
**EFFECTIVENESS OF A
COMPUTERIZED ACCOUNTS PAYABLE SYSTEM
A CASE STUDY ON TELEKOM MALAYSIA BERHAD
KOTA KINABALU OFFICE**

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I owe special debt to my parents whose sacrifices allowed me to enjoy what they could not have for themselves. Their love, support and continuous encouragement will never be forgotten.

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CHAPTER I

INTRODUCTION

BACKGROUND OF STUDY

Any company either small, medium or large with a complete accounting records should have a record of its vendors (suppliers and contractors). Primarily, this record contains transactions relating to the purchases of goods/services (Store Accounting) and the payment of amounts due to the vendor. Proper maintenance of this record is very important as the transactions affect the cash flow planning of the organisation. Some companies, in addition to its general ledger system incorporate subsidiary accounts for recording of their Accounts Payable.

The important aspect of an organisation either business- oriented or social clubs is the Accounts Payable System. Since it involves cash outflow from an organisation therefore special attention in respect of control must be given. Equally important to the overall control of cash and cash flows are those transactions which affect cash outflows. If accounts receivable is concerned with processing the transaction