

| Basis                                                                       | Manual accounting                                                                                  | Computerised accounting                                                                                                                                                                                                                   |
|-----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| i) Recording of transactions                                                | Transactions are recorded manually.                                                                | Transactions are recorded using computers.                                                                                                                                                                                                |
| ii) Storage                                                                 | Transactions are stored in volumes of books.                                                       | Transactions are stored in well-designed databases.                                                                                                                                                                                       |
| iii) Preparation of ledger accounts, trial balance and financial statements | Ledger accounts, trial balance and financial statements are prepared manually.                     | Once journal entries are passed or subsidiary books are entered, data are processed automatically and ledger accounts, trial balance and balance sheet are automatically prepared.                                                        |
| iv) Preparation of report                                                   | Analysis of financial statements and preparation of report are to be done manually.                | Financial statement analysis such as ratio analysis, preparation of cash flow statement, etc. is automatically done.                                                                                                                      |
| v) Time involved                                                            | It takes lot of time as everything from journalising to report generation is done manually.        | It saves lot of time. Time is taken only for passing journal entries or entering data in subsidiary books. Once data are entered, preparation of ledger, trial balance, financial statements or report generation is done within seconds. |
| vi) Cost involved                                                           | The cost is high in manual accounting as several books of account are to be maintained.            | The cost is less compared to manual accounting as all the records are kept in soft copy.                                                                                                                                                  |
| vii) Retrieval of data                                                      | It becomes difficult and time consuming to retrieve data as several books have to be gone through. | Retrieval of data is easier as the records are kept in soft copy in data base. By giving instructions, data can be retrieved quickly.                                                                                                     |
| viii) Accuracy                                                              | Certain clerical errors such as arithmetical, error in carrying forward, etc. can happen.          | If the input given is correct, the output will also be correct. Arithmetical error, error in carrying forward will not happen provided the programming is correct.                                                                        |

# Manual And Computerised Accounting Systems

**Michael Seilmaier**



## **Manual And Computerised Accounting Systems:**

## Decoding **Manual And Computerised Accounting Systems**: Revealing the Captivating Potential of Verbal Expression

In a time characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Manual And Computerised Accounting Systems**," a mesmerizing literary creation penned by way of a celebrated wordsmith, readers attempt an enlightening odyssey, unraveling the intricate significance of language and its enduring impact on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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