

**Accounting Information System (AIS) users' perception towards the system effectiveness:
preliminary findings in the context of the Malaysian Federal Government**

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This paper presents a preliminary work in understanding the practice of Accounting Information System (AIS) in the Malaysian Federal Government setting by investigating AIS users' perception towards the system effectiveness. Recently, the Government had upgraded its AIS to cater the function of accrual accounting treatment as well as to improve the financial reporting practice. The advancement of the system entailed a huge investment in both money and human capital preparation. As such, the installed system is expected to be effective in order to make the investment worth. However, past literatures have shown that the measurement for system effectiveness is rather ambiguous and inconsistent due to the variation in system effectiveness definition. This has caused difficulties to both researchers and practitioners in terms of making comparison between studies to objectively assess the AIS effectiveness. Due to this, there have been continuous debates on the measurement of system effectiveness among academicians, as well as practitioners. Therefore, this study is significant as it presents qualitative evidence from an unstructured preliminary fieldwork by combining group discussion and observation approach. The data collection was conducted at the Accountant General's Department of Malaysia and Accounting Division of the Ministry of Finance Malaysia. As a result, this preliminary study (i) provide insight into the history of AIS enhancement and AIS current practice in the Malaysian Federal Government; (ii) provide understanding of AIS user's perception towards AIS effectiveness; and (iii) discover nine (9) criteria of an effective system.

Keywords: Accounting Information System (AIS), system effectiveness, user satisfaction, system quality, information quality, benefit of AIS

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