

DEVELOPMENT OF A COMPUTERISED ACCOUNTING
SYSTEM

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Preface

This study is developed with the intention of highlighting the various roles played by the parties involved in the development of a computerised accounting application.

The impact of computers on the finance and accounting operations are profound and as students of Accountancy, it is very essential that they are familiar with the computers. Computerisation has helped accountants to analyse, prepare and interpret report accurately and timely. It has become essential for accountants to be equipped with computer knowledge, especially with regards to computer applications.

This report is designed to provide knowledge in the development of computer application process systematically and it will be observed that each finding comprehensively touches on the activities occurring in the relevant phases.

Particular attention is given to the related people, their respective roles, involvement and inter-relationship. Obviously, this report will concentrate largely on descriptive and factual material, but excludes technical

aspect such as system design, control and auditability.

The findings will explain the activities, phase by phase. Generally the activities occurring in the development of a computerised accounting system include problem definition, analysis, system design, detailed design, control and auditability and users education.

My five months association with IBM World Trade Corporation has provided me with a better understanding of the computer applications, and their development process. This has given me confidence to write the study. I really appreciate the helpful comments and suggestion offered by my advisor Mr. Son Tan Sing, a lecturer of School of Accountancy, my supervisor Mr. Y.Y. Tan, an Accounting Operations Manager of International Business Machines (IBM), Malaysia Branch and not forgetting my dear colleagues who contributed in one way or another their ideas and comments.

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