



المؤتمر الدولي في الريادة، الإبداع والابتكار في بيئة الأعمال



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Enterprise Resources Planning as Decision Support System in Preparing Budgets Case Study: Jordanian Cement Factories

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Abstract

The purpose of this paper is to consider the role of Enterprise Resources Planning (ERP) as Decision Support System (DSS) in preparing budgets a case study in Jordanian Cement Factories within the following ERP's dimensions: supporting senior management, capabilities of providing material, human resources training and development, and technical needs and organizational capacity.

A survey through questionnaires was adopted to collect the required primary data, 322 final approved responds were received from employees in Jordanian cement factories. SPSS was used to analyze data and to extract results and conclusion. The study revealed that there is a role of ERP as DSS in preparing budgets within Jordanian cement factories. However, this role is not sufficient all of β s values are miniature (from 0.127 to 0.297), which indicates the practices of ERP as DSS approach is in the basic areas and in the beginnings. The following reasonable sequences are the results of hypotheses testing:

1. Technical needs and organizational capacity, and supporting senior management with $\beta=0.243$ and $\beta=0.282$ respectively are playing the main positive roles in preparing budgets.
2. Capabilities of providing material with $\beta = 0.197$ is occupying the second positive role.

3. Human resources training and development with $\beta = 0.127$ has a weak positive role at all in preparing budgets.

The study recommended that Jordanian Cement Factories need to maintain the good technical capabilities and keep abreast of achieved technological development to keep it competitive advantage, also to take into consideration the staff feedback regarding strategic decision support systems. Also the study emphasizes that Jordanian Cement Factories should empower employees and should invest in their human resources.

Key Words: ERP Systems, DSS, Budgets, Cement Factories, Jordan.