Navigating ERP Implementation: Challenges, Influencing Factors and Their Impact on Business Success

Momen Rashid Mustafa Abusada[1*], Dr. Aluregowda[2], Dr. S.J. Manjunath[3]

[1*]Research scholar, Department of Management Studies (MBA), PET Research Foundation, PES College of Engineering, Mandya, Email: momenabusada@gmail.com
[2]Associate Professor, Department of Management Studies (MBA), PET Research Foundation, PES College of Engineering, Mandya
[3]Professor, B. N. Bahadur Institute of Management Sciences, University of Mysore, Manasagangotri, Mysore

Abstract
Enterprise Resource Planning (ERP) systems face plenty of challenges that impact how organizations benefit from them. This study investigates the factors and challenges that affect ERP system implementation in Palestinian institutions and their impact on ERP benefits. A quantitative correlational research design was employed for this study, and data were collected from 170 employees and managers working in 64 institutions in Palestine out of the industrial, commercial, marketing, or other sectors. Structured questionnaires were used, and several statistical tools, such as regression analysis and t-tests, were used to assess the relationships between challenges and advantages of ERP. Using the chi-square test for independence, the sagacious levels of challenges have a statistically significant impact (5% sig. level) on the benefits of ERP systems. These challenges hinder organisations' effectiveness and impede organizational benefits of enhanced efficiency and streamlined operations for improved decision-making through ERP systems and technologies. The results highlight the necessity of strategic interventions like capacity building, strong financial planning, reengineering the process, and vendor reliability as potential solutions to challenges blocking the effective use of ERP.

Keywords: ERP systems, Enterprise Resource Planning, ERP benefits, Palestine, Organizational Performance and System Compatibility.

Introduction

Enterprise Resource Planning (ERP) refers to using software to execute industrial and management functions for role departments such as production, finance, human resources, etc, for planning goods and services (Zubair & Zamani, 2014). This is brought about by globalization and technological development coupled with customer demand. Moreover, ERP, or enterprise resource planning, is software designed to manage and integrate the functions of core business processes like finance, HR, supply chain and inventory management in a single system (Ismail & Mourab, 2021).

The contemporary world is characterized by a high degree of continuous development in the information system, electronic systems that organize administrative work, and the information exchange system in all aspects. This race in the information age has prompted many companies and financial institutions to adapt to the new situation and the surrounding environment and make the enterprise resource planning system the main objective of the management and business organization within institutions (Madapusia & D'Souza, 2012; Obaid, et al., 2020).

The enterprise resource planning system is increasingly vital to giant corporations and companies worldwide, particularly in Palestine. This is so because most enterprises are turning to the automation system in all administrative and financial work, including the enterprise resource planning system, which provides solutions by providing departments with a deeper understanding, greater transparency, and accuracy more easily and transferable between the various management of the institution within its internal and external environment (Ayyagari, et al., 2010). Thus, it leads to an improvement in institutional performance, in general, to ensure expansion, competition, and sustainability, as improving the institution's performance is the goal everyone seeks.

Enterprise resource planning systems are considered to consist of a series of applications that are linked by a series of common evidence that seeks to achieve integration between business management practices and information technology in terms of integrating all the processes that take place within the organization (Hoch & Dulebohn, 2013) to enhance its operations both in terms of speed and reduce the costs. The ERP system is important in supporting senior management and providing a comprehensive vision of the project, strategies, objectives, and directions that must be implemented in the project (Ismail, 2018; Yosefin, 2022).

Palestine is considered one of the countries that suffer significantly from weak administrative and structural organization and the failure to use modern systems in organizing a business as a result of several reasons, the most important of which are the Israeli occupation, apartheid between regions within the same land, and the presence of obstacles that prevent the establishment of large-sized companies, as well as the Israeli occupation, preventing investment to establish companies The large Palestinian territories, and this may lead

to the lack of orientation of institutions inside Palestine to use modern administrative systems. The main reason for conducting this study is to reach conclusions and recommendations that help the competent authorities encourage institutions to use the enterprise resource planning system and e-governance and the institutions themselves to adopt this system (Othman, 2015).

Literature Review

ERP system is a mechanism that enables organizations to thrive by using transformative data and information to improve productivity, resource use, and competitive capabilities while attracting significant attention. Nevertheless, the introduction and execution of ERP systems come with their own, which vary between industries and geographies. Gogulladass (2020) states that high cost is a significant barrier faced by small and medium-sized enterprises (SMEs) in Malaysia and Australia adopting ERP systems. One of the biggest challenges is the long-term cost of implementation and resistance to change among employees. The study emphasised effective internal communication to assist employees in understanding and efficiently using ERP systems. This will help SMEs benefit from the ERP system and add value to their global competitiveness. Likewise, Bett (2018) explored the challenges of ERP adoption by newly accredited public universities in Kenya. The study noted that there's inadequate user training and administrative support, which will become significant factors for the failure of the implementation. Another major challenge was how healthy business processes aligned with ERP demands. Without deploying these components, inefficiencies tend to be created, making the system's merits less impactful.

The study by Tongsuksai, et al. (2021) studied factors that can positively impact the success of cloud ERP systems, especially for SMEs. The researchers concluded that technology-enhancing skills, electronic governance, and innovative organisational cultures are critical to successful implementation. The study noted differences in success factors due to the work environment. The authors encouraged further analysis of how artificial intelligence and automation of global systems can enhance ERP systems, emphasising areas for potential development, innovation, and sustainability. There is a strong positive relationship between ERP systems and organisational performance. Ismail (2018) investigated their role in improving management performance in commercial banks in Egypt. The study found a positive relationship between ERP implementation and improvement in internal processes, financial performance, and educational performance. Among these were accurate reporting and senior management oversight, which prove the necessity of ERP adoption in the banking sector.

Mohamed & Farhat (2017) studied how ERP systems help achieve operational performance excellence in the tourism industry. His studies showed that an eventual adoption of ERP systems requires an integration of stand-alone modules with the ERP module to become an integrated, comprehensive database where information can easily be shared. This integration allows them to manage resources effectively and gives them a competitive edge, especially in super-dependent communication and resource allocation industries.
In the pharmaceutical sector, Abu Dhaifallah & Al-Shaar (2017) examined ERP systems' impact on supply chain performance in Jordanian companies. The study concluded that ERP systems significantly improved supply chain performance by enhancing integration, control, and system efficiency. Specific areas of improvement included material cost management, production planning, economic quality, consumer satisfaction, and supplier relationships. These findings highlight ERP systems' critical role in fostering collaboration and reducing costs in supply chains.

Objectives of the Study

1. To identify the factors and challenges of implementing an ERP system and their impact on the benefits of ERP systems.

Hypotheses of the Study

H_{01}: There is no statistically significant effect at the 0.05 level of the challenges facing the implementation of the enterprise resource planning system on the benefits.
H_1: There is a statistically significant effect at the 0.05 level of the challenges facing the implementation of the enterprise resource planning system on the benefits.

Limitations of the study

The enterprise resource planning system is one of the modern systems currently used, as the study contains a focus on knowing which institutions are using this system and what are the returns achieved by this system, as well as the institutions that have not used it and what are the reasons for not using enterprise resource planning systems. The current study is limited to a sample study in some Palestinian institutions, and the results of the study greatly help in formulating policies.

Research Methodology

The Palestinian territories, comprising the northern and southern governorates, span 6,450 square kilometres, accounting for 23% of pre-1948 British Mandate Palestine. The governorates of the north cover 5,655 km², while the south governorates occupy 365 km². The total population is 5,038,918, with 3,019,948 in the north and 2,018,970 in the south. Males constitute 51% of the population, and females 49%. The population growth rate is 2.8%, higher in the southern governorates (3.2%) than the northern ones (2.5%). The population density is 846.7 individuals per km², with the Gaza Strip being one of the most densely populated regions globally, at 5,590.4 individuals per km².

Economically, Palestine exhibits resilience, with a GDP growth of 0.95% driven by the services sector. The northern governorates show higher GDP growth (1.15%) than the south (0.02%). By 2019, the GDP at constant prices was $15.76 billion, while the per capita GDP declined by 1.5% to $3,364.5, reflecting the population growth outpacing economic output. Worker productivity is highest in the transportation, storage, and communications sectors.

The study explores the prospects and challenges of implementing ERP systems and electronic governance in Palestine. It employs a correlational research design with a quantitative approach to objectively measure relationships between variables. A descriptive-analytical method involving data collection, analysis, and interpretation was used to meet research objectives.

The study sampled 64 institutions across industrial, commercial, relations, and marketing sectors in Ramallah, Tulkarm, and Jenin, with 170 employees and managers completing the survey. Data was collected using a structured questionnaire written in Arabic and translated from English to ensure clarity and conceptual equivalence. The questionnaire was revised based on feedback from university professors and ERP experts.

Statistical analysis was conducted using SPSS 26, including descriptive statistics, regression, and correlation analysis to assess relationships. Significant differences between variables were evaluated using t-tests and one-way ANOVA. The study identified challenges like compatibility issues, high costs, shortage of skilled consultants, lack of training, and employee turnover while noting governance improvements as an opportunity through ERP systems.

The results highlighted the importance of ensuring appropriate infrastructure, planning, and capacity to overcome obstacles to implementation. This helped ensure that all of the questions were understood and the data collected was accurate and reliable, provided the questionnaire was translated to Arabic to accommodate respondents. In general, this study offers practical insights regarding the challenges and advantages of ERP systems and electronic governance in Palestinian organizations.

ERP challenges indicators contain 16 indicators used to measure the variable as follows:

“The organization does not have skilled consultants”, “Incompatibility with the work”, “The cost of the system is high”, “Problems with integration between the current and new system”, “The benefits of the ERP system are unknown”,, “Insufficient preparation by employees”, “High "Staff turnover rate", "System is not secure", "Staff reductions", "Vendors are not reliable", "No user training on using the system", "System security is easily compromised", "Vendors are not very reliable", "No “There is insufficient time to implement the system”, “Employees are not adequately prepared for the new ERP system”, “It took a long time to customize the ERP to organizational needs.”

It requires a response on a five-point Likert scale: “strongly agree” (five points), “agree” (four points), “neutral” (three points), “disagree” (two points), and “strongly disagree” (one point).

Results of Analysis

This section analyses the challenges of implementing enterprise resource planning. It finds that many challenges face the implementation of an enterprise resource planning system.

Table 1: Challenges of Implementing an Enterprise Resource Planning System

Indicators of enterprise resource planning challenges		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	Std. Deviation
The organization does not have skilled consultants.	F	6	36	24	52	51	3.63	1.219
	%	3.6	21.3	14.2	30.8	30.2		
Incompatibility with work	F	5	43	31	56	34	3.42	1.158
	%	3.0	25.4	18.3	33.1	20.1		
The system cost is high	F	5	34	41	52	37	3.49	1.129
	%	3.0	20.1	24.3	30.8	21.9		
Problems of integration between the new and current systems	F	16	36	37	46	34	3.27	1.267
	%	9.5	21.3	21.9	27.2	20.1		

Indicators of enterprise resource planning challenges		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	Std. Deviation
The benefits of ERP are unknown	F	12	66	13	45	33	3.12	1.310
	%	7.1	39.1	7.7	26.6	19.5		
Inadequate preparation by staff	F	10	47	35	54	23	3.20	1.161
	%	5.9	27.8	20.7	32.0	13.6		
High employee turnover rate	F	8	51	38	45	27	3.19	1.170
	%	4.7	30.2	22.5	26.6	16.0		
The system is not secure	F	13	56	34	42	24	3.05	1.209
	%	7.7	33.1	20.1	24.9	14.2		
Reducing the number of employees	F	8	65	19	56	21	3.10	1.183
	%	4.7	38.5	11.2	33.1	12.4		
Unreliable sellers	F	3	62	34	46	24	3.15	1.123
	%	1.8	36.7	20.1	27.2	14.2		
There is no training for users to use the system	F	14	52	28	64	11	3.04	1.133
	%	8.3	30.8	16.6	37.9	6.5		
System security is easily compromised	F	7	50	36	60	16	3.18	1.074
	%	4.2	29.6	21.3	35.5	9.5		
Sellers are very unreliable	F	13	55	39	41	21	3.01	1.175
	%	7.7	32.5	23.1	24.3	12.4		
There is not enough time to implement the system	F	9	50	37	43	30	3.21	1.200
	F	5.3	29.6	21.9	25.4	17.8		
Employees are not adequately prepared for the new ERP system.	%	6	50	39	51	23	3.21	1.117
	F	3.6	29.6	23.1	30.2	13.6		
Customizing ERP to organisational needs took a long time.	%	6	51	35	46	31	3.27	1.178
	F	3.6	30.2	20.7	27.2	18.3		

Source: Primary Data

The research found limitations in supporting ERP in Palestine institutions. One of the significant challenges was the shortage of skilled consultants, as 61% of the respondents felt that the absence of professional CAs inhibits the proper implementation of ERP systems. As a result, it suggests that institutions could find it difficult to draw on the expertise needed to meet all the requirements for a successful implementation and use of ERP systems. The mean score for this indicator was 3.63 which also indicated moderate agreement about its influence.

Another key challenge highlighted by respondents was the lack of alignment between ERP systems and existing work practices. More than half of the participants (53.2%) agreed that this mismatch could impede implementation, reflected in a mean score of 3.42. This means that institutions must examine and adjust their workflows to meet the requirements set by ERP systems. Moreover, 52.7% of respondents identified high implementation costs as the critical issue, agreeing that such expenses remain a significant barrier. The mean value of 3.49 illustrates the financial impact of adopting the ERP at the organisation level, which is especially troublesome for resource-poor organisations.

Further, 47.3% of respondents identified integration challenges between legacy and new systems as an implementation issue. The mean score of this indicator was 3.27, showing that careful planning and technical support during the transition phase is needed. Another area where opinion was divided was over security; 34.1% of respondents believed the system to be insecure, versus 40.8% disagreed. The average score of 3.05 suggests disagreement and consensus weren't reached, which shows the need for security for this system to gain users' confidence.

In the study, inadequate training was cited as an overall challenge that repeatedly came up. Almost 44.4% of respondents agreed that employees do not have sufficient training to effectively use ERP systems, with a mean score of 3.04. This finding highlights the need for capacity-building initiatives to facilitate effective implementation. Likewise, 42.6% of respondents rated high employee turnover as a concern, with a mean score of 3.19, as it may disrupt ERP deployment.

Other issues included problems with time constraints and insufficient preparation for implementing ERPs. About 43.2% of subjects reported insufficient time for system rollout as a barrier (mean score 3.21). Lack of employee preparedness was one of the key highlights emphasized by 43.6% of the participants in the survey, indicating that planning and communication strategies must encompass employee readiness as well.

Finally, vendor reliability and long customization time were emphasised as key issues. However, 41.4% raised doubts about unreliable vendors (mean=3.15), and 35.5% found long customization periods troublesome (mean=3.27). Issuing these insights implies that organizations should put effort and force into selecting trustworthy vendors and delivering the systems on time, as well as customizing ERP systems in such a manner as to match organizational needs. The hurdles above underscore the necessity for strategic planning, employee training, and infrastructural development for successful ERP implementation outcomes.

Hypothesis testing

H_{01}: There is no statistically significant effect at the 0.05 level of the challenges facing the implementation of the enterprise resource planning system on the benefits.

H_1: There is a statistically significant effect at the 0.05 level of the challenges facing the implementation of the enterprise resource planning system on the benefits.

Table 2: Results of Regression

Dependent Variable	Predictors	R	R Square	F	Sig.	B Unstandardized Coefficients	Beta Standardized Coefficients	T	Sig.
Benefit	(Constant)	0.187	0.035	6.074	0.015	45.228		19.111	0.000
	Challenge					0.045	0.187	2.465	0.015

Source: Output from SPSS

From the analysis, the data in the table above indicates the challenges facing the application of the enterprise resource planning system and the benefits resulting from the application of the enterprise resource planning system, in which a simple linear regression model was tested, through which the challenges facing the application of the enterprise resource planning system are expressed as a variable. Explanatory variable and benefits ERP system implementation as dependent variable. The regression model results showed that the correlation between the independent (predictive) variable and the dependent variable reached 0.187, which is considered a weak correlation. The percentage of variance in the dependent variable (benefits) explained by the independent variable (challenges) is 0.03. This means that the factors explain the variance of 3% of the benefits, given the coefficient of determination (r2). As is evident from the F value of 6.074 and the significance of 0.015, the regression model is statistically significant. This means that it can be used to predict the effect of the independent variable (the explanator) on the dependent variable .

It is clear from the data of the same table that the value of the constant factor is equal to 45.228, which is the size of the effect available in the absence of challenges. The non-standardized beta value of the regression coefficient is 0.045, which is the value that represents the effect of challenges in implementing the enterprise resource planning system in the regression equations. While the standard value of the factors is 0.187, this means that the percentage of the challenges' impact on the benefits that contribute to improving and increasing the organisation's resource planning is 18% since this value is positive but weak. This means that the challenges have a weak negative impact on the benefits, as the challenges lead to a decrease in the benefits. But in a limited way. The significance of t 0.000 indicates that the impact of the factors of the resource planning system on the benefits of the enterprise resource planning application system is considered to have a statistically significant effect. The value of t 2.465 indicates that as long as its value is greater than 2, the greater the challenges in the resource planning system, the more it will hurt the benefits resulting from implementing the resource planning system.

Discussion of Results

The study aimed to explore the factors and challenges influencing ERP system implementation and their impact on ERP benefits. The hypothesis was tested and confirmed through the analysis. This finding underscores the critical relationship between the challenges encountered during ERP implementation and how organisations can benefit from these systems (Al-Zahra, 2017). The confirmation of the hypothesis demonstrates that the challenges facing ERP implementation, such as lack of skilled consultants, high costs, insufficient training, and system compatibility issues, directly impact the effectiveness and success of ERP systems in delivering their intended benefits. When these challenges are not adequately addressed, they hinder the system's ability to improve operational efficiency, streamline processes, and enhance decision-making (Kunduru & Kandepu, 2023).

The data for the results of the study show that there is a weak impact and that the percentage of this impact on the benefits of the enterprise resource planning system reached 18%, which means that the challenges facing the application of the enterprise resource planning system work to have a more significant impact on the benefits of the enterprise resource planning system and that the challenges facing the system Enterprise Resource Planning applies the benefits of a resource planning system within organisations. This indicates that the obstacles have a weak relationship. Still, in a small way, it also affects those working in this system,

and they know that the more the challenges increase, the higher the risk rate, which involves the rate of benefits from implementing the resource planning system (Chirvas & Zamfir, 2023).
The lack of skilled consultants was identified as a significant challenge, which aligns with the hypothesis by demonstrating how insufficient expertise negatively affects ERP benefits. Experienced consultants are vital in customizing, integrating, and optimizing ERP systems to meet organizational needs. Without this support, organizations may face inefficiencies, reducing the potential benefits of ERP systems (Mesbahi & Saghiri, 2022). The high cost of implementation was another significant challenge identified in the study. The hypothesis confirms that financial limitations can impede the full realization of ERP benefits, as organizations may compromise on critical components such as training, infrastructure, or system upgrades. This economic strain limits the system's ability to improve productivity, reduce costs, or enhance decision-making.
Insufficient training and lack of employee readiness were shown to diminish ERP benefits. When employees are not adequately trained or prepared, they may resist using the system or fail to utilize its full potential, directly impacting the effectiveness of ERP systems in achieving organizational objectives. This supports the hypothesis by emphasizing the role of employee competence in maximizing ERP benefits (Nazhfiyani, et al., 2022). Compatibility issues between ERP systems and existing workflows or legacy systems were identified as barriers to successful implementation. This reinforces the hypothesis that integration challenges disrupt the smooth operation of ERP systems, limiting their ability to deliver benefits such as streamlined operations and improved information access (Kurnaz & Kestane, 2020). Organizations need to be strategic in addressing these considerations for themselves, including investments in skilled consultants, ensuring adequate financial provisioning, comprehensive training, and system compatibility and security. Overcoming these challenges will help organizations fully realize the benefits of ERP systems, such as increased efficiency, better decision-making, and a competitive edge (Abbas, 2023).

Conclusion

Although this study did highlight the prospects and challenges facing electronic governance and enterprise resource planning systems, the previous challenges do not constitute obstacles to the expectation of adopting the enterprise resource planning system or electronic governance, and a large proportion of employees in institutions and also some institutions, do not know the importance of following these two systems as well. The study data was analyzed using the statistical program SPSS, where the sample of 170 respondents was analyzed, consisting of two axes: the first axis, personal and professional data, and the second axis, study indicators measured on a five-point Likert scale. The study results showed that personal and professional factors do not affect the factors related to the enterprise resource planning application system, electronic governance, or the desired prospects for implementing the enterprise resource planning system. In addition to the factor variable, the administrative level and the period of service affect the application of the enterprise resource planning system. In contrast, the specialization factor affects prospects' indicators. Also, the factor of the period of service and the nature of the institution's work involves the application of electronic governance. The study offers several suggestions to address challenges in implementing ERP systems and electronic governance in Palestinian institutions. Palestinian institutions and companies should implement ERP systems to improve organizational performance and efficiency. Institutions should embrace electronic governance systems to facilitate better decision-making and overall management. Companies should provide comprehensive training for employees on ERP and electronic governance systems to ensure effective utilization and encourage experience exchange between institutions to enhance worker efficiency and foster collaboration

References

1. Abbas, O. A. (2023). The electronic governance system and the challenges of implementation in Iraqi local governments. *Ain Shams Annals, 51*(4), 368-396.
2. Abu Dhaifallah & Al-Shaar. (2017). The impact of enterprise resources planning systems in the supply chain performance: An applied study on Jordanian pharmaceutical companies—the *Jordanian Journal of Business Administration, 13*(2), 281.
3. Al-Zahra, N. F. (2017). Corporate governance's impact on improving Algerian banks' performance [Doctoral dissertation]. Department of Economic Sciences, Mohamed Kheidar University, Algeria, 233-236.
4. Ayyagari, M., Demirguc-Kunt, A., & Maksimovic, V. (2010). Formal versus informal finance: Evidence from China. *Review of Financial Studies, 23*(8), 256.
5. Bett, K. A. (2018). Challenges and prospects of enterprise resource planning (ERP) systems in Kenya's newly chartered public universities. *International Journal of Scientific Research and Management (IJSRM, 6)*(2), 88-99.

6. Chirvas, C.-S., & Zamfir, A. (2023). Exploring enterprise resource planning (ERP) development: Challenges, opportunities, and how it can help companies navigate turbulent contemporary times. *Proceedings of the 17th International Conference on Business Excellence 2023*, 1919-1928.
7. Gogulladass, P. (2020). Small and medium-sized enterprises (SMEs) face challenges in implementing and managing enterprise resource planning (ERP) projects. Faculty of Information Science and Technology, Universiti Kebangsaan Malaysia. https://www.researchgate.net/publication/341902710
8. Hoch, J. E., & Dulebohn, J. H. (2013). Shared leadership in enterprise resource planning and human resource management system implementation. *Human Resource Management Review, 23*, 114-125.
9. Ismail, A., & Mourab, O. (2021). Impact of the enterprise resource planning systems on raising the efficiency of the performance of Egyptian commercial banks: An applied study. *Scientific Journal of Financial and Administrative Studies and Research*, 2.
10. Ismail, Y. (2018). The impact of the institution's enterprise resources planning system on the financial performance of banks: A case study of the Arab Bank and Islamic Bank in Jordan. *Zarqa Magazine for Research and Humanities, 18*(1), 34-46.
11. Kunduru, A. R., & Kandepu, R. (2023). Data archival methodology in enterprise resource planning applications (Oracle ERP, Peoplesoft). *Journal of Advances in Mathematics and Computer Science, 38*(9), 115-127.
12. Kurnaz, N., & Kestane, A. (2020). The effect of corporate resource planning applications on internal audit performance in corporate governance. *British Journal of Economics, Finance and Management Sciences, 17*(2), 57-81.
13. Madapusi, A., & D'Souza, D. (2012). The influence of ERP system implementation on the operational performance of an organization. *International Journal of Information Management, 32*(1), 24-34.
14. Mesbahi, S., & Saghiri, M. (2022). Electronic governance of information services in Algerian university libraries. *International Center for Legal and Political Research, 6*(3), 139-146.
15. Mohamed, G., & Farhat, I. (2017). Following the effectiveness of the enterprise resources planning system on the excellence of operating performance in tourism companies. *International Journal of Heritage, Tourism, and Hospitality, 14*(1), 72.
16. Nazhfiyani, K. S., Rahayu, R., & Kartika, R. (2022). Corporate governance and diversification influence the financial performance of companies that implement enterprise resource planning (ERP). *Journal of Economics and Business, 6*(1), 78-84.
17. Obaid, T., & Others. (2020). Factors contributing to an effective e-government adoption in Palestine. In Saeed et al. (Eds.), *IRICT 2021, LNDECT 127* (pp. 1–14). Springer Nature Switzerland. https://doi.org/10.1007/978-3-030-98741-1_5
18. Othman, A. R. (2015). Principles of implementing electronic governance in sports institutions in the Arab Republic of Egypt. *The Scientific Journal of Physical Education and Sports Sciences*. https://www.researchgate.net/publication/334165009
19. Tongsuksai, S., Mathrani, S., & Weerasinghe, K. (2021). Critical success factors and challenges for cloud ERP system implementations in SMEs: A vendors' perspective. *8th IEEE Asia-Pacific Conference on Computer Science and Data Engineering (CSDE)*, Brisbane, Australia.
20. Yosefin. (2022). The effect of implementing corporate governance and human resources competence on financial lacks. *Journal of Research and Community Service, 3*(14), 2599–2604.
21. Zubair, S., & Zamani, A. T. (2014). Critical factors affecting Oracle E-Business Suite enterprise resource planning (ERP) R12 implementation: A case study of Saudi Arabia's university. *International Journal of Applied Information Systems (IJAIS), 7*(3). www.ijais.org