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Accounting Software Expectation Gap Based on Features of Accounting Information Systems (AISs)

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ABSTRACT

Every business requires an Accounting Information System (AIS) that is capable of offering timely and reliable information for decision-making in a commercial and competitive environment in order to be successful. Accounting software is a major instrument in AISs, offering timely, accurate and reliable information. The objective of this study is investigation of the existent gap between actual situation and expected situation of accounting softwares utilized by active firms in Zanjan, Iran based on features of AISs. The method of the research is "empirical" and data is gathered through "survey". To attain the objective of the research, the researcher has used six variables: general features, compatibility, flexibility, control, training and reporting capability. The researcher has employed Willcoxon test to examine the existent gap. Results of the research indicate existence of considerable gap in all the six variables.

Keywords: Accounting Information System (AIS), Accounting Software, expectation gap, Iran.

1. INTRODUCTION

Should be software here is of immense importance as a major supporter in accounting information systems. Should be software here accompanied by AISs that include: compatibility, flexibility and control are among major factors in success of a business and will ultimately lead to production of timely, accurate and reliable information for correct decision-making by users. They also help the user verify new data and can easily extract old information for the process of analysis. Of course there are other features like: flexibility, supplies control, different levels of security and automatic support (Nedel, 1992).

On the whole should be software here compatible with features of AIS needs to provide some conditions for accounting and financial calculations of firms in the process of correct decision-making by managers. These conditions include: general features, compatibility, flexibility, internal control, training and reporting capability.

This study investigates the gap between actual situation and expected situation of should be software here based on accounting information systems. The researcher has utilized AISs that have the variables of general features, training and reporting capability in the research.

2. BACKGROUND

This paper defines and offers general features, compatibility, internal control, training and reporting capability in the following paragraphs:

2.1 General Features

General features must be used to evaluate a software package. In other words every software package must have 4 features as follows (Rushinek and Rushinek, 1995):

- a. Easy installation
- b. Easy use
- c. Seller support
- d. Capability of update

Regarding various functions of should be software here designed by programmers, training capability of softwares is another feature to meet future needs of an organization. Thus essential training of users is an important way to attain business objectives for organizations.

2.2 Compatibility

Compatibility is another feature of an appropriate accounting software. In other words compatibility is defined as a smooth functional system consistent with operations, staff and organizational structure (Byrd & Turner's, 2000). Compatibility is known as capacity of any type of information and technology in an organization. In fact a system that is not compatible with an organization is doomed to failure. Organizations focus on usable data to meet the needs of their information systems. Compatibility plays the role of data concentration in organizations. An organization whose information system is not compatible will have problems in concentration of data (Chapman & Kihn's, 2009). Timely provision of accurate information for decision-makers must be determined by users. If information is not provided accurately and on time, later it might not be useful or might be of little use. Thus timely provision of information is part of the main objectives of any information system.

2.3 Flexibility

Flexibility is of great importance in accounting information systems (Genus & Dickson, 1995). Flexibility is the system's capacity against change of direction or deviation from the predetermined direction of activity (Eardley et al, 1997). According to Evans (1991), compatibility is capability against changes consistent with future requirements of an organization. According to Rezaian (2001), an information system must have the capacity for integration in the future. One expert in this field contends that when most items in a organization and system are put in a linked environmental process, compatibility acts as a critical and strategic factor in success of an organization (Evans, 1991). Eppink (1978) contends that flexibility is a strategic reaction consistent with future requirements of organizations.

2.4 Internal Control

Internal control is plans and methods adopted by a business to protect assets, provide accurate and reliable information, enhance efficiency of operations and encourage staff to observe rules and management approaches (Sajjadi & Tabatabaee, 2006). Accounting information systems are important mechanisms for correct management decisions and control in organizations (Jensen, 1983 & Zimmerman, 1995). Internal control is information need of an organization to closely supervise operations (Simons, 1987). Rushinek and Rushinek (1995) contend that designing the system of software choice is consistent with control. They made this evaluation part of the objective of their study. From the viewpoint of control, appropriateness of data security is usually a major organizational challenge (Abernethy & etc, 2004). If functional controls are weak, outputs of AIS will contain management errors. This in turn will have negative impact on organization's relationship with sellers, customers and outsiders. On the whole there are five internal control groups in computer systems as follows (Sajjadi & Tabatabaee, 2006):

- a. Primary data control
- b. Controlling validity of input data to the system
- c. Controlling entry of direct data to the system
- d. Maintenance control of files and processing of data
- e. Output control of the system

2.5 Reporting Capability

Reporting capability in should be software here refers to layout and appearance of output report and production of mixed reports which lead to correct decision-making by managers.

3. RESEARCH OBJECTIVE

The objective of this research is investigation of the gap between actual situation and expected situation in should be software here based on features of accounting information systems.

4. RESEARCH METHODOLOGY

This research is "empirical" in nature and data gathering is done through survey. There are six variables as follows: general features, compatibility, flexibility, internal control training and reporting capability. In order to gather data, the researcher has utilized questionnaires. For the purpose of testing the existent gap between actual situation and expected situation of independent variables the researcher has employed Willcoxon test.

4.1 Population

Population of the research is comprised of 152 people among financial managers and major accountants in active manufacturing firms who have utilized should be software here.

5. DATA ANALYSIS

Results of data analysis for each variable are shown separately in the following paragraphs:

5.1 General Features

As results indicate, we can conclude the mean of actual situation (3.27) of the variable of general features is less than the mean of expected situation (4.09). According to P-value= 0.00 it is concluded that there is significance difference between actual situation and expected situation of this variable.

5.2 Compatibility

As results indicate, we can conclude the mean of actual situation (3.21) of the variable of compatibility is less than the mean of expected situation (4.19). According to P-value= 0.00 it is concluded that there is significance difference between actual situation and expected situation of this variable.

Table 1, Result of Willcoxon Test

Variable	Mean		Std. Deviation		z	P-value
	Actual Situation	Expected Situation	Actual Situation	Expected Situation		
General features	3.27	4.09	0.44	0.93	-8.504	0.00
Compatibility	3.21	4.19	0.53	0.83	-9.032	0.00
Flexibility	3.45	4.42	1.38	0.78	-7.167	0.00
Control System	3.47	4.44	0.45	0.89	-7.980	0.00
Training	3.67	4.51	0.60	0.75	-8.402	0.00
reporting capability	2.83	4.19	1.24	0.75	-8.581	0.00

5.3 Flexibility

As results indicate, we can conclude the mean of actual situation (3.45) of the variable of flexibility is less than the mean of expected situation (4.42). According to P-value= 0.00 it is concluded that there is significance difference between actual situation and expected situation of this variable.

5.4 Control

As results indicate, we can conclude the mean of actual situation (3.47) of the variable of control is less than the mean of expected situation (4.44). According to P-value=0.00 it is concluded that there is significance difference between actual situation and expected situation of this variable.

5.5 Training

As results indicate, we can conclude the mean of actual situation (3.67) of the variable of training is less than the mean of expected situation (4.51). According to P-value= 0.00 it is concluded that there is significance difference between actual situation and expected situation of this variable.

5.6 Reporting Capability

As results indicate, we can conclude the mean of actual situation (2.83) of the variable of reporting capability is less than the mean of expected situation (4.19). According to P-value= 0.00 it is concluded that there is significance difference between actual situation and expected situation of this variable.

6. FINDINGS AND RECOMMENDATIONS

Research findings show that there is significance difference (gap) between actual situation and expected situation in all the six independent variables of the research. The findings are mentioned in the following paragraphs.

Should be software here users have demands for enhancing the quality of should be software here. They expect the softwares to have general features, easy use, beta version, services after sale, adequate warranties and capacity for update.

Regarding the definition of compatibility and its functions in accounting information systems and should be software here, users demand for increased speed, efficiency accuracy, reliability and compatibility of softwares with

operations of the firm and other softwares being used in the firm and enhancement of data browsing.

Regarding current changes in structure and activities of the organization, users demand for production of softwares with high compatibility in changing structure and operations of firms at present and in the future. Control is the most important factor in success of any firm in producing reliable information. It is an important factor in decreasing costs of access to information. Users' demand for security of softwares has increased to prevent copy by professionals. It requires providing information for people in an organization regarding their responsibility and limited access to different people in an organization. Around reporting capability, users are interested in producing reports with favorite layout and appearance by means of should be software here for decision-makers.

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APPENDIX I

The purpose of this Questionnaire to expectation gap of accounting software. Please read the questions and answer them:

Gender: Male Female

Age: 25 to 30 31 to 40 41 to 50 more than 51

Professional experience (year):
 1 to 5 6 to 10 11 to 15 16 to 20 20 or more

Major Field:
 Accounting Management Economics other please specify

Degree:
 H.S. Diploma Associate D Bachelor Master PhD

Type of firm:
 Retail Service Manufacturing

Number of employees:
 Under 10 10 to 50 50 to 150 150 or more

1=Very Low 2=low 3=Somehow 4=high 5=Very high
 Question

General Features

- 1 To what extent do other companies use your preferred software in their operation?
- 2 To what extent has your used software been documented?
- 3 To what extent has your employed software met your satisfaction?
- 4 To what extent do you believe that your current software can be improved?
- 5 To what extent does the price of accounting software meet your expectation?
- 6 To what extent can your software be updated?

Question	Actual Situation					Expected Situation				
	1	2	3	4	5	1	2	3	4	5
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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1=Very Low 2=low 3=Somehow 4=high 5=Very high
 Question

Actual Situation					Expected Situation				
1	2	3	4	5	1	2	3	4	5

7 What is the level of ease associated with the software installation?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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8 What is your level of satisfaction with the software's ease of use?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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9 To what extent is your software supported by the vendor?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

1 To what extent can you test your software before buying it (Beta
 0 Version)?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

1 To what extent does your employed software have needed guarantees?
 1

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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1 What is the level of reputation of the software among other users?
 2

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Compatibility

1 To what extent does your software meet your needs requirements?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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2 To what extent does your company employed software have needed
 voluntary requirements?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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3 What the efficiency of software (speed, accuracy and reliability...)?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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4 To what extent are your employed software databases compatible with
 firm's historical data base?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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5 To what extent does your employed software have capability to correct
 registered data or information?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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6 What is the level of satisfaction of other users with your software?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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7 To what extent is your software system's compatibility with
 company's other software systems?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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8 To what extent is a direct search of old files and historical data
 possible?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Flexibility

1 To what extent does your software need modification to fulfill your
 organizations information requirements?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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2 To what extent is your employed software flexible and easy to
 maintain?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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3 To what extent can a company use this software while changing it is
 activity (production to service)?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Question	Actual Situation					Expected Situation				
	1	2	3	4	5	1	2	3	4	5
1=Very Low 2=low 3=Somehow 4=high 5=Very high										
4 To what extent can your software be used while a company changes it is organization structure?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 To what extent can your employed software fulfill special requirements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 To what extent can your employed software meet prospective requirements of your company?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 To what extent is your employed software compatible with other softwares?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Control Systems										
1 To what extent does your employed software system have required control systems?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 To what extent do you experience software problems?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 To what extent does your employed software need to be encoded?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 To what extent does your employed software need automatic backup?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 To what extent can your software system prevent fraud?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 To what extent can your employed software provide specific users of information with needed requirements of their responsibility?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 To what extent can your employed software apply limits in data change made by different users of the company?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Training										
1 To what extent your software package include a comprehensive help menu?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 To what extent do you need multimedia training devices?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 To what extent do you need a training web site?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reporting Capability										
1 To what extent can you use your employed software to determine the arrangement and graphics of output reports?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 To what extent can your employed system provide comparative reports?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>