



THE STUDY ON “EMPLOYEES PERSPECTIVE ON THE ACCOUNTS PAYABLE” WITH THE SPECIAL REFERENCE TO TATA ELECTRONICS PVT LTD, HOSUR.

Mrs. N. ASWIYA¹, Lavanya. V²

¹ Assistant Professor, Adhiyamaan College of Engineering (Autonomous), Hosur, Tamil Nadu, India

Email: aswiyaniyaz25@gmail.com

² II Year MBA, Department of Management Studies

Adhiyamaan College of Engineering (Autonomous), Hosur, Tamil Nadu, India

Email:lavanyavel21@gmail.com

ABSTRACT :

This study explores the employees' perspective on the accounts payable process at Tata Electronics Pvt. Ltd., Hosur. The objective is to understand the effectiveness, challenges, and efficiency of the current AP practices from the viewpoint of the employees involved in or impacted by this function. Through a combination of qualitative and quantitative methods, including structured questionnaires and in-depth interviews, the study examines key aspects such as process transparency, technological integration, communication flow, and internal controls. Findings reveal insights into employee satisfaction, operational bottlenecks, and opportunities for improvement. The study concludes with strategic recommendations to enhance the AP process and employee engagement, thereby contributing to better financial governance and organizational performance.

Key words: Operational Efficiency, Vendor Management, Employees perspective, Technology drawbacks.

INTRODUCTION

Understanding employees' perspectives is essential for process improvement, system design, and achieving higher productivity in finance operations. This study aims to bridge the gap by examining the experiences, challenges, and suggestions of employees involved in or impacted by the AP function at Tata Electronics Pvt. Ltd., Hosur. Therefore Tata electronics plays a vital role in the production of the electronics production and the accounts payable department supports the organization. After all, it's the employees who work with the accounts payable process every day—they know what works well and where the pain points lie. This study focuses on capturing their real-world experiences, challenges, and ideas for improvement in the AP function at Tata Electronics Pvt. Ltd., Hosur.

RESEARCH BACKGROUND

The Indian electronics manufacturing industry is experiencing significant growth, driven by increasing domestic demand, government incentives, and a burgeoning export market. The country is projected to become a major electronics manufacturing hub, with ambitious targets for production and exports. This study sets out to understand what those employees at Tata Electronics think and feel about the current accounts payable system. By gathering their insights, this research hopes to highlight real challenges and suggest practical ways to improve both the system and the overall working experience.

ACCOUNTS PAYABLE

Accounts Payable is the process of managing and settling a company's bills—making sure vendors and suppliers are paid accurately and on time. It's more than just processing invoices; it's about keeping the business running smoothly, avoiding delays, and maintaining strong relationships with those who support the company's operations.

IDENTIFIED PROBLEM

The accounts payable process at Tata Electronics Pvt. Ltd., Hosur is essential for ensuring timely payments and smooth vendor relationships, employees working within the system often face hidden challenges. From delays in invoice approvals to unclear communication between departments, these everyday issues can lead to frustration, inefficiencies, and even mistakes. Despite the use of modern tools and systems, the people who handle these tasks regularly feel that their insights and concerns are not always considered when improvements are made. This gap between process design and real-world experience is the core problem this study aims to explore and address.

OBJECTIVES OF THE STUDY

- To understand the existing accounts payable process at Tata Electronics Pvt. Ltd.
- To assess employees' views on the transparency, speed, and reliability of the AP system.
- To identify pain points and challenges faced by employees in the current process.
- To provide recommendations for improving the AP process and enhancing employee engagement.
- To identify the causes for delays in payment process. To apply the sustainable relationship between the vendor and the company.

REVIEW OF LITERATURE

1. Jack & Matthew (2022) -The simplest means of recovering your accounts receivable is to take active steps. It is stated in the article management of accounts receivable helps to avoid the process entirely.

2. Altawalbeh (2020) -Studied the impact of creditors' management on industrial company performance listed in ASE in Jordan. The needed data were manually obtained using annual reports that were made publicly available on the internet. The study hypotheses were tested using panel data technique and eight multiple regressions.

3. Harris, (2019). Cost-cutting strategies for managing accounts payable, Harris looks into different ways to cut expenses related to managing accounts payable. Key avenues for cost 8 reduction are identified by the study, including electronic invoicing, early payment discounts, and process standardisation. Harris uses data analysis from several companies to show how effective these methods are. The role of outsourcing in generating cost savings is also examined in the study. There are useful suggestions given for companies wishing to use these cost-cutting strategies. This study serves as a thorough manual for financial managers looking to lower accounts payable operating expenses.

4. Sedevich-Fons (2020) -States that receiving and processing invoices, confirming their accuracy, making sure payments are made within the vendor's specified terms, balancing the accounts payable balance, and keeping accurate records are all common steps in the accounts payable management process. Consequently, by taking advantage of early payment discounts and avoiding late payment costs, efficient accounts payable administration can assist a business in optimizing its cash flow.

5. Walker, B. (2019) - Cloud-based solutions for expediting accounts payable, Walker examines the benefits of streamlining accounts payable procedures with cloud-based technologies. The report emphasises how cloud computing is flexible, scalable, and affordable. Walker provides case studies of businesses that have successfully switched to accounts payable systems hosted on the cloud. The study highlights the advantages of enhanced supplier collaboration and real-time access to financial data. There is also discussion of cloud adoption challenges such data security and integration problems. An extensive summary of the advantages and factors to be taken into account with cloud-based accounts payable systems is given in this paper.

6. F. Morgan (2019) - increasing the effectiveness of accounts payable by automating processes, Morgan's study looks into how process automation might improve the effectiveness of accounts payable. The analysis emphasises how automation reduces human error, expedites processing, and lowers costs. Morgan looks at a variety of automation technologies and how they are used in various sectors. Financial managers who participate in the research are interviewed to provide their insights and best practices. Case studies provide evidence of the beneficial effects of automating accounts payable. For companies wishing to automate their accounts payable procedures, this report provides useful insights.

7. T. Nguyen (2020) - The part accounts payable play in managing cash flow. The importance of accounts payable in controlling a company's cash flow is examined in Nguyen's research. The study emphasises how cash flow stability is affected by vendor relationships, payment schedules, and invoice processing. Nguyen stresses the significance of precise forecasting and on-the-spot accounts payable monitoring. To gain useful information, the study involves interviews with financial analysts and CFOs. Using technology to improve cash flow management and visibility is one of the 20 recommendations. Financial leaders who want to improve their cash flow management through efficient accounts payable procedures should not overlook this activity.

8. Garcia, M. (2020) Improving supplier relationships with effective accounts payable procedures. Garcia looks at how improved supplier relationships can result from effective accounts payable procedures. The advantages of prompt payments, open communication, and cooperative problem-solving are the main topics of the study. Garcia provides case studies of businesses that have effectively enhanced their connections with suppliers by streamlining their accounts payable procedures. The study emphasises the beneficial effects on cost savings and supply chain reliability. There are offered doable tactics for preserving solid supplier relationships. Businesses looking to improve overall supply chain performance and fortify their connections with suppliers will find this research to be beneficial.

9. Clark, E. (2020). Accounts payable automation: Advantages and drawbacks, The advantages and difficulties of automating accounts payable procedures are examined in Clark's research. The report emphasises the benefits of automation, including shorter processing times, a decrease in error rates, and financial savings. Clark also discusses the difficulties businesses encounter when introducing automation, such as staff training and system integration. Case studies from a range of industries are included in the research to demonstrate effective automation deployments. Suggestions for surmounting typical obstacles are offered. Businesses thinking in automating accounts payable should read this study.

10. Kim, Y (2020) - The part accounts payable play in accurate financial reporting. Kim looks at how good accounts payable administration helps ensure that financial reports are accurate. The study emphasises the significance of appropriate reconciliation, internal 10 controls, and fast and correct data entry. Kim talks about typical accounts payable problems and how they affect the bottom line. Case examples of businesses that have enhanced their financial reporting by implementing better accounts payable procedures are included in the research. There are suggestions made for improving financial reporting accuracy. Financial managers who want to guarantee the accuracy of their financial statements must do this task.

11. KSENIJA (2023) - In republic of Serbia manage during recession times manage their accounts, he investigates this by the help of how public companies listed at the regulated market in ksenija 2023.

12. SINGH & PANDEY (2021) - To study the working capital component & its impact on profitability of hildalco industries limited for a period of 1990 to 2007. This is attempted by Singh & Pandey in 2021. Strischek 13. Dev (2022) - A contractor's receivables represent two significant elements of

contractor cash flow and working capital. Receivables constitute the major source of cash inflow, and payables absorb a big share of cash outflow. A construction company's ability to extend credit to its customers depends on its own trade creditors' willingness to wait for their payments from the contractor's collection of its progress billing receivables. The delicate balance of receivables and payables is key to the financial success of the contractor.

14. Wallis, Lyle Paul (2022) -The entire U.S. Economy is under excessive stress. Faced with these surroundings, receiver managers increasingly want to ensure the feasibility of their very own enterprise. Although there's no incentive to preserve revenues, implementing strict safety features in phrases of credit score authorization is essential, so powerful management of this asset (usually the biggest asset at the stability sheet) is a necessary condition in trendy monetary surroundings.

15. DELOOF, M (2020) - He says that relationship between account payable number of days in receivable inventories and operating income shows negative relation from his study by this he suggested the company that by reducing the accounts receivables days and inventories to create value for these stakeholders.

16. Padachi k (2020) - This study was on trends in working capital management and its impact on the firm's performance. He concludes by saying that there is low profitability. Before interest & tax, the study revealed that conversion cycle & inventory days had negative corrective with earnings & also while account payable days and accounts receivable days related to positively with earnings.

17. Martinez, (2019) - putting best practices for small firms' accounts payable into practice. The best methods and obstacles for small firms to overcome while handling their accounts payable procedures are examined in this study. Martinez stresses the significance of implementing digital tools to improve productivity and lower mistakes. Financial managers and small business owners were interviewed for the study, which focuses on common problems and solutions. The impact of regulatory changes on accounts payable processes is also examined in this study. Investing in training and using technology to improve financial control are two important suggestions. For small business owners looking to streamline their financial procedures, this work is an invaluable resource.

18. Lee, S. (2019) - Accounts Payable's progress in the digital age. Lee's research looks at how advances in digital technology are changing accounts payable procedures. The report emphasises the transition from manual to automated systems, emphasising the advantages of faster processing, greater accuracy, and lower costs. Lee offers a historical overview of the development of accounts payable, contrasting antiquated techniques with cutting-edge digital solutions. Case studies of businesses who successfully switched to digital accounts payable systems are included in the research. Future trends and the possible effects of upcoming technology are discussed in the study's conclusion. Understanding the digital revolution of financial processes requires a grasp of this study.

19. Green, J. (2019) - The effect on accounts payable of early payment discounts. The financial advantages of early payment discounts on accounts payable procedures are investigated in Green's study. The study focuses on how firms can save a lot of money by making their payments on time. Green illustrates the benefits of early payment discounts on cash flow and supplier relationships through an analysis of data from multiple organisations. Strategies for obtaining better terms with suppliers are also covered in the report. There are helpful suggestions for putting early payment discount programmes into 12 place. Financial managers looking to maximise cash flow management can benefit from this research.

20. Ongore and Gemechu (2021) -claim that a number of interconnected barriers to the growth of a banking and finance industry in Kenya have been the primary cause of the country's demand for microfinance. Kenyan microfinance banks have also observed intense pricing competition because their financial structure gives them less flexibility to change their rates. Thus, a company's earnings and profitability can be increased by using efficient working capital management, which can also help to keep everything running smoothly.

21. Kefron (2025- highlights that automation in AP processes has led to a reduction in manual tasks, allowing employees to focus on more strategic activities. This shift not only enhances operational efficiency but also contributes to improved job satisfaction among AP professionals.

22. Sadeghi (2024)- examines how AI integration in HR processes affects employee well-being. The study finds that while AI can enhance efficiency, it also raises concerns about job security and fairness. Organizations are encouraged to adopt strategies that prioritize employee well-being, such as clear communication, upskilling programs, and involving employees in AI implementation decisions .

23. Narayanam et al. (2021)- introduces a blockchain-based AP platform aimed at reducing disputes and accelerating processes. While the focus is on technological innovation, the study underscores the importance of designing systems that consider the experiences and challenges faced by employees in the AP process .

RESEARCH GAP

Tata Electronics is undoubtedly on a growth path, but that journey is layered with financial complexities. By exploring these research gaps, we can gain a much clearer understanding of the company's financial health—and how well it's positioned to compete in the fast evolving global electronics industry. While there has been significant focus on improving the technical aspects of accounts payable systems, such as automation and software implementation, there's a gap in understanding how these systems truly affect the people who work with them every day. Specifically, at Tata Electronics Pvt. Ltd., Hosur, there has been little research into employees' firsthand experiences and perspectives on the AP process

RESEARCH METHODOLOGY

Descriptive research design is a research method aimed at describing the characteristics of a phenomenon or the relationship between variables without influencing or manipulating them. It provides a detailed, accurate account of the subject under study.

The study adopted both qualitative and quantitative research methods. Primary data was collected through structured questionnaires and personal interviews with employees working in finance, procurement, and related departments. Secondary data was gathered from company records, financial reports, and relevant literature. A sample size of 25 employees was considered from the department interacting with the AP system.

This project focus mainly on the perspective of the employees on the accounts payable process.

In this research, we have been employing the following research tools:

PERCENTAGE

ANOVA

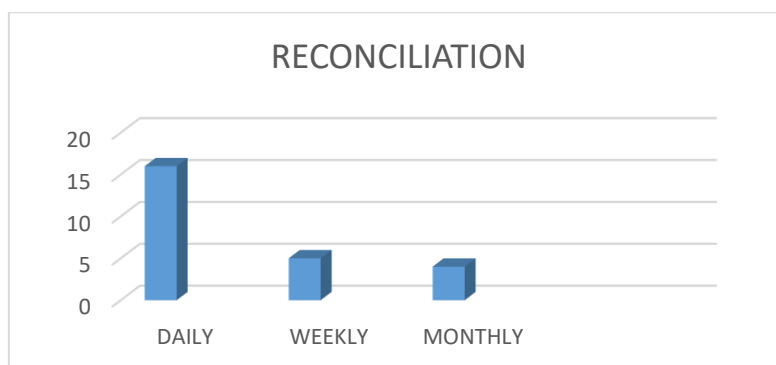
REGRESSION

LIMITATION OF THE STUDY

The inability to forecast results in the future is a unique shortcoming of this study on maximising accounts payable for corporate success. Accessing complete and current data can sometimes provide challenges, especially when it comes to restricted accounts payable procedures and company performance measures. Additionally, the study relies on the responses of a limited sample size of employees, which may not represent the entire company's experience. Finally, since the research is focused on one specific company, the findings might not be fully applicable to other organizations with different systems or processes. Despite these limitations, the study offers a unique look into the day-to-day challenges employees face within the accounts payable system.

DATA ANALYSIS AND INTERPRETATION**TABLE 4.1: SHOWING THE TABLE OF HOW OFTEN ARE VENDOR RECONCILIATIONS PERFORMED?**

RECONCILIATION	NO. OF. RESPONENTS	PERCENTAGE
DAILY	16	64%
WEEKLY	5	20%
MONTHLY	4	16%
TOTAL	25	100%

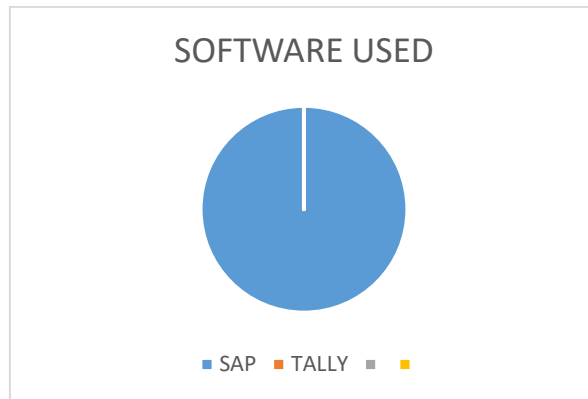
CHART 4.1: SHOWING THE TABLE OF HOW OFTEN ARE VENDOR RECONCILIATIONS PERFORMED?**INTERPRETATION:**

The chart shows that a majority of employees—64%—said they perform reconciliation tasks on a daily basis. This suggests that daily reconciliation is a common and possibly necessary routine in their workflow, likely due to the high volume of transactions or the importance of keeping records updated regularly. About 20% of the respondents reconcile accounts weekly, while 16% do it monthly, which may indicate roles with less frequent financial processing or differing responsibilities.

TABLE 4.2: WHAT ACCOUNTING OR ERP SYSTEM IS USED TO MANAGE ACCOUNTS PAYABLE?

SOFTWARE	NO. OF. RESPONENTS	PERCENTAGE
SAP	25	100%
TALLY	0	0%

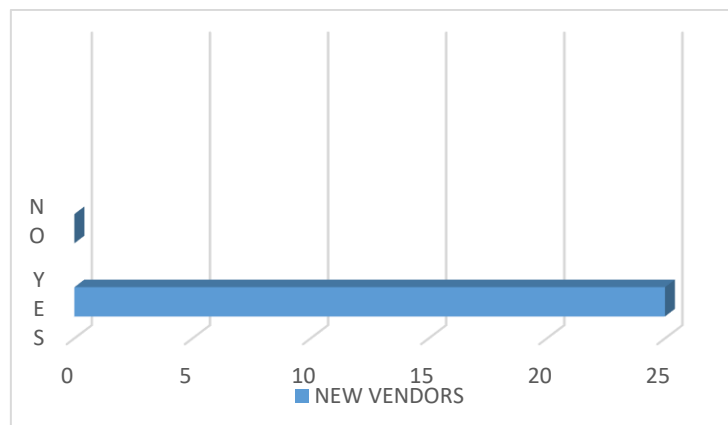
TOTAL	25	100%
--------------	----	------

CHART 4.10: WHAT ACCOUNTING OR ERP SYSTEM IS USED TO MANAGE ACCOUNTS PAYABLE?**INTERPRETATION:**

According to the responses, 100% of the employees reported using SAP for accounts payable processes, while none of them use Tally. This clearly shows that SAP is the standard and preferred software at Tata Electronics Pvt. Ltd., Hosur, for handling financial operations related to accounts payable. The consistent use of a single platform like SAP likely helps streamline tasks, maintain data consistency, and support better coordination across departments. It also suggests that all employees are trained on the same system, which can improve efficiency and reduce errors in the workflow.

TABLE 4.3:IS THERE A PROCESS FOR ADDING NEW VENDORS TO THE SYSTEM, INCLUDING BACKGROUND CHECKS

NEW VENDORS	NO. OF. REPONENTS	PERCENTAGE
YES	25	100%
NO	0	0%
TOTAL	25	100%

CHART 4.3:IS THERE A PROCESS FOR ADDING NEW VENDORS TO THE SYSTEM, INCLUDING BACKGROUND CHECKS**INTERPRETATION:**

All 25 respondents (100%) confirmed that they deal with new vendors as part of their work in the accounts payable process. This suggests that onboarding and managing new vendors is a regular and important task at Tata Electronics Pvt. Ltd., Hosur. It also highlights the dynamic nature of the company's supply chain, where new partnerships and suppliers are frequently introduced. This could mean that employees need to be well-versed in verification procedures, documentation, and system updates to ensure smooth and compliant transactions with new vendors.

SUMMARY OF FINDINGS

1. The study id conducted at Tata Electronics private limited Hosur where it revealed that the accounts payable process has been followed with certain rules and regulations.
2. The prevalence of the condition varies greatly depending on the number of days spent on the activity.
3. A positive correlation exists between frequency and error rate, though it is not statistically significant.
4. The error rate is considerably higher than 0, indicating an issue.
5. The internal control score is substantially above 0, indicating strong internal controls.
6. The automated workflow metric is well above 0, indicating effective performance.
7. The total number of vendors has s significant impact on the invoice process, accounting for 23.3% of its variability.
8. Since new vendors are involved in every case, ensure that onboarding processes are streamlined, efficient, and standardized to maintain consistency and quality.

SUGGESTIONS

1. Increase automation of invoice processing through advanced ERP modules.
2. Provide regular training to employees on the latest AP systems.
3. Streamline communication and coordination between procurement, finance, and vendor teams.
4. Set up a feedback mechanism for employees to suggest AP process improvements.
5. Periodic audits and process evaluations to ensure compliance and efficiency.
6. To address the high frequency of duplication, introduce automated tools that detect and prevent duplicate entries at the point of data entry.
7. Offer regular training sessions and user guides to ensure all stakeholders understand proper registration procedures and system use.
8. Even though maintenance issues are less frequent, they still require attention. Set up a preventive maintenance schedule to identify and resolve technical issues before they impact operations.
9. Implement or review criteria for selecting new vendors to ensure alignment with company goals, compliance standards, and risk management practices.
10. Establish KPIs and performance monitoring for new vendors from the outset to catch issues early and ensure accountability.
11. Use technology to support communication, contract management, and performance tracking across a growing vendor base.

CONCLUSION

The study reveals that while the accounts payable process at Tata Electronics Pvt. Ltd., Hosur is functional, there are several areas for improvement, particularly in automation, employee training, and inter-departmental coordination. By addressing these challenges, the organization can enhance employee experience, improve process efficiency, and strengthen vendor trust — ultimately contributing to stronger financial management. Additionally, data integrity issues are prominent, with duplication emerging as the most frequent problem—suggesting inefficiencies in data entry and system controls. Wrong registrations further point to gaps in user training or flawed registration workflows. Although maintenance issues are less common, their presence signals the necessity for consistent system upkeep. To improve the overall efficiency and accuracy of Accounts Payable, targeted efforts should be made in implementing data validation mechanisms, refining registration protocols, enhancing user training, and strengthening vendor management practices.

DIRECTIONS FOR FUTURE RESEARCH

In this research we focus on only on the emplyees perspective on the accounts payable While this study offers useful insights into how employees at Tata Electronics Pvt. Ltd., Hosur experience the accounts payable process, there is room to explore further. Future research could expand by including multiple departments or locations within the company—or even across other firms in the same industry—to understand if these experiences are consistent or vary significantly. Additionally, exploring the impact of automation, AI tools, or ERP upgrades on employee workload and satisfaction could provide deeper insights into how technology is reshaping finance operations. Lastly, future studies might examine training effectiveness and how upskilling employees can improve both performance and job satisfaction in accounts payable roles.

REFERENCE

1. Kefron. (2025). Accounts Payable Automation Trends: Key Insights and Latest Statistics. Retrieved from <https://kefron.com>
2. SAP Concur. (2024). 2024 Accounts Payable Automation Trends Report: Key Takeaways. Retrieved from <https://www.concur.com>
3. Sadeghi, M. (2024). The Impact of AI Adoption in Human Resources on Employee Well-being. arXiv preprint arXiv:2412.04796. Retrieved from <https://arxiv.org/abs/2412.04796>
4. Narayanam, R., Gupte, A., & Bansal, S. (2021). Accelerated Accounts Payable using a Blockchain-based Platform. arXiv preprint arXiv:2103.02979. Retrieved from <https://arxiv.org/abs/2103.02979>
5. Febi.AI. (2025). 2025 Accounts Payable Trends You Need to Know. Retrieved from <https://febi.ai>

6. Institute of Management Accountants (IMA). (2023). Transforming Accounts Payable: The Strategic Role of Automation and Human Insight. IMA Research Foundation.
7. Chartered Institute of Management Accountants (CIMA). (2022). Enhancing Financial Operations: The People-Process-Technology Balance. CIMA Insights Report.
8. **NetSuite.** (2025). 10 Accounts Payable Automation Trends to Watch in 2025. Retrieved from <https://www.netsuite.com/portal/resource/articles/accounting/accounts-payable-automation-trends.shtml>
9. **APQC.** (2025). Understanding Accounts Payable Benchmarks and Best Practices. Retrieved from <https://www.apqc.org/resource-library/resource-collection/understanding-accounts-payable-benchmarks-and-best-practices>
10. **Ascend Software.** (2025). The Top Accounts Payable Trends to Watch in 2025. Retrieved from <https://www.ascendsoftware.com/blog/top-accounts-payable-trends-to-watch-in-2025>
11. **MHC Automation.** (2025). 15 Ways to Improve the Accounts Payable Process. Retrieved from <https://www.mhcautomation.com/blog/8-ways-to-improve-the-accounts-payable-process/>
12. **HireWithNear.** (2025). 15 Tips for Accounts Payable Process Improvement in 2025. Retrieved from <https://www.hirewithnear.com/blog/accounts-payable-process-improvement>
13. **Auxis.** (2023). How to Improve Efficiency in the Accounts Payable Department. Retrieved from <https://www.auxis.com/how-to-improve-efficiency-in-the-ap-department/>
14. **Vena Solutions.** (2025). 70 Business Automation Statistics Driving Growth in 2025. Retrieved from <https://www.venasolutions.com/blog/automation-statistics>
15. **Medius.** (2025). Global Trends in Accounts Payable: What to Watch in 2025. Retrieved from <https://www.medius.com/blog/global-trends-in-accounts-payable-what-to-watch-in-2025/>
16. **Equisys.** (2022). Top Five Benefits of AP Automation. Retrieved from <https://www.equisys.com/es-es/blog/top-five-benefits-of-ap-automation>
17. **Invoicera.** (2024). Accounts Payable Process Improvement Ideas in 2025. Retrieved from <https://www.invoicera.com/blog/financial-management/accounts-payable-process-improvement-ideas/>
18. **APQC.** (2025). Understanding Accounts Payable Benchmarks and Best Practices. This resource provides insights into AP performance metrics and best practices, helping organizations assess and improve their AP processes. Retrieved from <https://www.apqc.org/resource-library/resource-collection/understanding-accounts-payable-benchmarks-and-best-practices>[Stampfli+2APQC+2Ascend Software+2](#)
19. **SAP Concur.** (2025). Accounts Payable 2025: Big Trends and Predictions. This report explores the significant trends shaping AP in 2025, offering predictions to help finance professionals prepare for future challenges. Retrieved from <https://www.concur.com/en-us/resource-center/reports/accounts-payable-2025-big-trends-and-predictions>[Medius+2Concur+2Ascend Software+2](#)
20. **Medius.** (2025). Global Trends in Accounts Payable: What to Watch in 2025. This article discusses emerging trends in AP, including workflow streamlining and enhanced security measures, providing valuable insights for organizations aiming to modernize their AP functions. Retrieved from <https://www.medius.com/blog/global-trends-in-accounts-payable-what-to-watch-in-2025/>