MICROSOFT EXCEL SPREADSHEET


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RESEARCH AT WORK
HIGHLIGHTS

• What is Spreadsheet?
• Types of Electronic Spreadsheet packages
• Usefulness of Electronic Spreadsheet
• Microsoft Excel and its terminology
• Excel Window
• How to create a Worksheet
• The keys and their movement
• Conclusion
WHAT IS SPREADSHEET?

A spreadsheet is a grid (system of numbered squares for map references) that organizes data into columns and rows. This makes it easy to display information and insert formula to work with data. Information on Spreadsheet can be sorted and arranged in ascending or descending order.

Basically, there are Manual and Electronic Spreadsheet. For the purpose of this presentation, I will discuss the electronic Spreadsheet type.

TYPES OF ELECTRONIC SPREADSHEET PACKAGES.

It is important to note that there are various types of electronic Spreadsheet packages. These include:
- Microsoft Excel;
- Lotus1-2-3;
- Quatro Professional;
- Informix; e.t.c.

However, I will emphasise on Microsoft Excel package for the rest of this presentation.

USEFULNESS OF ELECTRONIC SPREADSHEET:

- It is a powerful software designed to help you manage and control information flow.
- It can be used as an electronic file cabinet.
- It enhances communication within an organization.
- It can combine graphics and some word processing capabilities.
- It is wide and spacious enough to accept all sizes and volumes of data that can be generated within an organisation.
- It can accept numerical data and carry out some logical processing.
- It can perform some tedious, repetitive and time consuming logical operations within seconds.
MICROSOFT EXCEL AND ITS TERMINOLOGY

The Microsoft Excel worksheet consists of series of columns and rows. The columns are labelled A,B,C............ and the rows are labelled 1,2,3,.......... . The actual spreadsheet is much larger than what can be displayed on screen at a time. It has 15,734 Columns and 1,048,576 Rows.

Each spreadsheet location where data is entered is called a cell. A cell is identified as the intersection of a column and row. Where the spreadsheet is first displayed, the cursor, or pointer, highlights the cell that will receive the data that is typed in.

A column letter and row number identify cell location, or cell address. A1 refers to the cell located at the intersection of column A and row 1.

A cell name (for example, B1) refers to a single cell.

RANGE

Several cells in a sequence are called a range. For example, the range from cell B1 to B5 describe five cells in column B.

Microsoft Excel uses two dots (..) to indicate a cell range. For example, B1..B5 refers to the range of cells from B1 to B5.

The current cell identifies the active cell for entering or editing worksheet data. A dark or heavy border around the cell indicate that it is the current cell. Therefore, the first thing to do before entering data is to designate the current cell at the desired location. It is very important to check the location of the current cell before entering data. Naturally, only a small area appears on the screen at a time. This visible area is often referred to as the worksheet window.

To view different areas of the worksheet, use the scroll bars at the left bottom of the worksheet. With word-processing, there is only one type of data - text. However, spreadsheet uses three distinct types of data they are; labels, values and formulas.
**LABEL**

Labels are text entries that describe the contents of other cells. For example, if you are typing your school budget, *income, expenditure and months’ name*, these are labels. Labels may sometimes contain numbers but they cannot be added or subtracted from other cells.

**VALUES**

Values are numeric information, most commonly numbers. They may be added, subtracted, multiplied, divided, squared or used in any other mathematical operation with any other cell that contains value.

**FORMULAS**

Formulas are special types of values designed to manipulate data in cells that contain values. For example, a formula in cell H4 can automatically add a six (6) month income for the school budget. The formulae will look like = B4 + C4 + D4 + E4 + F4 + G4.

Note that formulas begin with an equal sign (=) ; this is how the worksheet distinguishes between a label and formula.

**FUNCTIONS**

A potential problem with entering formula into cells is length. Some formulas can be fairly long. To address this problem, spreadsheets have functions as alternatives to standard mathematical formulas.

For example, =SUM(B4..G4) is a formula that adds the values in all cells beginning with B4 and ending with G4.
# A Sample of Excel Worksheet

<table>
<thead>
<tr>
<th>MONTH</th>
<th>INCOME</th>
<th>EXPENDITURE</th>
<th>PROFIT/LOSS</th>
</tr>
</thead>
<tbody>
<tr>
<td>JANUARY</td>
<td>50,100.00</td>
<td>25,000.00</td>
<td>25,100.00</td>
</tr>
<tr>
<td>FEBRUARY</td>
<td>2,000.00</td>
<td>1,500.00</td>
<td>500.00</td>
</tr>
<tr>
<td>MARCH</td>
<td>3,000.00</td>
<td>3,400.00</td>
<td>-400.00</td>
</tr>
<tr>
<td>APRIL</td>
<td>51,200.00</td>
<td>35,000.00</td>
<td>16,200.00</td>
</tr>
<tr>
<td>MAY</td>
<td>5,200.00</td>
<td>3,450.00</td>
<td>1,750.00</td>
</tr>
<tr>
<td>JUNE</td>
<td>4,500.00</td>
<td>3,200.00</td>
<td>1,300.00</td>
</tr>
<tr>
<td>JULY</td>
<td>3,400.00</td>
<td>2,345.00</td>
<td>1,055.00</td>
</tr>
<tr>
<td>AUGUST</td>
<td>60,100.00</td>
<td>45,000.00</td>
<td>15,100.00</td>
</tr>
<tr>
<td>SEPTEMBER</td>
<td>3,450.00</td>
<td>2,340.00</td>
<td>1,110.00</td>
</tr>
<tr>
<td>OCTOBER</td>
<td>2,345.00</td>
<td>3,500.00</td>
<td>-1,155.00</td>
</tr>
<tr>
<td>NOVEMBER</td>
<td>4,500.00</td>
<td>4,000.00</td>
<td>500.00</td>
</tr>
<tr>
<td>DECEMBER</td>
<td>3,500.00</td>
<td>4,800.00</td>
<td>-1,300.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td>193,295.00</td>
<td>133,535.00</td>
<td>59,760.00</td>
</tr>
</tbody>
</table>
The Excel windows is similar to other windows applications. The top two bars, the title bar and the menu bar, are common to all Windows applications. The title bar is standard in windows, with nothing but the name it contains to set it apart. The Menu bar is consistent in layout to other windows applications though it has some unique set of menus. You will notice this as you work with Excel. Let us see how to create a worksheet.

**HOW TO CREATE A WORKSHEET**

To enter data into the worksheet, you first move the cursor to the desired cell, you can also use the arrow keys or any other key. The keys and their movement are shown in the table below.

### The keys and their movement

<table>
<thead>
<tr>
<th>To move the cell pointer</th>
<th>Press</th>
</tr>
</thead>
<tbody>
<tr>
<td>One cell up..................</td>
<td>↑</td>
</tr>
<tr>
<td>One cell down................</td>
<td>↓</td>
</tr>
<tr>
<td>One cell to the right......</td>
<td>→</td>
</tr>
<tr>
<td>One cell to the left........</td>
<td>←</td>
</tr>
<tr>
<td>To the upper left corner.....</td>
<td>&lt;Home&gt;</td>
</tr>
<tr>
<td>One screen up..............</td>
<td>&lt;Page Up&gt;</td>
</tr>
<tr>
<td>One screen down............</td>
<td>&lt;Page Down&gt;</td>
</tr>
<tr>
<td>One screen to the right.....</td>
<td>&lt;CTRL&gt; +</td>
</tr>
<tr>
<td>One screen to the left......</td>
<td>&lt;CTRL&gt; +</td>
</tr>
</tbody>
</table>
Excel Window components

Figure 1-3  Parts of the Excel window

- Formula bar
- Column headings
- Standard toolbar
- Formatting toolbar
- Name box
- Select All button
- Active cell
- Task pane
- Row headings
- Tab scrolling buttons
- Sheet tabs
The Active Cell

Figure 1-6  Making cell C5 the active cell
CONCLUSION

In this presentation, I have examined the definition and types of Spreadsheet. I also mentioned the advantages of Microsoft Excel which is a type of electronic Spreadsheet. In addition, Microsoft Excel terminologies, cell and components were not left out.

In conclusion, Microsoft Excel Spreadsheet has been a very useful tool to Accountants and Auditors in financial analyses over the years. In actual fact, the importance and benefit of Microsoft Excel in the Auditing Profession cannot be over-emphasised. I therefore enjoin everyone to get acquainted with the software.

I thank you for your kind attention.

God bless you all.

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