
Design of an accounting information system for planning controlling and decision making in local governmental units /

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STATEMENT OF THE PROBLEM:As the objectives of the government accounting system have so far been to maintain a record of the daily transactions and economic events to meet the daily transactions and economic events to meet the legal requirements of budgetary and financial control to keep a record of the properties owned and to keep a record of the government's claims against outside parties a number of shortcomings have been observed as follows:1.failure to provide useful relevant and timely information to the management in the areas of planning controlling and decision-making . this is because the periodic financial reports and statements are designed to primarily meet the needs of the external users overseeing the governmental units.2. inability due to the lack of computerization to provide at the right time the end-of-year information required by the external oversight bodies as well as the national accounting system.3.failure to report on waste extravagance and misappropriation on the use of available resources.4.inflexibility implied in not allowing governmental units to adjust or simplify the existing forms record and statements formats.hence the government accounting system which is used at present by the local governmental units falls short of providing useful relevant and timely information required by both the management and the external.The search consists of the the following chapters : chapter 1 introduction , the objectives of financial information systems for state and local governmental units , chapter2 designing the data base, chapter3 : application modules (programs) .