

errors and frauds and detection of errors and frauds as a factor to measure the effectiveness of the internal control systems of the selected companies. There are five essential components of internal control which are control environment, risk assessment, control activities, information and communication and monitoring. All of these five components of internal control are embedded in the control culture of the selected mobile telecommunication companies. The operational activities of the selected companies in the light of policies on procedures for ensuring an effective internal control, transparency and accountability and observe that the selected companies have control over cash payments and they have flexible internal control system that provides the opportunity for continuous improvement leads to increase in the efficiency of Accounting Information Systems of the selected mobile telecommunication companies.

Proper Securities Measure:

Securities measure is effective way to judge the efficiency of Accounting Information Systems of the selected companies. If there is any security measure in any business firm then its existence will augment the efficiency of the Accounting Information Systems. This efficiency of Accounting Information Systems is ensured because proper security measure safeguards assets of a firm. It also prevents unauthorized access by the users. Improper alteration of data can be prevented and reconstruction of lost data and prevention of breakdown of machinery can also be possible through installation of a goods security measure. Security measures cover all transaction cycles from inputs through procedures to outputs. It also extends to the organization, physical facilities and operations, management practices, and other aspects of the firm. Security measure is essential for any business organization because to safeguard the assets of a firm, protection from unauthorized access, protection from disasters, protection from breakdowns and interruptions, protection from undetected access, protection from loss or improper alteration and recovery and reconstruction of lost data. Assets such as cash and inventory may be stolen or lost, and facilities such as a copy machine may be damaged or stolen. Data or information may be accessed and read or even changed by unauthorized persons, with possible adverse consequences. To safeguard its resources, a firm should implement a variety of security measures. Adequate security measures enable a firm to provide on-going protection of its computer facilities and other physical facilities maintain the integrity and privacy of its data files, and avoid serious damage or disastrous losses. Certain security measures protect against acts of nature, whereas other s are intended to inhibit human actions. Some security measures are highly technical and sophisticated especially when providing security for centralized data bases and data communications networks. Other security measures are preventive in nature in that they prevent risk exposures from occurring. For instance a password could be used to prevent one of information age's bookkeepers from intentionally accessing unauthorized data such as the executive payroll file. Security measures focus on physical security and data or information security (Wilkinson et. al, 1997). From an overview of the opinions of the company executives we observe that there is a sufficient security measure in the selected companies. No unauthorized persons have access to the assets and the computer room. Physical handling of assets and maintenance of records relating to the assets are separate. Researcher also collected opinions of the respondents regarding the various security measures of the selected companies and results given below:

Table # 4: Table showing the various security measures and opinion of the respondents regarding the various types of security measure for proper security of information produced by the Accounting Information Systems of the selected companies

Items	CA		CMA		T in A		Total	
	No	%	No	%	No	%	No	%
1. Access to computers should be restricted	15	60	12	48	08	32	35	46.67
2. Use file password	11	44	13	52	07	28	31	41.33
3. Use of data backup and reconstruction procedure	18	72	16	64	10	40	44	58.67
4. Unauthorized tampering of data should be prevented	17	68	14	56	08	32	39	52.00
5. All of the above	08	32	07	28	05	20	20	26.67
Total	25		25		25		75	

(Source: Opinion Survey Reports)

* The responses of 25 respondents regarding items (1 to 5) are overlapping

Table # 4 shows that 46.67% of the respondents have opined that the access to computers should be restricted, 41.33% of the respondents have opined that the use file password, 58.67% of the respondents have opined that the use of data backup and reconstruction procedure, 52.00% of the respondents have opined that the unauthorized tampering of data should be prevented and 26.67% of the respondents have opined that the all alternatives for proper security of information produced by the Accounting Information Systems of the selected mobile telecommunication companies. The majority respondents have suggested that the use of data backup and reconstruction procedure as a security measure for proper security of information produced by the Accounting Information Systems of the selected mobile telecommunication companies.

Good Documentation:

Documentation is another important factor to judge the efficiency of Accounting Information Systems of the selected companies. Good documentation is essential for providing reliable and relevant information which helps management to perform business activities properly. Good documentation is used as the basis for preparing the financial statements, which consists of income statement, balance sheet, cash flow statement, owner's equity statement and others statement. These accounting statements are then made available to both management and a variety of external users to help them reach better informed decisions. The accounting process begins with a transaction and completes with the preparation of financial statement. Documentation pertaining to transaction processing has one central purpose: to communicate the elements and procedures to those who are to use, design, or evaluate the transaction processing system. With respect to the users the documentation helps to ensure that they will perform procedures reliably, consistently, and efficiently.

It also aids in the training of newly employed users. With respect to the systems analysts, accountants, and other designers, the documentation provides the means of visualizing the elements and flows of the newly designed system. It also enables the designers to spot redundant operations and other processing deficiencies in the current system. With respect to the auditors, managers, and other evaluators, the documentation provides the standard against which the actual operation of the system is to be evaluated. Documentation

techniques can also be used to portray the actual operations in order to highlight control weaknesses for the evaluators (Wilkinson, 1986). Documents quite naturally originate in many different departments of a company, but copies of all of them are sent to the accounts department where they are summarized, analyzed, and then entered in the books of accounts. From an overview of the annual audited reports of the selected companies and opinions of the company executives and professional accountants, researcher observes that there is a sufficient document in the selected companies to maintain the various activities. Selected companies maintain various files such as master file, transaction file; reference file and history file for recording their business activities properly. Selected companies use accounting software to process all types of accounting cycle and preparing financial statements such as income statement, balance sheet, cash flow and owners' equity to record the result of all the transactions at the end of every accounting period. The Accounting Information Systems of the selected companies is fully computerized. They use accounting software for recording of transactions. The selected companies prepare financial statement on historical cost convention and going concern basis and management use these statements for decision making. The selected companies use giving number for codifying accounts and use audit trail for linking transaction processing. The selected companies preserve source documents by in a guard file at the initiating stage, in hard disk of the computer and in the network.

Separation of Operation from Accounting:

Separation of operation and accounting is an important way to judge the efficiency of Accounting Information Systems of the selected companies. Accounting information systems is a system of records a business keeps maintaining its accounting system. Its purpose is to accumulate data and provide decision makers such as investors, creditors, managers, and the information to make decision. The Accounting Information Systems provides efficient transfer of data that are necessary to be able to assist the information user, especially those who are not so adept to accounting and financial reporting. Correct and accurate information are necessary in order to arrive to a sound decision which would encourage shareholder value. One of the major purposes of Accounting Information Systems is to support the day to day business operations and many essential activities such as data collection, data management, data maintenance, data control and information generation for fulfilling this purpose consists of processing accounting transactions arising from external sources, monitoring internal physical operations, and preparing such outputs as operational documents and financial statements. The accountants that are engaged in the processing of transaction must be separated from cash collection procedure to ensure the prevention of manipulation of accounts. This activities increase the quality of accounting information produced by Accounting Information Systems. From an overview of the selected companies they follow separation to record various activities like sale orders, purchase orders, receiving reports, employee time cards, deposit slips and checks and particular officer performs particular activities to achieve their aims. The selected companies maintain separate AIS department and maintain various documents for recording various business activities for various purpose such as reporting to interested users, decision making and control and generated various reports through AIS such as ratio analysis, working capital forecast, variance analysis and break-even analysis for internal decision making and control purpose. The selected companies take financing decision, investment decision, capital structure decision, working capital decision, pricing decision, servicing decision and outsourcing decision with the help of Accounting Information Systems and performing various managerial functions such as planning, coordinating, controlling, directing, budgeting,

motivating and decision making. The selected companies have been improved AIS for changing growth of business activities and maintain news files.

Extent of Disclosure:

Extent of disclosure is another important indicator to judge the efficiency of Accounting Information Systems of the selected companies. Disclosure in financial reporting is the presentation of information necessary for the optimum operation of efficient capital market. As we know there are different users of accounting information. The users group needs accounting information to decide in their respective field of interest. For example the investor group requires information regarding investment feasibility. The creditors group requires information to form judgment regarding the credit worthiness of the borrows. Thus the needs for information of the different groups vary. So, a company has to meet the demand of users but it is a difficult task to meet the demand of all users because there are cost constraints. So, in the light of foregoing discussion disclosure means disseminating relevant financial information about the economic affairs of a business enterprise to the audience of interest. Disclosure means the dissemination of relevant, material, and understandable information, both financial and non-financial, from the private domain to the knowledgeable public domain on a consistent basis. The disclosure scores of the selected companies are given below:

Table # 5: Table showing the disclosure score of the selected companies during the study period from 2007-08 to 2011-12

Financial Year	Company # 1	Company # 2	t values	SL
2007-08	61.02	50.22	37.269	0.000
2008-09	62.14	51.45		
2009-10	62.16	51.86		
2010-11	63.45	52.16		
2011-12	64.74	52.72		
Avg.	62.70	51.68		
SD	1.43	0.94		
CV	2.28	1.82		
Maximum	64.74	52.72		
Minimum	61.02	50.22		

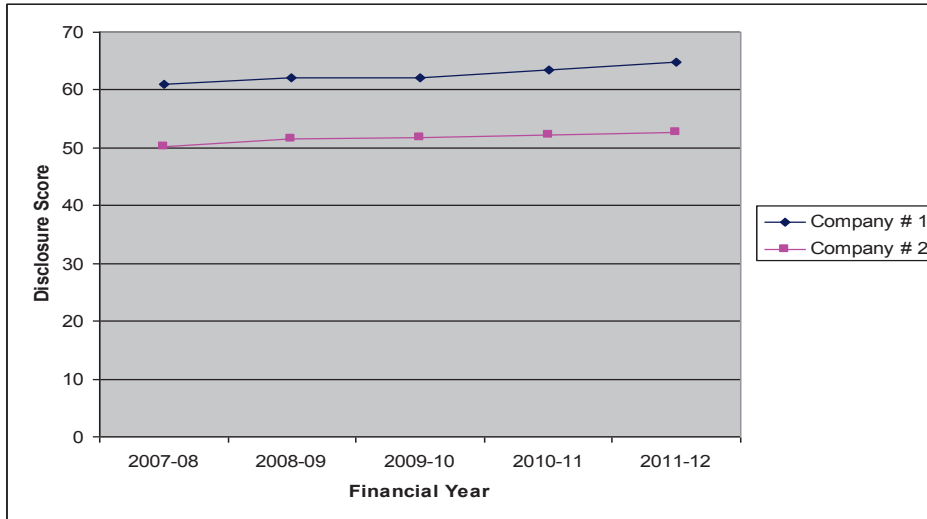
(Source: Audited Annual Reports of the Selected Companies from 2007-08 to 2011-12)

Table 5 shows that the disclosure scores of the selected companies during the period under study. The table also shows that the disclosure score has increased tendency. The average disclosure scores of selected mobile telecommunication companies are 62.70 and 51.68 respectively. The standard deviations of disclosure scores of the selected mobile telecommunication companies are 1.43 and 0.94 respectively. The coefficients of variation of disclosure scores of the selected mobile telecommunication companies are 2.28 and 1.82 respectively during the period under study.

The maximum and minimum value of disclosure scores of Company # 1 is 64.74 and 61.02 respectively and Company # 2 is 52.72 and 50.22 respectively during the period under study. The table also shows that the disclosure scores of Company # 1 is higher than Company # 2 during the study period. In order to see whether there is any significant difference between the sample means and conducted paired sample t test using SPSS 7.5. The result shows that t value

is 37.269 which are significant at 0.000 levels. This indicates that there is significant difference between the disclosure scores of the selected mobile telecommunication companies during the period under study. The table shows that the disclosure scores are moderately satisfactory during the period under study.

Graph # 1: Graphical presentation of the disclosure score of the selected companies are given below:



(Source: Audited Annual Reports of the Selected Companies from 2007-08 to 2011-12)

Researcher also made an opinion survey of the respondents regarding the adequacy of accounting information produced by AIS of the selected mobile telecommunication companies and developed a null hypothesis and conducted χ^2 test and ANOVA test to test the null hypotheses.

Ho1: There is no significant difference of opinion among the respondents regarding the adequacy of accounting information produced by AIS of the selected companies

Table # 6: Opinions of the respondents regarding the adequacy of accounting information produced by Accounting Information Systems of the selected companies

	Respondents Groups										χ^2	SL
	CA		CMA		Tin A		SC		Total			
Types of Opinions	No	%	No	%	No	%	No	%	No	%		
Greatly Adequate	06	24	09	36	07	28	08	32	30	30	6.643	0.880
Moderately Adequate	17	68	13	52	13	52	14	56	57	57		
Slightly Adequate	01	4	03	13	03	12	02	08	09	09		
Neutral	01	4	00	00	01	04	01	04	03	03		
Not Adequate	00	00	00	00	01	04	00	00	01	01		
Total	25	100	25	100	25	100	25	100	100	100		

(Source: Opinion Survey Reports)

Table # 6 shows that 30.00% of the respondents thought that the accounting information produced by AIS of the selected companies is greatly adequate, 57.00% of the respondents mentioned that the accounting information produced by AIS of the selected companies is moderately adequate, 9.00% of the respondents opined that the accounting information

produced by AIS of the selected companies is slightly adequate, 3.00% of the respondents were neutral and 1.00% of the respondents opined that the accounting information produced by AIS of the selected companies is not adequate. The majority respondents thought that the accounting information produced by AIS of the selected companies is moderately adequate. But the opinions of the company executives are that the accounting information of company # 1 is greatly adequate produced by AIS and the accounting information of company # 2 is greatly adequate produced by AIS. In order to see whether there is any significant difference between the opinions of the respondents' regarding the adequacy of accounting information produced by AIS of the selected companies and conducted χ^2 test using SPSS 7.5. Researchers observe that the value of χ^2 is 6.643 which is significant at 0.880 levels. So, the null hypothesis is accepted which means that there is no significant difference of opinion among the respondents regarding the adequacy of accounting information produced by AIS of the selected companies. In order to find out the difference between groups and within groups we have conducted ANOVA test.

Table # 6.A: Table showing the results of ANOVA test regarding the adequacy of accounting information made by AIS of the selected companies

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1.04	3	0.347	0.579	0.630
Within Groups	57.52	96	0.599		
Total	58.56	99			

(Source: Opinion Survey Reports)

The above table shows that there is no significant different of opinions on the adequacy of accounting information produced by Accounting Information Systems of selected mobile telecommunication companies among the different respondents groups.

Cost Effectiveness:

Cost effectiveness is another factor to judge the efficiency of Accounting Information Systems of the selected companies. AIS can lead to cost effectiveness because efficient AIS helps identify excess cost and those excess cost can be reduced by the management. Incorporating a control or security measure into a system involves a cost. Certain types of controls such as corrective controls, documentation controls, and moist security measures are quite expensive. In some cases, even controls that complement other controls may be found to be cost-effective, since they increase reliability by detecting errors that may be missed by the other controls. On the other hand, certain complementary controls may not improve reliability or reduce risks to a significant degree, and hence may not be desirable additions. Since controls form an interlocking framework, all controls should be reviewed and assessed by means of a cost-benefit analysis. Preferably, this review and assessment should take place during a systems development activity; however, it may be performed at any time (Wilkinson, J.W., 1986). The cost effectiveness can be measured with the help of operating ratio and. the operating ratio of the selected companies are given below:

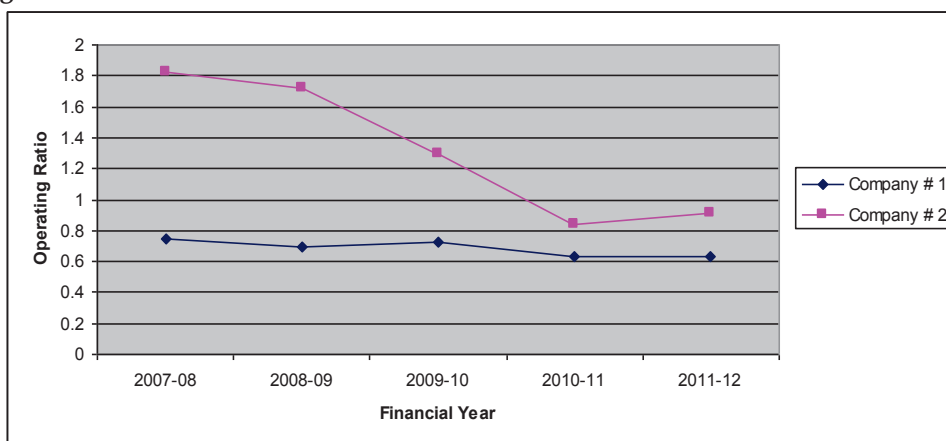
Table # 7: Table showing the operating ratio of the selected companies during the study period from 2007-08 to 2011-12

Financial Year	Company # 1	Company # 2	t values	SL
2007-08	0.75	1.82	(3.489)	0.025
2008-09	0.69	1.72		
2009-10	0.73	1.30		
2010-11	0.63	0.84		
2011-12	0.63	0.91		
Avg.	0.69	1.32		
SD	0.06	0.45		
CV	8.09	34.12		
Maximum	0.75	1.82		
Minimum	0.63	0.84		

(Source: Audited Annual Reports of the Selected Companies from 2007-08 to 2011-12)

Table 7 shows that the relation between total operating costs and operating revenues during the period under study. The table also shows that the operating ratios increasing and decreasing tendency. The average operating ratios of selected mobile telecommunication companies are 0.69 and 1.32 respectively. The standard deviations of operating ratios of the selected companies are 0.06 and 0.45 respectively. The coefficients of variation of operating ratios of the selected companies are 8.09 and 34.12 respectively during the period under study. The maximum and minimum value of operating ratios of Company # 1 is 0.75 and 0.63 million respectively and Company # 2 is 1.82 and 0.84 respectively during the period under study. The table also shows that the operating ratio of Company # 1 is satisfactory but Company # 2 is not satisfactory during the study period. In order to see whether there is any significant difference between the sample means and conducted paired sample t test using SPSS. The result shows that t value is (3.489) which are significant at 0.025 levels. This indicates that there is significant difference between the operating ratios of the selected mobile telecommunication companies during the period under study.

Graph # 2: Graphical presentation of the operating ratio of the selected companies is given below:



(Source: Audited Annual Reports of the Selected Companies from 2007-08 to 2011-12)

Independent Internal and External Audit:

Internal audit is an independent appraisal function established with an organization to examine and evaluate its activities as a service to the organization. The objective of internal audit is to assist members of the organization in the effective discharge of their responsibilities. To this end, internal audit furnishes them with analyses, appraisals, recommendations, counsel and information concerning the reviewed. Internal audit is any systematic investigation or appraisal of procedures or operations by an employee of the concerned entity for the purpose of determining conformity with prescribed criteria. As per paragraph 3 of BAS 610: considering the work on internal audit (ISA 610). Internal auditing means an appraisal activity established with an entity as a service to the entity. Its functions include, amongst other things, examining, evaluating and monitoring the adequacy and effectiveness of the accounting and internal control systems. External audit is one which is performed by chartered accountants (CAs) who are independent of the entity whose assertions or representations are being audited. All the companies registered under the Companies Act are subject to external audit by CAs in public practice. The selected companies have an internal audit department that monitors the operational activities of the companies in the light of policies on procedures set by the Board of Directors and the Management Team for ensuring an effective internal control, transparency and accountability in the organization. Thus from the statement of Board of Director we observe that both the selected companies have control over cash payments and they have flexible internal control system that provides the opportunity for continuous improvement leads to increase in the efficiency of Accounting Information Systems of the selected companies.

CONCLUSION

The present study evaluates the efficiency of Accounting Information Systems of the selected mobile telecommunication companies. The total Accounting Information System of the selected mobile telecommunication companies is computerized and all transactions are processed by the computer. The use of computerized AIS gives opportunities for the selected mobile telecommunication companies to perform the accounting functions more effectively and efficiently because the use of computerized AIS bears significant time and cost savings. The existing Accounting Information Systems help recording various accounting transactions, processing these transactions and prepare the financial statements like income statement, balance sheet, owner's equity statement, cash flow statement which are the snapshot of the financial position of the organization and the main outputs of the accounting system. Existence of internal control system increases the efficiency of AIS through ensuring safeguarding of assets, reliability of accounting information, accuracy of accounting information. Existence of effective internal control system also increases efficiency of AIS through the prevention of frauds. Separation of operation and accounting also increases the efficiency of AIS because the separation of operation from accounting ensures correct processing of transactions without manipulation of figure. Existence of proper security measure also increases the efficiency of AIS through safeguarding the assets of a firm, ensuring the accuracy and reliability of accounting data and information, providing efficiency in all of the firm's operations and encouraging adherence to managements' prescribed policies and procedures. Good documentation is increased the efficiency of Accounting Information Systems. Good documentation is essential for providing reliable and relevant information which helps management to perform business activities properly. Accounting Information Systems also provide information which support to all levels of management activity such as operational level, middle level and top level management. So, the study concluded that since the various users of financial statement is decision oriented the preparation of the financial statement must be more carefully done for ensuring the qualitative characteristics of accounting information produced by Accounting Information Systems so that in can help take effective decision making process which activities is possible then the existent accounting information systems is worked with efficient. So, it can concluded that Accounting Information System is absolutely necessary for decision making in every

functional areas of an organization and every business organization should develop its Accounting Information Systems to avail its benefit.

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