

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.

Manual Versus Computerized Accounting

Yicheng Fang



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