

Factors For Forming an Integrated Cash Management System (CMS) and Its Influence on Employee Performance at Mataram University

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ABSTRACT:The establishment of an integrated cash management system (CMS) is influenced by a number of factors, including technological advances, organizational policies, corporate culture, and human resource readiness. This study adopted an exploratory quantitative research design. The population in this study were all civil servants at Mataram University. Purposive sampling was used in this study, with 36 finance staff members who interacted directly with CMS as the sample. Data analysis in this study was simple linear regression and Principal Component Analysis (PCA) using SPSS software. The research findings show that factors such as accountability, internal control systems, procedural policies, and infrastructure and devices on the CMS have been successfully simplified. So the eight new factors in the formation of CMS are Consistency and Accuracy in Managing Cash, Process Control and Service Quality, Internal Control System, Rules and Guidelines with Financial Aspects, Financial Management and Cash Management, Policies and Procedures, Using Special Applications to Manage Cash, Processing Equipment Specifications. Only the specific application factor for cash management has a negative and significant effect on employee performance, other factors such as process control and service quality, rules and guidelines with financial aspects and equipment specifications have a positive but insignificant effect, consistency and stability in managing cash, internal control systems for cash financial management and cash management, and policies and procedures have a negative but insignificant effect on employee performance. Therefore, there needs to be an adjustment in the prioritization and allocation of resources to support employee performance according to their main focus.

KEYWORDS :Accountability, Internal Control System, Procedure Policy, and Infrastructure, Cash Management System, Employee Performance.

I. INTRODUCTION

Dessler, (2017), if human resources are good then the existence of the organization in the future will be good, human resources are said to be good if they have high performance at work, and conversely if human resources are bad then the running of the organization will be bad, because the resources poor human resources have a low level of performance. To provide good personnel, high employee performance is highly expected by the company. The more workers who have superior performance, the general efficiency of the organization will increase with the aim that the organization can survive in world competition (Aswan &Yandiana, 2023). In order for management activities in an organization to run well, the company must have employees who are knowledgeable and highly skilled and strive to manage the company as optimally as possible so that employee performance increases.

Performance is work achievement, namely the comparison between real work results and established standards (Dessler, 1992). According to (Robbins & Judge, 2017), performance is the result achieved by a job where the employee meets certain criteria that apply to that job. This may include meeting deadlines, producing quality work, or complying with company policies. Employee performance has a big role for an organization or institution because an employee's performance will contribute to achieving the performance of organizational functions, which in turn will also contribute to the achievement of organizational goals (Saputro, 2021). From the statement above, employee performance is seen from the results of each employee's work. The indicators for measuring employee performance according to (Robbins, 2010) are work quantity, work quality, timeliness, effectiveness and independence.

Currently humans have entered an era where they can do many things digitally or can be called the digitalization era. Digitalization refers to the increased availability of digital data allowed by advances in creating, transferring, storing, and analyzing digital data. This process has the potential to shape and influence the contemporary world (Pypenko & Melnyk, 2021). While Parida et al. (2019) define digitalization as the use of digital technology to innovate business models and create new revenue streams and value opportunities in the industrial ecosystem. Thus, the emphasis is placed on understanding the applications and utilization of digitalization rather than the introduction of new technologies (Mostaghel et al., 2022). This digitalization era has touched various lines of life such as communication, business, law, education, finance, and others. In practice, digitalization involves increasing the use of digital technology as well as the integration and dissemination of technology. This can result in fundamental changes, especially in the way companies create and capture value (Farida, 2022). Digitalization can be considered as an improvement in the generation, analysis and utilization of data. This not only aims to improve the company's internal efficiency, but also to expand the company by adding value for customers through the shift from traditional to digital formats.

Farhani & Chaniago (2021) state that digitalization is influenced by a number of factors, including technological advances, infrastructure costs, organizational culture, proactive leadership, regulatory compliance, supply chain integration, response to customer and market demands, and the availability of economic investment. The balance of these factors determines an organization's ability to successfully adopt and utilize digitalization. From these factors, it can be seen how internal organizational factors are important factors in order to be able to adopt digitalization. Therefore, organizations must pay attention to their readiness in adopting digitalization, such as how prepared their human resources and assets such as equipment are and how the organization's systems are ready to face digitalization.

One of the steps taken by the government to face the era of digitalization in the financial sector is to accelerate the implementation of non-cash transactions in all Ministries/Institutions and Regional Governments as one of the actions in Presidential Instruction Number 10 of 2016 concerning Actions to Prevent and Eradicate Corruption. The acceleration of the implementation of non-cash transactions is implemented through the Cash Management System or better known as CMS, in accordance with the mandate from the President of the Republic of Indonesia "Cashless payment systems must now be implemented".

The underlying reasons why CMS or non-cash payments must be immediately implemented by government agencies include the BPK's findings regarding the 2022 LKPP regarding Cash and Account Management by the Treasurer, which has been a repeated finding in the last 3 years. Payments through the UP mechanism which is the responsibility of the Treasurer are relatively high with an outstanding UP/TUP value per day of 8-10 T. The speed of receiving money for transactions from the Treasurer by third parties (which are dominated by MSMEs) is less than optimal (Zoom Optimizing the Use of Cashless in Working Units in the Environment Ministry of Education and Culture, 2023). It is estimated that there will be many changes, for example, in conducting financial transactions, utilising financial products and services, or finding funding sources for economic activities (Ditya et al., 2023). Based on this, financial transformation is needed, of which one example of this transformation is the implementation of non-cash transactions in financial activities at universities which are applied to the cash management system (CMS).

According to Dessler (2017), high employee performance is the main marker of good quality human resources, which in turn makes a positive contribution to overall organizational efficiency and productivity. In this context, the implementation of an integrated CMS is an important factor in supporting employee performance (Salim et al., 2020). First, CMS facilitates efficient financial transaction processing, reduces administrative burden, and allows employees to focus on their core tasks. Second, CMS provides greater visibility and transparency in financial management, enabling better and faster decision making. Third, CMS contributes to increasing employee accountability towards organizational policies and procedures (Zhang & Li, 2018). The formation of an integrated CMS is influenced by a number of factors, including technological advances, organizational policies, company culture, and human resource readiness. The importance of good system integration and management in ensuring CMS operational effectiveness and efficiency cannot also be ignored (Turban et al., 2018). By paying attention to these factors, organizations can improve employee performance and achieve optimal results in financial management.

Through the implementation of CMS, all transactions carried out non-cash can be traced because all transactions are supported by valid evidence and recorded in real time. This will minimize misappropriation of the flow of funds. This has been proven by many studies, such as those conducted by Septiani & Kusumastuti (2019) which shows that the implementation of non-cash transactions can reduce the level of fraud, especially corruption in the Regional Financial and Asset Management Agency of the West Java Provincial Government.

Likewise, Kurnia's (2020) research shows the advantage of implementing non-cash transactions that all transactions can be traced, making them more accountable. As BLU, Mataram University should have accountability and transparency in its financial management. Accountability can be interpreted as a form of responsibility both to superiors and to the public (Aprilia et al., 2023). The implementation of accountability which is influenced by professional awareness will tend to increase performance productivity. This is in line with research by Frink & Ferris (1999), which states that with accountability, individuals are in a state of high awareness and perform well, but when there is no accountability, the influence of awareness on performance will be significantly lower.

II. LITERATURE REVIEW

Accountability is very important for Mataram University in managing its finances because Mataram University is a Public Service Agency work unit under the Ministry of Education, Culture, Research and Technology. To maintain accountability in financial management at the University of Mataram there must also be a strong Internal Control System (SPI). This internal control system can help control the quality of CMS implementation at Mataram University. As proven by research by Rosalyni&Khabibah (2020), which shows that an internal control system can be used to prevent errors or fraud that may occur. Some examples of internal control systems in this case can be proper separation of duties and authorization, the existence of a clear organizational structure and job desk, employee compliance with existing policies. The implementation of a non-cash transaction system can run smoothly and efficiently if it is supported by the readiness of the Internal Control System (SPI) which is able to manage the process well. Research by Al Kautsar et al. (2021) emphasize that employees who are competent in managing SPI are an important factor in the successful implementation of a non-cash transaction system. This shows that with adequate readiness from SPI, organizations can overcome obstacles and increase effectiveness in implementing direct spending, as well as accelerate the adoption of non-cash transaction systems in various sectors. Research conducted by Mubarak &Akhmadi (2022) shows how important an internal control system is, because inadequate human resource capabilities in using non-cash transactions can be an obstacle in implementing CMS. Therefore, there must be a strong Internal Control System so that CMS can be implemented at Mataram University.

Internal control is very necessary, not only must it be implemented, but it must be implemented well so that it will also have a good effect on employee performance. The better internal control will of course also have an influence on employee performance (Kusuma, 2021). Research conducted by Taradipa (2017) explains that internal control variables include the control environment, risk assessment, control activities, information and communication and monitoring have a significant effect on employee performance. This means that the better the implementation of internal control, the better the employee performance will be.

CMS implementation also requires clear policies and procedures to encourage accelerated CMS implementation. Policies that encourage the implementation of CMS are one of the fundamentals in implementing this CMS. Policies and procedures that include clear operational guidelines on how to implement CMS as stated by Mubarak &Akhmadi (2022), in their research entitled "Implementation of Digital Payment Application Systems in Implementing Cashless-Based Payments During the Covid-19 Pandemic" which shows Government policy that encourages payments to be made non-cash is one of the factors in the success of implementing the DigiPay application.

Accelerating the implementation of CMS within the Mataram University environment must of course be accompanied by adequate infrastructure and software that is able to facilitate the implementation of this CMS. In many studies, one of the obstacles often encountered in implementing CMS is internet network problems, because non-cash transactions using CMS are internet-based so that transactions require a good internet connection and if not, it can hinder this process. This is proven in the research of Saputri&Indrawati (2020), who examined "Application of the Cash Management System in the Program and Finance Sector of Balitbang Kota Magelang" using the SWOT analysis tool. In the SWOT analysis that has been carried out, it was found that there is a weakness in this CMS facility in the form that it cannot be used if the network connection experiences problems. This will certainly cause the Balitbang Treasurer to experience difficulties in the CMS process. The same results were also shown by Triyanto et al. (2018) and Al Kautsar et al. (2021) who similarly found that the implementation of CMS had obstacles in the form of the internet network used to access non-cash transactions.

Although research examining the application or implementation and benefits of CMS in an agency such as research by Anindita & Santoso (2022), Arfandi et al. (2022), Astuti (2018), Mubarak &Akhmadi (2022), Juliansyah (2017), Kamal (2016), Liyanapathirana& Ranjani (2017) have been widely carried out, but there is a research gap that examines the factors that form an integrated CMS in an agency. Research related to the factors that form a Cash Management System is still difficult to find, so research related to the factors that can form an

integrated Cash Management System is a research gap that is worth researching. By understanding these factors, we can provide innovative solutions to improve operational efficiency and financial governance of institutions, thus making the results of this research relevant and have a positive impact on the sustainability of higher education institutions. This is very useful for organizations, especially BLU such as Mataram University, to pay attention to these factors in order to implement CMS well considering that CMS has many benefits.

III. METHOD

This study adopted an exploratory quantitative research design. The population in this study were all civil servants at Mataram University. The sampling technique in this study was purposive sampling, namely CMS totaling 36 people. Data analysis in this study was simple linear regression and Principal Component Analysis (PCA) using SPSS software.

IV. RESULTS

Based on the table above, the value of the Kaiser-Meiyer-Oklin (KMO) and Bartlett's Test of Sphericity test is 0.554 with a significance value of 0.000, this value is below <0.05 . This shows that there is a correlation between the variables of the data being tested and it is feasible to carry out factor analysis.

Table1. KMO dan Bertlett's Test

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.554
Bartlett's Test of Sphericity	Approx. Chi-Square	1256.941
	df	496
	Sig.	.000

Communalities is a concept in factor analysis and principal component analysis that measures how much of the variance of a variable can be explained by the factors or components under consideration. The higher the communalities value, the better the variable is represented by the factors or components in the analysis, helping us understand how well our model explains variation in the data. So we get the following table 2:

Table 2. Communalities Value

Communalities		
	Initial	Extraction
X1.1	1.000	.669
X1.2	1.000	.759
X1.3	1.000	.768
X1.4	1.000	.842
X2.1	1.000	.876
X2.2	1.000	.843
X2.3	1.000	.717
X2.4	1.000	.857
X2.5	1.000	.835
X2.6	1.000	.606
X2.7	1.000	.853
X2.8	1.000	.818
X2.9	1.000	.695
X3.1	1.000	.702
X3.2	1.000	.820
X3.3	1.000	.833
X3.4	1.000	.864
X3.5	1.000	.792
X3.6	1.000	.881
X3.7	1.000	.784
X3.8	1.000	.816
X4.1	1.000	.769
X4.2	1.000	.910
X4.3	1.000	.811
X4.4	1.000	.948
X4.5	1.000	.939

X4.6	1.000	.931
X4.7	1.000	.813
X4.8	1.000	.682
X4.9	1.000	.793
X4.10	1.000	.854
X4.11	1.000	.793
Extraction Method: Principal Component Analysis.		

Based on Table 4.9 above, each indicator has a value > 0.50 . The largest indicator value is X4.4 with a value of 0.948. In factor analysis or principal component analysis, the communalities value is used to assess how much variance in a variable can be explained by the factors or components being considered. There are two sets of communalities values, namely initial values and extraction values. The initial value indicates the proportion of total variance that can be explained by all factors or components, while the extraction value indicates the proportion of variance that can be explained by certain factors or components after an extraction process, such as Principal Component Analysis. Although some communalities values at the extraction stage are below 0.7, these values still contribute significantly to the variation explained by factors or components. Thus, based on the communalities values given, it can be concluded that the extracted factors or components are able to explain most of the variations in the data.

Table3. Total Variance Explained

Component	Total Variance Explained								
	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	12.969	40.527	40.527	12.969	40.527	40.527	4.747	14.836	14.836
2	3.127	9.773	50.300	3.127	9.773	50.300	4.463	13.947	28.782
3	2.251	7.033	57.334	2.251	7.033	57.334	4.032	12.600	41.382
4	2.140	6.688	64.022	2.140	6.688	64.022	3.533	11.042	52.424
5	1.740	5.436	69.458	1.740	5.436	69.458	3.208	10.026	62.450
6	1.461	4.567	74.025	1.461	4.567	74.025	2.236	6.988	69.438
7	1.176	3.674	77.698	1.176	3.674	77.698	2.044	6.386	75.824
8	1.011	3.160	80.858	1.011	3.160	80.858	1.611	5.034	80.858
9	.978	3.056	83.914						
10	.798	2.494	86.408						
11	.735	2.297	88.705						
12	.575	1.797	90.502						
13	.446	1.393	91.896						
14	.398	1.243	93.138						
15	.361	1.128	94.266						
16	.327	1.021	95.287						
17	.285	.891	96.178						
18	.249	.779	96.957						
19	.217	.678	97.635						
20	.151	.472	98.107						
21	.144	.451	98.558						
22	.111	.347	98.905						
23	.099	.309	99.214						

24	.072	.224	99.438						
25	.051	.159	99.597						
26	.044	.139	99.736						
27	.031	.098	99.834						
28	.021	.066	99.900						
29	.015	.046	99.946						
30	.009	.028	99.975						
31	.006	.020	99.994						
32	.002	.006	100.000						
Extraction Method: Principal Component Analysis.									

Based on Table 4.3 above, the test results show that there are 8 (eight) new factors in the formation of CMS. The cumulative percentage of Total Variance Explained also gives an idea of how well the model can explain the variation in the data.

The rotated Component Matrix displays the load coefficients (loadings) of each variable on each factor produced after the rotation process. The loading coefficient shows how strong the relationship is between the original variable and a particular factor or component. A higher loading coefficient value indicates a greater contribution of the variable to the corresponding factor or component. The following Rotated Component Matrix results can be seen in Table 4 below:

Table 4. Rotated Component Matrix

Rotated Component Matrix ^a								
	Component							
	1	2	3	4	5	6	7	8
X1.1	.143	.159	.162	.754	.010	-.024	.066	.157
X1.2	.179	.762	.250	.183	.187	.117	.043	.011
X1.3	.021	.302	-.082	.720	.257	-.030	.068	.283
X1.4	-.005	.516	.137	.713	-.044	.127	.156	.079
X2.1	-.020	.173	.090	.285	-.001	.068	-.023	.867
X2.2	.028	.909	.070	.056	-.003	-.051	.036	.060
X2.3	.263	.681	.230	.232	.066	.168	.004	.213
X2.4	.267	.732	-.031	.370	.247	.215	.029	.062
X2.5	.191	.636	.050	.395	.192	.287	.232	-.251
X2.6	.332	.248	.078	.402	.260	.314	-.317	-.013
X2.7	.209	.186	.354	.523	.174	.430	-.007	-.400
X2.8	.512	-.067	.352	.293	-.219	.287	.249	.386
X2.9	-.068	.318	.367	-.095	.223	.027	.626	.054
X3.1	.640	.404	-.134	-.015	.214	.103	.164	-.165
X3.2	.267	.205	.000	.036	.209	.812	.015	.059
X3.3	.165	.134	.046	.122	.852	.149	.138	-.059
X3.4	.240	.045	.317	-.021	.674	.440	.171	.162
X3.5	.340	.196	.269	.517	.429	.183	-.165	-.232
X3.6	.211	.337	.400	.178	.686	-.135	.130	-.159
X3.7	.166	.056	.575	.161	.542	.075	.293	.101
X3.8	.081	.432	.439	.235	.075	.602	-.085	.022
X4.1	.358	.176	.168	.129	.159	-.406	.602	-.114
X4.2	.293	-.062	.320	.347	.267	.158	.707	.038
X4.3	.659	-.084	.268	.311	-.130	.293	.311	.041
X4.4	.889	.138	.257	.061	.201	.109	.115	-.058
X4.5	.884	.181	.184	.086	.281	.017	.041	-.053
X4.6	.772	.262	.379	.120	.204	.150	-.126	.169
X4.7	.437	.319	.674	.125	-.066	.112	.007	.182
X4.8	.177	-.135	.540	.429	.195	.201	.167	.225
X4.9	.242	.038	.739	.065	.184	.075	.351	-.142
X4.10	.165	.414	.752	.025	.243	-.013	.175	.001
X4.11	.460	.130	.527	.290	.418	.009	.115	.123

Rotated Component Matrix ^a								
	Component							
	1	2	3	4	5	6	7	8
Extraction Method: Principal Component Analysis.								
Rotation Method: Varimax with Kaiser Normalization. ^a								
a. Rotation converged in 18 iterations.								

Based on Table 4 above, 8 (eight) new factors were formed, where the first factor was X4.4 "using special applications to manage cash", X3.8 "Policies and procedures", X4.10 "Processing equipment specifications", X2.7 "consistency and accuracy in managing cash", X3.3 "financial management and cash management", X3.2 "Rules and guidelines with financial aspects", X2.9 "internal control system", X2.8 "Process control and service quality ". So there are eight new factors in forming a CMS, namely special applications, policies, procedures, equipment specifications, consistency, accuracy, rules, guidelines, and process control and service quality.

Table5. Coefficient

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	4.646	.749		6.206	<.001
	Consistency and Accuracy in Managing Cash	-.054	.162	-.055	-.333	.742
	Process Control and Service Quality	.051	.171	.049	.300	.767
	Internal Control System	-.047	.078	-.088	-.607	.549
	Rules and Guidelines with Financial Aspects	.171	.168	.179	1.018	.318
	Financial Management and Cash Management	-.024	.110	-.034	-.214	.833
	Policies and Procedures	-.319	.178	-.366	-1.797	.084
	Using Special Applications to Manage Cash	-.479	.140	-.623	-3.431	.002
	Processing Equipment Specifications	.050	.150	.061	.334	.741

a. Dependent Variable: Y

Based on Table 5 above, the regression equation is formulated as follows:

$$Y = 4.646 - 0.054X1 + 0.051X2 - 0.047X3 + 0.171X4 - 0.24X5 - 0.319X6 - 0.479X7 + 0.050X8$$

The explanation of the simple regression equation is as follows:

- a. The constant obtained is 4.646, which means that if the independent variable is equal to zero or constant, then the average employee performance increases by 4.646.
- b. The regression coefficient for the variable consistency and accuracy in managing cash is -0.054, which means that if the variable consistency and accuracy in managing cash increases by 1 unit, then employee performance will decrease by 5.40 percent.
- c. The regression coefficient for the process control and service quality variables was obtained at 0.051, which means that if the process control and service quality variables increased by 1 unit, employee performance would increase by 5.10 percent.
- d. The regression coefficient for the internal control system variable is -0.047, which means that if the internal control system variable increases by 1 unit, employee performance will decrease by 4.7 percent.
- e. The regression coefficient for the rules and guidelines variable with financial aspects was obtained at 0.171, which means that if the rules and guidelines variable with financial aspects increased by 1 unit, employee performance would increase by 17.1 percent.
- f. The regression coefficient for the financial management and cash management variables was obtained at -

- 0.024, which means that if the financial management and cash management variables increased by 1 unit, employee performance would decrease by 2.4 percent.
- g. The regression coefficient for the policy and procedure variables was obtained at -0.319, which means that if the policy and procedure variables increased by 1 unit, employee performance would increase by 31.9 percent.
 - h. The regression coefficient for the variable using a special application to manage cash is -0.479, which means that if the variable using a special application to manage cash increases by 1 unit, then employee performance will decrease by 47.9 percent.
 - i. The regression coefficient for the processing equipment specification variable is 0.050, which means that if the processing equipment specification variable increases by 1 unit, employee performance will increase by 5.0 percent.

V. DISCUSSION

Factors Forming a Cash Management System

Principal component analysis (Principal Component Analysis) is an analysis to reduce the dimensions of data without losing a lot of information by changing (transforming) an initial/original data matrix into a set of principal components that absorb most of the initial data variance. The main goal is to explain as much variance in the initial data as possible with a few main components called factors. Where the factors formed are a linear combination of the variables studied and are able to explain the diversity of data maximally, making it easier for researchers to analyze. There is one study by Wangge (2021) which uses the Principal Component Analysis method to determine factors for the length of time to complete a thesis. In his research, he used a method to reduce 12 correlated variables to 8 new factors that had no correlation or multicollinearity. In this research, the researcher also used the same method, namely the Principal Component Analysis method of the factors that influence the use of the cash management system. The results of the Principal Component Analysis (PCA) analysis reveal the factors that form the Cash Management System (CMS). From the KMO test and Bartlett's Test, the Kaiser-Meyer-Olkin (KMO) value was obtained at 0.554 with a significance of 0.000, indicating adequate correlation between variables, validating the factor analysis. Communalities values show how much variance of each variable can be explained by factors or components. Although some communalities values are below 0.7, they are still significant in explaining data variations. Total Variance Explained shows the existence of 8 (eight) new factors in CMS, with the cumulative percentage providing an idea of the clarity of the model in explaining data variations. The Rotated Component Matrix identifies 8 (eight) new factors in CMS formation, ranging from the use of special applications to process control and service quality. From the PCA analysis, these factors are key elements in companies' cash management, enabling them to improve efficiency and financial performance by understanding and optimizing appropriate cash management strategies.

Consistency and Accuracy in Managing Cash on Employee Performance

The results show that consistency and accuracy in managing internal cash does not statistically have a significant effect on employee performance. This means that changes in consistency and accuracy in managing internal cash do not have a significant influence on employee performance. This happens because in a university environment, the main focus of civil servants is often more focused on academic and administrative aspects that are directly related to their main duties, such as teaching, research and academic administration. As a result, cash management, although important, may not be given the same priority in their performance appraisal. Apart from that, understanding and awareness of the importance of consistency and accuracy in cash management can also be a determining factor. Civil servants may have limited understanding of the direct impact of cash management practices on their individual performance. Therefore, although consistent and appropriate cash management is an important element in organizational success, in the specific context of Mataram University, its influence on the performance assessment of civil servant employees is not seen significantly.

Process Control and Service Quality on Employee Performance

The results show that process control and service quality do not statistically have a significant effect on employee performance. This could mean that although efforts to control processes and improve service quality have been made using statistical approaches, the results have not had a major impact on employee performance. One of the causes lies in the lack of integration of process control strategies and efforts to improve service quality into organizational culture and performance management systems. Mataram University faces challenges in implementing this strategy consistently and comprehensively across all units and organizational levels. Additionally, a lack of employee involvement in the planning and implementation process can also reduce the effectiveness of these efforts. Therefore, an in-depth assessment of organizational dynamics as well as employee involvement and commitment can help identify the causes underlying the

insignificant influence of process control and service quality on the performance of civil servant employees at Mataram University.

Internal Control System on Employee Performance

The results show that the internal control system does not statistically have a significant effect on employee performance. This means that, even though the internal control system exists and functions, in statistical analysis, no strong or significant relationship was found between the implementation of the system and individual employee performance. This is caused by the implementation of an internal control system that is less effective or inconsistent which can reduce its impact on employee performance. Although policies and procedures may exist, if they are not implemented consistently or are not monitored properly, employees do not feel enough encouragement or pressure to influence their performance. In addition, individual motivational factors can also play an important role. If employees do not feel encouraged or do not have clear incentives to perform well, the implementation of an internal control system may not be able to improve their performance. Therefore, in cases where the internal control system does not have a significant effect on the performance of Mataram University civil servant employees.

Rules and Guidelines for Financial Aspects on Employee Performance

The results show that the rules and guidelines for financial aspects do not statistically have a significant effect on employee performance. This means that although there are rules and guidelines relating to financial management that are enforced in the workplace, they do not significantly affect individual employee performance. This is because there is a gap between the rules set and their implementation in the field. Even though rules have been established, if there is no effective mechanism to ensure their implementation and monitoring, then these rules may not significantly impact employee performance. In addition, motivational factors can also play an important role. If employees do not feel encouraged or have clear incentives to comply with financial rules and guidelines, then the impact on their performance may be minimal. Therefore, if the rules and guidelines related to financial aspects do not have a significant effect on the performance of Mataram University civil servant employees.

Financial Management and Cash Management on Employee Performance

The results show that financial management and cash management do not statistically have a significant effect on employee performance. This means that inconsistent or ineffective implementation of financial management and cash management may reduce its impact on the performance of Mataram University civil servant employees. This is because if established policies or practices are not implemented consistently or are not monitored properly, then employees do not feel enough encouragement or pressure to influence their performance. Apart from that, employee awareness and understanding of the importance of financial management and cash management can also play an important role. If employees do not fully understand how good financial management can impact an organization's overall performance, then they may not feel compelled to actively participate in those efforts.

Policies and Procedures on Employee Performance

The results show that policies and procedures do not statistically have a significant effect on employee performance. This means that there is no evidence that the implementation of certain policies and procedures significantly affects individual employee performance. This is caused by a gap between established policies and their implementation in the field. Even though a policy has been prepared, if there is no effective mechanism to ensure its implementation, the policy may not have a significant impact on employee performance. In addition, employee awareness and understanding of policies and procedures may be insufficient. If employees do not fully understand the purpose and benefits of the policies implemented, then they may be less motivated to comply with or implement the policies in their daily work.

Using Special Applications to Manage Cash on Employee Performance

The results show that using special applications to manage cash statistically has a negative and significant effect on employee performance. This means that implementing the application does not result in an increase in employee performance, but may even result in a decrease in performance. This is because the implementation of new technology often requires adaptation and adequate training for employees. If there is not adequate training or sufficient support during the transition process, employees have difficulty mastering or using the application, which in turn can harm their productivity and performance. Apart from that, the complexity of the application can also be an influencing factor. If the application is designed with a complex interface or features that are difficult to understand, employees will take longer to learn it, which can disrupt workflow and reduce efficiency.

Processing Equipment Specifications on Employee Performance

The results show that processing equipment specifications do not statistically have a significant effect on employee performance. This means that although equipment plays a role in the work process, changes or

improvements to equipment specifications do not directly or significantly affect employee performance. This is because although appropriate and sophisticated equipment is important to support administrative and academic tasks, the performance of civil servants at universities may be more influenced by factors such as managerial abilities, interpersonal communication, and academic skills. Second, equipment specifications may not always be a top priority in the context of an academic environment.

VI. CONCLUSION

Based on the research results and discussion described above, the following conclusions can be drawn from this research:

1. Implementation of this method shows that factors such as accountability, internal control systems, policy procedures, and infrastructure and tools in CMS have been successfully simplified. That 8 (eight) new factors were formed, namely Consistency and Accuracy in Managing Cash, Process Control and Service Quality, Internal Control System, Rules and Guidelines with Financial Aspects, Financial Management and Cash Management, Policies and Procedures, Using Special Applications to Manage Cash, Processing Equipment Specifications.
2. Consistency and accuracy in managing internal cash do not statistically have a significant effect on employee performance. This means that changes in consistency and accuracy in managing internal cash do not have a significant influence on employee performance. This happens because in a university environment, the main focus of civil servants is often more focused on academic and administrative aspects that are directly related to their main duties, such as teaching, research and academic administration.
3. Process control and service quality statistically do not have a significant effect on employee performance. This could mean that although efforts to control processes and improve service quality have been made, the results have not had a major impact on employee performance. One of the causes lies in the lack of integration of process control strategies and efforts to improve service quality into organizational culture and performance management systems.
4. The internal control system does not statistically have a significant effect on employee performance. This means that even though the internal control system exists and is functioning, there is no strong or significant relationship found between the implementation of the system and individual employee performance. This is caused by the implementation of an internal control system that is less effective or inconsistent which can reduce its impact on employee performance. Although policies and procedures may exist, if they are not implemented consistently or are not monitored properly, employees do not feel enough encouragement or pressure to influence their performance.
5. Financial aspect rules and guidelines do not statistically have a significant effect on employee performance. This means that although there are rules and guidelines relating to financial management that are enforced in the workplace, they do not significantly affect individual employee performance. This is because there is a gap between the rules set and their implementation in the field.
6. Financial management and cash management do not statistically have a significant effect on employee performance. This means that inconsistent or ineffective implementation of financial management and cash management may reduce its impact on the performance of Mataram University civil servant employees. This is because if established policies or practices are not implemented consistently or are not monitored properly, then employees do not feel enough encouragement or pressure to influence their performance.
7. Policies and procedures do not statistically have a significant effect on employee performance. This means that there is no evidence that the implementation of certain policies and procedures significantly affects individual employee performance. This is caused by a gap between established policies and their implementation in the field. Even though a policy has been prepared, if there is no effective mechanism to ensure its implementation, the policy may not have a significant impact on employee performance.
8. Using special applications to manage cash has a statistically significant and negative effect on employee performance. This means that implementing the application does not increase employee performance, but may even result in a decrease in performance. This is because the implementation of new technology often requires adaptation and adequate training for employees.
9. Processing equipment specifications have no statistically significant effect on employee performance. This means that although equipment plays a role in the work process, changes or improvements to equipment specifications do not directly or significantly affect employee performance. This is because although appropriate and sophisticated equipment is important to support administrative and academic tasks, the performance of civil servants at universities may be more influenced by factors such as managerial abilities, interpersonal communication, and academic skills.

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