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## **Before You Decide on a Computer, Consult with Your CPA because..**

American Institute of Certified Public Accountants (AICPA)

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The professional services provided by your CPA have broadened to meet the expanding business needs of clients. Perhaps the most significant new service area in recent years involves providing assistance in the use of computers to perform accounting and other business functions that once were performed manually.

The scope of CPA services today includes computer consulting because computers must perform accounting tasks and keep records if they are to be an effective business asset. Therefore, CPAs have gained considerable knowledge and skill in the business applications of computers. By blending knowledge of your business with knowledge of computers, CPAs can help you select and implement a computer system suitable for you.

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COBOL INPUT input/output

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Certified Public Accountants  
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1211 Avenue of the Americas  
New York, NY 10036-8775

**Before you decide  
on a computer  
consult with your  
CPA because...**





A computer can't just be plugged in to solve your paperwork and recordkeeping problems. Computerizing your business isn't that easy because

- You must decide what you want the computer to do before you purchase one.
- It's not only the "box" (hardware) that's important. It's also the instructions (software) that tell the computer what you want it to do. The combination will determine the success or failure of applying a computer to your business needs.
- Not every "box" can handle the software you may need to accomplish your objectives.
- The software you need may not exist and may have to be developed.
- Existing software may need to be modified.
- Converting your existing records so that the computer can have access to the needed data can be a difficult and lengthy process.
- Fitting new computer systems with your manual systems must be accomplished smoothly and effectively or your business could be brought to a standstill.
- Employees must be trained to operate the computer and use its products effectively within your business system.

**BUT DON'T GIVE UP** just because conversion won't be easy:

- Businesses that don't automate will be at a competitive disadvantage to those that use computers successfully.
- If you wait, the transition to a computer system could become more difficult.

**AND DON'T DESPAIR**—CPAs have helped many businesses like yours to make a successful jump into the age of the computer. Depending upon the circumstances, your CPA can identify or provide the professional services needed to complement the capabilities of your own personnel.

But conversion may be more difficult and more costly if you purchase a computer and then go to your CPA for help. Go to your CPA **FIRST**; when the idea of purchasing a computer comes up.

Discuss your ideas with your CPA, the most accessible, objective source of help in solving your business problems with—or without—a computer.

The decision on whether or not to obtain and use a computer will be yours in any case. If you decide to do so, you may want the CPA to provide help in accomplishing any or all of the steps towards a successful computer system implementation, illustrated on the following page.

Your CPA may provide the needed computer consulting services or may help you to identify and locate the professional assistance you will need to secure and implement a computer system that's right for your business. In either case, consulting a CPA before you decide on a computer is a better way to enter the computer age!

## **EXAMPLES OF STEPS IN IMPLEMENTING A COMPUTER SYSTEM**

Determine automation objectives.

Review existing procedures.

Develop an action plan for implementation.

Appoint an implementation team.

Develop software requirements.

Select software.

Select hardware (the computer, data storage devices, terminals, printer, etc.).

Contract for software and hardware.

Develop a time schedule for implementation.

Develop appropriate changes in the manual system and accounting controls.

Select the initial computer operator(s) and train personnel.

Prepare business data for conversion to computer records.

Install the computer and software.

Start and monitor operations of the new system.

Determine need for system modifications.

Implement modifications.