

University of Mississippi

eGrove

Newsletters

American Institute of Certified Public
Accountants (AICPA) Historical Collection

8-1995

Which Operating System Now?; Technology Alert, August 1995

Wayne Harding

Janis Monroe

Follow this and additional works at: https://egrove.olemiss.edu/aicpa_news



Part of the [Accounting Commons](#)

WHICH OPERATING SYSTEM NOW?

by Wayne Harding, CPA, Roman Kepczyk, CPA and Janis Monroe, CPA

Wayne Harding is a vice president of Accountant Relations with Great Plains, in Denver, Colorado. Roman Kepczyk is a director with Henry & Horne, P.L.C., in Tempe, Arizona. Janis Monroe is president and founder of MicroMash in Englewood, Colorado. All three are members of the AICPA Information Technology Research Subcommittee. In this Alert, they discuss the various choices for a computer operating system. Editor's Note: This Alert was written in expectation of the Windows 95 release. As of this writing, Windows 95 is expected to be released the end of August 1995. Further, the AICPA Information Technology Research Subcommittee will be releasing a more robust article in InfoTech Update on the pros and cons of each system in early 1996, after having had a chance to fully test the different operating systems in an accounting environment.

As technology progresses and one company becomes the dominate player in operating systems, many people thought choices for a computer operating system would become easier. Wrong. Although many users are still using the tried and true DOS, many will be force to consider upgrading from DOS, or even upgrading Windows to a more technologically advanced system. This Alert will assist your decision process with a brief summary of your alternatives with global pros and cons.

- 1. Stick with DOS.** DOS is a reliable system. Not elegant, but rather it gets the work done. However, don't be drawn into complacency. It is just a matter of time before you will have to switch from DOS. All new software applications are being written for a graphical user interface (GUI) like Windows, Windows NT, OS/2, or Macintosh.
- 2. Upgrade your DOS to the latest version.** It is solid and several enhancements have been made to make this the most stable operating environment. But if you're after productivity gains, a GUI environment is your best bet. The remainder of the platforms discussed are GUI.
- 3. Stay with or migrate to Windows 3.1 or Windows for Workgroups 3.11 (WFW).** This strategy just prolongs the stay with DOS strategy. Yes, Windows is a GUI and has major productivity enhancements over DOS, but Windows still requires DOS as the underlying operating code. So eventually, not overnight, applications will migrate to the newer releases of Windows—Windows 95 and Windows NT. If you migrate to Windows, make sure you have the hardware—Microsoft recommends at least a 386 DX processor with 4 Mb of RAM. However, to get full performance out of Windows, we suggest at least a 486/33 MHz with 8 Mb of RAM.
This strategy also allows you to take the conservative wait and see approach to Windows 95. Many industry experts are now recommending people to wait for Windows 95 Version 1.1.
- 4. Move to Windows 95.** If you decide on this strategy, from a conservative standpoint, make sure that you install Windows 95 with the option to remove Windows 95 and restore your old operating system. Even though Microsoft states that all Windows 3.1 products will be compatible with Windows 95, you might have some applications that will have trouble running under Windows 95.

AICPA

American Institute of Certified Public Accountants

Information Technology Membership Section

If you move to Windows 95, what do you get? Improved performance through its 32-bit architecture and better system reliability (fewer general protection failure (GPF) errors, computer freezes, etc.) through true cooperative multi-tasking. Recommended hardware: Microsoft states a configuration of 486/33 MHz with 12 Mb of RAM. We suggest at least a 486/66 with 16 Mb of RAM.

5. **Select Windows NT Client and NT Advanced Server.** You can select one or both. NT, for the time being, is being positioned by Microsoft for the power users that require a high degree of security and reliability. Unless you are in a large organization, the NT platform could be too much to manage effectively and receive your investment dollars back in productivity gains. Microsoft recommends a 486 computer with 12 Mb of RAM for the Client/Workstation and 16 Mb of RAM on the NT Server.
6. **Use OS/2 Warp.** This system is recognized by many industry authorities as being a superior operating system. OS/2 is a proven operating system (first released in 1987) which operates OS/2, Windows 3.11, WFW, and DOS. This system really performs when you operate more than one DOS application at one time. OS/2 will run Windows 95 programs shortly after the official release of Windows 95. Other advantages to OS/2 include a bundle of additional applications such as access programs to the Internet. These Internet tools promise to be more advanced than the Internet tools planned for Windows 95.

Disadvantages: very few accountant-oriented software programs are written in native OS/2; it requires a CD-ROM for installation; occupies 30 to 80 Mb of hard drive space, and some poorly coded Windows applications might not work on OS/2. Recommended hardware is a 486 computer with at least 8 Mb of RAM.

7. **Macintosh.** Apple Computer has been both hot and cold in trying to attract accountants to their products and operating platforms. Through the PowerPC chip and Mac System 7, the operating system can operate both DOS, Windows, and Macintosh programs. However, this could be of little advantage because there is a limited selection of native Macintosh accountant-oriented software applications.

8. **Other options.**

UNIX. UNIX is serving as a foundation for being the server within a client/server environment. However, this system is still looking for a home outside the niche markets of vertical software applications. AT&T Unix was recently purchased by Novell. This could help with some standards and motivate more software applications on this platform. Other flavors of UNIX includes the high-end desktop systems like HP and Sun.

Taligent. This operating system will, supposedly, work on almost all chip architectures. This is not an option now, but something that you might want to watch for future developments.

Bottom line: Which operating system is the best for you? Keep in mind that most operating systems are relatively cheap—in the \$100 to \$150 range—so initial price is not a determining factor. But the cost of converting to the operating system, maintaining the operating system, and updating all of your software applications are factors. In order of projected costs for each system (least to most): DOS; Windows 3.11 and WFW; OS/2; Macintosh; Windows 95; and Windows NT.

Also, the old adage still applies. Applications should drive your operating system decision. If your programs are operating well on DOS and the developer has no plans to bring out the newest generation on Windows, perhaps you can nurse your DOS along. But this is rarely the case.

One last point, if you are in industry look at the corporate standard. If you are in practice, examine what your clients are using. Be careful not to outgrow what your clients have. Yes, lead but don't be on the bleeding edge.