Preface

What if you could integrate two critical business software programs into your accounting classroom without using confusing and complicated manuals? What if your students could use these programs to reinforce basic accounting concepts in an interactive case setting? What if you could do both without spending a fortune and a vast amount of time preparing examples, cases, and illustrations? *Excel and Access for Accounting* is a textbook that fulfills and expands upon all three of these "what ifs."

Why Is This Textbook Needed?

Many accounting educators are looking for ways to incorporate more business software into their accounting curriculum without displacing basic accounting instruction. They have tried to accomplish this by creating a stand-alone computer-based course, a lab component course, or by adding business computer software to their regular accounting curriculum. Current texts in this field are very generic in nature, spending little if any time on accounting-specific issues. Those that do address accounting issues address only worksheet or database issues but not both. Some texts that have a worksheet focus deliver a wide array of financial and managerial topics but lack a natural case flow. Some with a database focus emphasize the creation of accounting systems but do not address how databases are used to support the accounting function.

Moreover, employers expect today's college student to be computer literate in commercial accounting, worksheet, and database software. The demand for this type of training is growing daily as more and more businesses employ business software to solve real-world problems.

Instructors often want to incorporate business software into the first course but are reluctant to invest the time and effort necessary to accomplish this goal. Existing materials are often "preparer" driven in that they focus on the creation of worksheets and databases without addressing the effective use of these tools. Students are often discouraged in their use of computers because of the complicated and confusing manuals that concentrate on using the software without any business or accounting context.

This text responds to all of those needs. It provides a self-paced, step-by-step environment in which the students use a worksheet (Excel®) and a database (Access®) to solve real accounting and business problems. The text is designed to reinforce the concepts students learn in their first accounting courses and to show how worksheets and databases can help users make better and more informed business decisions.

What Are the Goals of This Textbook?

This textbook takes a user perspective by illustrating how worksheets and databases are used and created. Both Excel and Access are user friendly, with extensive help features and helpful toolbars to aid in accessing commonly used functions. The textbook uses a proven and successful pedagogy to demonstrate the features of both software programs and to elicit student interaction.

The textbook's first goal is to help students apply the accounting concepts they've learned to real-world problems, aided by the use of a worksheet and/or database. The content complements the first course in accounting and therefore should be used either as a supplement to that course or as the primary textbook in a stand-alone course that follows the first course in accounting. Some instructors have found this textbook and the *QuickBooks for Accounting* textbook or the *Peachtree for Accounting* textbook ideal matches for a stand-alone "Computers in Accounting" course.

The second goal is to motivate students to become more familiar with and more at ease using a worksheet and/or database to solve accounting and business problems. Using this software application in an accounting context maintains student interest and provides additional incentive for pursuing an accounting degree or emphasis.

The third goal of this text is to reduce the administrative burdens of accounting faculty by providing a self-paced environment for their students to learn how important software applications are used in business. Accounting faculty must manage different learning styles of students as well as teach accounting concepts and practice techniques. The additional task of integrating computer applications into the classroom will be made simpler by using this text.

What's New in Excel 2013 and Access 2013?

Excel 2013

The first thing you'll see when you open Excel 2013 is a brand new look. It's cleaner, but it's also designed to help you get professional-looking results quickly. You'll find many new features that let you get away from walls of numbers and draw more persuasive pictures of your data, guiding you to better, more informed decisions.

Templates do most of the set-up and design work for you, so you can focus on your data. When you open Excel 2013, you'll see templates for budgets, calendars, forms, and reports, and more.

The new **Quick Analysis** tool lets you convert your data into a chart or table in two steps or less. Preview your data with conditional formatting, sparklines, or charts, and make your choice stick in just one click. To use this new feature, see Analyze your data instantly.

Flash Fill is like a data assistant that finishes your work for you. As soon as it detects what you want to do, **Flash Fill** enters the rest of your data in one fell swoop, following the pattern it recognizes in your data. To see when this feature comes in handy, see Split a column of data based on what you type.

In Excel 2013 each workbook has in its own window, making it easier to work on two workbooks at once. It also makes life easier when you're working on two monitors.

Drilling down to different levels of detail in a complex set of data is not an easy task. Custom sets are helpful, but finding them among a large number of fields in the Field List takes time. In the new Excel Data Model, you'll be able to navigate to different levels more easily. Use Drill Down into a PivotTable or PivotChart hierarchy to see granular levels of detail, and Drill Up to go to a higher level for "big picture" insights. To learn more about it, see Drill into PivotTable data.

Access 2013

What's new in Access 2013? In a word, apps. An Access web app is a new type of database that you build in Access, then use and share with others as a SharePoint app in a web browser. To build an app, you just select the type of data you want to track (contacts, tasks, projects, and so on). Access creates the database structure, complete with views that let you add and edit data. Navigation and basic commands are built-in, so you can start using your app right away.

The new built-in views each have an Action Bar with buttons for adding, editing, saving, and deleting items. You can add more buttons to this bar to run any custom macros you build, or you can remove buttons you don't want people to use.

The new AutoComplete control looks up data from a related table. Think of a combo box that works more like an instant search box.

New drill-through links let you quickly view details about a related item. Access apps handle the behind-the-scenes logic to make sure the right data is displayed.

What's New in This Edition?

The fourth edition of Using Excel and Access for Accounting includes a new case used throughout the text. What SUP, Inc. is owned by Nathan Peters and Meagan Lopez and is located in Seattle Washington.

They've been in business for five years and have developed a number of online customers. The fast-growing sport of standup paddle boarding (SUP) is a fun, easy way for their customers to go play on the water. With a minimum of equipment, their customers can paddle anything from ocean surf to lakes and rivers—no waves required. They are eager to expand their customer base and their supplier pool. Their local C.P.A., Kyle Ski, has suggested hiring a local college student to help them computerize their operations. He suggests they use QuickBooks to keep their accounting records but also encourages them to use Excel and Access to help them analyze their business situation and support their accounting operations.

Also included in this edition is a chapter focusing on other accounting topics, including using Excel to prepare a present/future value analysis, predict costs,

and calculate an allowance for uncollectible accounts. Each of these topics is explored in detail in Chapter 7 and provides additional evidence that Excel is an extremely useful tool to accountants.

Consistent with the author's case approach to teaching and assessment, this edition also introduces a new end-of-chapter continuing case feature focusing on the business activities of Rosey's Roses, a retailer located in Savannah Georgia, and specializing in roses. You, the manager of the business, are curious to see how Excel and Access might help him manage the business. His girlfriend Katie handles the financial aspects of the business but hasn't had much experience with Excel or Access. You have hired an accounting student to help construct several worksheets and databases that he hopes will improve the financial and managerial aspects of the company.

What Are the Key Features of This Textbook?

- The chapters incorporate a continuing, interesting, realistic case—What SUP, Inc.—that helps students apply Excel and Access features.

- A tested, proven, step-by-step methodology keeps students on track. Students enter data, analyze information, and make decisions all within the context of the case. The text constantly guides students, letting them know where they are in the course of completing their accounting tasks.

- Numerous screenshots include callouts that direct students' attention to where they should look on the screen. On almost every page in the book, you will find examples of how steps, screenshots, and callouts work together.

- *Trouble?* paragraphs anticipate the mistakes that students are likely to make (or problems they are likely to encounter) and help them recover and continue with the chapter. This feature facilitates independent learning and frees the instructor to focus on accounting concepts rather than on computer skills.

- The end-of-chapter material begins with questions intended to test students' recall of what they learned in the chapter.

- Chapter Assignments follow the Questions and provide students additional hands-on practice with Excel and Access skills.

- Four continuing Case Problems—Kelly's Boutique (a bookstore). Wine Depot (a wine distributor), Snick's Board Shop (a skateboard shop), and Rosey's Roses (a retail rose plant store)—conclude each chapter. These cases have approximately the same scope as the What SUP chapter case.

- The Instructor's Package contains an Instructor's Manual that includes solutions to end-of-chapter materials, and a link to a companion Web site with completed files for instructor use only.

Using This Text Effectively

Before you begin, note that this textbook assumes you are familiar with the basics of the Windows operating system (XP, Vista, Windows 7, or Windows 8): how to control windows, how to choose menu commands, how to complete dialog boxes, and how to select directories, drives, and files. If you do not understand these concepts, please consult your instructor.

The best way to work through this textbook is to read the text carefully and complete the numbered steps, which appear on a shaded background, as you work at your computer. Read each step carefully and completely before you try it.

As you work, compare your screen with the figures in the chapter to verify your results. You can use Excel 2013 and Access 2013 with either Windows XP, Vista Windows 7 or Windows 8. The screen shots you see in this book were captured in a Windows 7 environment. If you are using Windows XP, Windows 8, or Vista, you might see some minor differences between your screen and the screens in this book. Any significant differences that result from using the different operating systems with Excel or Access will be explained.

Don't worry about making mistakes—that is part of the learning process. The *Trouble?* paragraphs identify common problems and explain how to correct them or get back on track. Follow the suggestions given *only* if you are having the specific problem described.

After you complete a chapter, you can answer the Questions, Assignments, and Case Problems found at the end of each chapter. They are carefully structured so that you will review what you have learned and then apply your knowledge to new situations. Feel free to page back through the text to clarify how each task should be accomplished.

Your Student CD

To complete the chapter and exercises in this book, you must have a Student CD. The Student CD contains some practice files you need for the chapters, the Assignments, and the Case Problems. Your instructor or lab manager may provide you with a Student CD, your instructor may require you to make your own Student CD, or you may be asked to use the disk that accompanies this text. See your instructor for specific details. In any case, this text will assume you have a Student CD that contains the aforementioned practice files.

Excel and Access Versions

The text and related data files created for this text were constructed using Excel 2013 15.0.4481.1510 and Access 2013 15.0.4481.1510. To check your version and release number click the File tab, and then click **Account**. Under the Product Information section for your Office product find the version number and product ID number. All references to Excel and Access throughout the rest of this textbook are to Excel 2013 or Access 2013.

Excel and Access Options

Excel and Access have many options that can be altered by the user. In a lab environment, or in an environment where different people use the same computer, these options may have been altered from the default settings set when the software was first installed.

About the Author

Glenn Owen is a tenured faculty member of Allan Hancock College's Business Department where he teaches accounting and serves as the College's Academic Senate President. In June 2011 he retired as a lecturer at the University of California at Santa Barbara, where he taught accounting and information systems courses since 1980. His professional experience includes five years at Deloitte & Touche and seven years as vice-president of finance positions at Westpac Resources, Inc., and ExperTelligence, Inc. He has authored many Internet-related books and accounting course supplements. He is the author of the popular *QuickBooks for Accounting* and *Peachtree for Accounting* texts and teaches both regular and Internet-based courses in financial and managerial accounting. He joined Dale Klooster and Warren Allen as an author to the popular Integrated Accounting 8e general ledger accounting software and text and recently began authoring the online version of Integrated Accounting, now titled Integrated Accounting Online 1e, which utilizes the Cengage Learning General Ledger (CLGL) as a platform to help students solve accounting problems online in a general ledger format. His innovative teaching style emphasizes the decision maker's perspective and encourages students to think creatively. His graduate studies in educational psychology and 38 years of business experience combine to yield a balanced blend of theory and practice.

Dedication

I would like to thank my family for all of their support over the years. I'd also like to thank my Dad, who at 90, still does his best at beating me at cribbage. His problem solving mind-set is what drove me to the accounting profession and what prompted me to ask 'why not' more often than I probably should have. Thanks Dad.