

Appendix B

EXCEL TEMPLATE INSTRUCTIONS FOR THE GLO-BRITE PAYROLL PROJECT

The Excel template for the Payroll Project is an electronic version of the books of account and payroll records. This is not an automated payroll system, but an example of how you might use a spreadsheet program to keep payroll records and account for payroll transactions.

You will need to follow the instructions in the textbook to complete the project. The instructions provided below will enable you to use the Excel template in place of the journal, general ledger, payroll register, and employee's earnings records. Other forms, such as tax forms, are required for the Payroll Project. You will use those provided in the book.

Getting to Know Excel

Excel files are called *workbooks*. A single workbook can store many worksheets, which are stored like pages in a notebook. The workbook for this project has four worksheets: the journal, the general ledger, the payroll register, and employee's earnings records.

Each worksheet is made up of rows and columns. Rows are numbered from 1 to 65,536, and columns are labeled with letters. Column 1 is A, Column 26 is Z, Column 27 is AA, and so on. The intersection of a row and column is called a cell. Cells have addresses based on the row and column in which they appear. Each *cell* can hold a number, text, a mathematical formula, or nothing at all. If you need to correct the data in a cell, simply enter the data as if the cell were empty.

The Excel Screen

This workbook has the look of a typical Excel screen. The first blue bar should say Microsoft Excel. The bar below that is the menu bar and is a typical Microsoft Windows menu bar. The next bar is the standard toolbar, which is very similar to that of Microsoft Word. (You can move the arrow to a particular icon, and the command to be issued will appear.) Below that is the formatting toolbar, which won't be used much in this project. The next bar has the name-box on the left, displaying the address of the active cell.

One of the cells in a worksheet is always the active cell. (The active cell is the one with a thicker border.) Its contents appear in the formula bar, which is to the right of the name-box, in the area next to the *fx* (or the equals sign in older versions of Excel). Some of the cells in this workbook are locked or protected so that you cannot enter data. Others have their contents hidden. This was done intentionally when this template was created.

Navigation

You can navigate through a worksheet by using the arrow keys or Page Up and Page Down keys. This will change the active cell. Or you can use the scroll bars to the right and bottom of the screen and then click on the cell you want to activate.

You can also move to another cell by typing its address in the name-box. In this template, some cells have been named to make navigation easier. There is a drop-down list with cell names from which to choose.

You can switch from one worksheet to another within the same workbook by clicking on the appropriate tab at the bottom of the screen. For this project, there will be tabs labeled for the Journal, General Ledger, Payroll Register, and Employee's Earnings Records.

The Office Assistant

The Office Assistant is an interactive help tool, which can respond to natural language questions. To make the office assistant visible, click on the question mark icon in the standard toolbar.

Copy and Paste

Much of the work you do in this Payroll Project involves posting information from one place to another. You can accomplish this in Excel by using the copy and paste commands. (For this project, it is important that you use the Paste Special command, or else the format of the cell to hold the data will be changed.) Three ways to issue the copy and paste commands are:

1. Click on the cell you want to copy from, making it the active cell. Select Edit, Copy from the menu bar. This will highlight the active cell. Click on the cell you want to hold the copy. Select Edit, Paste Special, click on Values, and press OK. Press Esc to remove the highlighting.
2. Click on the cell you want to copy from, making it the highlighted active cell. Select the Copy icon from the standard toolbar. (This is the icon that looks like two pieces of paper.) This will highlight the active cell. Click on the cell you want to hold the copy. Select the Paste Special icon from the standard toolbar, click on Values, and press OK. Press Esc to remove the highlighting.
3. Right-click on the cell you want to copy from, making it the highlighted active cell and bringing up a shortcut menu. Select Copy. Right-click on the cell you want to hold the copy. Select Paste Special, click on Values, and press OK. Press Esc to remove the highlighting.

Copying and pasting can be done from one worksheet to another. For example, you will need to post from the journal to the ledger. After you have highlighted the cell you want to copy from, click on the tab of the worksheet you want to copy to, and then click on that particular cell.

Copy and paste can be done from one cell to another cell or from a range of cells to another range of cells. To copy a range of cells, highlight the cells by clicking on one cell, and while holding the mouse button down, drag the pointer over the desired cells. These cells will be highlighted. Paste using the desired method described above. The range of cells that will be holding the copy must have the same number of cells as the range being copied.

Remember, for this worksheet, you should always use Paste Special, not just Paste.

Entering Formulas

A formula is a special type of cell entry that returns a result. When you enter a formula into a cell, the cell displays the result of the formula. The formula itself can be seen in the formula bar when the cell is activated.

A formula begins with an equals sign (=) and can consist of any of the following elements:

- Operators such as + (for addition), - (for subtraction), * (for multiplication), / (for division)
- Cell references, including cell addresses such as B52, as well as named cells and ranges
- Values and text
- Worksheet functions (such as SUM)

You can enter a formula into a cell manually (typing it in) or by pointing to the cells.

To enter a formula manually, follow these steps.

1. Move the cell pointer to the cell that you want to hold the formula.
2. Type an equals sign (=) to signal the fact that the cell contains a formula.
3. Type the formula, and press Enter.

As you type, the characters appear in the cell as well as in the formula bar. When you press Enter, the value resulting from the formula will show on the worksheet, but the formula itself will appear in the formula bar.

The following chart shows an example of four formulas. Values have been entered in the cells in Columns A and B. The formulas are entered in the cells in the C column. Notice, for example, that 9 appears in cell C1, but the formula that was entered in that cell is =A1+B1.

	A	B	C
1	6	3	9
2	6	3	3
3	6	3	18
4	6	3	2

Formulas as they appear in the formula bar for cells in Column C:

=A1+B1
 =A2-B2
 =A3*B3
 =A4/B4

The best way to explain the pointing method is by giving an example. Suppose you want to subtract the value in cell B2 from the value in cell A2 and you want the result to appear in cell C2. To enter the formula =A2-B2 in cell C2 by using the pointing method, follow these steps.

1. Make C2 the active cell by clicking on it.
2. Type an equals sign (=) to begin the formula.
3. Click on cell A2. This will highlight the cell.
4. Type a minus sign (-).
5. Click on cell B2.
6. Press enter to end the formula.

The value of the result will appear in cell C2 whether it is the active cell or not, but when C2 is active, you will see =A2-B2 in the formula bar.

This workbook has been formatted to round numbers to either the nearest whole number or the nearest cent. For example, $17.65 \times 1.5 = 26.475$. When that formula is entered into a cell in this workbook, the cell will display and hold the value 26.48, not 26.475. There is no need to use Excel's rounding function.

Saving Your Work

When you save a workbook, Excel overwrites the previous copy of your file. You can save your work at any time. You can save the file to the current name, or you may want to keep multiple versions of your work by saving each successive version under a different name. To save to the current name, you can select File, Save from the menu bar or click on the disk icon in the standard toolbar. To save under a different name, follow these steps.

1. Select File, Save As to display the Save As dialog box.
2. Select the folder in which to store the workbook.
3. Enter a new filename in the File name box.
4. Click Save.

This Excel Template

The four worksheets in this workbook have been created to look as much like their paper counterparts as possible. Some formulas have been created for you; others will have to be created by you.

Check-points have also been created for you so that you can periodically check the accuracy of your work. These are light blue cells on the worksheets that have been set up to verify the data entered. A message is returned if the data entered is not correct for that check-point. For the check-points to work properly, DO NOT USE COPY AND PASTE. Validation DOES NOT occur if the user *pastes* invalid data. Validation can occur only when data is entered manually in the check-point cell.

Journal Record your journal in this Excel template just as you would on paper. To change pages, scroll down the worksheet. At the bottom of the journal pages is an equality check for total debits and credits. This area is highlighted in yellow. If your total debits in the journal do not equal your total credits, a warning message will appear in red.

Directly below that are the journal check-points. For easier navigation to the journal check-points, click on the drop-down list of the name-box and click on Journal_Check_points. Check-points are provided for the end of each month. After all journal entries have been made for the month, enter the amount of the total debits in the appropriate blue cell. Remember, DO NOT USE COPY AND PASTE. No indication is needed for debit or credit. A message will be returned only if the amount is not correct.

General Ledger Use the Copy and Paste Special commands described above when posting amounts from the journal to the ledger. Each account in the ledger is listed in the drop-down list of the name-box to make navigation easier. For example, if you are working in the journal worksheet and want to go to the Cash account in the ledger, simply click on the down arrow of the name-box and select the CASH account. Excel will automatically move you from the journal worksheet to the Cash account in the general ledger worksheet. The ledger accounts names are all uppercase in the drop-down list.

The new balance for each account is calculated after posting an amount to the account. Excel does the calculation for you because of the formula set up in the Balance column. The formula is set with an “IF” statement so that the balance only appears in a row when an amount has been posted to that row.

Check-points for each month are to the right of each account in the general ledger worksheet. Again, these cells are blue and are provided to verify the balance in each account at the end of each month. Since the balance for an account can be a debit or a credit, you must enter the data in the appropriate check-point cell. Remember, DO NOT USE COPY AND PASTE. A message will be returned only if the amount is not correct.

Payroll Register This worksheet is wider than an Excel screen and also has many column headings. When you scroll through a worksheet this size, it’s easy to get lost when the row or column headings scroll out of view. The payroll register in this template is set up so that row and column headings are “frozen.” This enables headings to remain visible as you scroll through the worksheet. The dark lines indicate the frozen rows and columns. There is not a separate sheet for each payday, but rather a section for each payday on one worksheet.

The formulas for total earnings, taxes with a fixed percentage, net pay amounts, and column totals are already entered in the template. Check-points are created for total earnings and net paid for each payday. These blue cells are to the right of the payroll register. The cell for the first set of check-points is listed as Payroll_Check_points in the drop-down list of the name-box. Remember, DO NOT USE COPY AND PASTE. A message will be returned only if the amount is not correct.

Employee’s Earnings Record As with the other three worksheets, this one has been set up to look as much like the paper counterpart as possible. Earnings records are provided for all employees who worked for Glo-Brite during the quarter covered by the Payroll Project. For employees hired late in the quarter, enter data in the appropriate row for the pay period.

To post amounts from the Payroll Register worksheet to the Employee’s Earnings Records worksheet, you may use Copy and Paste Special as described above. The formulas

for cumulative earnings, taxes with a fixed percentage, net pay amounts, and column totals are already entered in the template.

Check-points are provided for quarter and yearly totals of cumulative earnings and net paid for each employee. The blue cells are at the bottom of each employee's record. Remember, DO NOT USE COPY AND PASTE. A message will be returned only if the amount you enter is incorrect.

Printing As a final note, all pages and print areas have been defined but can be changed by the student. If you are unfamiliar with page setup and defining print areas, don't worry! It's been done for you. Simply push the printer icon on the standard toolbar and you're done! If you would like to print any of the worksheets in draft quality, select File, Page Setup, select the Sheet tab, click on the box next to Draft quality, and then print as normal.