

**THE PURCHASING / ACCOUNTS PAYABLE / CASH
DISBURSEMENT
(P / AP / CD) COMPUTERISED SYSTEM
IN A MANUFACTURING ENVIRONMENT
(WITH SPECIAL REFERENCE TO PROTON BERHAD)**

by

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CHAPTER 1

INTRODUCTION

The development of computers and computer-based information systems have presented the accounting profession with an enormous challenge and an impressive opportunity. Accounting has always been concerned with the recording and transmission of financial information. Computer-based information systems now make it possible to vastly expand the quantity and type of information recorded and transmitted.

The introduction of computers into a company's business system greatly alters the accountant's organizational duties. Automating the accounting information system means the accountant no longer has to perform time consuming functions, such as recording journal entries, posting these entries to ledger accounts and preparing trial balances. Instead, the computers are able to handle these data-processing activities on a routine basis. As a result, accountants are becoming involved in the more dynamic functions of their organizations, such as aiding management decision making and developing more effective business information systems.

Developing and managing these new information systems require special expertise. By virtue of his training, his broad systems experience and his accounting background, the accountant is in an especially favourable position to assume control of this significant new technology.

To maintain his traditional leadership role in providing information for management decisions, the accountant must become involved in information systems design and the related information structure upon which management of the organization depends. To provide attestation for the financial statements drawn from the computer-based