduated from the BSc course in Technical Management at Obuda University. His research is inspired by the growing use of ERP systems in organizations and the need to explore their impact on corporate culture and corporate structure, which are vital aspects in every organization's success.

Andrea Tick is a full professor at Óbuda University Keleti Faculty of Business and Management. She completed her MA in English language and literature, Mathematics and Computer Sciences at József Attila University of Arts and Sciences in Szeged and her BSc in Economics at the College for Foreign Trade in Budapest. She completed her PhD in Military Sciences at Zrínyi Miklós National Defence University. Her PhD and Dr. habil research areas are digital teaching and learning with special cyber security awareness. She has over 25 years' experience in teaching in higher education where she teaches statistics, data analytics, Business Intelligence and ERP system. Her research interests include internet security, cyber security, user behavior regarding digital learning, cyber security awareness and the human factor in cyber security.

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