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The impact of ICT application in accounting services in Albania

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Abstract. *Prior to advances in technology, accounting records were maintained only on a manual basis, with the bookkeeper (or possibly the owner) required to complete a manual source document for each sale or receipt, and then spend the evenings or weekends writing the transactions of the day or week in special journals, stock cards, and debtor and creditor records. This obviously took some time, time that would otherwise have been spent operating the business.*

However, the development of computerized accounting systems has revolutionized the way small businesses keep their accounting records.

This paper conveys the findings of a study conducted to explore how information and communication technologies (ICT) in Albania have changed many aspects of accounting and financial reporting and, as a result, offer new and exciting opportunities to accounting professionals.

Key words: *Keywords: accountants; computer usage; e-accounting, ICT infrastructure*