

# Manual Accounting V/s Computerized Accounting

Point	Manual Accounting	Computerised Accounting
Calculation	In this system, all the calculation is performed manually.	In this system, only data input is required, the calculations are performed automatically by computer.
Speed	In manual accounting, the process of recording business transactions and preparation of reports is very slow and time consuming.	Comparatively, in this system, the process of recording as well as preparation of different reports is faster than manual accounting.
Adjusting Entries	In this system, if errors are occurred, there is a need to make adjusting entries for rectification.	In this system, there is no requirement of adjusting entries for errors and rectifications.
Backup	In this system, data backup is not possible.	In this system, entries of transactions can be saved and backed up also.

# Accounting Manual Vs Computerized

**Jerry J. Weygandt, Mel Coe, Donald E.  
Kieso, Paul D. Kimmel**

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**Concepts** Patrick R. Delaney, O. Ray Whittington, 2004-11-22 Completely revised for the new computerized CPA Exam Published annually this comprehensive four volume study guide for the Certified Public Accountant's CPA Exam arms readers with detailed outlines and study guidelines plus skill building problems and solutions that help them to identify focus and

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