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### Accounting Solution Manual For 12th Edition Of Accounting ...

A Comparative Analysis Of Computerized Accounting System And Manual Accounting System. INTRODUCTION 1.1 BACKGROUND OF THE STUDY Accounting system according to an Italian monk, Luca Pacioli (1491), is the combination of personnel records and procedures that a business uses to meet its need for financial data.

### Computerized Accounting System And Manual Accounting System

Manual accounting is a much more tedious compared to computerized accounting. You have to add columns accurately, double-check your work and physically write in numbers. These routine tasks are handled efficiently by computerized systems, which update records automatically, and on the go.

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Both manual and computerized system is based on the same principles, conventions and concept of accounting. However, they differ only in their mechanism, in the sense that manual accounting uses pen and paper, to record transactions, whereas computerized accounting makes use of computers and internet, to enter transactions electronically.

### Difference Between Manual and Computerized Accounting

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Manual accounting, for the purposes of this paper, is the completion of the accounting cycle by hand without the use of a computerized accounting system. The accounting cycle for manual accounting is the process by which companies produce their financial statements for a specific period (Horngren & Harrison, 2007).

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