

## The Factors Effecting the End-User Computing Satisfaction of Government Financial Management Accounting System (GFMAS)

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### Abstract

The importance of computerised accounting system (CAS) is indisputable for private as well as public sector. One of the continuous efforts in the public sector can be seen through the introduction of Government Financial and Management Accounting System or GFMAS by Accountant General (AG) Department in year 2005. GFMAS is expected to enhance operational efficiency and effectiveness to enable the department to deliver value-added services. As far as researchers are concerned, no attempt has been made to examine End-User Computing Satisfaction (EUCS) towards GFMAS especially in AG Department. Thus, the purpose of this study is to determine the level of satisfaction among the end users of GFMAS at AG Department specifically in East Malaysia (Labuan and Sabah branches). Besides, this study also examines the effect of seven factors (content, accuracy, ease of use, format, timeliness, reliability of the system, speed of the system, etc) on the level of satisfaction among end users towards GFMAS. By distributing questionnaires to 140 AG staffs that using GFMAS and conducting in-depth interview with few directors and officers, empirical analyses have been drawn successfully. In general, end user satisfaction on GFMAS correlates significantly with content, accuracy, format, ease of use, timeliness, speed of the system and reliability of the system.

**Keywords:** End-User Computing Satisfaction, GFMAS, Public Sector