

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.