

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

G Psacharopoulos



Manual And Computerised Accounting Systems:

Financial Accounting And Computerised Accounting (According To NEP - 2020) Dr. S.K. Singh, ,Dr. S.K. Gupta, ,Dr. Ajeet Kumar,2022-12-20 UNIT I Financial Accounting 1 Nature and Scope of Accounting 2 Accounting Principles 3 Indian and International Accounting Standards 4 Accounting Mechanism Double Entry System 5 Preparation of Journal Entries Ledger and Trial Balance 6 Goods and Service Tax G S T 7 Sub Division of Journal Subsidiary Books i Cash Book ii Other Subsidiary Books 8 Preparation of Final Accounts 9 Capital and Revenue 10 Measurement of Business Income 11 Revenue Recognition Including AS 9 12 Valuation of Inventory Stock 13 Depreciation 14 Branch Account 15 Accounting of Non Trading or Not For Profit Organisations Institutions Computerised Accounting 1 Accounting 2 Introduction to Computer and Accounting Information System IAS 3 Computerised Accounting System Appendix Multiple Choice Question with Answers Comm. Studies & Application 10 PC Tulsian & SD Tulsian, The books have been written in accordance with the latest syllabus of Commercial Studies prescribed by the Council for the Indian School Certificate Examination The books follow a student friendly approach to the study of forms and functions of Commercial Organizations and their Functional Departments The text is presented in a self explanatory manner Questions have been put in a logical sequence and at different levels of difficulty *Accountancy Class XI by Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan (SBPD Publications)* Dr. S. K. Singh,Dr. Sanjay Kumar Singh,Shailesh Chauhan,2021-06-29 Strictly according to the latest syllabus prescribed by Bihar School Examination Board BSEB Patna and developed by State Council for Educational Research Training SCERT following CBSE curriculum based on NCERT guidelines 1 Introduction to Accounting 2 Basic Accounting Terms or Terminology 3 Theory Base of Accounting Accounting Principles Fundamental Assumptions or Concepts 4 Accounting Standards and IFRS 5 Double Entry System 6 Process and Bases of Accounting 7 Origin of Transactions Source Documents and Vouchers 8 Accounting Equation 9 Rules of Debit and Credit 10 Recording of Business Transactions Books of Original Entry Journal 11 Ledger 12 Special Purpose Subsidiary Books I Cash Book 13 Special Purpose Subsidiary Books II 14 Bank Reconciliation Statement 15 Trial Balance and Errors 16 Depreciation 17 Provisions and Reserves 18 Accounting for Bills of Exchange 19 Rectification of Errors 20 Capital and Revenue Expenditures and Receipts 21 Financial Statements Final Accounts Without Adjustment 22 Final Accounts With Adjustment 23 Accounts from Incomplete Records or Single Entry System UNIT Computer in Accounting 1 Introduction to Computer and Accounting Information System AIS 2 Applications of Computer in Accounting 3 Accounting and Database System Project Work Appendix Dictionary of Accounting Latest Model Paper BSEB Examination Paper JAC with OMR Sheet Accountancy Class XI by Dr. S. K. Singh, Shailesh Chauhan Dr. S. K. Singh,Shailesh Chauhan ,2020-06-12 1 Introduction to Accounting 2 Basic Accounting Terms Terminology 3 Theory Base of Accounting Accounting Principles Fundamental Assumptions or Concepts 4 Accounting Standards and IFRS 5 Double Entry System 6 Process and Bases of Accounting 7 Origin of Transactions Source Documents and Vouchers 8 Accounting Equation

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web aug 19 2018 it is located behind the fuse box bmw x5 fuse box diagram relay block under the glove compartment fuse box in the luggage compartment bmw x5 fuse box diagram luggage compartment some relays can also be located under the lining in the luggage compartment for example a compressor pump relay a pneumatic suspension

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web as you can see from the photo relays are located on top of this block here s a general outline relay and fuse box in the trunk of a bmw x5 e53 to access them grasp the door handle on the right side panel from above and pull it down

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