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Both manual and computerized system is based on the same principles, conventions and concept of accounting. However, they differ only in their mechanism, in the sense that manual accounting uses pen and paper, to record transactions, whereas computerized accounting makes use of computers and internet, to enter transactions electronically.

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Computerized Accounting System And Manual Accounting System

Solutions Manual Accounting Text And Cases. customer loyalty, and perhaps most importantly, human capital. These intangible assets are likely to provide tremendous earnings growth in the future which determines the company's market value. Notice also that the company's choice of conservative accounting policies has the effect of depressing the company's book value of equity.

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The manual accounting method is much cheaper than a computerized system. Some people are not comfortable working with computers, and perform better with the paper and pencil system. The manual system works, even if electricity is off -- unlike most computer setups.

What Is a Manual Accounting System?: Benefits, Types ...

The biggest of the similarities between manual and computerized accounting is that the rules of accounting don't change, regardless of how you record data. Double-entry bookkeeping, where you debit office equipment when you buy a new computer and credit the same amount to cash or accounts payable, is still the gold standard; financial statements have to meet the same requirements.

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