MANUAL ACCOUNTING SYSTEMS

- In a manual accounting system, each of the steps in the accounting cycle is performed by hand.
- This means that transactions are entered into a journal and then posted to the ledger.
- Financial statements are thus derived from many manual computations from ledger balances.
- So.....why study manual systems if the real world uses computerized systems?

Manual Accounting System Definition

Rachel Sandford

Manual Accounting System Definition:

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