

A person in a blue suit is sitting at a desk, working on a laptop. The laptop screen displays a bar chart with blue and white bars. To the right of the laptop is a desktop monitor showing a document with text and a table. On the desk, there is a calculator, a pen, and some papers. The background is a plain, light-colored wall.

**COMPUTERIZED ACCOUNTING MAKES THE
PROCESS SIMPLE AND RELIABLE**

Computerized Accounting

**Community College of Denver. Center
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Computerized Accounting:

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environment accounts are accessed and updated immediately to reflect activity thus combining steps 2 and 3 as discussed in the preceding section The need to test for equality of debits and credits through trial balances is usually not required in a computerized system accounting since most systems test for equality of debit and credit amounts as they are entered If someone were to attempt to input data containing an inequality the system would not accept the input Since the computer is programmed to post amounts to the various accounts and calculate the new balances as new entries are made the possibility of mathematical error is reduced

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