

The Impact of Digital Transformation and Digital Culture on the Perceived Sustainability of Organizational Performance through Hybrid Work Effectiveness: Evidence from a Marketing Research Company (PT XYZ)

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Abstract This study investigates the impact of digital transformation and digital culture on perceived sustainable corporate performance, specifically examining the mediating role of hybrid work effectiveness. Facing operational challenges and declining service quality, organizations must understand how to effectively execute digital strategies. A quantitative approach utilizing Partial Least Squares Structural Equation Modeling (PLS-SEM) was applied to primary data collected from 130 purposively selected employees at PT XYZ, an Indonesian marketing research firm. The findings demonstrate that digital transformation and digital culture significantly enhance hybrid work effectiveness. Crucially, the direct effect of digital culture on sustainable performance is insignificant but is fully mediated by hybrid work effectiveness, while digital transformation exhibits partial mediation. These results highlight that advanced technological infrastructure and an innovative digital mindset require a highly coordinated hybrid work system as an execution engine to secure long-term operational stability and sustainable corporate performance.

Keywords digital culture, digital transformation, hybrid work effectiveness, perceived sustainable performance, PLS-SEM.

I. INTRODUCTION

The advent of the Fourth Industrial Revolution (Industry 4.0) and the rapid proliferation of digital technologies have fundamentally altered the landscape of global business operations. In today's highly turbulent and competitive environment, digital transformation is no longer viewed merely as an optional technological upgrade, but rather as an absolute strategic imperative for organizational survival and sustainable growth (Verhoef et al., 2021). This digital disruption is particularly critical for Knowledge-Intensive Business Services (KIBS), where the core product relies heavily on human capital, data accuracy, and intellectual expertise. Furthermore, the urgency of this study is reinforced by the broader landscape of digital acceleration in emerging economies like Indonesia. Recent empirical evidence confirms that digitalization capability and digital literacy significantly dictate corporate performance across various business scales (Lilya & Pasaribu, 2024). The implementation of digital transformation also fundamentally alters established corporate operations and business models (Robani & Tricahyono, 2025). Consequently, to navigate these environmental shifts—which were further accelerated by the operational shocks of the COVID-19 pandemic—organizations have aggressively invested in advanced digital infrastructures and transitioned their traditional on-site routines toward flexible, remote, or hybrid work arrangements.

PT XYZ represents a prominent example of a KIBS organization striving to adapt to this digital era. Located strategically in Cilandak, South Jakarta—a central business hub in Indonesia—PT XYZ is an independent marketing research company with over 15 years of robust professional experience. Having evolved as a spin-off from one of the largest research agencies in Indonesia, the firm manages complex, national-scale research projects for both domestic and international clients. To maintain its competitive edge and accommodate the mobility of its highly specialized workforce, PT XYZ has proactively implemented massive digital transformation initiatives. The company upgraded its operational backbone by adopting cloud-based databases, virtual collaboration platforms, and electronic monitoring systems. Furthermore, this technological upgrade was coupled with the establishment of a permanent hybrid work system, granting employees the flexibility to operate from anywhere while remaining digitally connected.

However, the acceleration of technological adoption often encounters a severe operational paradox when it is not equally supported by the sociological readiness of the organization and a disciplined execution mechanism. The transition to flexible working arrangements introduces new complexities. If not managed properly through

adequate e-leadership (Contreras et al., 2020), remote working can escalate work-family conflict and turnover intention, which negatively impacts overall employee performance (Fatimah Zainatun Nisa et al., 2024; Gašić & Berber, 2023). Despite its established reputation and substantial financial investments in digital infrastructure, PT XYZ recently experienced a highly concerning degradation in its core operational targets. Based on the company's internal performance data, the realization of project quality has consistently lagged management's escalating expectations, as summarized in Table 1.

Year	Data Quality Target	Data Quality Realization	Service Quality Target	Service Quality Realization
2022	96%	96%	97%	93%
2023	97%	95.20%	98%	89.40%
2024	98%	96%	98%	90.70%

Table 1. Target and Realization of Operational Quality at PT XYZ (2022–2024)

Table 1 clearly illustrates the operational performance gap experienced by the company over the last three years. In 2024, the company set an ambitious corporate target of 98% for both data quality and service quality. Alarming, the actual realization of data quality only reached 96%, while service quality plummeted to 90.7%. Furthermore, historical operational data revealed a troubling trend: the number of client-reported service quality issues and project bottlenecks more than tripled from 2022 to 2024.

This phenomenon highlights a critical operational gap. Preliminary internal evaluations indicated that the root cause of this performance degradation was not the lack of sophisticated technology, but rather the friction in its execution. The implementation of the hybrid work system led to fragmented virtual communication, delayed cross-functional coordination, and inconsistent working procedures among remote teams. It became evident that possessing advanced digital systems and declaring a flexible work policy do not automatically translate into sustainable business performance. A sophisticated digital infrastructure is rendered ineffective if it is not seamlessly integrated with an agile "digital culture" and orchestrated through a highly disciplined hybrid work execution.

From an academic perspective, the problem faced by PT XYZ highlights a significant gap in the extant literature. Previous studies on organizational change have predominantly examined digital transformation, organizational culture, and remote working in isolated silos. For instance, some research emphasizes technology's direct role in firm competitiveness, while other studies focus solely on the psychological and economic-financial impacts of teleworking, such as technostress and work-family conflict (Battisti et al., 2022; Zappalà et al., 2024). To successfully navigate this technological disruption, organizations must approach the transformation through a human-centered organizational model (Djunita Pasaribu et al., 2023). There is a distinct scarcity of research that amalgamates these variables into a holistic sociotechnical model, particularly within the context of the KIBS sector in emerging economies like Indonesia.

To address this empirical and conceptual gap, this study proposes an integrated sociotechnical framework grounded in Dynamic Capabilities Theory and the Balanced Scorecard architecture. The novelty of this research lies in its unique positioning of Hybrid Work Effectiveness as an indispensable mediating variable—an "execution engine"—that bridges the gap between an organization's foundational capabilities (Digital Transformation and Digital Culture) and its goal (Perceived Sustainable Corporate Performance). Specifically, this study aims to analyze the direct and indirect impacts of digital transformation and digital culture on the perceived sustainability of corporate performance at PT XYZ, critically evaluating whether the hybrid work system acts as the ultimate catalyst that converts abstract technological and cultural assets into tangible, long-term service excellence

II. METHOD

Research Design and Procedure This study employed an explanatory quantitative research design to investigate the causal relationships between latent constructs and to test the proposed hypotheses. The research was systematically executed through a six-stage procedure adapted from Creswell (2014) and the Partial Least Squares Structural Equation Modeling (PLS-SEM) guidelines by Hair et al (2022). The six sequential stages encompass: (1) problem formulation and proposal preparation, wherein the operational gap within the company was identified; (2) research instrument development, which involved adapting theoretical constructs into a structured questionnaire; (3) data collection from the targeted population; (4) data processing and analysis utilizing PLS-SEM; (5) interpretation and discussion of the empirical results; and (6) final report preparation. The study utilized a cross-sectional approach, where data were collected at a single point in time to capture a

"snapshot" of the employees' perceptions regarding the company's digital capabilities and operational effectiveness.

Population, Sampling Strategy, and Context The research was conducted at PT XYZ, an independent marketing research company located in South Jakarta, Indonesia, which operates within the Knowledge-Intensive Business Services (KIBS) sector. The target population comprised all employees working at PT XYZ. To ensure the data's relevance and objectivity, a non-probability sampling technique with a purposive sampling method was applied. The inclusion criteria for the respondents were strictly defined: (1) internal employees of PT XYZ across various managerial and operational levels, (2) employees actively involved in digital activities and utilizing the hybrid work system, and (3) employees with a minimum tenure of six months. The six-month minimum tenure criterion was established to guarantee that the respondents had sufficient time to deeply experience, adapt to, and accurately evaluate the company's digital culture and remote work coordination. Based on these rigorous criteria, a total of 130 valid respondents participated in the study. **Sample Size Justification** In Partial Least Squares Structural Equation Modeling (PLS-SEM), justifying the minimum sample size is an essential methodological step to ensure the model possesses adequate statistical power to detect population effects. Instead of relying on a single heuristic, this study rigorously validated the sample size of 130 respondents using three distinct approaches:

- **The 10-Times Rule:** As a foundational rule of thumb, the minimum sample size should be ten times the maximum number of structural paths directed at a particular endogenous construct. In this conceptual model, the ultimate endogenous construct (Perceived Sustainable Corporate Performance) receives three incoming paths (from Digital Transformation, Digital Culture, and Hybrid Work Effectiveness). Thus, the minimum required sample size is 30 respondents (3×10). The actual sample of 130 far exceeds this requirement.
- **Statistical Power Analysis (G*Power):** To ensure optimal statistical robustness, an advanced power analysis was conducted using the G*Power software. The parameters for the linear multiple regression fixed model were set as follows: a significance level (α) of 0.05, a statistical power ($1 - \beta$) of 0.80, a medium effect size (f^2) of 0.15, and 3 tested predictors. The G*Power calculation yielded a minimum sample size of 77.
- **The Inverse Square Root Method:** Following the contemporary PLS-SEM guidelines by Kock and Hadaya (2018) the minimum sample size was also evaluated based on the expected minimum path coefficient. Assuming a conservative minimum path coefficient range and a 5% significance level, a sample size of 130 provides a strong statistical justification. Collectively, these three approaches conclusively validate that the sample size of 130 is highly adequate and statistically robust for PLS-SEM analysis.

Data Collection and Operationalization Primary data were collected through a structured questionnaire distributed electronically via Google Forms. The use of a structured questionnaire is highly recommended in structural equation modeling to accurately extract primary data regarding latent constructs that cannot be observed directly. The questionnaire items were measured using a 5-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). To avoid cognitive confusion and measurement errors, the academic terminology of the constructs was meticulously translated into simple, operational business language relevant to the respondents' daily routines.

Data Analysis Technique (PLS-SEM) The collected data were analyzed using Variance-Based Structural Equation Modeling, specifically PLS-SEM, executed through the SmartPLS 4.0 software suite. PLS-SEM was selected because it operates on a causal-predictive paradigm, making it highly effective for analyzing complex structural models that include simultaneous mediation effects. Furthermore, as a non-parametric method, PLS-SEM does not require the data to be multivariate normally distributed, which is highly suitable for survey-based Likert scale data commonly used in organizational behavior research.

The PLS-SEM evaluation was systematically conducted in two sequential stages:

1. **Measurement Model (Outer Model) Evaluation:** This stage verifies the reliability and validity of the constructs. Convergent validity is confirmed if the Outer Loadings are and the Average Variance Extracted (AVE) is Internal consistency reliability is established if Cronbach's Alpha and Composite Reliability (and) exceed the threshold. Finally, discriminant validity is rigorously tested using the Heterotrait-Monotrait (HTMT) ratio, which must remain strictly below the conservative threshold.

Structural Model (Inner Model) Evaluation: Once the outer model is validated, the inner model's robustness is assessed. Potential collinearity issues among predictors are evaluated using the Variance Inflation Factor (VIF),

which must be below (or ideally below) to ensure unbiased regression estimates. The model's explanatory power is measured using the Coefficient of Determination (R^2), and the relative impact of predictors is assessed via the effect size (f^2). Furthermore, the model's out-of-sample predictive relevance is tested using the state-of-the-art PLSpredict procedure. Finally, hypothesis testing for both direct and indirect (mediation) effects is executed using a consistent bootstrapping procedure with 10,000 subsamples at a 5% significance level (two-tailed), where hypotheses are supported if the T-statistic > 1.96 and the P-value < 0.05

III. RESULT AND DISCUSSION

Descriptive Analysis Results

The descriptive statistical analysis reveals that the respondents' perceptions of the research variables generally fall within the "Good" to "Very Good" categories. The empirical data shows that the indicators for Digital Technology (TD) and Perceived Sustainability of Corporate Performance (PKB) consistently exhibit high mean scores, predominantly ranging from 3.89 to 4.35 on a 5-point Likert scale. The median and mode scores uniformly center at 4.00, confirming that, in aggregate, the operational performance and digital readiness at PT XYZ are consistently perceived as highly positive by the employees.

Respondent Characteristics

The study analyzed primary data collected from 130 valid respondents who are actively involved in the hybrid work system at PT XYZ. The demographic profile indicates a relatively balanced gender distribution, though slightly female-dominated. The respondents encompass a diverse range of educational backgrounds, domiciles, and departmental divisions, effectively capturing a holistic and representative viewpoint across different operational and managerial levels within the organization.

Outer Model (Measurement Model) Results

The measurement model evaluation confirms that the research instruments satisfy all rigorous criteria for construct validity and reliability:

- Convergent Validity: Validated, as the Outer Loadings for most indicators exceed the 0.70 threshold, and the Average Variance Extracted (AVE) for all constructs (TD, BD, EKH, PKB) securely surpasses the 0.50 minimum requirement.
- Internal Consistency Reliability: Confirmed, with both Cronbach's Alpha and Composite Reliability scores for all variables far exceeding the 0.70 standard (ranging from 0.827 to 0.924), ensuring highly consistent measurements.
- Discriminant Validity: Established, as the Heterotrait-Monotrait (HTMT) ratio values across all construct pairs remain strictly below the conservative 0.90 threshold, verifying that each variable measures a distinct concept.

Inner Model (Structural Model) Results

The structural model evaluation demonstrates robust explanatory power and predictive relevance without any collinearity bias:

Explanatory Power (R^2): The model is categorized as moderate to strong. The combination of Digital Transformation and Digital Culture explains 51.6% of the variance in Hybrid Work Effectiveness (EKH). Furthermore, these three variables collectively explain 66.9% of the variance in the Perceived Sustainability of Corporate Performance (PKB).

Multicollinearity (VIF): All Variance Inflation Factor (VIF) values range between 1.980 and 2.358, which are well below the strict threshold of 3.00, confirming the model is entirely free from multicollinearity issues.

Predictive Relevance (Q^2): The PLSpredict analysis generated Q^2 values greater than 0, indicating that the model possesses medium predictive power and is highly reliable for management to forecast future performance trends.

Hypothesis Testing Results

Based on the bootstrapping procedure (5% significance level, two-tailed), the empirical data supports six out of the seven proposed hypotheses. Only one hypothesis (H3) was rejected because it did not meet the statistical significance threshold (T-statistic > 1.96 and P-value < 0.05).

a) Direct Effects

The evaluation of the direct relationships yields the following findings:

H1 (Accepted): Digital Transformation has a positive and significant direct effect on Corporate Performance ($T = 3.090$, $P = 0.002$).

H2 (Accepted): Digital Transformation has a positive and significant direct effect on Hybrid Work Effectiveness ($T = 3.598$, $P = 0.000$).

H3 (Rejected): Digital Culture does not have a significant direct effect on Corporate Performance ($T = 1.488$, $P = 0.139$).

H4 (Accepted): Digital Culture has a highly significant direct effect on Hybrid Work Effectiveness ($T = 5.148$, $P = 0.000$).

H7 (Accepted): Hybrid Work Effectiveness has a strong, positive, and significant direct effect on Corporate Performance ($T = 5.551$, $P = 0.000$).

b) Mediation Effects

The study uncovers crucial insights regarding how operational execution bridges the gap between organizational capabilities and performance:

H5 (Accepted - Partial Mediation): Hybrid Work Effectiveness successfully mediates the relationship between Digital Transformation and Corporate Performance ($T = 2.731$, $P = 0.007$). Because the direct effect (H1) is also significant, this relationship is classified as a partial mediation.

H6 (Accepted - Full Mediation): Hybrid Work Effectiveness significantly mediates the relationship between Digital Culture and Corporate Performance ($T = 3.912$, $P = 0.000$). Because the direct effect (H3) is strictly insignificant, this relationship is classified as a full mediation (or indirect-only mediation). This proves that an agile digital mindset is useless for long-term performance unless it is actively executed through an effective hybrid work system.

Discussion

The empirical results of this study provide a profound and nuanced understanding of the sociotechnical mechanisms through which digital transformation and digital culture contribute to the perceived sustainability of corporate performance within the Knowledge-Intensive Business Services (KIBS) sector. By integrating technological infrastructure, sociological readiness, and operational execution, this study successfully diagnoses the root causes of the performance degradation experienced by PT XYZ and offers a comprehensive explanation of how digital capabilities must be orchestrated to achieve long-term organizational success.

1. Digital Transformation as a Foundational Technological Capability (H1 & H2)

The findings confirm that digital transformation exerts a positive and significant direct effect on both perceived sustainable corporate performance (H1) and hybrid work effectiveness (H2). These results empirically validate the integration of the Resource-Based View (RBV) and the Technology Acceptance Model (TAM). From the RBV perspective, digital infrastructure—such as cloud-based databases, Computer-Assisted Telephone Interviewing (CATI) platforms, and real-time monitoring dashboards utilized by PT XYZ—acts as a valuable and rare strategic resource. These technologies directly enhance operational efficiency by automating data collection, reducing processing bottlenecks, and enabling seamless information sharing.

Consequently, the direct impact of technology on performance (H1) is logical; the procurement of advanced digital tools provides immediate functional utility that helps maintain data accuracy and service delivery timelines. Furthermore, the acceptance and integration of these tools into daily routines (TAM) significantly facilitates the flexibility and connectivity required to run a hybrid work arrangement smoothly (H2). It is evident that without an adequate digital backbone, executing remote work would be structurally impossible. However, as the subsequent mediation analysis reveals, possessing this infrastructure is merely the baseline, not the ultimate guarantee of sustained competitiveness.

2. The Intangible Nature of Digital Culture (H3 & H4)

One of the most theoretically groundbreaking discoveries of this study lies in the evaluation of digital culture. The statistical analysis revealed that while digital culture is the strongest predictor of hybrid work effectiveness (H4), its direct relationship with perceived sustainable corporate performance was statistically insignificant, leading to the rejection of H3.

This rejection provides a critical theoretical contribution to Organizational Culture Theory (Schein, 2010). It demonstrates that a digital culture—characterized by an agile mindset, a high tolerance for trial-and-error, open communication, and digital literacy—is fundamentally an abstract, intangible sociological asset. Cultivating a workforce with an innovative "digital mindset" does not automatically generate commercial value, improve data quality, or instantly satisfy client demands. The empirical rejection of H3 strongly argues that cultural values, not

matter how progressive, remain trapped in the employees' cognitive domains if they are not actively channeled into concrete work procedures. Digital culture serves purely as a psychological catalyst and an enabling capability; its strategic value depends entirely on its successful translation into organizational practices.

3. Hybrid Work Effectiveness as the Ultimate Dynamic Capability (H5, H6, & H7)

The absence of a direct relationship between digital culture and corporate performance highlights the absolute centrality of hybrid work effectiveness within the proposed research model. The structural model conclusively indicates that hybrid work effectiveness exerts the most massive direct impact on sustainable corporate performance (H7). More importantly, the mediation analysis provides a robust explanation for the operational paradox initially observed at PT XYZ.

First, hybrid work effectiveness was found to partially mediate the relationship between digital transformation and corporate performance (H5). This implies that while digital tools independently aid daily operations, their impact is substantially accelerated, optimized, and maximized when they are orchestrated within a highly coordinated hybrid work system. Technology provides the tools, but hybrid work effectiveness dictates how well those tools are utilized collectively across geographical barriers.

Second, and most crucially, hybrid work effectiveness fully mediates (indirect-only mediation) the relationship between digital culture and corporate performance (H6). This full mediation empirically proves that an innovative digital mindset can only elevate corporate performance when it is actively mobilized, translated, and executed through a highly disciplined hybrid work mechanism. Collaborative behaviors, adaptability, and technological openness become a competitive advantage only when they are actively utilized to navigate virtual coordination, mitigate remote miscommunications, and execute daily cross-functional workflows. The performance gap at PT XYZ in 2024 was not a result of technological failure or a lack of digital literacy; rather, it was caused by severe frictions in hybrid work execution, which prevented the company's robust digital culture from translating into excellent service quality.

These findings resonate deeply with Dynamic Capabilities Theory (2018) Hybrid work effectiveness acts as the ultimate dynamic capability—an "execution engine"—that enables the firm to integrate its static technological resources and cultural values, continuously reconfiguring them to meet client demands in a turbulent environment.

4. Sociotechnical Integration via the Balanced Scorecard Architecture

Holistically, the integration of these hypotheses provides robust empirical validation for the causal logic embedded within the Balanced Scorecard (BSC) framework (Kaplan & Norton, 1996). In this context, Digital Transformation (representing information capital) and Digital Culture (representing human and organizational capital) serve as the foundational Learning and Growth capabilities.

However, the BSC framework asserts that learning and growth cannot bypass operational execution to instantly achieve financial or strategic targets. Our empirical evidence perfectly mirrors this architecture: the foundational sociotechnical assets must first be processed and executed through an optimized Internal Business Process—represented here by Hybrid Work Effectiveness. Only through the disciplined execution of these internal processes can the organization ultimately realize its Performance Outcome, which is manifested as the Perceived Sustainability of Corporate Performance. This proves that an organization's digital futureproofing relies heavily on aligning its technological infrastructure, cultural mindset, and remote operational systems into a single, cohesive strategic trajectory.

IV. CONCLUSIONS(SIZE 10 & BOLD)

General Conclusion This study was motivated by an operational paradox observed at PT XYZ, a Knowledge Intensive Business Services (KIBS) firm. Despite substantial strategic investments in digital infrastructure and the transition to hybrid work arrangements, the company experienced a concerning degradation in its core operational targets in 2024, specifically failing to meet data quality (96%) and service quality (90.7%) standards against a 98% target. By analyzing the sociotechnical mechanisms bridging technology, culture, and remote operations, this research successfully diagnosed the root of this performance degradation. The empirical findings conclude that technological infrastructure (Digital Transformation) and sociological readiness (Digital Culture) are essential organizational capabilities, yet they are insufficient on their own to guarantee business sustainability. The profound discovery of this research is the absolute centrality of Hybrid Work Effectiveness as the ultimate execution engine. The structural model confirmed that digital transformation is partially mediated by hybrid work effectiveness, meaning that while digital tools independently aid operations, their impact on corporate performance is substantially accelerated and maximized when orchestrated within a highly coordinated hybrid work system. More critically, the study uncovered a full mediation effect regarding the organizational culture. The direct impact of digital culture on sustainable performance was statistically rejected.

This theoretically profound insight confirms that an innovative "digital mindset," data-driven orientation, and collaborative values are fundamentally abstract sociological assets. Cultivating a digital culture cannot spontaneously generate commercial value or satisfy clients unless it is actively mobilized, translated, and executed through a highly disciplined and effective hybrid work mechanism. The performance gap at PT XYZ was not caused by poor technology, but by the friction in executing hybrid work coordination.

Theoretical Implications Theoretically, this study extends the literature on Strategic Management and Organizational Behavior within the KIBS sector by proving the interconnectedness of five grand theories. It validates the Balanced Scorecard (BSC) architecture by demonstrating that Learning and Growth capabilities (Digital Transformation and Digital Culture) must be processed through an optimized Internal Business Process (Hybrid Work Effectiveness) to achieve long-term Performance Outcomes (Sustainable Corporate Performance). Furthermore, it enriches the Dynamic Capabilities Theory by empirically positioning hybrid work effectiveness not merely as an HR policy, but as a vital dynamic capability required to continuously reconfigure a firm's sociotechnical assets in response to environmental turbulence. For industry practitioners and specifically the management of PT XYZ, the findings provide actionable, data-driven strategic recommendations. To resolve the digital acceleration gap and halt the decline in service quality, management must pivot their focus on procuring new digital software to optimize the execution of their hybrid work system.

First, management must rigorously evaluate and standardize daily hybrid work policies to ensure seamless cross-functional communication, clear remote instructions, and a healthy work-life balance for employees. Second, recognizing that digital culture only impacts performance when operationalized, management should prioritize programs that translate "abstract mindsets" into concrete behaviors—such as digital literacy training, fostering a safe environment for trial-and-error, and implementing rapid feedback loops among remote teams. Finally, from an IT infrastructure perspective, the company must enhance the integration of internal databases and cloud platforms to eliminate manual bottlenecks that currently impede remote project execution. By synchronizing technology and human coordination, the firm can restore its service quality and secure its long-term operational sustainability.

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