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The Role of Enterprise Resource Planning (ERP), Internal Control, and Digital Payments in Operational Efficiency at PT. Calispo Multi Utama

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ABSTRACT

This study aims to analyze the relationships between Enterprise Resource Planning (ERP), Internal Control, Digital Payment, and Operational Efficiency at PT. Calispo Multi Utama. A quantitative approach was employed using primary data collected through an employee survey. The study population consisted of 71 employees, with 61 respondents selected through purposive sampling. Data analysis included validity and reliability tests, descriptive statistics, classical assumption tests, multiple linear regression, t-tests, an F-test, and the coefficient of determination. The results indicate that the research instrument is valid and reliable. The partial tests show that ERP ($t = -3.951$, $p < 0.001$), Internal Control ($t = -4.247$, $p < 0.001$), and Digital Payment ($t = -4.078$, $p < 0.001$) each have a statistically significant negative relationship with Operational Efficiency. The simultaneous test also indicates that the regression model is statistically significant ($F = 25.802$, $p < 0.001$). The R Square value of 0.576 indicates that the three independent variables collectively explain 57.6% of the variation in Operational Efficiency, while the Adjusted R Square value of 0.554 indicates an adjusted explanatory power of 55.4%. These findings indicate statistically significant negative relationships, but they do not establish causation.

Keywords: Operational Efficiency, Enterprise Resource Planning, Internal Control, Digital Payments, Distributors.

INTRODUCTION

Information technology has transformed companies' operational activities, making digitalization essential for improving business processes. According to (Wahyuni Putri, 2021), companies aim to achieve maximum profit to ensure business continuity. Technologies such as Enterprise Resource Planning (ERP), internal control, and digital payment systems support business integration and operational efficiency.

According to (Priyatna, 2024), operational efficiency involves optimizing resources while minimizing costs and time. To improve efficiency, companies can adopt approaches such as ERP implementtation. (N. L. A. Indrayani, 2022), stated ERP is a system that unifies and streamlines business processes, enabling transparent and accountable operations. Effective ERP implementation can reduce operational costs, enhance productivity, and increase customer satisfaction.In addition to system integration, operational efficiency is influenced by internal control quality. Internal control includes policies and procedures to safeguard company assets, maintain accurate financial reporting, and ensure regulatory compliance. (Ang et al., 2023). Effective internal control involves a suitable control environment, risk assessment, control procedures, and effective information and communication. Internal control that meets established standards helps companies achieve their objectives. (Wahyuni et al., 2022). On the other hand, Digital transformation in payment systems also influences companies' operational efficiency. According to

(Idayanti & Ulandari, 2023), digital payments are transactions conducted through electronic media, including SMS, internet banking, and e-wallets. supporting efficient business processes.
Previous studies have examined Enterprise Resource Planning (ERP), Internal Control, and Digital Payments in relation to Operational Efficiency, often separately and in different organizational settings. Therefore, previous findings may not fully explain how these three variables are jointly related to Operational Efficiency in a private distribution company. (Purwati et al., 2024) examined ERP implementation and its relationship with Operational Efficiency in medium-sized Indonesian companies. Meanwhile, (Saputra & Fitriani, 2024) examined Internal Control Quality and its relationship with Operational Efficiency at Bank Sumut KCP Sei Sikambing Medan. Meanwhile, (Nur Hafivah Pulungan et al., 2025) examined Online Payment Systems and their relationship with Operational Efficiency at PUDAM Tirta Bina Labuhanbatu. Although previous studies have examined these factors, their joint relationship with Operational Efficiency in a spare parts distribution company remains unclear. This study examines the individual and joint statistical relationships between ERP, Internal Control, Digital Payments, and perceived Operational Efficiency at PT. Calispo Multi Utama. Based on the researcher's direct work experience, ERP records may sometimes differ from the data entered, transaction approvals involve several stages, and digital payments are routinely used in company transactions. These conditions provide the basis for examining the relationships between the three factors and perceived Operational Efficiency.

LITERATURE REVIEW

Operational Efficiency

According to (Ariyandi, 2025) Operational efficiency is a company's ability to maximize output using minimal resources without compromising products or services quality. According to (Klaudia sura & Muniroh, 2024), Operational efficiency is an important indicator of a company performance, particularly in financial management. (Mustika et al., 2023), stated that efficiency can be defined as a way of achieving a goal by optimally utilizing the Resources available.
According to (Sri Wulan et al., 2024) , the indicators of operational efficiency are:

1. Reduction in production time
2. Better inventory management
3. Increased employee productivity
4. Data integration across departments

This study applies four indicators to a spare parts distribution company, with production time referring to operational processes rather than manufacturing activities. ERP integration refers to system capabilities, while data integration under Operational Efficiency reflects perceived operational outcomes. However, potential conceptual overlap should be considered when interpreting the findings.

Enterprise Resource Planning

According to (Intan Imam Sutanto et al., 2024), ERP is a integrated information system that supports the effective management of company resources. According to (Ade & Satria, 2023), ERP is a cross-functional integrated information system designed to handle most business processes. According to (Dimas Faisal et al., 2026), Enterprise Resource Planning is an information system brings together various organizational functions.
According to (Alrasyid et al., 2024) , the indicators of Enterprise Resource Planning are:

1. Data Integration
2. Operational Modules
3. User Training
4. User Experience

ERP (X1) is measured using eight questionnaire items covering cross-departmental data integration, module suitability, training adequacy, and user ability and comfort. The measurement reflects employees' perceptions of ERP implementation at PT. Calispo Multi Utama, with higher scores indicating more positive perceptions. The indicators are combined into one score to capture complementary aspects of ERP use in a spare parts distribution company.

Internal Control

Based on research by (Wirawan et al., 2021), Internal Control is a process established by management and organizational members to provide reasonable assurance of achieving control objectives. According to (Rosalina et al., 2022), Internal Control consists of coordinated organizational methods and procedures. Internal control is a process, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance (COSO, 2013).

According to (COSO, 2013) Frameworks, the indicators of Internal Control are:

1. Control Environment
2. Risk Assessment
3. Control Activities
4. Information and Communication
5. Monitoring

In this study, Internal Control (X2) refers to employees' perceptions of internal control practices at PT. Calispo Multi Utama. The indicators cover employees' work responsibilities in following procedures, identifying and reporting risks, complying with controls, communicating information, and checking work activities.

Digital Payment

According to (Hermawan et al., 2024), Digital Payment uses technology to store, process, and transfer funds electronically. According to (Iradianty, 2021), Payment involves cashless transactions through smartphone applications, with funds stored in digital wallets or accounts. According to (Hardiky et al., 2021), Digital payment is a payment system that can be conducted online without the need to use physical cash.

According to (Alifah Fakriah et al., 2025), the indicators of Digital Payment are:

1. Availability for use
2. Continuity
3. User experience satisfaction
4. Willingness to recommend

Digital Payment (X3) is measured using eight questionnaire items assessing employees' perceptions of digital payment use in PT. Calispo Multi Utama's. They reflect employees' perceptions of payment availability, continued use, work experience, and recommendations to other departments. However, continuance and recommendation items reflect behavioral intentions, while satisfaction reflects user experience. Therefore, the findings should be interpreted in light of these dimensions.

Based on the theoretical explanations and previous research findings discussed above, the conceptual framework of this study is presented below :

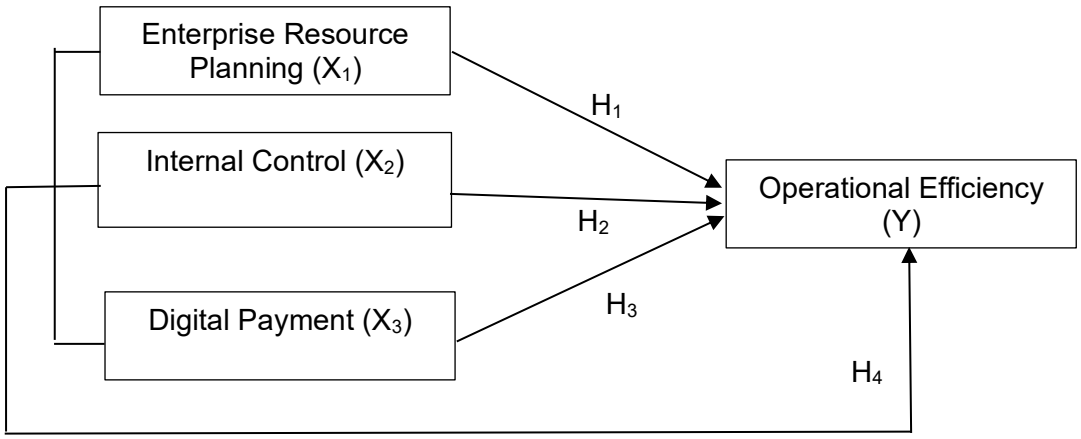


Figure 1. Conceptual Framework

H_1: **Enterprise Resource Planning has a significant effect on Operational Efficiency at PT. Calispo Multi Utama.**
ERP supports information integration across departments, while internal control provides procedures and monitoring, and digital payments facilitate transactions. Therefore, ERP is expected to have a significant relationship with Operational Efficiency at PT. Calispo Multi Utama.

H_2: **Internal Control has a significant effect on Operational Efficiency at PT. Calispo Multi Utama.**
Internal control supports risk management, information accuracy, and compliance with operational procedures. Therefore, Internal Control is expected to have a significant relationship with Operational Efficiency at PT. Calispo Multi Utama.

H_3: **Digital Payment has a significant effect on Operational Efficiency at PT. Calispo Multi Utama.**
Digital payments facilitate transactions and support daily business operations. Therefore, Digital Payment is expected to have a significant relationship with Operational Efficiency at PT. Calispo Multi Utama.

H_4: **Enterprise Resource Planning, Internal Control, and Digital Payment jointly have a significant effect on Operational Efficiency at PT. Calispo Multi Utama.**
ERP integrates information, Internal Control supports procedural compliance, and Digital Payment facilitates transactions.This study examines these three variables simultaneously to determine their joint relationship with Operational Efficiency at PT. Calispo Multi Utama.

H1, H2, and H3 were tested using the t-test to assess partial relationships, while H4 was tested using the F-test to assess their joint relationship with Operational Efficiency. All hypotheses were nondirectional, examining the existence of significant relationships without specifying their direction.

RESEARCH METHOD

This research applies a quantitative approach, (Zulfikar et al., 2024), stated that quantitative research is a scientific approach focusing on numerical data collection. Primary data were collected through an employee survey at PT. Calispo Multi Utama from June to September 2026. Based on HRD records, the population consisted of 71 employees, of whom 61 were selected through purposive sampling based on specified criteria and one response per employee. All variables were measured using a five-point Likert scale, ranging from Strongly Disagree (1) to Strongly Agree (5), with score calculated by summing item responses. Questionnaire items, codes, indicator mappings, and adaptation notes are provided in Appendix A. No reverse-scored items or missing responses were identified. Data were analyzed using IBM SPSS.

The research sample was choose based on the criteria below:
1. Employees who use Enterprise Resource Planning (ERP) in their work.
2. Employees involved in the use of Digital Payment within the Company.

Table 1.
Sample Criteria

	Total
Number of employees at PT. Calispo Multi Utama	71
Employees who do not use Enterprise Resource Planning (ERP) in their work.	(8)
Employees who are not involved in the use of Digital Payment within the Company	(2)
Number of employees who meet the sample criteria	61

Validity and reliability tests were conducted on 30 respondents from a subsidiary company who met the sample criteria and were excluded from the main sample, resulting in 91 participants across both stages. The findings are limited to eligible respondents at PT. Calispo Multi Utama. Data analysis included descriptive statistics, classical assumption tests, multiple linear regression, t-tests, F-tests, coefficient of determination, and variable contribution analysis.

RESULTS

Validity Test

According to (Ghozali, 2021), a questionnaire is valid when its items measure the intended aspects. Item validity was tested using Pearson Product-Moment correlation through Bivariate Correlations, with 30 pilot respondents excluded from the main sample, with 28 degrees of freedom (df = n − 2) the critical r-value of 0.361. Each item was correlated with its corresponding variable's total score. Items with Pearson correlation coefficients greater than 0.361 were considered valid.

Table 2.
Validity Tests

No	R Count	R Table	Result
X 1.1	0,767	0.361	VALID
X 1.2	0,842		
X 1.3	0,724		
X 1.4	0,845		
X 1.5	0,416		
X 1.6	0,688		
X 1.7	0,698		
X 1.8	0,801		
X 2.1	0,501		

X 2.2	0,742		
X 2.3	0,528		
X 2.4	0,642		
X 2.5	0,404		
X 2.6	0,524		
X 2.7	0,599		
X 2.8	0,388		
X 2.9	0,577		
X 2.10	0,607		
X 3.1	0,416		
X 3.2	0,566		
X 3.3	0,637		
X 3.4	0,608		
X 3.5	0,588		
X 3.6	0,465		
X 3.7	0,433		
X 3.8	0,524		
Y .1	0,659		
Y .2	0,846		
Y .3	0,721		
Y .4	0,838		
Y .5	0,413		
Y .6	0,643		
Y .7	0,718		
Y .8	0,810		

Sources : Results of Data Processing by the Researcher, 2026

In table 2, the independent and dependent variables indicate that all are exceed the table r value of 0.361. Therefore, all research instruments meet the validity requirements.

Reliability Test

According to (Ghozali, 2021), a questionnaire is reliable when its items consistently measure the intended construct. This study used Cronbach's Alpha to assess the internal consistency of each variable, with values exceeding 0.60 considered reliable. The results are presented in Table 3.

Table 3.
Reliability Tests

Variable	Cutoff Value	Cronbach's Alpha	N
Enterprise Resource Planning	0,600	0,876	8
Internal Control	0,600	0,778	10
Digital Payment	0,600	0,635	8
Operational Efficiency	0,600	0,864	8

Sources : Results of Data Processing by the Researcher, 2026

Table 3 shows that all four variables met the reliability threshold of0.60. However, Digital Payment had a Cronbach's Alpha of 0.635, relatively close to the cutoff, so its reliability should be interpreted with caution.

Descriptive Statistics

According to (Ghozali, 2021), Descriptive statistics summarize the characteristics and distribution of the data using measures including mean, standard deviation, variance, maximum, minimum, sum, range, kurtosis, and skewness (asymmetry of the distribution).

Table 4.
Descriptive Statistics Test

Descriptive Statistics

	N	Mininum	Maximum	Mean	Std. Deviation
Enterprise Resource Planning	61	18	39	28.26	4.446
Internal Control	61	24	46	35.30	4.893
Digital Payment	61	21	39	28.59	4.462
Operational Efficiency	61	22	31	26.80	2.096
Valid N (listwise)	61				

Sources : Results of Data Processing by the Researcher, 2026

Table 6 presents variations in the minimum, maximum, mean, and standard deviation values across the four research variables, with Internal Control having the highest mean score.

Normality Tests
Based on research by (Ghozali, 2021), Nomality test is conducted to assess whether the residuals or disturbance terms in the regression model follow a normal distribution.

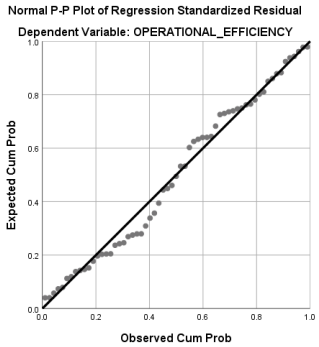


Figure 2. P-Plots
Sources : Results of Data Processing by the Researcher, 2026

In figure 2, it shows that distributed along the reference line and do not show any significant deviations. Therefore, the residuals can be considered normaly distributed.

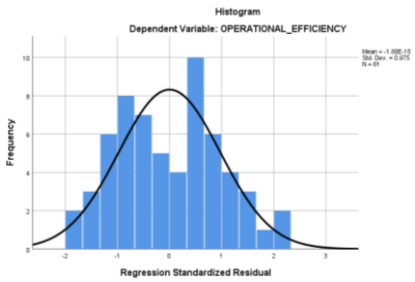


Figure 3. Histogram
Sources : Results of Data Processing by the Researcher, 2026

In figure 3, it shows that the residuals follow a nearly symmetrical curve without a clear tendency toward either side. Therefore, the residuals can be considered normaly distributed

Table 5.
Normality Kolmogorov Smirnov Test

		Unstandardized Residual
N		61
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.36507442
Most Extreme Differences	Absolute	.103
	Positive	.103
	Negative	-.075
Test Statistic		.103
Asymp. Sig. (2-tailed)		.177[c,d]

Sources : Results of Data Processing by the Researcher, 2026

Table 7 shows that the normality test did not detect a significant departure of the residuals from normality at the 5% level.

Heteroscedasticity Test
According to (Ghozali, 2021), Heteroscedasticity occurs when residual variance varies across observations. A systematic pattern in the scatterplot may indicate its presence.

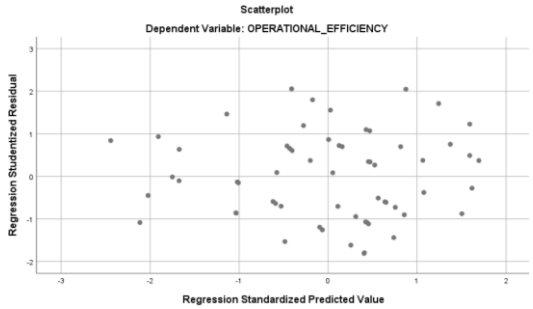


Figure 4. Heteroscedasticity
Sources : Results of Data Processing by the Researcher, 2026

Figure 4 shows that the scatterplot are randomly distributed on the both side of the origin point (0) on the Y-axis with no clear pattern, indicating that the regression model is not heteroscedasticity.

Multicollinearity Test
Based on research by (Ghozali, 2021), The multicollinearity test examines relationships among independent variables in the regression model. Multicollinearity is indicated by a Tolerance value ≤ 0.10 or a VIF value ≥ 10.

Table 6.
Multicollinearity Test

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Enterprise Resource Planning	.888	1.126
	Internal Control	.943	1.060
	Digital Payment	.923	1.084

Sources : Results of Data Processing by the Researcher, 2026

As shown in Table 6, all three independent variables had tolerance values above 0.10 and VIF values below 10, indicating no severe multicollinearity based on the specified criteria.

Multiple Linear Regression Analysis
According to (Ghozali, 2021), multiple linear regression is a model that includes two or more independent variables or predictors. The regression equation used in this study is presented as follows:

$$Y = B0 + B1X^1 + B2X^2 + B3X^3 + e$$

Keterangan:

Y	: Operational Efficiency
X^1	: Enterprise Resource Planning
X^2	: Internal Control
X^3	: Digital Payment
B0	: Constant
B1 B2 B3	: Regression Coefficient
e	: Error

Table 7.
Multiple Linear Regression Analysis

Coefficients[a]				
Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	42.244	1.776	
	Enterprise Resource Planning	-.170	.043	-.362
	Internal Control	-.162	.038	-.377
	Digital Payment	-.172	.042	-.366

Sources : Results of Data Processing by the Researcher, 2026

Operational Efficiency = 42.244 - 0,170 Enterprise Resource Planning - 0,162 Internal Control - 0,172 Digital Payment + e

Based on **Table 7**, it concluded that :

1. Constant (a): The constant represents the predicted Operational Efficiency when all independent variables equal zero. However, this condition falls outside the observed data and has no direct practical interpretation in this study.
2. Enterprise Resource Planning (B1): The coefficient of -0.170, indicates that a 1-unit increase in ERP is associated with a decrease of 0.170 in Operational Efficiency, while the other variables remain constant.
3. Internal Control (B2): The coefficient of -0.162, indicates that a 1-unit increase in Internal Control is associated with a decrease of 0.162 in Operational Efficiency, while the other variables remain constant.
4. Digital Payment (B3): The coefficient of -0.172, indicates that a 1-unit increase in Digital Payment is associated with a decrease of 0.172 in Operational Efficiency, while the other variables remain constant.

Partial Hypothesis Test (t Test)
According to(Ghozali, 2021), to determine how much each independent variable contributes to explaining variations in the dependent variable.

Table 8.
Partial Hypothesis t-Test

Coefficients[a]			
Model		t	Sig.
1	(Constant)	23.792	.000
	Enterprise Resource Planning	-3.951	.000
	Internal Control	-4.247	.000
	Digital Payment	-4.078	.000

Sources : Results of Data Processing by the Researcher, 2026

For 61 respondents, a 0.05 significance level, and a two-tailed test, the critical t-value was 2.00247 with 57 degrees of freedom (61 − 3 − 1). ERP showed a significant negative relationship with Operational Efficiency ($t = -3.951$, $p < 0.001$). Internal Control ($t = -4.247$, $p < 0.001$) and Digital Payment ($t = -4.078$, $p < 0.001$) also showed significant negative relationships. All three absolute t-values exceeded the critical value of 2.00247.

Simultaneous Hypothesis Test (F Test)
Based on research by (Ghozali, 2021), The simultaneous test (F test) is a test that indicates whether Y has a linear relationship with X1, X2, and X3.

Table 9.
Simultaneous Hypothesis F Test

ANOVA[a]						
Model		Sum of square	df	Mean Square	F	Sig.
1	Regression	151.834	3	50,611	25.802	.000[b]
	Residual	111,806	57	1,962		
	Total	263,639	60			

Sources : Results of Data Processing by the Researcher, 2026

For a sample size of 61 at $\alpha = 0.05$, the F-table value is 2.77. This value was obtained by calculating 61 − 3 − 1 = 57. The results show that the F-value of 25.802 > F-table value of 2.77, a significance value of $p < 0.001$. Therefore, Enterprise Resource Planning, Internal Control, and Digital Payment significantly effects Operational Efficiency.

Coefficient of Determination Test (R^2)
Based on research by (Ghozali, 2021), The coefficient of determination (R^2) indicates the proportion of variation in the dependent variable explained by the regression model, with values ranging from 0 to 1.

Table 10.
Coefficient of Determination (R^2)

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.759[a]	.576	.554	1.401

Sources : Results of Data Processing by the Researcher, 2026

As shown in Table 10, the R^2 value of 0.576 indicates that ERP, Internal Control, and Digital Payment collectively explain 57.6% of the variation in Operational Efficiency, while the remaining 42.4% is unexplained by the model. The adjusted R^2 of 0.554 indicates an

explanatory value of 55.4% after accounting for the number of predictors and sample size.

Variable Contribution Test
In addition to Adjusted R^2, each independent variable's contribution is assessed through effective and relative contributions. Effective contribution is calculated by multiplying the Beta coefficient by the Zero-Order correlation (Beta × Zero-Order), as shown in the following table.

Table 11.
Variable Contribution

Variable Independent	Coefficient *Standardized B*	Correlations *Zero-Order*
Enterprise Resource Planning	-0,362	-0,547
Internal Control	-0,377	-0,506
Digital Payment	-0,366	-0,511

Sources : Results of Data Processing by the Researcher, 2026

The contribution of each independent variable to the coefficient of determination (R^2) was calculated using the product of its standardized regression coefficient (β) and zero-order correlation coefficient (r). The individual contribution was calculated as $\beta_i \times r_i \times 100\%$. The results are presented below :

1. Enterprise Resource Planning = -0,362 * -0,547 = 0,198 * 100 = 19,80%
2. Internal Control = -0,377 * -0,506 = 0,190 * 100 = 19,07%
3. Digital Payment = -0,366 * -0,511 = 0,187 * 100 = 18,70%

As shown in Table 11, ERP, Internal Control, and Digital Payment contributed 19.80%, 19.07%, and 18.70%, respectively, totaling 57.6%. The total is based on the sum of the unrounded $\beta_i \times r_i$ products, which corresponds to R^2. These positive contributions result from multiplying two negative values and do not indicate positive regression relationships; the regression coefficients remain negative.

DISCUSSION

Enterprise Resource Planning *on* Operational Efficiency
The partial test showed a significant negative relationship between ERP and Operational Efficiency at PT. Calispo Multi Utama ($t = -3.951$, $p < 0.001$). Therefore, H1 is accepted in terms of statistical significance, although the relationship is negative. This finding differs from the study conducted by (Purwati et al., 2024) who found that ERP significantly affects Operational Efficiency. Although ERP aims to improve communication and data integration across departments, the negative coefficient does not support a positive relationship in this study. Implementation difficulties require further investigation, as this study does not establish them as the cause.

Internal Control on Operational Efficiency
The partial test showed a significant negative relationship between Internal Control and Operational Efficiency at PT. Calispo Multi Utama ($t = -4.247$, $p < 0.001$). Therefore, H2 is accepted in terms of statistical significance, although the observed relationship is negative. This finding differs from the study conducted by (Saputra & Fitriani, 2024) who found that Internal Control significantly affects Operational Efficiency. Assuming higher scores represent stronger internal control and greater operational efficiency, the negative coefficient indicates that higher Internal Control scores are associated with lower Operational Efficiency scores. However, this result does not establish causation, and further research is needed to explain the observed relationship.

Digital Payment on Operational Efficiency

The partial test showed a significant negative relationship between Digital Payment and Operational Efficiency at PT. Calispo Multi Utama ($t = -4.078$, $p < 0.001$). Therefore, H3 is accepted in terms of statistical significance, although the observed relationship is negative. This finding differs in direction from the study conducted by (Nur Hafivah Pulungan et al., 2025) who found a significant relationship between Digital Payment and Operational Efficiency. However, comparisons should consider the indicators used to measure both variables. Although digital payments may facilitate transaction processing and recordkeeping, these benefits were not separately examined in this study. Therefore, the negative coefficient indicates an association between the measured variables but does not establish that digital payments reduce operational efficiency.

Enterprise Resource Planning, Internal Control, and Digital Payment on Operational Efficiency

The simultaneous test showed that Enterprise Resource Planning, Internal Control, and Digital Payment jointly had a statistically significant relationship with Operational Efficiency ($F = 25.802 > 2.77$, $p < 0.001$). Therefore, H4 is accepted. revious studies examined these variables separately in different settings. (Purwati et al., 2024) examined the relationship between Enterprise Resource Planning implementation and Operational Efficiency in medium-sized companies in Indonesia. (Saputra & Fitriani, 2024) investigated the relationship between Internal Control quality and Operational Efficiency at Bank Sumut KCP Sei Sikambing Medan. Meanwhile, (Nur Hafivah Pulungan et al., 2025) examined the relationship between online payment systems and Operational Efficiency at PUDAM Tirta Bina Labuhanbatu. However, these studies did not necessarily examine all three variables jointly in one regression model. The present findings indicate that ERP, Internal Control, and Digital Payment are jointly significant in explaining Operational Efficiency at PT. Calispo Multi Utama. Nevertheless, the results do not establish causation or demonstrate that these variables increase Operational Efficiency.

CONCLUSION

The findings reveal significant negative relationships between Enterprise Resource Planning, Internal Control, Digital Payment, and Operational Efficiency at PT. Calispo Multi Utama. The simultaneous test also confirms that the three independent variables are jointly significant. Therefore, H1, H2, H3, and H4 are supported in terms of statistical significance, although the individual relationships are negative. The R^2 value of 0.576 indicates that the three variables explain 57.6% of the variation in Operational Efficiency, while the adjusted R^2 of 0.554 represents an adjusted explanatory power of 55.4%. The remaining 42.4% is unexplained by the model. This study is limited to one company, eligible employees, a single data collection period, and employee-rated measures of both independent and dependent variables. Future research could involve multiple companies, different data collection periods, and objective measures, such as transaction processing time and operational costs to provide a more comprehensive assessment of Operational Efficiency.

RECOMMENDATION

Based on the findings, PT. Calispo Multi Utama is advised to evaluate its ERP workflows, internal control procedures, and digital payment reconciliation to identify potential operational challenges. The evaluation could include reviewing cross-departmental ERP processes, authorization procedures, job segregation, and the accuracy and timeliness of payment reconciliation. These areas require further assessment rather than established causes of the negative relationships. The company could also test procedural improvements by comparing transaction processing times, error rates, and reconciliation discrepancies before and after implementation. This approach would help assess whether the changes improve operational efficiency without assuming that the existing systems need to be discontinued.

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