

# 4.2. Significance of the Research

Managers and accountants generally present financial information to users in tabular form. The two reasons for this <sup>(Jarett, 1989)</sup> are all (1) managers (accountants) ~~do not~~ do not possess the training necessary for the manual preparation of graphic presentations and (2) in terms of both time and money, the use of graphic presentations costs more than the use of tabular presentations. However, the computer technology necessary to prepare graphic presentations of ~~accounting~~ information is commonly available in today's business environment. <sup>(Tues, 1982)</sup> Graphic forms of presentation are now a preferred alternative for the communication of financial information. Therefore, it is important that the effects of presenting ~~accounting~~ information in different forms be investigated.

Information system technology has advanced to the point where it is now economical to design information systems to support the decision making of individual system users. This type of system is typically referred to as a Decision Support System (DSS). <sup>(Sprague and Carlson, 1982)</sup> Single-user systems are most often designed to support the strategic decision making of upper-level management at that level of an organization, incorrect decisions, resulting from the extraction of incorrect information from the system, may have significant bad consequences. Single-user systems allow the Management Information System (MIS) to be designed to the needs of an individual decision-maker for a specific