CHAPTER VI

CONCLUSION

Elimination of Three (3) Accounting Software Packages

From the six (6) accounting software packages left for final evaluation, we rejected three (3) of them for their inability to satisfy AT LEAST ONE of our two (2) criteria for selection:43

1) a minimum score value of 2.50 for EACH concept.

2) a representation adequacy of 50% response rate per Union.44

Sun Account (modified)

This software does not meet either of our criteria:

1) It presents a value of 2.33 for Reports concept from the general ONE attitude scale question F7 of the questionnaire (see slide 11), which is less than 2.50 as required in our criteria for selection;

2) Its representation of only 33% (3 out of a potential of 9 Southern Union respondents: see slides 4 and 5) also disqualifies this software. We assume here that the modified Sun Account software package is used by most of the Conferences within the Southern Union.

43 For more details, see the section Two (2) Criteria for Selection at the end of Chapter II PROBLEM STATEMENT.

44 We recall the reader that each software package evaluated in this research is assumed to be used by Conferences within the same Union. For example, the Southern California software is used only within the Pacific Union; the Mid-America software within the Mid-America Union; etc. Having at least 50% of all the Conferences of a specific Union guarantees 50% of respondents using the same software. The Lake Union software package is the only one that is used in more than one Union.
**Modified NPUC**

This software presents a value of 2.40 in Functionality from the MULTIPLE related questions of the questionnaire’s Section B (see slide 10), which is less than the required 2.50 as defined in our criteria of selection.

Note that this software presents the second lowest score of 3.00 on the next slide 18 where respondents expressed their attitude towards NOT looking to change their software. This means that, when compared with others respondents using other software packages, the NPUC respondents are the less inclined ones (except for the Sun Account Modified respondents) to NOT look to change their NPUC software package.

**NPUC North Pacific**

This software presents a Reports concept value of 2.40 from the general ONE attitude scale question F7 of the questionnaire (see slide 11), which is less than the required 2.50 as defined in our criteria of selection. Still we found an interesting paradox in slide 18 with those 5 NPUC respondents: all of them present the highest possible score of 4.00\(^{45}\) by expressing each of

\[
\begin{array}{|c|c|c|c|c|}
\hline
\text{School of Business} & \text{ANDREWS UNIVERSITY} & \text{December 1994} \\
\text{Lake Union (20)} & 3.7 & 3.7 & \\
\text{Southern California (4)} & 0.75 & 3.75 & \\
\text{NPUC (North Pacific) (5)} & 4 & 4 & \\
\text{Modified NPUC (4)} & 3 & 3 & \\
\text{Mid-America (8)} & 3.6 & 3.6 & \\
\text{Sun Account (modified) (3)} & 2 & 2 & \\
\hline
\end{array}
\]

\(^{45}\) We recall here the meaning of these numbers in slide 18. To the question “We are NOT looking to change our accounting software package”, the 1 score represents the average answer for Strongly Disagree, the 2 score the average answer for Tend to Disagree, the 3 score the average answer for Tend to Agree, and the 4 score the average answer for Strongly Agree.
them a STRONGLY AGREE attitude towards NOT looking to change their accounting software, even with their low attitude towards the concept of Reports adequacy.\textsuperscript{46}

**We Accept our Working Hypothesis**

**YES, THERE ARE CHURCH ACCOUNTING SOFTWARE PACKAGES USED BY ENOUGH CONFERENCES THAT ADEQUATELY SATISFY THEIR ACCOUNTING NEEDS SO THAT THEY CAN BE RECOMMENDED TO OTHER CONFERENCES.**

**Three (3) Accounting Software Packages can be Recommended**

Three (3) software packages passed our 2 criteria for selection:

- *Lake Union software*
- *Southern California software*
- *Mid-America software*

All these software packages present acceptable scores above 2.50 for all concepts, and have at least 50\% of their Union Conferences who responded.

The Lake Union and Southern California software scores vary from second to fourth position in all concepts: never are they first nor last.

On the other hand, Mid-America software is first in three concepts, but also last in one (Cost).

\textsuperscript{46} This is contrary to our assumption that respondents are NOT satisfy with their accounting software WHEN THEY SHOW DISSATISFACTION FOR AT LEAST ONE OF THE DEFINED CONCEPTS. We deduce that the Reports inadequacy, in the case of our NPUC respondents, is insufficient to subdue their overall software satisfaction.
Lake Union software:
- scores relatively well with Support (2nd/F4) and Reliability (2nd/F8 and 3rd/Section E) concepts, and ranks first in Reliability satisfaction reason (slide 12).
- scores relatively lower with Training (4th/F4) and ranks first in Training DISsatisfaction reason (slide 15), and ranks 2nd in Reports DISsatisfaction reason (slide 14).

Southern California software:
- scores relatively well with Reliability (2nd/Section E, but 4th/F8), Training (2nd/F6), Reports (2nd/F7) and Cost (2nd/F10), and ranks first in Reports satisfaction reason (slide 16).
- scores relatively lower with Support/Training\(^{47}\) (next to last/Section D), and ranks 2nd in Training DISsatisfaction reason (slide 15).

Mid-America software\(^{48}\):
- scores first in Reliability (both Section E and F8), Functionality (Section B) and Reports F7. It also ranks first in Support satisfaction reason (slide 13), and second in Reliability satisfaction reason (slide 12).
- scores next to last in Training (F6) and last in Cost (F10).

Still there are limitations to our results, and one should consider the following 2 sections before making any firm opinion on the software packages mentioned herein.

\(^{47}\) We acknowledge, at the end of the very last section of this report, the deficiency of measuring two concepts at once through the MULTIPLE questions scale in section D of the questionnaire.

\(^{48}\) If Mid-America software runs ONLY on minicomputers, we can NOT recommend it. This information has not been verified. As previously said, using a mini-computer to run an accounting software is not cost effective in today's computer world. Software should run on standard Operating Systems for greater support and flexibility.
Recommendations to Enhance the Significance of the Results

Here are 5 recommendations that, we believe, can enhance the significance of the results. These recommendations, if applied, will require simply a recalculation of the actual data already on hand.

1. Exclusion of the 6 questionnaires from the first three rejected software packages, namely FTA Canadian, Custom/In House and RealWorld
   By doing so, the overall rating calculation from all respondents would be more accurate with our objective of focusing on the 6 retained software packages. It would also generate global new figures for some slides, based on 43 instead of 49 respondents.\(^{49}\)

2. Exclusion of all irrelevant questions
   By eliminating the questions B2, B4, D4, D6, D8, E4 and E5 used in the MULTIPLE related attitude scale questions, and recalculating the scores, we would address more specifically the software satisfaction and obtain more accurate scores on slide 10.

3. Exclusion of respondents that were NOT using the software
   There may be major differences in opinion between respondents that use the software and those who do not. We find that information in question G4. How someone using only the reports produced by an accounting software can answer questions related

\(^{49}\) Figures would change for slide 3 on “NOT Looking to Change”, as well as Slides 12 to 15 on “Reasons for Satisfaction / DISSatisfaction” since those 6 rejected respondents would not be included in the calculation. In the appendixes, figures on slides 20, and 25 to 33 would also be modified.
to its report generator, support or training? Our actual results may show inaccurate scores by using respondents that are not knowledgeable enough to answer adequately.

4. Exclusion of Unions respondents
   Of the 49 questionnaires received, 7 out of a possibility of 9 are from Unions respondents. Many Unions have more resources than their local Conferences. In some cases, they are the ones that provide software support and advice to Conferences that have little expertise in house.

   Responses from Unions may show scores unusually higher than average Conferences in terms of cost, support, training, etc. We should exclude, or at least NOT consider in a first step, the Union respondents from the final results, calculating first the results without the 7 Union respondents, and then with the 7 Union respondents.

5. Calculation of the standard deviation
   We use in statistics a measure of dispersion that gives an idea of the spread of the results: we call it the standard deviation.

   Two software packages can show the same level of satisfaction, but one may have a much greater dispersion than the other. The greater the dispersion of scores, the more likely you will find unsatisfied respondents.  

---

50 See, in the next section Limitations in the Interpretation of the Final Results, the sub-section 3 Qualifications of the respondents, where 2 respondents from the same Conference answered quite differently!

51 We unfortunately did not have time to incorporate this information in our results, but, as an example, let us consider the slide 10 where Functionality for the Lake Union software scores 3.08 compared to 3.05 for the Southern California software. The Lake Union software presents a standard deviation of 0.42 for the concept of Functionality, compared to 0.68 for Southern California. This means that, even if they are almost equal in terms of central tendency, the Southern California software shows a greater score dispersion from its respondents. In statistical words, if the distribution of the respondents is normal, then for the same probability given by one standard deviation, you would more likely find Southern California
Limitations in the Interpretation of the Results

Here are 7 limitations in the interpretation of the results of this report that we believe should be considered if one would conduct this business research again.

1. Relevance of the questions

We discovered during the analysis of the survey results that some questions were not specifically relevant to our objective of evaluating software satisfaction.\textsuperscript{52}

For example, in section B of our questionnaire, the questions 2 and 4 have more to do with the physical settings of the software than the software itself.\textsuperscript{53}

2. Relevance of the answers

Some answers were confusing or forcing undesired answers.

A) There was confusion in answering the questions 6 to 8 of section B, regarding the accounting modules that were Used, Not Used, and Would Like to Have (Desired). See the note related to slide 7 “Modules Used and Desired”.

software respondents who do NOT meet our minimum criteria of Functionality satisfaction (score of 2.37 = 3.08 - 0.68, which is under our minimum of 2.50) than Lake Union software respondents (score of 2.66 = 3.08 - 0.42). On the other hand, for this same probability of one standard deviation, you would more likely find Southern California software respondents who do really like the Functionality (score of 3.73 = 3.05 + 0.68) than Lake Union respondents (score of 3.50 = 3.08 + 0.42). In other words, the Lake Union software respondents show more regularity (or less variability) in terms of Functionality satisfaction than the Southern California respondents.

\textsuperscript{52} We should design questions that more accurately measure our different concepts of software satisfaction. The results here presented include unfortunately all those irrelevant questions as explained in the following note.

\textsuperscript{53} If someone would answer that he strongly agrees on questions 1, 3 and 5 of Section B, meaning their software package is easy to use, allows to design their own reports, and does not necessitate the production of particular manual reports, would that not be sufficient to affirm that the software is functional? Now, if we add the answers of questions 2 and 4 where the respondents may reply that their computers are slow and not available when printing (no printing buffer), should it be counted in the evaluation of the software? Yes, it’s not very functional when you have to wait because the computer is slow and is printing, but it may not be entirely the responsibility of the accounting software package. We have the same situation in section D with the questions 4 (hardware support), 6 (busy users) and 8 (key person), and in section E with questions 4 (data loss) and 5 (back-up). All these questions are pertinent but do not relate directly with the software characteristics as other questions do.
B) Questions F11 to F14 propose many reasons for satisfaction / DISsatisfaction. The additional answers “All the reasons” and “Not DISsatisfied” should be added.

C) We should perhaps consider for Section A, beside the usual Conference accounting and budgeting software packages, all other software packages possibly in use that are related to accounting: Academy / School, Adventist Book Center, Trust / Association.

3. Qualifications of the respondents

How reliable are our answers on the received questionnaires?

It happened that two persons from the same office replied to our questionnaire.\(^{54}\)

We should expect the same responses, and they were in fact the same in regards with general information as their number of printers, etc. But their perceptions of their accounting software were quite different, as you can see in slide 19: they express different opinions on the reports features (design and manual reports) and on back-up procedures.

---

\(^{54}\) We are absolutely sure that these two (2) respondents are from the same Conference.
Note the respondents respective characteristics in terms of Computer Knowledge and Training: the respondent #1\textsuperscript{55} has used the software for 10 years, while the respondent #2\textsuperscript{56} does NOT use the software. Both have an administrative position and work with the financial statements. Which one of those two respondents would you choose?\textsuperscript{57}

We should qualify all respondents: are they truly using the software package? Can they answer the many different questions of the questionnaire? Maybe should we send questionnaires to more than one person in each Conference, and select the answers based on their use of the software: a knowledgeable software user for software reliability / support / training; a report user for report adequacy; etc.

4. Number of respondents per accounting software package VS true representation

Suppose a new received questionnaire with score of 2.50 in sections B, D and E.

If the questionnaire is from a Lake Union software respondent, it would be our 21st Lake Union software respondent and the Lake Union scores in slide 10 would now become 3.05\textsuperscript{58} down from 3.08 for Section B; 2.80 down from 2.81 for Section D; and 3.37 down from 3.41 for Section E.

If the questionnaire is from a Southern California software respondent, it would be our 5th Southern California software respondent and the Southern California software

\textsuperscript{55} Slide 19 shows that the respondent #1 \textit{Disagrees} with the affirmation that 1) the software allows reports design, 2) he does (NOT) need to do manual reports, 3) the back-up procedure is satisfactory. He \textit{Disagrees} with the affirmation that he is NOT computer knowledgeable and that he needs more training.

\textsuperscript{56} Slide 19 shows that the respondent #2 \textit{agrees} with the affirmation that 1) the software allows reports design, 2) he does (NOT) need to do manual reports, 3) the back-up procedure is satisfactory. He \textit{agrees} with the affirmation that he is NOT computer knowledgeable and that he needs more training.

\textsuperscript{57} We took the respondent #1 because we assume that he is more knowledgeable about the software than the respondent #2.

\textsuperscript{58} \((3.05 \times 20) + (2.50 \times 1) / 21 = 3.05.\)
scores in slide 10 would now become 2.94\(^59\) down from 3.05 for Section B; 2.73 down from 2.79 for Section D; and 3.38 down from 3.60 for Section E.

As the reader can see, the effect of one additional questionnaire with moderate score is relatively marginal on the Lake Union software, with a cumulative score variation of 0.09 (from 9.30 to 9.21), while the Southern California software suffers much more with a cumulative score drop of 0.39 (from 9.44 to 9.05).

This is why we see some limitations in our scores per software package. Does the respondents for one software package really represent the characteristics of all the users of that software package?\(^60\)

5. Numerous Software Packages at the same Location

This survey was trying to address specifically the satisfaction of the General Ledger / Financial Statements software modules of a Conference / Union daily operations.

One respondent answered the first question in Section A\(^61\) as follows: 1) Mid-America software; 2) Sun Account; 3) Our Union software. After a brief discussion over the phone, we understood that Sun Account was their General Ledger software; Mid-America was used for their ABC and church school while their Union software was an in-house remittance package for use with Sun Account! When this respondent answered about his satisfaction on reports or ease of use or cost, what software was he considering?

\(^{59}\) \((3.05 \times 4) + (2.50 \times 1) \) / 5 = 2.94.

\(^{60}\) For example, how reliable are the modified Sun Account software scores from their 3 respondents? Are they representative of all the modified Sun Account users? This limitation in terms of number of respondents per software would not apply to the Lake Union software because of its excellent representation within this survey.

\(^{61}\) The question is: We are using the following accounting software for our G/L & Financial Statements.
Could some respondents have expressed DISsatisfaction and being biased in their responses because of a particular problem with another software package?

6. Respondents Transferring in a new Computer Environment
   Some respondents were in the process of transferring from their mini environment to a network of PCs. Others were transferring from a single PC to a network of PCs.
   When you implement software on a new platform, you can not affirm that you have used it for ten years. Even if the menus are the same, there are often many technicalities that have to be solved to make sure the software is stable and reliably working on the new hardware / software platform. We believe some respondents based their responses on their previous computer environment, which is not the actual reality.
   The questionnaire should allow the identification of respondents in the process of changing or that have recently changed their computer environment.

7. MULTIPLE related questions sections defining more than one concept
   For section D (Support AND Training) and E (Security AND Reliability), we made the mistake of combining two (2) concepts in one section. By assigning one global score to one section, we were in fact measuring 2 concepts at once.
   This causes problems when MULTIPLE related questions results are compared with the general ONE question results: you are not really comparing the same thing. 
   Concepts should be defined and measured separately.

---

62 They keep the same software package that has been adapted for use in a more standard environment.
63 The MULTIPLE related questions of section D deals with 2 concepts at once, Support AND Training, while these concepts are addressed separately by 2 general ONE questions (F-4 and F-6) in section F. We have a similar problem with the Functionality concept of section B that also includes the Reports concept (through the 3 MULTIPLE related questions B-3 to B-5) while this concept of Reports is addressed by only 1 general ONE question (F-7) in section F.
APPENDIX 1

Original 5 Page Questionnaire
INSTRUCTIONS TO ALL RESPONDENTS

1) This questionnaire is INTENDED TO BE FILLED BY THE TREASURER or his assistant. It tries to measure accounting software satisfaction.

2) All answers will be kept CONFIDENTIAL. We only require the Union to which you belong, as shown on the above label.

3) This questionnaire has been intentionally designed to be AS SHORT AS POSSIBLE. If you believe other important elements should be mentioned, space is provided for additional comments at the end of each page.

4) The results of this survey will be available to all respondents who request it. SEE LAST PAGE FOR DETAILS.

5) All 67 NAD Conference and Union treasurers are invited to participate. We urge you to answer accurately, so we may all see the exact situation.

6) Do your best to send this questionnaire no later than Tuesday, November 15. You may use the enclosed stamped self-addressed envelope.

A. Our Accounting Environment

1) We are using the following accounting software for our G/L & Financial Statements: (SELECT ONLY ONE)....

   Lake Union Software Mid-America Software Our Union Software GC SUN Account OTHER

   □    □    □    □    □    □    □

   NONE

   If OTHER, please specify:________________________________________

2) Our office has been using this accounting software for how many YEARS? .................................

   1 year  2-3  4-5  6-7  8-9  10+

   I don’t know

   □    □    □    □    □    □    □
3. **Number of computers** we are using for our accounting software: ........................................... □

4. **Number of printers** we are using for our accounting software: ........................................... □

5. **Number of employees** using our accounting software: ......................................................... □

### B. Our System Functionality

<table>
<thead>
<tr>
<th></th>
<th>Strongly Agree</th>
<th>Tend to Agree</th>
<th>Tend to Disagree</th>
<th>Strongly Disagree</th>
<th>I don’t know</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Our accounting software is <strong>easy to use</strong>.</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>2. Our accounting <strong>computers</strong> are <strong>slow</strong>.</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>3. Our accounting software allows us to <strong>design our own reports</strong>.</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>4. While the printer prints accounting reports, we CAN NOT use the computer for something else.</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>5. We still <strong>need to MANUALLY produce</strong> necessary financial reports.</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>G/L &amp; Financial Accounts Payable Receivable Payroll Remittance</th>
<th>Property / Plant Assets</th>
<th>Trust Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>The following modules are presently <strong>COMPUTERIZED AND USED.</strong></td>
<td>(Check ALL that apply)</td>
<td>□</td>
</tr>
</tbody>
</table>

6. **The following modules are present**y **COMPUTERIZED AND USED.**

   (Check ALL that apply) ................................................... □

7. **The following modules are also** AVAILABLE BUT NOT USED.

   (Check ALL that apply) ................................................... □

8. **WE WOULD LIKE TO HAVE** these other modules **computerized.**

   (Check ALL that apply) ................................................... □

### C. Our Cost for one (1) year operation

<table>
<thead>
<tr>
<th>Less than $1,000.</th>
<th>$1,000.- $4,999.</th>
<th>$5,000.- $9,999.</th>
<th>$10,000.- $14,999.</th>
<th>$15,000.- More than $15,000.</th>
<th>I don’t know</th>
</tr>
</thead>
<tbody>
<tr>
<td>NULL</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
</tbody>
</table>

Our **ANNUAL COSTS** for operating our accounting computerized system (excluding employees salaries) are, in terms of...

1. **Accounting Software Update(s) & Support** ........................................... □
2. **Training** .............................................................................................. □
3. **Leased Phone Line(s)** ............................................................................ □
4. **Hardware Maintenance & OS support** ...................................................... □
   (OS: Operating System)

**ADDITIONAL COMMENTS** pertinent to the above questions:

________________________

________________________

________________________

________________________

________________________
D. Our Users Support & Training

SELECT ONLY ONE

1. When we have a problem regarding the accounting SOFTWARE, we get MOST of our support from .................................................................

2. When we have a problem regarding the equipment (HARDWARE), we get MOST of our support from .................................................................

3. When we have a software (program) problem, support is adequate. ............

4. When we have a hardware (equipment) problem, support is adequate. ....

5. We use our software manuals when we need explanations on our accounting software. .................................................................

6. Our accounting software user(s) are extremely busy (overloaded). ............

7. Our accounting software user(s) are well trained in using the accounting software. .................................................................

8. Our office has ONE key computer person who, if (s)he left, would leave us in big trouble. .................................................................

E. Our System Reliability & Security

1. We usually have no problem with our computer accounting system. ...........

2. We use all functions and modules of the software without apprehension. ...

3. The behavior of the accounting software is unpredictable: sometimes it works; sometimes it doesn’t. .................................................................

4. We have experienced serious data loss within the last year. ......................

5. There is an established back-up procedure that is followed thoroughly. .......

F. Our Overall Satisfaction

1. We are NOT looking to change our actual accounting software. ............

2. We need additional computers. .................................................................

3. We need additional printers. .................................................................

ADDITIONAL COMMENTS pertinent to the above questions:
We are satisfied with...
4. ... the accounting software support. .........................................................
5. ... the accounting hardware support. ...............................................................  
6. ... the training of our employees. .................................................................
7. ... the reports produced by the accounting software. ...............................  
8. ... the reliability of our computerized accounting system. ....................
9. ... the security of our computerized accounting system. .......................  
10. ... the total annual cost of our accounting system. ................................. 

Here are the 2 MAIN REASONS why we are SATISFIED with our actual accounting software system:
11. FIRST reason: (select only one)........
12. SECOND reason: (select only one)......
   (If OTHER, please specify).....

Here are the 2 MAIN REASONS why I am DISSATISFIED with our actual accounting software system:
13. FIRST reason: (select only one)........
14. SECOND reason: (select only one)......
   (If OTHER, please specify).....

G. Respondent background and status

Less than 2 years 2 to 4 years 5 to 9 years 10 to 19 years 20 to 29 years 30 to 39 years 40 +

1. My years of experience working in the SDA Church:...□  
2. My years of experience working in accounting:.............□  

Treasurer  Assistant-Treasurer  Secretary-Treasurer  OTHER

3. My actual TITLE:.................................................................□  
   (If OTHER, please specify)....

1 year or less 2-3 years 4-5 years 6-7 years 8-9 years 10 +

4. I have been using our accounting software for... .........□
   (I don’t use it)

ADDITIONAL COMMENTS pertinent to the above questions:
5. I consider myself a knowledgeable computer user. ...........................................
   \[ \square \] \[ \square \] \[ \square \] \[ \square \] I don’t know

6. I personally need more training on our accounting software. ...........................
   \[ \square \] \[ \square \] \[ \square \] \[ \square \] I don’t know

H. Technical Section
   (to be filled out by a knowledgeable computer person, if possible)

1. Type of computer environment
   used with our accounting system:
   (Check ALL that apply) .................................................. \[ \square \]
   (If OTHER or mini, please specify).....

2. Type of Operating System
   used with our accounting system:
   (Check ALL that apply) .................................................. \[ \square \]
   (If OTHER, specify. Ex.: Artisoft, WFW, etc.)....

I. Request for this Survey Results

- I WANT TO RECEIVE A COPY OF THE FINAL SURVEY REPORT.
  I understand that there may be a small fee to cover the cost
  of this survey project unless financial support is obtained.

\[ \square \] YES \[ \square \] NO

We want to approximate how many respondents are interested in receiving the final report. **Because of confidentiality**, ALL respondents will be contacted and informed on how to obtain this survey report.

THIS IS WHY IT IS VERY IMPORTANT THAT THE PERSON WHO ANSWERS THIS QUESTIONNAIRE MUST BE THE SAME AS THE ONE THAT APPEARS ON THE ADDRESS LABEL OF THE ACCOMPANYING LETTER.

IF IT IS NOT SO, YOU SHOULD WRITE OR CALL JEAN RENAUD AT (616) 471-8736 AND LEAVE YOUR NAME AND TITLE IN REPLACEMENT OF THE NAME ON THE LABEL.

Do your best to send this questionnaire

**no later than Tuesday, November 15, 1994**, to:

Jean Renaud
ANDREWS UNIVERSITY
219 Burman Hall
Berrien Springs, MI 49104-0900

ADDITIONAL COMMENTS:
APPENDIX 2

RESPONDENT OBSERVATIONS

This present section shows all the notes and comments that were written on some questionnaires by the respondents. They are classified into two categories: 1) observations that relate directly to the software itself, meaning reports, ease of use, etc.; 2) observations that relate to the Conference, meaning cost, security, environment, etc.

From the questionnaires received and from various phone conversations we drew personal conclusions that are written in italics: these conclusions might be wrong or incomplete.

The following codification was used so we may track the origin of the observation:

For example, (A / Q35) means that the observation that follows comes from the questionnaire number 35, in section A - Accounting Environment; (B-05 / Q15) means that the observation that follows comes from the questionnaire 15, concerning question number 5 in section B - System Functionality.

Respondent Observations Related to Software

1. Lake Union software
(Used mainly by the Atlantic, Columbia and Lake Unions Conferences; some installations in local Conferences in other Unions; installations run on stand alone PCs, PC host or Networks)
**Accounting Environment**
(A / Q35) Unable to complete the questionnaire: we are just now changing to this (new Lake Union) system.

**System Functionality**
(B-05 / Q15) Some financial statements are produced manually (i.e. Income Statement).

(B-08 / Q04) Would like to see the Property/Plant assets program more user friendly.

**Users Support & Training**
(D-05 / Q15) Software manuals have not been available until recently.

**Overall Satisfaction**
(F-11 / Q15) Satisfied for all the reasons presented: the software has a balance of (all) these factors.

(F-11 / Q22) The third reason of satisfaction is speed.

(F-11 / Q23) The first reason of satisfaction is because we are used to it.

(F-13 / Q01) Dissatisfied because of manuals.

(F-13 / Q02) Dissatisfied because of lack of documentation.

(F-13 / Q17) Dissatisfied only in the area of Payroll, which should change with the 1995 release.

(F / Q22) Looking forward to new releases - especially Payroll. Some fine features being developed - should rival A.D.P. quality.
2. Southern California Conference software
(Used by the Pacific Union Conferences; originally developed by the Southern California local Conference; installations run on Wang minicomputers, PCs and Networks)

3. NPUC (North Pacific Union) software
(Used by the North Pacific Union Conferences; installations run on mini and terminals/phone lines with recent PCs and Network installations)

4. Modified NPUC (SouthWestern Union) software
(Modified version of the North Pacific Union software, adapted by the SouthWestern Union for use in their Conferences; installations run on IBM System 36 minicomputers, PCs and Networks))

5. Mid-America software
(Used by the Mid-America Conferences; all installations run on terminal/phone lines connected to a central system located at their Union College)

Users support & Training
(D-01 / Q25) Support by the Union College.

Overall Satisfaction
(F / Q26) We feel very fortunate to have the accounting package provided in our Union.

(F-14 / Q28) Basically very satisfied.

6. Sun Account modified (Southern Union) software
(Modified version of the General Conference Sun Account software; adapted by the Southern Union for their Conferences; installations run on PCs and Networks)

Overall Satisfaction
(Q38) Solid general ledger. We have written our own entry programs in Dataflex which is imported into Sun Account.
Two Conferences in the same Union use Sun Account: one is quite satisfied; the other is dissatisfied.

7. FTA software
(Used mainly in Canada; designed by an external firm; no more support; run on PCs and Networks)

8. Custom / In House software

Technical Section
(Q06) The Canadian Union office use a modified custom software package that runs on Pick OS.

(Q42) A SouthWestern Conference use an In House Customized software on Wang minicomputer.

9. RealWorld software
(Commercial software; only one installation; runs on PCs)

System Functionality
(B-05 / Q08) Only one report needs to be produce manually.

(B / Q08) Payroll is processed by the bank.

Users support & Training
(D-01 / Q08) Local support is available.

Overall Satisfaction
(F-11 / Q08) Satisfied for all the reasons proposed; not dissatisfied.
Respondent Observations Related to Conferences

1. Atlantic Union Conferences
   (Use the Lake Union software)

   Cost for one year operation
   (C / Q04) Borne by the Union.

   (C / Q04) On site support cost of approximately $1000. (airfare, per diem, accommodations).

2. Canadian Union Conferences
   (Use a mix of software: FTA software for many years by some Conferences; one Lake Union software; one commercial RealWorld software; one custom designed software under Pick OS)

3. Columbia Union Conferences
   (Use the Lake Union software)

4. Lake Union Conferences
   (Use the Lake Union software)

   Cost for one year operation
   (C / Q23) Software and support cost are included in our Union remittance.

   System Security
   (E-05 / Q24) There is an established back-up procedure but I don’t think it is done often enough.

   Overall Satisfaction
   (F-02 /Q21) We need additional computers/printers, but cost/finance is the problem. New equipment and technology is available but not affordable.
Respondent background

(G / Q22) I have not used any other significant product, but what I hear doesn’t impress me much.

5. Mid-America Union Conferences
(Use the Mid-America software)

Cost for one year operation

(C / Q25) Total cost = $11,000.

(C / Q27 + 45) Cost of Leased Phone Line is included in the cost of Accounting Software support.

6. North Pacific Union Conferences
(Use mainly the North Pacific Union NPUC software; one Conference uses in-house software, another one uses the Lake Union software)

Accounting Environment

(A-02 + G-04 / Q32) I have been using our accounting software for 1 year: we recently upgraded the software package (from mainframe to local network).

Cost for one year operation

(C / Q30) We are presently on our Union mainframe connected by phone line. We will be moving to our local network using the new NPUC (North Pacific Union) accounting system.

Overall Satisfaction

(F /Q47) Will be using NPUC PC upgrades.

Technical Section

(H-02 / Q30) Phone line on AS400.
7. Pacific Union Conferences
(Use mainly the Southern California Conference software; one Conference uses the Lake Union software)

Cost for one year operation
(C / Q34) Hardware maintenance (more than $15,000.) includes new or upgraded equipment, including computers, printers, peripherals, network OS, etc.

Respondent background
(G / Q36) We switched software this year (from Leased Line to Local Network).
We had our own software before... for years.

Technical Section
(H-02 / Q33) Mini-Computer using Wang OS.

8. Southern Union Conferences
(Use mainly a modified version of the GC Sun Account software)

Accounting Environment
(A-01 / Q40) We are using the following software: Mid-America, our Southern Union software, and Sun Account (Stand-alone Mid-America software for the Academy, ABC and Trust; Sun Account for the General Ledger and Financial Statements; and a custom Southern Union designed software for remittance linked to Sun Account).

Overall Satisfaction
(Q40) Some areas are overlooked by your questionnaire. For example, does the budgeting part... meet the needs of users? Are there severe problems with parts of various modules? Does the software operates easily in modern Operating Systems?
9. SouthWestern Union Conferences
(Use mainly a modified version of the North Pacific Union software)

Accounting Environment
(A-01 / Q41) We are using the NPU (North Pacific Union) + SouthWestern software combined.

(A / Q43) We use Banccorp for our Trust Accounting.

Overall Satisfaction
(Q41) Our programs are upgraded on a regular basis. If we see changes that we would like, we make the request and they are usually on the next release.

Technical Section
(H-01 / Q42) Mini-Computer Wang.

(H-01 / Q43) Mini-Computer IBM System 36. We are converting to the new software developed jointly by NPUC (North Pacific Union) and SWUC (SouthWestern Union) for use on networks.

(H-01 / Q44) Mini-Computer IBM System 36.
APPENDIX 3

USE OF F4 TO F10 RESULTS TO SUPPORT THE MAIN REASONS FOR SATISFACTION / DISSATISFACTION

In slides 8 and 9 were presented, based on answers from all respondents to questions F11 to F14, the main reasons for software satisfaction and DIssatisfaction.

It is interesting to find the strong consistency from our respondents when we compare those answers from questions F11 to F14, with the answers from questions F4, F6, F7, F8 and F10.64

Slide 20 presents the F4 to F10 answers from section F “Overall Satisfaction” of the questionnaire, not in terms of scores per software package (as in slide 11), but instead as their Agree/Disagree proportion within each question AND in relationship with each other.

---

64 We recall our decision to exclude the answers from questions F5 (hardware support satisfaction) and F9 (security satisfaction) which do NOT directly relate to the accounting software package itself.
We can see again that Training and Reports concepts obtain the less Strongly Agree satisfaction answers\(^{65}\) (respectively 6 and 12 answers). Reliability and Support concepts (with each 22 answers) obtain the most Strongly Agree satisfaction answers, followed closely by the Cost concept (with 19 answers).

If we regroup the Strongly Agree with the Tend to Agree answers, we still obtain the same results of less satisfaction answers for Training and Reports concepts (only 35 and 34 answers) than for Reliability and Support (44 and 39 answers). The Cost concept now gives better results with 43 total Agree answers, in second place in terms of Agree satisfaction.

Again, if we regroup this time the Strongly DISagree with the Tend to DISagree answers, we still obtain the same results of more DISagree satisfaction (or DISsatisfaction) for Training and Reports concepts (respectively 12 and 14 DISagree answers) than for Reliability and Support (4 and 9 answers). The Cost concept still shows the less DISagree answers (or, if you prefer, the less DISsatisfied answers with 3).

\(^{65}\) The question is: We are satisfied with the (software) Support / Training / Reports / Reliability / annual Cost of our (computerized) accounting system.
APPENDIX 4

OTHER FINDINGS FROM SPECIFIC QUESTIONS F11 TO F14:

SPEED AND COST AS REASONS FOR SATISFACTION / DISSATISFACTION

Let us take a look now at the concepts of Cost and Speed: which software packages are involved with those two (2) concepts for satisfaction AND DISSatisfaction reasons?

Regarding the Cost concept as a reason for satisfaction (slide 21), Sun Account modified software ranks first with 1 respondents out of 3 (33%), followed closely by Lake Union (30%). NPUC modified and NPUC are respectively third (25%) and fourth (20%). Southern California and Mid-America have no respondent concerned with Cost satisfaction.

Cost scores are all relatively low compared with other slides, meaning that the concept of Cost is NOT perceived as a big satisfaction concern compared with the other more important reasons for satisfaction.
There are more concerns for Cost as a DISsatisfaction reason (slide 22): the Mid-America software is in first rank with 3 out of their 6 respondents (50%)\(^{66}\), followed by Southern California with 25% and Lake Union with 10%. NPUC, NPUC modified and Sun Account modified have no respondent concerned with Cost DISsatisfaction.

Regarding the Speed concept as a reason for satisfaction (slide 23), Southern California software ranks first with 2 out of 4 respondents (50%), followed by NPUC (20%), Mid-America (17%) and Lake Union (10%). NPUC modified and Sun Account modified have no respondent concerned with Speed satisfaction.

---

\(^{66}\) Three (3) respondents choose Cost as their first reason for DISsatisfaction. We recall the reader that Mid-America software respondents use terminal on leased phone lines to communicate with their main central computer, which is expensive.
As a DISsatisfaction reason, Speed concept seems to be more of a concern\textsuperscript{67} for NPUC modified software respondents (slide 24). NPUC modified ranks first with 3 out of its 4 respondents (75\%)\textsuperscript{68}, followed far behind by NPUC (20\%) and Lake Union (5\%). Southern California and Sun Account modified have no respondent concerned with Speed DISsatisfaction.

\textsuperscript{67} The concept of Speed has its limitation. See point 1 \textbf{Relevance of the questions} and its footnotes in the section \textbf{Limitations in the Interpretation of these Results} found at the end of Chapter VI \textbf{CONCLUSION}.

\textsuperscript{68} Two (2) respondents out of the 3 choose Speed as their first reason for DISsatisfaction.