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1990 AICPA survey of computer usage

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1990 AICPA SURVEY OF COMPUTER USAGE

In late 1990, the American Institute of Certified Public Accountants surveyed CPA firms on the use of computers in the management and operation of accounting practices. Questionnaires were mailed to 49,313 practice units represented in the AICPA membership. Each office of multiple-office firms received a separate questionnaire. 14,123 questionnaires were returned, for a response rate of 28.6%. Of the respondents, 93.9% of the practice units were computerized.

The survey covered hardware, software, service bureaus, databases, and consulting activities. For software, respondents were asked whether they would recommend the package to other CPAs. Because every available software product was not included in the survey lists, respondents could also write in products, which were then included in our tabulations. Respondents who wrote in products were less likely to answer the follow-up question regarding recommendations; therefore, comparisons of the recommendation counts should consider the proportion of "yes" responses to "no" responses, rather than to the total number of responses.

These findings do not in any way represent recommendations by the AICPA. They are provided as a service to Institute members and should not be used in advertising, marketing, or for any other commercial purpose.

<u>Tax Return Preparation</u>	<u>Responses</u>	<u>Recommend?</u>		<u>Undecided</u>
		<u>Yes</u>	<u>No</u>	
Lacerte Software Corp.	2060	1853	15	188
ChipSoft (TurboTax)	1270	1158	15	94
1040 Solutions	1069	926	18	120
Arthur Andersen & Co. (A-Plus Tax)	860	767	22	70
Accountants Microsystems (AMI Tax Machine)	825	758	12	54
CCH Computax (ProSystem fx)	650	478	23	142
Best Programs (Tax Partner)	637	562	10	61
Prentice-Hall Professional Software	565	489	30	44
Pencil Pushers	495	437	12	45
Creative Solutions	454	428	3	21
CPAid (Master Tax)	433	361	13	58
All Others	3455	2451	110	363
Totals for Category	12773	10668	283	1260

1990 AICPA SURVEY OF COMPUTER USAGE

11/90

<u>Tax Planning</u>	<u>Responses</u>	<u>Recommend?</u>		
		<u>Yes</u>	<u>No</u>	<u>Undecided</u>
BNA	2075	1894	36	129
CCH Computax	467	337	21	101
Accountants Microsystems (AMI)	426	328	19	76
Prentice-Hall Professional Software (Plan 1040)	302	241	15	40
Lacerte	295	184	14	41
Best Programs	199	159	8	26
Digitax	194	160	15	18
CPAid	190	142	20	27
Pencil Pushers	169	119	12	38
In-house Developed Programs	154	64	23	45
Aardwark/McGraw-Hill	148	114	12	21
Arthur Andersen & Co.	144	83	11	48
1040 Solutions-Accuplanner	111	54	4	19
All Others	1355	853	62	179
Totals for Category	6229	4732	272	808

<u>Personal Financial Planning</u>	<u>Responses</u>	<u>Recommend?</u>		
		<u>Yes</u>	<u>No</u>	<u>Undecided</u>
In-house Developed Programs	201	81	32	66
Lumen Systems	93	42	11	39
Randle, Coray & Associates Inc.	63	35	7	21
Sawhney Software (EXECPLAN)	63	31	11	21
Softbridge Microsystems Corp.	43	28	6	9
TaxCalc Software	30	11	6	12
Best Programs Inc.	25	18	1	5
Lotus 1-2-3	24	12	1	2
Leonard Financial Planning Systems	24	10	1	12
Money Tree Software	23	12	1	10
Sterling-Wentworth (PLANMAN)	19	14	1	4
Monogram (Dollars and Sense)	17	8	6	3
All Others	272	129	21	61
Totals for Category	897	431	105	265

1990 AICPA SURVEY OF COMPUTER USAGE

11/90

<u>Client Write-Up</u>	<u>Responses</u>	<u>Recommend?</u>		
		<u>Yes</u>	<u>No</u>	<u>Undecided</u>
Creative Solutions (Write-Up Solution)	1340	1271	13	51
Peachtree Software	985	633	157	185
Accountants Microsystems (AMI Datawrite)	955	832	41	78
Prentice-Hall Professional Software	912	755	77	77
State of the Art	736	607	29	90
CYMA	410	335	35	35
CPAid	393	301	33	57
BPI Systems (Enterprise/Entry Series)	379	301	39	36
CertiFlex Systems	339	224	46	69
Computer Associates International (ACCPAC)	317	237	13	17
TCS Software (CLS)	303	215	58	26
In-house Developed Programs	290	150	49	49
All Others	5096	3567	525	529
Totals for Category	12455	9428	1115	1299

<u>Time and Billing</u>	<u>Responses</u>	<u>Recommend?</u>		
		<u>Yes</u>	<u>No</u>	<u>Undecided</u>
North Edge Software (TIMESLIPS)	1860	1335	111	398
Prentice-Hall Professional Software	794	557	104	130
UniLink	747	644	24	72
In-house Developed Programs	594	234	113	121
Creative Solutions	583	455	36	86
E. F. Haskell & Associates (TKR/4)	288	200	45	42
CPAid	188	92	35	55
Public Accounting Computer Software (PACS)	178	116	12	49
Accountants Microsystems, Inc. (AMI)	132	45	70	13
Software Technology (TABS, ProfitSource)	128	79	18	29
Convergent Professional Acctg. Systems (CPAS)	109	67	15	13
All Others	1644	786	299	283
Totals for Category:	7245	4610	882	1291

1990 AICPA SURVEY OF COMPUTER USAGE

11/90

<u>Staff Scheduling</u>	<u>Responses</u>	<u>Recommend?</u>		
		<u>Yes</u>	<u>No</u>	<u>Undecided</u>
Lotus 1-2-3	428	301	34	77
In-house Developed Programs	346	124	61	92
Prentice-Hall Professional Software	54	40	2	11
E. F. Haskell & Associates	49	29	10	7
APS Research	40	37	0	3
Front Row Systems (CPA Tickler)	31	16	2	5
Lotus Symphony	29	23	1	5
Linton, Shafer Computer Services	16	14	0	2
All Others	308	157	23	62
Totals for Category	1301	741	133	264

<u>Audit Workpaper Software</u>	<u>Responses</u>	<u>Recommend?</u>		
		<u>Yes</u>	<u>No</u>	<u>Undecided</u>
AICPA (Accountant's Trial Balance)	1968	1693	48	189
Prentice-Hall Professional Software (FAST!)	871	707	49	98
Lotus Development (Lotus 1-2-3)	535	461	11	35
In-house Developed Programs	173	77	20	34
McGladrey Hendrickson (FAST/CPA)	106	92	9	3
Sequel/McGladrey Software (ACE)	96	70	3	21
Hemming Morse (Focus ABC)	78	43	20	12
Lotus Development (Symphony)	61	50	3	5
All Others	427	237	40	46
Totals for Category	4315	3430	203	443

<u>Other Audit Software</u>	<u>Responses</u>	<u>Recommend?</u>		
		<u>Yes</u>	<u>No</u>	<u>Undecided</u>
AICPA (Audit Program Generator)	1223	858	99	237
Practitioner's Publishing Co. (Guideware II)	501	365	25	107
In-house Developed Programs	126	55	14	23
AICPA (Engagement Manager)	103	71	5	25
Sequel/McGladrey Software (ACELink)	49	30	0	18
All Others	116	61	7	10
Totals for Category	2118	1440	150	420

1990 AICPA SURVEY OF COMPUTER USAGE

11/90

<u>Fixed Assets/Depreciation</u>	<u>Responses</u>	<u>Recommend?</u>		
		<u>Yes</u>	<u>No</u>	<u>Undecided</u>
Creative Solutions	1128	1041	16	64
Best Programs	986	696	109	174
Accountants Microsystems	575	459	39	72
BNA Software	470	386	24	57
Prentice-Hall Professional Software	360	288	31	38
In-house Developed Programs	299	120	58	63
Tax & Accounting Software Corp.	294	220	21	52
Peachtree Software	278	132	50	91
CPAid	188	148	8	30
All Others	2085	1270	227	305
Totals for Category	6663	4760	583	946

<u>Financial Modeling/Spreadsheets</u>	<u>Responses</u>	<u>Recommend?</u>		
		<u>Yes</u>	<u>No</u>	<u>Undecided</u>
Lotus Development (Lotus 1-2-3)	6683	6202	119	267
Borland International (Quattro)	1050	929	8	102
Microsoft Corp. (Multiplan)	746	637	20	74
Lotus Development (Symphony)	561	495	23	36
Computer Associates International (Supercalc)	331	289	9	28
Microsoft Corp. (Excel)	237	186	14	35
All Others	1141	727	69	134
Totals for Category	10749	9465	262	676

<u>Data Base Management/File Management</u>	<u>Responses</u>	<u>Recommend?</u>		
		<u>Yes</u>	<u>No</u>	<u>Undecided</u>
Lotus Development (Lotus 1-2-3)	1657	1356	85	165
Ashton-Tate Corp. (dBase)	1051	761	80	198
Microrim Inc. (Rbase)	646	414	47	180
Borland International (Paradox)	359	278	4	69
Lotus Development (Symphony)	283	200	35	40
Borland International (Quattro)	275	210	3	51
Symantec Corp. (Q&A)	272	232	4	32
Microsoft Corp. (Excel)	231	174	5	42
Fox Software (FoxBase)	143	109	8	23
Software Publishing Corp. (Professional File)	141	115	3	19
All Others	1662	1079	112	303
Totals for Category	6720	4928	386	1122

1990 AICPA SURVEY OF COMPUTER USAGE

11/90

<u>Graphics</u>	<u>Responses</u>	<u>Recommend?</u>		<u>Undecided</u>
		<u>Yes</u>	<u>No</u>	
Lotus Development (Lotus 1-2-3)	1819	1276	134	352
Software Publishing Co. (Harvard Graphics)	506	429	5	53
Borland International (Quattro)	476	396	3	65
Microsoft Corp. (Excel)	367	306	5	48
Lotus Development (Symphony)	230	146	25	50
Computer Associates International (Supercalc)	132	99	5	21
All Others	788	519	50	153
Totals for Category	4318	3171	227	742

<u>Word Processing</u>	<u>Responses</u>	<u>Recommend?</u>		<u>Undecided</u>
		<u>Yes</u>	<u>No</u>	
WordPerfect Corp.	6113	5669	74	287
Micropro International Corp. (Wordstar)	1779	1307	184	254
Microsoft Corp. (MS Word)	1034	899	23	93
Software Publishing Corp. (PFS)	819	707	22	55
Ashton-Tate Corp. (MultiMate)	659	474	84	82
Leading Edge Software Products	314	223	42	41
IBM Corp. (DisplayWrite)	278	188	55	30
Lotus Development (Symphony)	277	201	23	45
Symantec (Q&A)	147	114	2	9
All Others	1955	1185	218	210
Totals for Category	13375	10967	727	1106

<u>Other General Applications</u>	<u>Responses</u>	<u>Application Name</u>
TValue	372	Amortization
Good (Amortizer Plus)	18	Amortization
Practicioners Publishing (Tracker)	18	Due Date Monitoring
Front Row Systems (CPA Tickler)	12	Due Date Monitoring
Aldus (Pagemaker)	10	Desktop Publishing
Xerox (Ventura Publishing)	8	Desktop Publishing
Central Point Software (PC Tools)	57	Utilities
Symantec Corp. (Norton Utilities)	46	Utilities
Fifth Generation (Fastback)	15	Utilities

1990 AICPA SURVEY OF COMPUTER USAGE

11/90

<u>Commerical Database Usage</u>	<u>Responses</u>
CompuServe	501
LEXIS/NEXIS/NAARS	452
CCH Computax/Access	367
Veralex/Veralex 2	315
PhiNet	304
Dow Jones News/Retrieval	160

<u>Computer Consulting</u>	<u>Responses</u>	<u>Yes</u>	<u>No</u>
Consulting for Other CPA Firms	13242	846	12396
Consulting for Clients	13242	5839	7403

<u>General Accounting Packages Installed</u>	<u>Responses</u>	<u>Recommend?</u>		
		<u>Yes</u>	<u>No</u>	<u>Undecided</u>
Peachtree Software	914	645	100	145
State of the Art (M.A.S. 90, Evolution)	635	565	10	48
Computer Associates International (ACCPAC)	408	358	11	23
Great American Software (One-Write Plus)	357	309	9	31
Real World Corp.	293	235	14	38
DacEasy	240	132	52	50
Great Plains Software (Accounting; Plains & Simple)	237	198	14	20
TLB Inc. (Solomon III, ProfitWise)	220	182	9	24
CYMA	173	144	8	15
Intuit (Quicken)	154	126	10	15
BPI Systems (Enterprise, General Accounting)	148	115	16	11
Open Systems (Open Systems, Harmony)	137	98	14	21
All Others	1384	936	86	128
Totals for Category	5300	4043	353	569

<u>Print Publications</u>	<u>Responses</u>	<u>Recommend?</u>		
		<u>Yes</u>	<u>No</u>	<u>Undecided</u>
Journal of Accountancy	4971	3941	292	606
The Practical Accountant	2617	2275	53	239
PC Magazine	2481	2109	84	241
Computers in Accounting	2208	1704	124	345
PC World	1589	1260	85	216
CPA Micro Report	574	435	23	106
PC Week	382	314	21	35
Byte	239	165	26	44
The Practical Accountant Alert	182	159	2	19
CPA Computing	115	86	6	21
All Others	136	102	6	18
Totals for Category	15494	12550	722	1890

1990 AICPA SURVEY OF COMPUTER USAGE

11/90

<u>Electronic Publications</u>	<u>Responses</u>	<u>Recommend?</u>		<u>Undecided</u>
		<u>Yes</u>	<u>No</u>	
Bender's Federal Tax Service	261	141	6	105
AICPA (Electronic Research Subscriptions)	208	74	9	116
AICPA (Electronic Research Annual Editions)	52	12	1	37
PHINet CD-ROM	47	17	1	25
Westlaw CD-ROM	36	7	2	23
All Others	135	75	3	24
Totals for Category	739	326	22	330

<u>Operating Systems</u>	<u>Responses</u>	<u>Recommend?</u>		<u>Undecided</u>
		<u>Yes</u>	<u>No</u>	
MS DOS	12154	11842	40	251
Windows	689	469	42	175
UNIX	423	371	20	31
Macintosh	229	214	4	11
OS/2	152	131	9	12
OS/2-Presentation Manager	8	6	2	0
GEO	1	1	0	0
All Others	593	389	141	59
Totals for Category	14249	13423	258	539

<u>Computer Hardware by Manufacturer</u>	<u>Responses</u>	<u>Recommend?</u>		<u>Undecided</u>
		<u>Yes</u>	<u>No</u>	
IBM	5935	4601	1025	246
Compaq Computer Corp.	4123	3520	447	121
Epson	1057	907	107	34
AST Research	755	702	23	27
Other IBM-Compatible	716	586	59	57
Leading Edge	611	426	133	45
NEC Information Systems	600	534	42	20
Toshiba America	572	516	34	20
Everex Systems	554	513	19	19
Samsung Electronics Co.	495	419	33	37
Dell Computer Corp.	468	439	9	14
Radio Shack/Tandy Co.	450	294	107	45
Zenith Data Systems	448	340	79	26
AT&T	426	270	120	30
Acer Technology	410	366	22	20
All Others	8154	6506	1025	541
Totals for Category	25774	20939	3284	1302

1990 AICPA SURVEY OF COMPUTER USAGE

11/90

<u>Computer Hardware by Processor</u>	<u>Responses</u>	<u>Recommend?</u>		<u>Undecided</u>
		<u>Yes</u>	<u>No</u>	
80286	10165	8768	871	445
80386	4644	4336	128	151
8088	2904	1621	1070	169
Other/Not Sure	2690	1995	445	229
8086	2287	1529	596	137
80386SX	1743	1613	34	89
80486	71	62	4	3
68000	69	55	11	1
68030	66	59	1	5
68020	61	50	8	3
V20	41	26	7	6
RISC	6	5	1	0
68040	5	4	1	0
All Others	1022	816	107	64
Totals for Category	25774	20939	3284	1302

<u>Computer Hardware by Type</u>	<u>Responses</u>	<u>Recommend?</u>		<u>Undecided</u>
		<u>Yes</u>	<u>No</u>	
Desktop	17434	14066	2337	856
Minicomputer	2642	2108	361	156
Portable	2324	1841	339	118
Laptop	1527	1316	122	82
Network Server	1297	1177	53	53
All Others	550	431	72	37
Totals by Category	25774	20939	3284	1302

<u>Printers by Manufacturer</u>	<u>Responses</u>	<u>Recommend?</u>		<u>Undecided</u>
		<u>Yes</u>	<u>No</u>	
Hewlett-Packard Co.	8273	8156	39	66
Epson	4091	3768	200	118
Okidata	3313	3070	148	92
Panasonic	2366	2201	82	81
IBM	1074	858	164	45
NEC Information Systems	982	822	109	47
Toshiba America	581	472	67	40
Minolta Corp.	517	419	63	34
Alps America	510	473	20	17
Citizen America	469	392	54	23
Texas Instruments	436	383	36	15
All Others	3071	2465	409	184
Total by Category	25683	23479	1391	762