

plan in line with company's strategic business goal, stipulating the benefits, resources, costs, risks as well as project timeline.

- ii. Top management support: Top Management support plays the most important role in the successful implementation of ERP system, wherein it has to realize the effect of ERP implementation and empower the project team.
- iii. User training and education: extensive user training and education are one of the most critical factors for ERP implementation. Proper trainings, manuals, and educations should be performed as a pre-implementation activity for successful implementation.
- iv. IT Maturity: Increase level of IT maturity such as innovative approach, IT processes, and work flow are important components for business growth and strategy. In ERP implementation, the computer technology is necessary and business operation processes must be understood.
- v. Change Management: ERP implementation inevitably leads to change management program. Change Management involves balancing of forces to support of change over forces against change.
- vi. User involvement at an early stage: active user involvement in the design and implementation often leads to user acceptance and facilitate the desired transformation and adoption for the new system.

V. CONCLUSION AND FUTURE WORK

This research focuses on three dimensions, namely, organizational aspect, technological aspect and cultural aspect. Organizational size has a significant impact on ERP adoption, which may differ in cultural, economic, and regulatory context. We have found that Thai companies need pay more attention on business process reengineering and change management programs than their Western competitors.

In the SME's of Thailand, the low management base, limit investment on information systems, and absence of information technology engineers counterwork the application of large and high-end ERP systems in large corporations. Adoption of middle or low ERP systems in SME's is the right choice. From the finding results, the comparison shows the difference between the ERP adoption in North America and Thailand and explains that higher cultural issues result in higher resistance and therefore resonates with the low ERP adoption. This study lists top management support, IT maturity, business vision and strategy, user training and education, change management, and user involvement at an early stage as important prerequisites for improved implementation strategies of ERP systems. Finally, standardization in processes, increasing productivity, improvement in communication and information flow should be included in expectations from ERP systems. The obtained results can be used as facts and rules to build knowledge-based

systems for ERP selection and implementation.

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