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A Study of Computerized Accounting System in Advanced Accounting

Priti Yuvraj Waghmare[1], Sachin Jadhav[2]
[1]Student, Dr. D. Y. Patil ACS Women's College, Pimpri, Pune
[2]Department of Commerce, Dr. D. Y. Patil ACS Women's College, Pimpri, Pune

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Correspondence Address:
Priti Yuvraj Waghmare
Student, Dr. D. Y. Patil ACS Women's College, Pimpri, Pune
Email: WaghmarePriti120@gmail.com

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Abstract

Accounting is an essential function of every business organization, responsible for recording, classifying, and summarizing financial information. With the advancement of digital technology, traditional manual accounting practices have increasingly been replaced by Computerized Accounting Systems (CAS), which provide faster, more accurate, and real-time financial processing. This research study examines the role, structure, and effectiveness of computerized accounting systems in the field of advanced accounting. It further evaluates their impact on organizational efficiency, accuracy, decision-making, and compliance. The study integrates primary and secondary data to understand the practical applications, benefits, challenges, and future scope of computerized accounting in business environments.

Keywords: *Computerized Accounting System, Tally ERP 9, SAP, Financial Reporting, Accuracy, Automation, Advanced Accounting.*

Introduction

Computerized accounting has become an indispensable tool for modern financial management. It integrates accounting principles with software applications to automate data entry, ledger posting, financial reporting, and analysis. In advanced accounting areas—such as branch accounting, consolidation, partnership adjustments, and cost allocation—CAS plays a significant role in improving accuracy, speed, and reliability.

Objectives of the Study

1. To study the concepts, features, and components of computerized accounting systems.
2. To understand the implementation of computerized accounting in advanced accounting practices.
3. To compare the effectiveness of computerized systems with manual accounting.
4. To evaluate the impact of CAS on accuracy, efficiency, and managerial decision-making.
5. To provide suggestions for improving the use of computerized accounting systems in organizations.

Hypothesis

Null Hypothesis (H_0):
There is no significant relationship between the use of computerized accounting systems and improvement in accuracy and efficiency of accounting operations.

Alternative Hypothesis (H_1):
There is a significant positive relationship between the use of computerized accounting systems and improvement in accuracy and efficiency of accounting operations.

Review of Literature

- Singh & Gupta (2019) stated that computerized accounting reduces human errors and enhances reliability of financial statements.
- Patil (2020) found that Indian SMEs increasingly adopt software like Tally and SAP due to GST compliance requirements.
- Kumar (2021) highlighted that CAS supports complex accounting tasks such as inventory valuation and financial consolidation.
- Chaudhari (2022) emphasized that lack of training and data security concerns remain critical challenges for organizations adopting CAS.

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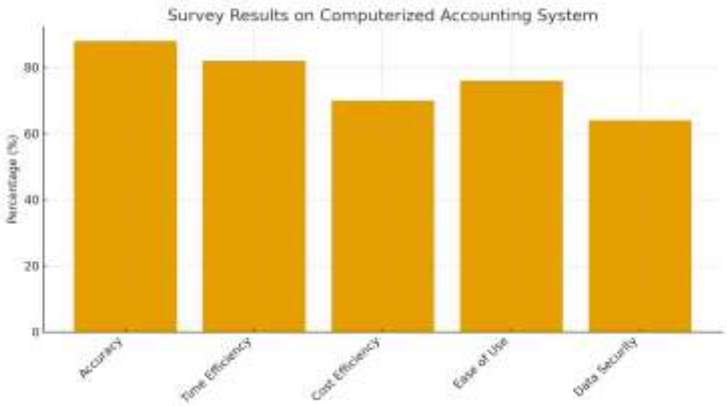
The literature indicates that computerized accounting has revolutionized financial management but requires proper training and cybersecurity measures.
Research Design:
Descriptive and analytical research design.

Data Collection:

- Primary Data: Questionnaires and interviews with accountants, auditors, and finance officers using computerized systems.
- Secondary Data: Textbooks, journals, online research papers, company reports, and government publications.

Sample Size:
50 respondents from manufacturing, service, and trading sectors in Maharashtra.
Sampling Technique:
Purposive sampling.
Data Analysis Tools:
Percentage analysis, charts, averages, and qualitative interpretation.

Survey Chart



Data Analysis and Interpretation

Parameter	Observation (Respondents)	Interpretation
Accuracy of Records	88% found CAS more accurate	Automation reduces human error
Time Efficiency	82% said CAS saves time	Faster processing improves productivity
Cost Efficiency	70% agreed it is cost-effective long-term	Initial investment is high but beneficial later
Ease of Use	76% found software user-friendly	Training and interface improve usability
Data Security	64% expressed concern	Cybersecurity measures need strengthening

Interpretation:
The analysis indicates a strong positive impact of computerized accounting on accuracy and efficiency. However, security concerns and need for proper training were highlighted by many respondents.

Findings

1. Computerized accounting has widely replaced manual systems in medium and large-scale organizations.
2. Tally ERP 9, SAP, QuickBooks, and BUSY are the most commonly used systems.
3. CAS significantly improves accuracy, speed, and reliability of accounting records.
4. Employees require continuous training to efficiently operate advanced software.
5. Data security remains a major challenge due to risks of hacking and system failure.
6. Computerized systems enhance compliance with GST, taxation, and statutory regulations.

Suggestions

1. Conduct regular training programs for employees on software usage.
2. Implement robust cybersecurity systems and regular data backups.
3. Upgrade accounting software periodically to improve performance.
4. Promote the use of cloud-based accounting for real-time access.
5. Encourage integration of CAS with enterprise systems for better control and analysis.

Conclusion

Computerized accounting systems play a crucial role in transforming traditional accounting practices. They enhance accuracy, efficiency, speed, and transparency, which are essential for effective financial decision-making. The study concludes that organizations adopting CAS experience significant improvements in productivity and reporting quality. While challenges such as data security and training exist, the advantages of computerized accounting strongly outweigh its limitations. With technological advancements, CAS will continue to play a vital role in advanced accounting and financial management.

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Conflicts of interest

The authors declare that there are no conflicts of interest regarding the publication of this paper.

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