Enterprise Resource Planning (ERP) System in Retail- A Case Study on Corporate Indian Retail Firm

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ABSTRACT

It's simply not possible for any widely-spread business to survive & operate unless all its sub-systems/functions are perfectly tuned into, and guided by a mother-system – what's essentially an ERP! The main objective of this paper is to present the significance of enterprise resource planning (ERP) systems in spearheading the growth & expansion of one of India's leading retailer – V-Mart Retail Ltd. What this case study would show is the manner in which a start-up retailer evolved to become a formidable frontrunner in the Indian retail industry in a matter of just a few years – largely on the back of a robust and progressive ERP system.

Keywords: ERP, V-Mart, Retail Sector, Business Intelligence

I. INTRODUCTION

The growth of retailing in India has fueled the need for advanced retailing technology. The varied challenges such as diverse socio-cultural background of the consumers, complicated supply chains and the changing needs and preferences of the consumer has turned modern retailers towards IT service providers to provide specialized technological retail service solutions. However, Information technology is a general term which includes many technologies. ERP system can thought of as a specific instance of information technology [1]

The Indian retail landscape is evolving from the brick-and-mortar model to adopt technology for connecting with consumers and achieve complete and seamless customer experience. The Indian retailers have primarily focused on the development of transaction systems such as Enterprise Resource Planning (ERP) and Point of Sale (PoS).

The main objective of this paper is to present the **significance** of enterprise resource planning (ERP) systems in spearheading the growth & expansion of traditional Indian retail firms.

What this case study would show is the manner in which a start-up retailer evolved to become a formidable frontrunner in the Indian retail industry in a matter of just a few years – largely on the back of a robust and progressive ERP system.

This study mainly focuses on the strategies of a once family-owned Indian retailer, V-Mart Retail Ltd., which transformed itself from a relatively unknown start-up firm in year 2003 to become a household name especially in the tier 2 & 3 cities & townships over a short span of time. It studies the impact of the company evolving its ERP system gradually and wisely in sync with its business aspirations to expand operations in the country over a period of time – and doing so successfully.

Why did we pick only V-Mart out of so many other retailers in India for this study?

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From a relatively traditional company just a few years ago with mediocre turnover and number of stores it has witnessed mammoth growth in terms of both – which has been possible largely due to a radical change in management's view of taking things to the next level by overhauling its earlier adopted ERP system.

II. LITERATURE REVIEW

Enterprise Resource Planning is an all-encompassing information system that enables the timely and accurate disbursement of information amongst all departments of the company for optimal resource utilization. It is also defined as a single system allowing the complete integration of information flow from all functional area in companies by means of a single database [12].

According to Gartner business should have postmodern ERP which helps in technology strategy that automates and links administrative and operational business capabilities. This definition highlights that there are two categories of ERP strategy: administrative and operational, in which administrative focus on the administrative aspects ERP, financials and human capital management and indirect procurement where Operational ERP strategy focus on manufacturing, distribution and retail etc.

Some companies choose a gradual implementation strategy while others adopt an overall implementation strategy; however, it requires an appropriate strategy to implement ERP successfully (Zouaghi, A Laghouag, 2012).

ERP benefits could be classified into operational, managerial, strategic, IT infrastructure and organizational which can successfully adopted by any organizations (Shari S and Peter. B, 2003).

The numerous areas of operation usually covered under ERP comprise of manufacturing, inventory, shipping, logistics, distribution, invoicing, and accounting. Of late, customer relationship management (CRM) is also being included in several new ERP packages. A broad array of business activities such as sales, marketing, billing, production, inventory management, human resource management, and quality control get facilitated by ERP systems. These systems not only enable the seamless functioning of internal departments but further provide accurate information to other stakeholders. ERP systems typically are based on a centralized database and use a common computing platform – offering a unified, consistent, and uniform platform. (Evans Njihia, Fred Mugambi M., 2014).

There are huge opportunities by re-engineering the processes, establishing appropriate control and audit, institutionalize transparency and accountability. Simply automating a process may not yield desired result; the processes need to be improved; complex process need to simplified (Ahmd.A.Elragal, Ayman M., 2011)

III. CASE STUDY

The objective is to show that further utilization of the ERP has helped V-Mart to grow, expand and become efficient from last 5 consecutive years.
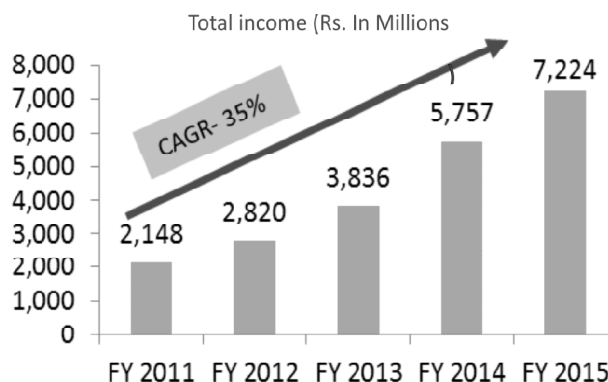

Figure 1: Depicts the compound average growth rate trend of V-Mart from 2011 to 2015

Why CAGR is better measure of return?

Average annual return ignores the effects of compounding and it can overestimate the growth of an investment. CAGR, on the other hand, is a geometric average that represents the one, consistent rate at which the investment would have grown if the investment had compounded at the same rate each year.

Any retail business has three prerogatives: Growth, efficiency and profitability. Towards this, the ERP modules have helped V-Mart to achieve the same.

Company Profile: V-Mart Retail Ltd. is one of India's fastest growing value-retailer, incorporated in the year 2002. It is one of the pioneers in setting up stores across various smaller Indian towns and cities. The company is owned by two directors. V-Mart had made its foray into retail sector in October 2003, by opening its maiden showroom in Ahmadabad.

The organization is a public firm and has over 129 stores spread across 12 states, having a retail space of nearly 10.51 lakh sq ft and a turnover of INR810 crores (2015-16). The main regions of operation include UP, Bihar and Jharkhand, Orissa, the company offers a wide range of products such as apparels, home decor, accessories, footmart, kirana, FMCG to their customers. They have one centralized warehouse in Bilaspur, Haryan of approx 1.12 lakh sq ft which is operated by the Headquarter. And from centralized warehouse they are managing inventory distribution to all over India.

The first store was opened in Ahmedabad in 2003 followed by one in Delhi in 2004. The store structure was more like a mini mall with an approximate store size of 8,000 square feet catering to the urban middle class, largely women and kids. Between 2005 and 2010 the company opened many stores in Tier- II and Tier- III cities but there were some setbacks – for instance, one store opened in Mumbai in 2007 closed down in 2009. There were some more stores which were relocated/restructured by the company in reason to meet the profitability. There was a drop in turnover as a direct impact of new competition from departmental stores and local mom and pop shops all starting to sell good variety and acquiring a larger share of the market.

The various challenges included setting up multiple warehouses across multiple locations, dealing with different tax regimes, high staff turnover, mixed format of Apparels and FMCG Products.

The industry is vulnerable to the problem of shrinkage. Shrinkage at the stores and/or to their distribution centers may occur through a combination of shoplifting by customer, pilferage by employees, damage, obsolescence, expiry and error in documents and transaction that go un-noticed and later adjusted for upon physical verification of stock with book stock.

As with any other traditional company, adoption of ERP system was met with resistance by several factions of management within V-Mart. This was mainly due to two reasons. First, it was felt that the huge cost of implementing ERP would not be worthwhile in terms of cost efficiency. Secondly, several sections of senior management felt that their importance would pale with the implementation of this advanced Business Intelligence (BI) tool. They were content enough with the traditional way of operating business.

Even though, the company had its in-house ERP system in place since 2003 the same was not sufficient to take the company to the next level of growth and expansion which it aspired for since 2011 when it thought to go public by rolling out its IPO. That led the management to give serious thought for the first time to totally overhaul its old ERP system which was very generic in nature with only basis tools in place.

An increase in shrinkage level at its existing and future stores or its distribution centers forced V-Mart to enhance ERP and implement more tools in it.

The company's emphasis has been laid on the development of software in the areas of stock movement, Merchandising (Tracking turnaround of merchandised goods, maintaining optimum mix of merchandise) and customer and operational development (detailed sales records, cost analysis, market analysis). The ERP team worked on the development of system and achieved favorable results.

The company achieved a turnover of over INR200 crore in fiscal 2011. In 2012 the company crossed more than 60 stores in more than 50 cities aggregating 5 lac sq. ft of retail space. And then in 2013 the company launched it pre-IPO phase and in its expansion plan the company declared target of 125 stores in 2015.

In 2012 when the company planned to launch IPO, the management realized it had to really get down to evolve and enhance its existing ERP system to meet the task of expansion across India.

The ERP system was modified especially to ease the processes of ordering, making stock inquiries and transfers, issuing invoices between retailers and central headquarters, reporting, collection of statistics and other information sharing.

IV. V-MART ERP

In 2003 V-Mart implemented its ERP system developed by "Ginesys Solutions", subsequently enhanced with apps on stock management, ordering tool, sales analysis, distribution and financials and few others. In 2003 a "Ginesys" application was added to ease the process of ordering, invoicing and distributing, as well as to provide shops with real-time stock inquiry and 24 hours / 7 days a week online access to the ERP system The use and subsequent evolution of these ERP tools especially since year 2011 has helped V-Mart to save on coordination costs, time and achieve centralized control over inventory, as well as to improve service to its customers.

The internal IT department of V-Mart was in charge of the ERP system development. Ginesys customized the ERP system and offer V-Mart within their business policies and business model.

There were six people (May 2008) employed for this function. Consultants were also hired to help the department with the number of tasks involved in ERP. In addition, few more employees provided support to the stores including installation, training and maintenance. The company felt that in-house solution was the best approach to developing a set of applied applications for its network of stores.

The ERP system was necessary for V-Mart because of the business nature of retailers it brought together, with the system helping it to make automatic payments to more than 2,500 vendors.

It improved logistics and coordination of the business model where there was a need to create a system where the local customers could easily access their stores to purchase products. Towards this, the ERP inspects the inventory and ensures delivery of stocks in the shortest possible time.

The stores automatically update their stocks 24/7 as opposed to the old method of calling-in, faxing or e-mailing the central service center during the opening hours and giving the request of sellable items.

The invoices were also no longer sent by post. In 2010 the vendors were given the automatic payment as per the terms and conditions with them and automated system invite to quote for upcoming seasonal wise trend.

4.1. ERP Modules

The ERP contains many modules and the functionality and features varies with the ERP packages. ERP's all modules are interconnected with each other but are integrated in themselves as mentioned in Fig 2.
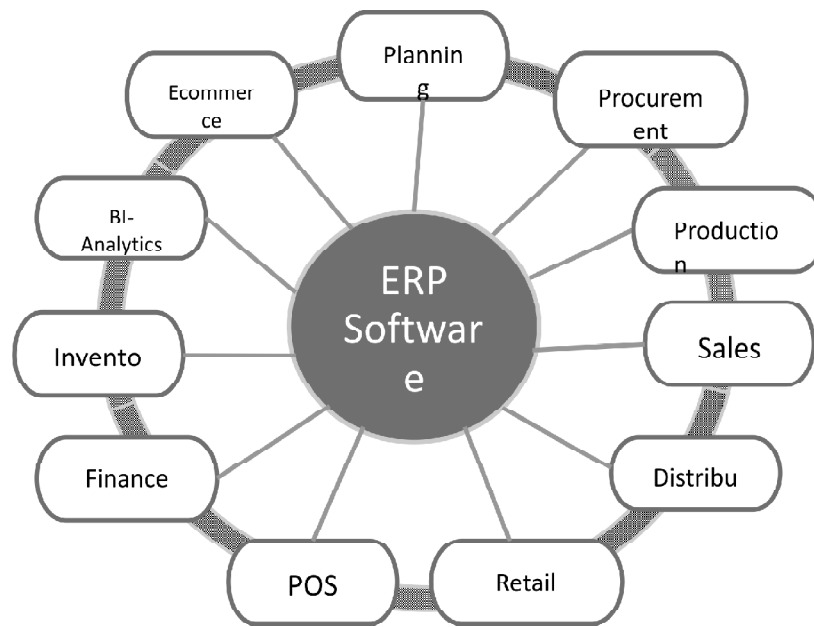
Figure 2: ERP Modules

Procurement Module

The procurement module has an option to record all the details pertaining to a vendor and these details are the master data of vendors who supply goods to the company. Procurement module is integrated with the other modules also like inventory control, planning module and supply chain management etc.

Procurement module helps the company to create a service invoice against document which specify tax deduction at source (TDS) also specify other charges. While creating purchase orders, they can tag agent, merchandiser, transporters and specify the terms and charges. It enables the creation of goods received notes against orders, specified columns of logistic or gate entry details. It checks out purchase forms on any criteria like pending, date return form.

Sales Module

The company may require to meet monthly, quarterly, or annual sales goals, depending on the company's fiscal cycle. This may be achieved by setting individual sales goals, holding contests for employee, or offering sales promotions. The employees may also get a monetary incentive in the form of a 'bonus' tied to the financial performance of the store over a specific time period. This incentive may be based on net sales, profitability, or both. Thus, the store manager may be forced to reduce payroll expenditures by decreasing employees work hours, or otherwise shedding cost related to operating the business.

The module helped with various features like sales invoice template utilizes logistic, credit days, transporter and transit days; capture customer, ledger and sub ledger details. It can create sales return against invoice with details like agent, customer and Specify where to keep stock and which account ledgers to post entries to.

Distribution Module

Company distribution centers and stores are connected through network by using ERP software, which helps to efficiently manage their stores and distribution centers. The merchandising team regularly watches stock movements.

The ERP has lots of necessary features like consignment sales on any criteria like customer or site (company location). It has fields such as date, items, quantity and value to give a clearer view, view and update sales of a particular site, customer or time period easily tracking of stock transfer to a site.

Supply Chain Management

The company formulated a plan of dispatch and requirements after taking into account factors like average daily sales of all the stores, projected sales, festivals and seasons, lead-time for replenishment, buffer stock and re-order levels.

All products, which are to be transported to the stores, are packed and segregated location-wise and in accordance with Concept Classification to ensure delivery of the products as per the requirements of the stores. The company distribution centers and stores are connected through a company-wide network by using ERP software, which helps to efficiently manage their network of stores and distribution centers. The merchandising team regularly co-ordinates with and receives updates from stores to identify the slow moving products and explore the options to expeditiously dispose them off. They also have an ad-hoc replenishment system which helps them in prevention of shortfall of certain products which they believe will generate substantial demand due to the change in trends.

Company has their own fleet of 13 trucks, which are utilized by us to transport the products to their stores from their distribution centers. In addition to their own transport fleet, they are also engaged third party logistic solution providers, who specialize in providing transportation services on certain specific routes, in order to deliver products on time to the stores and optimize the transportation costs of the products. They believe that using a combination of in-house and third party transport services helps them to transport and deliver their products in a cost and time efficient manner.

POS Module

The point of sale is often referred to as the point of service because it is not just a point of sale but also a point of return or customer order. Additionally it included advanced features different functionality, such as inventory management, CRM, financials, warehousing, etc.

It has features like hold bill, return against bill, add discount on bill, tag customer, tag salesman, add remarks and many more that are needed for efficient point of sales. It can accept payments in desired modes of payment i.e. cheque, cash, credit cards, credit notes etc. at POS terminal, and can accept multiple currencies as well.

It can even search for items by name if scan option is not there. One can use other categories to locate items as well, and can add a manual discount on the bill, or add remarks to the bill. Reprinting, canceling, voiding or holding the bill etc. also get enabled.

Analytics Module

It can generate any kind of report and flow it to stores if required. Reports have security features as well. It can take existing reports and edit and re-layout fields. Graphical analysis can be done as well.

Finance Module

This module can gather financial data from various functional departments and generate valuable financial reports such as general ledger, trial balance, balance sheet and quarterly financial statement.

This module takes care of all accounts related entries and their impact on the whole system. Features include Complete Accounts Receivable (AR) and Accounts Payable (AP) functionalities , User-defined

multiple accounting calendars and year-end process, Complete reporting – Trial Balance, P/L, B/S, Outstanding, Ageing, GL /SL Registers, Dynamic mail merge and letter creation through wizard, Interest calculation on ledger balance, document outstanding, Flexible document adjustment on vouchers, journals, invoices and contra voucher.

Inventory Module

The inventory module enables the maintenance of appropriate level of stock in a warehouse. The activities of inventory control involves identifying requirements setting targets, providing replenishment techniques and options, monitoring items usages, reconciling the inventory balance, and reporting inventory status; and integration of inventory control module with sales, purchase, finance modules allows ERP system to generate reports. This module covers all stock related functions of an organization.

It is easy to categorize each product in product hierarchy with relative division, section and department and further levels.
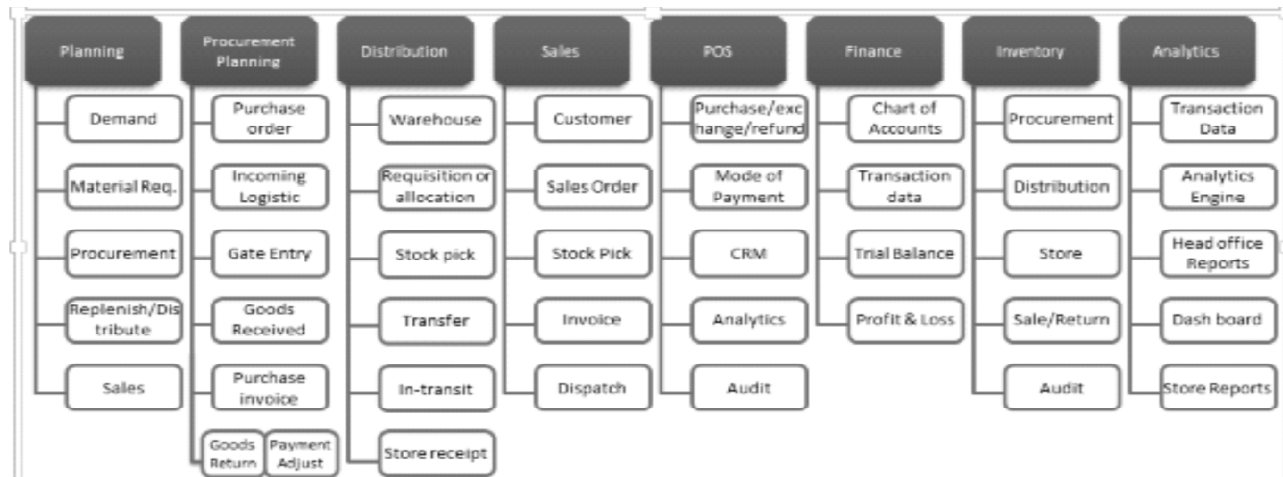

Figure 3: Process Chain of ERP Modules

Fig. 3 shows process flow of each modules by which we can find each process connectivity to another.

To match the ERP, V-Mart IT team assigned 20 people for giving back-end support. In addition V-Mart provides POS support, stock management and sales statistics information at stores level. It helps stores for IT support that hardware and relevant software. At warehouse to store level it tracks stock movement. According to new developments of IT, they have shifted POS to .net platform for smooth operations, where each transactions can track. This will also help in auditing and internal control activities process.

When each shop closes its POS (points of sales) system, it sends sales, order and stock movement information back to V-Mart, which updates group inventory and generates orders for the group. In return, ERP automatically update POS of each store. The process of exchanging data happens at every hour, which helps in taking business decisions.

Communication between the shops is done by automatic ERP with strict security procedures including file encryption and IP address authentication.

At time of sales promotion, when discounts and schemes related information is required by store Managers, the ERP synchronizes the data on specific POS of stores. In that when it automatically refreshes the data at POS, it can easily accumulate the discount and scheme of specific products. So at the time of billing the barcode scanner tracks the same product in discount or scheme.

4.2. A screen shot of V-Mart ERP system

V-Mart updated its ERP platform in 2011 and through VPN source, procurement Manager can see the reports from any location in India.

Here in Fig. 4(a)-4(b) we are presenting new version11 snap shots which convey complete track on inventory movement. In snapshot it is showing one barcode history, which has moved to different places, and provides the detail of purchase order details, goods received challan details (GRC) and Purchase invoice (PI) etc. Its shows complete quantity in negative or positive figures.

Their ERP software is also used for bar coding of their products, store management, tracking and measuring customer loyalty, sales and distribution and production control. V-Mart implemented it in a way where each single piece can be tracked with size, price, color, location and their authorized person.
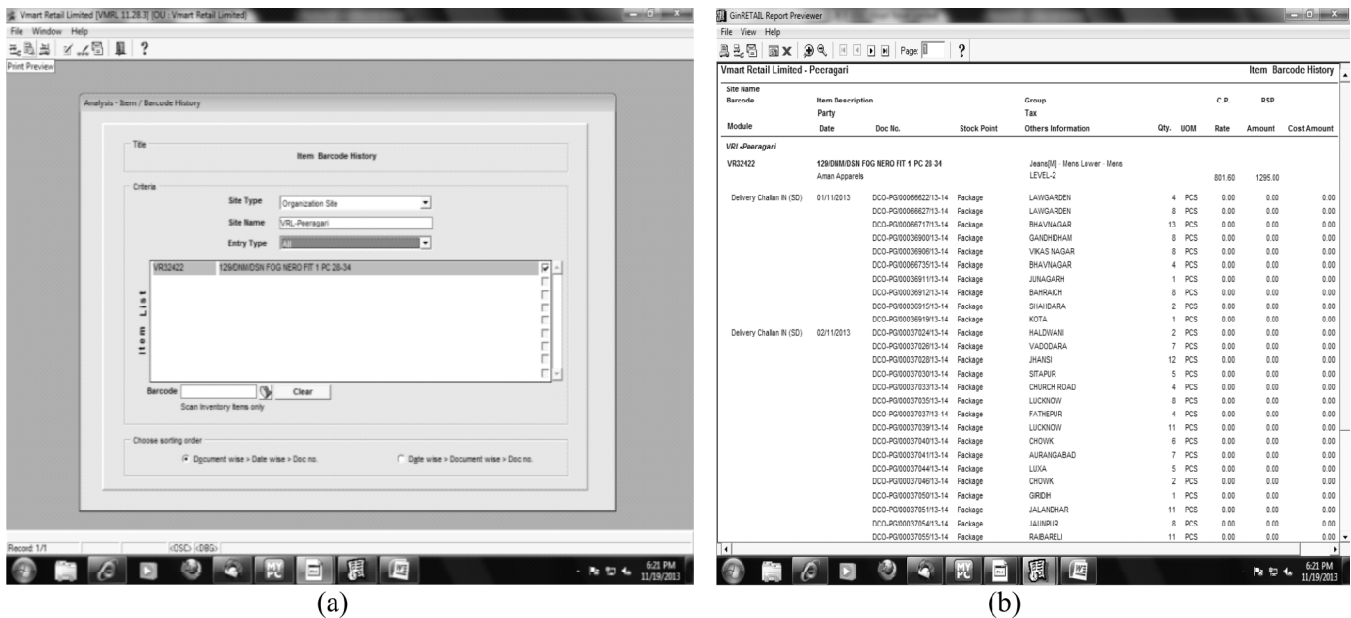

(a)   (b)

Figure 4 (a). Retrieving stock movement by giving barcode input in ERP Inventory module (b). Retrieving stock movement by giving barcode input in ERP Inventory module

The ERP system at any time provides other relevant information such as prices, other points of sales, estimated delivery times and promotion stocks.

It tracks inventory which gives report on replenishment and by minimum/ maximum quantity with present stock (include package stock). Adding more information the company can accumulate present stock requirement at store.

V. ERP IMPACT

The ERP solutions had a significant impact on V-Mart's business, especially on its work organization, business relationships with its customers and in the areas of inventory management and logistics. The cycle of invoicing and payments also became faster, especially in Tier-II and Tier-III Cities, where mail used to take three or more days to arrive. Now, the delivery to the shops only takes seconds after they have been generated in ERP system.

With the paper-based system, central office had to wait for a week or more to collect responses and then key them in manually. Now, decisions on special vendor offers can be made within a day. In addition, shops can instantly see the status of these offers and submit their responses.

Employees at V-Mart headquarters also have access to the ERP system, but at a different level (i.e. with higher authorization levels). The easy-to-use interface of the application and its inbuilt function to provide concise statistics and reports have reduced the amount of voluminous ERP reports that need to be printed.

Overall, the described ERP solutions have helped V-Mart to save costs, streamline its logistics and improve communication with customers. Store Managers quote "saved time" and "convenience" as the most important advantages of the ERP system.

As a result of the successful integration of the ERP applications in its core business, V-Mart is implementing another module in the ERP system. The company has introduced **Business Intelligence tool Solutions** in its financial management and side-by-side in another department. It helps comprehensive analysis of the data pertaining to the operations of the company which enables management to exercise control over the stores, supply chain and financial management.

Here Fig. 6 compares last year financial year results (FY 15-16) from (FY 14-15) which shows the impact of changes in version 10 to Version 11 giving profitable results. In terms of increment in number of stores, company gained in sales and inventory, where shrinkage, advertisement and printing cost have been controlled and which leads to increase in gross profit.
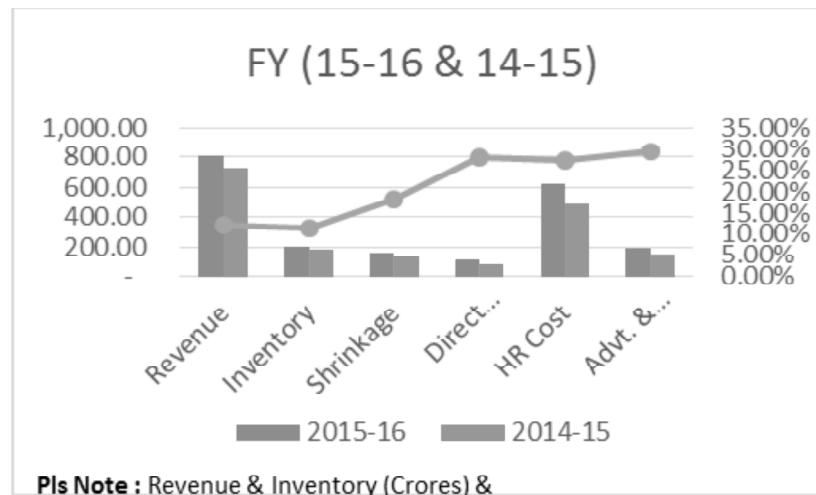

Figure 6: Compare last year financial year results

ERP software integrates and collates data of purchase, sales, reporting, accounting, stocks, etc. from all the stores and centralized distribution centers. The company utilizes its information technology systems to monitor all aspects of its businesses and relies to a significant extent on such systems for the efficient operation of its business, including, the monitoring of inventory levels, the allocation of products to their stores and budget planning.

V-Mart has a strong focus on systems and processes. It believes that well defined systems and processes backed by end-to-end ERP software forms a vital element of its business operations. Its ERP software addresses multiple aspects from procurement to sales. ERP is from planning and setting up of new stores to managing day-to-day operations, formulation of replenishment plans, including analyzing information from all aspects of the business operations and tools for financial management and other management decisions.

In addition, it has Management Information System ("MIS") that appraises management on critical areas in relation to the operations of company at regular intervals. It believes that IT infrastructure is adequately scalable and upgradable to ensure adequate support for the growing operations.

V-Mart, through a continuous review of processes at regular intervals and commitment towards introducing the use of strict monitoring processes alongside undertaking continuous inventory count cycle

for each of the stores, has managed to reduce the shrinkage (being the loss in inventory through a combination of shoplifting by customer, pilferage by employee, damage, obsolescence, expiry and error in documents and transaction) at levels which are lower than usual industry standards.

It believes that its technology platform is highly scalable and has the potential for growth of its operations with limited incremental costs. Its strategy is to address multiple aspects like secured connectivity and infrastructure, real time information and tools for financial management and other management information systems. In view of the anticipated growth in business operations, stores and locations, it plans to upgrade its IT infrastructure to ensure adequate support. **The company believes further improvement in systems** and processes would help it further analyze its customer taste and preferences which would enable it to understand the customer trends.

VI. CONCLUSION

Distributed operations, no real-time view of data, to maintain bulk transactions, detailed financial reporting, data security were the main challenges facing the company. The key challenges in ERP project was not in the implementation. Rather, the difficulties were faced during the data migration and in managing the short term period when the project was underway for about three or six months.

Contrary to what many retailers might think it's not essential that they must develop or buy a complete ERP package at one go. A retailer can choose to focus on selective modules of ERP most crucial to its business's unique requirements, while gradually developing the overall package.

Some of the qualities of ERP retail solutions are that it supports product development, which includes ideation, trend analysis, and collaboration with partners in the supply chain; sourcing and procurement, forecast fashion, which involves working with manufacturers to fulfil orders according to strategic merchandising plans and optimize cost, quality, and speed–variables that must be weighted differently as business needs, buying plans, and market demand patterns change; managing the supply chain, which involves handling the logistics of moving finished goods from the source into stores and overseeing global trade and procurement requirements; selling goods across a variety of channels to customers, which requires marketing and brand management; managing mark-downs and capturing customer reactions, analyzing data, and using it to optimize the next phase of the design process.

Implementation of the software has given instant benefits to V-Mart, both short and long term such as better control on sales and stock. Huge cost savings were possible in stock over/under ordering, with consolidated branch information being enabled on fingertips.

The ERP and business intelligence tool solutions have become a part of everyday business activities of V-Mart. The strategy to adopt these solutions at starting of business has proved to be a great success for the company which strives to become a market leader in the local retail market. V-Mart, was a pioneer in Tier –II, Tier –III adopted ERP solutions in retailing. There were no other firms conducting similar ERP developments in the starting stage when the company was formed. As opposed to present when ERP systems have become quite common for group retail stores. V-Mart, though, understands that there are further developments and adoptions required for their ERP systems in response to changing market conditions. These changes are necessary to help associations further reduce costs and improve their competitiveness in a highly consolidated retail market.

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