



Curriculum Units by Fellows of the Yale-New Haven Teachers Institute  
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## How Computers Have Simplified Accounting

Guide for Curriculum Unit 89.07.06  
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This unit covers the history of the computer, dating back to the abacus, a small computing instrument to the microcomputers of today. It explains in detail the development of the computer as it is today. This unit explains all of the old methods and machines that were used in the accounting field in the last one hundred years. This unit explains all of the different functions that a computer can serve in the area of accounting. It especially deals with the spreadsheet, which is used by managers in the process of planning “what if” calculations. In connection with this, an experiment was done in which a spreadsheet was done on a computer and by hand, and it was found that the speed of the computer was at least six times faster.

Finally, this unit compares the strengths and weaknesses of the computer-done accounting with the strengths and weaknesses of the hand-done accounting. It also deals with some defenses against the insecurities of the computer. Some sample lesson plans include one dealing with the history of the computer; one acquainting the student with some old computers: one working in a manual fashion in accounting; and one working with the computer in accounting.

(Recommended for Accounting I classes, grades 10-12)

### **Key Words**

*Computers Accounting Technology Science Mathematics*

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