Transformation Of Government's Computerised Accounting System (CAS): Case in Jabatan Akauntan Negara Malaysia (JANM)

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Abstract

This research is focused in the Computerised Accounting System (CAS) that conceptually applied in Jabatan Akauntan Negara Malaysia (JANM). It is important to view the level of transformation of Branch Accounting System (BAS) towards Government Financial Management Accounting System (GFMAS). This transformation is because of the problems that occurred and needs to be improving on the efficiency of processes in particular system so that the public sector or government will achieve the level of outstanding development and achievement soon. This information is gathered from the interview amongst all experienced staffs in JAMN at Labuan Branch towards the application of this system. The result from the interview is referred to seven (7) successful factors of the successfulness of application system as a measure to the content, accuracy of the report, format of the report, ease to use, time, speed of the operation and reliability of the system according to Doll and Torkzadeh's model. Besides of JAMN, the Malaysian Administrative Modernization and Management Planning Unit (MAMPU) also very important and helps in gathering information which is more efficiency whenever the current system and established for each JAMN branches soon.

Keywords: Computerised Accounting System (CAS), Branch Accounting System (BAS), Government Financial Management Accounting System (GFMAS), transformation.

Computerised Accounting System in Public Sector

Computerised Accounting System (CAS) is an important medium for particular organisation nowadays towards producing financial reports that is accurate and useful for both side. As we know, an overall and complete accounting system is previously used by private sectors compared to the public sector that still use some of manual recorder of accounting manually. The changes of this manual system to Computerised Accounting System (CAS) needs research or observation so that it will fullfilled the needs and interest of staffs and applying the system someday.

It is essential to get to know the procedures of account recorder and public sectors in order to fullfiling the goverment's reports format. There are few important characteristics in this acounting system that need to be focused on which are the report's content, accuracy of the report, ease of use, time, speed of the operation, and realibility towards the system. This is proven by the research of Doll and Torkzadeh [3] Chin and Lee [2]. Whereas, they examine the level of satisfaction of end users towards the computerised systems by using the seven (7) factors. These factors plays important role by ensuring the successful system according to the reserach done by Azleen et al. [1], level of satisfaction in the Computerised Accounting System (CAS) towards the end users of companies in private sector has been applied all factors. These seven factors related closely with each other and giving the strong impact to overall satisfaction.

The succesful of this Computerised Accounting syatem (CAS) in public sector need to be focuses on the importance of these factors in inner organisations by producing an easy application and understandable in order to give best benifits and the best cost. In this reserah study, the reseracher has simply identify the changes of accounting system in Jabatan Akauntan Negara Malaysia (JANM) according to the interview with experinced staffs in applying this Computerised Accounting system (CAS) [4].

Transformation of Computerised Accounting System (CAS)

Jabatan Akauntan Negara Malaysia (JANM) is absolutely applying Branch Accounting System (BAS) and has changed into Government Financial Management Accounting System (GFMAS). This system is used only by Jabatan Akauntan Negara Malaysia (JANM) . However, the Planning System and Kawalan Belanjawan Elektronik or e-SPKB is a system applied between the Jabatan Akauntan Negara Malaysia (JANM) and other public sectors identified as Pusat Tanggungjawab (PTJ).

## Earlier System: Branch Accounting System (BAS)

The BAS system is a system that is processed by an individual in Main Department started in year of 1986 and existed to replace the manual accounting system. This system is a system that is adopted from the government system in Australia. The application of the system is only for computer unit staffs and not involving other staff in government financial affairs. For BAS system, the machine that has been used is OMPD or known as Operating Machine Processing Data.

Branch Accounting System (BAS) Problems

There are lots of problems occurred due to the BAS system according to the users' experiences that involved in the application of the system in producing the financial reports. Transformation of the system is implemented according to the previous problems. Firstly, there are no expertises in accounting. Hence, it is sure to be less fulfilling the format and content of financial information and unable to give satisfaction towards the users and staffs

that are responsible for decision making. This system is unable to produce the report in screen softcopy and needs to be regenerate back up for each information. Every data need to be used must be searched and reprocess. In addition, the report product is in film. Thus, every task cannot be done in one time. The machine for the BAS system is unable to process the duties of payment and outcomes at the same time because this machine only has limited capacity for particular tasks. There are few factors for the meantime and unable to finished in the time given. Fourthly, the correction process of the information takes a long time. Staffs and data processes machine will take a long time and there are mistakes in repeated data and failed to be process. In examples the processes of bank reconcilation and each correction must be done in main department. Fifth , the use of password. OMPD machine has password that open the BAS system and it can't logout preventing the staffs from changing and processing the data. Each computer units' staff is able to enter the system if the system is open. Thus, it has weaknesess in the security of the information or system. Sixth, the updated information that has been save can only mplemented in every end of months and in exact date. Whereas every processed data can be useful information. Seventh, the system will take six hours of electricity interuption and it is hard to restore and operating as usual. The speed of the operating time is hard to achieve and not showing the efficiency. Eighth, it takes long time in information consistency if they are any information needs to be corected after closing the account because of the BAS's Machine has limited capacity i.e the machine will takes four (4) to five (5) hours the preparing the cheque and do the payment. Finally, the changes and reformation of BAS system will take more than 15 years. This long time might be because there is no observation towards the response of using the system among staffs directly or indirectly. It is important to focused on the factors as shown in figure one (1) for transformation of one particular system. This is to ensure the level of satisfaction of ends user or staffs system as a whole and maintains the operating system and the level of development which is checked from year to years.

Figure 1: Succesful Factors of Operating System
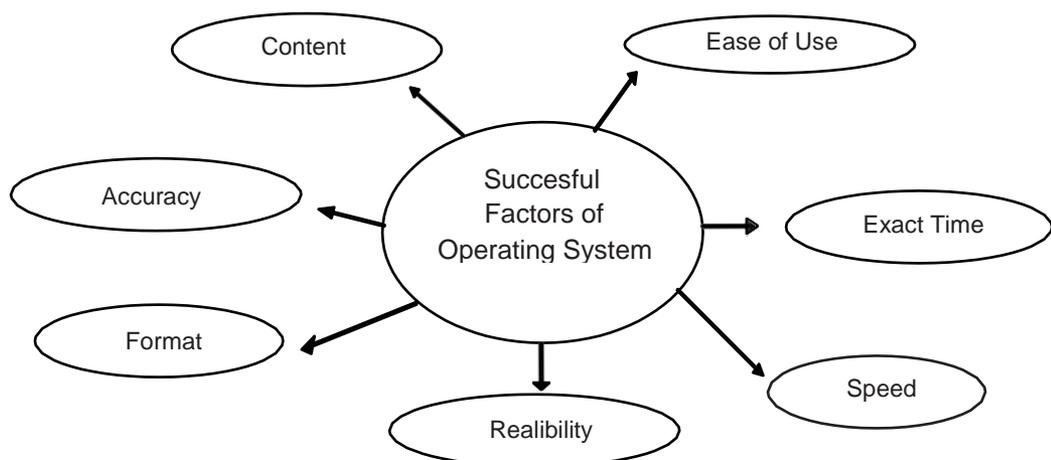
Current System: Government Financial Management Accounting System (GFMAS)

Based on problems that has been occurred and aware of government sector, the exchange and changes of GFMAS started to be implement in early years of 2005. This system is a system that is adapted from SAP system which has been used by most of private sector companies according to the particular modules and comprehensive based on the suitability of public sector.

Before the existence of GFMAS, the negotiators or suppliers of computer unit in JAMN take a right procedure by doing the research and observation towards the needs of changes in the use of the system previously and the needs of the system in the future. This is important to guarantee the changes of application that is more effective and efficient and able to enhance the duties of financial branches and main department of Jabatan Akauntan Negara Malaysia (JANM). This system contains their own modules for each task which are salary payment, account receivable and account payable. This system reformed the previous system and has strength according to current situation.

The Strength of Currently Computerised Accounting System (CAS)

The changing system has brought to lots of strengths that enhance the development of information for goverment organisation. Firstly, the GFMAS system has better inner control. Whereas, the GFMAS system in each branch become responsible for an accounting department in managing every module and each transaction that involving in receiving e-SPKB system's voucher from PJT. Futhermore, the achievement of information is limited only in branches stage and computerised as consolidated can't be achieved. So, the conflict of interest cannot be prevented among the staffs that applied in the system. Secondly, the format and the output of the system are proven to follow the current needs and staffs interest that will use the information to make decision later. There are in softcopy and hardcopy that can be saved and achieved easily. The information becomes useful information and there's no need to backup as previous system that was implemented spontaneously. Thirdly, the department staffs are given courses and tasks that are more consistences based on the modules that help them in understanding the system for financial data and using the new system because every system has its own function. However, this system has high level of ease of use or easy to conduct by the staffs. Fourth, achievement of information, ease in data processing, fast and user-friendly. This strengths help staffs to interact easily and understanding in order to achieve available information in accurate time and not out-of-date for the purpose of decision making by the upper leaders. Fifth, the consistency process and renewal information is fast and takes a short time. This is because the implementation of the process after entering of the data is done according to capacity and the ability of system is unlimited. Sixth, the mistakes of entering the data can be corrected when the report has been finalised and checked. Most of mistakes occurred while entering data and its more to human error. Seventh, each staffs involved will have their own password for the purpose of entering data, data processing and information achievement. With these procedures, the security of information is guaranteed and other inner control could be prevented. Finally, the implementation of GFMAS can be established, which staffs involved and account and financial expertise directly before and after the implementation. This will ensure the system will be

established according to the users' need, reports and decision making. From the strengths gathered, the writer is able to states that the development of GFMAS system is not more or not less in following the successful factors to ensure the end user satisfaction as stated in figure one (1). However, this system still needs to be improved from time to time to ensure the successful management of financial information in each organisation.

Summary

It has been shown that problems occured from the BAS system and the succesful of the system which is GFMAS. Based on the staffs' point of view that have been interviewed in details, transformation of Computerised Accounting System (CAS) will helps in enabling the proficiency of the preparation of task payment, accepting and financial report as a whole. This is to help in completing the users' task if followed the seven (7) factors that are able to recieve the outcome from the usage of the system. Besides, the quality of product from CAS is very important and need to be improve from time to time. This can be done if the response from the staffs towards the system is taken into consideration to look at the impact of using the system to thier tasks or duties. The Malaysian Administrative Modernization and Management Planning Unit (MAMPU) also plays important role in suceeding the implementataion on this information technology because it can be managed and guarentee the importance in every public sector and a better process used in each govermnent financial processes and information between department and ministry. Beside that, the financial management will be more efficient as apllied in private sectors, and benificial impact will be more than development cost when the system used help in information management process and decision making.

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