Most large or medium-size organizations use computerized accounting systems rather than manual record-keeping systems. However, there are many small organizations that use manual systems, in whole or in part, to maintain accounting records. In addition, even those larger organizations that have computerized aspects of the accounting information system may still have parts of their processes that involve manual records. For example, even if the calculation and printing of a paycheck in an organization are computerized, the employee time card may be completed by hand. Because small organizations often use manual record-keeping systems and even computerized systems may rely on some manual record keeping it is important to examine manual processes in accounting information systems