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Cloud ERP and Financial Performance of SMEs: Strategic Alignment as a Lever for Success

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Abstract— **SMEs' financial performance developments in economically unstable circumstances Improving the financial performance of SMEs is one of the major issues for them in an unstable economic environment. To do so, many embrace cloud-based ERP solutions that provide cost efficiency, scalability and immediate access to financial data. But the financial status of ERP deployment is less determined by technical capabilities than by its strategic fit to business process and direction, together with effective advocacy from senior executives.**
This research investigates the effect of cloud ERP on SME financial performance by revealing drivers for success (integration, agility- or strategic fit- and data-driven decision-making) as well as barriers (vendor dependence, lack of data governance & change management). It posits that a strategic model, consisting of three dimensions, i.e., strategic alignment, organizational readiness and technological readiness can assist SMEs to understand their preparedness for adopting e-commerce.

Keywords— Cloud ERP - Financial Performance - SMEs (Small and Medium-sized Enterprises) - Digital Transformation - Organizational Readiness

I. INTRODUCTION

Small and medium enterprises (SMEs) are cornerstone of modern economies as they significantly contribute to the generation of employment and innovation, and GDP growth [1]. But the small and medium-sized businesses do not have the same deep pockets as large multinational corporations, they have limited workforces and technology, so face severe sensitivity against market fluctuations, supply chain turbulence and competitive challenges. In this scenario, the embrace of digital technologies, including cloud-based Enterprise Resource Planning (ERP) solutions, is increasingly becoming a strategic necessity to drive operational productivity and financial performance [2].

Cloud ERP provides small and medium-sized enterprises with a cost-effective alternative to traditional on-premise systems, eliminating the need for significant IT infrastructure investments. This allows real-time access to integrated financial and operational data. By automating accounting, billing, inventory management, and reporting processes, these systems enhance decision-making, cash flow control, and profitability. Additionally, cloud ERP solutions are scalable, flexible, and accessible from any location, enabling SMEs to adapt quickly to market changes and pursue growth initiatives without large upfront investments [3],[4].

Furthermore, digital transformation success in SMEs relies on organizational readiness, knowledge management, and leveraging socio-technical systems that combine technological and human dimensions [5]. This study contributes to a deeper understanding of cloud ERP as a strategic tool for financial resilience and digital transformation in SMEs.

II. THEORETICAL FRAMEWORK

A. Cloud ERP Systems for SMEs

Cloud ERP (Enterprise Resource Planning) systems signify a groundbreaking technological change that permits SMEs to digitally manage and interconnect their financial, operational, and managerial activities. Unlike traditional on-premise ERP, cloud ERP is subscription-based and hosted externally, lowering overall

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IT infrastructure costs while negating upfront hardware costs and providing more accessible and widespread systems [6].

The primary aim of SMEs adopting cloud ERP is to address the need for real-time financial visibility into operations, improving inter-departmental collaboration, and providing solutions that can expand with the organization. Research shows that the adoption of cloud ERP is typically correlated with increased efficiencies in accounting, inventory control, and cash flow, which are broadly associated with financial performance [4].

The following functionality is particularly appropriate for the use by SMEs:

- **Financial Management Modules**: Automates accounting, billing, and reporting activities and supports cash flow assessments, budget controls, and cost reductions. Studies demonstrate that these modules can provide measurable cost reductions on operational activities and enhanced working capital management for small and medium enterprises [7].
- **Data Integration and Analytics**: Cloud ERP unifies finance, sales, and inventory data and applies analytics and real-time predictions to data that support decision making. Evidence suggests that SMEs that rely on these data systems can increase profitability and resource allocation [8].
- **Mobility and Accessibility**: SMEs can access dashboards and financial information from any location, facilitating agility and timely decision-making during market fluctuations [9].
- **Scalability and Modularity**: Cloud ERP allows SMEs to implement additional modules or increase system capacity in a gradual way as the business grows, reducing financial risk while supporting the strategic initiatives to grow [2],[10].

The challenges for adoption remain significant barriers, including data migration, integration into legacy systems, and performance issues using public clouds [11]. SMEs must consider both the opportunities and challenges before implementing cloud ERP systems in the context of a digital transformation strategy.
This study builds on the recent empirical studies and theoretical evidence to further understand cloud ERP as a strategic resource for financial viability and digital transformation in SMEs.

B. Drivers and Barriers of Cloud ERP Adoption

The Technology-Organization-Environment (TOE) framework offers an integrative approach to study cloud ERP adoption in SMEs.

Drivers include:

- Cost-effectiveness and subscription pricing which may provide lower financial barriers to entry [12].
- Enhanced data security, as providing high-quality cybersecurity is often more difficult for SME's to create in-house [13].
- Regulatory compliance especially in industries that require standardized reporting and auditing procedures [14].
- Competitive pressures, where an SME will acquire cloud ERP in order to be able to match- or exceed a competitors' operational capacity [15].

Barriers include:

- Limited IT expertise and financial literacy from the management of SMEs which limits effective adoption and use of the system,
- Concerns over vendor lock-in and dependent on ERP and packages and flexibility to customize the ERP to workflows [6].
- Resistance to adoption, as well as workflow misalignment and lack of organizational training which may lead to a partial implementation or complete failure of the cloud ERP project [16].

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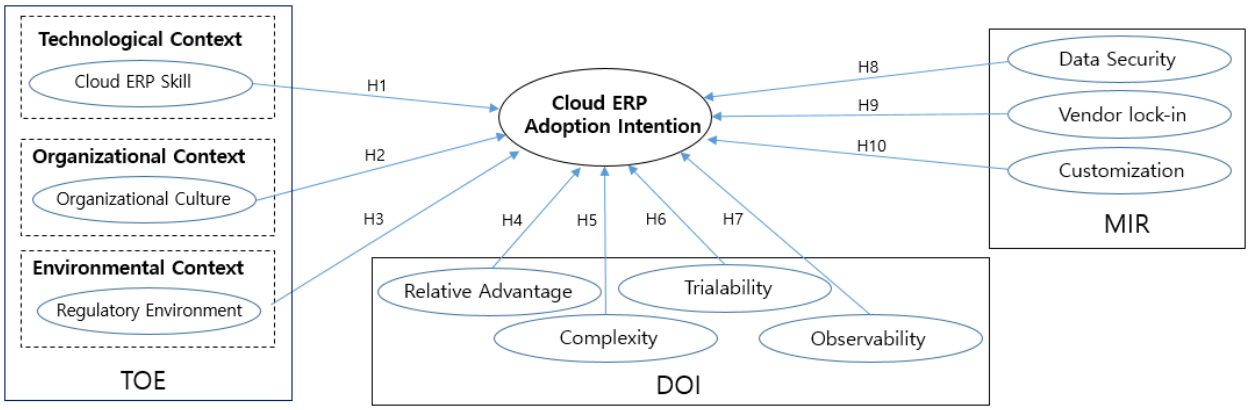
Figure 1. Conceptual Framework for Cloud ERP Adoption in SMEs



Source: Adapted from Ahn & Ahn (2020)

This diagram illustrates the synergy of the Technology-Organization-Environment (TOE) framework, Diffusion of Innovations (DOI) theory, and managerial readiness (MR) as drivers of cloud ERP adoption in SMEs. The arrows indicate the impact the technological, organizational, and environmental contexts have on the intrinsic characteristics of innovations, and their ability to record and follow through on the adoption decisions of SMEs (such as: Relative Advantage, Compatibility, Complexity, and Observability).

C. Strategic Alignment and Financial Performance

For small and medium-sized enterprises (SMEs), strategic alignment between their information technology (IT) and their business objectives is an essential factor for the success of cloud ERP. While adopting the cloud ERP alone does not ensure suitable financial performance, the ERP needs to help SMEs achieve their financial objectives, such as reducing costs, improving cash flow, and gaining profits.

Empirical evidence indicates that for SMEs:

- **Positive impact**: Substantial improvements in efficiency and profitability happens when SMEs align their cloud ERP modules with financial management processes, for example, through automated report generation, budget tracking, and performance analytics [6],[17].
- **Negative impact**: A misalignment of the cloud ERP modules is likely to waste investment and potentially increase operational inefficiencies [18], if the ERP system is acquired for reasons of prestige rather than the financial strategy to pursue.

The Task-Technology Fit (TTF) theory further supports that ERP systems only provide financial benefits when the system capabilities align and integrates with the tasks and goals of the organization [19].

D. Dynamic Capabilities and Digital Transformation

Dynamic capabilities theory [20] explains how SMEs use the cloud ERP for developing the ability to sense, seize, and transform in volatile markets. Cloud ERP assists in:

- Sensing opportunity and risk with real time financial analytics and reporting, predictive modeling, and operational dashboards [21].
- Seizing opportunity through resource reallocation, automating workflows, and optimizing its supply chains to dynamically adapt in response to disruptions [22].

ISSN: 2961-6611

- Transforming operational practices through ongoing process improvement, digital innovation, and greater organizational collaboration across departments [23].

By improving organizational agility and resilience, cloud ERP adoption allows SMEs to adapt to the digital transformation while sustaining their fiscal health and competitive position [24]. This supports previous studies that suggest IT flexibility enhances dynamic capabilities in unpredictable environments [25].

E. Research Questions

Based on this enriched theoretical framework, the study focuses on the following research questions:

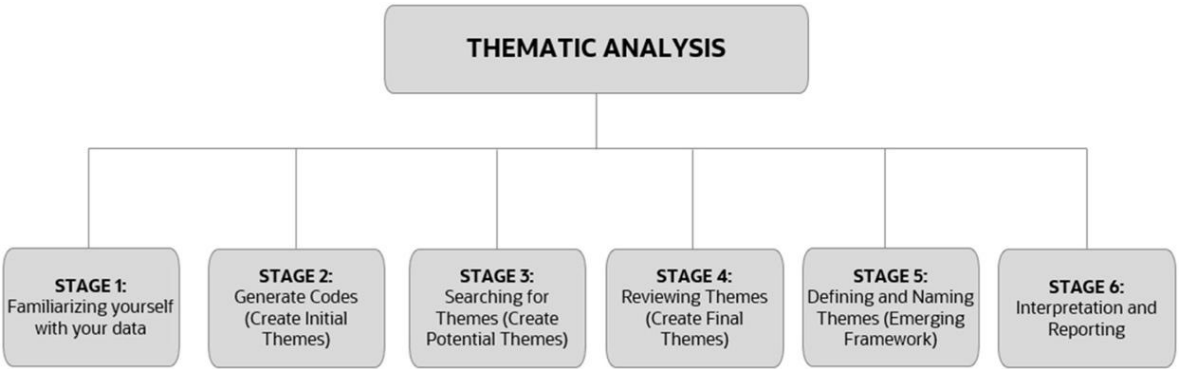
- **RQ1:** In what ways do cloud ERP systems impact the financial performance of SMEs?
- **RQ2:** To what degree does strategic alignment influence the interrelation between cloud ERP adoption and financial performance in SMEs?
- **RQ3:** What contextual and organizational factors impact cloud ERP adoption outcomes in SMEs?

III. METHODOLOGY

A. *Systematic Literature Review Procedure*

To investigate the association between cloud ERP adoption and financial performance in SMEs, a systematic literature review (SLR) was completed. The SLR will follow the four-step method to enhance consistency, virtue, and credibility about the integration of existing empirical work in this area.

Figure 2: Developing themes using Thematic Analysis stages



(Source: Braun and Clarke, 2006)

The figure presents the six stages of thematic analysis as suggested by Braun and Clarke (2006). This method was used to structure and refine themes emerging from the systematic literature review, ensuring rigor and transparency in identifying drivers, barriers, and performance outcomes of cloud ERP adoption in SMEs.

The data sources were Scopus, Web of Science, ScienceDirect, and IEEE Xplore, covering the years 2011–2025 with a focus on adoption trends and financial performance. Keywords reflected those such as “cloud ERP,” “SMEs,” “financial performance,” “strategic alignment,” “digital transformation,” and “organizational readiness.”
The search focused solely on peer-reviewed journal articles and conference papers in the English language from 2011–2025. Papers were required to have explicitly stated cloud ERP adoption in SMEs and the impact it has on financial performance or strategic alignment. Excluded from the search were books, book chapters, editorials, tutorials, and papers without full-text availability or available studies on large enterprises only.

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Table 1. Inclusion criteria.

ID	Criteria
E1	Published 2015–2024
E2	Papers written in English
E3	Peer-reviewed journal or conference paper
E4	Explicit focus on cloud ERP adoption in SMEs and financial performance/strategic alignment

(Source: Author's compilation)

Table 2. Exclusion criteria.

ID	Criteria
E1	Books, book chapters, or non–peer-reviewed material
E2	Studies on large enterprises only
E3	Review or tutorial papers without primary evidence
E4	No full-text access

(Source: Author's compilation)

B. *Article Selection Process*

A summary of the selection process is outlined below. Following an initial review of 312 articles, duplicates were removed, inclusion/exclusion criteria were applied, and quality assessment and snowball sampling confirmed a final set of 55 papers.

Table 3. Details of the paper selection process.

Step	Description	Numbers of Papers
Initial search across databases	Search in Web of Science, Scopus, ACM/IEEE, Google Scholar	312
Duplicate removal	Duplicates removed across databases	180
Title and abstract screening	Application of inclusion/exclusion criteria	132
Full-text review	Quality assessment applied	72
Snowball sampling	Additional papers added	+9
Final set	Papers included in analysis (those listed above)	**55**

(Source: Author's compilation)

Several recent papers suggest that improving financial outcomes could be achieved by an organization strategically adopting cloud ERP [2],[26]. Improving financial management functionalities, improving data integration, and improving scalability are focused on as critical enablers of profitability and ROI [12],[27]. Organizational readiness and socio-technical practices like training top management support provenance in capturing value from cloud ERP implementation [27],[28].

Moreover, SMEs have faced additional and unique contextual challenges on cloud ERP adoption initiating more focused papers. Literature reviews identified critical success factors and barriers for smaller firms [29],[30]. There is also consistency in the argument that strategic alignment with digital transformation (overall) goals is a predictor of ERP success, supporting the view that cloud ERPs can be viewed both as a tool or a technology that supports strategy [31],[32].

C. *Visualization of the Literature Review Results*

To clarify the studies, two figures were created.

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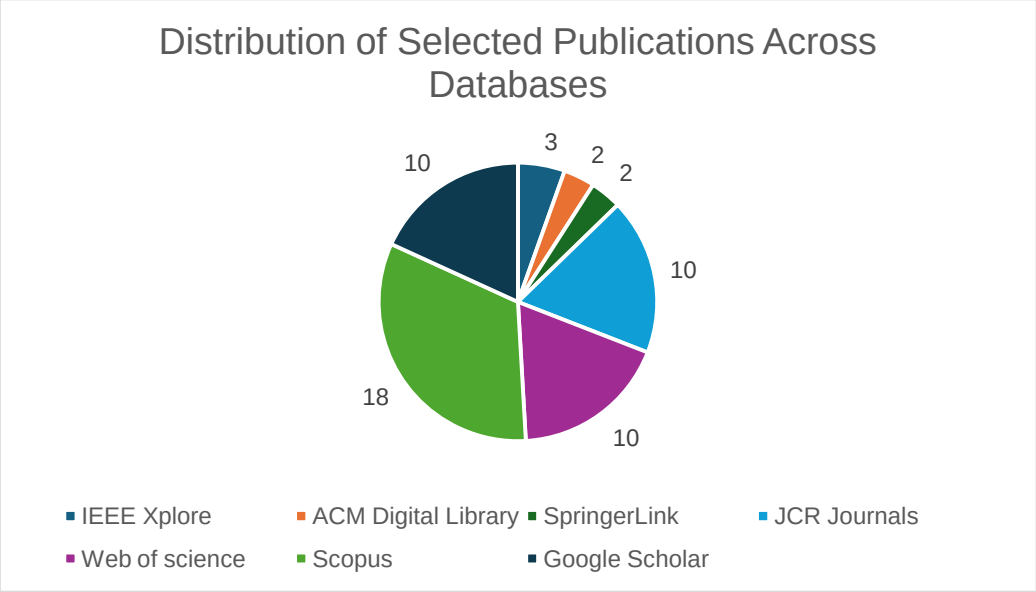
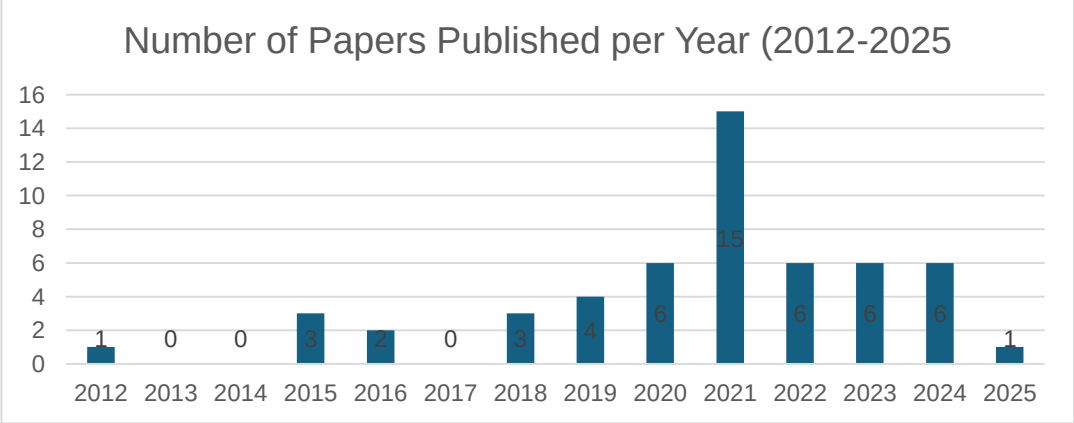
Figure 3: Distribution of papers by database



(Source: Author's compilation)

This figure confirms that more than half of the articles for the analysis were from Scopus and Web of Science.

Figure 4: Number of papers published per year (2012–2025)



(Source: Author's compilation)

The histogram shows an increase in published studies since 2017, hitting a high in 2021, and generally demonstrates the increased interest of the academic community towards cloud-ERP adoption and exhibitions of financial performance for SMEs.

IV. RESULTS AND DISCUSSION

In the SLR, the study found that the most implemented functionalities are financial management modules, data integration and analytics, mobility, and scalability.

Among functionality types, financial management modules and data integration were significantly correlated with ROI increase, operational cost reduction, and improvements in working capital management [33],[34].

ISSN: 2961-6611

The review also pointed out that with strategic alignment, an SME with well-defined financial goals that involved top management was more likely to achieve financial improvement related to ERP adoption than SMEs that adopted ERP just to have technology or to model their strategy by other firms [6].

In our effort to examine the link between cloud ERP adoption and financial performance in SMEs, we posed the following research question: To what extent does adopting cloud ERP systems lead to financial performance, and under what conditions are the benefits attained? The findings demonstrate that cloud ERP adoption can have a significant impact on the financial performance of SMEs, particularly when the implementation of cloud ERP systems is based on selecting one or does it fulfil a financial aim. In this regard, financial modules and data integration are particularly important decision making for cost reduction, cash flow improvement, and profitability [33],[34].

The results further demonstrate the significance of dynamic capabilities. Cloud ERP improves sensing, seizing and transforming capabilities, allowing SMEs to react more effectively to environmental volatility and resource constrains. In this regard, cloud ERP is much more than a transactional system, it serves a strategic enabler of agility and resilience in SMEs [35],[36].

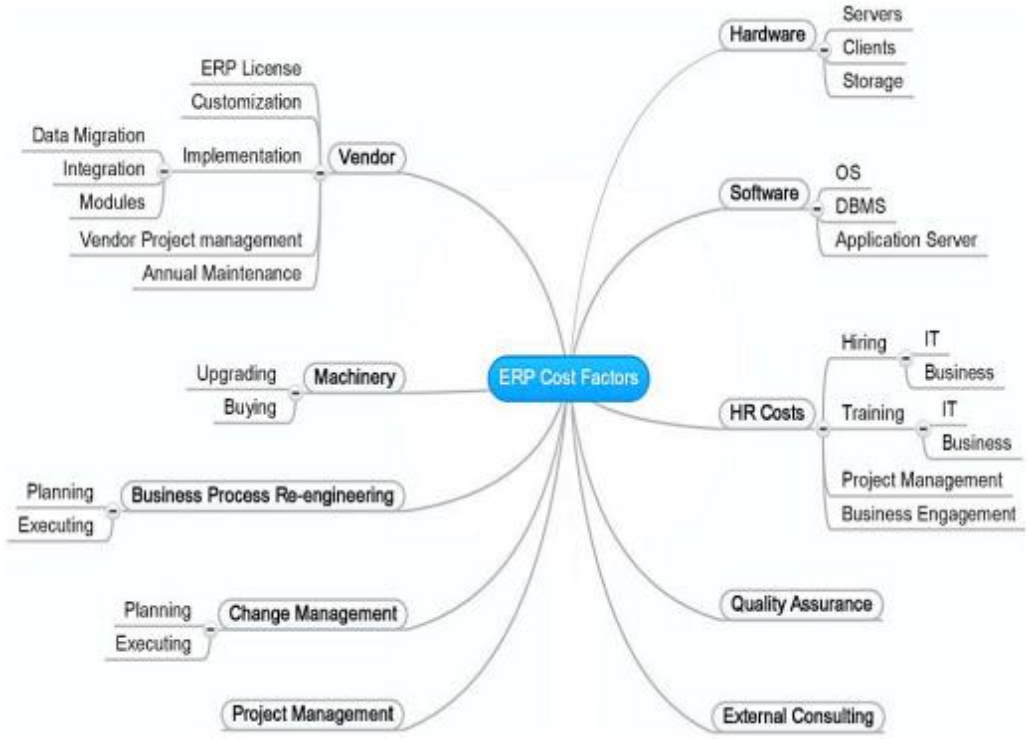
Socio-technical factors also influence the financial outcomes from cloud-based ERP adoption. Our findings support that employee training, organizational culture, and change management are critical elements in the value of summary cloud ERP systems, as previously identified. Similar to the socio-technical systems (STS) perspective, technology alone is not enough without complementary organizational practices [24],[37]. SMEs that would avoid ignoring these components would experience resistance, underutilization of ERP features and ultimately financial return.

Finally, the adoption trend represents a considerable increase in the uptake of ERP cloud-based systems since 2018–2019, echoing global improvement digital transformations and increasingly cloud solutions [1],[38]. However, despite this upward trend, there is still a lack of longitudinal research that quantifies the true return on investment (ROI) in terms of (cost) savings, productivity and long-term profitability in the context of various SMEs.

These findings indicate that cloud ERP adoption is still fairly new for SMEs. While there is evidence of a positive impact on financial performance, more rigorously designed longitudinal studies are needed that truly measure and validate financial benefits in practice. As discussed in the current study, cloud ERP has significant promise for SMEs as the digital vehicle, and as a strategic facilitator of financial performance, but its effectiveness relies on a more comprehensive alignment of technological, organizational and strategic dimensions.

ISSN: 2961-6611

Figure 5: Potential ERP adoption cost factors



Source: Haddara, M. (2013). ERP in SMEs: Exploring ERP lifecycle cost issues

This mind map highlights the different categories of costs associated with ERP adoption in SMEs, including software licensing, data migration, infrastructure, training, consulting, and change management. By visualizing these factors, the figure underscores the financial and organizational challenges that SMEs must anticipate and manage to achieve successful ERP implementation.

V. CONCLUSION

This study set out to synthesize the literature on the adoption of cloud ERP systems and their relationship with the financial performance of SMEs. The findings demonstrate that cloud ERP, when strategically aligned with a firm's financial objectives, can provide significant improvements in profitability, efficiency, and overall financial resilience. Financial management functionalities, data integration, and system scalability emerge as the central mechanisms through which value is created. At the same time, organizational readiness, employee engagement, and managerial commitment were found to be decisive factors in ensuring the success of such initiatives.

The main contribution of this work lies in framing cloud ERP not simply as a technical investment but as a strategic enabler of digital transformation for SMEs. By adopting a socio-technical lens, the study emphasizes that technology alone does not generate financial benefits; rather, it is the integration of technology with people, processes, and strategic intent that ultimately drives performance improvements. In this sense, cloud ERP adoption represents both a challenge and an opportunity: a challenge because it requires cultural change, training, and leadership, and an opportunity because it equips SMEs with the agility and resilience needed to thrive in uncertain economic environments.

Nevertheless, several limitations must be acknowledged. The analysis was based on secondary literature, which means that the conclusions are derived from prior studies rather than primary empirical data.

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Furthermore, the diversity of contexts, industries, and geographical areas covered in the reviewed studies introduces heterogeneity that makes it difficult to generalize results universally. Another limitation concerns the temporal scope: since many ERP adoption projects are long-term in nature, the literature has not yet fully captured the longitudinal financial impacts of these systems on SMEs.

These limitations open up promising avenues for future research. First, longitudinal studies that follow SMEs over several years after ERP adoption would provide more concrete evidence of long-term financial returns and risks. Second, comparative research across industries could reveal whether certain sectors benefit more from cloud ERP than others. Third, studies focusing on developing economies would be highly valuable, as infrastructure constraints, cultural differences, and managerial capabilities may influence adoption outcomes differently compared to more mature markets. Finally, future research could explore the link between ERP adoption and other dimensions of performance, such as innovation capability, customer satisfaction, or sustainability practices.

From a personal perspective, cloud ERP adoption should be considered not merely as an IT upgrade, but as a strategic decision that requires vision, commitment, and adaptability. For SMEs, which often operate under severe financial and resource constraints, this decision must be carefully evaluated and supported by clear objectives. While cloud ERP holds the potential to level the playing field with larger competitors by offering real-time insights and operational efficiency, its benefits will only be realized if SMEs treat it as part of a broader digital transformation journey. In short, cloud ERP adoption is not the destination, but rather a pathway toward building more agile, competitive, and future-ready organizations.

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