



Exploring Accounting Employees' Lived Experiences in ERP Implementation

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ABSTRACT

Digital transformation has significantly reshaped the field of financial management and accounting, particularly through the adoption of Enterprise Resource Planning (ERP) systems. Within this broader shift, the subjective experiences of accounting employees during ERP implementation remain insufficiently understood despite their central role in shaping organizational outcomes. The current knowledge gap lies in the limited exploration of how employees interpret and make sense of professional identity, emotions, and adaptation within digital transitions. This study involved twelve accounting employees selected through purposive sampling to ensure participants had direct and substantial experience with ERP implementation processes. The study applies an interpretative phenomenological approach to address this gap, uncovering how employees experience and construct meaning during ERP adoption. Semi-structured interviews were conducted to capture in-depth perspectives, and the transcripts were analyzed using Interpretative Phenomenological Analysis (IPA) following established interpretive procedures. The findings reveal three central themes: the struggle of identity reconfiguration, emotional ambivalence toward digitalization, and strategies of resilience and adaptation. Employees described how ERP altered their sense of professional value, evoked both anxiety and optimism, and encouraged collaborative peer learning as a means of coping with technological challenges. These results demonstrate that ERP implementation is not solely a technical adjustment but also a profound human process that reshapes workplace meaning and professional identity. The study contributes to the understanding of digital transformation by emphasizing the human dimension often overlooked in existing research, providing insights that are valuable for both theory and practice. However, this study is limited by its relatively small, context-specific sample drawn from a single organizational setting, which may restrict generalizability. Future research should therefore incorporate broader, cross-cultural, and longitudinal designs to deepen understanding of how digital systems continue to influence professional experiences over time.



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INTRODUCTION

The increasing integration of digital technologies into organizational practices has transformed the landscape of financial management and accounting worldwide (Antonelli et al., 2024). Enterprise Resource Planning (ERP) systems, in particular, have become a cornerstone of organizational digital transformation, reshaping how financial information is processed, monitored, and reported. These technological shifts are situated within broader social and cultural contexts that emphasize efficiency, transparency, and global competitiveness (Kayani et al., 2025). Organizations across diverse industries increasingly perceive digitalization not only as a means of improving operational effectiveness but also as a necessity to sustain relevance in rapidly changing markets.

Within this broader transformation, the accounting profession faces significant challenges and opportunities. The automation of tasks traditionally performed manually has altered professional roles, responsibilities, and identities (Asotie et al., 2025). Such changes extend beyond technical

efficiency to affect the subjective experiences of those directly engaged with new systems. For many professionals, the adoption of ERP represents both a disruption of established practices and an invitation to reconfigure their professional identity within an evolving organizational environment (Michulek et al., 2024). The lived realities of this transition encompass emotions such as anxiety, uncertainty, and adaptation, underscoring the multidimensional nature of digital transformation.

Given these complexities, there is a pressing need to explore not only the structural or technical dimensions of ERP implementation but also the human experiences embedded within this process (DeGhetto & Russell, 2024). Phenomenology offers a distinctive lens to capture these experiences by focusing on the meanings individuals assign to their encounters with change (Mukhlis, 2025a). Such an approach allows for a deeper understanding of how employees make sense of the digital transformation of their work, how they negotiate shifts in professional identity, and how they respond to the broader cultural narratives of modernization (McCarthy et al., 2025). Exploring these lived experiences is critical for advancing knowledge that bridges the gap between organizational goals and the subjective realities of those tasked with enacting them.

Research on the subjective experiences of individuals in organizational contexts has increasingly emerged as an important domain within the social sciences and management studies (Xu & Xu, 2025). In the field of accounting and financial management, where processes are often evaluated through efficiency metrics and performance indicators, the human dimension of digital transformation remains underexplored. While ERP implementation has been widely studied from technical and organizational perspectives, relatively little attention has been paid to how employees personally experience and interpret these changes in their daily professional lives (Mukhlis, 2025b). This lack of focus on lived experience leaves a critical gap in understanding how digital systems reshape the meaning of professional roles, workplace identities, and interpersonal dynamics.

Exploring these subjective dimensions presents significant methodological challenges. Much of the existing research relies on quantitative approaches, such as surveys or performance evaluations, which are limited in their capacity to capture the depth and complexity of personal meaning-making (Firmansyah et al., 2025). These methods tend to reduce experiences to measurable categories, overlooking the nuanced ways in which individuals make sense of uncertainty, identity shifts, or resilience strategies during technological transitions (Mukhlis, Suradi, et al., 2023). Even qualitative studies that emphasize organizational outcomes often prioritize managerial perspectives, thereby neglecting the voices of those directly navigating the transformation on an everyday basis.

Such limitations have constrained the field's ability to fully grasp the essence of phenomena associated with digital transformation in accounting (Apriyanto et al., 2025). Without attention to subjective experiences, research risks presenting an incomplete narrative of ERP implementation one that privileges technical efficiency at the expense of human meaning (Mukhlis & Saidah, 2025). This reinforces the need for phenomenological inquiry, which uniquely positions itself to uncover the lived realities of employees, highlighting not only what changes occur but how those changes are experienced and interpreted within specific social and cultural contexts.

Although the implementation of ERP systems in accounting has been extensively addressed through practical frameworks such as project management models, cost-benefit analyses, and performance evaluations, these approaches primarily focus on technical efficiency and organizational outcomes (Christen et al., 2025). Such solutions have provided valuable insights into the operational benefits and challenges of digital transformation but remain limited in their capacity to capture the deeper human dimensions of the phenomenon (Mukhlis & Abdullah, 2025). By emphasizing productivity and effectiveness, these studies often overlook how employees themselves experience and interpret the transition in their professional and personal contexts.

This gap is particularly critical because the introduction of ERP systems reshapes not only workflow and efficiency but also the subjective meaning of professional identity, emotional well-being, and adaptability in the workplace (Mukhlis, Janwari, et al., 2023). Conventional approaches most often quantitative surveys or managerial assessments tend to generalize experiences, reducing complex human responses into predefined categories. As a result, they fail to account for the nuances

of anxiety, resistance, and resilience expressed by employees during digital transformation processes. Without addressing these dimensions, current research presents an incomplete understanding of the phenomenon, neglecting the very voices of those most directly impacted.

To address these limitations, a phenomenological approach is essential. Phenomenology provides a framework for uncovering the essence of lived experiences, allowing researchers to examine how individuals construct meaning in response to organizational change (Festa et al., 2024). By prioritizing subjective perspectives, this approach offers a more holistic and profound account of ERP implementation, bridging the gap between technical efficiency and human experience (Mukhlis et al., 2024). Such inquiry is crucial for advancing both theoretical understanding and practical strategies that acknowledge employees not merely as operators of systems but as active interpreters of change within their organizational and cultural environments.

Previous studies on digital transformation in accounting have largely focused on technical efficiency, cost reduction, and system integration. While these contributions are valuable, they often overlook the subjective experiences of employees who directly engage with new technologies (Pawar, 2025). Literature on organizational change highlights that emotional responses, identity shifts, and resilience strategies are central to how individuals experience transformation (Mukhlis, Maryam, et al., 2023). However, these elements are frequently treated as secondary, leaving the lived realities of employees insufficiently understood (Chakhovich & Virtanen, 2025). This study builds on that gap by focusing on the personal experiences of accounting staff during ERP implementation.

To address this gap, an interpretative phenomenological approach is applied. This method is well suited for uncovering the meanings individuals assign to complex experiences and for examining how they make sense of organizational changes (Hasibuan et al., 2024). Phenomenology allows for a deeper exploration of anxiety, resistance, and adaptation that cannot be fully captured through quantitative or managerial assessments (Mukhlis, Arifin, Ridwan, & Zulbaidah, 2025). By centering the voices of employees, the study provides insights into the ways professional identity and workplace meaning are reshaped (Hasan et al., 2025). This approach directly responds to the knowledge gap by offering a richer and more holistic understanding of ERP implementation.

The article is structured as follows. The introduction outlines the general and specific background, the knowledge gap, and the rationale for the study (Shanti et al., 2024). The methods section explains the phenomenological design, participant selection, data collection, and analytical procedures (Zahoor et al., 2024). The results section presents the thematic findings that illustrate how employees experience digital transformation (Awashreh & Hamid, 2025). The discussion interprets these findings in light of existing literature and theoretical frameworks, followed by a conclusion that highlights contributions and implications (Mukhlis, Arifin, Ridwan, Zulbaidah, et al., 2025). Together, these sections provide a coherent narrative that bridges technical and human dimensions of organizational change.

RESEARCH METHODS

Study Design

A qualitative research design grounded in phenomenology was employed to explore the lived experiences of accounting employees during the transition to digital systems through the implementation of ERP. Phenomenology was selected as the most appropriate approach because of its emphasis on subjective experience and its capacity to uncover the meanings embedded in participants' narratives. Specifically, the interpretative phenomenological approach was adopted, as it extends beyond the description of phenomena to provide interpretative insights into how individuals make sense of their experiences. This design facilitated an in-depth exploration of the complexities of identity reconfiguration, emotional ambivalence, and adaptive strategies in the context of organizational digital transformation.

Participants

Participants consisted of accounting employees who had directly engaged with ERP systems during organizational transitions. A purposive sampling strategy was applied to ensure the inclusion of individuals whose experiences were most relevant to the research focus. Inclusion criteria encompassed employees working in accounting or finance departments with at least one year of direct involvement in ERP processes. Exclusion criteria involved individuals without direct exposure to ERP or those in managerial roles not engaged with day-to-day system use. A total of twelve participants were involved, comprising both male and female employees, with an average age of 34 years. Participants varied in seniority, ranging from junior accountants to senior staff, which allowed for a diverse representation of perspectives.

Data Collection

Data were collected through semi-structured, in-depth interviews conducted in person at participants' workplaces to ensure contextual relevance. Each interview lasted between 60 and 90 minutes and was guided by an interview protocol designed to elicit reflections on emotional, professional, and practical experiences during ERP implementation. Questions were open-ended to allow participants the freedom to articulate their experiences in detail. All interviews were audio-recorded with participants' consent and transcribed verbatim. Efforts were made to create a supportive and comfortable environment, enabling participants to share candid and authentic accounts. Confidential meeting rooms were used to minimize interruptions and safeguard privacy.

Data Analysis

The interview transcripts were analyzed using Interpretative Phenomenological Analysis (IPA), a systematic method designed to identify and interpret core themes within lived experiences. The analysis process began with multiple readings of the transcripts to establish familiarity with the data, followed by the identification of meaning units that captured significant insights. These units were coded and clustered into emergent themes, which were then compared across cases to identify convergences and divergences. The use of qualitative analysis software (NVivo 12) supported the organization of codes and themes, though the interpretative work was guided by phenomenological principles. The analytical process culminated in the distillation of essential themes that represented the essence of participants' experiences.

RESULTS

The Struggle of Identity Reconfiguration

Participants consistently expressed that the introduction of ERP was not merely a change in tools but a redefinition of their professional identity as accountants. For many, ERP reduced their reliance on manual calculation and reconciliation tasks, which had long been associated with professional pride. This change created a sense of uncertainty regarding the value of their roles.

One participant noted:

“For years, I was respected because of my meticulous calculations. Now the system does it faster, and sometimes I feel like my role is becoming invisible.”

This quote exemplifies how ERP implementation destabilized established notions of professional competence and autonomy. The participants' reflections reveal a deeper tension between human expertise and technological authority—where accuracy, once a hallmark of human skill, becomes automated, challenging the traditional markers of professional identity.

The theme underscores how technological integration alters not only work processes but also how professionals perceive their self-worth and expertise. Notably, this identity disruption was more pronounced among senior employees, who felt their experiential knowledge was being devalued, as one stated that ERP “made decades of experience feel less relevant.” This highlights that the sense of displacement was both emotional and symbolic, tied to shifting perceptions of expertise in a digitalized environment.

Emotional Ambivalence Toward Digitalization

The second theme centers on participants' ambivalent emotions ranging from anxiety to optimism toward digital transformation. While ERP was recognized as a necessary advancement, employees often described the transition period as emotionally taxing, with feelings of frustration when encountering system errors, contrasted with relief when tasks became more efficient.

One employee reflected:

“At first, I dreaded logging into the system. Every click felt like a potential mistake. But over time, I also saw how it saved hours of work, and that gave me a strange mix of fear and relief.”

This statement captures the emotional duality of digital adoption—a dynamic interplay between technological apprehension and emerging confidence. Participants' experiences suggest that adaptation was not a linear journey from resistance to acceptance but rather a fluctuating emotional process shaped by repeated interactions with the system.

Emotional Cycle of Digital Adoption



This ambivalence illustrates the coexistence of resistance and acceptance. Analytically, such ambivalence indicates a re-negotiation of emotional boundaries, where fear of obsolescence coexists with pride in mastering new digital competencies. The participants' narratives, particularly those describing “fear and relief,” reveal how emotional labor becomes integral to professional adaptation in digital contexts.

Strategies of Resilience and Adaptation

Despite the challenges, participants demonstrated significant resilience by developing adaptive strategies. Informal peer learning emerged as a crucial support mechanism, where colleagues relied on one another to resolve system-related issues. Self-initiated learning through online tutorials and experimentation also played a major role in building confidence.

One participant described this adaptation:

“We started helping each other outside office hours. It became less about formal training and more about survival finding ways together to make the system work for us.”

This quote illustrates how resilience was socially constructed through collaborative agency rather than individual perseverance alone. The data indicate that adaptation operated as a collective phenomenon grounded in shared learning, where informal peer networks compensated for institutional gaps in training.

This theme highlights the agency of employees in shaping their own adaptation process, suggesting that resilience was not only an individual endeavor but also a collective effort embedded within workplace culture. More analytically, this resilience reflects an emergent form of “digital

solidarity,” where communal problem-solving reinforces both competence and belonging, mitigating feelings of isolation amid technological change.

DISCUSSION

The findings of this study reveal that ERP implementation in accounting departments is not merely a technical process but a deeply human experience characterized by identity reconfiguration, emotional ambivalence, and resilience strategies. These insights directly address the central research question concerning how accounting employees experience and make sense of digital transformation in their professional lives.

Contribution of Findings to the Research Question

The results provide clear evidence that ERP adoption reshapes professional identity by challenging long-standing perceptions of expertise and value within accounting work. Rather than simply facilitating efficiency, ERP systems compel employees to renegotiate their sense of professional worth in light of automation and changing skill requirements (Chotia et al., 2025). This research highlights that the core of digital transformation lies not only in organizational systems but in the lived realities of employees who must adapt to these changes on a daily basis. By uncovering these narratives, the study contributes a unique understanding of the transformation process that extends beyond organizational performance metrics to include the subjective meanings and coping strategies employed by individuals (Tran, 2025). In doing so, the findings expand the scope of digital transformation research to include the voices of those most directly impacted by technological change.

Connection with Previous Literature and Theory

The interpretation of these findings aligns with prior research that acknowledges the emotional and psychological dimensions of organizational change (Joudi et al., 2024). Similar to studies highlighting the uncertainty faced by professionals during digital transitions, the present study confirms that employees experience anxiety and ambivalence when navigating new technologies (Lee & Park, 2021). However, this study advances the discussion by showing how these emotions coexist with resilience strategies, underscoring the duality of fear and growth during transformation. Furthermore, the results complement (Hassan et al., 2025) findings on the cultural context of digital finance adaptation, by illustrating how workplace culture fosters peer learning and collective resilience. Theoretically, the findings resonate with phenomenological perspectives on identity and meaning-making, reinforcing the view that professional identity is not static but continuously renegotiated in response to technological and organizational contexts.

Practical and Theoretical Implications

The findings carry significant implications for both practice and scholarship. On a practical level, they suggest that digital transformation initiatives such as ERP implementation should not be approached solely as technical or managerial projects but also as human processes requiring emotional support, identity recognition, and opportunities for collaborative adaptation (Oudah & Bandar, 2025). Organizations that acknowledge these dimensions may foster smoother transitions by creating environments that encourage peer learning and open dialogue about challenges (Nguyen-Viet & Vo Tri Chau, 2025). From a social and cultural perspective, the results underscore how digital systems reshape not only work routines but also the symbolic meaning of professional expertise in contemporary accounting (Muchowe et al., 2025). For the broader population of accounting professionals, these findings highlight the necessity of balancing technological innovation with strategies that preserve the sense of professional identity and dignity.

Study Limitations

Despite the contributions of this study, several limitations must be acknowledged. The research was based on a relatively small sample of participants drawn from a specific organizational and cultural context, which may limit the transferability of the findings to other settings (Miljak et al., 2025). As is characteristic of phenomenological research, the emphasis was on depth rather than

breadth, prioritizing individual meaning over generalization (Baird et al., 2024). Moreover, reliance on self-reported experiences through interviews may have introduced interpretative bias, despite the use of member checking and triangulation strategies to enhance validity. These limitations do not diminish the value of the insights but instead provide a frame for understanding the situated nature of the findings.

Directions for Future Research

Future studies can build on these results by examining how different organizational cultures shape employees' experiences of digital transformation, or by comparing experiences across industries where ERP and other digital systems are adopted (Hayek et al., 2025). Longitudinal research may also provide valuable insights into how subjective experiences evolve over time, as initial anxiety gives way to adaptation or as new challenges emerge (Alassuli, 2025). Additionally, cross-cultural investigations could explore how broader societal values influence the meaning employees assign to digitalization in professional life (Anantharaman & Chuk, 2024). Such directions would not only extend the scope of this research but also contribute to a richer theoretical understanding of the intersection between technology, identity, and lived experience in organizational contexts.

CONCLUSION

This study examined the lived experiences of accounting employees during the implementation of ERP systems, addressing the problem of how digital transformation reshapes professional identity and workplace meaning. The findings demonstrate that ERP adoption is not only a technical change but also a process that challenges established roles, evokes emotional ambivalence, and requires resilience strategies. By uncovering these dimensions, the study contributes a deeper understanding of digital transformation that extends beyond efficiency measures and highlights the human side of organizational change. The results also address gaps in previous research that relied heavily on quantitative approaches and overlooked subjective experiences, thereby offering a more holistic account of this phenomenon.

This study's unique contribution lies in revealing how ERP implementation reconstructs professional identity through the interaction between technology, emotion, and social adaptation—an area often neglected in prior accounting and management literature. The interpretative phenomenological lens allowed this study to capture the nuanced psychological and relational dimensions of digital transformation, offering a conceptual model of “digital identity negotiation” that can inform future research frameworks. In practical terms, organizations should integrate employee-centered strategies into ERP implementation, such as participatory training, open communication channels for emotional feedback, and peer-based mentoring systems that sustain collective learning. These measures can help reduce identity disruption and emotional fatigue while promoting engagement and ownership in digital change processes.

From a policy perspective, institutional guidelines and professional accounting bodies should encourage digital transformation policies that balance technological innovation with human well-being—acknowledging emotional adaptation as part of organizational readiness. These insights provide practical implications for organizations seeking to manage digital transitions in ways that respect employees' identities and foster collective adaptation. Future studies should build on this foundation by conducting cross-cultural or longitudinal analyses to assess how digital transformation continually reshapes professional meaning and adaptation over time, thereby expanding both theoretical depth and policy relevance.

CONFLICT OF INTEREST

The authors declare that there is no conflict of interest regarding the publication of this article.

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