



The CFO's Hidden Tax

What an Aging ERP Costs Distributors

In distribution, margin is made in inches. Freight, duty, tariffs, and handling move week to week, and the difference between a profitable order and a loss often comes down to whether finance can see the true cost of a product in time to act.

When the ERP underneath that work is a decade or more old, finance quietly turns into a backward-looking, manual cost center. The books close late, the numbers land after the decisions are made, and no one can say with confidence what the real margin was on the goods that just shipped.

That is the “hidden tax”: an aging ERP charges the finance function every month in slow closes, unseen margin, distrusted data, trapped working capital, and rising audit risk. Move to a modern platform and the tax comes back as gain. This paper names each cost, benchmarks the gap, and illustrates a return on investment.

Who this is written for

This white paper is for finance leaders: CFOs, VPs of Finance, and Controllers, at distributors between \$20M and \$1B in revenue that are running legacy Dynamics GP, NAV, AX, or a similar aging ERP. It gives you a framework to gauge what that system is quietly costing you, a benchmark for what modern looks like, and a clear-eyed view of the investment and the return.

Distribution Finance in 2026:

The Pressure on the P&L

Distributors are absorbing policy volatility and tariff swings that compress already thin margins, and they are doing it while their sales channels multiply. About 56% of U.S. B2B revenue now flows through digital channels, up from 45% in 2023, and U.S. manufacturers and merchant wholesalers are on track for an estimated \$10.4 trillion in ecommerce sales ([Capital One Shopping, 2026](#)). Revenue arrives through more doors than it used to, and every one of them feeds the same general ledger.

But the back office has not kept pace. In Sana Commerce's 2025 B2B Buyer Report, a survey of 750 professional buyers across manufacturing, wholesale, and distribution, 73% said they prefer to buy online, yet 81% run into barriers caused by outdated systems and inaccurate data, and 75% would switch suppliers for a smoother experience ([Sana Commerce, 2025](#)). Most distributors are running faster-moving, multi-channel businesses on financial systems that were never wired to keep up.

Your peers are already moving. In the MHI and Deloitte 2025 Annual Industry Report, a survey of more than 700 supply chain and manufacturing executives, 55% said they were increasing technology spend and 60% expected to spend more than \$1 million ([MHI & Deloitte, 2025](#)).

The finance-specific consequence is simple: more volatility, more channels, and thinner margins leave far less room for slow, imprecise financials.



The Hidden Costs of an Outdated ERP

Through a Finance Lens

The hidden tax an aging ERP levies does not show up as a single line item. It is spread across six places in the finance function, and each one compounds the next. Here is each cost, and what it means for the person who signs off on the numbers.

1. A Slow, Manual Close That Arrives Too Late to Act On

When reconciliation is manual, spreadsheets are stitched by hand, and data is re-keyed across disconnected systems, finance reports on stale information. The close finishes days after the period it describes, and by then the decisions that mattered were already made on gut feel.

Modern platforms close that gap. A 2026 Forrester study of Dynamics 365 Business Central customers projected up to a 30% reduction in monthly close time ([Forrester, 2026](#)), and Western Computer client Evergreen Services Group now issues clean audits a full week earlier than in prior years.

What it costs you: every day the close runs long is a day you steer the business by looking in the rear-view mirror.

2. No Real-Time View of True Margin

This is the issue that hurts most in a tariff era, and it is a capability gap rather than a statistic. Legacy systems cannot calculate freight, duty, tariff, and handling costs at the item level, so finance cannot see the real cost of a product, or the real margin on it, at the exact moment volatility makes that visibility critical.

Margin erodes quietly: one accessorial charge, one expedited shipment, one underestimated handling cost, one tariff adjustment at a time. Dynamics 365 Finance & Supply Chain Management answers this directly with a native Landed Cost module ([Microsoft, n.d.](#)). Business Central offers the narrower item charges capability instead ([Microsoft, n.d.](#)). **What it costs you:** your price on last year's assumptions instead of what the shipment actually cost.



Half of finance teams take 6+ business days to close the books; only 18% close in 3 days or less. About 40% cite legacy systems and 50% cite Excel as blockers to a faster close. [Ledge, 2025.](#)

3. Decisions Built on Data You Don't Fully Trust

When data is fragmented and there is no single source of truth, confidence in the numbers erodes. Finance starts hedging, re-checking, and building shadow spreadsheets to feel sure, and every workaround is a place errors can enter.

Bad data costs organizations an estimated \$12.9M per year on average. More than a quarter of organizations lose over \$5M annually to poor data quality, and 7% lose \$25M or more. Field audits have found errors in up to 94% of business spreadsheets.

[Gartner](#) (attributed generically); [IBM](#) citing Forrester; [Panko](#) field-audit range of 24% to 94%.

The deeper issue is not any one bad cell. **What it costs you:** a finance function running on spreadsheets outside the system of record can never fully trust its own reporting.

4. Working Capital Trapped in Inventory

Weak demand forecasting pushes a distributor toward both failures at once: overstock that ties up cash and stockouts that cost revenue. Finance feels both as working-capital strain and as a balance sheet weighed down by the wrong inventory.

AI-enabled demand forecasting can reduce distributor inventory levels by 20 to 30%. For a distributor carrying \$10M in inventory, even the low end frees roughly \$2M in cash.

[McKinsey & Company, 2024.](#)

What it costs you: cash sits on the balance sheet as the wrong inventory while revenue leaks through empty shelves.



5. Overhead That Can Only Scale by Adding People

With a legacy system, accounts payable, accounts receivable, and general accounting are largely manual, so headcount has to grow roughly in step with transaction volume. Every new channel and every uptick in order count lands on the same team, and the only lever is hiring.

Manual data entry runs about \$28,500 per employee per year, with finance and IT reporting the highest weekly hours on it. Documented manual error rates range from about 0.55% to 3.6%.

[Parseur & QuestionPro](#), 2025; [Barchard & Pace](#), 2011.

What it costs you: when growth requires proportional hiring in the back office, scale becomes expensive and slow, and every manual step is a small tax on both accuracy and time.

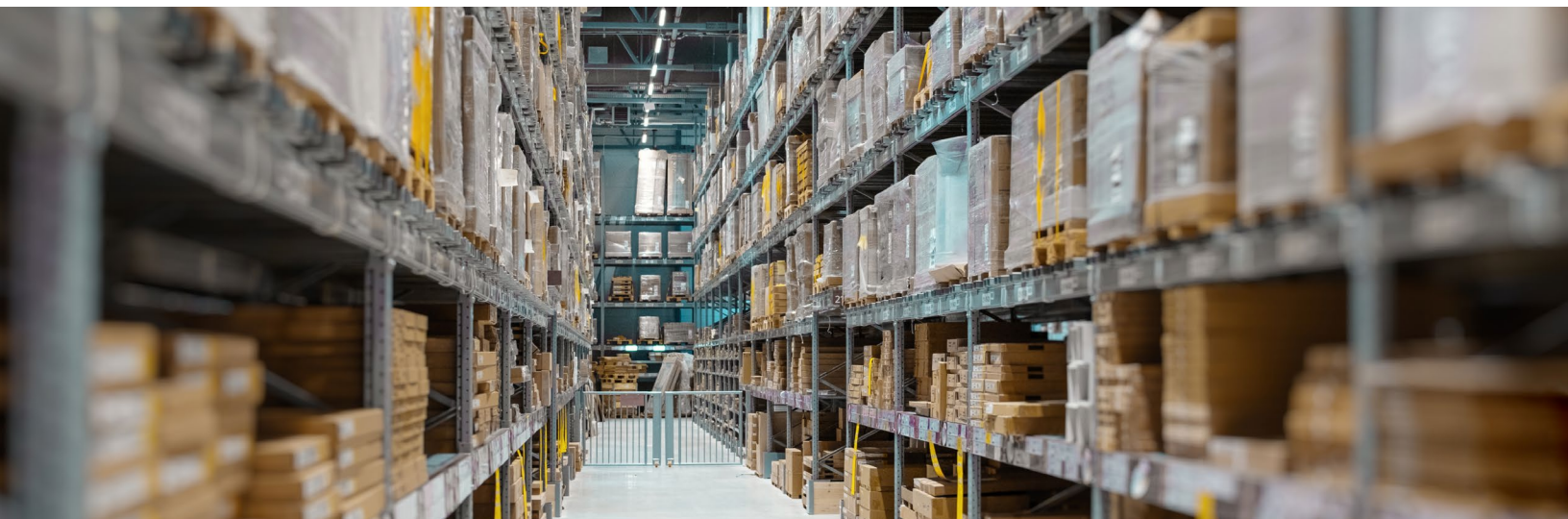
6. Mounting Compliance and Audit Risk

Control gaps, a weak audit trail, and difficult segregation of duties all compound as trade-compliance demands grow. This macro trend is not reassuring. Restatement is the extreme outcome.

In the first 10 months of 2024, 140 public companies told investors their financial statements were unreliable and required restatement, a nine-year high, up from 122 the year before and more than double the figure four years earlier.

Ideagen Audit Analytics data via [CFO Brew](#), 2024.

What it costs you: the everyday version is reconstructing who changed what, and when, from a trail that was never designed to answer the question cleanly.



What “Good” Looks Like:

Benchmarking the Gap

The gap between a legacy finance operation and a modern one shows up across the measures finance already tracks. The legacy figures below come from the research cited above; the modern targets reflect what current platforms and published cases deliver.

Finance measure	Legacy range	Modern target
Days to close the books	6+ days for half of teams	3 to 5 days (directional)
Inventory level (forecast-driven)	Baseline	20 to 30% lower
Fill rate	Frequent stockouts	Higher fill rates, fewer stockouts
Landed cost per SKU	Not visible in real time	Calculated at item level
Manual finance work	High; scales with volume	Automated; anomaly-flagged
Audit-trail completeness	Partial; hard to reconstruct	Built-in change tracking

Ranges are directional, drawn from mixed-industry research and published cases.

Five Questions to Gauge Your Finance Exposure

1. How many days does it take you to close the books, and how much of that time is manual reconciliation?
2. Can you see the true landed cost per SKU today, including freight, duty, and tariff, at the item level?
3. How many spreadsheets feed your monthly numbers, and who would notice if one broke?
4. How much cash is tied up in inventory you would not reorder at today's demand signal?
5. If an auditor asked who changed a key figure and when, how long would it take to answer?



How a Modern ERP Changes the Finance Function

Each of the six costs previously discussed has an answer, and each is addressed by Microsoft Dynamics 365: To address a slow, manual close, the Financial Reconciliation capability.



A Faster, More Continuous Close

The Financial Reconciliation capability in the Finance solution for Microsoft 365 Copilot reached general availability on October 20, 2025 and reduced reconciliation time from days to hours in pilot organizations ([Microsoft, 2025](#)). Inside the ERP itself, the Account Reconciliation Agent in Dynamics 365 Finance automates subledger matching and surfaces anomalies; it is in preview, with general availability planned for around September 2026 ([Microsoft, n.d.](#)). Copilot's variance analysis compares results across periods or against budget and writes plain-language explanations and is in public preview ([Microsoft, n.d.](#)).



Real-Time Margin Visibility

This is the direct answer to the tariff-era margin gap. Dynamics 365 Finance & Supply Chain Management includes a native, generally available Landed Cost module that centralizes shipment data, tracks containers and voyages, and calculates freight, duty, and handling costs at the item level ([Microsoft, n.d.](#)). Business Central has no equivalent; it offers basic item charges ([Microsoft, n.d.](#)). For a distributor whose margin swings with freight and tariffs, that item-level view is the difference between pricing on last year's assumptions and pricing on what a shipment actually cost.



Trustworthy Data

The fix for distrusted numbers is structural: move finance off spreadsheets and into one system of record, then layer AI validation on top. Copilot in Microsoft 365 connects ERP data with Excel and Outlook, flags unmatched transactions, and reduces manual reconciliation work ([Microsoft, 2025](#)). This serves as a direct counter to the spreadsheet errors above: one version of the truth, so a controller can stop rebuilding the same figure three ways to feel sure of it.



Working-Capital Recovery

Generative insights in the Demand Planning app for Dynamics 365 Supply Chain Management detect seasonality patterns and signal correlations, generally available since August 2025, with a trend-detection metric planned for general availability in August 2026 ([Microsoft, n.d.](#)). It surfaces patterns and correlations in demand; it does not perform ABC or XYZ classification, which is a separate capability elsewhere in the product family. For finance, the payoff is the working capital that comes back when forecasts sharpen, and inventory stops absorbing cash it does not need to.



Scale Without Adding Overhead

The Procurement Agent in Dynamics 365 Supply Chain Management drafts follow-up emails to vendors, reads inbound vendor replies, and applies purchase-order changes based on user-defined rules. It ships under the name Procurement Agent and is a production-ready preview, with no published general availability date ([Microsoft, n.d.](#)). Capabilities like this are how a distributor breaks the link between transaction volume and headcount: the repetitive coordination work gets automated, and the finance and procurement teams spend their time on exceptions and judgment instead of data entry.



Built-In Compliance

Bank account lifecycle management, which covers approval workflows, change tracking, and audit history, reached general availability on December 26, 2025 ([Microsoft, n.d.](#)). Controls like these turn the audit trail from something you reconstruct under pressure into something the system keeps by default.

These are not isolated point solutions; they are part of a broader ERP platform that has been recognized across finance, operations, and AI-enabled enterprise applications. Microsoft Dynamics 365 was named a Leader in three 2025 Gartner Magic Quadrant reports for Cloud ERP, covering Service-Centric Enterprises, Product-Centric Enterprises, and Cloud ERP Finance ([Microsoft, 2025](#)), and a Leader in the IDC MarketScape: Worldwide AI-Enabled Large Enterprise ERP Applications 2025 Vendor Assessment ([Microsoft, 2025](#)). IDC's companion assessment for the tier most \$30M to \$2.5B distributors occupy, the IDC MarketScape: Worldwide AI-Enabled Midsize Business ERP Applications 2025 Vendor Assessment ([IDC, 2025](#)), evaluates the same AI-enabled ERP capabilities for midsize buyers.

The Return on a Modern ERP

The cost of standing still is only half the finance case. The other half is what the investment returns, and the evidence is compelling.

In a 2026 Forrester Total Economic Impact study commissioned by Microsoft, Forrester interviewed Business Central customers and modeled a composite organization with \$50 million in annual revenue, 300 employees, and 15 core finance users on cloud Business Central. This study models a composite (we cite it as such) whose results map almost one-for-one onto the six costs discussed in this white paper.

More than 200% ROI over three years, roughly \$460K net present value, and payback in about six months, built on more than \$680K in three-year, risk-adjusted benefits.

[Forrester Consulting Total Economic Impact study commissioned by Microsoft, 2026.](#)

Underneath the headline number, the same study projected, for the composite up to a 30% reduction in monthly close time and up to 50% time savings across AP, AR, and billing (worth more than \$215K in present value), more than a 10% reduction in total cost of ownership from retiring aging systems (more than \$170K), up to a 3% improvement in net profit margin from better cost visibility (more than \$245K), and up to a 30% cut in audit preparation time ([Forrester, 2026](#)).

Put those next to the earlier cost drivers and the arithmetic closes: slow close, unseen margin, trapped inventory, and manual overhead are not just costs to stop paying, they are a return to capture. For a distributor carrying \$10 million in inventory, McKinsey's published 20 to 30% inventory reduction alone implies roughly \$2 million in freed cash before any of the finance-productivity gains are counted ([McKinsey & Company, 2024](#)).

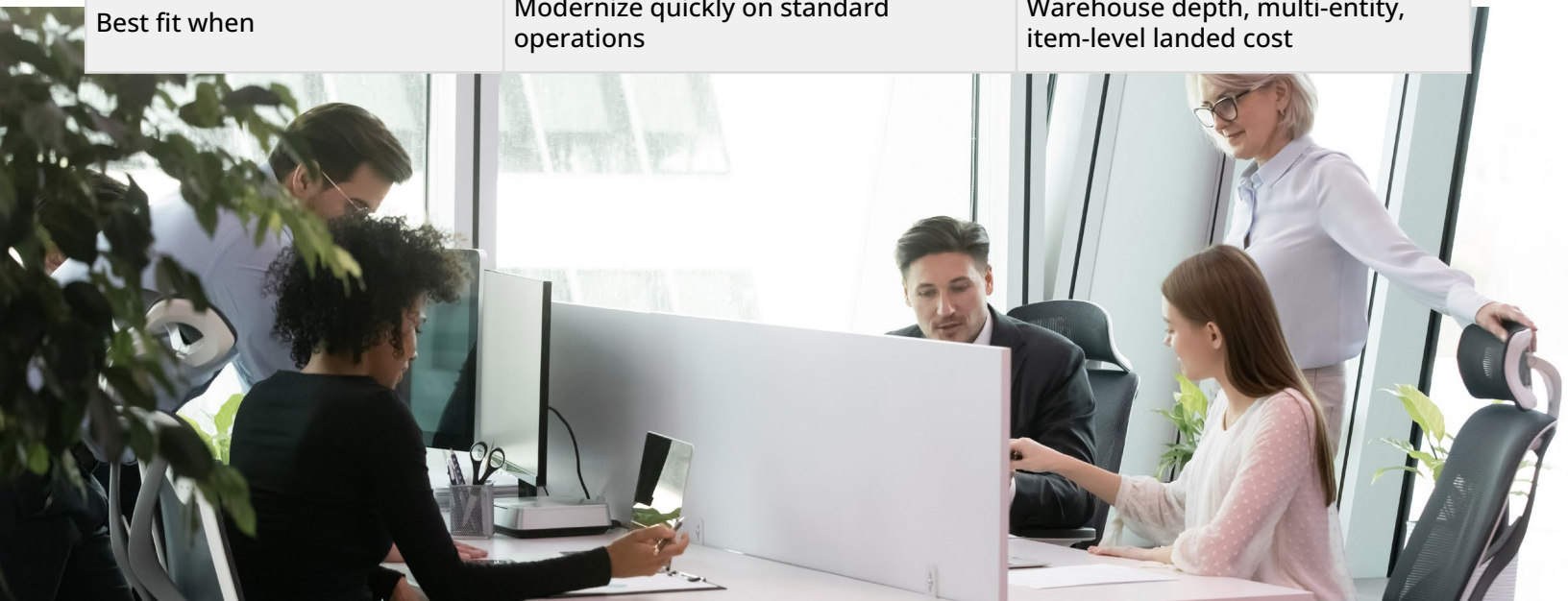


What It Costs, and How to Size It Right

Finance leaders have two fears when they buy ERP: over-buying something they will never fully use and under-buying something they will outgrow inside three years. Both are real, and both are expensive. The way to manage them is to match the system to your operational complexity, which is fiduciary prudence, not a technical preference.

Two Microsoft platforms serve distributors, priced differently because they solve different levels of complexity. The figures below are directional list-price and industry ranges as of 2026; your actual number will depend on scope.

	Business Central	Finance & Supply Chain Management
Licensing (per user / month)	Essentials \$80; Premium \$110; Team \$8	Finance or SCM \$210; Premium \$300; Team \$8
Typical implementation	~\$40K to \$250K for mid-market	~\$150K to \$1.5M+; complex can exceed \$2M
Typical timeline	About 3 to 6 months	About 6 to 12+ months
Best fit when	Modernize quickly on standard operations	Warehouse depth, multi-entity, item-level landed cost



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Implementation services, not software, are the largest line, typically two to five times the annual license cost. Five variables move the number more than anything else: how many users you license, how many modules you turn on, how much you configure, how many systems you integrate (ecommerce, WMS, EDI, CRM), and how complex your legal-entity and warehouse structure is. Plan for ongoing support at roughly 15 to 25% of the implementation cost each year.

Get a number for your business: For a fast, broad ballpark, run [a self-serve Dynamics 365 pricing estimate](#). When you are ready to replace a range with a real number, a [scoping conversation with Western Computer](#) maps your processes to standard functionality before any implementation assumptions are made.



Dynamics 365 Business Central or Finance & Supply Chain Management: Which Fits

The choice between Business Central and Dynamics 365 Finance and Supply Chain Management comes down to complexity, scale, and where the business is headed. If intercompany requirements are occasional and straightforward, Business Central can be an excellent fit. But companies with more complex operations, aggressive acquisition plans, or significant growth ambitions may be better served by Finance and Supply Chain Management from the outset. The decision is not only about what the business needs today, but what it is likely to need tomorrow. And because both solutions sit within the Microsoft ecosystem, companies can evolve as their requirements change without starting over with an entirely new technology stack or partner.

Business Central fits when:	Finance & Supply Chain Management fits when:
Single or few legal entities; simple intercompany	Many entities, currencies, and daily intercompany
Straightforward warehousing; standard costing	Sophisticated WMS needs; item-level landed cost
Steady growth; modernize quickly; build discipline	Active M&A or rapid scale; manufacturing overlap

Proof:

Distributors and Portfolios Who Modernized

Western Computer has taken distributors and multi-company portfolios off systems that had stopped keeping up and onto Microsoft Dynamics 365. Each came with a finance or operational trigger, and each came out with a back office that could finally see margin and scale with volume rather than headcount.



Evergreen

Evergreen Services Group: One Ledger Across 100+ Companies

When Evergreen Services Group, a private-equity-backed holding company, needed a scalable, centralized ERP for its growing portfolio, it chose Dynamics 365 Business Central with Western Computer as the implementation partner. The team moved 104 companies onto Business Central in 2024, with 30-plus more planned, replacing 100-plus disconnected accounting systems with one financial foundation.



"Dynamics 365 Business Central and Western Computer delivered a repeatable, scalable solution that accelerates our M&A onboarding, increases our financial visibility, and advances our mission to be the best home for businesses and their leaders."

— Jeff Totten, CEO, Evergreen Services Group



"We used to work weekends compiling statements. Now we're issuing clean audits a week ahead of schedule."

— John Federer, Director of Accounting
Evergreen Services Group

- Financial statement drafts cut from 20 to 5.
- Clean audits issued a full week earlier than prior years.
- A consistent chart of accounts across 100+ companies, and real-time visibility into metrics like monthly recurring revenue and daily cash across 80+ operating companies. [Western Computer, Evergreen Services Group case study.](#)



Investments Hardware Limited: Margin Visibility Across Every Channel



[Investments Hardware Limited](#), a Canadian construction and industrial supply distributor, was outgrowing on-premises Dynamics NAV as ecommerce, call-center, and retail activity climbed.

Western Computer moved the company to Dynamics 365 Finance & Supply Chain Management in the cloud, integrated its Sana ecommerce platform, and digitized the warehouse. The company reduced average fulfillment time, cut warehouse paper by 80%, consolidated web, retail, wholesale, and call-center sales, and gave management real-time performance data on inventory, sales, and product margins through Power BI.

Streamline Aquatics: Real-Time Inventory in Place of Guesswork

Running on on-premises QuickBooks, [Streamline Aquatics](#) could not give its sales team real-time inventory visibility, and tracking costs to measure margins took heavy manual work. On Dynamics 365 Business Central with Western Computer, the sales team now sees inventory availability in real time, the company carries a true automated inventory instead of manually working the system for a clear picture, and it coordinates drop-shipments across roughly 200 vendors and more than 100,000 products, positioning it to expand from regional to national.



Collins Equipment and Image Source: Off Aging NAV, Onto the Cloud



[Collins Equipment](#) turned aging server hardware into an opportunity, migrating from on-premises NAV to Dynamics 365 Business Central Cloud with Western Computer. The accounting team now tracks customer and vendor invoice status automatically, sales orders convert to invoices and purchase orders without re-keying, and

field work orders flow straight into invoicing. Image Source, a branded-merchandise distributor, made the same NAV-to-Business Central move and cut administrative task work by 20 hours per week while automating sales-order document management.



Read the full stories in the [Western Computer solution brief, Microsoft Dynamics 365 ERP Solutions for the Distribution Industry](#), and explore more distribution outcomes at westerncomputer.com.

About Western Computer

Western Computer has spent nearly 40 years implementing Microsoft Dynamics, with more than 1,750 implementations behind the team. Distribution is not a vertical we added to a list; it is where a large share of that work has lived. We have implemented Dynamics for wholesale and industrial distributors, construction and building-products suppliers, and food, beverage, and wine distribution, and that history shows up in how we scope a project. We know what a distributor's month-end actually looks like, where landed cost hides, how intercompany gets messy across entities and currencies, and what breaks first when order volume climbs faster than the back office.

That experience is why we work across both Dynamics 365 Business Central and Dynamics 365 Finance & Supply Chain Management rather than pushing every distributor toward the same tier. We have taken companies live on Business Central when the priority was to modernize quickly and build discipline and on Finance & Supply Chain Management when warehouse sophistication, multi-entity structure, or item-level landed cost demanded it. We have also moved distributors between tiers as they grew and built the integrations that connect the ERP to ecommerce, warehouse, and reporting systems so finance runs on one version of the truth. For beverage and wine distributors specifically, our 365WineTrade solution extends Dynamics for the way that industry actually operates.



As a Microsoft partner, we vet new capabilities against decades of implementation experience before recommending them, which is why the AI features discussed in this white paper are described by their real availability rather than their demo potential. The credibility of the platform underneath is independent of us. Microsoft Dynamics 365 was named a Leader in three 2025 Gartner Magic Quadrant reports for Cloud ERP ([Microsoft, 2025](#)) and a Leader in the IDC MarketScape for AI-Enabled Large Enterprise ERP Applications, 2025 ([Microsoft, 2025](#)).

Take the Next Step

The five questions discussed in this white paper can be used as a tool for gauging your organization's exposure. When you are ready to put numbers to it, [book a discovery conversation with Western Computer](#). We will start by understanding your current systems and where finance is actually losing time and margin, then tell you honestly whether Business Central or Finance & Supply Chain Management fits the business you run today and the one you are building.



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