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**Isaac M. O'Bannon** • Nov. 01, 2009



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Over the past 20+ years, American technology users have had essentially two choices when it comes to their personal computer or workstation: PC or Mac. And although this scenario has led to some entertaining and memorable television commercials (“Hi, I’m a Mac,” and “Dude, you’re getting a Dell!”), the issue has always been somewhat polarizing. Mac

users are ardently (feverously even) devoted to their computers. PC users are

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There are a few different brands of processors, hard drives, video cards and other components, and the motherboards they fit into are not all interchangeable. But for the most part, PCs are made from parts produced by other technology companies, then assembled and bundled with other hardware and software by companies

with the brand names we recognize. Furthermore, PCs can run any operating system that is available for installation (there are really only two on the market, Windows and Unix/Linux). The Apple OS can actually be run on PCs also, but Apple is pretty serious in enforcement of its license agreement, which reads, "You agree not to install, use or run the Apple Software on any non-Apple-branded computer."

Macs, on the other hand, are produced and pretty much completely built by Apple using components that they produce or at least control the production of. And until recently they were only available at a few very select locations. While this may offer better quality control, it also affects the price, which is why Macs, whether laptop or desktop, are more expensive than their generally equivalent PC counterparts.

Apple's control over all of the components, its own self-developed operating systems and stricter compliance rules for software have also made its Mac systems more stable. It is not because the programs or the computer are inherently better, it's just that they interoperate more smoothly.

### Reliability

The term crash has different definitions. The worst case is a system failure where all data is lost. This would most likely be hard drive failure. The least severe (more of a nuisance) is just needing to reboot the computer. I haven't had to unexpectedly reboot any of my PCs in several years. Instances of total

drive failure are very rare and usually give ample warning; I have never lost

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bigger audience of PC users. If Apple, however, were to attain a larger market share, the risk of viruses would go up. As with my experience involving crashes, I've never had a virus on my home PC because I practice skepticism with email, browse safely, use a firewall and take other preventive measures.

### **The Mac Chic**

All that defensiveness aside, I will give Macs the benefit of the doubt and state that they are probably more user-friendly. It starts with the buying process: PC buyers think about what they want a new computer to offer in terms of processor speed, hard drive storage, RAM and connectivity with other devices. Mac users simply think: "I want a Mac. Do I want a desktop or mobile version?"

There is also the Mac chic aspect. Largely due to Apple providing the first wide range of design/color options, Macs have acquired somewhat of a fashion status, especially with younger computer users. The popularity of Apple's iPod and iPhone lines have also triggered a renewed interest in the Mac. At the beginning of this decade, only about 3 percent of desktop computers were Macs, but by 2008, data from Global Market Share Statistics showed that this had risen to more than 8 percent. These overall numbers include Apple's MacBook line, which is nearing 15 percent of the U.S. laptop market.

### **Incompatibility Issues**

A great barrier to Mac in the professional marketplace has been the result of server technology, largely built on Windows systems, which, until recently, essentially mandated that workstations also run on Windows. And while Macs now offer the ability to run the Windows operating system along with its own (the most recent Apple OS version being OS X Snow Leopard), there is still a dearth of programs available in Mac versions, especially for tax and accounting professionals.

This is why professionals like our own Executive Editor, M. Darren Root, CPA.CITP,

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It will be more a matter of browser compatibility since users will log into their programs, enabling them to not only work from any location, but also from any type of computer.

With this newfound freedom from operating system restrictions, younger professionals will be more able to keep their personal preference as they transition into the workforce. For many, this will mean bringing Macs along with them, but I doubt there will be an overwhelming wave of transition to Macs, other than those already wanting Mac but restricted by their professional technology requirements.

For the most part then, Windows proponents will lose part of their argument about Macs being unsuited for professional use. But at the same time, the managers and firm owners who make technology purchasing decisions are likely to continue to be swayed by the lower cost of PCs that results from increased competition.

### PC or Mac?

With cloud computing and SaaS, this once volatile question will primarily just be a matter of user preference and economics. As reader Byron Patrick, CPA.CITP replied to Darren's blog post at [www.CPATechViews.com](http://www.CPATechViews.com), when it comes down to the future of PC vs. Mac in the workplace: It won't matter.

So what do you think? Do you think Apple will find greater market share success with the transition to web-based programs and cloud computing? You can add your voice to the discussion at [www.CPATechViews.com](http://www.CPATechViews.com) or send me an email at [editor@cpata.com](mailto:editor@cpata.com).

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