



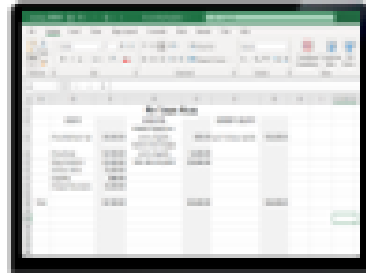
Includes **Teacher's Keys** for all
spreadsheet jobs.

This is an editable file!

Excel Concepts Learned:

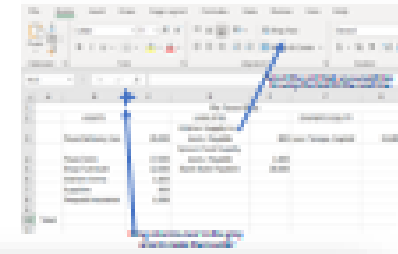
- ❖ Formatting of cells
- ❖ Creating a spreadsheet from scratch
- ❖ Formatting numbers to thousands
- ❖ Formatting numbers to decimal points
- ❖ Merge and Center
- ❖ Function Calculations
- ❖ Formula Calculations
- ❖ Styling a spreadsheet

Basic Excel for Accounting Students



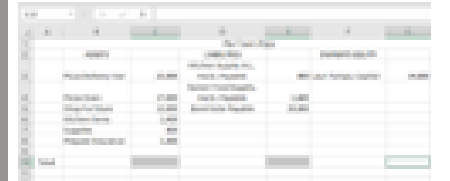
Job 1: Pie Town Pizza's Accounting Equation

1. Key the data for Pie Town Pizza



SUM Function

2. Use the SUM function to add up the columns



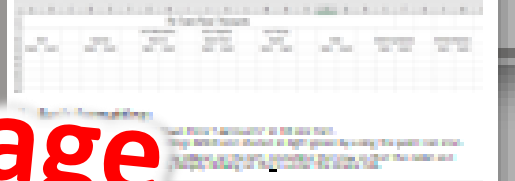
By the following account numbers, you can see the same way. By the following account numbers, you can see the same way. By the following account numbers, you can see the same way.

1. Basic formatting
 * Select the account numbers in the spreadsheet to format them.
 * Select the account numbers in the spreadsheet to format them.
 * Select the account numbers in the spreadsheet to format them.



Job 2: Pie Town Pizza's T-Accounts

1. Key the T-accounts data for Pie Town Pizza



By the following transactions in the T-accounts that you created. By the following transactions in the T-accounts that you created. By the following transactions in the T-accounts that you created.

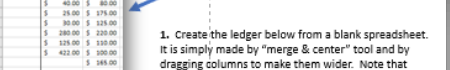
1. Create the ledger below from a blank spreadsheet. It is simply made by "merge & center" tool and by dragging columns to make them wider. Note that rows 2 & 3 are merged in most columns except F & G. Since dates were not used for Job 2, use Oct. as the month of transactions and date them 1 through 15. Use G1 as the Post Ref. for each.



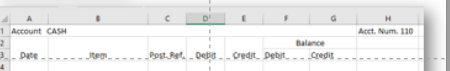
2. If you drag the paddle in the lower right of cell A4 after keying the date, it will autofill the rest of the dates in chronological order. Complete the ledger that you created with the data below...



GAAP Concept: The business entity concept states that the transactions associated with a business must be separately recorded from those of its owners or other businesses. Doing so requires the use of separate accounting records for the organization that completely exclude the assets and liabilities of any other entity or the owner.



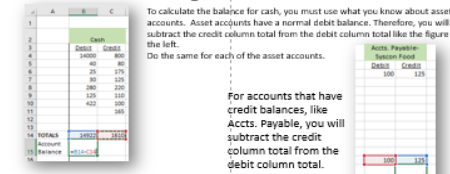
11



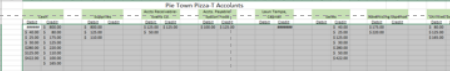
9

Includes a 13-page (Easy-to-Follow) booklet for your students!

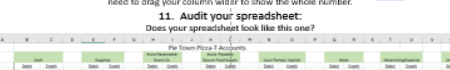
Calculating Account Balances...



9. Account balances are very important. Select row 15 by clicking in the gray area at the far left of the row. Make that row the same light green as you used for the account titles by clicking on the paint can on the Home tab.



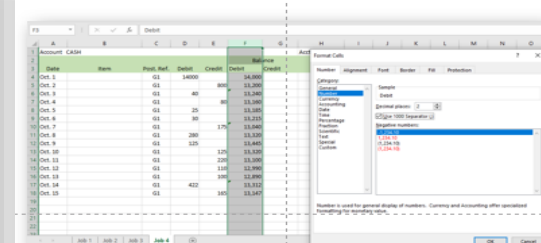
10. Select the range from B4 to X15 and click on the \$ on the Home tab to make your numbers into currency. If you get a ##### in a cell, that simply means that your column width is too narrow and you need to drag your column wider to show the whole number.



11. Audit your spreadsheet. Does your spreadsheet look like this one?



3. Using commas to separate your thousands makes numbers easier to read in a spreadsheet. To place a comma to separate thousands: select the debit column, right click, select "number", and check the "use 1000 separator" (,).



Audit your spreadsheet. Do you have the same cash balance as the graphic above? If not, correct your errors.

GAAP Concept: The business entity concept states that the transactions associated with a business must be separately recorded from those of its owners or other businesses. Doing so requires the use of separate accounting records for the organization that completely exclude the assets and liabilities of any other entity or the owner.

GO BEYOND THE TEXTBOOK!

INCLUDES FIVE (5) JOBS THAT STUDENTS ARE TASKED TO COMPLETE!

Job 1:
Calculating the
Accounting equation

	A	B	C	D	E	F	G
1	Pie Town Pizza						
2	ASSETS			LIABILITIES		OWNER'S EQUITY	
3		Pizza Delivery Van	\$25,000.00	Kitchen Supply Inc., Accts. Payable	\$800.00	Laun Tampa, Capital	\$34,800.00
4		Pizza Oven	\$17,000.00	Syscon Food Supply, Accts. Payable	\$1,600.00		
5		Shop Furniture	\$12,000.00	Bank Note Payable	\$20,000.00		
6		Kitchen Items	\$1,400.00				
7		Supplies	\$800.00				
8		Prepaid Insurance	\$1,000.00				
9							
10	Total		\$57,200.00		\$22,400.00		\$34,800.00

Job 2:
Recording and calculating
T-Accounts

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	
1	Pie Town Pizza-T Accounts																								
2	Cash		Supplies		Accts Receivable- Evans Co.		Accts. Payable- Syscon Food Supply		Laun Tampa, Capital		Sales		Advertising Expense		Utilities Expense										
3	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
4	\$ 14,000.00	\$ 800.00	\$ 800.00		\$ 125.00	\$ 125.00	\$ 100.00	\$ 125.00	\$ 14,000.00		\$ 40.00		\$ 175.00		\$ 80.00		\$ 125.00		\$ 220.00		\$ 125.00		\$ 165.00		
5	\$ 40.00	\$ 80.00			\$ 125.00						\$ 25.00		\$ 125.00				\$ 30.00		\$ 280.00		\$ 50.00		\$ 422.00		
6	\$ 25.00	\$ 175.00			\$ 110.00						\$ 30.00		\$ 280.00				\$ 50.00		\$ 422.00						
7	\$ 30.00	\$ 125.00									\$ 280.00						\$ 30.00								
8	\$ 280.00	\$ 220.00									\$ 280.00						\$ 30.00								
9	\$ 125.00	\$ 110.00									\$ 50.00						\$ 50.00								
10	\$ 422.00	\$ 100.00									\$ 422.00						\$ 422.00								
11		\$ 165.00																							
12																									
13																									
14	TOTALS	\$ 14,922.00	\$ 1,775.00		\$ 1,035.00	\$ -		\$ 175.00	\$ 125.00		\$ 100.00	\$ 125.00		\$ -	\$ 14,000.00		\$ -	\$ 972.00		\$ 395.00	\$ -		\$ 370.00	\$ -	
15	Account Balance	\$ 13,147.00			\$ 1,035.00			\$ 50.00			\$ 25.00			\$ 14,000.00			\$ 972.00		\$ 395.00			\$ 370.00			

Job 3:
More practice
recording and calculating
T-Accounts

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	
1	Ike's Floral Shop-T Accounts																								
2	Cash		Supplies		Accts Receivable- Beck's Funeral Home		Accts. Payable- Nav's Floral Supply		Ike Jackson, Capital		Sales		Advertising Expense		Utilities Expense										
3	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
4	\$12,800.00	\$ 760.00	\$ 760.00		\$827.00		\$522.00	\$522.00	\$ 12,800.00		\$ 225.00		\$825.00		\$160.00		\$ 72.00		\$ 85.00						
5	\$ 225.00	\$ 825.00	\$ 522.00				\$ 85.00		\$ 1,000.00		\$ 215.00		\$ 827.00		\$ 72.00		\$ 85.00								
6	\$ 215.00	\$ 160.00	\$ 210.00								\$ 215.00		\$ 820.00				\$ 119.00								
7	\$ 820.00	\$ 210.00	\$ 85.00								\$ 820.00						\$ 119.00								
8	\$ 119.00	\$ 522.00	\$ 150.00								\$ 350.00														
9	\$ 350.00	\$ 100.00									\$ 350.00														
10	\$ 1,000.00	\$ 72.00																							
11		\$ 150.00																							
12		\$ 85.00																							
13																									
14	TOTALS	\$15,529.00	\$2,884.00		\$ 1,727.00	\$ -		\$827.00	\$ -		\$522.00	\$607.00		\$ -	\$13,800.00		\$ -	\$ 2,556.00		\$925.00	\$ -		\$317.00	\$ -	
15	Account Balance	\$12,645.00			\$ 1,727.00			\$827.00			\$ 85.00			\$13,800.00			\$ 2,556.00		\$925.00			\$317.00			

Account CASH							Acct. Num. 110
						Balance	
Date	Item	Post. Ref.	Debit	Credit	Debit	Credit	
Oct. 1		G1	14000		14,000.00		
Oct. 2		G1		800	13,200.00		
Oct. 3		G1	40		13,240.00		
Oct. 4		G1		80	13,160.00		
Oct. 5		G1	25		13,185.00		
Oct. 6		G1	30		13,215.00		
Oct. 7		G1		175	13,040.00		
Oct. 8		G1	280		13,320.00		
Oct. 9		G1	125		13,445.00		
Oct. 10				125	13,320.00		
Oct. 11							
Oct. 12							
Oct. 13		G1		100	12,890.00		
Oct. 14		G1	422		13,312.00		
Oct. 15		G1		165	13,147.00		

Job 4:
 Creating and calculating
 a ledger for cash.

These ARE NOT templates!

**Students learn to CREATE and ANALYZE
 using a spreadsheet program!**

Job 5:
 Creating and calculating a
 cash register
 of sales and expenses.

	Doc.	Note of cash in/out	Deposit	Withdrawal	BALANCE
1					
2					
3					
4	Nov. 15	V23 Used Pizza Oven	\$14,000.00		\$14,000.00
5	Nov. 15	T15 Cash sales	\$850.00		\$13,700.00
6	Nov. 16	C112 Supplies		\$250.00	\$14,590.00
7	Nov. 16	T16 Cash sales	\$360.00		\$14,340.00
8	Nov. 17	C113 Cell Phone Bill		\$125.00	\$14,700.00
9	Nov. 17	C114 Electric Bill		\$80.00	\$14,575.00
10	Nov. 17	C115 Water Bill		\$50.00	\$14,495.00
11	Nov. 17	C116 Payment on Account Rec/Syscon		\$125.00	\$14,445.00
12	Nov. 17	T17 Cash sales	\$412.00		\$14,320.00
13	Nov. 18	R877 Payment received from Evans. Co.	\$80.00		\$14,732.00
14	Nov. 18	T18 Cash sales	\$610.00		\$14,812.00
15	Nov. 19	V24 Repair for pizza oven		\$72.00	\$15,422.00
16	Nov. 19	T19 Cash sales	\$629.00		\$15,350.00
17	Nov. 20	C117 Paid on account to Syscon Foods		\$180.00	\$15,979.00
18					\$15,799.00

Teacher Testimonials



My students **enjoyed** the activity. They were **engaged** with it and it **helped them** to understand.



This resource not only has **saved me a ton of time**, it also is a **great way** to review or introduce excel spreadsheets to my accounting students. I have students who would rather use the excel worksheets than use paper forms. **Great resource!**



I am on a mission to make sure my business students can also use Excel before leaving high school. This provided an **excellent way** to incorporate Excel into Accounting 1.



A **great project** to introduce beginning excel skills. **Easy to use** . Kids were able to work on the project at their own speed.

Hi! My name is Denise Leigh. I have been teaching Business Education for over 25 years! I love collaborating with business educators all over the world. I am a 2022 Pennsylvania Teacher of the Year Finalist and relentless lifetime learner and lover of everything education. Engaging students and connecting them to their world is my jam! Thank you for exploring my resources and sharing my passion for BUSINESS EDUCATION!

Denise Leigh is an expert on student-led instruction. She was featured on CBS Pittsburgh for her City Collaborative™ Project-Based Business Education (PBL) Classroom.

