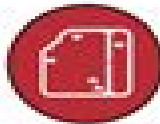


8 Key Moments in Accounting History

Accounting has evolved from simple record keeping to sophisticated systems of checks and balances. Key developments include the following:



Around **3300 BC** — Tax records on clay tablets



1458 — Double-entry accounting system



1494 — First book with accounting concepts



1854 — First professional accountant organizations



1880s — Adding machine



1955 — First computer for accounting



1978 — First spreadsheet software



2000 — Accounts payable automation

Chapter 2 The History And Development Of Management Accounting

SJ Ball



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