

Research Article

The Effect Of Enterprise Resource Planning (ERP) Implementation On The Efficiency And Effectiveness Of PT Tri Sapta Jaya

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DOI: <https://doi.org/10.61492/danesia.v1i2.38> | received: 2026-07-06; accepted: 15-06-2026; online: 06-30-2026

Abstract: This study aims to analyze the effect of Enterprise Resource Planning (ERP) implementation on the efficiency and effectiveness of PT Tri Sapta Jaya. The method used is quantitative with a causal associative approach. The research data is in the form of primary data obtained through questionnaires to 61 respondents from the accounting division in 7 work units directly involved in the use of ERP. The results of the study indicate that partially ERP implementation has a positive and significant effect on efficiency with a calculated t value of $6.608 > t$ table 2.002 and a significance of <0.001 . In addition, ERP also has a positive and significant effect on effectiveness with a calculated t value of $9.919 > t$ table 2.002 and a significance of <0.001 . The coefficient of determination (R^2) shows that ERP is able to explain efficiency by 42.5% and effectiveness by 62.5% . This finding confirms that ERP implementation significantly contributes to improving the efficiency and effectiveness of the company's operations.

Keywords: Enterprise Resource Planning (ERP), Efficiency, Effectiveness.

1. Introduction

Digital transformation has become a strategic agenda for companies across various industrial sectors to face increasingly complex business competition. Advances in information technology are driving organizations to integrate business processes, improve information quality, and accelerate data-driven decision-making. One technology widely adopted to support this transformation is Enterprise Resource Planning (ERP), an integrated information system that connects various organizational functions into a single platform, enabling real-time data exchange between departments (Pratiwi et al., 2025; Zaelani et al., 2025).

ERP implementation is becoming increasingly important as modern organizations face challenges such as increasing data volumes, the need for cross-functional coordination, and high operational efficiency demands. ERP systems enable companies to integrate finance, accounting, inventory, procurement, distribution, and human resources functions into a single, centralized database, thereby reducing information redundancy and improving organizational data accuracy (Diyasa et al., 2024). ERP's ability to provide fast and integrated information makes this system a key foundation for supporting companies' competitive advantage in the digital economy era (Alfami & Fauzan, 2025).

Globally, corporate investment in ERP systems continues to show significant growth. Organizations increasingly recognize that the success of digital transformation depends not only on technology adoption but also on the ability to comprehensively integrate business processes. ERP acts as a platform capable of connecting all company operational activities, enabling process efficiency, information transparency, and improved internal control (Silviana & Yuhertiana, 2025). This situation has led to ERP implementation becoming a strategic priority in various industrial sectors, including manufacturing, services, distribution, healthcare, and pharmaceuticals.

In the Indonesian context, ERP implementation has experienced rapid development in line with the increasing need for information systems capable of supporting digital transformation in companies.

The growth of Indonesia's digital economy is driving organizations to optimize the use of technology in operational and managerial activities. Companies are no longer solely focused on process automation but also on the ability to generate accurate, real-time information to improve decision-making (Pratiwi et al., 2025). This situation is driving more and more companies to adopt ERP as a tool to improve organizational efficiency, effectiveness, and competitiveness.

The pharmaceutical industry is a sector with a high demand for integrated information systems. The industry's highly dependent characteristics, such as data accuracy, inventory control, product traceability, regulatory compliance, and distribution speed, require companies to have information systems capable of effectively integrating all business processes (Gadzali et al., 2025). Errors in managing inventory data, financial transactions, and product distribution can directly impact service quality and operational continuity. Therefore, ERP implementation is a strategic necessity for pharmaceutical companies to improve the quality of information management and the effectiveness of business processes.

PT Tri Sapta Jaya is a national pharmaceutical distribution company that manages thousands of pharmaceutical products and serves various healthcare facilities in Indonesia. The complexity of the company's operational activities requires information integration that can connect distribution, inventory, finance, and accounting functions in real time. To support this need, PT Tri Sapta Jaya has implemented an Oracle-based ERP system that integrates with various company operational activities. The system is expected to increase data processing speed, minimize recording errors, strengthen coordination between departments, and improve the quality of information used in the company's decision-making process (PT Tri Sapta Jaya, 2026).

Although ERP implementation offers numerous potential benefits, its effectiveness still faces several challenges in organizational practice. Initial observations indicate that ERP utilization at PT Tri Sapta Jaya is not yet fully optimal. Several obstacles are still encountered in the data input process, information coordination between departments, and technical glitches that can impact operational activities. These conditions indicate that the presence of technology does not automatically guarantee organizational efficiency and effectiveness if its implementation is not optimal (Gadzali et al., 2025).

Empirical studies on ERP also show mixed results. Putra et al. (2021) found that ERP implementation positively impacts company performance by improving organizational capabilities. Marsudi and Pambudi (2021) demonstrated that ERP can improve company operational performance through better information integration. Research by Febrianto et al. (2022) concluded that ERP contributes to improved business process efficiency, reporting quality, and decision-making. These findings are supported by research by Gadzali et al. (2025), which shows that ERP positively impacts employee performance through increased work efficiency and organizational data integration.

On the other hand, most previous research has focused more on the impact of ERP on company performance, accounting information quality, earnings management, and firm value (Devi & Aryani, 2024; Alfami & Fauzan, 2025). Research specifically examining the impact of ERP implementation on the efficiency and effectiveness of the accounting function in pharmaceutical distribution companies is still relatively limited. This is despite the accounting department being a key user of ERP, playing a crucial role in producing accurate, relevant, and timely financial information. These research limitations indicate a research gap that requires further study.

This study offers distinct contributions compared to previous research. First, it focuses on pharmaceutical distribution companies, which have different operational and regulatory characteristics than those in the manufacturing or service sectors. Second, it examines ERP

implementation from the perspective of the accounting function, the primary user of the system, generating organizational financial information. Third, it simultaneously examines the impact of ERP on work efficiency and effectiveness, providing a more comprehensive picture of the benefits of ERP implementation in supporting organizational performance.

Based on empirical phenomena, gaps in previous research, and the importance of optimizing the use of information technology in the pharmaceutical industry, this study aims to analyze the impact of Enterprise Resource Planning (ERP) implementation on the efficiency and effectiveness of PT Tri Sapta Jaya. The results of this study are expected to provide theoretical contributions to the development of accounting information systems and ERP literature, while also providing practical implications for companies in improving the quality of information systems implementation to support more effective and efficient organizational performance.

Formulation of the problem

Based on the problems that have been identified, the problem formulation in this research is as follows:

1. How does the implementation of Enterprise Resource Planning (ERP) affect the efficiency of PT Tri Sapta Jaya?
2. How does the implementation of Enterprise Resource Planning (ERP) affect the effectiveness of PT Tri Sapta Jaya?

2. Literature Review

Enterprise Resource Planning (ERP)

Enterprise Resource Planning (ERP) is an integrated information system designed to connect various business functions within an organization through a single, centralized database. This system enables the integration of financial, accounting, inventory, production, distribution, and human resource processes, allowing information to be accessed in real time by all relevant units (Zaelani et al., 2025). This integration helps organizations improve interdepartmental coordination, reduce data duplication, and accelerate the flow of information needed for the company's operational processes.

From an accounting information system perspective, ERP plays a strategic role because it can simultaneously integrate financial data with a company's operational activities. ERP enables automated transaction recording and connects with various other business modules, resulting in more accurate, consistent, and timely information to support managerial decision-making (Diyasa et al., 2024). These capabilities make ERP a crucial instrument in supporting a company's digital transformation.

ERP implementation also provides significant benefits for improving organizational performance. Research by Putra et al. (2021) shows that ERP can enhance organizational capabilities through better information integration, thus impacting company performance. Similar findings were presented by Pratiwi et al. (2025), who stated that ERP implementation contributes to improving the quality of financial management, inventory control, and the effectiveness of business decision-making.

In this study, ERP implementation was measured using indicators reflecting the system's quality in supporting accounting activities, namely data integration, information accuracy, real-time information availability, and financial data analysis capabilities (Zaelani et al., 2025). These four indicators are considered capable of representing the effectiveness of ERP implementation in supporting a company's business processes.

Efficiency

Efficiency is a concept that describes an organization's ability to achieve optimal results with minimal resource use. Efficiency indicates the extent to which a task can be completed using time, effort, costs, and other resources effectively without compromising the quality of the results (Ananda et al., 2025). In the modern business environment, efficiency is a crucial indicator because it directly relates to an organization's productivity and competitiveness.

The use of information technology is one factor that can improve organizational efficiency. Integrated systems enable faster business processes, reduce repetitive work, and minimize errors caused by manual processes. ERP implementation allows companies to automate various operational activities, resulting in shorter completion times and more optimal resource utilization (Febrianto et al., 2022).

Efficiency in this study was measured through three main indicators: work time, work accuracy, and work process fluency. Work time reflects the ability to complete work within the specified timeframe. Work accuracy indicates the ability to produce work with a low error rate. Work process fluency reflects the system's ability to support operational activities in a structured and continuous manner (Ananda et al., 2025; Nurjaman, 2025).

Effectiveness

Effectiveness is the degree to which an organization succeeds in achieving its stated goals. The concept of effectiveness focuses on achieving targets and desired outcomes, without focusing on the amount of resources used in achieving those goals (Ananda et al., 2025). An effective organization is capable of producing outputs that meet established standards and achieve planned strategic objectives.

In the context of information technology implementation, effectiveness relates to the system's ability to support organizational activities so that operational goals can be optimally achieved. ERP provides accurate, relevant, and timely information, helping management make better decisions. The availability of real-time information also improves coordination between departments and accelerates the organization's response to changes in the business environment (Pratiwi et al., 2025).

Research by Silviana and Yuhertiana (2025) shows that ERP implementation can improve organizational effectiveness by increasing information transparency, data accuracy, and speeding up business processes. These findings indicate that successful ERP implementation impacts not only operational efficiency but also the achievement of overall organizational goals.

Effectiveness in this study was measured using indicators of goal achievement, work quality, work quantity, and work accuracy. These four indicators were used to evaluate the extent to which ERP implementation was able to support the success of operational activities in the accounting department of PT Tri Sapta Jaya (Ananda et al., 2025).

Hypothesis Development

The Impact of ERP Implementation on Efficiency

ERP is designed to integrate all business activities into a single, connected system, reducing duplication of work, accelerating data processing, and improving coordination between organizational units. An integrated system allows for real-time information availability, allowing operational activities to be carried out more quickly and accurately. This has the potential to increase organizational efficiency by reducing work time, increasing accuracy, and streamlining business processes (Febrianto et al., 2022). Research by Gadzali et al. (2025) indicates that ERP implementation positively impacts employee performance by enhancing work efficiency and organizational data integration. Research by Silviana and Yuhertiana (2025) also found that ERP contributes to improving operational efficiency

through work process automation and reducing information redundancy. Based on these theoretical arguments and empirical findings, ERP implementation is suspected to have a positive impact on the efficiency of PT Tri Sapta Jaya.

H1: Implementation of Enterprise Resource Planning (ERP) has a positive effect on the efficiency of PT Tri Sapta Jaya.

The Impact of ERP Implementation on Effectiveness

ERP provides accurate, complete, and timely information, supporting more effective decision-making processes. An integrated system helps organizations improve coordination between departments, accelerate work completion, and ensure operational activities run according to established targets. These capabilities have the potential to increase organizational effectiveness in achieving business goals (Pratiwi et al., 2025). Research by Putra et al. (2021) shows that ERP implementation contributes to improved organizational performance by enhancing the company's internal capabilities. Similar findings were obtained by Silviana and Yuhertiana (2025), who stated that ERP increases information transparency and supports the achievement of organizational goals more effectively. Based on theoretical studies and previous research results, ERP implementation is expected to have a positive impact on the effectiveness of PT Tri Sapta Jaya.

H2: Implementation of Enterprise Resource Planning (ERP) has a positive effect on the effectiveness of PT Tri Sapta Jaya.

Framework

The framework of thought in this research is as follows:

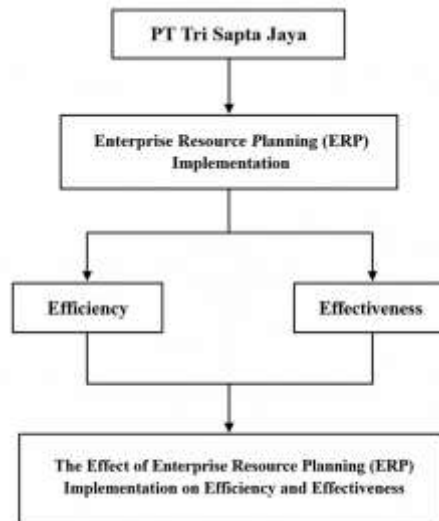


Figure 1. Framework of Thought

3. RESEARCH METHOD

Research Design

This study uses a quantitative approach with a causal associative research design. The quantitative approach was used to examine the relationship and influence of Enterprise Resource Planning (ERP) implementation on efficiency and effectiveness at PT Tri Sapta Jaya. The causal associative design was chosen because this study aims to explain the causal relationship between the independent and dependent variables through statistical testing (Wadji et al., 2024). The independent variable in this study is ERP implementation, while the dependent variables consist of efficiency and effectiveness.

Population and Sample

The study population included all accounting employees at PT Tri Sapta Jaya who were directly involved in the use of the ERP system. This population consisted of 61 individuals spread across seven work units: Assistant Manager, Finance and Accounting Coordinator, Finance and Accounting Staff, Cashier, Financial Administration, MOSPay PIC, and Sales Coordinator. Given the relatively small population size and the reachability of all members, this study employed a saturated sampling technique, thus utilizing the entire population as a sample, with 61 respondents (Sugiyono, 2022).

Data Collection Sources and Techniques

This study used primary data obtained directly from respondents through questionnaires. The research instrument was developed based on indicators used in previous research and adapted to the operational context of PT Tri Sapta Jaya. Each statement item was measured using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree) (Yusrizal & Rahmati, 2022).

ERP implementation variables are measured using indicators such as data integration, information accuracy, real-time information availability, and data analysis capabilities. Efficiency variables are measured using indicators such as work time, work accuracy, and work process smoothness. Meanwhile, effectiveness variables are measured using indicators such as goal achievement, work quality, work quantity, and work accuracy (Zaelani et al., 2025; Ananda et al., 2025).

Data analysis

Data analysis was performed using IBM SPSS Statistics software. The initial stage of analysis included descriptive statistics to describe the characteristics of respondents and the distribution of the research data. Data quality testing, consisting of validity and reliability tests, was then conducted to ensure the research instrument was able to measure variables accurately and consistently. Prior to hypothesis testing, classical assumption tests were conducted, including normality, linearity, and heteroscedasticity tests, to ensure the regression model met the required statistical assumptions (Ghozali, 2021). Hypothesis testing was conducted using simple linear regression analysis to examine the effect of ERP implementation on efficiency and effectiveness separately. Furthermore, a t-test was used to determine the partial effect of the independent variables on the dependent variable, while the coefficient of determination (R^2) was used to measure the ability of ERP implementation to explain variations in efficiency and effectiveness. The decision-making criteria used a 5% significance level ($\alpha = 0.05$), where the hypothesis was accepted if the significance value was less than 0.05 (Ghozali, 2021).

4. RESULTS AND DISCUSSION

Research Object

PT Tri Sapta Jaya plays an active role in supporting the improvement of public health in Indonesia through the distribution of quality medicines to various regions in Indonesia, from large cities to small areas. The company is committed to ensuring the availability of health products can reach the community widely and evenly. PT Tri Sapta Jaya was founded in 2006 and is a subsidiary of PT Enseval Putera Megatrading Tbk. Since its inception, the company has continued to experience development in providing distribution services by implementing good and professional operational standards. To date, PT Tri Sapta Jaya has expanded its service network to 28 cities in Indonesia as an effort to improve the quality of service and meet the community's needs in the health sector.

Descriptive statistics

Descriptive statistics were used to provide an overview of the research data based on respondents' responses to the variables of Enterprise Resource Planning (ERP) implementation, efficiency, and

effectiveness. The metrics used in this analysis included minimum, maximum, mean, and standard deviation. The results of the descriptive statistical analysis of the processed research data are presented in the following table:

Table 1. Descriptive Statistics Results

<i>Descriptive Statistics</i>					
	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Standard Deviation</i>
X (ERP)	61	29.00	40.00	35.9180	3.45106
Y1 (Efficiency)	61	31.00	40.00	36,0000	2.61406
Y2 (Effectiveness)	61	28.00	40.00	36,0000	3.59166

Source: Data processed by the author using SPSS 32 (2026)

Based on Table 4.2 above, the number of respondents in this study was 61 people. The ERP variable (X) has a minimum value of 29 and a maximum value of 40, the average value of the ERP variable is 35.91 with a data distribution level of 3.45. The Efficiency variable (Y1) has a minimum value of 31 and a maximum value of 40. The average value of the efficiency variable is 26.00 with a distribution level of 2.61. Meanwhile, the effectiveness variable (Y2) has a minimum value of 28 and a maximum value of 40. The average value of the effectiveness variable is 36.00 with a distribution level of 3.59. Thus, the three research variables show a relatively high average value with varying levels of data distribution.

Data Normality Test

A normality test is performed to determine whether the research data is normally distributed. In this study, the normality test was conducted using the Kolmogorov-Smirnov method. The basis for making decisions in the normality test is that if the significance value is >0.05, the data is normally distributed. If the significance value is <0.05, the data is not normally distributed.

a) Normality Test (Variable X against Variable Y1)

Table 2. Results of the Normality Test of Variable X against Variable Y1

<i>One-Sample Kolmogorov-Smirnov Test</i>		
		<i>Unstandardized Residual</i>
<i>N</i>		61
<i>Normal Parameters a,b</i>	<i>Mean</i>	.0000000
	<i>Standard Deviation</i>	1.98167322
<i>Most Extreme Differences</i>	<i>Absolute</i>	.079
	<i>Positive</i>	.076
	<i>Negative</i>	-.079
<i>Test Statistics</i>		.079
<i>Asymp. Sig. (2-tailed) c</i>		.200d

Source: Data processed by the author using SPSS 32 (2026)

Based on Table 4.5, the results of the normality test using the One-Sample Kolmogorov-Smirnov Test method, obtained a significance value (Asymp. Sig. (2-tailed)) of 0.200. This value is greater than 0.05 (0.200 > 0.05), so it can be concluded that the research data is normally distributed and meets the normality assumption.

b) Normality Test (Variable X against Variable Y2)

Table 3. Results of the Normality Test of Variable X against Variable Y2

<i>One-Sample Kolmogorov-Smirnov Test</i>	
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		<i>Unstandardized Residual</i>
N		61
<i>Normal Parameters^{a,b}</i>	<i>Mean</i>	.0000000
	<i>Standard Deviation</i>	2.19910825
<i>Most Extreme Differences</i>	<i>Absolute</i>	.107
	<i>Positive</i>	.107
	<i>Negative</i>	-.100
<i>Test Statistics</i>		.107
<i>Asymp. Sig. (2-tailed)^c</i>		.082

Source: Data processed by the author using SPSS 32 (2026)

Based on Table 4.6, the results of the normality test using the One-Sample Kolmogorov-Smirnov Test method, obtained a significance value (Asymp. Sig. (2-tailed)) of 0.082. This value is greater than 0.05 ($0.082 > 0.05$), so it can be concluded that the research data is normally distributed and meets the normality assumption.

Linearity Test

The linearity test aims to determine whether or not there is a significant linear relationship between two variables. The linearity test is conducted by comparing the significance value (Sig.) with a significance level of 0.05. If the Deviation from Linearity Sig. value is > 0.05 , it can be concluded that there is a significant linear relationship between the independent variable and the dependent variable. Conversely, if the Deviation from Linearity Sig. value is < 0.05 , then the relationship between variables X and Y is declared to be significantly non-linear.

Table 4. Linearity Test Results

<i>ANOVA Table</i>							
			<i>Sum of Squares</i>	<i>df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
ERP Efficiency *	<i>Between Groups</i>	<i>(Combined)</i>	204,068	11	18,552	4,414	<,001
		<i>Linearity</i>	174,378	1	174,378	41,492	<,001
		<i>Deviation from Linearity</i>	29,690	10	2,969	.706	.714
	<i>Within Groups</i>		205,932	49	4.203		
	<i>Total</i>		410,000	60			
			<i>Sum of Squares</i>	<i>df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
Effectiveness * of ERP	<i>Between Groups</i>	<i>(Combined)</i>	534,385	11	49,399	10,496	<,001
		<i>Linearity</i>	483,835	1	483,835	102,803	<,001
		<i>Deviation from Linearity</i>	59,549	10	5,955	1,265	.276
	<i>Within Groups</i>		230,615	49	4,706		
	<i>Total</i>		774,000	60			

Source: Data processed by the author using SPSS 32 (2026)

Based on Table 4.7 above, the results of the linearity test in the ANOVA Table, obtained the Deviation from Linearity value on the ERP variable against Efficiency of 0.714. This value is greater than 0.05 ($0.714 > 0.05$), so it can be concluded that there is a linear relationship between the ERP and Efficiency

variables. In addition, the results of the linearity test on the ERP variable against Effectiveness show a Deviation from Linearity value of 0.276. This value is also greater than 0.05 ($0.276 > 0.05$), so it can be concluded that there is a linear relationship between the ERP and Effectiveness variables. Thus, both dependent variables meet the linearity assumption.

Discussion of Research Results

The Effect of Enterprise Resource Planning (ERP) Implementation (X) on Efficiency (Y1)

Based on the results of the partial test hypothesis testing that has been carried out, it can be seen that the calculated t value on the Enterprise Resource Planning (ERP) variable is 6.608 with a t table value of 2.002, so that the calculated $t > t$ table is $6.608 > 2.002$ with a significance value of $<0.001 < 0.05$. Thus, the hypothesis (H_0) is rejected and the hypothesis (H_a) is accepted, which means that the implementation of Enterprise Resource Planning (ERP) has a positive and significant effect on efficiency at PT Tri Sapta Jaya.

The results of this study indicate that implementing ERP through the MOSPay system can improve work efficiency, particularly in the accounting department. The integrated system allows financial data from various departments to be directly connected, resulting in a more structured recording process and minimizing data duplication.

The information generated by the system tends to be more accurate and accessible in real time, making it easier to monitor transactions and expedite work completion. Using MOSPay, payments made by outlets can be directly recorded in the company's financial system, supporting time efficiency in recording and reporting.

The system's speed in presenting information also impacts the timeliness of financial reporting. This facilitates the accounting department in completing work more efficiently and supports faster and more accurate decision-making. Furthermore, the system's ability to process financial data also aids in evaluating the company's financial performance. However, its implementation still requires improvement, such as optimizing data coordination between departments and ensuring system stability to support smooth workflows. This demonstrates that ERP utilization can be further developed to improve efficiency and deliver optimal results.

The implementation of ERP in this study shows results that are consistent with previous research, as stated by the study (Febrianto et al., 2022) which states that ERP is able to increase system efficiency and quality, as well as support decision-making. In addition, research (Silviana & Yuhertiana, 2025) also shows that ERP can improve work efficiency through process automation and reducing data duplication.

Thus, it can be concluded that the implementation of ERP through the MOSPay system has a positive and significant impact on work efficiency at PT Tri Sapta Jaya, although improvements are still needed in its implementation so that the benefits obtained can be more optimal.

The Effect of Enterprise Resource Planning (ERP) Implementation (X) on Effectiveness (Y2)

Based on the results of the partial test hypothesis testing, the calculated t value for the Enterprise Resource Planning (ERP) variable was 9.919 with a t table value of 2.002, so that the calculated $t > t$ table, namely $9.919 > 2.002$ with a significance value of $<0.001 < 0.05$. This condition indicates that the hypothesis (H_0) is rejected and the hypothesis (H_a) is accepted, so it can be interpreted that the implementation of Enterprise Resource Planning (ERP) has a positive and significant effect on effectiveness at PT Tri Sapta Jaya. The implementation of ERP through the MOSPay system has an impact on achieving work targets in a more targeted manner. The resulting financial information becomes more accurate, neatly organized, and available in the required time. This makes it easier for the accounting department to carry out tasks without having to go through repetitive processes.

The interconnectedness of the system's components creates a clearer workflow. From payment processes to transaction recording, everything runs within the same system, minimizing bottlenecks in information delivery. Using MOSPay, outlet transactions are directly recorded and connected to the financial system, allowing work to be completed according to established targets. This demonstrates that ERP implementation not only speeds up work but also creates a more structured work pattern. Each process has a clear flow, minimizing the potential for errors and ensuring more consistent results. The availability of real-time data allows for faster decision-making.

The information presented instantly helps determine the right steps without having to wait for manual data processing. This improves the quality of work because decisions are based on actual data.

Increased work effectiveness is not only evident in the achievement of targets, but also in the quality of the output produced. An integrated system allows each department to work with the same information, thereby reducing data discrepancies and increasing alignment between departments in achieving company goals. In its implementation, several things still need to be considered, particularly in optimizing interdepartmental coordination and the system's less than optimal utilization. This indicates that although ERP has contributed to work effectiveness, there is still room for improvement to achieve more optimal results. The implementation of ERP in this study showed results consistent with previous research, as stated by the study.(Gadzali et al., 2025)which states that ERP has a positive effect on increasing efficiency and data integration.(Pratiwi et al., 2025)This study demonstrates that ERP plays a role in improving information quality and supporting corporate decision-making. Based on this description, it can be concluded that the implementation of ERP through the MOSPay system has a positive impact on work effectiveness at PT Tri Sapta Jaya and is able to support the achievement of operational goals more optimally.

5. CONCLUSION

This study aims to analyze the impact of Enterprise Resource Planning (ERP) implementation on efficiency and effectiveness at PT Tri Sapta Jaya. The results show that ERP implementation has a positive and significant impact on efficiency. These findings indicate that the ERP system can accelerate work processes, improve data processing accuracy, and streamline operational activities through better information integration. With an integrated system, work can be completed more quickly and accurately, thus supporting increased organizational efficiency.

The research results also show that ERP implementation has a positive and significant impact on effectiveness. ERP systems are able to provide accurate, integrated, and real-time information, thus helping organizations achieve work targets, improve the quality of work results, and support more informed decision-making. This indicates that ERP utilization not only contributes to operational process improvements but also to the more effective achievement of organizational goals.

Overall, this study demonstrates that ERP implementation plays a significant role in improving efficiency and effectiveness at PT Tri Sapta Jaya. These findings provide a theoretical contribution to the development of accounting information systems literature, particularly regarding the role of ERP in improving organizational operational performance. Practically, the research findings can serve as input for companies to continuously optimize ERP implementation by enhancing user competency, strengthening system integration, and improving information technology infrastructure to maximize and sustainably benefit from ERP.

This study has limitations because it was conducted in only one company and focused on the accounting department. Future research is recommended to expand the scope of the research object to various industrial sectors and include other variables such as information quality, user satisfaction, organizational performance, or managerial decision-making to gain a more comprehensive understanding of the impact of ERP implementation in organizations.

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