

Bridging Sociocultural Influence and System Performance: A Path Analysis of Cash Management Success in Sleman Regency

¹Angelia Pribadi, ²Aminah

¹Universitas Janabadra, Yogyakarta, ²Sleman Local Government, Yogyakarta, Indonesia

¹Angeliapribadi@janabadra.ac.id, ²amii66037@gmail.com

Abstract

This study examines the determinants of Cash Management System (CMS) success in Sleman Regency, Yogyakarta, Indonesia, by combining the DeLone and McLean Information System Success Model with the Theory of Planned Behaviour (TPB). The research is motivated by national regulations promoting digital public financial management to enhance transparency and efficiency. Data were collected through questionnaires distributed to 50 treasurers (Bendahara) within the Sleman local government, and hypotheses were tested using path analysis. Results indicate that individual impact significantly mediated the effect of Subjective Norms on User Satisfaction, emphasizing the influential role of social norms and perceived personal benefits. Information quality positively influences individual impact, but does not directly impact user satisfaction, whereas System quality shows no significant effects. These findings underscore the combined importance of sociocultural and technical factors in the success of public sector information systems. The study supports TPB's assertion that normative beliefs influence behavioural intentions, which in turn determine actual outcomes. This integrated approach provides policymakers and practitioners with practical insights for optimizing CMS implementation and accelerating digital transformation within local government finance systems.

Keywords : *cash management system (CMS), delone and mclean, subjective norm, theory of planned behaviour; user satisfaction.*

JEL Codes : H83, M48, Z13