

# EVALUATION OF POLICY TRANSFORMATION IN THE DISRUPTION ERA IN THE EFFORT TO ACHIEVE FINANCIAL MANAGEMENT PERFORMANCE TARGETS BASED ON THE JOB SATISFACTION LEVELS OF EDUCATIONAL FINANCIAL MANAGERS AT NORTH SUMATRA UNIVERSITY

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## Abstract

This research aims to determine the level of satisfaction and expectations of Financial Management Education Personnel regarding USU's efforts and achievements in the Era of Disruption in adjusting rules/regulations and digital transformation in financial management and in the management of financial management education personnel, as well as to determine the level of satisfaction and expectations regarding efforts and achieving USU's Financial Management Performance Targets in the Era of Disruption. This research uses mixed methods research (MMR), which integrates elements of qualitative and quantitative methods in one study. The population in this study was all financial management educational staff in 48 (forty eight) work units within USU with a total of 124 respondents. The data analysis methods used are the Customer Satisfaction Index (CSI) method, the Importance Performance Analysis (IPA) method and the Gap Analysis Method (GAP). The results obtained in this research show that the level of satisfaction of financial management education staff with the adaptation of rules/regulations and digital transformation in financial management in the era of disruption is 79.8% in the satisfied category, adaptation of financial management rules/regulations is a top priority, but there are no achievements in line with expectations. In the management of educational staff, financial management was 70.14% in the satisfied category with 5 (five) main priority indicators consisting of performance-based remuneration, implementation of a digital performance measurement system, increasing transparency and accessibility of information, use of a digital talent management system and analysis prediction data, as well as objectivity in selection, but there has been no achievement as expected. Meanwhile, the achievement of the Financial Management Performance Target was 76.82% in the satisfied category, with 2 (two) variables being the main priority, namely financial stability and increasing alternative income, but there has been no achievement as expected.

**Keywords:** Evaluation, Policy, Performance, Satisfaction, Employees

## Introduction

Financial management in educational institutions is a crucial aspect expected to rapidly adapt to the advancements of the Disruption Era, which demands digital transformation through the application of information technology to enhance operational efficiency, reduce costs, and improve the accuracy of financial information. Examples of digital transformation in financial management within educational institutions include integrated financial management systems, which combine various functions such as accounting, budgeting, and financial reporting. These systems enable efficient financial data management and avoid information redundancy. Additionally, cloud computing facilitates the secure storage and access of financial data over the internet. This also aims to aid team collaboration through quick and secure access to information and efficient data management, as all team members can access a shared database. Technological changes, digital transportation, and new dynamics in education during the Disruption Era present significant financial

management challenges for educational institutions. Financial management education personnel play a key role in navigating these challenges by responsibly managing the financial aspects of educational institutions, maintaining financial health, planning budgets, engaging in financial analysis, and ensuring financial regulations compliance. Therefore, financial management education personnel need to adapt by enhancing their skills and taking innovative steps to optimize financial management amidst rapid changes in the Disruption Era. Generally, the performance targets for financial management education personnel include improving financial management efficiency, such as reducing administrative costs, expediting payment processes, and optimizing financial resource utilization. Ensuring all financial reports are accurately and timely prepared according to applicable accounting standards and government regulations. Effectively managing financial risks by identifying, evaluating, and mitigating potential financial risks arising from operations. Increasing revenue through the development of effective funding strategies and diversifying income sources, and cost savings through operational efficiencies and better contract negotiations.

At the Leadership Meeting in Sibolangit, Deliserdang, on Friday and Saturday (21-22 May 2021), the Rector of USU, Dr. Muryanto Amin, S. Sos, M.Si, declared the internationalization of the campus as the main target for the period 2021-2026. To achieve this, the Rector promoted the tagline "Transformation Towards Ultimate." The Rector emphasized the importance of transformation in every aspect of USU's operations. According to him, governance and work systems at USU need to be reevaluated. These systems do not show continuity; governance at USU is still largely non-compliant in terms of activities, productivity, and outcomes. The Rector noted that while results are being produced, they are not sustainable. He suggested that tasks should be detailed and serve as a basis, even in determining the size of remuneration. According to the Rector, the current systems at USU are not yet sustainable. He also targets providing high-quality services to all USU academic community members as a key to success and achievement in the competition of State University Legal Entity Leagues (LIGA-PTN BH). This includes ensuring the availability of complete, integrated, and easily accessible data. The Rector also highlighted the importance of preparing competent data scientists at USU to manage data, from collection and analysis to visualization, to support university leadership decision-making.

As a follow-up to the efforts to achieve campus internationalization with the tagline "Transformation Towards Ultimate," USU has made significant changes in the education system used. Among these are the adoption of technology in learning and teaching processes, enhancing student learning experiences, curriculum and program study flexibility, utilizing data and analytics in higher education, collaboration between industry and academia, improving access and inclusivity, and innovating in higher education funding. In the field of financial management, USU has endeavored to transform by adopting financial technology within the educational institution, such as using an integrated financial management system. Efforts have been made to enhance efficiency in financial management, increase transparency and accountability in financial management, focus on more proactive financial risk management by identifying, evaluating, and managing financial risks more effectively, enhance financial collaboration and partnerships with other financial institutions, use financial analytics and predictions to identify trends, make financial projections, and make better decisions related to financial resource allocation, and lastly, by developing outcome-based alternative funding models.

At the Financial Bureau, the educational personnel structure includes the Head of Bureau, Head of Department, and Head of Sub-Department, assisted by financial management staff in each sub-department. At the Faculty level, postgraduate schools, hospitals, and dental hospitals, there is a Head of Sub-Department of Finance or equivalent at the structural level, assisted by financial management staff. While in the centralized work units, only the treasurer is assisted by other financial management staff. The Financial Bureau has issued several regulations related to financial management to meet the target of completing the development of financial management regulations suitable for the times and the Disruption Era, but many financial management education personnel have yet to implement these regulations as required. For example, USU's financial management regulations have not been fully accommodated in the financial management information system, are not fully integrated, the socialization of existing regulations is not maximized, the supervision mechanisms are not efficient and effective, and there is no reward and punishment system applied for compliance or violations.

For the purpose of meeting the target of completing the development of financial management human resources regulations suitable for the times and the Disruption Era, the financial bureau has issued several

regulations related to financial management human resources, but many educational personnel have reported that financial management education personnel have yet to implement these financial management regulations as required. Some of the reasons include regulations not aligned with the availability of an integrated financial management information system, the socialization of existing regulations is not maximized, the supervision mechanisms are not efficient and effective, and there is no reward and punishment system applied for compliance or violations. Job satisfaction among financial management education personnel can have a significant impact on efforts to achieve performance targets in financial management. High job satisfaction tends to increase motivation and commitment of educational personnel to their tasks. It stimulates creativity and innovation, thus opening up new opportunities and allowing for the development of more efficient solutions to achieve performance targets. Satisfied educational personnel tend to make decisions with a clear and objective mind. They enhance engagement and spur good teamwork, creating effective collaboration that can improve performance target achievement. Commitment to organizational goals is also likely to be higher, thus motivating work to achieve organizational performance targets. One way to measure job satisfaction levels is through job satisfaction surveys. Regular job satisfaction surveys are useful as a basis for evaluation and making sustainable policy decisions to improve performance. According to observations, financial management policymakers at USU have yet to implement regular job satisfaction surveys for financial management education personnel at USU.

According to Afandi (2018:82), job satisfaction indicators include, among others: 1) Work, i.e., the content of the work performed by an individual whether it contains satisfying elements, 2) Compensation, i.e., the amount of payment received by an individual as a result of work performance whether it meets the needs felt fair, 3) Promotion, i.e., the possibility for an individual to develop through job promotion, 4) Supervisors, i.e., someone who always gives orders or instructions in the performance of work, and lastly 5) Colleagues, i.e., colleagues who assist each other in completing work. Based on the above description, the researcher is interested in evaluating the policy of the Disruption Era Transformation in an Effort to Achieve Financial Management Performance Targets based on the Level of Job Satisfaction of Financial Management Education Personnel at North Sumatra University.

The focus of the transformation policy in the era of disruption in an effort to achieve financial management performance targets at USU includes 1) adjusting financial management regulations and 2) providing integrated and capable information systems that provide accurate and real-time financial analysis and predictions, and focuses on job satisfaction assessment on 1) Work, 2) Compensation, 3) Promotion, 4) Supervisors, and 5) Colleagues. This study will use the Importance Performance Analysis (IPA) method aimed at measuring the comparison between the level of importance of a variable and the reality perceived so that it can identify which variables need to be maintained and improved to meet job satisfaction. This study will also use the Customer Satisfaction Index (CSI) method to measure the level of job satisfaction for a variable that can be used as a reference to determine strategies for further improvement. Lastly, using the GAP method to measure service quality. The quality value measurement is done by comparing the values that affect the level of perceived reality against a quality service compared to expectations.

## **Research Methods**

This study employs a mixed methods research approach (MMR), which integrates qualitative and quantitative methods within a single investigation. The aim of using mixed methods is to provide a more comprehensive, in-depth, and holistic understanding of a research phenomenon or issue. Mixed methods research involves the combination and integration of qualitative and quantitative approaches in various ways, such as simultaneously collecting and analyzing qualitative and quantitative data, or through separate, sequential stages. This method is suitable for research questions that require a deep and complex understanding of a phenomenon, along with quantitative data for hypothesis testing or to obtain a general overview. MMR enables researchers to combine the strengths of qualitative methods in exploring context and in-depth understanding with the advantages of quantitative methods in hypothesis testing, generalization, and measurement.

In this study, the research instruments utilized include observations and questionnaire interviews administered to financial management education personnel within the USU environment to measure their level of satisfaction with job, salary, promotion, leadership, colleagues, financial management regulations, and supporting information systems. The measurement scale used in this study is designed to assess the job

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satisfaction levels of financial management education personnel regarding human resource management, financial management regulations and their implementation, and supporting financial management information systems, detailed as follows:

Table 1 Measurement Scale

No	Harkat dan Peringkat	
1	Very Satisfied (VS)	5
2	Satisfied (S)	4
3	Moderately Satisfied (MS)	3
4	Less Satisfied (LS)	2
5	Not Satisfied (NS)	1

The data analyzed in this research are categorized as primary data, collected directly from the research subjects using questionnaires filled out by the financial management education personnel. Survey results, after analysis, are expressed in a "Satisfaction Index" on a percentage scale reflecting the overall satisfaction of the financial management education personnel according to specified criteria. Three data analysis methods will be used in this research: Importance Performance Analysis (IPA), GAP Calculation Method, and the Customer Satisfaction Index (CSI).

## Result and Discussion

The respondents in this study were educational staff assigned to the financial section across 48 work units within the USU environment. They were instructed to fill out a Google form containing a research questionnaire within a set deadline. By the deadline, responses were collected from 124 financial management staff.

Table 2: Satisfaction Level of Financial Management Staff Based on Customer Satisfaction Index (CSI), Importance Performance Analysis (IPA), and GAP for Regulation/Policy Adaptation and Digital Financial Management Transformation in the Disruption Era at USU

No	Variabel	MIS	MSS	WF	WS	GAP	KD
Regulation/Policy Adaptation and Digital Financial Management Transformation in the Disruption Era							
1	Adaptation of regulations/policies	4,66	3,94	50	197	-0,73	I
2	Digital transformation	4,66	4,02	50	201	-0,64	II
	Total	9,32	7,96				
	Average	4,66	3,98				
				Total Weight	398		
				Customer Satisfaction Index (CSI)	79,6		

Source: Data processed from Excel

Data analysis using the Customer Satisfaction Index (CSI) from Table 2 revealed that respondents are satisfied with USU's adaptation to regulations/policies and digital transformation in financial management relative to current digital technology advancements and socio-cultural changes, scoring 79.8%, which categorizes them within the 'satisfied' criteria.

The average importance level of adapting regulations/policies and managing financial transformation at USU in response to digital technology advancements and socio-cultural changes is consistently valued at

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4.66. Meanwhile, the average satisfaction score for adaptation of regulations/policies is lower at 3.94, compared to the overall average satisfaction score of 3.98. This positions the adaptation of regulations/policies based on the Importance Performance Analysis (IPA) method in Quadrant I, indicating a high priority. It suggests that while the adaptation of regulations/policies in financial management at USU is considered significant by respondents, it has not yet met their expectations. In contrast, the satisfaction score for digital transformation in financial management at USU averages at 4.02, slightly above the general satisfaction score, thus placing it in Quadrant II according to the IPA method, which aligns with the expectations of USU's educational staff in financial management. Based on data processing with the GAP method in Table 4.8, a negative GAP assessment of -0.73 for the adaptation of regulations/policies and -0.64 for digital transformation concludes that the perceptions of respondents within the USU environment fall below expected standards.

Table 3: Satisfaction Level of Financial Management Staff at USU Based on the Customer Satisfaction Index (CSI) for the Success of the Disruption Era Transformation in the Management of Educational Staff Financial Affairs Specifically in the Work Domain

No	Success Indicators	MIS	MSS	WF	WS
Work Domain					
1	Operational efficiency improvement	4,98	4,03	10,09	40,70
2	Productivity enhancement	4,98	4,04	10,09	40,78
3	Adoption of technology enhancement	4,98	3,93	10,09	39,64
4	Work quality improvement	4,98	4,04	10,09	40,78
5	Life and Work Quality improvement	4,98	3,95	10,09	39,88
6	Innovation	4,94	4,01	10,01	40,13
7	Collaboration enhancement	4,92	3,98	9,98	39,75
8	Accessibility improvement	4,88	4,01	9,90	39,67
9	User satisfaction enhancement	4,89	4,01	9,91	39,73
10	Security enhancement	4,80	3,97	9,73	38,62
Total		49,30	39,97		
Average		4,93	4,00		
Total Weight for Work					399,68
CSI for Work					79,94

Source: Processed from Excel data

Based on the data processed from a questionnaire comprising ten questions representing success indicators for the disruption era transformation in work as displayed in Table 3, respondents expressed satisfaction with the financial management of educational staff, particularly in the work domain, achieving a CSI score of 79.94%.

Table 4: Satisfaction Level of Financial Management Staff at USU Based on GAP Method and Importance Performance Analysis (IPA) for the Success of the Disruption Era Transformation in the Management of Educational Staff Financial Affairs Specifically in the Work Domain

No	Success Indicators	MIS	MSS	GAP	IPA
Work Domain					
1	Operational efficiency improvement	4,98	4,03	-0,94	II
2	Productivity enhancement	4,98	4,04	-0,94	II
3	Adoption of technology enhancement	4,98	3,93	-1,05	I



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No	Success Indicators	MIS	MSS	GAP	IPA
4	Work quality improvement	4,98	4,04	-0,94	II
5	Life and Work Quality improvement	4,98	3,95	-1,02	I
6	Innovation	4,94	4,01	-0,93	II
7	Collaboration enhancement	4,92	3,98	-0,94	IV
8	Accessibility improvement	4,88	4,01	-0,87	III
9	User satisfaction enhancement	4,89	4,01	-0,88	III
10	Security enhancement	4,80	3,97	-0,83	IV
	Total	49,30	39,97		
	Average	4,93	4,00		

Source: Processed from Excel data

According to the data analysis from the questionnaire using the GAP method regarding the ten indicators of success in the disruption era transformation in work as shown in Table 4, financial management staff at USU feel that all success indicators for the transformation in work still fall short of expectations, necessitating performance improvements due to all GAP scores being negative. Of these ten indicators, the enhancement in technology adoption was rated furthest from expectations with a score of -1.05, while the success in enhancing security was considered closest to meeting expectations among the other indicators with a score of -0.83.

Table 5: Satisfaction Level of Financial Management Staff at USU Based on the Customer Satisfaction Index (CSI) for the Success of the Disruption Era Transformation in the Management of Educational Staff Financial Affairs Specifically in the Compensation Domain

No	Success Indicators	MIS	MSS	WF	WS
Compensation					
1	Operational efficiency and payroll accuracy improvement	4,65	3,83	32,62	124,94
2	Transparency and openness in payroll	4,77	3,92	33,52	131,38
3	Performance-based payroll	4,82	3,69	33,86	125,07
	Total	14,24	11,44		
	Average	4,75	3,81		
Total Weight for Compensation					381,40
CSI for Compensation					76,28

Source: Processed from Excel data

Based on the results processed from a questionnaire involving three indicators of success for the disruption era transformation in the compensation domain as displayed in Table 5, respondents are satisfied with the management of educational staff financial affairs, specifically in the compensation domain, with a CSI calculation of 76.28%.

Table 6: Satisfaction Level of Financial Management Staff at USU Based on GAP Method and Importance Performance Analysis (IPA) for the Success of the Disruption Era Transformation in the Management of Educational Staff Financial Affairs Specifically in the Compensation Domain

No	Success Indicators	MIS	MSS	GAP	IPA
Compensation					

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No	Success Indicators	MIS	MSS	GAP	IPA
1	Operational efficiency and payroll accuracy improvement	4,65	3,83	-0,81	III
2	Transparency and openness in payroll	4,77	3,92	-0,85	II
3	Performance-based payroll	4,82	3,69	-1,13	I
	Total	14,24	11,44		
	Average	4,75	3,81		

Source: Processed from Excel data

According to the data analysis from the questionnaire using the GAP method regarding the three indicators of success in the disruption era transformation in compensation as shown in Table 6, respondents feel that all three success indicators are still below expectations due to all GAP scores being negative. Among these, the indicator for performance-based payroll was rated as the farthest from expectations with a score of -1.13, while the indicator for operational efficiency and payroll accuracy was considered closest to meeting expectations among them with a score of -0.81.

Table 7: Satisfaction Level of Financial Management Staff at USU Based on the Customer Satisfaction Index (CSI) for the Success of the Disruption Era Transformation in the Management of Educational Staff Financial Affairs Specifically in the Promotion Domain

No	Success Indicators	MIS	MSS	WF	WS
Promotion					
1	Implementation of digital performance measurement systems	4,79	3,75	16,82	63,07
2	Increased transparency and accessibility of information	4,81	3,68	16,87	62,05
3	Use of digital talent management and predictive data analysis systems	4,73	3,69	16,62	61,38
4	Use of digital evaluation and assessment tools	4,71	3,68	16,53	60,80
5	Objectivity in selection	4,80	3,64	16,85	61,27
6	Process efficiency enhancement	4,65	3,76	16,31	61,29
	Total	28,48	22,19		
	Average	4,75	3,70		
Total Weight for Promotion					369,87
CSI for Promotion					73,97

Source : Processed from Excel data

Based on the data processed from a questionnaire comprising six questions representing success indicators for the disruption era transformation in promotion as shown in Table 7, respondents expressed satisfaction with the management of educational staff financial affairs, particularly in the promotion domain, achieving a CSI score of 73.97%.

Table 8: Satisfaction Level of Financial Management Staff at USU Based on GAP Method and Importance Performance Analysis (IPA) for the Success of the Disruption Era Transformation in the Management of Educational Staff Financial Affairs Specifically in the Promotion Domain

No	Success Indicators	MIS	MSS	GAP	IPA
Promotion					
1	Implementation of digital performance measurement systems	4,79	3,75	-1,04	II
2	Increased transparency and accessibility of information	4,81	3,68	-1,13	I

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No	Success Indicators	MIS	MSS	GAP	IPA
3	Use of digital talent management and predictive data analysis systems	4,73	3,69	-1,04	IV
4	Use of digital evaluation and assessment tools	4,71	3,68	-1,03	IV
5	Objectivity in selection	4,80	3,64	-1,16	IV
6	Process efficiency enhancement	4,65	3,76	-0,89	III
Total		28,48	22,19		
Average		4,75	3,70		

Source: Processed from Excel data

From the data analysis using the GAP method concerning the six indicators of success in the disruption era transformation in promotion as displayed in Table 8, respondents feel that all six success indicators for promotion in the disruption era still fall short of expectations due to all GAP scores being negative. Among these, the indicator for increased transparency and accessibility of information was perceived as farthest from expectations with a score of -1.13, while the indicator for process efficiency enhancement was seen as closer to meeting expectations among them with a score of -0.89.

Table 9: Satisfaction Level of Financial Management Staff at USU Based on the Customer Satisfaction Index (CSI) for the Success of the Disruption Era Transformation in the Management of Educational Staff Financial Affairs Specifically in the Supervision Domain

No	Variables	MIS	MSS	WF	WS
Supervision					
1	Process efficiency improvement	4,62	3,85	12,53	48,31
2	Real-time data accessibility improvement related to supervision	4,48	3,88	12,16	47,17
3	Employee performance analytics enhancement	4,56	3,81	12,38	47,22
4	Objective criteria utilization enhancement	4,61	3,78	12,51	47,32
5	Attendance and productivity monitoring improvement	4,62	3,85	12,53	48,21
6	Transparency and openness enhancement	4,69	3,79	12,73	48,25
7	Integration with performance management systems enhancement	4,60	3,80	12,47	47,36
8	Responsiveness to performance issues enhancement	4,68	3,78	12,69	47,98
Total		36,87	30,55		
Average		4,61	3,82		
Total Weight for Supervision					381,82
CSI for Supervision					76,36

Source: Processed from Excel data

Based on the data processed from a questionnaire comprising eight questions relating to the supervision domain as shown in Table 9, respondents feel satisfied with the management of educational staff financial affairs, particularly in the supervision domain, achieving a CSI score of 76.36%.



Table 10: Satisfaction Level of Financial Management Staff at USU Based on GAP Method and Importance Performance Analysis (IPA) for the Success of the Disruption Era Transformation in the Management of Educational Staff Financial Affairs Specifically in the Supervision Domain

No	Variables	MIS	MSS	GAP	IPA
Supervision					
1	Process efficiency improvement	4,62	3,85	-0,77	II
2	Real-time data accessibility improvement related to supervision	4,48	3,88	-0,60	III
3	Employee performance analytics enhancement	4,56	3,81	-0,75	IV
4	Objective criteria utilization enhancement	4,61	3,78	-0,83	I
5	Attendance and productivity monitoring improvement	4,62	3,85	-0,77	II
6	Transparency and openness enhancement	4,69	3,79	-0,90	I
7	Integration with performance management systems enhancement	4,60	3,80	-0,80	IV
8	Responsiveness to performance issues enhancement	4,68	3,78	-0,96	I
Total		36,87	30,55		
Average		4,61	3,82		

Source: Processed from Excel data

According to the data analysis from the questionnaire using the GAP method regarding the eight indicators of success in the disruption era transformation in the supervision domain as shown in Table 10, financial management staff at USU feel that all success indicators for supervision in the disruption era still fall short of expectations, necessitating improvements in performance as all GAP scores are negative. Among these, the indicator for responsiveness to performance issues was rated as farthest from expectations with a score of -0.96, while the indicator for real-time data accessibility related to supervision was considered closer to meeting expectations among them with a score of -0.60.

Table 11: Satisfaction Level of Financial Management Staff at USU Based on the Customer Satisfaction Index (CSI) for the Success of the Disruption Era Transformation in the Management of Educational Staff Financial Affairs Specifically in the Colleague Relations Domain

No	Success Indicators	MIS	MSS	WF	WS
Colleague Relations					
1	Collaboration enhancement	4,27	3,94	32,90	129,73
2	Information access enhancement	4,28	3,93	33,02	129,69
3	Recognition and appreciation enhancement	4,42	3,77	34,08	128,35
Total		12,97	11,64		
Average		4,32	3,88		
Total Weight for Colleague Relations					387,78
CSI for Colleague Relations					77,56

Source: Processed from Excel data

According to the data processed from the questionnaire on three indicators of success in the disruptive era transformation of financial management educational staff concerning coworkers as shown in Table 11, respondents are satisfied with the financial management educational staff management, particularly in the coworker domain, with a CSI calculation of 77.56%.

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Table 12: Satisfaction Level of Financial Management Staff at USU Based on GAP Method and Importance Performance Analysis (IPA) for the Success of the Disruption Era Transformation in the Management of Educational Staff Financial Affairs Specifically in the Colleague Relations Domain

No	Success Indicators	MIS	MSS	GAP	IPA
<b>Colleague Relations</b>					
1	Collaboration enhancement	4,27	3,94	-0,32	III
2	Information access enhancement	4,28	3,93	-0,35	III
3	Recognition and appreciation enhancement	4,42	3,77	-0,65	I
	Total	12,97	11,64		
	Average	4,32	3,88		

Source: Processed from Excel data

Based on the questionnaire data processed encompassing three indicators of success in the disruptive era transformation for coworkers as presented in Table 12, and utilizing the GAP method, it is evident that respondents perceive that the current success related to the disruptive era transformation associated with coworkers does not meet expectations, as the GAP scores for all three success indicators are negative. The indicator for increased recognition or appreciation is evaluated as the most distant from expectations with a value of -0.65, while the indicator for enhanced collaboration is the closest to expectations among others with a value of -0.32.

Table 13: Satisfaction Levels of USU Financial Management Educational Personnel Based on the Customer Satisfaction Index (CSI) Concerning the Success of the Disruption Era Transformation in Financial Management Educational Staff, Across Various Domains Including Work, Compensation, Promotion, Supervision, and Colleague Relations

No	Variables	MIS	MSS	WF	WS
<b>Work Domains</b>					
1	Increased operational efficiency	4,98	4,03	3,51	14,14
2	Enhanced productivity	4,98	4,04	3,51	14,17
3	Advanced technology adoption	4,98	3,93	3,51	13,78
4	Improved quality of work outcomes	4,98	4,04	3,51	14,17
5	Enhanced quality of life and work	4,98	3,95	3,51	13,86
6	Innovation	4,94	4,01	3,48	13,94
7	Enhanced collaboration	4,92	3,98	3,47	13,81
8	Improved accessibility	4,88	4,01	3,44	13,78
9	User service satisfaction	4,89	4,01	3,44	13,81
10	Increased security	4,80	3,97	3,38	13,42
<b>Compensation</b>					
11	Operational efficiency and payroll accuracy improvement	4,65	3,83	3,27	12,54
12	Transparency and openness in payroll	4,77	3,92	3,37	13,19
13	Performance-based payroll	4,82	3,69	3,40	12,56
<b>Promotion</b>					
14	Implementation of digital performance measurement systems	4,79	3,75	3,38	12,66
15	Increased transparency and accessibility of information	4,81	3,68	3,39	12,46

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No	Variables	MIS	MSS	WF	WS
16	Use of digital talent management and predictive data analysis systems	4,73	3,69	3,34	12,33
17	Use of digital evaluation and assessment tools	4,71	3,68	3,32	12,21
18	Objectivity in selection	4,80	3,64	3,38	12,30
19	Process efficiency enhancement	4,65	3,76	3,27	12,31
<b>Supervision</b>					
20	Process efficiency improvement	4,62	3,85	3,26	12,56
21	Real-time data accessibility improvement related to supervision	4,48	3,88	3,16	12,26
22	Employee performance analytics enhancement	4,56	3,81	3,22	12,27
23	Objective criteria utilization enhancement	4,61	3,78	3,25	12,30
24	Attendance and productivity monitoring improvement	4,62	3,85	3,26	12,53
25	Transparency and openness enhancement	4,69	3,79	3,31	12,54
26	Integration with performance management systems enhancement	4,60	3,80	3,24	12,31
27	Responsiveness to performance issues enhancement	4,68	3,78	3,30	12,47
<b>Colleague Relations</b>					
28	Collaboration enhancement	4,27	3,94	3,01	11,86
29	Information access enhancement	4,28	3,93	3,02	11,86
30	Recognition and appreciation enhancement	4,42	3,77	3,12	11,73
<b>Total</b>		<b>141,86</b>	<b>115,79</b>		
<b>Average</b>		<b>4,73</b>	<b>3,86</b>		
<b>Total Weight</b>					<b>350,68</b>
<b>CSI</b>					<b>70,14</b>

Source: Processed from Excel data

Based on the data processed from the questionnaire, which consists of thirty questions related to work, wages, promotion, supervision, and coworkers as shown in Table 13, respondents expressed overall satisfaction with the management of financial management educational staff across these domains, with a CSI score of 70.14%.

Table 14: Satisfaction Levels of USU Financial Management Educational Personnel Based on GAP Method and Importance Performance Analysis (IPA) for Success in the Disruption Era Transformation Across Various Domains

No	Variables	MIS	MSS	GAP	IPA
<b>Work Domains</b>					
1	Increased operational efficiency	4,98	4,03	-0,94	II
2	Enhanced productivity	4,98	4,04	-0,94	II
3	Advanced technology adoption	4,98	3,93	-1,05	II
4	Improved quality of work outcomes	4,98	4,04	-0,94	II
5	Enhanced quality of life and work	4,98	3,95	-1,02	II
6	Innovation	4,94	4,01	-0,93	II

EVALUATION OF POLICY TRANSFORMATION IN THE DISRUPTION ERA IN THE EFFORT TO ACHIEVE FINANCIAL MANAGEMENT PERFORMANCE TARGETS BASED ON THE JOB SATISFACTION LEVELS OF EDUCATIONAL FINANCIAL MANAGERS AT NORTH SUMATRA UNIVERSITY

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No	Variables	MIS	MSS	GAP	IPA
7	Enhanced collaboration	4,92	3,98	-0,94	II
8	Improved accessibility	4,88	4,01	-0,87	II
9	User service satisfaction	4,89	4,01	-0,88	II
10	Increased security	4,80	3,97	-0,83	II
<b>Compensation</b>					
11	Operational efficiency and payroll accuracy improvement	4,65	3,83	-0,81	IV
12	Transparency and openness in payroll	4,77	3,92	-0,85	II
13	Performance-based payroll	4,82	3,69	-1,13	I
<b>Promotion</b>					
14	Implementation of digital performance measurement systems	4,79	3,75	-1,04	I
15	Increased transparency and accessibility of information	4,81	3,68	-1,13	I
16	Use of digital talent management and predictive data analysis systems	4,73	3,69	-1,04	I
17	Use of digital evaluation and assessment tools	4,71	3,68	-1,03	IV
18	Objectivity in selection	4,80	3,64	-1,16	I
19	Process efficiency enhancement	4,65	3,76	-0,89	IV
<b>Supervision</b>					
20	Process efficiency improvement	4,62	3,85	-0,77	IV
21	Real-time data accessibility improvement related to supervision	4,48	3,88	-0,60	III
22	Employee performance analytics enhancement	4,56	3,81	-0,75	IV
23	Objective criteria utilization enhancement	4,61	3,78	-0,83	IV
24	Attendance and productivity monitoring improvement	4,62	3,85	-0,77	IV
25	Transparency and openness enhancement	4,69	3,79	-0,90	IV
26	Integration with performance management systems enhancement	4,60	3,80	-0,80	IV
27	Responsiveness to performance issues enhancement	4,68	3,78	-0,90	IV
<b>Colleague Relations</b>					
28	Collaboration enhancement	4,27	3,94	-0,32	III
29	Information access enhancement	4,28	3,93	-0,35	III
30	Recognition and appreciation enhancement	4,42	3,77	-0,65	IV
<b>Total</b>		<b>141,86</b>	<b>115,79</b>		
<b>Average</b>		<b>4,73</b>	<b>3,86</b>		

Source: Processed from Excel data

Based on the data processed from the questionnaire encompassing thirty indicators of success in the disruptive era transformation related to work, wages, promotion, supervision, and coworkers as displayed in Table 14, and using the IPA method, it was found that five key indicators of transformation success are deemed top priorities for disruption-era transformation. These include performance-based payroll in the wages variable. Additionally, four other indicators in the promotion variable include the successful implementation of a digital performance measurement system, enhanced transparency and information accessibility, use of a digital talent management and predictive data analysis system, and objectivity in selection..

Table 15: Satisfaction Levels of USU Financial Management Educational Personnel Based on the Customer Satisfaction Index (CSI) for the Success of the Disruption Era Transformation Across Various Domains Including Work, Compensation, Promotion, Supervision, and Colleague relations

No	Variables	MIS	MSS	WF	WS
1	Work	4,57	3,99	19,61	78,29
2	Compensation	4,63	3,71	19,85	73,65
3	Promotion	4,69	3,63	20,13	73,06
4	Supervision	4,69	3,80	20,10	76,34
5	Colleague relations	4,73	3,93	20,30	79,74
	Total	23,31	19,06		
	Average	4,66	3,81		
	Total Weight				381,08
	CSI				76,22

Source: Processed from Excel data

Based on the data processed from the questionnaire consisting of five questions as displayed in Table 15, respondents expressed overall satisfaction with the management of financial management educational personnel regarding work, compensation, promotion, supervision, and colleague relations, with a CSI calculation of 76.22%.

Table 16: Satisfaction Levels of USU Financial Management Educational Personnel Based on the GAP Method and Importance Performance Analysis (IPA) for the Success of the Disruption Era Transformation Across Various Domains

No	Variables	MIS	MSS	GAP	IPA
1	Work	4,57	3,99	-1,01	II
2	Compensation	4,63	3,71	-1,25	I
3	Promotion	4,69	3,63	-1,25	I
4	Supervision	4,69	3,80	-0,98	IV
5	Colleague relations	4,73	3,93	-0,55	III
	Total	23,31	19,06		
	Average	4,66	3,81		

Source: Processed from Excel data

Based on the data processing results from a questionnaire consisting of five questions as shown in Table 16, respondents feel that current achievements do not meet expectations using the GAP method, as none of the variables scored a positive GAP. Analysis using the Importance Performance Analysis (IPA) method identified wages and promotion as the primary priorities for achievement according to educational personnel in financial management. From the data processed from the questionnaire of the Policy Evaluation Study on Transformation in the Era of Disruption for Achieving Financial Management Performance Targets Based on Job Satisfaction Levels of Educational Financial Managers at North Sumatra University, it is known that the level of satisfaction of educational financial managers regarding the Adaptation of Regulations and Digital Transformation of Financial Management in the Disruption Era, using the Customer Satisfaction Index (CSI) method, showed that educational financial managers are satisfied with the adaptation of regulations and digital transformation of USU's financial management in response to current digital technological advances and socio-cultural changes.

Observations and interview results revealed that the digital transformation of USU's financial management has been underway for the last two years, marked by a switch from the SIMRKA system (rka.usu.ac.id) to the SIKEU system (keuangan.usu.ac.id). This software transition has significantly facilitated the execution of financial management tasks. Documents previously in hardcopy are now digital, drastically reducing the stacks of files on desks, hence organizing the workspace better due to digital filing, which minimizes the use of paper and storage space. Financial management tasks with the latest application can also



be performed from various devices, not just computers, but also mobile phones. The security of documents has also improved with access restrictions based on account types categorized by positions in financial management. The digital transformation of financial management also includes the integration of the financial management system with other existing systems to expedite and simplify financial management. Regular monitoring and evaluation of the system are conducted to ensure that it remains relevant and effective in line with technological developments and user needs. The financial management information system currently being developed has greatly assisted in future financial management, making the process more efficient.

Based on the analysis of questionnaire data processing using the GAP method, respondents feel that there is still no achievement that meets expectations due to the absence of any evaluation variable scoring a positive GAP. Based on observations and interviews, it is noted that the performance of USU's financial management in the era of disruption is still far behind compared to other prominent national universities based on extensive discussions and benchmark studies with several other advanced universities. For example, Syiah Kuala University has successfully developed and implemented a performance-based remuneration system. This is why USU has conducted several benchmarking visits to Syiah Kuala University to study its performance-based remuneration system, aiming to implement a similar system within USU.

### **Conclusion**

The satisfaction level of educational financial management personnel based on the Customer Satisfaction Index (CSI), Importance Performance Analysis (IPA), and GAP method regarding the adaptation of regulations and digital transformation of financial management in the era of disruption is as follows: using the Customer Satisfaction Index (CSI), the educational staff reported satisfaction with a score of 79.8%; using the Importance Performance Analysis (IPA), adaptation of financial management regulations is deemed a primary priority by educational financial managers; and using the GAP method, the educational financial managers feel that there has not yet been an achievement that meets expectations.

The satisfaction level of educational financial managers towards USU's efforts and achievements in the era of disruption regarding regulatory adjustments and the digital transformation of educational financial management in terms of work, wages, and promotion is as follows: using the Customer Satisfaction Index (CSI), they feel satisfied with a score of 70.14%; using the Importance Performance Analysis (IPA), five indicators were identified as top priorities, namely performance-based remuneration, implementation of digital performance measurement systems, increased transparency and accessibility of information, use of digital talent management systems and predictive data analysis, and objectivity in selection; and using the GAP method, the educational financial managers feel that there has not yet been an achievement that meets expectations.

The satisfaction level of educational financial managers towards USU's efforts and achievements in achieving financial management performance targets in the era of disruption is as follows: using the Customer Satisfaction Index (CSI), they feel satisfied with a score of 76.82%; using the Importance Performance Analysis (IPA), two variables were identified as top priorities, namely financial stability and the enhancement of alternative revenue sources; and using the GAP method, the educational financial managers feel that there has not yet been an achievement that meets expectations.

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