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The Influence of Project Management Office, Education and Training, and Budget on the Implementation of Enterprise Resource Planning-Sap at PT Danareksa (Persero)

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Abstract:- The application of information system technology in the company's business operations has the potential to have a major impact on the company's performance. In the last year, the development of information system technology has developed very rapidly by presenting various latest and cutting-edge innovations. The rapid development of information system technology encourages companies to be able to adapt to these changes, but not all types of information technology available are useful or in accordance with the needs of the company. In connection with the appointment as a Holding based on Government Regulation No. 113 of 2021. The company needs a reliable, practical and good information system to support overall operational transaction activities and also as a holding company and the desire to achieve a well-integrated and automated system. The phenomena that occur include: The implementation of *Enterprise Resource Planning* ("ERP") has not been maximized in carrying out the company's operational transactions and financial consolidation with holding members, The research approach used in this study is a quantitative approach. The results of hypothesis testing in this study are the first hypothesis to be accepted in this study. Based on the results of data processing, the t-statistical value of 3.194 is greater than the t-table of 1.96. The p-value of 0.001 is less than the alpha value of 0.05. That is, the first hypothesis shows that *the Project Management Office* (H1) has a positive effect, and Education and Training (H2) has no effect. It can be said that *the Project Management Office* has an effect on the implementation of ERP-SAP. The second hypothesis in this study, according to the findings of the study, the second hypothesis states that education and training on ERP-SAP implementation have a P-Value of 0.481 > 0.0. It can be concluded that Education and Training have no effect on ERP-SAP Implementation. ERP-SAP while the Budget has a positive effect on the implementation of ERP-SAP because it has an estimated value of 0.493. The Effect of Budget on ERP-SAP Implementation is significant because it has a p-value of 0.000 < 0.05. It can be concluded that the Budget has a positive effect on the implementation of ERP-SAP.

Keywords:- *Project Management Office, Education and Training, Budget and ERP-SAP Implementation.*

I. INTRODUCTION

The application of information system technology in business has the potential to have a great impact on company performance. The development of information systems has grown rapidly in recent years and brought several cutting-edge new innovations. The rapid development of information systems encourages companies to adapt to these changes, but not all existing information technology is useful or suitable for the company's needs. The failure of information systems in all aspects of the company's business can be caused by the readiness or relevance of the system that does not meet the needs in the institutional environment

Enterprise Resource Planning can gather all the information of the organization into a centralized *database*. It integrates accounting and management information systems into a single system that covers all the functions of the company. With the help of information system technology, the goal of ERP is to improve operational efficiency and enable integrated access to critical information for all functions of the organization. While ERP offers many advantages such as improving cross-departmental coordination, providing *real-time* information for decision-making and reducing operational costs, ERP implementation can also present challenges as it involves major changes in business processes and costs accordingly.

System Enterprise Resource Planning (ERP) is a multi-module integrated information system, business packaging application solution that enables organizations to integrate business processes and company performance, distribute common data, manage resources, and provide access to information in real time (Directed by Diana, 2021)

The implementation of the ERP system consists of making changes in strategy, updating the business model, so that the main goal in implementing ERP is to integrate all functional areas in the company so that the flow of information between functions can run well. The ERP system improves the overall *end to end process* of finance, accounting, investment, *project management*, *treasury*,

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procurement and *invoicing* with holding members so that the management of operational transactions can be carried out effectively and efficiently. This is why companies need an ERP system.

The purpose of ERP implementation is to improve the accuracy, reliability, *integration and monitoring process of the company's operational transactions so that it can effectively and efficiently support the overall business process and as a holding parent to support the acceleration of the decision-making process for management.*

➢ *The Phenomena that Occur are as follows:*

- Implementation *Enterprise Resource Planning* ("ERP") that currently exists has not been fully applied to financial and operational transaction processes.
- The system of recording financial and operational transactions from the previous system is not integrated.
- Different systems (*standalone*) is used in financial and operational records separately.
- It has several application systems for every financial and operational function including treasury operations, billing, payment, budgeting and accounting.

➢ *Given the Needs of the Company's Future Development, ERP-SAP is based on the following when Replacing Existing Systems:*

- SAP has the most complete modules in one ERP system according to the company's business specifications, so that all business and operational processes are increasingly integrated.
- With this complete module, the execution time is faster than the system used. Comprehensive modules reduce the complexity that may arise from separate modules outside of ERP.
- SAP does not require as much *customization* as other systems, thus affecting the processing time and integration process.
- In Indonesia, especially SOEs, there are more SAP users compared to other ERPs, so trust to implement them is higher.

Meanwhile, the research conducted Erwanto & Zusi, (2020) shows that there are very important factors for the success of ERP implementation, namely: (1) management element factor, (2) project management factor, (3) support factor *Top Management*, (4) scope setting factors *Realistic Scope Setting*, and (5) factors *Adequate Budget*, but based on the results of the study, the ERP training factor does not affect the success of ERP implementation. Based on the description of the phenomenon and the results of the system research *System Aplication Product* (SAP) - *Enterprise Resource Planning*), then the author conducted a research with the title Influence *Project Management Office*, Education and Training, Budget to the implementation of *Enterprise Resource Planning*- SAP at PT. Danareksa.

➢ *Teori Stewardship*

Emphasis *Steward* is to build a relationship of mutual trust with subordinates through self-management and self-control. (Sharma & Singh, 2022).

➢ *Teori Technology Acceptance Model*

The Technology Acceptance Model (TAM) is a theory that can be used to develop empirical research on readiness to use new technologies. Until now, the Technology *Acceptance Model (TAM)* theory is considered the most relevant theory to predict the desire and readiness to adopt technology, because *the Technology Acceptance Model (TAM)* has been widely used and proven in various studies as well as which has been verified by several situations, conditions and objects that are different studies to examine the behavior of individual technology acceptance in various constructions information system (Setiawan, 2017).

➢ *Project Management Office*

Project Management Office (PMO) is defined as an organizational structure that standardizes project-related management processes and facilitates the sharing of resources, methods, tools, and techniques. Its responsibilities can range from providing project management support functions to direct management of one or more projects. Generally, this role is also often referred to as *Project Management Unit* (PMU), *Project Management Team* (PMT), up to *Project Management Company/Contractor* (PMC) if carried out by an external organization (Project Management Institute, 2021).

➢ *Education and Training*

The purpose of education and training is to improve the knowledge, skills, attitudes of employees, and improve their work performance. It refers to employees who learn specific skills related to doing a specific job. Training includes education that aims to improve general knowledge and understanding of employees.

➢ *Budget*

Budget is one of the tools that a company uses to achieve its goals. The budget is also the main tool for planning, controlling and decision-making in any business. Budgets are also an important planning, controlling, and decision return tool for any business.

➢ *According to Halim, (2019) the Preparation of the Budget has 4 main Objectives, Namely a Budget useful for:*

- Clarify strategic plans;
- Assisting in the coordination of activities of various divisions of the organization;
- Delegate responsibility to managers, to approve allowable expenses and communicate expected performance;
- Obtain a consensus that the budget is the basis for evaluating managers' performance.

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➢ *Enterprice Resource Planning (ERP)-SAP*

According to Susanto, (2017) stated that "Enterprise *Resource Planning* (ERP) system is an integrated software package designed to provide complete integration of all data related to the company's information system".

➢ *Frame Mind*

A framework of thought is a general description of the research being conducted.

- *The Logical Flow of the thought Framework is applied so that a Frame of mind can be Created as follows:*

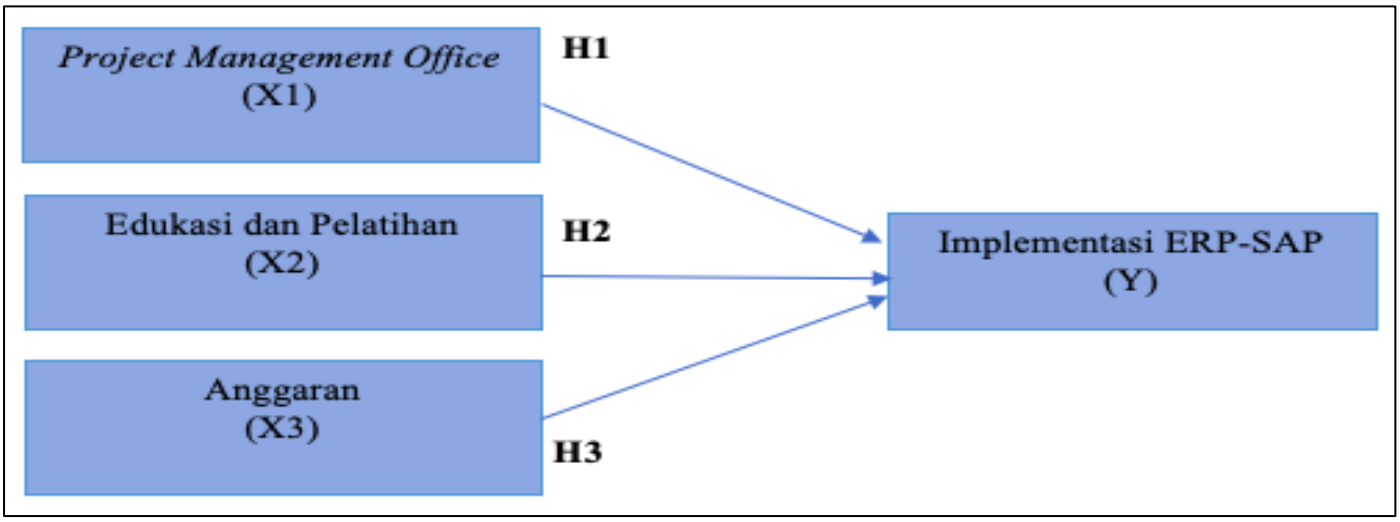

Fig 1 Framework of Thought

Based on theoretical studies, the results of previous research and the theoretical framework related to *the Enterprise Resource Planning* system, our hypothesis is as follows:

- Application of *Project Management Office* to the implementation *of Enterprice Resource Planning.*
- Education and training affect the implementation of *Enterprice Resource Planning.*
- The budget affects the implementation of *Enterprice Resource Planning.*

II. RESEARCH METHODS

In this study, based on the relationship between one variable and another, this study consists of independent variables (*independent variables*) and related variables (*dependent variables*), which the grouping of variables includes as follows:

- Independent variables or independent variables are variables that according to the researcher will affect the dependent (bound) variable in a subject. experiment (Sari sasi gendro, 2022). The independent variables in this study are *Project Management Office*, Education and Training, and Budget.
- According to Sugiyono, (2022) the Bound variable (Dependent Variable) is defined as follows:

"Dependent variables are referred to as output variables, criteria, and consequences. Bound variables are variables that are influenced or consequential, because of the existence of independent variables." The related variable is the Implementation *of Enterprice Resource Planning* (Y).

In this study, the researcher used *non-probability* with *a purposive sampling* technique, according to Sugiyono (2019:133) stated that *the purposive sampling technique* is a sample determination technique with certain considerations.

This study uses saturated sampling as a sampling technique. So, based on this theory, the sample that the researcher refers to as a population of 35 employees.

The hypothesis was tested with the *Structural Equation Model* (SEM) approach using *Partial Least Square* (PLS) software. The PLS-SEM analysis consists of two submodels, namely *the outer model* and *the inner model*.

➢ *Descriptive Statistical Test*

Descriptive statistics are statistics that function to describe or give an overview of the object being studied through sample or population data as it is, without analyzing and making conclusions that apply to the general public (Sugiyono, 2016).

➢ *Test Measurement Model or Outer Model*

The outer model, describes how each indicator block relates to other variables.

- *Convergent validity* related to the principle that the measures of a construct should be highly correlated (Ghozali, 2021). *Rule of thumb* which are usually used according to (Ghozali, 2021) namely:

✓ The Loading Factor, between 0.60 – 0.70 can be said to be enough to meet the validity of convergence;
✓ Average Variance Extracted (AVE) > 0.50.

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- *Discriminant validity* relates to the principle that different construction gauges should not be highly correlated. This measure can be used to measure the reliability of the *component score* of a latent variable and the results are more conservative compared to *composite reliability*.

- *Reliability*, carried out to prove the accuracy, consistency and accuracy of the instrument in measuring construction. Reliability tests are carried out to prove the accuracy, consistency and accuracy of the instrument in measuring constructs (Ghozali, 2021). Reliability measurements in PLS-SEM are carried out as follows:

- *Composite Reliability*

Composite reliability is used to measure internal consistency.

- *Cronbach's Alfa*

Cronbach's Alfa is used for *consistency diagnosis* across scales by looking at reliability coefficients. Cronbach's Alfa value of >0.60 is still acceptable for *exploratory research.*

➢ *Test Structural Model or Inner Model*

The structural model or inner model shows the strength of the relationship or estimation between latent variables or constructs based on *substantive theory* according to (Ghozali, 2021):

- When evaluating the model, first evaluate the R-Squared of each endogenous latent variable as the predictive power of the structural model. Changes in the R-Squared value can be used to explain the influence of certain exogenous latent variables on endogenous latent variables, regardless of whether they have a substantive influence.
- Goodness of Fit (GoF), or Goodness of Fit Testing can be done using prediction and relevance values. The GoF assessment criteria are 0.10 small (GoF small), 0.25 medium (GoF medium), and 0.36 large (GoF large).
- *Estimate For Path Coefficients*, The next test is to see the significance of the influence between variables by looking at the value of the parameter coefficient and the statistical T significance value, namely through *the bootstrapping* method.

III. RESULTS

Descriptive analysis of the results of primary data collection in this study questionnaire in the content of the participants. The collection of research data was carried out by distributing 35 questionnaires to all employees.

To collect data, questionnaires are distributed directly to respondents. This survey contains a total of 20 questions regarding this research. Distribution and collection will begin in January-February 2024 Below is data on the gender characteristics of respondents.

Table 1 Gender Characteristics

Jenis Kelamin	Jumlah	Persentase
Laki-laki	20	57%
Perempuan	15	43%
Total	35	100%

Sumber: Data dari studi penelitian dianalisis, 2024.

Table 1 There were 20 respondents in this survey, accounting for 57% and 15 respondents were women, accounting for 43%.

Table 2 Age Characteristics

Usia	Jumlah	Persentase
<25 Tahun	6	17%
26 – 35 Tahun	14	40%
36 – 50 Tahun	14	40%
>50 Tahun	1	3%
Total	35	100%

Sumber: Data dari studi penelitian dianalisis, 2024.

In table 2, it is explained in terms of age, 6 respondents were under 25 years old with a proportion of 17%, while 14 respondents were between 26 and 35 years old with a proportion of 40%. Among the respondents in the age range of 36 to 50 years there were 13 respondents and the percentage was 40%. In addition, for respondents in the age range of 50 years and above, there was one respondent and the percentage was 3%.

A. Measurement Model (Outer Model)

➢ *Reliability Test*

A measuring instrument is said to be reliable when its measurements provide consistent results over a long period of time.

- The value of cronbach alpha $\alpha > 0.6$ then it is reliable.
- The cronbach alpha value $\alpha < 0.6$ is not reliable.

Table 3 Reliability

Variabel	Cronbanch's Alpa	Composit Reliabiity	Keterangan
Project Management Office (X1)	0.828	0.879	Reliable
Edukasi dan Pelatihan (X2)	0.931	0.947	Reliable
Anggaran (X3)	0.856	0.897	Reliable
Implementasi ERP-SAP (Y)	0.942	0.956	Reliable

Sumber: Output SmartPLS 3.0 diolah, 2024.

In table 3 reliability that can be explained is the *Project Management Office* variable with *Cronbach's Alpa* of 0.828 and *composite reliability* of 0.879 so that it is declared reliable, the variable of education and training with *Cronbach's Alpa* is 0.931 and the *composite reliability* is 0.947 so that it is declared reliable, the budget variable with *Cronbach's Alpa* is 0.856 and *the reliability composite* is 0.897 so it is recognized as reliable, and the ERP implementation variable with *Cronbach's Alpa* is 0.942

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while *the reliability composite* is 0.956 so it is recognized as reliable. The results of the reliability analysis using the SmartPLS tool showed that the total composite reliability value was greater > 0.05, which means that all variables were reliable and met the test requirements.

➢ *Validity Test*

In scale-up studies, loading factor values of 0.5 to 0.6 are still acceptable, convergent validity can be fulfilled when each variable has an AVE value above 0.5 (Ghozali, 2021:68).

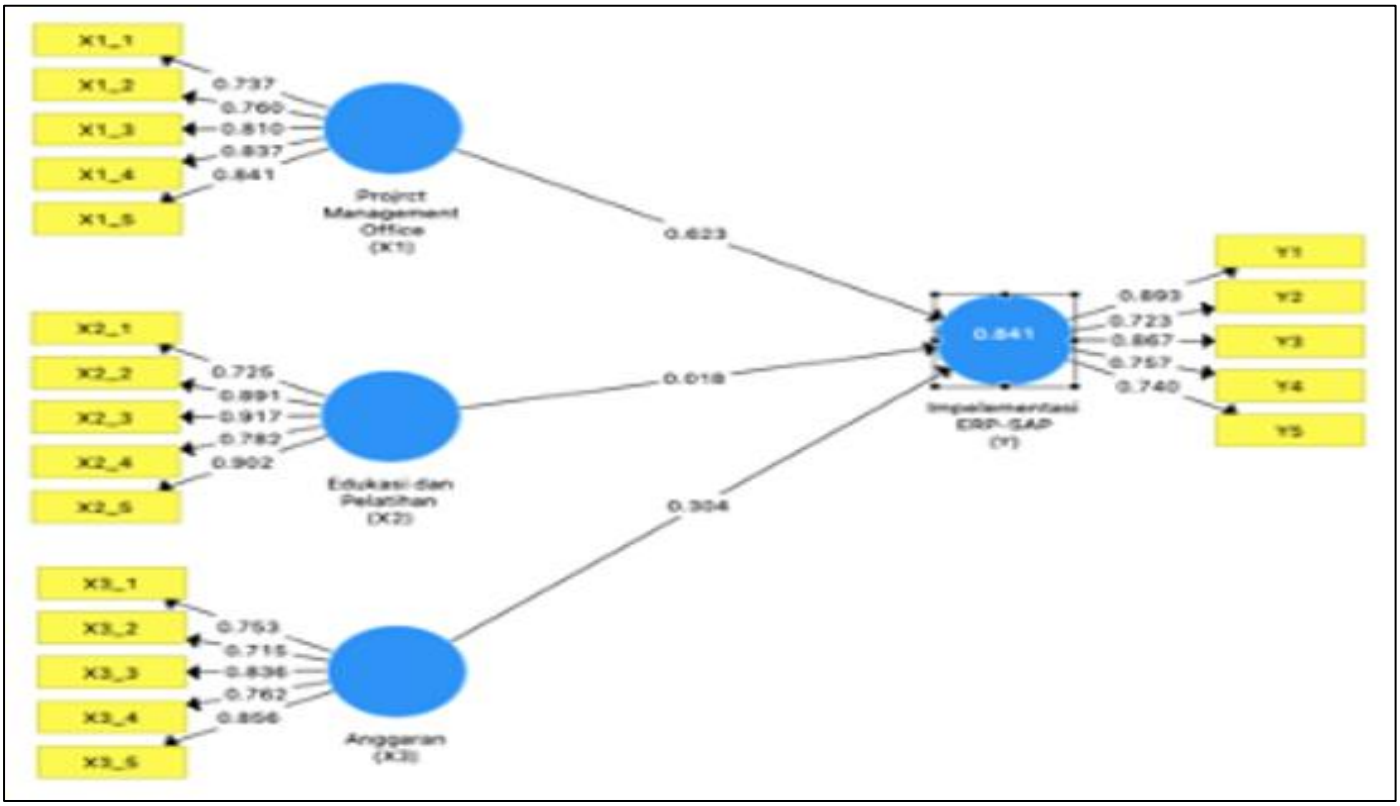

Fig 2 Model Smart PLS
Sumber: Output SmartPLS 3.0 diolah, 2024

Table 4 AVE Values

Variabel	Average Variance Extracted (AVE)	Patokan	Keterangan
Anggaran	0.636	0.500	Valid
Edukasi dan Pelatihan	0.782	0.500	Valid
Implementasi ERP-SAP	0.813	0.500	Valid
Project Management Office	0.595	0.500	Valid
Sumber: Output SmartPLS 3.0 diolah, 2024.			

Based on table 4, the AVE value of the Project *Management Office* variable was 0.595, Education and Training was 0.782, budget was 0.636, and ERP-SAP Implementation was 0.813, with a value above 0.50. Thus, the measurement model has discriminatory validity.

B. Model Struktural (Inner Model)

The value of R square (R2) is the proportion of the value of an affected variable that can be explained by the variable that affects it. If a study uses more than two independent variables, then adjusted r-square adjusted (adjusted R2) is used. The adjusted r square adjusted value is always smaller than the r square.

Table 5 R Square dan R Square Adjusted

Variabel	R-Square	R-Square Adjusted
Implementasi ERP-SAP	0,718	0,691
Sumber: Output SmartPLS 3.0 diolah, 2024.		

Adjusted R Square model The *adjusted R-Square* value of 0.691 shows the ability of the dependent variable to explain Y of 69.1% (moderate), while the remaining 30.9% is influenced by other variables that are not included in the research variable.

➢ *Uji Hipotesis*

Testing the hypothesis in this study. In this case the sample uses the *bootstrapping method*. The *bootstrapping* test aims to minimize the problem of abnormalities in the research data.

The final stage of smart-Pls application testing is hypothesis testing that tests the initial value results. This test is carried out by selecting the calculation menu, then displaying menu options, selecting *bootstrapping*, and finally displaying the required data. The results of testing the data using *bootstrapping* are shown below.

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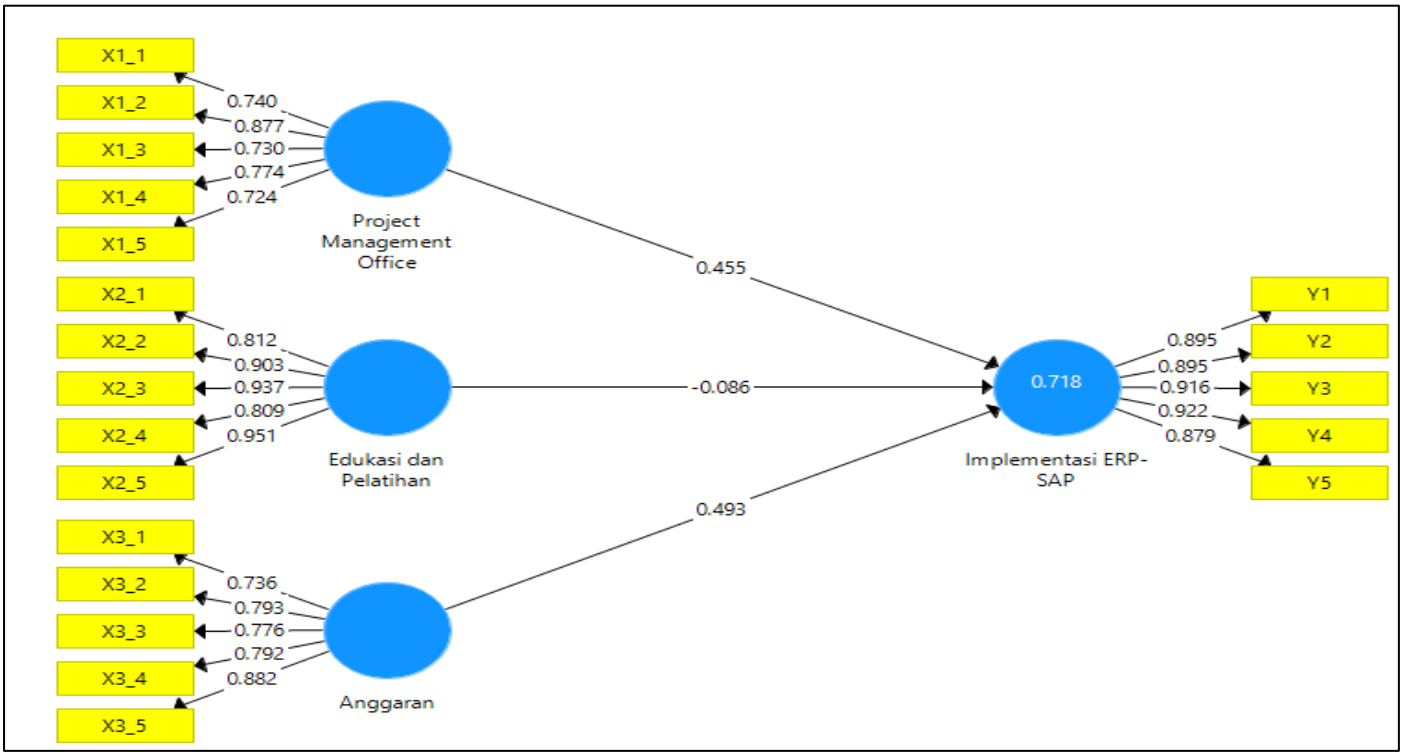

Fig 3 Output Bootsrapping

Table 6 Hypothesis Results

Hipotesis	Koefisen Parameter	T Statistic	P Values	Keterangan
Anggaran -> Implementasi ERP-SAP	0.493	3.799	0.000	Pengaruh Positif
Edukasi dan Pelatihan -> Implementasi ERP-SAP	-0.086	0.706	0.481	Tidak Berpengaruh
Project Management Office -> Implementasi ERP-SAP	0.455	3.194	0.001	Pengaruh Positif
Sumber: Output SmartPLS 3.0 diolah, 2024.				

➢ *Based on the Table above, among others:*

- H1 : X1 ® Y = 0.455 (positive), P-Values 0.001<0.05 (positive influence)
- H2 : X2 ® Y = -0.086 (negative), P-Values 0.481>0.05 (no effect)
- H3 : X3 ® Y = 0.493 (positive), P-Values 0.000<0.050 (positive influence)

IV. DISCUSSION

➢ *Here are the Results of Hypothesis Testing based on the Previous Table:*

- The first hypothesis states that the results of data processing show that the positive relationship *of Project Management Office* has a positive effect on ERP-SAP Implementation because it has an estimated value of 0.455. The influence of *the Project Management Office* on the implementation of ERP-SAP is significant because it has a p-value of 0.001 < 0.05. It can be concluded that *the Project Management Office* has a positive effect on the implementation of ERP-SAP.
- The second hypothesis states that education and training on ERP-SAP implementation have a P-Value of 0.481 > 0.05. It can be concluded that Education and Training have no effect on ERP-SAP Implementation. In line with the research by Ghazaleh, (2019) Organizations always focus on implementing new ERP systems, but do not pay enough attention to the critical stages of implementation. Continuous training will shorten the learning cycle of new hires and avoid problems.
- The third hypothesis shows that the Budget has a positive effect on the implementation of ERP-SAP because it has an estimated value of 0.493. The Effect of Budget on ERP-SAP Implementation is significant because it has a p-value of 0.000 < 0.05. It can be concluded that the Budget has a positive effect on the implementation of

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ERP-SAP. This research can use theory *stewardship* to conclude that optimal budget objectives can affect ERP-SAP implementation. When the adoption rate of ERP-SAP implementation is high, the chances of achieving budget goals will be higher, because budget managers are expected to act according to their mandate and interests *main* or the community so that the goal of budget management can be achieved. The findings of this investigation are in line with previous research. (Kwon & Kang, 2019) hThe results of this study also show that The project budget should be estimated and determined for actual cost estimates to minimize cost variance.

V. CONCLUSIONS AND SUGGESTIONS

➢ *This Research can be Completed with the Formulation of the Proposed Problems and Hypotheses and the Following Findings:*

The Project Management Office has a positive effect on the implementation of ERP-SAP because it has an estimated value of 0.455. The influence of *the Project Management Office* on the implementation of ERP-SAP is significant because it has a p-value of 0.001 < 0.05. It can be concluded that *the Project Management Office* has a positive effect on the implementation of ERP-SAP.

- *The Project Management Office* has a positive effect on the implementation of ERP-SAP because it has an estimated value of 0.455. The influence of *the Project Management Office* on the implementation of ERP-SAP is significant because it has a p-value of 0.001 < 0.05. It can be concluded that *the Project Management Office* has a positive effect on the implementation of ERP-SAP.
- Education and training on ERP-SAP implementation have a P-Value of 0.481 > 0.05. It can be concluded that Education and Training have no effect on ERP-SAP Implementation.P.
- The budget has a positive effect on the implementation of ERP-SAP because it has an estimated value of 0.493. The Effect of Budget on ERP-SAP Implementation is significant because it has a p-value of 0.000 < 0.05. It can be concluded that the Budget has a positive effect on the implementation of ERP-SAP.

➢ *The following is what the Author wants to Convey based on the Results of the Research:*

- The implementation of ERP-SAP requires the provision of data and information as well as support from the business division, *support* division and *cost center* division, so that *the Project management office* can work actively and effectively in succeeding the implementation of ERP-SAP appropriately and in accordance with the plan that has been prepared, including the readiness to supply data and information to the implementer.
- ERP-SAP implementation requires a strong and experienced Project Manager. Communication skills and the ability to understand business needs are also necessary to achieve optimal and effective results.
- There are still many employees who do not understand ERP-SAP at the time of its implementation, so to ensure the success of ERP-SARP implementation and achieve optimal and effective results, companies must continuously educate and train their employees. The importance of continuous training shortens the learning cycle for employees, especially new employees and avoids data integrity issues and system misuse. Participating in training programs such as workshops and ongoing training will demonstrate an understanding of the system and increase employee productivity.
- Companies need to prepare an appropriate training program structure to support ERP implementation, including providing training in the post-implementation phase.
- Further research can conduct post-implementation studies, especially regarding its impact on improving organizational performance.

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