

**THE STUDY OF END-USER COMPUTING SATISFACTION (EUCS)  
ON COMPUTERISED ACCOUNTING SYSTEM (CAS) AMONG  
PUBLIC UNIVERSITIES: A SURVEY IN BURSAR'S OFFICE**

A research project submitted to the Faculty of Accountancy in partial fulfilment of the requirements for the degree Master of Business Administration (Accounting)

By

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## ABSTRACT (ENGLISH)

There is wealth of literature in the area of the measurement of satisfaction among end user computing. Further, it has had a long history within the Information System (IS) field. Focusing in the area of end-user computing, a number of studies have attempted to capture the overall evaluation that end users have regarding the use of an information system. However, it seems clear that previous research have not attempted to test the End User Computing Satisfaction (EUCS) on the computerised accounting system (CAS) especially in public universities in general.

The purpose of this study is to measure the level of EUCS among computerised accounting system end users in public universities. The study also evaluates the significance relationship between EUCS factors (content, accuracy, format, ease of use, timeliness, satisfaction with the system speed, system reliability) and the overall EUCS in Malaysian context. Further, the study also examines the significance differences of perception on overall EUCS among the other variables such as gender, education background, position, tenure and attending computerised accounting course. Finally, the study provides results from empirical test of these relationships. Tests are conducted using Pearson Correlation, T-test and ANOVA (Analysis of Variance).

The empirical results of this study can provide support for the Doll and Torkzadeh EUCS model (1988). The overall results support all the hypotheses, which related to the factors contributing to the EUCS. However, the study found that there is no significance differences of perception on overall EUCS among gender, education background, position, tenure and attending computerised accounting course

***Key Words and Phrases:*** End user computing satisfaction, computerised accounting system, public universities.

## ABSTRAK (BAHASA MELAYU)

Banyak kajian yang telah dijalankan di dalam bidang pengukuran kepuasan di kalangan pengguna akhir komputer. Ini kerana ia mempunyai sejarah yang agak lama di dalam bidang sistem maklumat. Dengan menumpukan kepada bidang pengguna akhir komputer, beberapa kajian telah cuba untuk mengambilkira penilaian keseluruhan berkaitan dengan kepenggunaan sistem maklumat oleh pengguna akhir. Walau bagaimanapun, secara umumnya boleh dikatakan bahawa kajian yang lepas tidak menguji kepuasan pengguna akhir terhadap sistem perakaunan berkomputer terutamanya di pusat pengajian tinggi.

Tujuan kajian ini dijalankan adalah untuk mengukur tahap kepuasan pengguna akhir sistem perakaunan berkomputer di universiti dan kolej universiti awam. Kajian ini juga menilai hubungan signifikan di antara faktor-faktor kepuasan pengguna akhir komputer (kandungan maklumat, ketepatan maklumat, format, kebolegunaan, ketepatan masa, kepantasan sistem dan kebolehpercayaan sistem) dengan keseluruhan kepuasan pengguna akhir dalam konteks Malaysia. Selain itu, kajian ini juga menguji perbezaan persepsi yang signifikan ke atas kepuasan pengguna akhir secara keseluruhan oleh faktor-faktor yang lain seperti jantina, latarbelakang pendidikan, jawatan, tempoh perkhidmatan, dan kursus perakaunan berkomputer. Akhir sekali, kajian ini menyediakan keputusan hasil kajian dari ujian empirikal terhadap hubungan-hubungan ini. Ujian dijalankan menggunakan Ujian Korelasi Pearson, Ujian T dan ANOVA (analisis varians).

Hasil empirikal dari kajian ini mampu menyokong model kepuasan pengguna akhir komputer Doll dan Torkzadeh (1988). Secara keseluruhannya keputusan kajian ini menyokong semua hipotesis yang berkaitan dengan faktor-faktor yang menyumbang kepada kepuasan pengguna akhir. Walau bagaimanapun, kajian ini mendapati bahawa tiada perbezaan persepsi yang signifikan terhadap keseluruhan kepuasan pengguna akhir komputer oleh faktor jantina, latarbelakang pendidikan, jawatan, tempoh perkhidmatan, dan kursus perakaunan berkomputer.

***Kata Kunci dan Frasa :*** Kepuasan pengguna akhir komputer, sistem perakaunan berkomputer, universiti awam.

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## **Chapter One**

### **INTRODUCTION**

#### **1.1 Introduction**

The measurement of information system effectiveness has proven to be difficult (Seddon and Kee Yip, 2002). In fact, MIS Quarterly described it as one of the most “haunting problems” of Management Information System (MIS) (Davis 1989). Since it is difficult to directly measure the quality and effectiveness of information system, researchers tend to adopt the indirect measurement of information system. One of the measurements of information system is End User Computing Satisfaction (EUCS).

The relationship between the management of an organisation and the information system are measured by the satisfaction of the users. This phenomenon encourages a more focused measurement to explain the overall satisfaction of the computerised accounting system (CAS). Specific questions about certain information system, i.e. CAS, in relation to the factors affecting the end users computing system seem necessary instead of general questions.

There is wealth of literature in the area of the measurement of satisfaction among end user computing. Further, it has had a long history within the IS field. Focusing in the area of end-user computing, a number of studies have attempted to capture the overall evaluation that end users have regarding the use of an information system; i.e.

The contents of  
the thesis is for  
internal user  
only

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