

Mobile Accounting Version 1 Design of Mobile Costing Application for MSMEs Using Android

Rosilah Hassan*, Muhammad Syahrin Ab Rahaman*, Mohd Rosmadi Mokhtar*, Aini Aman**

*Faculty of Information Science and Technology, Universiti Kebangsaan Malaysia, 43600 UKM, Bangi, Malaysia

** Faculty of Economics and Management, Universiti Kebangsaan Malaysia, 43600 UKM, Bangi, Malaysia

rhassan@ieee.org, Syahrin@dzineing.com.my, mrm@ftsm.ukm.my, aini@ukm.my

Abstract— The function and component of mobile phone has become variety, smart and intelligent that shows a new era of mobile technology. Progressive researches in the area of smart phone technologies were to support the needs of powerful development platform which contribute to the emergence of Android as software for mobile devices. Accounting tools by means of mobile phone has becoming a new approach towards educating Micro, Small, and Medium enterprises (MSMEs) about various costing components and costing strategies. Mobile Accounting Tools has been getting more importance in business environment as one type of mobile business application. This paper introduces the design of mobile accounting application as well as describing an approach using Android platform for building business application towards mobile technology. The application provides a realizable cost effective solution for MSMEs to simplify the use of accounting tools to calculate costing and determine pricing.

Keyword—MSME; Android; Mobile Application; Accounting Tools



Rosilah Hassan (M'12) became a Member (M) of IEEE in 2012. She received her PhD in mobile communication from University of Strathclyde, United Kingdom in May 2008. Previously she obtained Master of Electronic Engineering in computer and communication from Universiti Kebangsaan Malaysia, Malaysia in 1999. Her first degree is BSc. In Electronic Engineering from Hanyang University, South Korea in 1997.

She is currently an Associate Professor in Universiti Kebangsaan Malaysia, Malaysia in School of Computer Science, Faculty of Information Science and Technology. She has been serving Universiti Kebangsaan Malaysia since 1997. Among her publications are (1) Nurul Halimatul Asmak Ismail; Rosilah Hassan; Khadijah W.M. Ghazali. A Study on protocol stack in 6lowpan model. *Journal of Theoretical and Applied Information Technology* 2012;41 (2):220-229, (2) Samer Sami Hasan; Rosilah Hassan; Faisal Elhadi abdalla. A new binding cache management policy for NEMO and MIPv6. *Journal of Theoretical and Applied Information Technology* 2012; 36(1):113-117, and (3) Rosilah Hasan; Mohd Khairil Sailan. End-to-end baseline file transfer performance testbed. *Information Technology Journal* 2011;10(2):446-451. Her research interests include networking, mobile communication, and quality of service.

Dr. Rosilah is also a member of The IET, United Kingdom. She was a member of program committees and reviewers in 2011 4th International Conference on Computer Science and Information Technology (ICCSIT 2011), Chengdu, China and 2010 International Symposium in Information Technology (ITSim), Kuala Lumpur, Malaysia and also an editor for ICACT Transactions on Advance Communication Technology (TACT).



Muhammad Syahrin Ab Rahaman was born in Johor, Malaysia on 24th October 1986. He received Bachelor of Information Science and Technology in computer science from Universiti Kebangsaan Malaysia, Bangi, Selangor, Malaysia in October 2009.

Currently he is studying for Msc. In Computer Science from Universiti Kebangsaan Malaysia. His previous jobs include Solution Architect in Telekom Malaysia and also Web Developer. His publication is (1) Rosilah Hassan, Muhammad Syahrin Ab Rahaman, Khadijah Wan Mohd Ghazali, and Lim Fang Fang, Enhancing Student Mark Management Through Web Based System. *International Conference on engineering education (ICEE) Madinah, Kingdom of Saudi Arabia, 2011*. His research interest include mobile learning and networking.



Mohd Rosmadi Mokhtar received his PhD in Informatics from The University of Manchester, United Kingdom 2010. Previously he obtained Master of Information Security from Royal Holloway University of London, United Kingdom in 2003. His first degree is BSc. In Information Technology from Universiti Teknologi MARA, Malaysia in 2001 after he obtained his Diploma in Computer Science from Universiti Teknologi MARA..

He is currently a lecturer in Universiti Kebangsaan Malaysia, Malaysia in School of Computer Science, Faculty of Information Science and Technology. Among his publications are (1) Rabab A. Abas, Mohd Rosmadi Mokhtar, Rossilawati Sulaiman, Zulaiha Ali Othman and Abdullah Mohd Zin. Impact of disasters in Southeast Asia on Malaysia computer network. *Journal of Theoretical and Applied Information Technology* 2012, (2) Khaironi Yatim Sharif, Mohd Rosmadi Mokhtar, Jim Buckley,. Open source programmers' Information seeking during software maintenance..*Journal of Computer Science* 2011; and (3) Wang, W., Mokhtar, M.R, Macaulay, L. C-

index: trust depth, trust breadth, and a collective trust measurement. *Proceeding of Hypertext 2008 workshop on collaboration and collective intelligence, Pittsburgh, USA*. His research interests include trust, reputation, and privacy.



Aini Aman received her Post Doctoral in Offshore Accounting Outsourcing (2006) and PhD in Offshore Outsourcing of Software Development from University of Manchester, United Kingdom in 2005. Previously she obtained Master in Business Administration from University of Manchester, United Kingdom in 1995. Her first degree is BSc. In Accounting from Purdue University, USA in 1991 after receiving her Diploma of Arts in Business Administration from State University of New York, uSA.

She is currently an Associate Professor in Universiti Kebangsaan Malaysia, Malaysia in Faculty of Economics and Management. Among her publications are (1) Aini Aman, Noradiva Hamzah, Rozita Amiruddin and Ruhanita Maelah. Transaction costs in finance and accounting offshore outsourcing: a case of Malaysia. *Strategic Outsourcing : An International Journal* 2012;1(5) 72-88, (2) Ruhanita Maelah, Aini Aman, Rozita Amiruddin, Sofiah Md Auzair. Accounting outsourcing practices in Malaysia. *Journal of Asia Business Studies* 2012; 6(1):60-78, and (3) Aini Aman and Brian Nicholson. The process of offshore development: Preliminary studies of UK

companies in Malaysia. *Organizational Information System in the context of globalization* 2003; 201-216. Her research interests include Offshore Outsourcing, Finance and Accounting Shared Services and Accounting Information System.