

Exploring End-Users Computing Satisfaction (EUCS) Towards the Government Financial and Management Accounting System (GFMAS)

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Abstract

The purpose of this study is to examine the difference perception among end-users (gender, education background, position, year of service (tenure), and attending computerised accounting course). towards The Government Financial and Management Accounting System (GFMAS). GFMAS is one of Computerised Accounting System (CAS) which has been developed for Malaysian Federal Government particularly for Accountant General's (AG) Department. The research respondents for this study consist of two groups namely executive and non-executive of Accountant General Department staffs; 140 GFMAS's users. The dimension of Exploring End-Users Computing Satisfaction (EUCS) adopted from Doll and Torkzadeh (1988) and Chin and Lee (2000). In addition, this instrument is very useful in practice, not only for private sector but also for public sector. Indeed, this is an exploratory study in the public sector towards the achievement of the excellent and better performance. However, the results show no different perception among gender, education background, position, year of service (tenure), and attending computerised accounting course. Probably, the rationale behind this finding is that GFMAS is new for end- users and also to AG department. Since this system is relatively new compared to prior BAS (Branch Accounting System) which has been used more than 18 years old, it would not generate a difference of satisfaction among demographic variables. In addition, this small sample size may be jeopardizing the population of the end user among the AG departments. Although the results did not support the hypotheses, researchers suggest the study still need to be explore in future in order to improve the quality of accounting information due to some improvement in computerised accounting system.

Keywords: End-User Computing Satisfaction, Computerised Accounting System, Accounting Information System, End-User, The Government Financial and Management Accounting System (GFMAS) & Public Sector.

Introduction

Accounting Information System

Accounting is the service function that seeks to provide the users with quantitative information. On the other hand, AIS (Accounting Information System) is an information system that is

designed to make the accomplishment of accounting function possible. AIS processes data and transactions to provide users with the information they need to plan, control, and operate their businesses (Romney et al., 1997:2). Previously, AIS (Accounting Information System) were performed manually on recording, summarizing and validating of data associated with financial accounting, managerial accounting, and tax compliance issues (Hollander et al. 1996). Now, AIS (Accounting Information System) can be performed with the help of computers. Contemporary IS (Information System) cannot function without computers and other technical means to measure primary information, gather and register it in carriers, process and transmit it to consumers. For this reason computerized accounting system (CAS) or computerized information systems (CIS) are designed and implemented (Mahdi, S., Vahab., R., & Abdolkarim, M. (2010).

Accounting information plays an important role in the process of managing an enterprise's activity. In the last ten years, there has been an intensive process of implementing AIS in the world. These systems were implemented in large industrial and small trade enterprises. Later, implementation of AIS started in other enterprises and state institutions. The implementation of AIS is quite an expensive investment project for most Enterprises (Mahdi, S., Vahab., R., & Abdolkarim, M.,2010). Although the cost of AIS implementation is quite expensive, there also provide a lot of benefits. According to some researchers, AIS will help in improving performance measures and productivity. Gelinas (1990) considers the effectiveness of AIS as a measure of success to meet the established goals. The success of AIS implementation can be defined as profitably applied to area of major concern to the organization, is widely used by one or more satisfied users, and improves the quality of their performance. In addition, the quality of accounting information is also determined by other factors such as the level of primary information automation, functionality of computer software, integration of accounting and other types of economic information (Mahdi, S., Vahab., R., & Abdolkarim, M.,2010). Thus. the Usage of AIS or CAS or CIS is very crucial tool in producing useful and high quality information either in private or public organization.

Malaysian Government

Malaysian government is distributed into three tiers of government namely Federal Government, State Government and Local Government. The Federal Government is the highest tier, which comprises of ministries, departments and public enterprises. Second tier is State Government, which comprises of ministries, departments and public enterprises. The last tier of the government is Local Government comprises of city council, municipal council and district council. In addition, there are Statutory Bodies which are incorporated under respective acts and Government Linked Companies which are incorporated under the Companies Act 1965. Malaysia does not prepare whole of government account as each level of government is an accounting entity by itself and is subjected to different laws and regulations that are being enforced.

Public Sector Accounting

Public sector accounting practices in Malaysia comprises of three major components. First,

maintenance of books and records especially vot book as a financial record that must be kept by the government agencies for recording expenditures, liabilities, and changes in budget. Second, all public sectors organisations' accounts are required to be prepared in compliance with rules and regulations set by the Federal Constitutions, Financial Procedure Act 1957, Audit Act 1957, Treasury Instructions and Treasury Circulars. The last component is preparation of reports and statements to be laid in parliament for approval.

Since there are differences between the practices in the public and the private sectors, the application of the CAS in this organisation is also different from one to another. For instance, the private organisation utilizes the general ledger system and the accounting principles employed is based on accrual basis. However, the public organisations employ vot accounting system, which is based on cash basis. The financial management of the organisation is also related to budgeting using a code and warrant system (Statutory Bodies Act 1980 (Account and Annual Report) (Act 240)). Thus, it seems to be interesting to investigate the level of user satisfaction in government sector, since it is different as compared to the company or business organisation.

The emergence of the computerised system gives an impact to both users regardless in the private sector as well as in the public sector. Due to the claim that there is an advantage of ICT usage and application, the government steps forward to implement the CAS in most of the government departments. Subsequently, they are able to manage the increasing volume of the financial data transactions, which seem impossible to compile them manually or using outdated system. The implementation of CAS is believed to enhance the performance and productivity, which lead to better administration of financial and accounting management. The CAS does not provide the accounting report only, but it also enables the user to evaluate the output of the system and the system itself.

The size and the complexity of government functions and the demand for timely and accurate information are also necessitate the use of ICT in the area of record keeping functions by increasing the number of ICT systems. Recently, the AG Department has introduced the Standard Computerised Accounting System for State Government in Malaysia. This system will help the auditors to minimise their time in doing the audit since the preparation of the State Government Financial Statement will be computerized (Buang, 2007).

Besides, AG Department has streamlined transactions towards accrual processing by considering the process of refinement to align cash accounting used by the system with accrual accounting (Pelan Strategik Jabatan Akauntan Negara Malaysia 2008-2012 (2008). Accrual accounting, previously thought to be only suitable in the private sector, has been seen to be an alternative for better reporting of government activities (Zakiah, 2007). In fact, the accrual accounting has been adopted in the governments of several countries including Australia, New Zealand and the United Kingdom. The adoption and use of accrual accounting in Malaysia is seen feasible as the privatisation and corporation of major government projects has proven to be successful. The adoption of full accrual accounting system can show precisely

the true financial position of the public sector agencies (Buang, 2007). Thus, having a good financial or computerised accounting information system will increase the performance of an organisation. Eventually, this enables the public sector to increase productivity and efficiency while improving the service quality to their stakeholders and customers.

The Government Financial and Management Accounting System (GFMAS)

The Accountant General's (AG) Department has begun its operation since 1946 headed by Accountant General as Chief Accountant of Federal Government. This department is responsible to manage the Federal Government's consolidated fund and to formulate government accounting policies. In its continuous efforts towards becoming a leading organization in accounting services and to fulfill e-government requirement, the department has been re-engineering and developing its new accounting system to replace its previous system which is 18 years old.

The new application system is known as Government Financial and Management Accounting System or GFMAS was developed in year 2005 and began its operation in 2006 at 25 AG branch offices together with 10 self-accounting departments. This system will enhance operational efficiency and effectiveness to enable AG Department to deliver value-added service especially to Federal Government. This system also will be able to capture accounting transactions and prepare financial statements based on accrual basis of accounting. In order to ensure the effectiveness of the project, The GFMAS Project Management team is adopting the Accelerated System Application Program (ASAP) methodology to manage the implementation activities and deliverables of the project.

GFMAS has been developed with several objectives. First is to improve services quality of AG Department through the usage of the latest information technology application. Second, it may provide a standard mechanism to monitor all government accounting transactions. Third, due to problems arose from the legacy or existing government accounting system, GFMAS emerges to overcome these problems and setbacks. Finally, GFMAS could assist AG Department in providing value added services to government and its agencies in the accounting and financial matters (Kok Ming, 2006).

Obviously, the current move to GFMAS is viewed as an approach to enhance government payment process and accounting for the government's receipts in a fast and efficient manner. In fact, this is in line with AG's Department tagline "Excellent Accounting at Your Service". GFMAS is an integrated system which is capable of allowing acceleration in financial planning, budget control and government accounting. It combines all the accounting functions that cover payment, receipts, remuneration control, unclaimed monies, government loans, loans and advance payment to public sector personnel, investment and preparation of the Public Accounts in one integrated platform.

With this new system, a data warehouse was established called the Business Warehouse (BW). This data warehouse represents the central data repository for the public sector accounting systems managed by AG's Department. The initiative to move from older system to a

new GFMAS is an attempt to improve the accounting and financial management in the public sector's departments. At the same time, this move is also seen to be an attempt to increase the quality of data produced and the performance of the accounting systems (Abd Rahman, 2008).

Legacy System -Branch Accounting System (BAS) vs. GFMAS

Prior to the launching of GFMAS, AG Department has utilized Branch Accounting System (BAS) for over 18 years. Technologically, BAS has been developed based on mainframe system. Thus, neither the system is fully integrated with the other department nor with module itself. Figure 1 below depicts BAS Accounting System Flow.

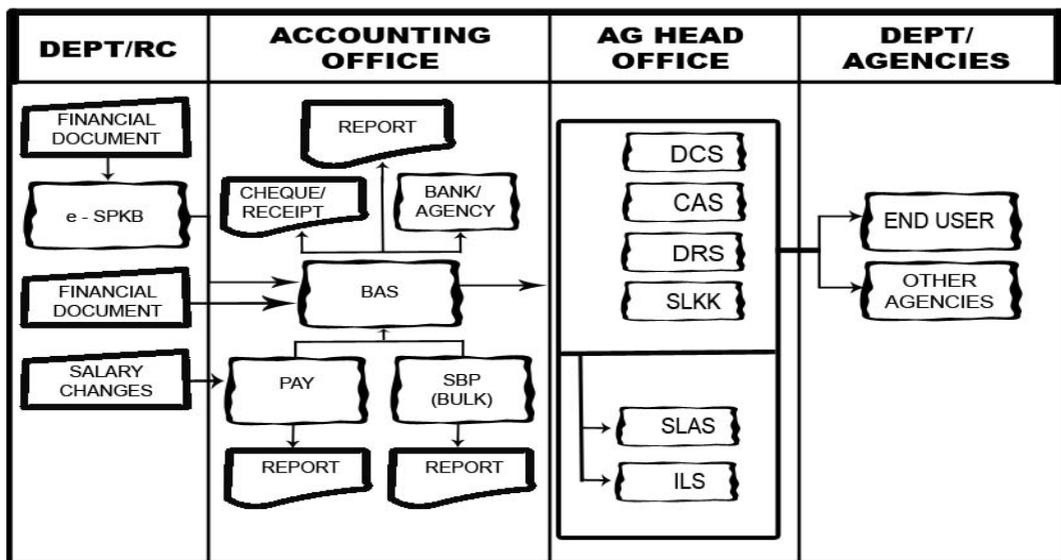


Figure 1: BAS Accounting System Flow

From the workflow or work process point of view, BAS user should complete the task according to the batch. Moreover, the user performs a repetitive routine work which required manual checking process. Since there were so many manual involvements, this in turn has created high risk in erroneous and negligence. Consequently, this has resulted in shortage of career development among employees since they are constantly busy with the routine manual tasks rather than formulating the strategic planning for the department, system and also career advancement (Kok Ming, 2006).

As a comparison, GFMAS as presented in Figure 2 below has been developed based on web-enabled system. This foundation has enabled GFMAS to overcome the problem whereby it has allowed more integrated data to fulfill demand from AG customers and stakeholders. In addition, unlike the mainframe used under BAS system which was obsolete, GFMAS has been provided by scaleable system which can be upgraded in the future.

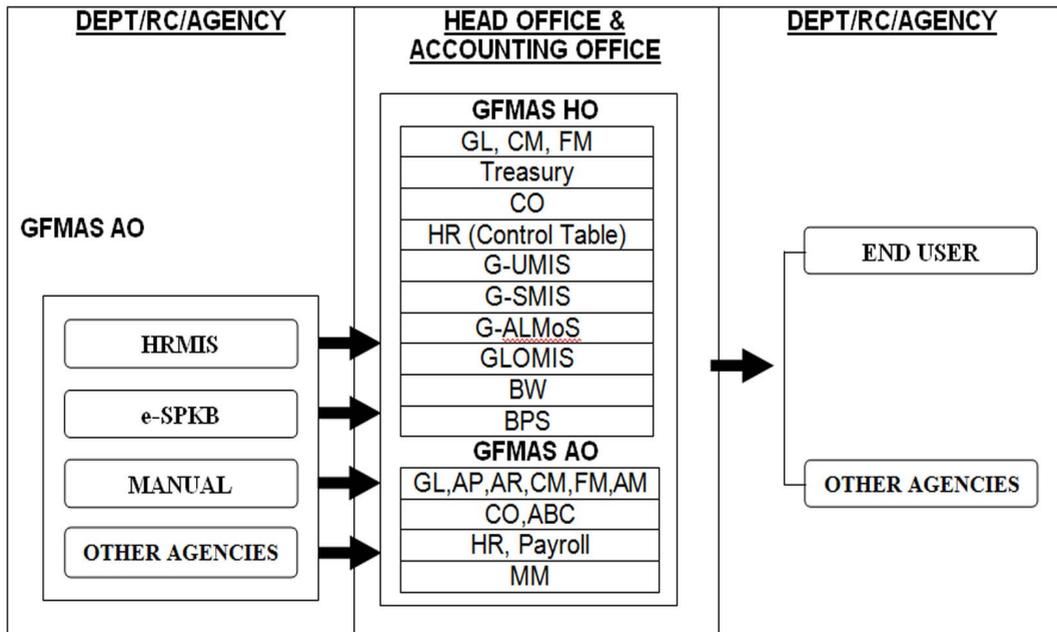


Figure 2: GFMAS Accounting System Flow

GFMAS user may complete their job based on real time information which provides the consistency and efficiency in completing the task. All routine works can be done efficiently and productively while reducing mistakes and errors drastically.

In general, GFMAS provides many advantages to users and departments. All system legacies such as payroll, loans and assets have been integrated into a platform to provide tighter and better control. Inter module coordination in accounting process provides comprehensive control and supervision to enhance monitoring. Hence, all the transactions can be monitored properly and this has provided the transparent supervision to prevent any omission and erroneous.

In addition, the tight integration of all the modules saves time in account and ledger reconciliation. In terms of data integrity, single point data entries to GFMAS reduce duplications and errors and accounting entries will be updated automatically. Besides, with the system, the user is able to provide fast and efficient feedback to customers due to easy access to database. This actually has been contributed by real time data processing which has enabled fast access to accurate information timely.

Since GFMAS is a combination of world public sectors accounting process best practices, it has improved working process. For instance, the availability of updated data enables good decision can be made by the users and managers. Complete operational data are available online to assist decision maker when changes required. Consolidated human resources and

personnel data are stored in a single database for easy consumption by all parties. It also avoids data entries repetition and duplication in salary payment. Finally, online data entries and access encourage paper less environment since all the transactions have been recorded online (Jabatan Akauntan Negara, 2006).

Significance of the Study

It seems clear that there is a lack of study has been conducted in the area of EUCS among government sectors, particularly in AG Department. Thus, the study aims to contribute to the existing body of knowledge in the area of information technology. Further, the study provides the constructs to measure and evaluate EUCS among the government sectors in Malaysia. Theoretically, this study measures and validates the instrument of Doll and Torkzadeh (1988)'s EUCS (with some additional dimensions) among government sectors. In addition, this instrument is very useful in practice, not only for private sector but also for public sector. Indeed, this is an exploratory study in the public sector towards the achievement of the excellent and better performance.

Purpose of the Study

The purpose of this study is:

1) To test any difference of satisfaction among demographic variables (gender, education background, position, attending computerised accounting course and additional skills) of GF-MAS users.

The remainder of this paper is organized as follows. A review of related literature on End-Users Computing Satisfaction and hypotheses is discussed. Next, the methodology employed in this study, research instruments used and data analysis method involved are described. Finally, the empirical results and discussion of the study are drawn.

Literature Review

End User Computing Satisfaction (EUCS)

According to Doll and Torkzadeh (1988), EUCS is the affective attitude towards a specific computer application by someone who interacts with the application directly. End-user satisfaction can be evaluated in terms of both the primary (application) and secondary user roles (inquiry and decision support application). This study deployed Doll and Torkzadeh definition of the end user computing and EUCS. The end user computing in this study is the people who interact and use GFMAS such as accountant, financial officer, information system officer, data processing operator, account clerk and etc, and eventually they can interpret the report as in needed by the organisation. These end users were asked to reflect their satisfaction or perception towards GFMAS in their own organisation.

Dimensions of EUCS

As explained earlier in this study, the dimensions of the study consist of content, accuracy, format, ease of use, timeliness, system speed, and system reliability. The prior researches

and hypothesis development is discussed for every those dimensions.

Content

The use of information system reports is one of the most frequently reported measures of the success of an information system (Delone & McLean, 1992). The end user perceived that the content of information is important especially for the purpose of decision-making process. This argument is proved by the research done by Blaylock and Rees (1984) that employed MBA students in evaluating the perceived usefulness of specific report contents. Meanwhile, Jones and McLeod (1986) used several information sources in order to test the perceived importance of each information item among senior executives. Mahmood and Medewitz (1985) reported that 48 graduate students satisfied with the usefulness of the report.

In the study by Rivard and Huff (1988), they evaluated the usefulness of the content produced by information system, which is user developed, among 272 end-users. Edmundson and Ross (1994) suggested measuring system characteristics such as content of the database, aggregation of details, human factors, response time and system accuracy. In Doll and Torkzadeh study, they labelled content of information as the most important dimension in evaluating EUCS. They also suggested that content is one of the factors that represent the satisfaction. Therefore, this study proposes that content has a significant effect on end user computing satisfaction towards GFMAS.

Accuracy

Accuracy of information produced by the system is important to measure the overall EUCS. Consequently, it might lead the good perception of the end user to overall satisfaction. Bailey and Pearson (1983) proposed 39 system-related items for measuring user satisfaction. Among their ten most important items, in descending order of importance, were information accuracy, output, timeliness, reliability, completeness, relevance, precision, and currency.

In the early study, Ahituv (1980) incorporated five information characteristics into a multi-attribute utility measure of information value namely accuracy, timeliness, relevance, aggregation and formatting. Also, Olson and Lucas (1982) proposed report accuracy and appearance as measures of information quality in office automation systems.

Subsequently, it seems to suggest that accuracy is one of the factors that represent the satisfaction. The respondent who is satisfied with the accuracy of information is also satisfied with overall system. Thus, this study suggests that accuracy has a significant effect on end user computing satisfaction towards GFMAS.

Format

Bailey and Pearson (1983) classified format of information reported as the one of the description measures in their study. Doll and Torkzadeh (1988) used format in their study as the second dimensions in determining EUCS. Mihir and Bijan (2002) identified six relevant dimensions (relevance, confidence, usefulness, ease of use, format and playfulness) of user

satisfaction under a research framework for user satisfaction with decision support and usability of a DSS.

In Malaysia, format of the report should be in accordance with the standard stated in the Statutory Bodies Act 1980 (Account and Annual Report) (240 Act). End user is expected to satisfy with the format of accounting report produced by CAS. Thus, the study expects that the satisfaction with the format of the report might have the relationship with the overall satisfaction towards GFMAS.

Ease of Use

Ease of use has become increasingly important in software design (Branscomb and Thomas, 1984). There is increasing evidence that the effective functioning of an application depends on its ease of use or usability (Goodwin, 1987). If end users find an application easy to use, they may become more advanced users, and therefore, better able to take an advantage of the range of capabilities the software has to offer. Also, ease of use may improve productivity or enable decision makers to examine more alternatives (Doll and Torkzadeh, 1988).

Ease of use is a multi-faceted problem (Michael, 1981). Many guidelines are contradictory, for increasing one aspect of ease of use may in turn decrease another aspect (Gebhardt and Stellmacher, 1978). A system that follows ease of use guidelines may turn out to be easy to use in one aspect but not in another. The goals of each system determine what factors of ease of use are the most important.

If the system is not easy to learn, it will not be used. Management will be reluctant to invest a large amount of time in the training of the clerical and sending them to the computerised accounting course. In addition, managers will invest even less time in any attempts to learn to use the system themselves. Ease of use is expected to increase the level of overall EUCS. It shows that ease of use is one of the factors that represent the overall EUCS. The respondent who is satisfied with ease of use of the system is expected to satisfy with overall system. Hence, this study suggests that ease of use has a significant effect on end user computing satisfaction towards GFMAS

Timeliness

According to Chang et al. (2003), timeliness is referring to the speed and frequency of information provided by accounting information system (AIS). Consistent with Chenhall and Morris (1986) and Choe (1996), they measured timeliness with two items, namely speed and frequency, using a seven-point Likert type scale.

Bailey and Pearson (1983) ranked timeliness as the forth dimensions in determining the information quality among 8 organisations. King and Eipstein (1983) evaluated 76 managers and included timeliness as one of the dimensions in the field of information. Miller and Doyle (1987) and Bell (1985) conducted studies and employed report timeliness as their descriptions of measures.

In general, if the end-users satisfy with the timeliness of the report produced by the CAS, they

may be satisfied with the overall of the system. Hence, timeliness is assumed to increase the level of overall EUCS. This study suggests that timeliness is one of the factors that represent the overall EUCS towards GFMAS.

System Speed

Chin and Lee (2000) extended the existing research by providing a new conceptual perspective on how EUCS is formed and how does it going to be measured. In addition, they operationalised this new perspective by providing a new measurement instrument for empirical testing. Beyond the EUCS context, they suggested that their model and approach were too general to be used in creating new measures in other IS satisfaction areas where concerns have been raised (i.e. service quality, Van Dyke et al. 1997). As for comparison, they used Doll and Torkzadeh's (1991) EUCS set of measures given that it is probably known as one of the best and frequently employed sets in the literature. They also developed additional measures for Doll and Torkzadeh's five constructs.

Thus, they constructed another dimension as one of the factors contributing to EUCS. They proposed that overall operating speed might also represent another factor. The argument is that, within the human computer interaction literature, the speed with which a computer system responds has been argued to be an important factor influencing the usability and emotional responses among users. This in turn makes satisfaction with the operating speed of a system should have a strong impact on the overall satisfaction with system used above and beyond the other functional attributes being considered (i.e., content, accuracy, format, ease of use, and timeliness).

They defined that satisfaction with operational speed as the extent to which an individual is satisfied with the operational speed of the system. Therefore, another dimension that has been added in this model is satisfaction with system speed. Thus, this study suggests that satisfaction with system speed has a significant effect on end user computing satisfaction towards GFMAS.

System Reliability

Providing a reliable and effective information protection requires an approach which needs some considerations from variety of areas, either within or outside the information technology area (Capron and Perron, 1993). An information protection program is more than establishing controls for the computer held-data; but it should also address all forms of information.

It should be noted that the information, data, programs and applications, transactions, and systems are extremely valuable. Therefore, the amount of protection of these items should be exactly the same as protection of computer hardware. The following items are generally accepted standards for a security program:

- (1) Protect classified data
- (2) Protect against unauthorised access, modification, disclosure or destruction of data.

- (3) Ensure the ability of the organisation to survive the loss of computing capacity (disaster recovery planning).
- (4) Prevent employees from probing the security controls as they perform their assigned tasks.
- (5) Ensure management support for the development and implementation of security policies and procedures.

Swanson (1974) used several dimensions to measure MIS appreciation among managers. These include the reliability of a computer system, on-line response time, the ease of terminal use and so forth. Hamilton and Chervany (1981) proposed data currency, response time, turnaround time, data accuracy, reliability, completeness, system flexibility, and ease of use among others. King and Epstein (1983) proposed multiple information attributes to yield a composite measure of information value. Reliability is one of the proposed information included in his study.

Generally, this study focuses on components in reliability dimension, either in internal or external point of view. The latter dimension deals with downtime and disruption of CAS. While the former studies on security system, password installation and back-up system of internal reliability dimension.

Gosney (1995) stated that back up or saving of data and software held in the system disk is an important precaution steps that should be in concerned by the end user. The failing to do so will lead to the possibility of time-consuming reconstruction of lost information. Worse than that irretrievable lost of data and software might happen.

The computer system would not be able for processing should there be unavailability of essential software and data. Eventually, the system can be retrieved should there are back ups. Thus, this study expects that when the end user satisfies with the system reliability, it will lead them to be satisfied with the overall EUCS to the system. Thus, this study hypothesises that system reliability has a significant effect on end user computing satisfaction towards GFMAS.

Conclusively, even though the results are mixed, most of the previous studies shown that this instrument is valid and reliable to measure the satisfaction among the end user computing towards GFMAS.

The scope of the discussion is related to EUCS; the previous factors that contribute to the EUCS, Doll and Torkzadeh Model (1988); i.e., content, accuracy, format, ease of use, and timeliness and the modification made by Chin and Lee (2000), i.e. satisfaction with system speed, and system reliability. The model will become the fundamental guideline to examine factors contributing to EUCS generally in government sector and specifically at AG Department.

Research Methodology

Theoretical Framework of EUCS towards GFMAS

The Dependent Variable (DV) for this study is overall EUCS (The seven factors consist of content, accuracy, format, ease of use, timeliness, system speed and system reliability). The items, which represent overall EUCS, are combined from every EUCS dimensions. The demographic factors are the Independent Variable (IV) for this study. The demographic factors consist of gender, education background, position, year of service (tenure), and attending computerised accounting course.

Research Respondents

The research respondents for this study consist of two groups namely executive and non-executive of Accountant General Department staffs in Federal Territory of Labuan, Kota Kinabalu, Keningau, Tawau and Sandakan. The sampling technique for this study has applied convenient sampling because the staff for each branch have been determined based on their experience of GFMAS usage. Initially, we expect to distribute approximately 167 respondents. However, we received 140 respondents only which represent 84% of the total sample.

Table 1 Respondents

Accountant General Department (Branch)	Number of staffs for each branch	Number of respondents
Tawau	20	14
Sandakan	25	23
Kota Kinabalu	80	73
Federal Territory of Labuan	22	20
Keningau	20	10
Total	167	140

Research Questionnaire

The questionnaire is divided into two sections. The first section is for the dimension of EUCS adopted from Doll and Torkzadeh (1988) and Chin and Lee (2000). While, the second section is for the personal information. For the first section, it is divided into seven parts namely: (1) Part A -Content, (2) Part B - Accuracy, (3) Part C - Format, (4) Part D - Ease of Use, (5) Part E - Timeliness, (6) Part F - System Speed and (7) Part G – System Reliability. The last question for each factor will provide overall satisfaction towards each factor. The second section is about the personal information of the respondent. These include their gender, education background, position, year of service (tenure), and experience attending computerised accounting course.

Respondent Profiles

A total of 33.6 percent are male respondents. More than half of the respondent (55.8 percent) work as Administrative Assistant and Accountant Assistant, followed by Senior Accountant Assistant (10.7 percent). 74.3 percent of them have been working with the organization for

15 years and below. Meanwhile, only 8.9 percent of them have been working between 25 to 35 years.

The survey also shows that 48.6 percent of the respondents are SPM/STPM holders and 32.1 percent are Diploma holders. More than 50 percent of the respondents have attended computerised accounting course and 56 percent had additional computerised accounting skill such as LOTUS 123 and UBS (Table 2).

Table 2: Socio-demographic Profiles of Respondents

Profile		Frequency	Percent
Gender	Male	47	33.6
	Female	93	66.4
Education Level	Degree	27	19.3
	Diploma	45	32.1
	SPM / STPM	68	48.6
Position	Director	2	1.4
	Deputy Director	1	.7
	Chief of Assistant Director	1	.7
	Assistant Director	4	2.9
	Accountant	3	2.1
	Chief of Administrative Assistant	1	.7
	Finance Assistant Officer	1	.7
	Senior Accountant Assistant	15	10.7
	Information System Officer	1	.7
	Information Technology Assistant Officer	4	2.9
	Data Processing Operator	12	8.6
	Data Processing Assistant Operator	2	1.4
	Administrative Officer	1	.7
	Administrative Assistant	39	27.9
	Accountant Assistant	39	27.9
	Account Clerk	4	2.9
Others (please state):	10	7.1	
Year of Service With the Organization	less than 3 years	44	31.4
	3-15 years	60	42.9
	15-25 years	24	17.1
	25-35 years	12	8.6
Attending Computerised Accounting Course	Yes	81	57.9
	No	59	42.1
Additional Computerised Accounting Skill	UBS	61	43.6
	LOTUS 123	18	12.9
	MrAccounting	5	3.6
	QuickBook	1	.7
	Others	55	39.3

Findings Reliability

Analysis

A reliability analysis is carried out to check for the underlying dimension of the EUCS variables. A rule of thumb suggests that the acceptance Cronbach alpha value should exceed 0.5 (Hair et al., 1998). Table 4.3 depicts a summary of the Cronbach's alpha values. All factors exhibit a Cronbach's alpha coefficient of at least 0.587, indicating that the questionnaire has attained rather high level of reliability. Hence, all variables are retained. Among the factors, format factor has the highest ranking of Cronbach alpha of 0.936, followed by the content factor with 0.933. The timeliness factor has the lowest ranking with 0.587.

Table 3: Reliability Analysis

Variable	Cronbach's Alpha	No. of Items
Content	.933	9
Accuracy	.889	7
Format	.936	7
Ease Of Use	.915	7
Timeliness	.587	6
System Speed	.808	6
System Reliable	.826	7

Analysis of Variance (ANOVA)

This paper identifies the differences of satisfaction among the demographic variables (gender, education background, position, attending computerised accounting course and additional skills)

The association between demographic variables (gender, education background, position, attending computerised accounting course and additional skills) and satisfaction towards GF-MAS are investigated by one-way analysis of variance (ANOVA). It is expected that end users of GF-MAS will be more satisfied if they have an experience in attending computerised accounting course and having additional computerised accounting skills such as UBS, LOTUS 123, MrAccounting and etc. In addition, this study anticipates that male will be more satisfied than female since naturally male is expected to be easy to understand the procedures and mechanisms in certain system as compared to female. This study also predicts that end users that hold higher level of education and rendered long years of working service as well as hold higher rank of position in the department will be more satisfied as compared to their counterparts.

Hypothesis 1 proposes that there is a significant difference of satisfaction towards GF-MAS among different position. Results in Table 4 shows that the hypothesis proposed is rejected as p-value of 0.122 is greater than 0.05 with F-value is 1.457. Thus, the more satisfied end users

of GFMAS do not necessarily possess higher rank of position as frequent users of GFMAS are administrative assistant and accountant assistant of the organization.

H1: There is a significant difference of satisfaction towards GFMAS among different position

Table 4: ANOVA Table (Position and Satisfaction)

	Sum of Squares	df	Mean Square	F	Sig.
Position * Satisfaction Between Groups (Combined)	445.927	17	26.231	1.457	.122
Within Groups	2196.673	122	18.006		
Total	2642.600	139			

Next, Hypothesis 2 claimed that there is a significant difference of satisfaction towards GFMAS among gender. Between male and female, there is no difference in terms of their satisfaction level towards GFMAS. Table 5 proves that its p value is greater than 0.05 thus the hypothesis proposed is not supported. Therefore, there is no sufficient evidence to support that the more satisfied end users of GFMAS either male or female even though the majority of the sample in this study is female.

H2: There is significant difference of satisfaction towards GFMAS among gender

Table 5: ANOVA Table (Gender and Satisfaction)

	Sum of Squares	df	Mean Square	F	Sig.
Gender * Satisfaction Between Groups (Combined)	4.038	17	.238	1.066	.395
Within Groups	27.184	122	.223		
Total	31.221	139			

The following hypothesis, Hypothesis 3, postulates that there is a significant difference of satisfaction towards GFMAS among different level of education. It was expected that the more satisfied end users of GFMAS would hold higher level of education. The justification behind this argument is that employee with higher level of education is anticipated to be more educated and easy to understand GFMAS system as compared to employee with low level of education. However, Table 6 below shows that the hypothesis proposed is rejected ($F=1.243$, $p>0.242$). Thus, satisfaction towards GFMAS cannot be differentiated by their level of education, for instance SPM/STPM, Diploma or Degree.

H3: There is a significant difference of satisfaction towards GFMAS among different level of education.

Table 6: ANOVA Table (Level of Education and Satisfaction)

				Sum of Squares	df	Mean Square	F	Sig.
Level of Education * Satisfaction	Between Groups	(Combined)		12.254	17	.721	1.243	.242
		Within Groups		70.739	122	.580		
		Total		82.993	139			

Hypothesis 4 proposes that there is a significant difference of satisfaction towards GFMS among different tenure been with AG Department. Result in Table 7 below confirms that the hypothesis is rejected as p-value of 0.755 is greater than 0.05. Thus, the more satisfied end users of GFMS do not necessarily have rendered long years of working service with AG Department. Apparently, only 8.6 percent of the respondents have been working with the organization for 25 to 35 years.

H4: There is a significant difference of satisfaction towards GFMS among different tenure been with the organization.

Table 7: ANOVA Table (Tenure / Year of Service and Satisfaction)

				Sum of Squares	df	Mean Square	F	Sig.
Tenure / Year of Service * Satisfaction	Between Groups	(Combined)		10.847	17	.638	.741	.755
		Within Groups		105.039	122	.861		
		Total		115.886	139			

The subsequent hypothesis, Hypothesis 5, postulates that there is a significant difference of satisfaction towards GFMS among attending and non attending course related to computerised accounting system. It was expected that the more satisfied end users of GFMS would have attended computerised accounting system course. Anova table below proves that the hypothesis proposed is rejected ($F=1.094$, $p=0.367$, $p>0.05$). Thus, satisfaction towards GFMS cannot be differentiated whether they have attended the course of computerised accounting system or not.

H5: There is a significant difference of satisfaction towards GFMS among attending and non attending course related to computerised accounting system.

Table 8: ANOVA Table (Attending Computerised Accounting Course and Satisfaction)

				Sum of Squares	df	Mean Square	F	Sig.
Attending Computerised Accounting Course * Satisfaction	Between Groups	(Combined)		4.517	17	.266	1.094	.367
		Within Groups		29.619	122	.243		
		Total		34.136	139			

Finally, Hypothesis 6 claimed that there is a significant difference of satisfaction towards GF-MAS among different possession of additional computerised accounting skills. AG Department staffs with additional computerised accounting skills are expected to be more satisfied with GF-MAS system since they possess this technical accounting expertise. However, between the additional and non-additional computerised accounting skills, there is no difference in terms of their satisfaction level towards GF-MAS. This has been verified by Table 9 whereby its p value is greater than 0.05 thus the hypothesis proposed is not supported. Therefore, there is no sufficient evidence that the more satisfied end users of GF-MAS having additional computerised accounting skills such as UBS, LOTUS 123, MrAccounting and etc.

Ironically, accounting skills is based on the level of learning or possession of computerized accounting skills. Based on the interviews conducted, most of the staffs have learned how to use Branch Accounting System (BAS) previously and very rare of them to have another accounting skills. These experiences do not really influence their level of satisfaction in using GF-MAS.

Even though system developer has developed several modules in GF-MAS, every module has their own purpose in accordance to the department requirement and complexity. In addition, every module in this system cannot be operated easily and the end users need to take some time to learn and test the system to ensure the system would operate smoothly soon.

H6: There is a significant difference of satisfaction towards GF-MAS among different possession of additional computerised accounting skills.

Table 9: ANOVA Table (Additional Computerised Accounting Skill and Satisfaction)

			Sum of Squares	df	Mean Square	F	Sig.
Additional Computerised Accounting Skill * Satisfaction	Between Groups	(Combined)	105.168	17	6.186	.786	.706
		Within Groups	959.824	122	7.867		
		Total	1064.993	139			

Conclusion

This study attempts to determine the level of satisfaction among 140 end users of GF-MAS at AG Department specifically in East Malaysia (Labuan and Sabah branches). This paper identifies the difference of satisfaction among demographic variables (position, gender, level of education, tenure been with organisation, attending computerised accounting course and additional computerised accounting skills). However, based on the results produced by one-way analysis of variance (ANOVA), it shows that there is no significant difference of satisfaction towards GF-MAS among all demographic variables. Probably, the rationale behind this finding is that GF-MAS is new for end users and also to AG department. Since this system is relatively new, it would not generate a difference of satisfaction among demographic variables.

Even though the finding of this study is preliminary in nature, it could be generalized to the other AG departments especially in Peninsular Malaysia. This is due to the different geographical location whereby AG departments in peninsular Malaysia are nearby with the AG headquarter thus those departments and their staffs are expected to received more information and expertise pertaining to GFMAS.

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