

**Title: Do Architectural Differences in ERP Systems Matter? Evidence from Cloud-Native ERP Adoption**

**Speaker: Prof. Uday Murthy, University of South Florida**

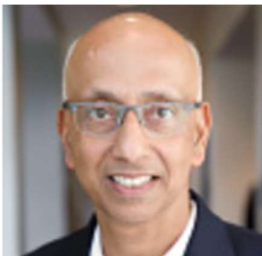
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**Abstract:**

This study examines whether differences in enterprise resource planning (ERP) system architecture are associated with variation in firm performance. Prior research documents important economic consequences of ERP implementation but largely treats ERP adoption as a homogeneous event. Using data on Workday ERP implementations from Global Software Leads, we compare firms adopting a cloud-native ERP system with firms using traditional legacy ERP systems. Because Workday's architecture is closely aligned with the Resource-Event-Agent (REA) framework, it provides a setting to examine whether ERP architecture has economically significant consequences. Using a difference-in-differences research design, we find that Workday adopters exhibit significant improvements in operating efficiency relative to firms continuing to use legacy ERP systems. These benefits are stronger for firms with greater labor intensity, organizational complexity, and product market competition. Additional analyses indicate improvements in internal control quality and workforce-related outcomes. Overall, the findings suggest that ERP architecture has important economic consequences.

**Speaker Profile:**



Uday S. Murthy is the associate dean for research, graduate programs, and international affairs in the Muma College of Business, while also serving as the Quinn Eminent Scholar in the Lynn Pippenger School of Accountancy. Murthy also served as the school's director for eight years until 2019. He has received several research awards, including the Muma College of Business Outstanding Research Achievement Award in 2004 and 2010 and the Grant Thornton USF Faculty Research Award for 2005 and 2006. Murthy teaches graduate courses in accounting information systems and PhD seminars in research methods and accounting information systems.

Murthy studies data modeling and design methodologies for accounting systems, auditing computer-based systems, expert systems and group support systems in accounting. His research has been published or accepted for publication in scholarly journals such as *The Accounting Review*, *Auditing: A Journal of Practice & Theory*, the *Journal of Management Information Systems*, the *Journal of Information Systems*, the *International Journal of Accounting Information Systems*, *Decision Support Systems*, *Information & Management*, and the *International Journal of Auditing*.

He earned a PhD from Indiana University and MBA from Drexel University. Qualified as a Chartered Accountant in India, he worked at Price Waterhouse in Mumbai, India. He has

served as co-editor of the *Journal of Information Systems*, the leading academic journal for accounting information systems research.

**Webpage Link:** <https://www.usf.edu/business/about/bios/murthy-uday.aspx>