

**BUKTI KORESPONDENSI  
ARTIKEL JURNAL INTERNASIONAL BEREPUTASI**

**Judul Artikel** : Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance  
**Jurnal** : Journal of Distribution Science Vol 21 (9) 23-34  
**Penulis** : 1. Ahmad Firman  
2. Muhammad Hidayat

No.	Perihal	Tanggal
1.	Bukti konfirmasi submit artikel dan artikel yang disubmit	24 Juni 2022
2.	Bukti konfirmasi review dan hasil review pertama	28 Juni 2022
	Bukti Submit Revisi Pertama	29 Juni 2022
3.	Konfirmasi Hasil Revisi dan Review Kedua	3 Agustus 2022
4.	Bukti Submisiion Revisi kedua	8 Agustus 2022
5.	Konfirmasi/Pemberitahuan Revisi Ketiga	28 April 2023
6.	Bukti Submission Revisi ke tiga	29 April 2023
7.	Konfirmasi Pemberitahuan Revisi ke empat	2 Mei 2023
8.	Bukti Submit Revisi ke empat	4 Mei 2023
9.	Konfirmasi Pemberitahuan Revisi ke lima	6 Mei 2023
10.	Bukti submit revisi ke lima	15 Mei 2023
11.	Konfirmasi Pemberitahuan Revisi ke enam	19 Mei 2023
12.	Bukti submit revisi ke enam	19 Mei 2023
13.	Konfirmasi Penerimaan Manuscript Accepted	22 Mei 2023
14.	Pemberitahuan Proses Publikasi dan Pembayaran Biaya Publikasi	13 Juni 2023

## PEMBUATAN ACCOUNT JURNAL

### Pembuatan Account Jurnal

관리자 <acoms-noreply@kisti.re.kr>

Kepada: firman\_itbnobel@yahoo.com

Jum, 24 Jun 2022 jam 09.01

ACOMS Sign Up - Verification Code

ACOMS Sign Up - Verification Code. Please enter the **verification code** below for email verification.

※ Copy a Verification Code

**- Verification Code : eMyPs88445**

---

We want to inform you some important details regarding the personal information.

ACOMS does not share personal information with anyone.

However, to request a review of a manuscript, an assigned editor may have access to the following personal information:

- Title, Name, Gender, Country, Institute, Email

If you want to discard the user account, let us know at [kpubs@kisti.re.kr](mailto:kpubs@kisti.re.kr).

The following personal information policy of ACOMS refers to the [KISTI Privacy](#).

Thank you.

**BUKTI SUBMIT MANUSCIP**  
**244 Juni 2022**

**1. Manuscript Submission**

: Original Submission

Yahoo/Email Masuk  
Ahmad Firman <acoms-noreply@kisti.re.kr>  
Kepada: Ahmad Firman  
Jum, 24 Jun 2022 jam 09.34

Dear Author(s),

You have submitted the original manuscript entitled, Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance ' by Ahmad Firman; Muhammad Hidayat submitted to The Journal of Distribution Science for a form of

(choose one: Regular Paper, Review Paper, or Letters to the Editor).

[Write down your own Rationale. An example follows:]

'Purpose: This study aims to determine the effect of business processes, quality of human resources and organizational culture and distribution in creating value to achieve competitive advantage. Research Design, Data, and Methodology: Data collection in this study was carried out by distributing questionnaires to 80 employees of shipping service companies in Makassar City. Partial Least Square (PLS) analysis was used as data analysis. Result: this study indicates that business processes do not directly affect sustainable competitive advantage, but business processes will have an effect if they go through the value creation process as an intervening variable, while the quality of human resources and work environment have a direct effect on sustainable competitive advantage and have a direct effect on creation. Value. The quality of human resources and organizational culture also have an indirect effect on competitive advantage through the value creation process. This research also indicates that value creation has an effect on sustainable competitive advantage. Conclusion: sustainable competitiveness will be realized if the organizational process goes well, a good organizational process will be able to distribute the company's resources to create value that leads to the achievement of sustainable competitive advantage.

Please read carefully the Article Content Selection Policy below.

Article Content Selection Policy

All accepted and published papers in JDS are equally qualified and have successfully gone through

peer-review process. The foundation and editorial content selection policy of JDS are as follows:

As the title of the Journal of Distribution Science indicates, JDS papers are arranged in order of discipline (subject) and content of the papers:

1. Distribution Management: Activities directly associated with distribution management, e.g., transportation, retailing and wholesaling, inventory, shipping and receiving, materials handling, warehousing, channels, information, communication, etc.
2. Distribution Science: Activities directly associated with distribution system, technology, and science, e.g., distribution data management and science, distribution artificial intelligence system, distribution information and communication technologies, transportation and inventory management systems, distribution channel management systems, mobile and online distribution technologies, etc.
3. Distribution Strategy: Strategies directly associated with distribution activities, e.g., direct, indirect, dual, reverse, intensive, selective, exclusive, etc

The JDS Editorial Board is least likely to accept papers in the field of study of History, Philosophy, Religion, Political and Legal Studies, Humanities and Arts, Political Science, Military Sciences, Education, Pedagogy, Professional Training, Natural Science, and Mathematics. The JDS Editorial Board gives priority to the research areas of distribution management, distribution science, and distribution strategy.

\*\* Please note that the article that is not written aligned with the content policy may be rejected at any stage of the publication.

#### Double-Blind Peer Review Policy

JDS has adopted a double blind peer review policy, where both the referee and the author remain anonymous throughout the process. Please remove all identifying features from the main document itself, ensuring that Authors' identities are not revealed. However, this does not preclude Authors from citing their own previous works, although Authors must cite their works in a manner that does not make explicit their identity. All contributions will be initially assessed by the Editor-in-Chief for suitability for the journal. Papers deemed suitable are then typically sent to a minimum of two independent expert reviewers to assess the scientific quality of the paper. The Editor-in-Chief is responsible for the final decision regarding acceptance or rejection of the articles. The Editor-in-Chief's decision is final.

#### Copyright Policy

After publication of an article, the copyright of the article transfers and belongs to the Author(s).

Thank you for giving JDS an opportunity to read about your research.

\*\*\*\*\*Korean Researchers: If you have not submitted at least one manuscript to KODISA JOURNALS (KCI, etc.) before submitting it to JDS, the publication will be denied according to the

publishing regulations. Please make sure to submit your manuscript to another KODISA academic journal in advance. [http://kodisajournals.org/bbs/board.php?bo\\_table=notice&wr\\_id=25](http://kodisajournals.org/bbs/board.php?bo_table=notice&wr_id=25)  
(투고규정)\*\*\*\*\*

Sincerely Yours,

# Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance

Ahmad FIRMAN<sup>1</sup>, Muhammad HIDAYAT<sup>2</sup>

Received: xxxxxx, xxxx. Revised: xxxxx, xxx. Accepted: December xx, xxxx.

---

## Abstract

**Purpose:** This study aims to determine the effect of business processes, quality of human resources and organizational culture and its distribution in creating value to achieve sustainable competitive advantage. **Research Design, Data, and Methodology:** Data collection in this study was carried out by distributing questionnaires to 90 employees of Delivery service companies in Makassar City. Partial Least Square (PLS) analysis was used as data analysis. **Result:** this study indicates that business processes do not directly affect sustainable competitive advantage, but business processes will have an effect if they go through the value creation process as an intervening variable, while the quality of human resources and work environment have a direct effect on sustainable competitive advantage and have a direct effect on Value creation. The quality of human resources and organizational culture also have an indirect effect on competitive advantage through the value creation process. This research also indicates that value creation has an effect on sustainable competitive advantage. **Conclusion:** sustainable competitive advantage will be realized if the organizational process goes well, a good organizational process that supported by organizational culture will be able to distribute the company's resources to create value that leads to the achievement of sustainable competitive advantage.

**Keywords :** Business Process, HR Quality, Organizational Culture, Value Creation, Competitive Advantage

**JEL Classification Code :** E30, L11, L25

---

## 1. Introduction

During the current development of increasingly turbulent world, crucial things faced by the company are to continue to have a strategy to continue to exist in the competition while maintaining the company's growth and value creation. Its growth and value

creation depend on the interaction and combination of several circumstances, including its manageability, the development and use of its intellectual capital (IC), its financial assets, its investments in research and development (R&D) and innovation, and its sector and geographic location.(Hristov et al., 2019). Thus, it is clear that the management of resources in an

---

<sup>1</sup>First Author. Lecturer of Post Graduate Program Institut Teknologi dan Bisnis Nobel Indonesia. E-mail : [a\\_firman25@yahoo.com](mailto:a_firman25@yahoo.com)

<sup>2</sup>Second Author, Lecturer of Post Graduate Program Institut Teknologi dan Bisnis Nobel Indonesia. E-mail : [hidayat2401@yahoo.com](mailto:hidayat2401@yahoo.com)

© Copyright: The Author(s)

This is an Open Access article distributed under the terms of the Creative Commons Attribution Non-Commercial License (<http://creativecommons.org/licenses/by-nc/4.0/>) which permits unrestricted noncommercial use, distribution, and reproduction in any medium, provided the original work is properly cited.

organization will be greatly influenced by the business processes developed and owned by the company. Bititci, Ackerman, Ates, Davies, Garinggo, Gibb, MacBryde, Mackay, Maguire, Meer, Shafti, Bourne & Firat, (2011) stated build the business process that sustain performance is so important, in action a company's business processes will be reduced to the company's operational activities that generate added value and focus on creating value in the future. Thus, paying more concern toward management of business process becomes urgent for the company because it is the place where value added of the company may gained comes from. The important thing for management is to be able to analyze these operational factors. In general, process activities can be measured through 4 dimensions, namely: cost, time (delivery) quality and flexibility in building and gaining competitive advantage.

In order to be able to survive and compete, strategically it is important for companies to have effective and efficient business processes and have the ability to be able to create superior value so that the company achieves a good competitive position compared to existing competitors. Thus, value as a competitive advantage is highly needed to create. According to (Geissdoerfer, Bocken & Hultink (2016) Value creation is a transformation of the results of creativity and innovation through discovery or development in producing a product or service. In terms of value creation, Goedart & Tim Koller cited by (Hidayat, 2022) states that competitive advantage can be achieved through extra value creation efforts aimed at customers, employees, supplier communities (including the physical environment) and shareholders, so that value creation must involve all components of the organization. and organizational operations, as stated by (Bititci et al., 2011) which states that a company's business processes will be derived into the company's operational activities that generate added value and focus on creating sustain business value in the future. Activities on that process could be seen on realization, cost, time (delivery) quality and flexibility aimed at building competitive advantage. Value creation must be seen as a long-term

and sustainable strategy (Evans et al., 2017) to achieve the sustainability of value creation (Evans et al., 2017) stating that companies need to prepare the concept of value creation as seen from the main ideas on system thinking, whole system design, systems innovation and sustainable business models as the key concepts for sustainable value creation.

.Sustainable value creation is also strongly influenced by sustainable business process operations because with sustainable business processes the company will automatically seek to build and create values that are in line with the business faced by the company from time to time, the ability to have flexibility in understanding contemporary business will be one of the factors for companies to be able to maintain business competitiveness tightly. This was also conveyed by (Badurdeen & Jawahir, 2017) who said that sustainability manufacturing can be the basis for sustainable value creation.

A very important factor that companies need more concern in business processes in order to create value is the readiness of human resources. The readiness of these human resources is certainly very dependent on the quality of the resources of the company because there is no denying that humans are the brainware of the organization (Hidayat & Latief, 2018) Otherwise, operational success is highly dependent on the culture that develops in an organization, according to Krietner and Kinicki (2016) saying "Organizational culture is a form of assumption that is owned, accepted implicitly by the group and determines how the group feels, thinks, and reacts. to its diverse environment. If the developed organizational culture can lead to a positive impact to support organizational policies, then the company's value will be realized because basically organizational culture is also part of the value creation process.

One of the industries that is currently growing rapidly along with the rise of business in the digital era is the delivery service industry along with its growth. Currently competition in the delivery industry is getting higher, not only in traditional delivery service companies driven by delivery services owned by the government. Long before the digitalization era, competition was also enlivened by delivery services that grew as a response to the digitalization era which encouraged the rise of online business which relies on the presence of delivery services as one of the pillars to ensure on time delivery which is also one of the important promos for service and online business actors. These demands lead the delivery service company to show superior performance and provide

guarantees for users to ensure that the user's business is optimally supported to increase customer trust and satisfaction.

Business in the delivery service industry is currently growing at an average of 5-10% per year. This condition shows that Indonesia in the future will become a very potential courier service market, for that various strategies to dominate market share need to be explored in accordance with the characteristics of the company, the environment and the level of competition they are facing. One approach to win the competition that can be done by the company is through the creation of new values and innovation.

## **2. Literature Review**

### **2.1. Business Process**

From the previous description about value creation, the principles of implementing value creation cannot be separated from the business processes owned by the company, it can even be stated that value creation is basically the implementation or result of the business processes carried out by the company and is also influenced by the perception of the customers (Gummerus, 2013). This is also reinforced by Hidayat, (2022) which states that a business process is a set of interrelated activities that use inputs and change them to produce an output. Business processes must be linked to the strategy for achieving growth because basically business processes are company activities in achieving the main goal of growing in line with efforts to achieve the goals (Magdaleno et al., 2016). More specific, Nilsson, Johnson, & Gustafsson, (2001) states that business processes are a better way to deliver and distribute goods and services to customers while (Dumas et al., 2018) argues that business processes are a collection of structured activities to generate value for the organization, shareholders and consumers. This business process is then reduced to operational activities that indicate what work must be done and what technology must be used to deliver goods and services to customers.

Based on the results of previous studies as well as theories and arguments about the business process, hypothesis 1 (**H1**) of this research is to suspect that the business process will have an effect on sustainable competitive advantage. Business processes that are carried out consistently, continuously and are carried out based on the principles of quality and continuous improvement are expected to have an effect on value creation, Hypothesis 4 (**H4**). Furthermore, business processes that are carried out by taking into account the principle of value creation will further strengthen the organization to be able to create a sustainable competitive advantage, Hypotesis 8 (**H8**).

### **2.2. Quality of Human Resources**

Quality human resources are human resources capable of creating not only comparative value, but also competitive, generative and innovative values using the highest energies such as intelligence, creativity, and imagination. Quality of human resources are able to turn vision into reality. As an organization's brainware, the quality of human resources will inevitably have an impact on the quality of the organization and the performance it can achieve (Becker & Gerhart, 1996).

With such a vital role, the quality of resources is considered a key role in developing competitiveness and value for the organization (Saha, 2018) It is impossible for an organization to create value without the support and participation of the existing human resources in the organization. However, there is an organization's interest in having quality of human resources who will contribute their mind and strength in order to support the organization to achieve goals, because not all resources of the organization play a role as the key to organizational success. It is only competent human resources will be a key role for the organization to support it in creating value and achieving the expected performance. (Mayo,2012), (Hidayat & Latief, 2018).



Good human resource management will greatly determine the company's success in using these core resources to support the company. Thus, a critical study of the existence of human resources is highly needed. Companies need to develop the quality of human resources comprehensively and systematically. According to Jiang, Lepak, Hu, & Baer, (2012) the quality of human resources can be observed through three things, namely (1) Skill Enhancing (2) Motivation Enhancing and (3) Opportunity Enhancing. These three things are important so that the company can direct its human resources to create value for the company.

Based on these arguments, Hypothesis 2 (**H2**) of this study assumes that the quality of human resources will affect sustainable competitive advantage. The quality of human resources will also affect value creation, Hypothesis 5 (**H5**) and the quality of human resources through value creation will increasingly affect sustainable competitive advantage, Hypothesis 9 (**H9**)

### 2.3. Organizational culture

Organizational culture is the collection of values, expectations, and practices that guide and inform the actions of all team members. Organizational Culture is also a reflection of the set of values that made the company the way it is today. A great culture exemplifies positive traits that lead to improved performance, while a dysfunctional corporate culture exemplifies qualities that can hinder even the most successful organizations.

Organizational culture is also often shown through the organizational atmosphere that describes the relationship between behavior and the atmosphere of the organization itself (Ravasi, Rindova & Dalpiaz, 2012). Thus, organizational success in the form of performance achievement can be influenced by its organizational culture (Le Pennec & Raufflet, 2018). Organizational culture will create

shared values among members of the organization as a commitment that directs the organization to move towards the expected goals (Nikpour, 2017) Organizational culture also greatly influences strategic initiatives including the creation of corporate value (Arayesh et al., 2017).

Organizational culture can be identified through four dimensions, namely (1) Norms developed by the organization (2) Clarity of roles among the resources used by the organization (3) Development of observed superior habits (4) Coordination and integration between existing functions in the organization, four if it is implemented consistently and can be internalized properly to become a mutually agreed habit, it will be able to support value creation by the organization.

Based on these arguments, Hypothesis 3 (**H3**) of this study suspects if organizational culture affects sustainable competitive advantage, then organizational culture will affect value creation, Hypothesis 6 (**H6**) and organizational culture that continues to support value creation will affect sustainable competitive advantage, Hypothesis 10 (**H10**)

### 2.4. Value Creation

Value creation requires efforts from the company so that value creation can run in a sustainable manner. It requires management understanding that the value creation process is included in its business processes. There are several things that need to be considered in value creation in the context of sustainable value creation is obtained from premium profit while premium profit is obtained from the company's ability to create margin improvement and revenue growth. This value creation is more likely to see value creation from the financial side so that value is considered as the company's success to get premium profit (Matinheikki et al., 2017). Evans, Fernando & Yang, (2017) have a slightly different view from that stated by Matinheikki et al., (2017) Evans et al., (2017) views value from the management process side where in value creation a company needs to concern on System Thinking where the system is owned by the company that manages various things in a complex manner that allows the company to utilize the resources of the company. The system must be able to identify and utilize relationships and linkages related to various matters within the company. Value

creation must also concern on Whole System Design. In this context value will be greatly influenced by the company's overall system. This thinking shows that the existing systems in the company actually have an inseparable relationship with one another. Two other things that need to be considered in value creation according to (Evans et al., 2017) are the system of innovation and sustainability of the business model and the business process.

In relation to the importance of value creation in companies, many researchers and experts have proposed value creation models that make a very good contribution to companies in order to develop the most appropriate value creation model. Some of them are models proposed by (Short, Rana, Bocken & Evans, 2017) which reveal that value creation is strongly influenced by three important things, namely (1) Opportunities for new value creation (2) Value Missed and (3) Value Destroyer.

Oliver, (1997) views that value creation requires an in-depth analysis related to value which states that the company needs to identify its value proposition. The identification can be seen from three forms of value, namely value absence and value surplus. This analysis is carried out to determine the suitability between the two results. This results of analysis then needs to be analyzed further namely the analysis of value destroyed and value missed. The results of this analysis will produce value opportunities that can be taken by the company which will be realized in value opportunities that can be developed later. This analysis requires several stages of analysis so that this model is referred to as the Multiple form of value model.

Whereas Matinheikk et al (2017) describes a value creation model through financial approach which states that the company's value creation is basically the company's ability to be able to achieve a profit premium that is degenerated by the company's ability to increase margins and revenue growth.

All organizations and companies are very interested in value creation, especially in the very dynamic and increasing competitive conditions nowadays in the current digitalization era, the importance of value creation also occurs in e-business as a very real example is the use of technology in transactions through social media. Yang (2001) states that "we enter the twenty-first century, business conducted over the Internet (which we refer to as 'e-business'), with its dynamic, rapidly growing, and highly competitive characteristics, promises new avenues for the creation of wealth. Established firms are creating new online businesses" this condition is increasingly felt today, especially in the Indonesian context so that the value creation presented (Yang, 2001) becomes a model that needs to be taken into account for companies that inevitably enter the era of digitalization as it is today.

Yang (2001) emphasizes that value creation in e-business is determined by four important factors, namely (1) efficiency where through the efficiency of company will be able to streamline costs by selecting the right costs and being able to use information, so that it can provide simple but effective services to target consumers (2) Complementarities, able to create adaptive products among various consumer needs both online and offline and can also harmonize the use of technology and activities carried out (3) Lock in, which is seen from two things, namely Switching costs which directed to loyalty programs, dominant design, trust and customization and (4) Novelty, ability to create something new

Based on the models that have been presented and the arguments related to value creation, hypothesis 7 (**H7**) of this study assumes that value creation has an effect on sustainable competitive advantage.

## 2.5. Sustainable competitive advantage

Day & Wensley (1988) stated that sustainable competitive advantage is a form of strategy to help companies maintain their survival. This opinion is supported by Ferdinand (2003) which states that in a competitive market, the company's ability to produce performance, especially financial performance, is highly dependent on the degree of its competitive advantage. To perpetuate its existence, the company's competitive advantage must also be sustainable because basically the company wants to perpetuate its existence. Sustainable competitive advantage is a company's strategy to achieve its ultimate goal, namely performance that produces high profits.

It explains that sustainable competitive advantage is not the end goal, but is a means to achieve the company's ultimate goal, namely high performance. Based on resource-based theory, (Barney, 1991) proposes a formal definition that is closer to the definition of sustainable competitive advantage that is often used today, namely excellence that is achieved continuously by implementing strategies for achieving unique value that competitors do not have. Furthermore, it is said that a company have a sustainable competitive advantage if it is able to create value which is not being carried at the time

by either competitors or potential competitors and other companies are not able to imitate the advantages of this strategy.

Company resources have the potential for competitive advantage if they have four attributes, namely: (1) Scarcity (2) Value (3) Cannot be imitated (4) Cannot be replaced. Day & Wensley (1988) argues that there are two factors that can influence the company's efforts in order to create their competitive advantage, namely: (1) superior capabilities. (2) Superior Resources.

The above opinion is supported by Ferdinand (2003) which states that based on resource-based theory, the essence of competitive advantage is a unique combination of resources and capabilities. Meanwhile, to perpetuate this competitive advantage, the company should have company specific resources and capabilities. Based on all the opinions above, sustainable competitive advantage is defined as an advantage that is achieved continuously by implementing a strategy of achieving unique values

that is not being implemented by either competitors or potential competitors due to their inability to imitate the strategy.

Based on the description of the background, theoretical framework and hypotheses that have been presented above, the conceptual framework of this research can be described in Figure 1 as follows:

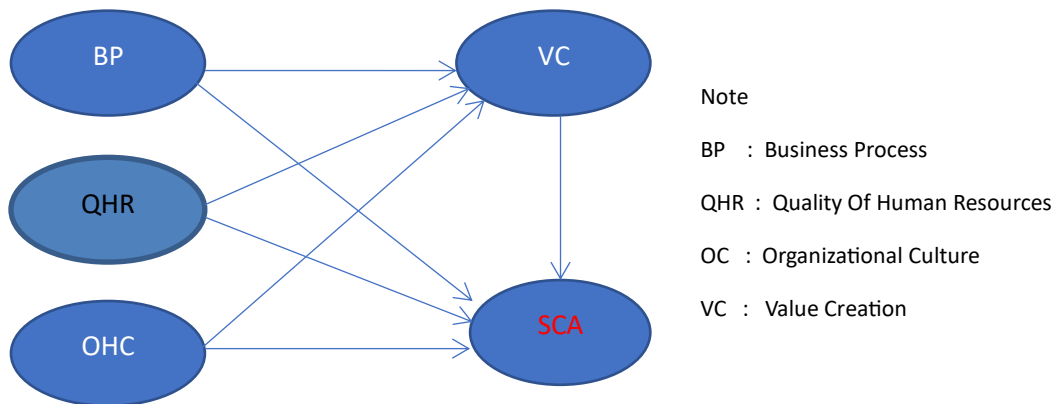


Figure 1: Conceptual Framework

Based on Figure 1 above, the components of the research's hypothesis are as follows:

1. It is hypothesized that business processes affect sustainable competitive advantage
2. It is hypothesized that quality of human resources effect sustainable competitive advantage
3. It is hypothesized that organizational culture affect sustainable competitive advantage
4. It is hypothesized that business processes affect value creation
5. It is hypothesized that quality of human resources effect value creation
6. It is hypothesized that organizational culture affect value creation
7. It is hypothesized that value creation affect sustainable competitive advantage
8. It is hypothesized that business processes affect sustainable competitive advantage through value creation
9. It is hypothesized that quality of human resources effect sustainable competitive advantage through value creation
10. It is hypothesized that organizational culture affect sustainable competitive advantage through value creation

### 3. Research Design and Methodology

This study uses a survey method. The survey was conducted to collect primary data directly from the respondents through a questionnaire prepared to obtain responses to the variables used in this study. The dependent variable of this study Continuous Competitive Advantage . This study uses three independent variables, namely: Business Process, quality of human resources, and Organizational

Culture , using Value Creation as an intervening variable

#### 3.1. Research Variables and Indicators

These variables are defined and measured according to the indicators set by taking into account the main reference sources used in this study. The building of research questioner structur as illustrated in table 1 as follow :

**Table 1:** Research Questionnaire Structure Guide

Variable	Item Questionnaire		Major References
Business process	Level of understanding of the company's business processes	BP1	Andréa Magalhães Magdaleno, Leticia Duboc & Stefanie Betz, (2016)
	Level of suitability of the field work	BP2	
	Fulfillment of Employee Needs	BP3	
	Level of Understanding of Employee Duties	BP4	
	Effective communication developed	BP5	
Quality Of Human Resourcess	Skill Enhancing	QH1	Jiang, Lepak, Hu & Baer (2012)
	Motivation Enhancing	QH2	
	Oportunity Enhancing	QH3	

Variable	Item Questionnaire	Major References
Organizational Culture	Norms of the Company	OC1
	Role Clarity	OC2
	Superior habit development	OC3
	Coordination and Integration	OC4
Value Creation	Level of Cost Efficiency of Company Work Process	VC1
	Company Response Power Level	VC2
	Level of Enterprise Flexibility	VC3
	Enterprise Innovation Rate	VC4
	Service delivery accuracy rate	VC5
Sustainable Competitivre Advantage	A rarity that only companies have	CA1
	Trusted company value	CA2
	Unrepeatable program	CA3
	Non-replaceable program of company	CA4

### 3.2. Samples

The sample in this study are employees who work for Delivery service companies operating in South Sulawesi with a proportional distribution. The sample was determined purposively by selecting

employees with managerial positions with the consideration that these positions have knowledge and are directly related to determining the company's strategy. Based on the determination of the sample demographically, the complete respondent information is presented in table 2 as follows:

**Table 2:** Respondent Demography

Attributes	Item	F	%
Gender	Men	37	41%
	Women	53	59%
Age (Years)	20 – 25 years	20	22%
	26 – 30 years	49	54%
	31 – 35 years	15	17%
	>36 years	6	7%
Work Experiences	1 – 5 years	56	62%
	6 – 10 years	24	27%
	11 – 15 years	10	11%

From table 2, it can be seen that this study was dominated by female employees as many as 53 people or 59% of the respondents' age, dominated by respondents aged between 26-30 years, there were 49 people or 54%. Meanwhile, in terms of work experience, it is dominated by employees who have worked between 1 to 5 years, there were 56 people or 62%.

### 3.3. Measurement

In determining the quality of the data, the first step is analyzing research data through CFA (Confirmatory Factor Analysis) analysis which is intended to determine the validity and reliability of the data. Evaluation of construct validity, comparison of response patterns, and comparison of competing models are the three main applications of CFA in psychometric evaluation research (Alavi, Visentin, Thapa, Hunt, Watson, Cleary et al., 2020). The reliability test in this study was carried out through Cronbach Alfa and Composite Reliability for the validity test using a validity construct analysis. The main criteria in the reliability test are as follows: when the Alpha coefficient is less than 0.60 it indicates a low level of reliability. But when the Alpha coefficient is more than 0.60 or close to 1.00. It can be said to be high reliability, while for construct validity analysis, it is by paying attention to the loading factor value if its value is above 0.6 then the construct is considered valid.

All data analysis was processed by smart partial least square (PLS) through two calculation stages. The first is an algorithm analysis to measure the feasibility of sizes on dimensions such as; validity and reliability

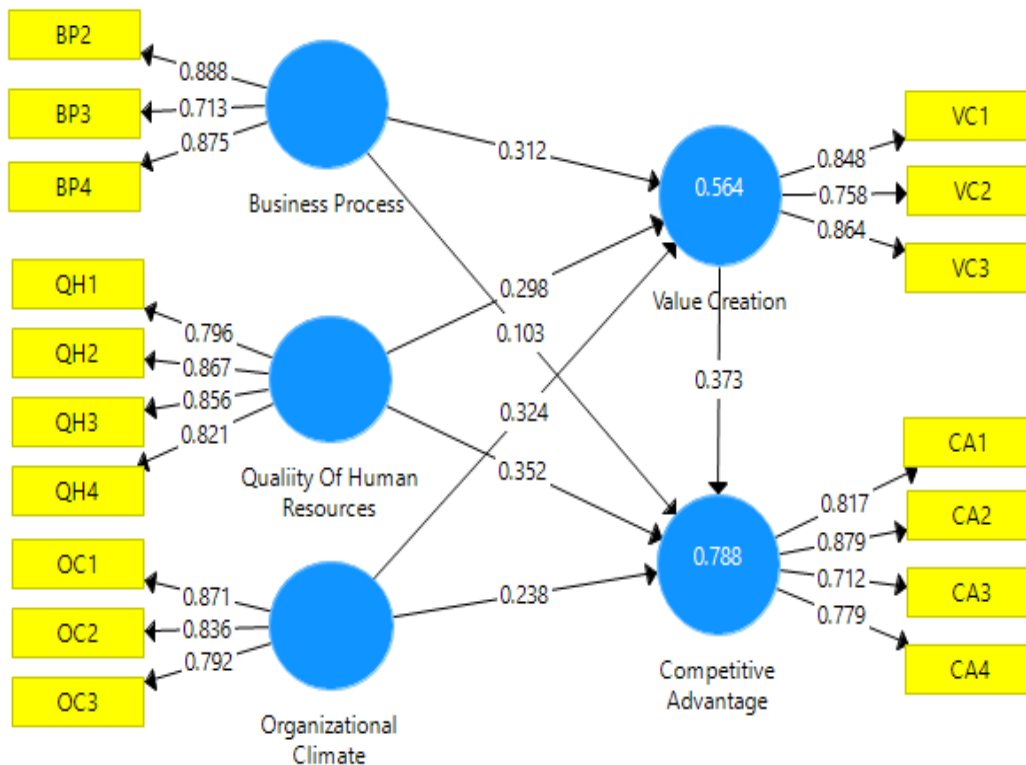
(AVE, Cronbach alpha, and Critical Ratio). Algorithm analysis is very important to ensure the quality of all data, in this process if the data does not meet the criteria then the data is removed and re-analysis is carried out after all data is declared to meet the criteria then further analysis can be carried out. The second part; bootstrapping analysis is used to determine the significance of the influences between the variables studied in this study so that the hypotheses used in this study can be answered.

## 4. Result & Discussion

### 4.1. Statistics Test Results

Data analysis using PLS smart software was carried out in two stages. The first stage is the algorithm analysis stage to determine the quality of the research data, especially the results of the analysis of validity and reliability of the data and the value of the variance of inflation factors (VIF), while the second stage is the bootstrapping analysis stage which is used to determine the significance of the study and answer the research hypothesis.

The construct validity test was carried out by looking at the value of loading factor, good data is data that meets the required criteria, namely the fulfillment of the loading factor standard with a value of  $(\lambda) > 0.7$ . From the results of the algorithm analysis that has been carried out, it can be seen that all the loading factors generated are at values above 0.7 so that which shows the quality of the data that meets the criteria in further analysis in this study the result of algorithm analysis can be shown in figure 2 as follow :



**Figure 2:** PLS Analysis

Data reliability analysis is carried out by looking at the Cronbach alpha value, the data is considered to have good reliability if the calculation results show the Cronbach alpha value above 0.6 from the results of the analysis that has been carried out. Reliability is also seen from the value of composite reliability. This research data shows that all composite reliability values are above the value of 0.7. From the results of validity and reliability test, all indicators in this study are declared valid and reliable. Variant Inflation Factor (VIF) value to determine whether there is a

multicollinearity problem seen by looking at the VIF value is considered to have no multicollinearity problem if the VIF value is below 10. The results of this study show that the largest VIF value of the research data is 2.990, which is much smaller than 10, so this research is free from the problem of multicollinearity the detail of VIF data shown at Table 3.

**Table 3 :** Variance Inflation Factors (VIF)

No	Indicator	VIF
1	BP2	3.199
2	BP3	1.185

3	BP4	3.100
4	SCA1	1.728
5	SCA2	2.482
6	SCA3	1.401
7	SCA4	1.881
8	OC1	2.248
9	OC2	2.142
10	OC3	1.321
11	QHR1	1.497
12	QHR2	2.961
13	QHR3	2.935
14	QHR4	1.973
15	VC1	1.602
16	VC2	1.436
17	VC3	1.749

In general, the data quality test is presented in Table 3 that describe the good of fit test of the data as follows

:

**Table 4:** The Good of Fit Model

Variable	Items	Validity	AVE	Composite Reliability	Cronbach Alfa
Business Process	BP2	0,888	0,688	0,868	0,766
	BP3	0,713			
	BP4	0,875			
Quality of Human Resources	QH1	0,796	0,698	0,902	0,857
	QH2	0,867			
	QH3	0,856			
	QH4	0,821			
Organizational Culture	OC1	0,871	0,695	0,872	0,782
	OC2	0,836			
	OC3	0,792			
Value Creation	VC1	0,848	0,680	0,864	0,765
	VC2	0,758			
	CV3	0,864			



Sustainable Competitive Advantage	CA1	0,817	0,638	0,875	0,810
	CA2	0,879			
	CA3	0,712			
	CA3	0,779			

#### 4.2. Hypothesis Result

The results of hypothesis testing for each of the latent variable relationships presented in Table 4 show that business process has no significant effect on continuous competitive advantage (sig. p-value 0,171>0.05. means hypothesis H1=rejected).

Business Process has positive and significant effect on value creation (**H4**). The development of today's dynamic business environment requires flexibility from every company to adapt to changes that occur in practice in the field, this change is followed by changes in business patterns, these adjustments lead companies to create value from their business processes, this is evidenced from the results of this study if the business processes that occur at this time of delivery service companies affect the value creation process carried out by the company. The results of this research found (sig. p-value 0.000<0.05 means hypothesis **H4**=accepted).

Business process has a significant effect on continuous competitive advantage through value creation (p-value 0.007<0.05, means hypothesis **H8**=accepted).

Quality of Human Resources has a positive and significant effect on continuous competitive advantage (sig. p-value 0,000<0.05. means hypothesis **H2**=accepted). The facts show that the quality of human resources is a key factor for every organization. The quality of human resources becomes a very strong capital for organizations to continue to improve their competitiveness. The quality of human resources is also the most important factor for organizations to foster creativity and innovation that supports companies in the value creation process. This argument is in line with the proof of Hypothesis 5 that

indicated quality of human resources has a significant effect on value creation (sig. p-value 0.001<0.05 means hypothesis **H5**=accepted).

Quality of human resources has a positive and significant effect on continuous competitive advantage through value creation (p-value 0.016<0.05, means hypothesis **H9**=accepted). The quality of human resources will increasingly affect the company's competitiveness if the quality of these resources is also able to drive the value creation process by the company

Organizational Culture has a positive and significant effect on continuous competitive advantage (sig. p-value 0,000<0.05. means hypothesis **H3**=accepted). Organizational culture has a significant effect on value creation (sig. p-value 0.000<0.05 means hypothesis **H6**=accepted). Organizational culture has a positive and significant effect on continuous competitive advantage through value creation (p-value 0.002<0.05, means hypothesis **H10**=accepted). The proof of this research hypothesis shows that a conducive organizational culture will foster a work atmosphere that supports the company's value creation process and this will greatly affect the achievement of competitiveness by the company.

The last hypothesis for direct effect indicated that value creation has a significant effect on continuous competitive advantage (sig. p-value 0.000<0.05 means hypothesis **H7**=accepted).

**Table 5:** Hypothesis Result

Direct Effect					
	Sample Mean	Std.Deviation	T Statistic	P.Value	Result
Business Process on Sustainable Competitive Advantage (H1)	0,109	0,075	1,371	0,171	Rejected
Qualiti of Human Resources on Sustainable Competitive Advantage (H2)	0,346	0,072	4,884	0,000	Accepted
Organizational Culture on Sustainable Competitive Advantage (H3)	0,239	0,062	3,805	0,000	Accepted
Business Process on Value Creation (H4)	0,304	0,103	3,036	0,003	Accepted
Quality Of Human Resources on Value Creation (H5)	0,307	0,091	3,260	0,001	Accepted
Organizational Culture on Value Creation (H6)	0,333	0,081	4,024	0,000	Accepted
Value Creation on Sustainable Competitive Advantage (H7)	0,371	0,079	4,741	0,000	Accepted
Business Process on Sustainable Competitive Advantage Through Value Creation (H8)	0,112	0,043	2,704	0,007	Accepted
Quality of Human Resources on Sustainable Competitive Advantage Through Value Creation (H9)	0,114	0,043	2,565	0,011	Accepted
Organizational Culture on Sustainable	0,123	0,040	3,044	0,002	Accepted

Competitive Advantage Through Value Creation (H10)					
--	--	--	--	--	--

## 5. Discussion

Value creation carried out by a company is not an instant process, the process is an accumulation of all activities experienced by the organization, there are routine organizational activities and some are strategic which will ultimately realize the output produced by the organization whether it is goods or services, the quality of this output is then able to increase the value of the company which will be directly felt by customers. Gummerus, (2013) states that the value of the company is not only seen from the statement of the company itself which may feel that it has tried to create value, but the true value of the company is what is stated by customers who feel that the product or service they receive provides added value or quite the opposite.

The influence of customers is a very important thing for companies to concern because basically in the context of customer business and competitor pressure is unavoidable (Foltean, 2019) thus, extra effort in creating value becomes something that must be seen as a routine process, continuously dynamic and flexible so that the value sought will have an impact on achieving sustainable competitiveness.

In order to make the idealism of value creation to be a continuous improvement process, organizations need to look at the factors that greatly influence the process. Among these factors, three important things are raised in this study, namely the quality of the company's business processes, the quality of resources and organizational culture. This research indicates that business processes do not have a direct effect on sustainable competitive advantage. This indicates that the business process is an ordinary routine so that the impact on sustainable competitive advantage is not very visible, but if this business process is directed to

create value with seriousness of management to direct process so that it is oriented to value creation. This will have an effect on sustainable competitive advantage. This is evidenced by the results of this study if business processes affect sustainable competitive advantage through the creation of company value.

This study also indicates two other variables, namely the quality of human resources and organizational culture have a direct or indirect effect on sustainable competitive advantage and value creation. Of course, this further confirms that the success of the organization will depend on the human resources it has and as the brain ware of the organization, human resources are a very decisive factor, especially human resources who have high competence and capability (Mayo, 2013) (Hidayat, 2018).

### 5.1. Practical Implication

This research provides practical implications for company managers to consider the proper use of human resources including how to develop them based on the fact that the quality of human resources will greatly affect the quality of the output produced by the company. This research also shows the importance of a conducive work environment creating a positive work culture to support programs and efforts of the organization. With sufficient and quality resources and a conducive organizational culture, the value creation process will be carried out properly so that sustainable competitive advantage can be realized.

The findings in this study can be used to develop strategies to increase competitiveness through value creation. Meanwhile, management must also pay

attention to the factors that influence value creation, namely the business processes owned by the company, the quality of existing human resources and the organizational culture developed by the company.

Management must be able to direct the three factors that influence the company's value creation process by directing them so that these factors can realize the company's programs including increasing cost efficiency, operational flexibility, especially in the face of today's very dynamic changes, as well as the creation of creativity and innovation that will become support for companies in value creation to achieve the desired competitive advantage

## 5.2. Theoretical Implication

This research provide scientific contributions, especially related to the problems of organizational operational theories to achieve performance. Many factors are considered to be able to influence the creation of company value in addition to the three variables and one intervening variable used in this study.

The results of this study can show the application of theory in real organizational or business management practices, especially related to the importance of companies to have the ability to adapt to a dynamically changing environment. The results of this study can also be used as examples of the application of management theories including plan behavior theory, resource based view theory and also theories related to strategic management, all of which are directed to achieve competitive advantage in an organization. Results of this study can be used as a reference in conducting further research especially related to the efforts of the entire organization in achieving sustainable competitive advantage.

## 6. Conclusion

Sustainable competitive advantage is one of the goals of every organization today, many factors influence efforts to achieve these goals as evidenced by the results of this study which indicate sustainable competitive advantage is influenced directly or indirectly by the quality of business processes, the quality of human resources and the organizational environment and the value creation that exists in the company. Companies need to direct the organization's operational activities to run in harmony and be carried out within the principles of value creation so that the desired sustainable competitive advantage can be realized properly.

This study also concludes if every organization today needs to have the ability to create competitive advantage to face changes in the business environment that continues to change dynamically in this effort, the organization must be able to direct every organizational activity in the process to create value that is intended to strengthen the organization's positioning and definitely build value. competitive advantage to maintain the existence of the organization, several things that are very important to be considered by the organization are the adaptive ability and flexibility in the face of change and always strive to improve the organizational in develop the ability think and act creative and innovative so that the organization appears in line with the needs and expectations of the consumers it serves.

## Reference

- Alavi, M., Visentin, D. C., Thapa, D. K., Hunt, G. E., Watson, R., & Cleary, M. (2020). The Exploratory Factor Analysis and Principal Component Analysis in Clinical Studies : Which one should you use? *Journal of Advanced Nursing*, 76(8), 1886–1889. <https://doi.org/10.1111/jan.14377>

- Arayesh, M. B., Golmohammadi, E., Nekooeezadeh, M., & Mansouri, A. (2017). The effects of organizational culture on the development of strategic thinking at the organizational level. *International Journal of Organizational Leadership*, 6(February), 261–275.  
<https://ssrn.com/abstract=3334371>
- Badurdeen, F., & Jawahir, I. S. (2017). Strategies for Value Creation Through Sustainable Manufacturing. *Procedia Manufacturing*, 8(October 2016), 20–27.  
<https://doi.org/10.1016/j.promfg.2017.02.002>
- Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, 17(1), 99–120.  
<https://doi.org/10.1177/014920639101700108>
- Becker, B., & Gerhart, B. (1996). The Impact of Human Resource Management on Organizational Performance: Progress and Prospects. *Academy of Management*, 39(4), 779–801.  
<https://doi.org/10.2307/256712>
- Bititci, U. S., Ackermann, F., Ates, A., Davies, J., Garengo, P., Gibb, S., MacBryde, J., Mackay, D., Maguire, C., van der Meer, R., Shafti, F., Bourne, M., & Firat, S. U. (2011). Managerial processes: Business process that sustain performance. In *International Journal of Operations and Production Management* 31(8), 851–891.  
<https://doi.org/10.1108/01443571111153076>
- Dumas, M., Rosa, M. La, & Reijers, J. M. H. A. (2018). Fundamentals of Business process management. In *Information Systems*, 37(6). 1–181. Springer-Verlag Berlin Heidelberg.  
<https://doi.org/10.1007/978-3-642-33143-5>
- Evans, S., Fernando, L., & Yang, M. (2017). Sustainable Value Creation—From Concept Towards Implementation. In H. S. K. Christoph (Ed.), *Springer Book Series (Sustainabl*, pp. 203–220). Springer. [https://doi.org/10.1007/978-3-319-48514-0\\_13](https://doi.org/10.1007/978-3-319-48514-0_13)
- Geissdoerfer, M., Bocken, N. M. P., & Hultink, E. J. (2016). Design thinking to enhance the sustainable business modelling process – A workshop based on a value mapping process. *Journal of Cleaner Production*, 135, 1218–1232.  
<https://doi.org/10.1016/j.jclepro.2016.07.020>
- Gummerus, J. (2013). Value Creation Processes and Value Outcomes In Marketing Theory. *Sage Pub Journal*, 13(1), 19–46.  
<https://doi.org/10.1177/1470593112467267>
- Hidayat, M. (2022). Strategy Modeling to competitiveness Sustainability improve Organizational. *Seiko Journal of Management & Business*, 5(1), 120–129.  
<https://doi.org/10.37531/sejaman.v5i1.1810>
- Hidayat, M., & Latief, F. (2018). The Influence of Developing Human Capital Management Toward Company Performance (The Evidence From Developer Companies In South Sulawesi Indonesia). *SEIKO: Journal of Management & Business*, 2(1), 11–30.  
<https://journal.stieamkop.ac.id/index.php/seiko/issue/view/12>
- Hristov, I., Chirico, A., & Appolloni, A. (2019). Sustainability Value Creation, Survival, and Growth of the Company: A Critical Perspective in the Sustainability Balanced Scorecard (SBSC). *Sustainability*, 11(7), 1–19.  
<https://doi.org/10.3390/su11072119>
- Jiang, K., Lepak, D. P., Hu, J., & Baer, J. C. (2012). How Does Human Resource Management Influence Organizational Outcomes? A Meta-Analytic Investigation of Mediating Mechanisms How Does Human Resource Management Influence Organizational Outcomes? a Meta-Analytic Investigation of Mediating Mechanisms. *Academy of Management Journal*,

55(6), 1264–1294.  
<https://doi.org/10.5465/amj.2011.0088>

Le Penneec, M., & Raufflet, E. (2018). Value Creation in Inter-Organizational Collaboration: An Empirical Study. *Journal of Business Ethics*, 148(4), 817–834.  
<https://doi.org/10.1007/s10551-015-3012-7>

Magdaleno, A. M., Duboc, L., & Betz, S. (2016). How to Incorporate Sustainability into Business Process Management Lifecycle? In *International Conference on Business Process Management*. Springer, Cham., September, 440–443.  
<https://doi.org/10.1007/978-3-319-58457-7>

Matinheikki, J., Rajala, R., & Peltokorpi, A. (2017). From the profit of one toward benefitting many – Crafting a vision of shared value creation. *Journal of Cleaner Production*, 162(September), S83–S93.

DOI: 10.1016/j.jclepro.2016.09.081

Nikpour, A. (2017). The impact of organizational culture on organizational performance: The mediating role of employee's organizational commitment. *International Journal of Organizational Leadership*, 6(2017), 65–72.

DOI: 10.33844/ijol.2017.60432

Nilsson, L., Johnson, M. D., & Gustafsson, A. (2001). The impact of quality practices on customer satisfaction and business results: product versus service organizations. *Journal of Quality*

*Management*, 6(1), 5–27.  
[https://doi.org/10.1016/s1084-8568\(01\)00026-8](https://doi.org/10.1016/s1084-8568(01)00026-8)

Oliver, C. (1997). Sustainable Competitive Advantage Combining Institutional And Resources-Based Views. *Strategic Management Journal*, 18 (9), 697-713

<https://www.jstor.org/stable/3088134>

Ravasi, D., Rindova, V., & Dalpiaz, E. (2012). The cultural side of value creation. *Strategic Organization*, 10(3), 231–239.  
<https://doi.org/10.1177/1476127012452824>

Saha, A. (2018). The Impact of Human Resource Management on Organizational Performance International Research Journal of Management Shri Param Hans Education & Research Foundation Trust. *International Research Journal of Management Science & Technology*, 9(3), 314–320.

<https://www.researchgate.net/publication/325102538>

Short, S., Rana, P., Bocken, N., & Evans, S. (2012). Embedding Sustainability in Business Modelling through Multi-stakeholder Value Innovation To cite this version : *HAL Open Science*, September 2012, 175–183. [https://doi.org/10.1007/978-3-642-40352-1\\_23](https://doi.org/10.1007/978-3-642-40352-1_23)

Yang, C. (2001). Value creation in e-business. *Strategic Management Journal*, 22(6–7), 493–520. <https://doi.org/10.1002/smj.187>

**PEMBERITAHUAN PENERIMAAN SUBMISSION MANUSCRIPT**  
**Tanggal 27 Juni 2022**

JDS Editorial Team

Hee-Joong Hwang <acoms-noreply@kisti.re.kr>

Kepada:Ahmad Firman

Sen, 27 Jun 2022 jam 14.40

Dear Lecturer Ahmad Firman:

On 2022-06-27, we received your manuscript, referenced below:

Title: The Role of Organizational Process and Its Distribution on Value Creation The Consequences For Continous Competitive Advantage

Author: Ahmad Firman; Muhammad Hidayat

Thank you for submitting your previous research and study.

Your manuscript ID is Manuscript #JDS-Jun-27-2022-247 and it is entered into the peer-review process.

You may check the status of your manuscript by accessing the 'Submissions under Review' folder or selecting the following URL:

<http://acoms.kisti.re.kr/journal/intro.do?journalSeq=J000173>

(You may need to copy and paste the complete URL into your browser, if the link fails to direct you to the right page.)

You will receive another email upon the completion of review process.

Please note that there is a fee for this review process for the author who has failed to review at least 3 other manuscripts. However, if you reviewed at least 3 other manuscripts you will be exempt from the payment. The review fee need to be sent to the bank account designated by the Editor-in-Chief.

(다른 저자의 논문을 3편 이상 심사하신 저자께서는 본 Peer-review process에 대한 심사비가 적용되지않으나, 심사하지 않으신 저자에게는 출판비와 별도로 추가적인 심사료가 부여됨을 알려드립니다. 이 심사비는 편집위원장이 지정하는 은행계좌로 납부해야 합니다.)

Thank you again for submitting your precious work to The Journal of Distribution Science.

**Managing Editor** Myoung-Kil Youn, Eulji University, Korea. E-mail: retail21@daum.net

**Assistant Managing Editor** Shuai Su, Shandong University of Political Science and Law, China.  
E-mail: su.shuai@gmail.com

Hanshin Officetel Suite 1030, 2463-4 Shinheung-dong Sujeong-gu,  
Seongnam-city,

**Address**

Gyeonggi-do, KOREA (461-720). Tel: +82-70-8972-7292 Fax: +82-31-740-7361  
E-mail: kodisajournals@gmail.com.?

Please check again to make sure that you have followed the precautions below.

Precautions:

1. If the subject of the submitted paper is deemed to be different from the aims and scope of the journal, it cannot be published in any case. In this case, the publication may be cancelled even after it has been reviewed and accepted.
2. Please avoid excessive use of self-citation. When referencing your own research published previously the title, keyword, and content of the paper must be consistent with the current one. The publication of manuscript with the excessive use of self-citation will be cancelled upon the discovery even after the peer-review and acceptance.

[http://kodisajournals.org/bbs/board.php?bo\\_table=notice&wr\\_id=25](http://kodisajournals.org/bbs/board.php?bo_table=notice&wr_id=25) (투고규정)

Yours Sincerely,

The Journal of Distribution Science



# PEMBERITAHUAN REVIEW PERTAMA

28 Juli 2022

## 1. Catatan Review

JDS: MS#JDS-Jun-27-2022-247\_R1 Decision Letter

Yahoo/Email Masuk

•

Hee-Joong Hwang

Dari:acomms-noreply@kisti.re.kr

Kepada:Ahmad Firman

Kam, 28 Jul 2022 jam 15.44

Dear Lecturer Ahmad Firman:

Your manuscript, referenced below, has been reviewed for publication in the The Journal of Distribution Science. It has been found to be of potential interest for publication.

MS #JDS-Jun-27-2022-247\_R1

Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance

The manuscript requires some minor revisions for publication in the The Journal of Distribution Science. Reviewers have recommend minor revisions which are included below and/or attached. Please respond to each of the reviewer's critical comments and include a cover letter that addresses each point and indicates how the manuscript has been revised. Also, as supplemental material, please submit a copy of the manuscript with the exact locations of the revisions.

The revised manuscript should be returned to the Editor promptly. A manuscript returned more than one month later will generally be regarded as newly submitted and will be given a new receipt date.

Please go to the URL below to submit the revised version.

<http://acoms.kisti.re.kr/journal/intro.do?journalSeq=J000173>

(If clicking on the above URL address directly from your mail program is unsuccessful, please copy and paste the complete address into your browser.)

Thank you for the opportunity to examine this work. If you have any questions, feel free to contact us referring to the last contact address.

Sincerely yours,

Hee-Joong Hwang

-----

Comments to Author :

Auliana, L. (2012). THE IMPACT OF VALUE CREATION ON BUSINESS PERFORMANCE: THE CASE OF SMALL AND MEDIUM BUSINESSES IN WEST JAVA. Jurnal Sosia Politik 1(2), 10?19.

--> Only English should be used in the text and references.

-----

**Managing Editor**

Myoung-Kil Youn, Eulji University, Korea. E-mail: retail21@daum.net

**Assistant Managing  
Editor**

Shuai Su, Shandong University of Political Science and Law, China.  
E-mail: su.shuai@gmail.com

Hanshin Officetel Suite 1030, 2463-4 Shinheung-dong Sujeong-gu,  
Seongnam-city,

## **Address**

Gyeonggi-do, KOREA (461-720). Tel: +82-70-8972-7292 Fax: +82-31-740-7361  
E-mail: kodisajournals@gmail.com.?

## **2. Bukti Submission Review**

JDS: Revised Submission  
Yahoo/Email Masuk

Ahmad Firman  
Dari:acomms-noreply@kisti.re.kr  
Kepada:Ahmad Firman  
Jum, 29 Jul 2022 jam 13.02

Dear Author(s),

You have submitted the revised manuscript entitled,

'Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance ' by  
Ahmad Firman; Muhammad Hidayat  
submitted to The Journal of Distribution Science for a form of

(choose one: Regular Paper, Review Paper, or Letters to the Editor).

[Write down your own Rationale. An example follows:]

' Purpose: This study aims to determine the effect of business processes, quality of human resources and organizational culture and distribution in creating value to achieve competitive advantage.  
Research Design, Data, and Methodology: Data collection in this study was carried out by distributing questionnaires to 90 employees of shipping service companies in Makassar City. Partial Least Square (PLS) analysis was used as data analysis. Result: this study indicates that business processes do not directly affect sustainable competitive advantage, but business processes will have an effect if they go through the value creation process as an intervening variable, while the quality of human resources and work environment have a direct effect on sustainable competitive advantage and have a direct effect on

Value creation. The quality of human resources and organizational culture also have an indirect effect on competitive advantage through the value creation process. This research also indicates that value creation has an effect on sustainable competitive advantage. Conclusion: sustainable competitiveness will be realized if the organizational process goes well, a good organizational process will be able to distribute the company's resources to create value that leads to the achievement of sustainable competitive advantage. '

Please read carefully the Article Content Selection Policy below.

#### Article Content Selection Policy

All accepted and published papers in JDS are equally qualified and have successfully gone through peer-review process. The foundation and editorial content selection policy of JDS are as follows:

As the title of the Journal of Distribution Science indicates, JDS papers are arranged in order of discipline (subject) and content of the papers:

1. Distribution Management: Activities directly associated with distribution management, e.g., transportation, retailing and wholesaling, inventory, shipping and receiving, materials handling, warehousing, channels, information, communication, etc.
2. Distribution Science: Activities directly associated with distribution system, technology, and science, e.g., distribution data management and science, distribution artificial intelligence system, distribution information and communication technologies, transportation and inventory management systems, distribution channel management systems, mobile and online distribution technologies, etc.
3. Distribution Strategy: Strategies directly associated with distribution activities, e.g., direct, indirect, dual, reverse, intensive, selective, exclusive, etc

The JDS Editorial Board is least likely to accept papers in the field of study of History, Philosophy, Religion, Political and Legal Studies, Humanities and Arts, Political Science, Military Sciences, Education, Pedagogy, Professional Training, Natural Science, and Mathematics. The JDS Editorial Board gives priority to the research areas of distribution management, distribution science, and distribution strategy.

\*\* Please note that the article that is not written aligned with the content policy may be rejected at any stage of the publication.

#### Double-Blind Peer Review Policy

JDS has adopted a double blind peer review policy, where both the referee and the author remain anonymous throughout the process. Please remove all identifying features from the main document itself, ensuring that Authors' identities are not revealed. However, this does not preclude Authors from citing their own previous works, although Authors must cite their works in a manner that does not make explicit their identity. All contributions will be initially assessed by the Editor-in-Chief for suitability for the journal. Papers deemed suitable are then typically sent to a minimum of two independent expert reviewers to assess the scientific quality of the paper. The Editor-in-Chief is

responsible for the final decision regarding acceptance or rejection of the articles. The Editor-in-Chief's decision is final.

#### Copyright Policy

After publication of an article, the copyright of the article transfers and belongs to the Author(s).

Thank you for giving JDS an opportunity to read about your research.

\*\*\*\*\*Korean Researchers: If you have not submitted at least one manuscript to KODISA JOURNALS (KCI, etc.) before submitting it to JDS, the publication will be denied according to the publishing regulations. Please make sure to submit your manuscript to another KODISA academic journal in advance. [http://kodisajournals.org/bbs/board.php?bo\\_table=notice&wr\\_id=25](http://kodisajournals.org/bbs/board.php?bo_table=notice&wr_id=25)  
(투고규정)\*\*\*\*\*

Sincerely Yours,

JDS Editorial Team

## PEMBERITAHUAN REVIEW KEDUA

4 Agustus 2022

### 1. Catatan Review

JDS: MS#JDS-Jun-27-2022-247\_R2 Decision Letter

Yahoo/Email Masuk

Hee-Joong Hwang

Dari:acomms-noreply@kisti.re.kr

Kepada:Ahmad Firman

Kam, 4 Agu 2022 jam 11.43

Dear Lecturer Ahmad Firman:

Your manuscript, referenced below, has been reviewed for publication in the The Journal of Distribution Science. It has been found to be of potential interest.

MS #JDS-Jun-27-2022-247\_R2

Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance

Unfortunately, the manuscript is not acceptable in present form for publication in the The Journal of Distribution Science. The reviewer has delineated several deficiencies and recommend major revisions which may render the work suitable for publication.

Please edit the ENTIRE paper.

The reviewer's comments are included below and/or attached. If you are willing and able to respond to each of the reviewer's critical comments, we would consider a revised manuscript. Please include a cover letter that addresses each point and indicates how the manuscript has been revised. Also, as supplemental material, please submit a copy of the manuscript with the exact locations of the revisions.

The revised manuscript should be returned to the Editor promptly. A manuscript returned more than one month later will generally be regarded as newly submitted and will be given a new receipt date.

Please go to the URL below to submit the revised version.

<http://acoms.kisti.re.kr/journal/intro.do?journalSeq=J000173>

(If clicking on the above URL address directly from your mail program is unsuccessful, please copy and paste the complete address into your browser.)

Thank you for the opportunity to examine this work. If you have any questions, feel free to contact us referring to the last contact address.

Sincerely yours,

Hee-Joong Hwang

-----

Comments to Author :

Only the author's last name should be written in the footnote of the text citation, and the first name initials should not be written.

-----

**Managing Editor**

Myoung-Kil Youn, Eulji University, Korea. E-mail: retail21@daum.net

**Assistant Managing  
Editor**

Shuai Su, Shandong University of Political Science and Law, China.  
E-mail: su.shuai@gmail.com

**Address** Hanshin Officetel Suite 1030, 2463-4 Shinheung-dong Sujeong-gu,  
Seongnam-city,

Gyeonggi-do, KOREA (461-720). Tel: +82-70-8972-7292 Fax: +82-31-  
740-7361

E-mail: kosisajournals@gmail.com.?

## 2. Bukti Submission Review

JDS: Revised Submission  
Yahoo/Email Masuk

Ahmad Firman  
Dari:acoms-noreply@kisti.re.kr  
Kepada:Ahmad Firman  
Sen, 8 Agu 2022 jam 15.15

Dear Author(s),

You have submitted the revised manuscript entitled,

'Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance ' by  
Ahmad Firman; Muhammad Hidayat  
submitted to The Journal of Distribution Science for a form of

(choose one: Regular Paper, Review Paper, or Letters to the Editor).

[Write down your own Rationale. An example follows:]

' Purpose: This study aims to determine the effect of business processes, quality of human resources and organizational culture and distribution in creating value to achieve competitive advantage.  
Research Design, Data, and Methodology: Data collection in this study was carried out by distributing questionnaires to 90 employees of shipping service companies in Makassar City. Partial Least Square (PLS) analysis was used as data analysis. Result: this study indicates that business processes do not directly affect sustainable competitive advantage, but business processes will have an effect if they go through the value creation process as an intervening variable, while the quality of human resources and work environment have a direct effect on sustainable competitive advantage and have a direct effect on Value creation. The quality of human resources and organizational culture also have an indirect effect on competitive advantage through the value creation process. This research also indicates that value



creation has an effect on sustainable competitive advantage. Conclusion: sustainable competitiveness will be realized if the organizational process goes well, a good organizational process will be able to distribute the company's resources to create value that leads to the achievement of sustainable competitive advantage. '

Please read carefully the Article Content Selection Policy below.

#### Article Content Selection Policy

All accepted and published papers in JDS are equally qualified and have successfully gone through peer-review process. The foundation and editorial content selection policy of JDS are as follows:

As the title of the Journal of Distribution Science indicates, JDS papers are arranged in order of discipline (subject) and content of the papers:

1. Distribution Management: Activities directly associated with distribution management, e.g., transportation, retailing and wholesaling, inventory, shipping and receiving, materials handling, warehousing, channels, information, communication, etc.
2. Distribution Science: Activities directly associated with distribution system, technology, and science, e.g., distribution data management and science, distribution artificial intelligence system, distribution information and communication technologies, transportation and inventory management systems, distribution channel management systems, mobile and online distribution technologies, etc.
3. Distribution Strategy: Strategies directly associated with distribution activities, e.g., direct, indirect, dual, reverse, intensive, selective, exclusive, etc

The JDS Editorial Board is least likely to accept papers in the field of study of History, Philosophy, Religion, Political and Legal Studies, Humanities and Arts, Political Science, Military Sciences, Education, Pedagogy, Professional Training, Natural Science, and Mathematics. The JDS Editorial Board gives priority to the research areas of distribution management, distribution science, and distribution strategy.

\*\* Please note that the article that is not written aligned with the content policy may be rejected at any stage of the publication.

#### Double-Blind Peer Review Policy

JDS has adopted a double blind peer review policy, where both the referee and the author remain anonymous throughout the process. Please remove all identifying features from the main document itself, ensuring that Authors' identities are not revealed. However, this does not preclude Authors from citing their own previous works, although Authors must cite their works in a manner that does not make explicit their identity. All contributions will be initially assessed by the Editor-in-Chief for suitability for the journal. Papers deemed suitable are then typically sent to a minimum of two independent expert reviewers to assess the scientific quality of the paper. The Editor-in-Chief is responsible for the final decision regarding acceptance or rejection of the articles. The Editor-in-Chief's decision is final.

Copyright Policy

After publication of an article, the copyright of the article transfers and belongs to the Author(s).

Thank you for giving JDS an opportunity to read about your research.

\*\*\*\*\*Korean Researchers: If you have not submitted at least one manuscript to KODISA JOURNALS (KCI, etc.) before submitting it to JDS, the publication will be denied according to the publishing regulations. Please make sure to submit your manuscript to another KODISA academic journal in advance. [http://kodisajournals.org/bbs/board.php?bo\\_table=notice&wr\\_id=25](http://kodisajournals.org/bbs/board.php?bo_table=notice&wr_id=25)  
(투고규정)\*\*\*\*\*

Sincerely Yours,

JDS Editorial Team

## PEMBERITAHUAN REVIEW KETIGA

28 April 2023

### 1. Catatan Review

JDS: MS#JDS-Mar-27-2023-165\_R3 Decision Letter

Yahoo/Email Masuk

•

Hee-Joong Hwang

Dari:acomms-noreply@kisti.re.kr

Kepada:Ahmad Firman

Jum, 28 Apr 2023 jam 20.05

Dear Lecturer Ahmad Firman:

Your manuscript, referenced below, has been reviewed for publication in the The Journal of Distribution Science. It has been found to be of potential interest.

MS #JDS-Mar-27-2023-165\_R3

Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance

Unfortunately, the manuscript is not acceptable in present form for publication in the The Journal of Distribution Science. The reviewer has delineated several deficiencies and recommend major revisions which may render the work suitable for publication.

Please edit the ENTIRE paper.

The reviewer's comments are included below and/or attached. If you are willing and able to respond to each of the reviewer's critical comments, we would consider a revised manuscript. Please include a cover letter that addresses each point and indicates how the manuscript has been revised. Also, as supplemental material, please submit a copy of the manuscript with the exact locations of the revisions.

The revised manuscript should be returned to the Editor promptly. A manuscript returned more than one

month later will generally be regarded as newly submitted and will be given a new receipt date.

Please go to the URL below to submit the revised version.

<http://acoms.kisti.re.kr/journal/intro.do?journalSeq=J000173>

(If clicking on the above URL address directly from your mail program is unsuccessful, please copy and paste the complete address into your browser.)

Thank you for the opportunity to examine this work. If you have any questions, feel free to contact us referring to the last contact address.

Sincerely yours,

Hee-Joong Hwang

-----

Comments to Author :

Hidayat, M., Latief, F., Widiawati, A., Asbara, N. W., & Zaeni, N. (2021). Factors Supporting Business and its Distribution to Business Resilience In New Normal Era. *Journal of Distribution Science*, 19(11), 5?15.  
<https://doi.org/10.15722/jds.19.11.202111.5>

--> Citations of papers published on JDS have a negative impact on the JDS impact factor and JDS reputation. Please delete all papers related to *Journal of Distribution Science* in footnotes and references in the text or replace them with other journal papers.

Oliver, C. (1997). Sustainable Competitive Advantage Combining Institutional And Resources-Based Views. In *Strategic Management Journal* (Vol. 18).  
<https://www.jstor.org/stable/3088134>

-->

References should only be made in journal articles or books. Avoid literature such as dissertations, Internet resources, and reports. Information on journal articles in references must include all volumes, issues, and pages.

References should be edited in APA style.

-----  
**Managing Editor** Myoung-Kil Youn, Eulji University, Korea. E-mail: retail21@daum.net

Hanshin Officetel Suite 1030, 2463-4 Shinheung-dong Sujeong-gu, Seongnam-city,

**Address**

Gyeonggi-do, KOREA (461-720). Tel: +82-70-8972-7292 Fax: +82-31-740-7361  
E-mail: kodisajournals@gmail.com.

**2. Bukti Submission Review**

JDS: Revised Submission  
Yahoo/Email Masuk

Ahmad Firman  
Dari:acomms-noreply@kisti.re.kr  
Kepada:Ahmad Firman  
Sab, 29 Apr 2023 jam 12.25  
Dear Author(s),

You have submitted the revised manuscript entitled,

'Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance ' by  
Ahmad Firman; Muhammad Hidayat  
submitted to The Journal of Distribution Science for a form of

(choose one: Regular Paper, Review Paper, or Letters to the Editor).

[Write down your own Rationale. An example follows:]

' Purpose: This study aims to determine the effect of business processes, quality of human resources

and organizational culture and its distribution in creating value to achieve sustainable competitive advantage. Research Design, Data, and Methodology: Data collection in this study was carried out by distributing questionnaires to 90 employees of Delivery service companies in Makassar City. Partial Least Square (PLS) analysis was used as data analysis. Result: this study indicates that business processes do not directly affect sustainable competitive advantage, but business processes will have an effect if they go through the value creation process as an intervening variable, while the quality of human resources and work environment have a direct effect on sustainable competitive advantage and have a direct effect on Value creation. The quality of human resources and organizational culture also have an indirect effect on competitive advantage through the value creation process. This research also indicates that value creation has an effect on sustainable competitive advantage. Conclusion: sustainable competitive advantage will be realized if the organizational process goes well, a good organizational process that supported by organizational culture will be able to distribute the company's resources to create value that leads to the achievement of sustainable competitive advantage. '

Please read carefully the Article Content Selection Policy below.

#### Article Content Selection Policy

All accepted and published papers in JDS are equally qualified and have successfully gone through peer-review process. The foundation and editorial content selection policy of JDS are as follows:

As the title of the Journal of Distribution Science indicates, JDS papers are arranged in order of discipline (subject) and content of the papers:

1. Distribution Management: Activities directly associated with distribution management, e.g., transportation, retailing and wholesaling, inventory, shipping and receiving, materials handling, warehousing, channels, information, communication, etc.
2. Distribution Science: Activities directly associated with distribution system, technology, and science, e.g., distribution data management and science, distribution artificial intelligence system, distribution information and communication technologies, transportation and inventory management systems, distribution channel management systems, mobile and online distribution technologies, etc.
3. Distribution Strategy: Strategies directly associated with distribution activities, e.g., direct, indirect, dual, reverse, intensive, selective, exclusive, etc

The JDS Editorial Board is least likely to accept papers in the field of study of History, Philosophy, Religion, Political and Legal Studies, Humanities and Arts, Political Science, Military Sciences, Education, Pedagogy, Professional Training, Natural Science, and Mathematics. The JDS Editorial Board gives priority to the research areas of distribution management, distribution science, and distribution strategy.

\*\*Please note that articles not satisfying content policy may be rejected at any stage of publication.

#### Double-Blind Peer Review Policy

JDS has adopted a double blind peer review policy, where both the referee and the author remain

anonymous throughout the process. Please remove all identifying features from the main document itself, ensuring that Authors' identities are not revealed. However, this does not preclude Authors from citing their own previous works, although Authors must cite their works in a manner that does not make explicit their identity. All contributions will be initially assessed by the Editor-in-Chief for suitability for the journal. Papers deemed suitable are then typically sent to a minimum of two independent expert reviewers to assess the scientific quality of the paper. The Editor-in-Chief is responsible for the final decision regarding acceptance or rejection of the articles. The Editor-in-Chief's decision is final.

Please note that there is a fee for this review process for the author who has failed to review at least 3 other manuscripts. The fee is 300,000 KRW for KCI Journals and 600,000KRW for SCI Journals. However, if you reviewed at least 3 other manuscripts you will be exempt from the payment. The review fee need to be sent to the bank account designated by the Editor-in-Chief.

(다른 저자의 논문을 3편 이상 심사하신 저자께서는 본 Peer-review process에 대한 심사비가 적용되지않으나, 심사하지 않으신 저자에게는 출판비와 별도로 추가적인 심사료가 부여됨을 알려드립니다. 이 심사비는 편집위원장이 지정하는 은행계좌로 납부해야 합니다.)

#### Copyright Policy

After publication of an article, the copyright of the article transfers and belongs to the Author(s).

#### Manuscript Format

All manuscript must be written in accordance to the designated template.

Please visit the URL below and download the template.

[http://kodisajournals.org/bbs/board.php?bo\\_table=notice&wr\\_id=1](http://kodisajournals.org/bbs/board.php?bo_table=notice&wr_id=1)

Thank you for giving JDS an opportunity to read about your research.

\*\*\*\*\*Korean Researchers: If you have not submitted at least one manuscript to KODISA JOURNALS (KCI, etc.) before submitting it to JDS, the publication will be denied according to the publishing regulations. Please make sure to submit your manuscript to another KODISA academic journal in advance. [http://kodisajournals.org/bbs/board.php?bo\\_table=notice&wr\\_id=25](http://kodisajournals.org/bbs/board.php?bo_table=notice&wr_id=25)  
(투고규정)\*\*\*\*\*

Sincerely Yours,

JDS Editorial Team

## PEMBERITAHUAN REVIEW KEEMPAT

2 Mei 2023

### 1. Catatan Review

JDS: MS#JDS-Mar-27-2023-165\_R3 Decision Letter

Yahoo/Email Masuk

Hee-Joong Hwang

Dari:acoms-noreply@kisti.re.kr

Kepada:Ahmad Firman

Sel, 2 Mei 2023 jam 18.16

Dear Lecturer Ahmad Firman:

Your manuscript, referenced below, has been reviewed for publication in the The Journal of Distribution Science. It has been found to be of potential interest for publication.

MS #JDS-Mar-27-2023-165\_R3

Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance

The manuscript requires some minor revisions for publication in the The Journal of Distribution Science. Reviewers have recommend minor revisions which are included below and/or attached. Please respond to each of the reviewer's critical comments and include a cover letter that addresses each point and indicates how the manuscript has been revised. Also, as supplemental material, please submit a copy of the manuscript with the exact locations of the revisions.

The revised manuscript should be returned to the Editor promptly. A manuscript returned more than one month later will generally be regarded as newly submitted and will be given a new receipt date.

Please go to the URL below to submit the revised version.

<http://acoms.kisti.re.kr/journal/intro.do?journalSeq=J000173>

(If clicking on the above URL address directly from your mail program is unsuccessful, please copy and paste the



complete address into your browser.)

Thank you for the opportunity to examine this work. If you have any questions, feel free to contact us referring to the last contact address.

Sincerely yours,

Hee-Joong Hwang

-----

Comments to Author :

Just adding the word "distribution" does not make the paper eligible for JDS. Please describe the implications of distribution and the value of the research.

Pay attention to spaces between the journal name, volume (issue), and page in the reference.

Ex) Bititci, U. S., Ackermann, F., Ates, A., Davies, J., Garengo, P., Gibb, S., MacBryde, J., Mackay, D., Maguire, C., van der Meer, R., Shafti, F., Bourne, M., & Firat, S. U. (2011). Managerial processes: Business process that sustain performance. In International Journal of Operations and Production Management Vol.31(8). 851-891

-----

**Managing Editor** Myoung-Kil Youn, Eulji University, Korea. E-mail: retail21@daum.net

**Address** Hanshin Officetel Suite 1030, 2463-4 Shinheung-dong Sujeong-gu, Seongnam-city,  
Gyeonggi-do, KOREA (461-720). Tel: +82-70-8972-7292 Fax: +82-31-740-7361  
E-mail: kodisajournals@gmail.com.

## 2. Bukti Submission Review

JDS: Revised Submission

Yahoo/Email Masuk  
Ahmad Firman

Dari:acomms-noreply@kisti.re.kr  
Kepada:Ahmad Firman  
Kam, 4 Mei 2023 jam 09.20  
Dear Author(s),

You have submitted the revised manuscript entitled,

'Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance ' by  
Ahmad Firman; Muhammad Hidayat  
submitted to The Journal of Distribution Science for a form of

(choose one: Regular Paper, Review Paper, or Letters to the Editor).

[Write down your own Rationale. An example follows:]

' Purpose: This study aims to determine the effect of business processes, quality of human resources and organizational culture and its distribution in creating value to achieve sustainable competitive advantage. Research Design, Data, and Methodology: Data collection in this study was carried out by distributing questionnaires to 90 employees of Delivery service companies in Makassar City. Partial Least Square (PLS) analysis was used as data analysis. Result: this study indicates that business processes do not directly affect sustainable competitive advantage, but business processes will have an effect if they go through the value creation process as an intervening variable, while the quality of human resources and work environment have a direct effect on sustainable competitive advantage and have a direct effect on Value creation. The quality of human resources and organizational culture also have an indirect effect on competitive advantage through the value creation process. This research also indicates that value creation has an effect on sustainable competitive advantage. Conclusion: sustainable competitive advantage will be realized if the organizational process goes well, a good organizational process that supported by organizational culture will be able to distribute the company's resources to create value that leads to the achievement of sustainable competitive advantage. '

Please read carefully the Article Content Selection Policy below.

#### Article Content Selection Policy

All accepted and published papers in JDS are equally qualified and have successfully gone through peer-review process. The foundation and editorial content selection policy of JDS are as follows:

As the title of the Journal of Distribution Science indicates, JDS papers are arranged in order of discipline (subject) and content of the papers:

1. Distribution Management: Activities directly associated with distribution management, e.g., transportation, retailing and wholesaling, inventory, shipping and receiving, materials handling, warehousing, channels, information, communication, etc.
2. Distribution Science: Activities directly associated with distribution system, technology, and science, e.g., distribution data management and science, distribution artificial intelligence system, distribution

information and communication technologies, transportation and inventory management systems, distribution channel management systems, mobile and online distribution technologies, etc.

3. Distribution Strategy: Strategies directly associated with distribution activities, e.g., direct, indirect, dual, reverse, intensive, selective, exclusive, etc

The JDS Editorial Board is least likely to accept papers in the field of study of History, Philosophy, Religion, Political and Legal Studies, Humanities and Arts, Political Science, Military Sciences, Education, Pedagogy, Professional Training, Natural Science, and Mathematics. The JDS Editorial Board gives priority to the research areas of distribution management, distribution science, and distribution strategy.

\*\*Please note that articles not satisfying content policy may be rejected at any stage of publication.

#### Double-Blind Peer Review Policy

JDS has adopted a double blind peer review policy, where both the referee and the author remain anonymous throughout the process. Please remove all identifying features from the main document itself, ensuring that Authors' identities are not revealed. However, this does not preclude Authors from citing their own previous works, although Authors must cite their works in a manner that does not make explicit their identity. All contributions will be initially assessed by the Editor-in-Chief for suitability for the journal. Papers deemed suitable are then typically sent to a minimum of two independent expert reviewers to assess the scientific quality of the paper. The Editor-in-Chief is responsible for the final decision regarding acceptance or rejection of the articles. The Editor-in-Chief's decision is final.

Please note that there is a fee for this review process for the author who has failed to review at least 3 other manuscripts. The fee is 300,000 KRW for KCI Journals and 600,000KRW for SCI Journals. However, if you reviewed at least 3 other manuscripts you will be exempt from the payment. The review fee need to be sent to the bank account designated by the Editor-in-Chief.

(다른 저자의 논문을 3편 이상 심사하신 저자께서는 본 Peer-review process에 대한 심사비가 적용되지않으나, 심사하지 않으신 저자에게는 출판비와 별도로 추가적인 심사료가 부여됨을 알려드립니다. 이 심사비는 편집위원장이 지정하는 은행계좌로 납부해야 합니다.)

#### Copyright Policy

After publication of an article, the copyright of the article transfers and belongs to the Author(s).

#### Manuscript Format

All manuscript must be written in accordance to the designated template.

Please visit the URL below and download the template.

[http://kodisajournals.org/bbs/board.php?bo\\_table=notice&wr\\_id=1](http://kodisajournals.org/bbs/board.php?bo_table=notice&wr_id=1)

Thank you for giving JDS an opportunity to read about your research.

\*\*\*\*\*Korean Researchers: If you have not submitted at least one manuscript to KODISA JOURNALS (KCI, etc.) before submitting it to JDS, the publication will be denied according to the publishing regulations. Please make sure to submit your manuscript to another KODISA academic journal in advance. [http://kodisajournals.org/bbs/board.php?bo\\_table=notice&wr\\_id=25](http://kodisajournals.org/bbs/board.php?bo_table=notice&wr_id=25)  
(투고규정)\*\*\*\*\*

Sincerely Yours,

JDS Editorial Team

## PEMBERITAHUAN REVIEW KELIMA

6 Mei 2023

### 1. Catatan Review

JDS: MS#JDS-Mar-27-2023-165\_R4 Decision Letter

Yahoo/Email Masuk

•

Hee-Joong Hwang

Dari:acomms-noreply@kisti.re.kr

Kepada:Ahmad Firman

Sab, 6 Mei 2023 jam 16.27

Dear Lecturer Ahmad Firman:

Your manuscript, referenced below, has been reviewed for publication in the The Journal of Distribution Science. It has been found to be of potential interest for publication.

MS #JDS-Mar-27-2023-165\_R4

Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance

The manuscript requires some minor revisions for publication in the The Journal of Distribution Science. Reviewers have recommend minor revisions which are included below and/or attached. Please respond to each of the reviewer's critical comments and include a cover letter that addresses each point and indicates how the manuscript has been revised. Also, as supplemental material, please submit a copy of the manuscript with the exact locations of the revisions.

The revised manuscript should be returned to the Editor promptly. A manuscript returned more than one month later will generally be regarded as newly submitted and will be given a new receipt date.

Please go to the URL below to submit the revised version.

<http://acoms.kisti.re.kr/journal/intro.do?journalSeq=J000173>

(If clicking on the above URL address directly from your mail program is unsuccessful, please copy and paste the complete address into your browser.)

Thank you for the opportunity to examine this work. If you have any questions, feel free to contact us referring to the last contact address.

Sincerely yours,

Hee-Joong Hwang

-----

Comments to Author :

Bititci, U. S., Ackermann, F., Ates, A., Davies, J., Garengo, P., Gibb, S., MacBryde, J., Mackay, D., Maguire, C., van der Meer, R., Shafti, F., Bourne, M., & Firat, S. U. (2011). Managerial processes: Business process that sustain performance. In *International Journal of Operations and Production Management*, Vol.31(8), 851-891.

-->

~, 31(8), 851-891.

JDS wants papers on topics related to distribution, not sustainability.

Please delete all expressions related to sustainability.

-----  
**Managing Editor** Myoung-Kil Youn, Eulji University, Korea. E-mail: retail21@daum.net

Hanshin Officetel Suite 1030, 2463-4 Shinheung-dong Sujeong-gu, Seongnam-city,

**Address**

Gyeonggi-do, KOREA (461-720). Tel: +82-70-8972-7292 Fax: +82-31-740-7361  
E-mail: kosisajournals@gmail.com.

**2. Bukti Submission Review**

JDS: Revised Submission  
Yahoo/Email Masuk

Ahmad Firman  
Dari:acomms-noreply@kisti.re.kr  
Kepada:Ahmad Firman  
Sen, 15 Mei 2023 jam 11.54  
Dear Author(s),

You have submitted the revised manuscript entitled,

'Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance ' by  
Ahmad Firman; Muhammad Hidayat  
submitted to The Journal of Distribution Science for a form of

(choose one: Regular Paper, Review Paper, or Letters to the Editor).

[Write down your own Rationale. An example follows:]

' Purpose: This study aims to determine the effect of business processes, quality of human resources and organizational culture and its distribution in creating value to achieve competitive advantage. Research Design, Data, and Methodology: Data collection in this study was carried out by distributing questionnaires to 90 employees of Delivery service companies in Makassar City. Partial Least Square (PLS) analysis was used as data analysis. Result: this study indicates that business processes do not directly affect competitive advantage, but business processes will have an effect if they go through the

value creation process as an intervening variable, while the quality of human resources and work environment have a direct effect on competitive advantage and have a direct effect on Value creation. The quality of human resources and organizational culture also have an indirect effect on competitive advantage through the value creation process. This research also indicates that value creation has an effect on competitive advantage. Conclusion: Competitive advantage will be realized if organizational processes run well, company management that able to carry out good organizational processes and able to create a conducive organizational culture, will be able to distribute company resources to create value that leads to achieving competitive advantage for companies in the future. '

Please read carefully the Article Content Selection Policy below.

#### Article Content Selection Policy

All accepted and published papers in JDS are equally qualified and have successfully gone through peer-review process. The foundation and editorial content selection policy of JDS are as follows:

As the title of the Journal of Distribution Science indicates, JDS papers are arranged in order of discipline (subject) and content of the papers:

1. Distribution Management: Activities directly associated with distribution management, e.g., transportation, retailing and wholesaling, inventory, shipping and receiving, materials handling, warehousing, channels, information, communication, etc.
2. Distribution Science: Activities directly associated with distribution system, technology, and science, e.g., distribution data management and science, distribution artificial intelligence system, distribution information and communication technologies, transportation and inventory management systems, distribution channel management systems, mobile and online distribution technologies, etc.
3. Distribution Strategy: Strategies directly associated with distribution activities, e.g., direct, indirect, dual, reverse, intensive, selective, exclusive, etc

The JDS Editorial Board is least likely to accept papers in the field of study of History, Philosophy, Religion, Political and Legal Studies, Humanities and Arts, Political Science, Military Sciences, Education, Pedagogy, Professional Training, Natural Science, and Mathematics. The JDS Editorial Board gives priority to the research areas of distribution management, distribution science, and distribution strategy.

\*\*Please note that articles not satisfying content policy may be rejected at any stage of publication.

#### Double-Blind Peer Review Policy

JDS has adopted a double blind peer review policy, where both the referee and the author remain anonymous throughout the process. Please remove all identifying features from the main document itself, ensuring that Authors' identities are not revealed. However, this does not preclude Authors from citing their own previous works, although Authors must cite their works in a manner that does not make explicit their identity. All contributions will be initially assessed by the Editor-in-Chief for suitability for the journal. Papers deemed suitable are then typically sent to a minimum of two



independent expert reviewers to assess the scientific quality of the paper. The Editor-in-Chief is responsible for the final decision regarding acceptance or rejection of the articles. The Editor-in-Chief's decision is final.

Please note that there is a fee for this review process for the author who has failed to review at least 3 other manuscripts. The fee is 300,000 KRW for KCI Journals and 600,000KRW for SCI Journals. However, if you reviewed at least 3 other manuscripts you will be exempt from the payment (the fee exemption only applies to the review fee, NOT the publication fee). The review fee need to be sent to the bank account designated by the Editor-in-Chief.

(다른 저자의 논문을 3편 이상 심사하신 저자께서는 본 Peer-review process에 대한 심사비가 적용되지않으나, 심사하지 않으신 저자에게는 출판비와 별도로 추가적인 심사료가 부여됨을 알려드립니다. 이 심사비는 편집위원장이 지정하는 은행계좌로 납부해야 합니다.)

#### Copyright Policy

After publication of an article, the copyright of the article transfers and belongs to the Author(s).

#### Manuscript Format

All manuscript must be written in accordance to the designated template.

Please visit the URL below and download the template.

[http://kodisajournals.org/bbs/board.php?bo\\_table=notice&wr\\_id=1](http://kodisajournals.org/bbs/board.php?bo_table=notice&wr_id=1)

Thank you for giving JDS an opportunity to read about your research.

\*\*\*\*\*Korean Researchers: If you have not submitted at least one manuscript to KODISA JOURNALS (KCI, etc.) before submitting it to JDS, the publication will be denied according to the publishing regulations. Please make sure to submit your manuscript to another KODISA academic journal in advance. [http://kodisajournals.org/bbs/board.php?bo\\_table=notice&wr\\_id=25](http://kodisajournals.org/bbs/board.php?bo_table=notice&wr_id=25)  
(투고규정)\*\*\*\*\*

Sincerely Yours,

JDS Editorial Team

## PEMBERITAHUAN REVIEW KEENAM

19 Mei 2023

### 1. Catatan Review

DS: MS#JDS-Mar-27-2023-165\_R6 Decision Letter

Yahoo/Email Masuk

Hee-Joong Hwang

Dari:acomms-noreply@kisti.re.kr

Kepada:Ahmad Firman

Jum, 19 Mei 2023 jam 02.15

Dear Lecturer Ahmad Firman:

Your manuscript, referenced below, has been reviewed for publication in the The Journal of Distribution Science. It has been found to be of potential interest for publication.

MS #JDS-Mar-27-2023-165\_R6

Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance

The manuscript requires some minor revisions for publication in the The Journal of Distribution Science. Reviewers have recommend minor revisions which are included below and/or attached. Please respond to each of the reviewer's critical comments and include a cover letter that addresses each point and indicates how the manuscript has been revised. Also, as supplemental material, please submit a copy of the manuscript with the exact locations of the revisions.

The revised manuscript should be returned to the Editor promptly. A manuscript returned more than one month later will generally be regarded as newly submitted and will be given a new receipt date.

Please go to the URL below to submit the revised version.

<http://acomms.kisti.re.kr/journal/intro.do?journalSeq=J000173>

(If clicking on the above URL address directly from your mail program is unsuccessful, please copy and paste the complete address into your browser.)

Thank you for the opportunity to examine this work. If you have any questions, feel free to contact us referring to the last contact address.

Sincerely yours,

Hee-Joong Hwang

-----

Comments to Author :

Mayo, 2012

Mayo, 2013

--> Match footnotes and reference information in the text.

-----

**Managing Editor** Myoung-Kil Youn, Eulji University, Korea. E-mail: retail21@daum.net

Hanshin Officetel Suite 1030, 2463-4 Shinheung-dong Sujeong-gu, Seongnam-city,

**Address**

Gyeonggi-do, KOREA (461-720). Tel: +82-70-8972-7292 Fax: +82-31-740-7361  
E-mail: kodisajournals@gmail.com.

**2. Bukti Submission Review**

JDS: Revised Submission

Yahoo/Email Masuk

Ahmad Firman

Dari:acoms-noreply@kisti.re.kr

Kepada:Ahmad Firman

Jum, 19 Mei 2023 jam 09.16

Dear Author(s),

You have submitted the revised manuscript entitled,

'Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance ' by Ahmad Firman; Muhammad Hidayat submitted to The Journal of Distribution Science for a form of

(choose one: Regular Paper, Review Paper, or Letters to the Editor).

[Write down your own Rationale. An example follows:]

' Purpose: This study aims to determine the effect of business processes, quality of human resources and organizational culture and its distribution in creating value to achieve competitive advantage. Research Design, Data, and Methodology: Data collection in this study was carried out by distributing questionnaires to 90 employees of Delivery service companies in Makassar City. Partial Least Square (PLS) analysis was used as data analysis. Result: this study indicates that business processes do not directly affect competitive advantage, but business processes will have an effect if they go through the value creation process as an intervening variable, while the quality of human resources and work environment have a direct effect on competitive advantage and have a direct effect on Value creation. The quality of human resources and organizational culture also have an indirect effect on competitive advantage through the value creation process. This research also indicates that value creation has an effect on competitive advantage. Conclusion: Competitive advantage will be realized if organizational processes run well, company management that able to carry out good organizational processes and able to create a conducive organizational culture, will be able to distribute company resources to create value that leads to achieving competitive advantage for companies in the future. '

Please read carefully the Article Content Selection Policy below.

#### Article Content Selection Policy

All accepted and published papers in JDS are equally qualified and have successfully gone through peer-review process. The foundation and editorial content selection policy of JDS are as follows:

As the title of the Journal of Distribution Science indicates, JDS papers are arranged in order of discipline (subject) and content of the papers:

1. Distribution Management: Activities directly associated with distribution management, e.g., transportation, retailing and wholesaling, inventory, shipping and receiving, materials handling, warehousing, channels, information, communication, etc.
2. Distribution Science: Activities directly associated with distribution system, technology, and science, e.g., distribution data management and science, distribution artificial intelligence system, distribution information and communication technologies, transportation and inventory management systems, distribution channel management systems, mobile and online distribution technologies, etc.

3. Distribution Strategy: Strategies directly associated with distribution activities, e.g., direct, indirect, dual, reverse, intensive, selective, exclusive, etc

The JDS Editorial Board is least likely to accept papers in the field of study of History, Philosophy, Religion, Political and Legal Studies, Humanities and Arts, Political Science, Military Sciences, Education, Pedagogy, Professional Training, Natural Science, and Mathematics. The JDS Editorial Board gives priority to the research areas of distribution management, distribution science, and distribution strategy.

\*\*Please note that articles not satisfying content policy may be rejected at any stage of publication.

#### Double-Blind Peer Review Policy

JDS has adopted a double blind peer review policy, where both the referee and the author remain anonymous throughout the process. Please remove all identifying features from the main document itself, ensuring that Authors' identities are not revealed. However, this does not preclude Authors from citing their own previous works, although Authors must cite their works in a manner that does not make explicit their identity. All contributions will be initially assessed by the Editor-in-Chief for suitability for the journal. Papers deemed suitable are then typically sent to a minimum of two independent expert reviewers to assess the scientific quality of the paper. The Editor-in-Chief is responsible for the final decision regarding acceptance or rejection of the articles. The Editor-in-Chief's decision is final.

Please note that there is a fee for this review process for the author who has failed to review at least 3 other manuscripts. The fee is 300,000 KRW for KCI Journals and 600,000KRW for SCI Journals. However, if you reviewed at least 3 other manuscripts you will be exempt from the payment (the fee exemption only applies to the review fee, NOT the publication fee). The review fee need to be sent to the bank account designated by the Editor-in-Chief.

(다른 저자의 논문을 3편 이상 심사하신 저자께서는 본 Peer-review process에 대한 심사비가 적용되지않으나, 심사하지 않으신 저자에게는 출판비와 별도로 추가적인 심사료가 부여됨을 알려드립니다. 이 심사비는 편집위원장이 지정하는 은행계좌로 납부해야 합니다.)

#### Copyright Policy

After publication of an article, the copyright of the article transfers and belongs to the Author(s).

#### Manuscript Format

All manuscript must be written in accordance to the designated template.

Please visit the URL below and download the template.

[http://kodisajournals.org/bbs/board.php?bo\\_table=notice&wr\\_id=1](http://kodisajournals.org/bbs/board.php?bo_table=notice&wr_id=1)

Thank you for giving JDS an opportunity to read about your research.

\*\*\*\*\*Korean Researchers: If you have not submitted at least one manuscript to KODISA JOURNALS (KCI, etc.) before submitting it to JDS, the publication will be denied according to the publishing regulations. Please make sure to submit your manuscript to another KODISA academic journal in advance. [http://kodisajournals.org/bbs/board.php?bo\\_table=notice&wr\\_id=25](http://kodisajournals.org/bbs/board.php?bo_table=notice&wr_id=25)  
(투고규정)\*\*\*\*\*

Sincerely Yours,

JDS Editorial Team

**PEMBERITAHUAN PENERIMAAN MANUSCRIT**

**(ACCEPTED MANUSCRIPT)**

**22 Mei 2023**

JDS: MS#JDS-Mar-27-2023-165\_R7 Decision Letter3

Yahoo/Email Masuk

Hee-Joong Hwang

Dari:acoms-noreply@kisti.re.kr

Kepada:Ahmad Firman

Sen, 22 Mei 2023 jam 13.45

Dear Lecturer Ahmad Firman:

I am pleased to inform you that your manuscript, referenced below, has been accepted for publication in the The Journal of Distribution Science.

MS #JDS-Mar-27-2023-165\_R7

'Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance .'

For the proper publication, please follow the publication process of this journal. Refer to the link below.

<http://acoms.kisti.re.kr/journal/intro.do?journalSeq=J000173>

Thank you for your contribution to the Journal. If you have any questions, feel free to contact us referring to the last contact address.

Sincerely yours,

Hee-Joong Hwang

(Foltean et al; 2019). --> (Foltean et al., 2019).

-----

**Managing Editor** Myoung-Kil Youn, Eulji University, Korea. E-mail: retail21@daum.net

Hanshin Officetel Suite 1030, 2463-4 Shinheung-dong Sujeong-gu, Seongnam-city,

**Address**

Gyeonggi-do, KOREA (461-720). Tel: +82-70-8972-7292 Fax: +82-31-740-7361  
E-mail: kosisajournals@gmail.com.



## PEMBERITAHUAN PUBLIKASI JURNAL

13 Juni 2023

KODISA Journals <kodisajournals@gmail.com>

Kepada:Ahmad Firman

Sel, 13 Jun jam 00.11

Dear Author,

Thank you for submitting your precious research and study to JDS.

Once the paper is accepted from the peer-review it goes through another selection process for the month.

This is because we have more accepted papers than we can publish every month (our policy is to publish max 12 papers per month).

Therefore, we cannot guarantee when exactly the paper will be published and the waiting may take up to a few months.

Regarding the payment you have made in advance. We do not recommend authors to pay for the publication fee before they receive the manuscript proof email.

This is clearly stated on our website. Please see **Step 5 at the bottom of page** (<https://www.jds.or.kr/journal/journalintro.do?journalSeq=J000173&introMenuId=0103>).

Moreover, the fee for the publication is 900,000 KRW and if you want to pay in USD it is **\$750**.

When your paper is selected for the month we will send out an email with the payment request. Please send us the payment receipt of \$750 at that time (Separate receipt of \$500 and \$250 are allowable, but please send us both receipts at the same time to avoid any confusion).

The notification email is usually sent out during the first week of the month. Please check your inbox during this time period.

Kind regards,  
Editorial Team.

**KODISA는 타 학회와 운영시스템이 다르므로, "학회소개" 부분을 필히 숙지바라며. 특히, KODISA (<http://kodisajournals.org>) 소속 집행진은 누구든지 타인에게서 청탁이나 향응을 받지 않고 공명정대하게 일을 처리하므로**

사사로운 개인친분을 이용한 청탁을 삼가해주시면 감사하겠습니다. 마지막으로 다수의 학술지로 인하여, 전화통화는 혼란과 업무지장을 초래하므로, 문의할 사항은 항상 각 학술지 편집책임자에게 Email로 주시면 신속히 답변드리겠습니다.

---

**[직영 학술지]:** [1] 유통과학연구(The Journal of Distribution Science;JDS): SCOPUS [2] 산경연구논집(The Journal of Industrial Distribution & Business; JIDB): KCI [3] The Asian Journal of Business Environment (AJBE): KCI  
**[분과직영 학술지]:** [1] The East Asian Journal of Business Economics(EAJBE): KCI [2] The Journal of Economics, Marketing and Management (JEMM): KCI [3] 프랜차이즈경영연구(The Korean Journal of Franchise Management;KJFM): KCI. [4] 인공지능연구(Korean Journal of Artificial Intelligence; KJAI): KCI. [5] 스포츠과학연구(Journal of Sport and Applied Science;JSAS): KCI [6] 웰빙융합연구(The Journal of Wellbeing Management and Applied Psychology ; JWMAP): KCI. [7] 식품보건융합연구 (The Korean Journal of Food & Health Convergence;KJFHC): KCI. [8] 연구윤리(The Journal of Research and Publication Ethics; JRPE): KCI [9] 4차산업연구 (The Fourth Industrial Review : FIR) [10] 한류연구(Journal of Koreanology Reviews; JKR)

**[직영 PROCEEDINGS]:** KODISA ICBE / KODISA IFDC

2023년 6월 12일 (월) 오후 6:03, Ahmad Firman <[firmantbnobel@yahoo.com](mailto:firmantbnobel@yahoo.com)>님이 작성:



# Investigating Factors Affecting Value Creation and Its Distribution on Company's Performance

Ahmad FIRMAN<sup>1</sup>, Muhammad HIDAYAT<sup>2</sup>

Received: March 27, 2023. Revised: May 22, 2023. Accepted: August 05, 2023.

---

## Abstract

**Purpose:** This study aims to determine the effect of business processes, quality of human resources and organizational culture and its distribution in creating value to achieve competitive advantage. **Research Design, Data, and Methodology:** Data collection in this study was carried out by distributing questionnaires to 90 employees of Delivery service companies in Makassar City. Partial Least Square (PLS) analysis was used as data analysis. **Result:** this study indicates that business processes do not directly affect competitive advantage, but business processes will have an effect if they go through the value creation process as an intervening variable, while the quality of human resources and work environment have a direct effect on competitive advantage and have a direct effect on Value creation. The quality of human resources and organizational culture also have an indirect effect on competitive advantage through the value creation process. This research also indicates that value creation has an effect on competitive advantage. **Conclusion:** Competitive advantage will be realized if organizational processes run well, company management that able to carry out good organizational processes and able to create a conducive organizational culture, will be able to distribute company resources to create value that leads to achieving competitive advantage for companies in the future.

**Keywords :** Business Process, HR Quality, Organizational Culture, Value Creation, Competitive Advantage

**JEL Classification Code :** E30, L11, L25

---

## 1. Introduction

During the current development of increasingly turbulent world, crucial things faced by the company are to continue to have a strategy to continue to exist in the competition while maintaining the company's

growth and value creation. Its growth and value creation depend on the interaction and combination of several circumstances, including its manageability, the development and use of its intellectual capital (IC), its financial assets, its investments in research and development (R&D) and innovation, and its sector and

---

<sup>3</sup> First Author and Corresponding Author. Lecturer of Post Graduate Program Institut Teknologi dan Bisnis Nobel Indonesia. Email : [firman\\_itbnobel@yahoo.com](mailto:firman_itbnobel@yahoo.com)

<sup>4</sup> Second Author Lecturer of of Post Graduate Program Institut Teknologi dan Bisnis Nobel Indonesia. Email : [hidayat2401@yahoo.com](mailto:hidayat2401@yahoo.com)

© Copyright: The Author(s)

This is an Open Access article distributed under the terms of the Creative Commons Attribution Non-Commercial License (<http://creativecommons.org/licenses/by-nc/4.0/>) which permits unrestricted noncommercial use, distribution, and reproduction in any medium, provided the original work is properly cited.

geographic location. Hristov et al. (2019). Thus, it is clear that the management of resources in an organization will be greatly influenced by the business processes developed and owned by the company. Bititci et al. (2011) stated that building a performance-oriented business process is very important, in action a company's business processes will be reduced to the company's operational activities that generate added value and focus on creating value in the future. Thus, paying more concern toward management of business process becomes urgent for the company because it is the place where value added of the company may gained comes from. The important thing for management is to be able to analyze these operational factors. In general, process activities can be measured through 4 dimensions, namely: cost, time (delivery) quality and flexibility in building and gaining competitive advantage.

In order to be able to survive and compete, strategically it is important for companies to have effective and efficient business processes and have the ability to be able to create superior value so that the company achieves a good competitive position compared to existing competitors. Thus, value as a competitive advantage is highly needed to create. According to (Geissdoerfer et al., 2016) Value creation is a transformation of the results of creativity and innovation through discovery or development in producing a product or service. In terms of value creation, Goedart and Tim Koller cited by Hidayat (2022) states that competitive advantage can be achieved through extra value creation efforts aimed at customers, employees, supplier communities (including the physical environment) and shareholders, so that value creation must involve all components of the organization. and organizational operations, as stated by Bititci et al. (2011) which states that a company's business processes will be derived into the company's operational activities that generate added value and focus on creating business value in the future. Activities on that process could be seen on realization, cost, time (delivery) quality and flexibility aimed at building competitive advantage. Value creation must be seen as a long-term and

strategy development to achieve the organization value creation Evans et al. (2017) stating that companies need to prepare the concept of value creation as seen from the main ideas on system thinking, whole system design, systems innovation and business models as the key concepts for value creation.

Value creation is also strongly influenced by business process operations because with business processes the company will automatically seek to build and create values that are in line with the business faced by the company from time to time, the ability to have flexibility in understanding contemporary business will be one of the factors for companies to be able to maintain business competitiveness tightly. This was also conveyed by Badurdeen & Jawahir (2017) who said that good manufacturing process can be the basis to create value creation.

A very important factor that companies need more concern in business processes in order to create value is the readiness of human resources. The readiness of these human resources is certainly very dependent on the quality of the resources of the company because there is no denying that humans are the brainware of the organization (Hidayat & Latief, 2018). Otherwise, operational success is highly dependent on the culture that develops in an organization, according to Krietner and Kinicki (2016) saying "Organizational culture is a form of assumption that is owned, accepted implicitly by the group and determines how the group feels, thinks, and reacts. to its diverse environment. If the developed organizational culture can lead to a positive impact to support organizational policies, then the company's value will be realized because basically organizational culture is also part of the value creation process.

From all the explanations above, the key to successful management lies in the ability of the organization to distribute resources, both tangible and intangible resources, to achieve organizational goals.

The management task of distributing resources involves allocating resources such as time, money, personnel, and materials as well as Intangible resources to different projects or departments within an organization. Effective resource distribution is crucial for the success of any organization, as it ensures that resources are used efficiently and effectively to achieve organizational goals. Management typically distributes intangible resources such as quality of human resources, business processes, and organizational culture in a way that aligns with the company's overall strategy and goals. Distributing intangible resources to create value and

reach competitive advantage, management must consider a range of factors when allocating resources, including:

1. **Human Resources:** Management must attract, retain, and develop the best talent in order to create a competitive advantage. This means investing in recruitment, training, development, and retention programs that build a high-performance culture.
2. **Business Processes:** Management must also focus on improving and optimizing business processes to enhance efficiency, reduce costs, and improve overall performance. This can involve investing in new technology, streamlining processes, and improving communication and collaboration across teams.
3. **Organizational Culture:** Management must create a positive and supportive organizational culture that fosters innovation, creativity, and collaboration. This can involve investing in initiatives such as employee engagement programs, diversity and inclusion efforts, and leadership development programs.

Overall, management must balance their allocation of resources across these different areas to create competitive advantage. This requires ongoing monitoring and evaluation of the effectiveness of their investments in each area, as well as a willingness to adapt and evolve their strategies as needed.

Through this research, it will be analyzed to what extent delivery service companies are able to distribute their intangible resources as seen from the distribution of human resources, distribution of business process management and distribution of management through the creation of organizational culture so that it has an impact on value creation to achieve competitive advantage

One of the industries that is currently growing rapidly along with the rise of business in the digital era is the delivery service industry along with its growth. Currently competition in the delivery industry is getting higher, not only in traditional delivery service companies driven by delivery services owned by the government. Long before the digitalization era, competition was also enlivened by delivery services that grew as a response to the digitalization era which encouraged the rise of online business which relies on the presence of delivery services as one of the pillars to ensure on time delivery which is also one of the important promos for service and online business actors. These demands lead the delivery service company to show superior performance and provide guarantees for users to ensure that the user's business is optimally supported to increase customer trust and satisfaction.

Business in the delivery service industry is currently growing at an average of 5-10% per year. This condition shows that Indonesia in the future will become a very potential courier service market, for that various strategies to dominate market share need to be explored in accordance with the characteristics of the company, the environment and the level of competition they are facing. One approach to win the competition that can be done by the company is through the creation of new values and innovation.

A few years ago, the delivery service business, especially in Makassar City, Indonesia, was still carried out with traditional management focused on providing goods delivery services that relied on the availability of delivery couriers. Most customers came to the company counter with the goods to be sent. It also happened to government-owned delivery services (PT Pos Indonesia). There are professional goods delivery services such as DHL Elteha and UPS. Nevertheless, these delivery services are focused on providing services to large companies or certain circles that require high-class services. The presence of modern application-based delivery services companies such as Gojek, Grab, JNE, JNT, and Lion Parcel that target all groups and provide excellent services based on technology and extra services, including picking up goods to be sent by customers, traditional delivery services must begin to improve to survive and exist in increasingly competitive competition. Modern application-based delivery services companies such as Gojek Grab JNE, JNT, and Lion Parcel must prepare their strategies to market their service products to the general public, who have been the target of traditional delivery services as well as for traditional delivery services must begin to learn to adapt to the use of technology to support their business processes to compete with other companies to meet the demands and needs of today's society. In general, the problem faced by delivery service companies is the problem of human resources because most of delivery service couriers still need to be equipped with competencies and knowledge related to services that are the company's main business and the use of technology that is the main support for the company's business processes. In addition, this transformation from traditional management to modern management requires commitment and strong adaptation of the organizational culture that has been formed. These two things are very important factors for companies to create value to realize the company's competitiveness

## 2. Literature Review

### 2.1. Business Process

From the previous description about value creation, the principles of implementing value creation cannot be separated from the business processes owned by the company, it can even be stated that value creation is basically the implementation or result of the business processes carried out by the company and is also influenced by the perception of the customers as stated by Gummerus (2013). This is also reinforced by Hidayat (2022) which states that a business process is a set of interrelated activities that use inputs and change them to produce an output. Business processes must be linked to the strategy for achieving growth because basically business processes are company activities in achieving the main goal of growing in line with efforts to achieve the goals, Magdaleno et al. (2016). More specific, Nilsson et al. (2001) states that business processes are a better way to deliver and distribute goods and services to customers while Dumas et al. (2018) argues that business processes are a collection of structured activities to generate value for the organization, shareholders and consumers. This business process is then reduced to operational activities that indicate what work must be done and what technology must be used to deliver goods and services to customers.

Based on the results of previous studies as well as theories and arguments about the business process, hypothesis 1 (**H1**) of this research is to suspect that the business process will have an effect on competitive advantage. Business processes that are carried out consistently, continuously and are carried out based on the principles of quality and continuous improvement are expected to have an effect on value creation, Hypothesis 4 (**H4**). Furthermore, business processes that are carried out by taking into account the principle of value creation will further strengthen the organization to be able to create competitive advantage, Hypothesis 8 (**H8**).

### 2.2. Quality of Human Resources

Quality human resources are human resources capable of creating not only comparative value, but also competitive, generative and innovative values using the highest energies such as intelligence, creativity, and imagination. Quality of human resources are able to turn vision into reality. Becker & Gerhart, (1996) noted that As an organization's brain ware, the quality of human resources will inevitably have an impact on the quality of the organization and the performance it can achieve .

Saha (2018) stated with such a vital role, the quality of resources is considered a key role in developing competitiveness and value for the organization. It is impossible for an organization to create value without the support and participation of the existing human resources in the organization. However, there is an organization's interest in having quality of human resources who will contribute their mind and strength in order to support the organization to achieve goals, because not all resources of the organization play a role as the key to organizational success. It is only competent human resources will be a key role for the organization to support it in creating value and achieving the expected performance, as stated by Mayo (2012 and Hidayat & Latief (2018).

Good human resource management will greatly determine the company's success in using these core resources to support the company. Thus, a critical study of the existence of human resources is highly needed. Companies need to develop the quality of human resources comprehensively and systematically. According to (Jiang et al., 2012) the quality of human resources can be observed through three things, namely (1) Skill Enhancing (2) Motivation Enhancing and (3) Opportunity Enhancing. These three things are important so that the company can direct its human resources to create value for the company.

Based on these arguments, Hypothesis 2 (**H2**) of this study assumes that the quality of human resources will affect competitive advantage. The quality of human resources will also affect value creation, Hypothesis 5 (**H5**) and the quality of human resources

through value creation will increasingly affect competitive advantage, Hypothesis 9 (H9)

### 2.3. Organizational culture

Organizational culture is the collection of values, expectations, and practices that guide and inform the actions of all team members. Organizational Culture is also a reflection of the set of values that made the company the way it is today. A great culture exemplifies positive traits that lead to improved performance, while a dysfunctional corporate culture exemplifies qualities that can hinder even the most successful organizations.

Ravasi et al. (2012) said organizational culture is also often shown through the organizational atmosphere that describes the relationship between behavior and the atmosphere of the organization itself. Thus, organizational success in the form of performance achievement can be influenced by its organizational culture, Le Pennec & Raufflet (2018). Organizational culture will create shared values among members of the organization as a commitment that directs the organization to move towards the expected goals, Nikpour (2017). In accordance with organizational culture, Arayesh et al. (2017) stated that organizational culture also greatly influences strategic initiatives including the creation of corporate value

Organizational culture can be identified through four dimensions, namely (1) Norms developed by the organization (2) Clarity of roles among the resources used by the organization (3) Development of observed superior habits (4) Coordination and integration between existing functions in the organization, four if it is implemented consistently and can be internalized properly to become a mutually agreed habit, it will be able to support value creation by the organization.

Based on these arguments, Hypothesis 3 (H3) of this study suspects if organizational culture affects competitive advantage, then organizational culture

will affect value creation, Hypothesis 6 (H6) and organizational culture that continues to support value creation will affect competitive advantage, Hypothesis 10 (H10)

### 2.4. Value Creation

Value creation requires efforts from the company so that value creation can run as expected. It requires management understanding that the value creation process is included in its business processes. There are several things that need to be considered in value creation in the context of value creation is obtained from premium profit while premium profit is obtained from the company's ability to create margin improvement and revenue growth. This value creation is more likely to see value creation from the financial side so that value is considered as the company's success to get premium profit. Matinheikki et al. (2017). Evans et al. (2017) have a slightly different view from that stated by Matinheikki et al. (2017) Evans et al. (2017) views value from the management process side where in value creation a company needs to concern on System Thinking where the system is owned by the company that manages various things in a complex manner that allows the company to utilize the resources of the company. The system must be able to identify and utilize relationships and linkages related to various matters within the company. Value creation must also concern on Whole System Design. In this context value will be greatly influenced by the company's overall system. This thinking shows that the existing systems in the company actually have an inseparable relationship with one another. Two other things that need to be considered in value creation according to Evans et al. (2017) are the system of innovation, business model and the business process.

In relation to the importance of value creation in companies, many researchers and experts have proposed value creation models that make a very good contribution to companies in order to develop the most appropriate value creation model. Some of them are models proposed by Short et al. (2017) which reveal that value creation is strongly influenced by three important things, namely (1) Opportunities for new value creation (2) Value Missed and (3) Value Destroyer.

Oliver (1997) views that value creation requires an in-depth analysis related to value which states that the company needs to identify its value proposition. The identification can be seen from three forms of value, namely value absence and value surplus. This analysis is carried out to determine the suitability between the two results. This results of analysis then needs to be analyzed further namely

the analysis of value destroyed and value missed. The results of this analysis will produce value opportunities that can be taken by the company which will be realized in value opportunities that can be developed later. This analysis requires several stages of analysis so that this model is referred to as the Multiple form of value model.

Whereas Matinheikk et al. (2017) describes a value creation model through financial approach which states that the company's value creation is basically the company's ability to be able to achieve a profit premium that is degenerated by the company's ability to increase margins and revenue growth.

All organizations and companies are very interested in value creation, especially in the very dynamic and increasing competitive conditions nowadays in the current digitalization era, the importance of value creation also occurs in e-business as a very real example is the use of technology in transactions through social media. Yang (2001) states that "we enter the twenty-first century, business conducted over the Internet (which we refer to as 'e-business'), with its dynamic, rapidly growing, and highly competitive characteristics, promises new avenues for the creation of wealth. Established firms are creating new online businesses" this condition is increasingly felt today, especially in the Indonesian context so that the value creation presented Yang (2001) becomes a model that needs to be taken into account for companies that inevitably enter the era of digitalization as it is today.

Yang (2001) emphasizes that value creation in e-business is determined by four important factors, namely (1) efficiency where through the efficiency of company will be able to streamline costs by selecting the right costs and being able to use information, so that it can provide simple but effective services to target consumers (2) Complementarities, able to create adaptive products among various consumer needs both online and offline and can also harmonize the use of technology and activities carried out (3) Lock in, which is seen from two things, namely Switching costs which directed to loyalty programs, dominant design, trust and customization and (4) Novelty, ability to create something new

Based on the models that have been presented and the arguments related to value creation, hypothesis 7 (H7) of this study assumes that value creation has an effect on competitive advantage.

## 2.5. Competitive Advantage

Day and Wensley (1988) stated that competitive advantage is a form of strategy to help companies maintain their survival. This opinion is supported by

Ferdinand (2003) which states that in a competitive market, the company's ability to produce performance, especially financial performance, is highly dependent on the degree of its competitive advantage. To perpetuate its existence, the company's competitive advantage must be managed properly because basically the company wants to perpetuate its existence. Competitive advantage is the company's strategy to achieve its main goal, namely performance that generates high profits.

It explains that competitive advantage is not the end goal, but is a means to achieve the company's ultimate goal, namely high performance. Based on resource-based theory. Barney (1991) proposes a formal definition that is closer to the definition of competitive advantage that is often used today, namely excellence that is achieved continuously by implementing strategies for achieving unique value that competitors do not have. Furthermore, it is said that a company have a competitive advantage if it is able to create value which is not being carried at the time by either competitors or potential competitors and other companies are not able to imitate the advantages of this strategy.

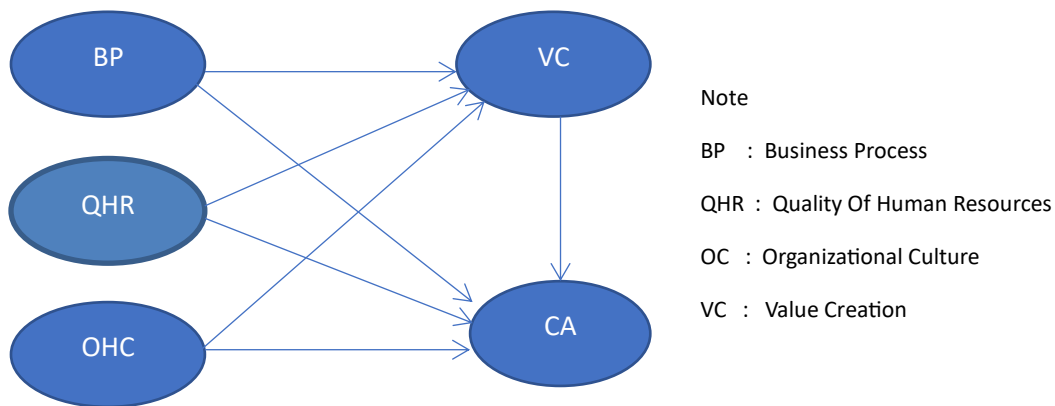
Company resources have the potential for competitive advantage if they have four attributes, namely: (1) Scarcity (2) Value (3) Cannot be imitated (4) Cannot be replaced. Day & Wensley (1988) argues that there are two factors that can influence the company's efforts in order to create their competitive advantage, namely: (1) superior capabilities. (2) Superior Resources.

The above opinion is supported by Ferdinand (2003) which states that based on resource-based theory, the essence of competitive advantage is a unique combination of resources and capabilities. Meanwhile, to perpetuate this competitive advantage, the company should have company specific resources and capabilities. Based on all the opinions above, competitive advantage is defined as an advantage that is achieved continuously by implementing a strategy of achieving unique values that is not being implemented by either competitors or potential



competitors due to their inability to imitate the strategy.

Based on the description of the background, theoretical framework and hypotheses that have been presented above, the conceptual framework of this research can be described in Figure 1 as follows:



**Figure 1:** Conceptual Framework

Based on Figure 1 above, the components of the research's hypothesis are as follows:

11. It is hypothesized that business processes affect competitive advantage
12. It is hypothesized that quality of human resources effect competitive advantage
13. It is hypothesized that organizational culture affect competitive advantage
14. It is hypothesized that business processes affect value creation
15. It is hypothesized that quality of human resources effect value creation
16. It is hypothesized that organizational culture affect value creation
17. It is hypothesized that value creation affect competitive advantage
18. It is hypothesized that business processes affect competitive advantage through value creation
19. It is hypothesized that quality of human resources effect competitive advantage through value creation
20. It is hypothesized that organizational culture affect competitive advantage through value creation

### 3. Research Design and Methodology

This study uses a survey method. The survey was conducted to collect primary data directly from the respondents through a questionnaire prepared to obtain

responses to the variables used in this study. The dependent variable of this study is Competitive Advantage. This study uses three independent variables, namely: Business Process, quality of human

resources, and Organizational Culture , using Value Creation as an intervening variable

These variables are defined and measured according to the indicators set by taking into account the main reference sources used in this study. The building of research questioner structur as illustrated in table 1 as follow :

### 3.1. Research Variables and Indicators

**Table 1:** Research Questionnaire Structure Guide

Variable	Item Questionnaire		Major References
Business process	Level of understanding of the company's business processes	BP1	Andréa et al. (2016)
	Level of suitability of the field work	BP2	
	Fulfillment of Employee Needs	BP3	
	Level of Understanding of Employee Duties	BP4	
	Effective communication developed	BP5	
Quality Of Human Resourcess	Skill Enhancing	QH1	Jiang et al. (2012)
	Motivation Enhancing	QH2	
	Oportunity Enhancing	QH3	
Organizational Culture	Norms of the Company	OC1	Shahzad (2012)
	Role Clarity	OC2	
	Superior habit development	OC3	
	Coordination and Integration	OC4	
Value Creation	Level of Cost Efficiency of Company Work Process	VC1	Yang (2001)
	Company Response Power Level	VC2	
	Level of Enterprise Flexibility	VC3	
	Enterprise Innovation Rate	VC4	
	Service delivery accuracy rate	VC5	
Competitive Advantage	A rarity that only companies have	CA1	Barney (1991)
	Trusted company value	CA2	
	Unrepeatable program	CA3	

Variable	Item Questionnaire	Major References
	Non-replaceable program of company	CA4

### 3.2. Samples

The sample in this study are employees who work for Delivery service companies operating in South Sulawesi with a proportional distribution. There are 9 representative Delivery service companies to be used as the main data source of this research, so this research assigns 10 people for each company in total

sample of 90 people. The sample was determined purposively by selecting employees with managerial positions with the consideration that these positions have knowledge and are directly related to determining the company's strategy. Based on the determination of the sample demographically, the complete respondent information is presented in table 2 as follows:

**Table 2:** Respondent Demography

Attributes	Item	F	%
Gender	Men	37	41%
	Women	53	59%
Age (Years)	20 – 25 years	20	22%
	26 – 30 years	49	54%
	31 – 35 years	15	17%
	>36 years	6	7%
Work Experiences	1 – 5 years	56	62%
	6 – 10 years	24	27%
	11 – 15 years	10	11%

From table 2, it can be seen that this study was dominated by female employees as many as 53 people or 59% of the respondents' age, dominated by respondents aged between 26-30 years, there were 49 people or 54%. Meanwhile, in terms of work experience, it is dominated by employees who have worked between 1 to 5 years, there were 56 people or 62%.

### 3.3. Measurement

In determining the quality of the data, the first step is analyzing research data through CFA (Confirmatory Factor Analysis) analysis which is intended to determine the validity and reliability of the data. Evaluation of construct validity, comparison of response patterns, and comparison of competing models are the three main applications of CFA in psychometric evaluation research (Alavi et al., 2020).

The reliability test in this study was carried out through Cronbach Alfa and Composite Reliability for the validity test using a validity construct analysis. The main criteria in the reliability test are as follows: when the Alpha coefficient is less than 0.60 it indicates a low level of reliability. But when the Alpha coefficient is more than 0.60 or close to 1.00. It can be said to be high reliability, while for construct validity analysis, it is by paying attention to the loading factor value if its value is above 0.6 then the construct is considered valid.

All data analysis was processed by smart partial least square (PLS) through two calculation stages. The first is an algorithm analysis to measure the feasibility of sizes on dimensions such as; validity and reliability (AVE, Cronbach alpha, and Critical Ratio). Algorithm analysis is very important to ensure the quality of all data, in this process if the data does not meet the

criteria then the data is removed and re-analysis is carried out after all data is declared to meet the criteria then further analysis can be carried out. The second part; bootstrapping analysis is used to determine the significance of the influences between the variables studied in this study so that the hypotheses used in this study can be answered.

## 4. Result & Discussion

### 4.1. Statistics Test Results

Data analysis using PLS smart software was carried out in two stages. The first stage is the algorithm analysis stage to determine the quality of the research data, especially the results of the analysis of validity

and reliability of the data and the value of the variance of inflation factors (VIF), while the second stage is the bootstrapping analysis stage which is used to determine the significance of the study and answer the research hypothesis.

The construct validity test was carried out by looking at the value of loading factor, good data is data that meets the required criteria, namely the fulfillment of the loading factor standard with a value of  $(\lambda) > 0.7$ . From the results of the algorithm analysis that has been carried out, it can be seen that all the loading factors generated are at values above 0.7 so that which shows the quality of the data that meets the criteria in further analysis in this study the result of algorithm analysis can be showed in figure 2 as follow :

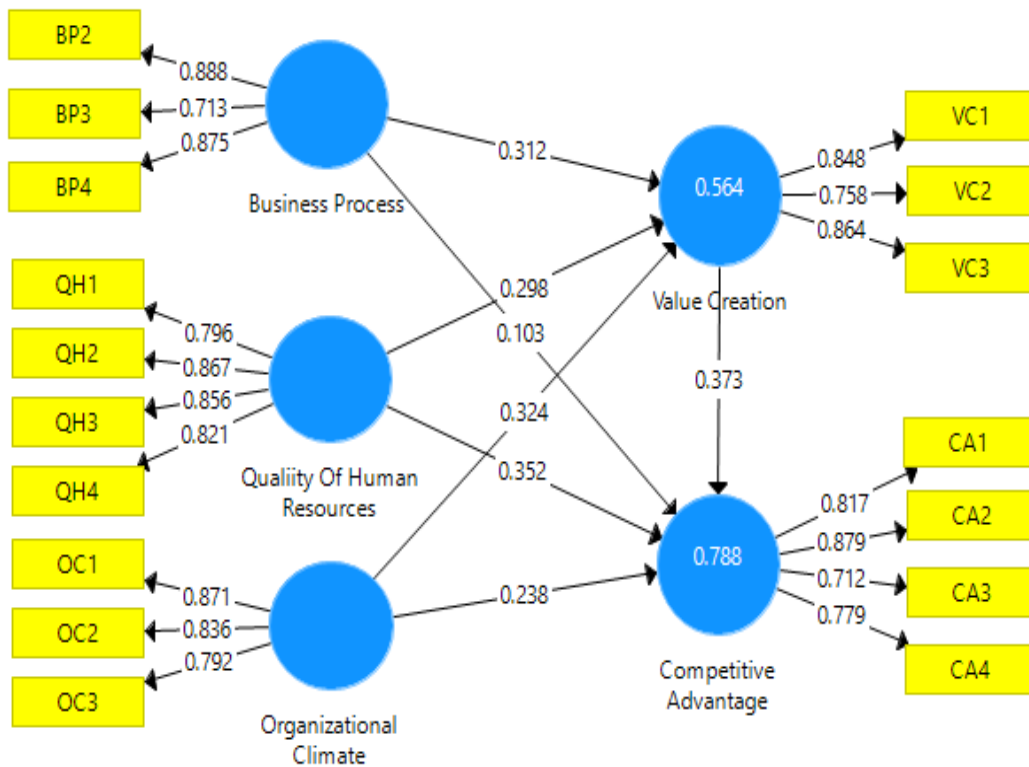


Figure 2: PLS Analysis

Data reliability analysis is carried out by looking at the Cronbach alpha value, the data is considered to have good reliability if the calculation results show the Cronbach alpha value above 0.6 from the results of the analysis that has been carried out. Reliability is also seen from the value of composite reliability. This research data shows that all composite reliability values are above the value of 0.7. From the results of validity and reliability test, all indicators in this study are declared valid and reliable. Variant Inflation Factor (VIF) value to determine whether there is a

multicollinearity problem seen by looking at the VIF value is considered to have no multicollinearity problem if the VIF value is below 10. The results of this study show that the largest VIF value of the research data is 2.990, which is much smaller than 10, so this research is free from the problem of multicollinearity the detail of VIF data shown at Table 3.

**Table 3 :** Variance Inflation Factors (VIF)

No	Indicator	VIF
1	BP2	3.199
2	BP3	1.185
3	BP4	3.100
4	CA1	1.728
5	CA2	2.482
6	CA3	1.401
7	CA4	1.881
8	OC1	2.248
9	OC2	2.142
10	OC3	1.321
11	QHR1	1.497
12	QHR2	2.961
13	QHR3	2.935
14	QHR4	1.973
15	VC1	1.602
16	VC2	1.436
17	VC3	1.749

In general, the data quality test is presented in Table 3 that describe the good of fit test of the data as follows

:

**Table 4:** The Good of Fit Model

Variable	Items	Validity	AVE	Composite Reliability	Cronbach Alfa
----------	-------	----------	-----	-----------------------	---------------

Business Process	BP2	0,888	0,688	0,868	0,766
	BP3	0,713			
	BP4	0,875			
Quality of Human Resources	QH1	0,796	0,698	0,902	0,857
	QH2	0,867			
	QH3	0,856			
	QH4	0,821			
Organizational Culture	OC1	0,871	0,695	0,872	0,782
	OC2	0,836			
	OC3	0,792			
Value Creation	VC1	0,848	0,680	0,864	0,765
	VC2	0,758			
	CV3	0,864			
Competitive Advantage	CA1	0,817	0,638	0,875	0,810
	CA2	0,879			
	CA3	0,712			
	CA3	0,779			

#### 4.2. Hypothesis Result

The results of hypothesis testing for each of the latent variable relationships presented in Table 4 show that business process has no significant effect on competitive advantage (sig. p-value 0,171>0.05. means hypothesis H1=rejected). Empirical facts show that business processes in Delivery service companies have become commonplace and every company has business processes that are almost the same for that business process seems to flow just like that if there is no process that triggers creativity and innovation in it, the business process has no power. enough to be able to improve performance

Business Process has positive and significant effect on value creation (**H4**). The development of today's dynamic business environment requires flexibility from every company to adapt to changes that occur in practice in the field, this change is followed by changes in business patterns, these adjustments lead companies to create value from their business processes, this is evidenced from the results of this study if The business processes that occur at this time of delivery service companies affect the value creation process carried out by the company. The results of this research found (sig. p-value 0.000<0.05 means hypothesis **H4**=accepted).

Business process has a significant effect on competitive advantage through value creation (p-value 0.007<0.05, means hypothesis **H8** =accepted).

Quality of Human Resources has a positive and significant effect on competitive advantage (sig. p-value  $0,000 < 0.05$ . means hypothesis **H2**=accepted). The facts show that the quality of human resources is a key factor for every organization. The quality of human resources becomes a very strong capital for organizations to continue to improve their competitiveness. The quality of human resources is also the most important factor for organizations to foster creativity and innovation that supports companies in the value creation process. This argument is in line with the proof of Hypothesis 5 that indicated quality of human resources has a significant effect on value creation (sig. p-value  $0.001 < 0.05$  means hypothesis **H5**=accepted).

Quality of human resources has a positive and significant effect on competitive advantage through value creation (p-value  $0.016 < 0.05$ , means hypothesis **H9**=accepted). The quality of human resources will increasingly affect the company's competitiveness if

the quality of these resources is also able to drive the value creation process by the company

Organizational Culture has a positive and significant effect on competitive advantage (sig. p-value  $0,000 < 0.05$ . means hypothesis **H3**=accepted). Organizational culture has a significant effect on value creation (sig. p-value  $0.000 < 0.05$  means hypothesis **H6**=accepted). Organizational culture has a positive and significant effect on competitive advantage through value creation (p-value  $0.002 < 0.05$ , means hypothesis **H10**=accepted). The proof of this research hypothesis shows that a conducive organizational culture will foster a work atmosphere that supports the company's value creation process and this will greatly affect the achievement of competitiveness by the company.

The last hypothesis for direct effect indicated that value creation has a significant effect on competitive advantage (sig. p-value  $0.000 < 0.05$  means hypothesis **H7** =accepted).

**Table 5:** Hypothesis Result

Direct Effect					
	Sample Mean	Std.Deviation	T Statistic	P.Value	Result
Business Process on Competitive Advantage (H1)	0,109	0,075	1,371	0,171	Rejected
Quality of Human Resources on Competitive Advantage (H2)	0,346	0,072	4,884	0,000	Accepted
Organizational Culture on Competitive Advantage (H3)	0,239	0,062	3,805	0,000	Accepted
Business Process on Value Creation (H4)	0,304	0,103	3,036	0,003	Accepted

Quality Of Human Resources on Value Creation (H5)	0,307	0,091	3,260	0,001	Accepted
Organizational Culture on Value Creation (H6)	0,333	0,081	4,024	0,000	Accepted
Value Creation on Competitive Advantage (H7)	0,371	0,079	4,741	0,000	Accepted
Business Process on Competitive Advantage Through Value Creation (H8)	0,112	0,043	2,704	0,007	Accepted
Quality of Human Resources on Competitive Advantage Through Value Creation (H9)	0,114	0,043	2,565	0,011	Accepted
Organizational Culture on Competitive Advantage Through Value Creation (H10)	0,123	0,040	3,044	0,002	Accepted

## 5. Discussion

Value creation carried out by a company is not an instant process, the process is an accumulation of all activities experienced by the organization, there are routine organizational activities and some are strategic which will ultimately realize the output produced by the organization whether it is goods or services, the quality of this output is then able to increase the value of the company which will be directly felt by customers. Gummerus(2013) states that the value of the company is not only seen from the statement of the company itself which may feel that it has tried to create value, but the true value of the company is what is stated by customers who feel that the product or service they receive provides added value or quite the opposite.

Foltean et al. (2019) stated that the influence of customers is a very important thing for companies to concern because basically in the context of customer business and competitor pressure is unavoidable. Thus, extra effort in creating value becomes something that must be seen as a routine process, continuously dynamic and flexible so that the value sought will have an impact on achieving competitiveness.

In order to make the idealism of value creation to be a continuous improvement process, organizations need to look at the factors that greatly influence the process. Among these factors, three important things are raised in this study, namely the quality of the company's business processes, the quality of resources and organizational culture. This research indicates that business processes do not have a direct effect on



competitive advantage. This indicates that the business process is an ordinary routine so that the impact on competitive advantage is not very visible, but if this business process is directed to create value with seriousness of management to direct process so that it is oriented to value creation. This will have an effect on competitive advantage. This is evidenced by the results of this study if business processes affect competitive advantage through the creation of company value.

This study also indicates two other variables, namely the quality of human resources and organizational culture have a direct or indirect effect on competitive advantage and value creation. Of course, this further confirms that the success of the organization will depend on the human resources it has and as the brain ware of the organization, human resources are a very decisive factor, especially human resources who have high competence and capability as stated by Mayo (2012 and Hidayat & Latief (2018).

### **5.1. Practical Implication**

This research provides practical implications for company managers to consider the proper use of human resources including how to develop them based on the fact that the quality of human resources will greatly affect the quality of the output produced by the company. This research also shows the importance of a conducive work environment creating a positive work culture to support programs and efforts of the organization. With sufficient and quality resources and a conducive organizational culture, the value creation process will be carried out properly so that the competitive advantage can be realized.

The findings in this study can be used to develop strategies to increase competitiveness through value creation. Meanwhile, management must also pay attention to the factors that influence value creation, namely the business processes owned by the company,

the quality of existing human resources and the organizational culture developed by the company.

Management must be able to direct and distributed the three factors that influence the company's value creation process by directing them so that these factors can realize the company's programs including increasing cost efficiency, operational flexibility, especially in the face of today's very dynamic changes, as well as the creation of creativity and innovation that will become support for companies in value creation to achieve the desired competitive advantage

### **5.2. Theoretical Implication**

This research provide scientific contributions, especially related to the problems of organizational operational theories to achieve performance. Many factors are considered to be able to influence the creation of company value in addition to the three variables and one intervening variable used in this study.

The results of this study can show the application of theory in real organizational or business management practices, especially related to the importance of companies to have the ability to adapt to a dynamically changing environment. The results of this study can also be used as examples of the application of management theories including plan behavior theory, resource based view theory and also theories related to strategic management, all of which are directed to achieve competitive advantage in an organization. Results of this study can be used as a reference in conducting further research especially related to the efforts of the entire organization in achieving competitive advantage.

## **6. Conclusion**

Competitive advantage is one of the goals of every organization today, many factors influence efforts to achieve these goals as evidenced by the results of this study which indicate competitive advantage is influenced directly or indirectly by the quality of business processes, the quality of human resources and the organizational environment and the value creation that exists in the company. Companies need to direct the organization's operational activities to run in harmony and be carried out within the principles of value creation so that the desired competitive advantage can be realized properly.

This study also concludes if every organization today needs to have the ability to create competitive advantage to face changes in the business environment that continues to change dynamically in this effort, the organization must be able to direct and distributes all resources and every organizational activity in the process to create value that is intended to strengthen the organization's positioning and definitely build value. competitive advantage to maintain the existence of the organization, several things that are very important to be considered by the organization are the adaptive ability and flexibility in the face of change and always strive to improve the organizational in develop the ability think and act creative and innovative so that the organization appears in line with the needs and expectations of the consumers it serves.

## Reference

- Alavi, M., Visentin, D. C., Thapa, D. K., Hunt, G. E., Watson, R., & Cleary, M. (2020). The Exploratory Factor Analysis and Principal Component Analysis in Clinical Studies : Which one should you use?. *Journal of Advanced Nursing*, 76(8), 1886–1889.  
<https://doi.org/10.1111/jan.14377>
- Arayesh, M. B., Golmohammadi, E., Nekooeezadeh, M., & Mansouri, A. (2017). The effects of organizational culture on the development of strategic thinking at the organizational level. *International Journal of Organizational Leadership*, 6(February), 261–275.  
<https://ssrn.com/abstract=3334371>
- Badurdeen, F., & Jawahir, I. S. (2017). Strategies for Value Creation Through Sustainable Manufacturing. *Procedia Manufacturing*, 8(October 2016), 20–27.  
<https://doi.org/10.1016/j.promfg.2017.02.002>
- Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, 17(1), 99–120.  
<https://doi.org/10.1177/014920639101700108>
- Becker, B., & Gerhart, B. (1996). The Impact of Human Resource Management on Organizational Performance : Progress and Prospects. *Academy of Management*, 39(4), 779–801.  
<https://doi.org/10.2307/256712>
- Bititci, U. S., Ackermann, F., Ates, A., Davies, J., Garengo, P., Gibb, S., MacBryde, J., Mackay, D., Maguire, C., van der Meer, R., Shafti, F., Bourne, M., & Firat, S. U. (2011). Managerial processes: Business process that sustain performance. In *International Journal of Operations and Production Management*, 31(8), 851-891.  
<https://doi.org/10.1108/01443571111153076>
- Dumas, M., Rosa, M. La, & Reijers, J. M. H. A. (2018). Introduction to business process management. *Fundamentals of Business process management*, 37(6), 1-33. <https://doi.org/10.1007/978-3-642-33143-5>
- Evans, S., Fernando, L., & Yang, M. (2017). Sustainable Value Creation—From Concept Towards Implementation. In H. S. K. Christoph (Ed.), *Springer Book Series* (Sustainabl, pp. 203–220). Springer. [https://doi.org/10.1007/978-3-319-48514-0\\_13](https://doi.org/10.1007/978-3-319-48514-0_13)

- Foltean, F. S., Trif, S. M., & Tuleu, D. L. (2019). Customer relationship management capabilities and social media technology use: Consequences on firm performance. *Journal of Business Research*, 104 (December 2017), 563–575.  
<https://doi.org/10.1016/j.jbusres.2018.10.047>
- Geissdoerfer, M., Bocken, N. M. P., & Hultink, E. J. (2016). Design thinking to enhance the sustainable business modelling process – A workshop based on a value mapping process. *Journal of Cleaner Production*, 135, 1218–1232.  
<https://doi.org/10.1016/j.jclepro.2016.07.020>
- Gummerus, J. (2013). Value Creation Processes and Value Outcomes In Marketing Theory. *Sage Pub Journal*, 13(1), 19–46.  
<https://doi.org/10.1177/1470593112467267>
- Hidayat, M. (2022). Strategy Modeling to competitiveness Sustainability improve Organizational. *Seiko Journal of Management & Business*, 5(1), 120–129.  
<https://doi.org/10.37531/sejaman.v5i1.1810>
- Hidayat, M., & Latief, F. (2018). The Influence of Developing Human Capital Management Toward Company Performance (The Evidence From Developer Companies In South Sulawesi Indonesia). *SEIKO: Journal of Management & Business*, 2(1), 11–30.  
<https://journal.stieamkop.ac.id/index.php/seiko/issue/view/12>
- Hristov, I., Chirico, A., & Appolloni, A. (2019). Sustainability Value Creation, Survival, and Growth of the Company: A Critical Perspective in the Sustainability Balanced Scorecard (SBSC). *Sustainability*, 11(7), 2119.  
<https://doi.org/10.3390/su11072119>
- Jiang, K., Lepak, D. P., Hu, J., & Baer, J. C. (2012). How Does Human Resource Management Influence Organizational Outcomes? A Meta-Analytic Investigation of Mediating Mechanisms. *Academy of Management Journal*, 55(6), 1264–1294.  
<https://doi.org/10.5465/amj.2011.0088>
- Le Pennec, M., & Raufflet, E. (2018). Value Creation in Inter-Organizational Collaboration: An Empirical Study. *Journal of Business Ethics*, 148(4), 817–834.  
<https://doi.org/10.1007/s10551-015-3012-7>
- Magdaleno, A. M., Duboc, L., & Betz, S. (2016). How to Incorporate Sustainability into Business Process Management Lifecycle? *In International Conference on Business Process Management . Springer; Cham., September*, 440–443.  
<https://doi.org/10.1007/978-3-319-58457-7>
- Matinheikki, J., Rajala, R., & Peltokorpi, A. (2017). From the profit of one toward benefitting many – Crafting a vision of shared value creation. *Journal of Cleaner Production*, 162(September), S83–S93.  
 DOI: 10.1016/j.jclepro.2016.09.081
- Mayo, A. (2012). *Human resources or human capital?: Managing people as assets*. Routledge, London, Pages, 1-356.  
<https://doi.org/10.4324/9781315587479>
- Nikpour, A. (2017). The impact of organizational culture on organizational performance: The mediating role of employee's organizational commitment. *International Journal of Organizational Leadership*, 6, 65–72.  
 DOI: 10.33844/ijol.2017.60432
- Nilsson, L., Johnson, M. D., & Gustafsson, A. (2001). The impact of quality practices on customer satisfaction and business results: product versus service organizations. *Journal of Quality Management*, 6(1), 5–27.  
[https://doi.org/10.1016/s1084-8568\(01\)00026-8](https://doi.org/10.1016/s1084-8568(01)00026-8)
- Oliver, C. (1997). Sustainable Competitive Advantage Combining Institutional And Resources-Based

Views. *Strategic Management Journal*, 18 (9), 697-713.

<https://www.jstor.org/stable/3088134>

Ravasi, D., Rindova, V., & Dalpiaz, E. (2012). The cultural side of value creation. *Strategic Organization*, 10(3), 231–239. <https://doi.org/10.1177/1476127012452824>

Saha, A. (2018). The Impact of Human Resource Management on Organizational Performance International Research Journal of Management Shri Param Hans Education & Research Foundation Trust. *International Research Journal of Management Science & Technology*, 9(3), 314–320.

<https://www.researchgate.net/publication/325102538>

Short, S., Rana, P., Bocken, N., & Evans, S. (2012). Embedding Sustainability in Business Modelling through Multi-stakeholder Value Innovation To cite this version : *HAL Open Science, September 2012*, 175–183. [https://doi.org/10.1007/978-3-642-40352-1\\_23](https://doi.org/10.1007/978-3-642-40352-1_23)

Yang, C. (2001). Value creation in e-business. *Strategic Management Journal*, 22(6–7), 493–520.

<https://doi.org/10.1002/smj.187>

