

## **ABSTRACT**

*This study aims to analyze the impact of enterprise resource planning system on the company's financial performance. The variables tested in this study consists of selling, general and administrative expense, cost of good sales , number of employee, respectively compared to revenue during the four years before and after ERP systems are implemented.*

*The samples in this study were taken using the purposive sampling method. After setting multiple criteria, 31 companies were used as samples. The data analysis this study used is the comparison analysis method and paired samples t-test. Testing is done with the help of IBM SPSS Statistics 21.*

*The results shows that there is no difference in the ratio of selling expenses, the administrative and general income with the ratio of cost of sales with an average income over the four years before and after the implementation of enterprise resource planning systems. However, there is a significant increase in the performance of the company in the fourth year, after ERP was implemented. Furthermore, there are significant differences in the ratio of employees with revenue earnings during the four years before and after the implementation of ERP systems.*

**Keywords:** *financial performance, accounting information systems, enterprise resource planning, cost of good sales, selling, general and administrative expenses, number of employees and revenue.*