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1992-2017

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# IntEX 17

Innovation Technology Expo

**PRODUCT PROFILE**

**The 10<sup>th</sup> UNIMAS**  
Research & Development  
**Exposition**

organized by UNIMAS Innovation

17 - 18 May 2017

DeTAR PUTRA  
**UNIMAS**

**“Strengthening Research and Innovation  
for Communities Sustainability”**

[www.rimc.unimas.my/intex17](http://www.rimc.unimas.my/intex17)

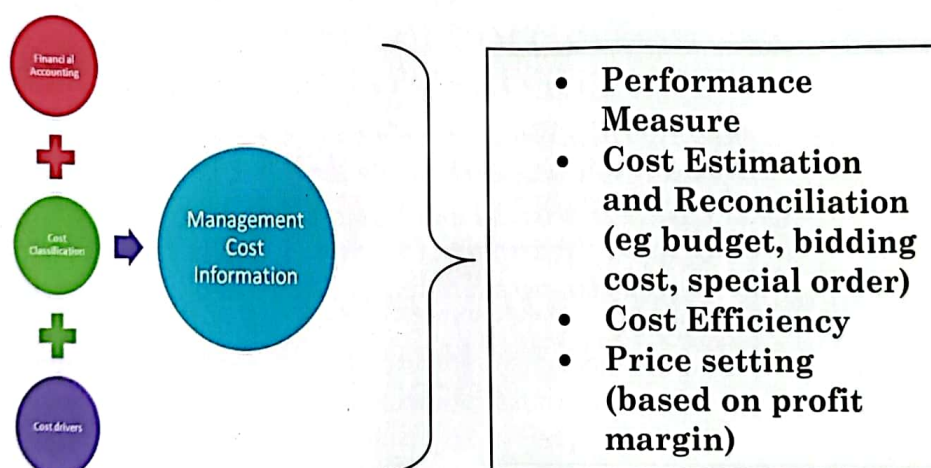


## INTEGRATED FINANCIAL REPORTING AND COST MANAGEMENT SYSTEM

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Most of accounting information system is focusing on the financial reporting system (e.g. Income Statement and Statement of Financial Position). However, the system is limited to specific stakeholders. Managers tend to reduce operating expenditure in order to improve net profit rather than cost efficiency. Many organizations are not using full potential of cost management due to less retrieved cost information. Some of the organizations manually obtain the information which leads more time and more skilled worker to be hired.

This proposed model enables accountants to record financial information together with the cost driver (machine hours, unit output, etc.); and classification (fixed cost, variables, special). Eventually, it can convert to cost information such as cost of technology infrastructure, activity tasks, project cost, vendor cost, employee cost information, etc. This will speed up the process to obtain cost information for decision making by management.



## IMPACT OF KNOWLEDGE ON ACCOUNTING PRACTICES OF SMALL BUSINESSES IN MALAYSIA

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The invention is expected to provide basic accounting knowledge to the small business owners. Hence, the invention aims to assist the small business owners to use appropriate accounting practices for their businesses. Proper accounting practices may be perceived as important for the growth and sustainability of the small businesses since it helps the small business owners to make wise economic decisions for their businesses.