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# Designing accounting information system using SSADM1 Case Study: South Fars Power Generation Management Company (S.F.P.G.M.C)

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## Abstract

In the following research, the accounting information system for the studied company which had various sub-systems of accounting, payment, storage, properties, salary and wages systems were analyzed salary and wages system is developed as one of the sub-systems subsequent to sub-systems problems identification. In both stages of analysis and designing, SSADM methodology, which has a Top-Down approach, is used. Based on the studied methodology in analysis stage, system requirements including needs (determined through studying present system problems) and obligations (determined by the designer and according to experiences obtained from similar systems) were identified and considering such requirements, the proper information system concept model was designed. Some suggestions are represented for organizations use and information systems development fans, in the final part to the article.

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*Keywords: accounting information system; information system; Structured System Analysis and Design Method.*

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## 1. Introduction

Development in IT has led to increase in information in organizations and institutes life and movement. Ordinary individuals could not make decisions in reaching their goals, without being influenced by information. An information system includes a set of individuals, data/information, methods, software, hardware and communications which are active in a company to provide useful information to accelerate and ease the activities, create coordination and control, assist with problems analysis, support decision making and reduce uncertainty in decision-making [1]. Management information system is only considered as a part to authenticate the organization in organizational charts in organizations. Moreover, organizations don't train their human resources in accordance with such technology. Another point to consider is the organizations structural problems. The organization structure and individuals must be prepared for information circulation and absorption. Also, the culture for demanding decision-making should be changed and substituted with information based management [2]. Appropriate situation should be present to establish an appropriate information system and using that optimally. Among such situations are clear explanations of the problem and objectives, formulating appropriate strategies for system development and support changes, monitoring and managing development processes, professional and scientific efficiency for the

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system users and training them, appropriate position for information system, defining information systems employers', consultants', supervisors and commissioners' roles and duties, and finally the cultural problems [3].

## 2. Accounting Information Systems

Kieso and Weygandt define accounting information systems as an element of the organization which offers decision-making biases for users and fans through processing financial events, warning information and other information [4]. Accounting information system could be considered as a logical intersection between two broader issues of accounting and information systems. The thing which both majors of accounting and management information system share in common is their regards on information. Accounting tends to the information while MIS covers systems which create information. These three environments are presented in figure 1.

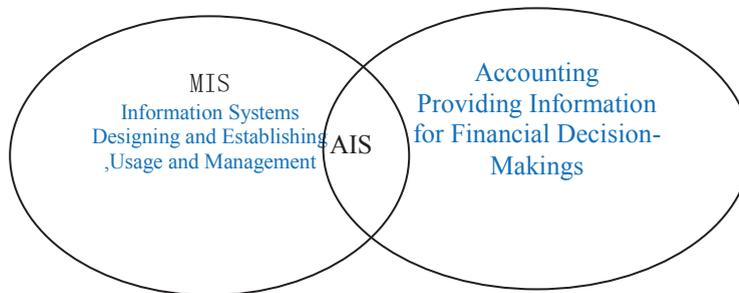


Figure 1. Relation between Accounting, Management Information Systems and Accounting Information Systems

## 3. Practical Method in Executing This Research

SSADM is one of the most popular and complete structured methods in Britain which includes the superior ideas of other methods with the following characteristics:

- 1- It chops the system into smaller pieces and determines the order and the interaction between activities.
- 2- The method uses modeling techniques and diagrams to present a more accurate (structured) and comprehensible definition to users and developers.

Among SSADM superiorities on other present methods is that the method defines and combines techniques in a certain framework. Beside analysis techniques, it also provides guidelines for analyzing time and usage of each one. SSADM separates the logical design from physical design and the logical design is carried out independent of hardware/software. Although SSADM uses a prescriptive method, this method has a great flexibility and the method should be prepared for certain projects situations. SSADM is used to develop the system, but it doesn't apply to whole system lifecycle [5]. This method includes the following stages:

1. Present System Operation Analysis
2. Determining the Requirements
3. Data Logical Designing

## 4. Accounting Information System Analysis and Design

### 4.1. Systems Problems Identification

Fars Power Generation Management Company is a subset of Tavanir holding company. The headquarters for this company is located in Shiraz and its power plants are in Kazerun, Bushehr, Kangan and Jahrom.

Reviewing reporting model, lack of access for users, lack of appropriate relation between systems and considering changes created in commercial world show that this model has not been able to keep its pace with these fast changes. Hence, considering the need for fast access to information, and users and decision-makers expectations who like to have access to up to date information, a review in relation between systems seems to be of essence.

<sup>2</sup>Management Information System

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