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Computerized Accounting; Meaning: Manual Accounting is a system of accounting that uses physical registers and account books, for keeping financial records. Computerized Accounting is an accounting system that uses an accounting software, for recording financial transactions electronically.

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 Accountant's
 Perspective 3 Chapter
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 Fraud, and Internal
 Control 111 Part II
 Transaction Cycles and
 Business

Accounting Information Systems

To the extent that such
 nonfinancial
 information (e.g.,
 market share,
 customer satisfaction,
 measures of quality,
 etc.) is important to
 management, the
 value of the accounting
 function would decline.
 Moreover, accountants
 have been trained in
 how to design systems
 to maximize the

reliability of the
 information produced.
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 control activities
 designed to capture,
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 of maintaining an audit
 trail Recognize
 deficiencies in the
 design of common
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 Prepare journal entries,

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