ABSTRACT

This research aims to empirically test and analyze the effectiveness of the Cash Management System and its influence on the treasurer's performance and indications of fraud. The concepts of Accounting Information Systems (AIS), Technology of Acceptance Model (TAM), and Fraud Diamond Theory are used in this research as a basic for testing the effectiveness of human resources, procedures and instructions, IT infrastructure and systems, data, and security controls and their impact on performance treasurer and indications of fraud.

The dependent variables in this research are the treasurer's performance and indications of fraud. The independent variable in this research is the effectiveness of the Cash Management System which is measured from five dimensions using Second-Order Confirmatory Factor Analysis (2nd order CFA). These dimensions consist of human resources, procedures and instructions, IT infrastructure and systems, data and security controls. A sample of 266 work unit expenditure treasurers was selected randomly from 517 BPS work unit expenditure treasurers throughout Indonesia using Simple Random Sampling (SRS). Data was collected via electronic survey via google form with a response rate of 98.87 percent or 263 responses. Descriptive analysis was carried out using IBM SPSS Statistics software version 26, while multivariate analysis used Structural Equation Modeling-Partial Least Square (SEM-PLS) which was processed with SmartPLS software version 3.2.9.

The test and analysis results show that the Cash Management System in the BPS work unit has been running effectively, seen from human resources, procedures and instructions, IT infrastructure and systems, data and security controls. An effective Cash Management System can improve the performance of the treasurer and reduce indications of fraud in cash management at the treasurer.

Keywords: Cash Management, Accounting Information System, Treasurer Performance, Fraud Indications.