

## 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

**Rachel S Tattersall**



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