

## Using Power BI

Power BI is a business analytics service by Microsoft. It aims to provide interactive visualizations and business intelligence capabilities with an interface simple enough for end users to create their own reports and dashboards. In this exercise, you will **Extract** the General Journal file, **Transform** the data into the required format (a General Ledger and an Unadjusted Trial Balance), and then **Load** the transformed data into Power BI.

The journal entries for *A Byte of Accounting* are stored in an Excel sheet titled General Journal. Notice that the column headings are in the fourth row, and some rows do not have account numbers.

Begin with the General Journal

	A	B	C	D	E	F	G	H	I
1	<b>A Byte of Accounting, Inc.</b>								
2	<b>General Journal</b>								
3	Note: You can only enter data into the yellow filled cells.								
4	Transaction	Date	Account	Name	Description	Debit	Credit		
6	01	Jun 01	1110	Cash	Investment from Mark Friedman	28,000.00			
7	01	Jun 01	3100	Capital Stock	Investment from Mark Friedman		28,000.00		
8									
9									
10									
11	02	Jun 01	1211	Office Equip.	Hudson equipment Invoice BC3887	4,000.00			
12	02	Jun 01	2101	Accounts Payable	Hudson equipment Invoice BC3887		4,000.00		
13									
41	08	Jun 14	1110	Cash	Services performed by Lucas Pictures	11,000.00			
42	08	Jun 14	4100	Computer & Consulting Revenue	Services performed by Lucas Pictures		11,000.00		
43									
	Introduction   FAQ   Welcome   Chart of Accounts   Transaction   <b>General Journal</b>   Worksheet								

End with the General Ledger

and

the Unadjusted Trial Balance

	A	B	C	D	E	F	G	H
1	Account Name	Transaction	Date	Description	Debit	Credit	Running Balance	
2	1110 Cash	1	6/1/2018	Investment from Mark Friedman	\$28,000.00	\$ -	\$ 28,000.00	
3	1110 Cash	3	6/1/2018	Hailey Computers 87245, ck6001	\$ -	\$ 7,000.00	\$ 21,000.00	
4	1110 Cash	5	6/4/2018	Scanner, Jake Supplies, 54-541 ck6002	\$ -	\$ 125.00	\$ 20,875.00	
5	1110 Cash	7	6/8/2018	Pd A/p ck6003	\$ -	\$ 640.00	\$ 20,235.00	
6	1110 Cash	8	6/14/2018	Services performed by Lucas Pictures	\$11,000.00	\$ -	\$ 31,235.00	
7	1211 Office Equip.	2	6/1/2018	Hudson equipment Invoice BC3887	\$ 4,000.00	\$ -	\$ 4,000.00	
8	1211 Office Equip.	5	6/4/2018	Scanner, Jake Supplies, 54-541 ck6002	\$ 125.00	\$ -	\$ 4,125.00	
9	1311 Computer Equip.	3	6/1/2018	Hailey Computers 87245, ck6001	\$ 7,000.00	\$ -	\$ 7,000.00	
10	2101 Accounts Payable	2	6/1/2018	Hudson equipment Invoice BC3887	\$ -	\$ 4,000.00	\$ (4,000.00)	
11	2101 Accounts Payable	4	6/2/2018	Avery Repairs, Invoice 25478	\$ -	\$ 725.00	\$ (4,725.00)	
12	2101 Accounts Payable	6	6/8/2018	Zac Advertising, 23547	\$ -	\$ 3,380.00	\$ (8,105.00)	
13	2101 Accounts Payable	7	6/8/2018	Pd A/p ck6003	\$ 640.00	\$ -	\$ (7,465.00)	
14	3100 Capital Stock	1	6/1/2018	Investment from Mark Friedman	\$ -	\$ 28,000.00	\$ (28,000.00)	
15	4100 Computer & Consulting Revenue	8	6/14/2018	Services performed by Lucas Pictures	\$ -	\$ 11,000.00	\$ (11,000.00)	
16	5030 Advertising Expense	6	6/8/2018	Zac Advertising, 23547	\$ 3,380.00	\$ -	\$ 3,380.00	
17	5040 Repairs & Maint. Expense	4	6/2/2018	Avery Repairs, Invoice 25478	\$ 725.00	\$ -	\$ 725.00	

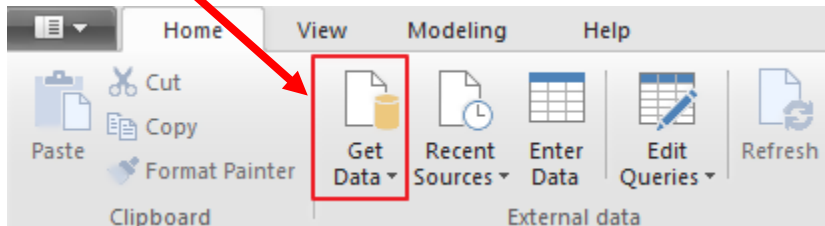
	A	B
1	Account And Name	Balance
2	1110 Cash	31235
3	1211 Office Equip.	4125
4	1311 Computer Equip.	7000
5	2101 Accounts Payable	-7465
6	3100 Capital Stock	-28000
7	4100 Computer & Consulting Revenue	-11000
8	5030 Advertising Expense	3380
9	5040 Repairs & Maint. Expense	725

## Start Power BI Desktop

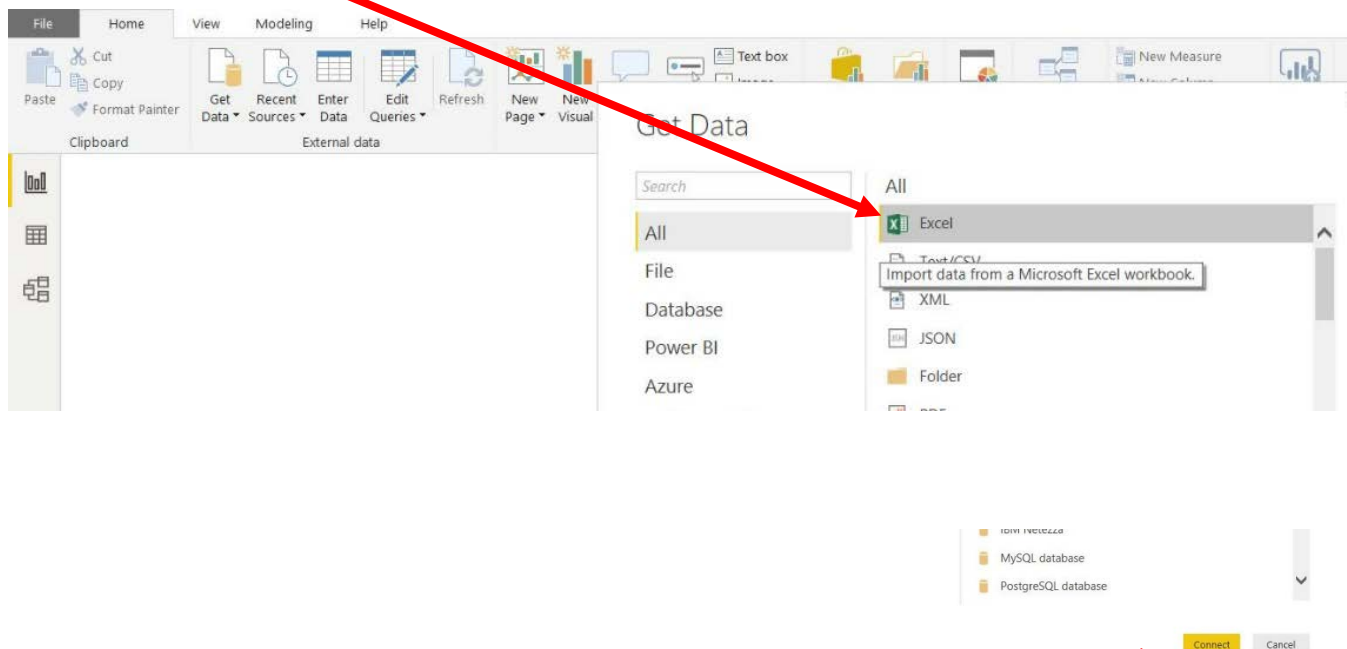
There are four major parts to the Power BI tabs: Home, View, Modeling and Help.

**Operation 1: Get Data – Input Excel file**

Select “Get Data” from the External Data Group Under Home tab.



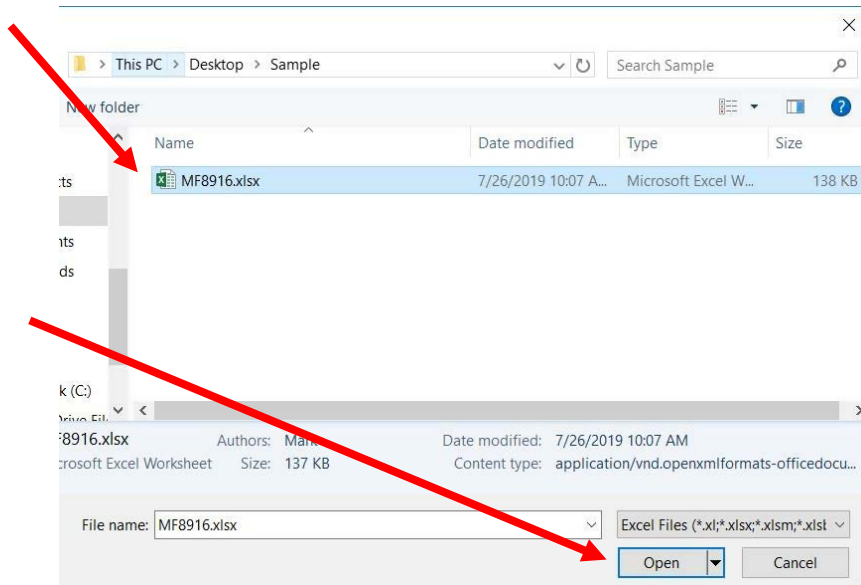
Select “Excel”.



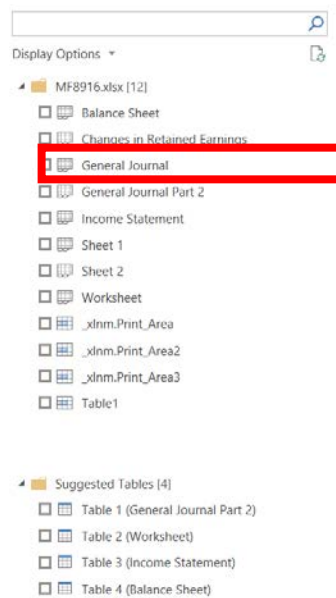
Select “Connect”.

Select the file.

Select "Open".

Highlighting the desired sheet does **not** activate the Load and Transform Data buttons.

## Navigator



No items selected for preview

Load Transform Data Cancel

For our example, double click on “General Journal” or you can select the check box on the left of “General Journal”.

### Navigator

The screenshot shows the Power BI Navigator window. On the left, under 'MF8916.xlsx [12]', the 'General Journal' table is selected with a checkmark. Below it, under 'Suggested Tables [4]', are 'Table 1 (General Journal Part 2)', 'Table 2 (Worksheet)', 'Table 3 (Income Statement)', and 'Table 4 (Balance Sheet)'. The main area displays a preview of the 'General Journal' table, which is highlighted with a red border. The table has columns: 'A Byte of Accounting, Inc.', 'Column2', 'Column3', and 'Column4'. The data is as follows:

A Byte of Accounting, Inc.	Column2	Column3	Column4
General Journal	null	null	null
	null	null	null
Transaction	Date	Account	Name
		null	null
1	6/1/2018	1110	Cash
1	6/1/2018	3100	Capital Stock
		null	null
		null	null
		null	null
2	6/1/2018	1211	Office Equip.
2	6/1/2018	2101	Accounts Payable
		null	null
		null	null
3	6/1/2018	1311	Computer Equip.
3	6/1/2018	1110	Cash
		null	null
		null	null
		null	null
4	6/2/2018	5040	Repairs & Maint. Expense
4	6/2/2018	2101	Accounts Payable
		null	null

At the bottom of the preview, there is a message: 'The data in the preview has been truncated due to size limits.' Below the preview, there are three buttons: 'Load' (highlighted in yellow), 'Transform Data', and 'Cancel'. A red arrow points from the 'Load' button towards the bottom of the page.

The data preview will be displayed.

Select “Transform Data” and a new window called Power Query Editor opens.

## Navigator

Display Options ▾

## MF8916.xlsx [12]

- ☐ Balance Sheet
- ☐ Changes in Retained Earnings
- ☒ General Journal
- ☐ General Journal Part 2
- ☐ Income Statement
- ☐ Sheet 1
- ☐ Sheet 2
- ☐ Worksheet
- ☐ \_xlnm.Print\_Area
- ☐ \_xlnm.Print\_Area2
- ☐ \_xlnm.Print\_Area3
- ☐ Table1

## Suggested Tables [4]

- ☐ Table 1 (General Journal Part 2)
- ☐ Table 2 (Worksheet)
- ☐ Table 3 (Income Statement)
- ☐ Table 4 (Balance Sheet)

## General Journal

A Byte of Accounting, Inc.	Column2	Column3	Column4
General Journal	null	null	null
	null	null	null
Transaction	Date	Account	Name
		null	null
1	6/1/2018	1110	Cash
1	6/1/2018	3100	Capital Stock
		null	
		null	
		null	
2	6/1/2018	1211	Office Equip.
2	6/1/2018	2101	Accounts Payable
		null	
		null	
	6/1/2018	1311	Computer Equip.
3	6/1/2018	1110	Cash
		null	
		null	
		null	
4	6/2/2018	5040	Repairs & Maint. Expense
4	6/2/2018	2101	Accounts Payable
		null	

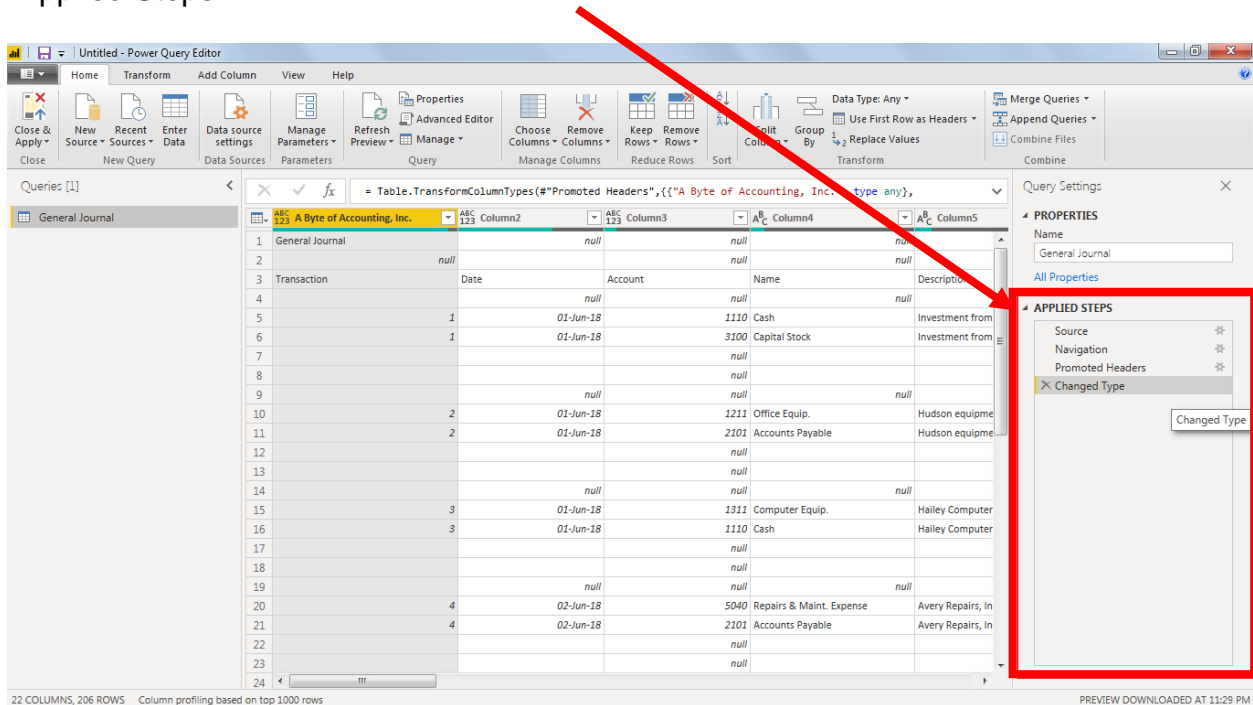
The data in the preview has been truncated due to size limits.

Load

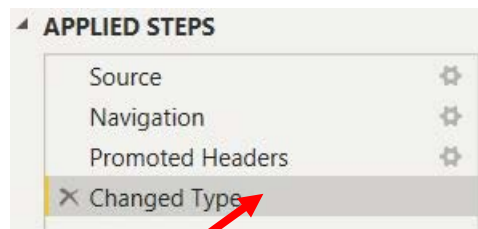
Transform Data

Cancel

In the Power Query window, Power BI Desktop records each data modification in the “Applied Steps”.

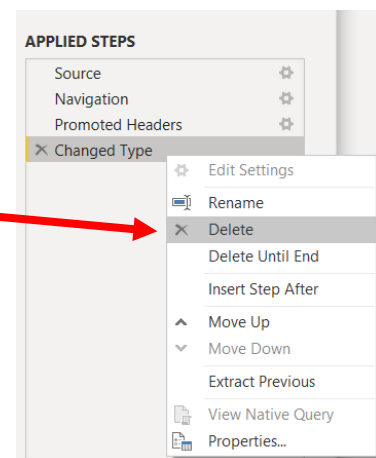


The program added the steps that it performed as Power BI inputted the data. Note that it did not correctly find the row that contains the “Headers”. Therefore, some steps must be deleted.



Select the step, “Changed Type”.

Right click and select “Delete”.



Delete the step “Promoted Headers”, leaving us with two steps.

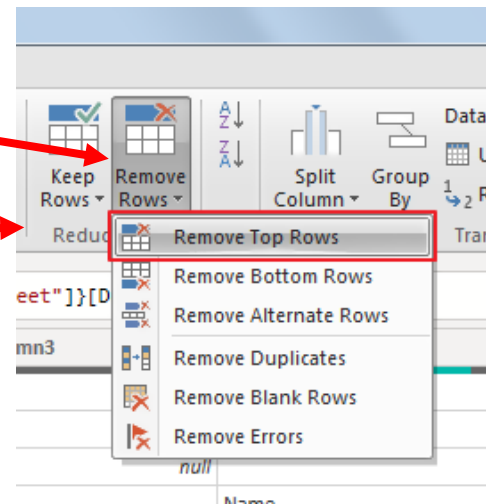


**Operation 2: Fix the Headers** – The field headers are in the fourth row of the source document. Remove the top three rows to move the headers to the first row and then promote them to the Query Editor's headers.

	ABC 123 Column1	ABC 123 Column2	ABC 123 Column3	ABC 123 Column4	ABC 123 Column5
1	A Byte of Accounting, Inc.	null	null	null	null
2	General Journal	null	null	null	null
3	null	null	null	null	null
4	Transaction	Date	Account	Name	Description
5		null	null	null	null

Select "Remove Rows".

Select "Remove Top Rows".



Enter a "3" to remove top three rows.

Remove Top Rows

Specify how many rows to remove from the top.

Number of rows

3

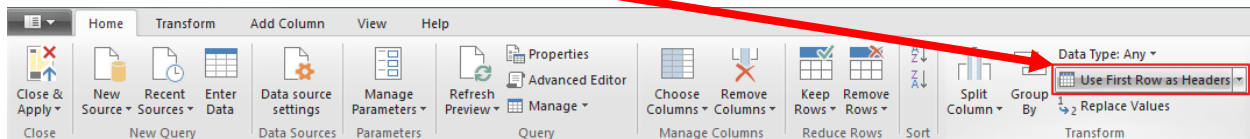
OK Cancel

Then click "OK".

	ABC 123 Column1	ABC 123 Column2	ABC 123 Column3	ABC 123 Column4	ABC 123 Column5
1	Transaction	Date	Account	Name	Description
2		null	null	null	null

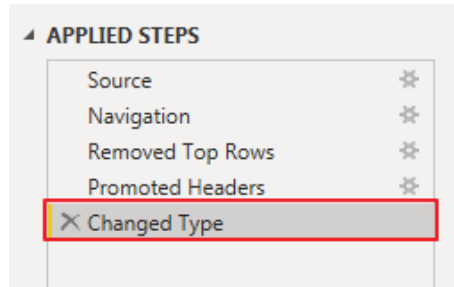


To promote the first row in the current data to Query Editor's headers, select "Use First Row as Headers".



	Transaction	Date	Account	Name	Description
1	null	null	null	null	null
2	1	6/1/2018	1110	Cash	Investment from Mark Friedman
3	1	6/1/2018	3100	Capital Stock	Investment from Mark Friedman

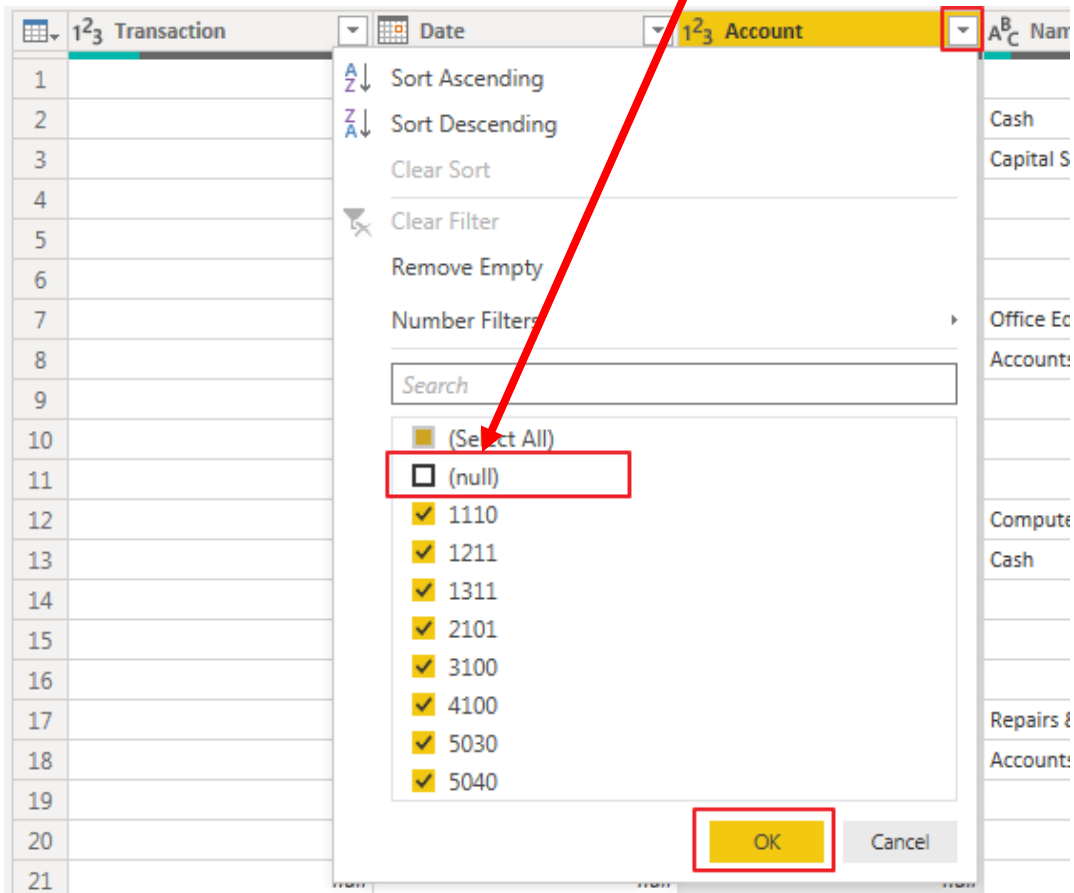
Note: After you perform a transformation, the changes are recoded in the "Applied Steps" section. If you incorrectly did a step you can easily delete the step and do it again.



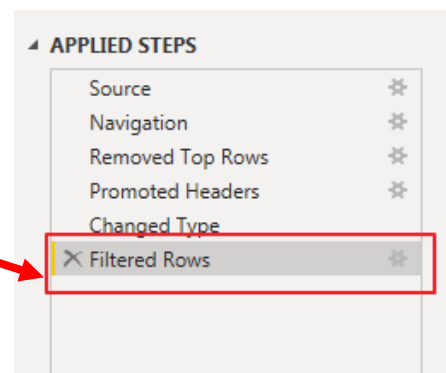
**Operation 3: Filter Rows – Exclude rows that do not contain Account Number**

You can observe that there are several rows that do not contain an account number. We can add a filter step which will remove such rows. Note that we are not deleting anything from the source data file. This will just filter such data out and exclude these records from the final table.

Click on the “drop-down” next to Account, Uncheck “null” and Click “OK”

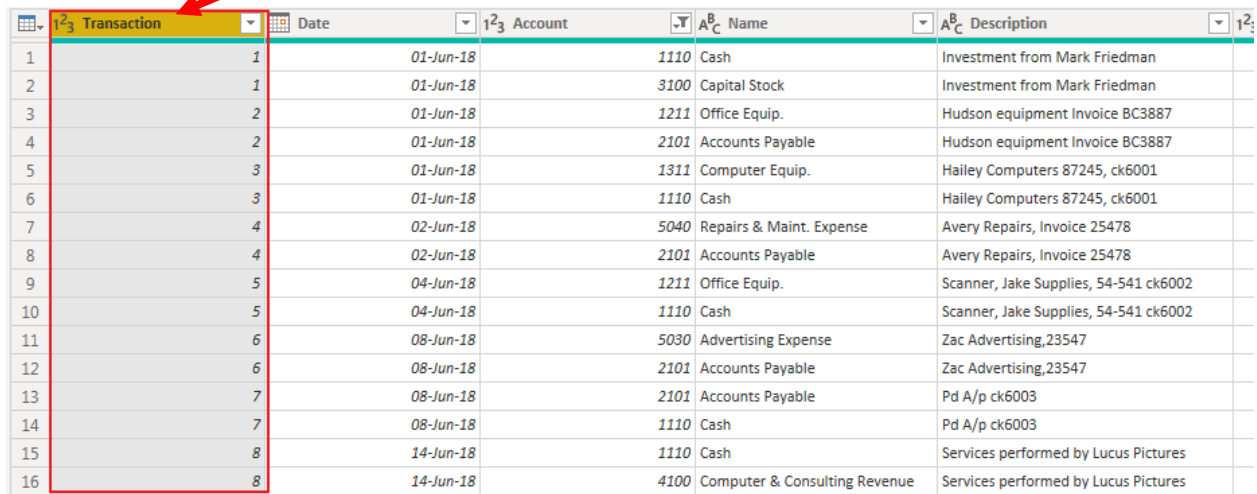


Notice that “Filtered Rows” step is automatically added on the right side in the “Applied Steps” section.



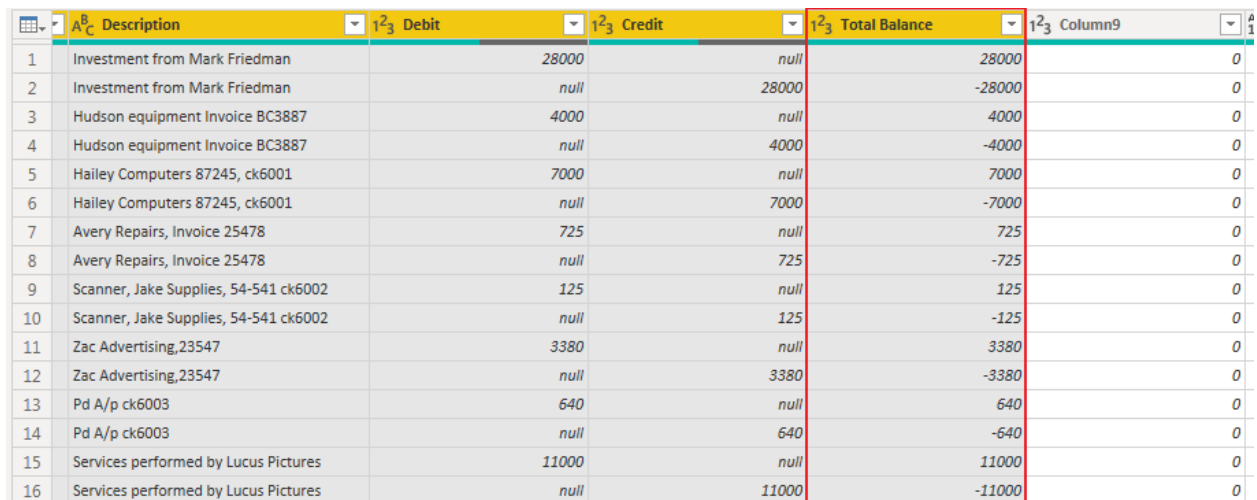
**Operation 4: Remove Columns** – Remove unnecessary columns from the table

Click on the “Transaction” column header to select the column.



	Transaction	Date	Account	Name	Description
1	1	01-Jun-18	1110	Cash	Investment from Mark Friedman
2	1	01-Jun-18	3100	Capital Stock	Investment from Mark Friedman
3	2	01-Jun-18	1211	Office Equip.	Hudson equipment Invoice BC3887
4	2	01-Jun-18	2101	Accounts Payable	Hudson equipment Invoice BC3887
5	3	01-Jun-18	1311	Computer Equip.	Hailey Computers 87245, ck6001
6	3	01-Jun-18	1110	Cash	Hailey Computers 87245, ck6001
7	4	02-Jun-18	5040	Repairs & Maint. Expense	Avery Repairs, Invoice 25478
8	4	02-Jun-18	2101	Accounts Payable	Avery Repairs, Invoice 25478
9	5	04-Jun-18	1211	Office Equip.	Scanner, Jake Supplies, 54-541 ck6002
10	5	04-Jun-18	1110	Cash	Scanner, Jake Supplies, 54-541 ck6002
11	6	08-Jun-18	5030	Advertising Expense	Zac Advertising, 23547
12	6	08-Jun-18	2101	Accounts Payable	Zac Advertising, 23547
13	7	08-Jun-18	2101	Accounts Payable	Pd A/p ck6003
14	7	08-Jun-18	1110	Cash	Pd A/p ck6003
15	8	14-Jun-18	1110	Cash	Services performed by Lucas Pictures
16	8	14-Jun-18	4100	Computer & Consulting Revenue	Services performed by Lucas Pictures

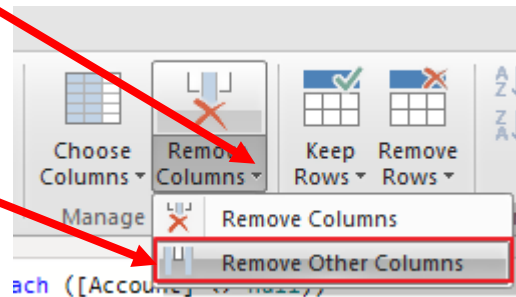
Then scroll to the right and select Shift + Click on the “Total Balance” column header, the last column that contains data. Note that this selects (highlights) all the columns with data.



	Description	Debit	Credit	Total Balance	Column9
1	Investment from Mark Friedman	28000	null	28000	0
2	Investment from Mark Friedman	null	28000	-28000	0
3	Hudson equipment Invoice BC3887	4000	null	4000	0
4	Hudson equipment Invoice BC3887	null	4000	-4000	0
5	Hailey Computers 87245, ck6001	7000	null	7000	0
6	Hailey Computers 87245, ck6001	null	7000	-7000	0
7	Avery Repairs, Invoice 25478	725	null	725	0
8	Avery Repairs, Invoice 25478	null	725	-725	0
9	Scanner, Jake Supplies, 54-541 ck6002	125	null	125	0
10	Scanner, Jake Supplies, 54-541 ck6002	null	125	-125	0
11	Zac Advertising, 23547	3380	null	3380	0
12	Zac Advertising, 23547	null	3380	-3380	0
13	Pd A/p ck6003	640	null	640	0
14	Pd A/p ck6003	null	640	-640	0
15	Services performed by Lucas Pictures	11000	null	11000	0
16	Services performed by Lucas Pictures	null	11000	-11000	0

Click on “Remove Columns Drop-Down”.

Select “Remove Other Columns”.



Only the columns with data will be retained.

**Operation 5: Replace Values. Replace “Null” with “0”**

Select the “Home” tab.

Select Columns “Debit” and “Credit”. Use Ctrl + Click to perform a multi column select.

Select “Replace Values”.

The screenshot shows the Power BI Desktop ribbon with the 'Transform' tab selected. The 'Replace Values' button is highlighted in the 'Transform' group. Below the ribbon, a table of financial data is visible, with columns for Name, Description, Debit, Credit, and Total Balance. The table contains 16 rows of data, including transactions for Cash, Office Equipment, Accounts Payable, Capital Stock, and Advertising Expense.

In the Pop-up, type “null” in “Value to Find” and “0” in “Replace With”.

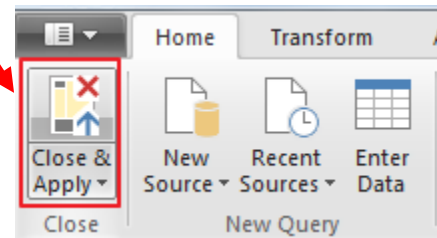
Click OK.

The 'Replace Values' dialog box is shown. It has a title bar with a close button. The main text says 'Replace one value with another in the selected columns.' Below this are two input fields: 'Value To Find' and 'Replace With'. The 'Value To Find' field contains the text 'null' and the 'Replace With' field contains the text '0'. At the bottom right, there are two buttons: 'OK' and 'Cancel'. The 'OK' button is highlighted with a red box.

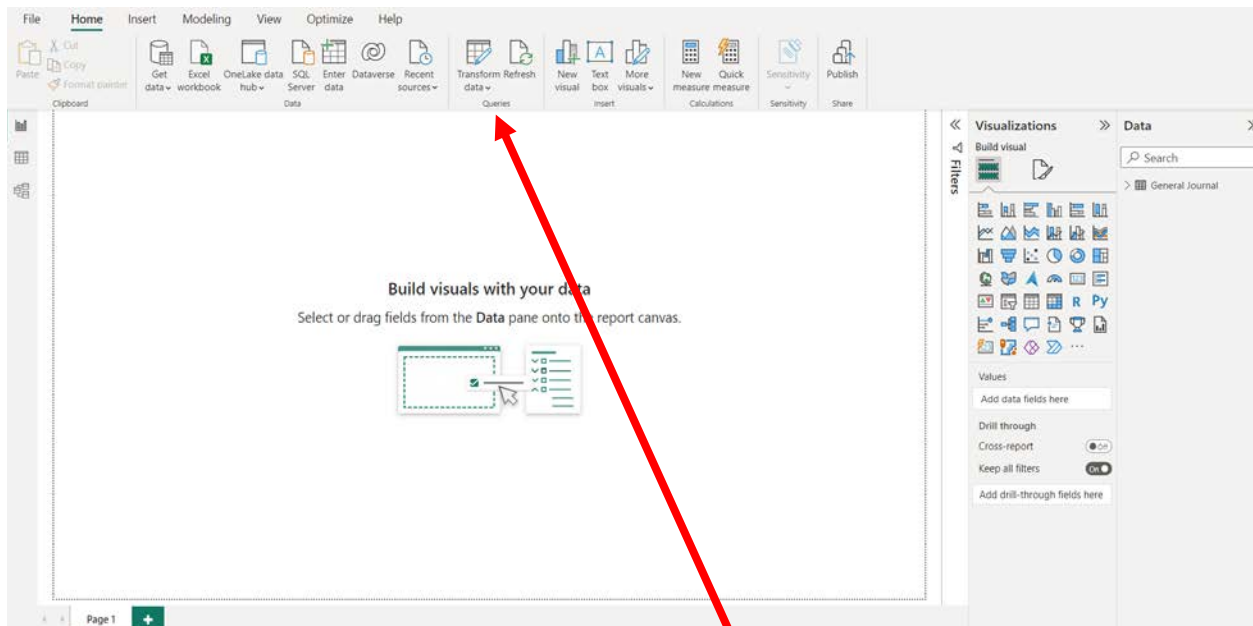
This replaces all null values with “0”.

**Operation 6: Load data. Click on “Close and Apply”**

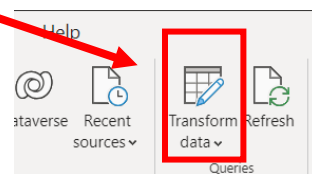
This loads the data onto Power BI from Power Query Editor.



Now you'll be back to the main window of Power BI.



If you want to return to the from Power Query Editor, to modify anything from the previous operations, just click on “Transform Data”.



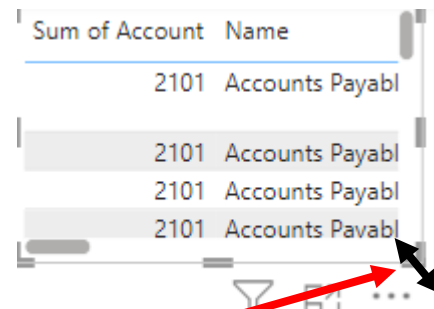
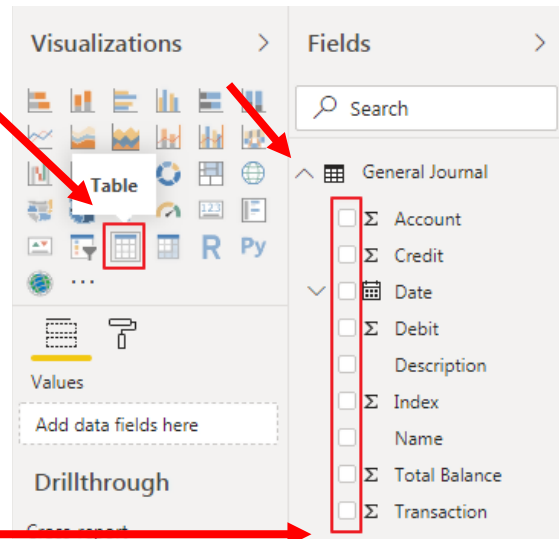
**Operation 7: Create a "Table".**

Click on the Table icon under the Visualization section to add a table.

If the field names are not displayed press the arrowhead to the left of General Journal.

The order that you select the fields is used to determine the order in which the fields are displayed in the table. Click on the box next to each field in the order that you want the fields to be displayed.

1. Account
2. Name
3. Transaction
4. Date
5. Description
6. Debit
7. Credit
8. Total Balance



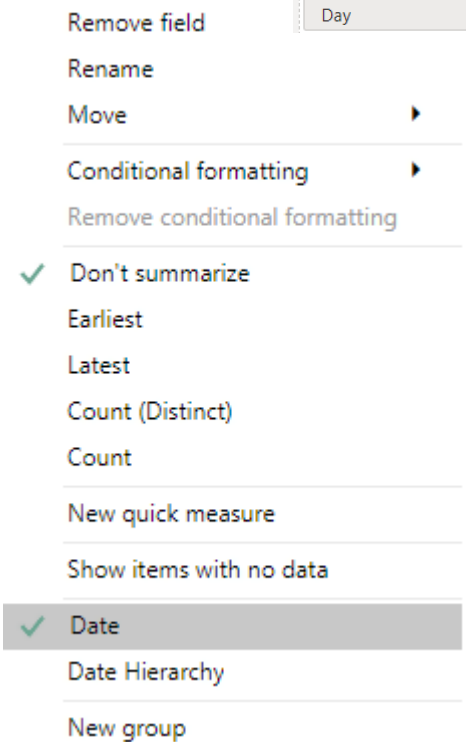
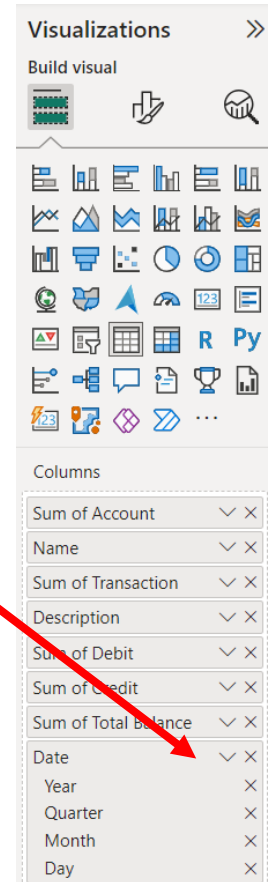
Select the lower right-hand corner to expand the Table.

Sum of Account	Name	Sum of Transaction	Year	Quarter	Month	Day	Description	Sum of Debit	Sum of Credit	Sum of Total Balance
2101	Accounts Payable	2	2018	Qtr 2	June	1	Hudson equipment Invoice BC3887	0	4000	-4000
2101	Accounts Payable	4	2018	Qtr 2	June	2	Avery Repairs, Invoice 25478	0	725	-725
2101	Accounts Payable	7	2018	Qtr 2	June	8	Pd A/p ck6003	640	0	640
2101	Accounts Payable	6	2018	Qtr 2	June	8	Zac Advertising,23547	0	3380	-3380
5030	Advertising Expense	6	2018	Qtr 2	June	8	Zac Advertising,23547	3380	0	3380
3100	Capital Stock	1	2018	Qtr 2	June	1	Investment from Mark Friedman	0	28000	-28000
1110	Cash	3	2018	Qtr 2	June	1	Hailey Computers 87245, ck6001	0	7000	-7000
1110	Cash	1	2018	Qtr 2	June	1	Investment from Mark Friedman	28000	0	28000
1110	Cash	5	2018	Qtr 2	June	4	Scanner, Jake Supplies, 54-541 ck6002	0	125	-125
1110	Cash	7	2018	Qtr 2	June	8	Pd A/p ck6003	0	640	-640
1110	Cash	8	2018	Qtr 2	June	14	Services performed by Lucas Pictures	11000	0	11000
4100	Computer & Consulting Revenue	8	2018	Qtr 2	June	14	Services performed by Lucas Pictures	0	11000	-11000
1311	Computer Equip.	3	2018	Qtr 2	June	1	Hailey Computers 87245, ck6001	7000	0	7000
1211	Office Equip.	2	2018	Qtr 2	June	1	Hudson equipment Invoice BC3887	4000	0	4000
1211	Office Equip.	5	2018	Qtr 2	June	4	Scanner, Jake Supplies, 54-541 ck6002	125	0	125
5040	Repairs & Maint. Expense	4	2018	Qtr 2	June	2	Avery Repairs, Invoice 25478	725	0	725
34957		72						54870	54870	0

Now change the defaults of some fields in the table.

Click on dropdown next to "Date".

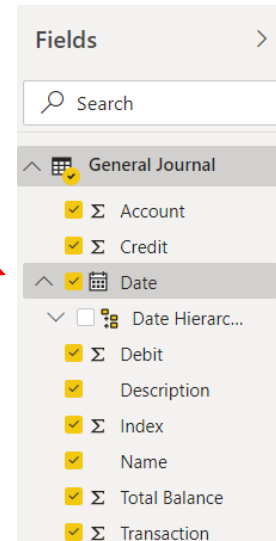
Select "Date" instead of "Date Hierarchy".



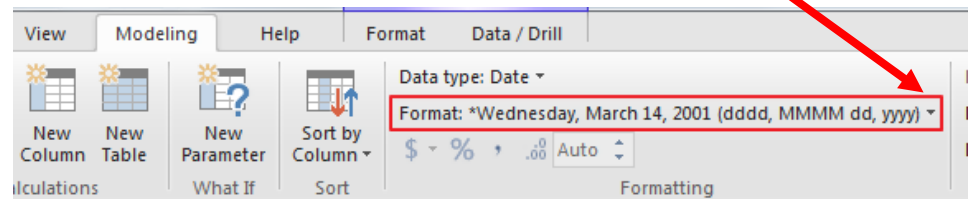


**Operation 8: Changing the Date format.**

To change the format of the field “Date” select the field from the list.



Click on the drop-down to the right of the default date format in “Formatting”



Select “dd-mmm-yy”.



## The Updated table

Sum of Account	Name	Sum of Transaction	Date	Description	Sum of Debit	Sum of Credit	Sum of Total Balance
2101	Accounts Payable	4	02-Jun-18	Avery Repairs, Invoice 25478	0	725	-725
2101	Accounts Payable	2	01-Jun-18	Hudson equipment Invoice BC3887	0	4000	-4000
2101	Accounts Payable	7	08-Jun-18	Pd A/p ck6003	640	0	640
2101	Accounts Payable	6	08-Jun-18	Zac Advertising,23547	0	3380	-3380
5030	Advertising Expense	6	08-Jun-18	Zac Advertising,23547	3380	0	3380
3100	Capital Stock	1	01-Jun-18	Investment from Mark Friedman	0	28000	-28000
1110	Cash	3	01-Jun-18	Hailey Computers 87245, ck6001	0	7000	-7000
1110	Cash	1	01-Jun-18	Investment from Mark Friedman	28000	0	28000
1110	Cash	7	08-Jun-18	Pd A/p ck6003	0	640	-640
1110	Cash	5	04-Jun-18	Scanner, Jake Supplies, 54-541 ck6002	0	125	-125
1110	Cash	8	14-Jun-18	Services performed by Lucus Pictures	11000	0	11000
4100	Computer & Consulting Revenue	8	14-Jun-18	Services performed by Lucus Pictures	0	11000	-11000
1311	Computer Equip.	3	01-Jun-18	Hailey Computers 87245, ck6001	7000	0	7000
1211	Office Equip.	2	01-Jun-18	Hudson equipment Invoice BC3887	4000	0	4000
1211	Office Equip.	5	04-Jun-18	Scanner, Jake Supplies, 54-541 ck6002	125	0	125
5040	Repairs & Maint. Expense	4	02-Jun-18	Avery Repairs, Invoice 25478	725	0	725
<b>34957</b>		<b>72</b>			<b>54870</b>	<b>54870</b>	<b>0</b>

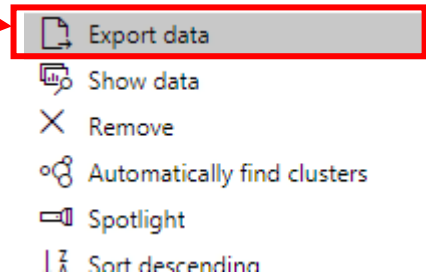
## Operation 9: Exporting data to Excel

Select the table and notice that you get More Options indicated by 3 dots (...) on the top or bottom right of the table.

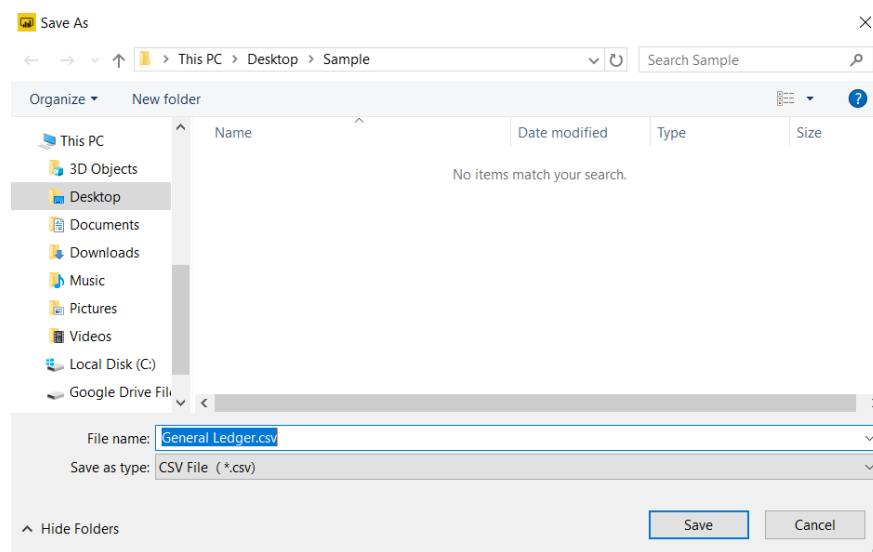
Sum of Account	Name	Sum of Transaction	Date	Description	Sum of Debit	Sum of Credit	Sum of Total Balance
2101	Accounts Payable	4	02-Jun-18	Avery Repairs, Invoice 25478	0	725	-725
2101	Accounts Payable	2	01-Jun-18	Hudson equipment Invoice BC3887	0	4000	-4000
2101	Accounts Payable	7	08-Jun-18	Pd A/p ck6003	640	0	640
2101	Accounts Payable	6	08-Jun-18	Zac Advertising,23547	0	3380	-3380
5030	Advertising Expense	6	08-Jun-18	Zac Advertising,23547	3380	0	3380
3100	Capital Stock	1	01-Jun-18	Investment from Mark Friedman	0	28000	-28000
1110	Cash	3	01-Jun-18	Hailey Computers 87245, ck6001	0	7000	-7000
1110	Cash	1	01-Jun-18	Investment from Mark Friedman	28000	0	28000
1110	Cash	7	08-Jun-18	Pd A/p ck6003	0	640	-640
1110	Cash	5	04-Jun-18	Scanner, Jake Supplies, 54-541 ck6002	0	125	-125
1110	Cash	8	14-Jun-18	Services performed by Lucus Pictures	11000	0	11000
4100	Computer & Consulting Revenue	8	14-Jun-18	Services performed by Lucus Pictures	0	11000	-11000
1311	Computer Equip.	3	01-Jun-18	Hailey Computers 87245, ck6001	7000	0	7000
1211	Office Equip.	2	01-Jun-18	Hudson equipment Invoice BC3887	4000	0	4000
1211	Office Equip.	5	04-Jun-18	Scanner, Jake Supplies, 54-541 ck6002	125	0	125
5040	Repairs & Maint. Expense	4	02-Jun-18	Avery Repairs, Invoice 25478	725	0	725
<b>34957</b>		<b>72</b>			<b>54870</b>	<b>54870</b>	<b>0</b>

More options

Click on the More Options and select “Export Data”.



Add the name of the file “ General Ledger”.



Select Save

In the File Manager, navigate to the location and double click on the file's name to open the file in Excel.

You'll notice that the data from the Power BI is now in Excel.

	A	B	C	D	E	F	G	H	I	J	K	L
1	Sum of Ac	Name	Sum of Tra	Date	Description	Sum of De	Sum of Cre	Sum of Total Balance				
2	2101	Accounts F	4	#####	Avery Repa	0	725	-725				
3	2101	Accounts F	2	#####	Hudson eq	0	4000	-4000				
4	2101	Accounts F	7	#####	Pd A/p ck6	640	0	640				
5	2101	Accounts F	6	#####	Zac Advert	0	3380	-3380				
6	5030	Advertising	6	#####	Zac Advert	3380	0	3380				
7	3100	Capital Stc	1	#####	Investmen	0	28000	-28000				
8	1110	Cash	3	#####	Hailey Con	0	7000	-7000				
9	1110	Cash	1	#####	Investmen	28000	0	28000				
10	1110	Cash	7	#####	Pd A/p ck6	0	640	-640				
11	1110	Cash	5	#####	Scanner, Ja	0	125	-125				
12	1110	Cash	8	#####	Services pe	11000	0	11000				
13	4100	Computer	8	#####	Services pe	0	11000	-11000				
14	1311	Computer	3	#####	Hailey Con	7000	0	7000				
15	1211	Office Equ	2	#####	Hudson eq	4000	0	4000				
16	1211	Office Equ	5	#####	Scanner, Ja	125	0	125				
17	5040	Repairs &	4	#####	Avery Repa	725	0	725				

Before you perform the next step, make sure the original file MF8916.xlsx is Open.

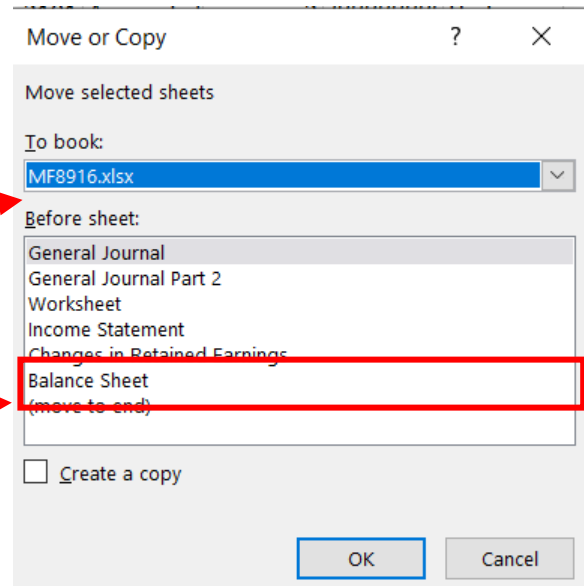
17	1130	Inventory	18	6/25/2018	Pu
18	1211	Office Equ			Hu
19	1211	Office Equ			Sc
20	1311	Computer			Ha
21	2101	Accounts F			Hu
22	2101	Accounts F			Av
23	2101	Accounts F			Za
24	2101	Accounts F			Pd
25	2101	Accounts F			Pu
26	2120	Payroll Lia			Sa
27	2120	Payroll Lia			To
28	3100	Capital Stc			Im
29	4100	Computer			Se
30	4110	Equipment			G.
31	4110	Equipment			J.
32	4130	Repairs &			C

Copy this sheet to the original Excel by right clicking on the tab and selecting "Move or Copy".

Select the name of the original file.

Scroll till the end and click on “(move to end)”.

Then click “OK”.



The General Ledger is now in the original file.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Sum of Ac	Name	Sum of Tre	Date	Description	Sum of De	Sum of Cre	Sum of Total	Balance							
2	2101	Accounts f	4	#####	Avery Repi	0	725	-725								
3	2101	Accounts f	2	#####	Hudson eq	0	4000	-4000								
4	2101	Accounts f	7	#####	Pd A/p ck6	640	0	640								
5	2101	Accounts f	6	#####	Zac Advert	0	3380	-3380								
6	5030	Advertising	6	#####	Zac Advert	3380	0	3380								
7	3100	Capital Stc	1	#####	Investmen	0	28000	-28000								
8	1110	Cash	3	#####	Hailey Con	0	7000	-7000								
9	1110	Cash	1	#####	Investmen	28000	0	28000								
10	1110	Cash	7	#####	Pd A/p ck6	0	640	-640								
11	1110	Cash	5	#####	Scanner, Jc	0	125	-125								
12	1110	Cash	8	#####	Services pe	11000	0	11000								
13	4100	Computer	8	#####	Services pe	0	11000	-11000								
14	1311	Computer	3	#####	Hailey Con	7000	0	7000								
15	1211	Office Equ	2	#####	Hudson eq	4000	0	4000								
16	1211	Office Equ	5	#####	Scanner, Jc	125	0	125								
17	5040	Repairs &	4	#####	Avery Repi	725	0	725								
18																

Fix and format as desired.

Change the columns' headings, widths and formats .

	A	B	C	D	E	F	G	H	I
1	Account	Name	Transaction	Date	Description	Debit	Credit	Total Balance	
2	1110	Cash	1	6/1/2018	Investment from Mark Friedman	28000	0	28000	
3	1110	Cash	3	6/1/2018	Hailey Computers 87245, ck6001	0	7000	-7000	
4	1110	Cash	5	6/4/2018	Scanner, Jake Supplies, 54-541 ck6002	0	125	-125	
5	1110	Cash	7	6/8/2018	Pd A/p ck6003	0	640	-640	
6	1110	Cash	8	6/14/2018	Services performed by Lucas Pictures	11000	0	11000	
7	1211	Office Equip.	2	6/1/2018	Hudson equipment Invoice BC3887	4000	0	4000	
8	1211	Office Equip.	5	6/4/2018	Scanner, Jake Supplies, 54-541 ck6002	125	0	125	
9	1311	Computer Equip.	3	6/1/2018	Hailey Computers 87245, ck6001	7000	0	7000	
10	2101	Accounts Payable	2	6/1/2018	Hudson equipment Invoice BC3887	0	4000	-4000	
11	2101	Accounts Payable	4	6/2/2018	Avery Repairs, Invoice 25478	0	725	-725	
12	2101	Accounts Payable	6	6/8/2018	Zac Advertising,23547	0	3380	-3380	
13	2101	Accounts Payable	7	6/8/2018	Pd A/p ck6003	640	0	640	
14	3100	Capital Stock	1	6/1/2018	Investment from Mark Friedman	0	28000	-28000	
15	4100	Computer & Consulting Revenue	8	6/14/2018	Services performed by Lucas Pictures	0	11000	-11000	
16	5030	Advertising Expense	6	6/8/2018	Zac Advertising,23547	3380	0	3380	
17	5040	Repairs & Maint. Expense	4	6/2/2018	Avery Repairs, Invoice 25478	725	0	725	
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
	General Journal	General Journal Part 2	Worksheet	Income Statement	Changes in Retained Earnings	Balance Sheet	General Ledger		

A General Ledger has a running balance within each account. To make Running Balance calculation, type column header "Running Balance" into the first row of the first empty column (cell I1). In the cell under header (I2) put in this formula: =IF(A2<>A1,H2,H2+I1).

Copy the formula from cell I2 to the bottom of the data.

AutoSave Off General Ledger 2.csv Friedman, Mark E. FM

File Home Insert Page Layout Formulas Data Review View Developer Help ACROBAT

SUM X ✓ fx =IF(A2=A1,I1+F2-G2,F2-G2)

	A	B	C	D	E	F	G	H	I	J
1	Account	Name	Transactio	Date	Description	Debit	Credit	Total Balance	Running Balance	
2	1110	Cash	1	6/1/2018	Investmen	\$ 28,000.00	-	28,000.00	=IF(A2=A1,I1+F2-G2,F2-G2)	
3	1110	Cash	3	6/1/2018	Hailey Con	\$ -	7,000.00	(7,000.00)	21,000.00	
4	1110	Cash	5	6/4/2018	Scanner, Je	\$ -	125.00	(125.00)	20,875.00	
5	1110	Cash	7	6/8/2018	Pd A/p ck6	\$ -	640.00	(640.00)	20,235.00	
6	1110	Cash	8	6/14/2018	Services pe	\$ 11,000.00	-	11,000.00	31,235.00	
7	1211	Office Equ	2	6/1/2018	Hudson eq	\$ 4,000.00	-	4,000.00	4,000.00	
8	1211	Office Equ	5	6/4/2018	Scanner, Je	\$ 125.00	-	125.00	4,125.00	
9	1311	Computer	3	6/1/2018	Hailey Con	\$ 7,000.00	-	7,000.00	7,000.00	
10	2101	Accounts F	2	6/1/2018	Hudson eq	\$ -	4,000.00	(4,000.00)	(4,000.00)	
11	2101	Accounts F	4	6/2/2018	Avery Repa	\$ -	725.00	(725.00)	(4,725.00)	
12	2101	Accounts F	6	6/8/2018	Zac Advert	\$ -	3,380.00	(3,380.00)	(8,105.00)	
13	2101	Accounts F	7	6/8/2018	Pd A/p ck6	\$ 640.00	-	640.00	(7,465.00)	
14	3100	Capital Stc	1	6/1/2018	Investmen	\$ -	28,000.00	(28,000.00)	(28,000.00)	
15	4100	Computer	8	6/14/2018	Services pe	\$ -	11,000.00	(11,000.00)	(11,000.00)	
16	5030	Advertising	6	6/8/2018	Zac Advert	\$ 3,380.00	-	3,380.00	3,380.00	
17	5040	Repairs &	4	6/2/2018	Avery Repa	\$ 725.00	-	725.00	725.00	
18										

Before you perform the next step, make sure the original file MF8916.xlsx is Open.

17	1130	Inventory	18	6/25/2018	Pu
18	1211	Office Equ			Hu
19	1211	Office Equ			Sc
20	1311	Computer			Ha
21	2101	Accounts F			Hu
22	2101	Accounts F			Av
23	2101	Accounts F			Za
24	2101	Accounts F			Pd
25	2101	Accounts F			Pu
26	2120	Payroll Lia			Sa
27	2120	Payroll Lia			To
28	3100	Capital Stc			Im
29	4100	Computer			Se
30	4110	Equipment			G.
31	4110	Equipment			J.
32	4120	Repair Ser			C

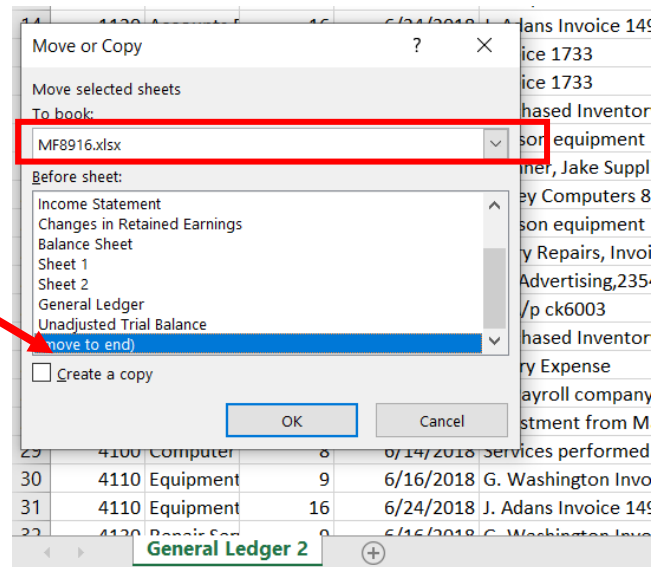
General Ledger

Copy this sheet to the original Excel by right clicking on the tab and selecting "Move or Copy".

Select the name of the original file.

Scroll till the end and click on “(move to end)”.

Then click “OK”.





The General Ledger is now in the original file.

<div> <div>AutoSave <span>Off</span></div> <div>MF8916.xlsx</div> <div>Search</div> <div>Friedma</div> </div>									
File Home Insert Page Layout Formulas Data Review View Developer Help ACROBAT									
Q2									
	A	B	C	D	E	F	G	H	I
1	Account	Name	Transaction	Date	Description	Debit	Credit	Running Balance	
2	1110	Cash	1	6/1/2018	Investment from Mark Friedman	#####	-	28000	
3	1110	Cash	3	6/1/2018	Hailey Computers 87245, ck6001	-	7,000.00	-7000	
4	1110	Cash	5	6/4/2018	Scanner, Jake Supplies, 54-541 ck6001	-	125.00	-125	
5	1110	Cash	7	6/8/2018	Pd A/p ck6003	-	640.00	-640	
6	1110	Cash	8	6/14/2018	Services performed by Lucas Picture	#####	-	11000	
7	1110	Cash	12	6/16/2018	To Payroll company Chk 6003	-	1,430.01	-1430.01	
8	1110	Cash	13	6/21/2018	Receipt Cash Inv # 1732	633.00	-	633	
9	1110	Cash	14	6/22/2018	Monthly Insurance Chk 6004	-	326.00	-326	
10	1110	Cash	15	6/23/2018	Maint Chk 6005	-	190.00	-190	
11	1110	Cash	19	6/26/2018	Supplies Chk 5056	-	124.00	-124	
12	1120	Accounts F	9	6/16/2018	G. Washington Invoice 1492	633.00	-	633	
13	1120	Accounts F	13	6/21/2018	Receipt Cash Inv # 1732	-	633.00	-633	
14	1120	Accounts F	16	6/24/2018	J. Adans Invoice 1493	350.00	-	350	
15	1130	Inventory	10	6/16/2018	Invoice 1733	-	161.03	-161.03	
16	1130	Inventory	17	6/16/2018	Invoice 1733	-	147.84	-147.84	
General Ledger Unadjusted Trial Balance General Ledger 2									

Fix and format as desired.

	A	B	C	D	E	F	G	H	I	J	
1	Account	Name	Transaction	Date	Description	Debit	Credit	Running Balance			
2	1110	Cash		1	6/1/2018	Investment from Mark Friedman	28,000.00	-	28,000.00		
3	1110	Cash		3	6/1/2018	Hailey Computers 87245, ck6001	-	7,000.00	(7,000.00)		
4	1110	Cash		5	6/4/2018	Scanner, Jake Supplies, 54-541 ck6001	-	125.00	(125.00)		
5	1110	Cash		7	6/8/2018	Pd A/p ck6003	-	640.00	(640.00)		
6	1110	Cash		8	6/14/2018	Services performed by Lucas Picture	11,000.00	-	11,000.00		
7	1110	Cash		12	6/16/2018	To Payroll company Chk 6003	-	1,430.01	(1,430.01)		
8	1110	Cash		13	6/21/2018	Receipt Cash Inv # 1732	633.00	-	633.00		
9	1110	Cash		14	6/22/2018	Monthly Insurance Chk 6004	-	326.00	(326.00)		
10	1110	Cash		15	6/23/2018	Maint Chk 6005	-	190.00	(190.00)		
11	1110	Cash		19	6/26/2018	Supplies Chk 5056	-	124.00	(124.00)		
12	1120	Accounts Payable		9	6/16/2018	G. Washington Invoice 1492	633.00	-	633.00		
13	1120	Accounts Payable		13	6/21/2018	Receipt Cash Inv # 1732	-	633.00	(633.00)		
14	1120	Accounts Payable		16	6/24/2018	J. Adans Invoice 1493	350.00	-	350.00		
15	1130	Inventory		10	6/16/2018	Invoice 1733	-	161.03	(161.03)		
16	1130	Inventory		17	6/16/2018	Invoice 1733	-	147.84	(147.84)		
General Ledger Unadjusted Trial Balance General Ledger 2											

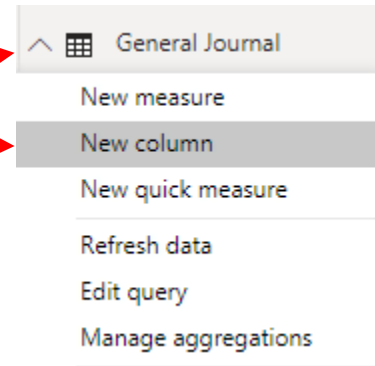
“Save” and “Close” the Excel file.

**Operation 10: Calculating “Unadjusted Trial Balance”**

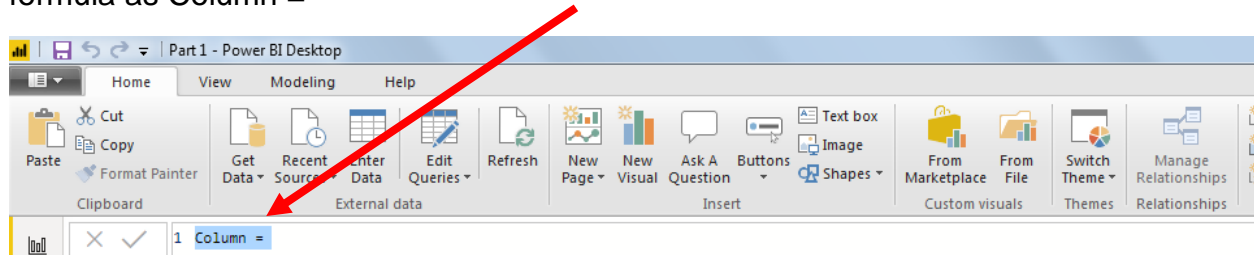
To calculate the Total Balance for each account, first create a new column which is a combination of Account and Name.

Right click on the table name, “General Journal”.

Select “New Column”.

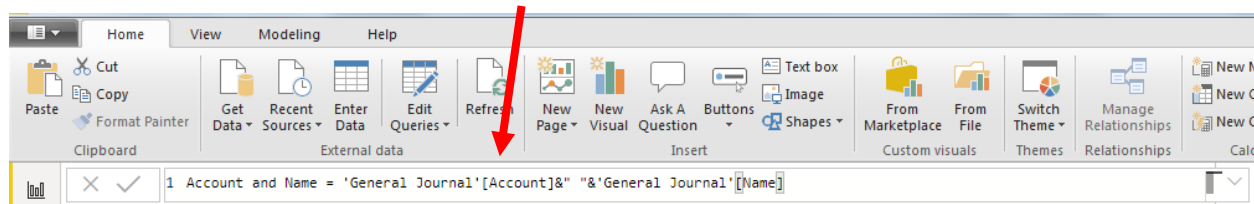


You'll notice that a new measure is added and the formula bar (on the top) shows the formula as Column =

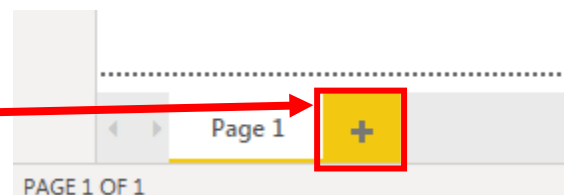


Enter the following formula in the formula bar and press Enter to add the new column

Account and Name = 'General Journal'[Account]&" "&'General Journal'[Name]

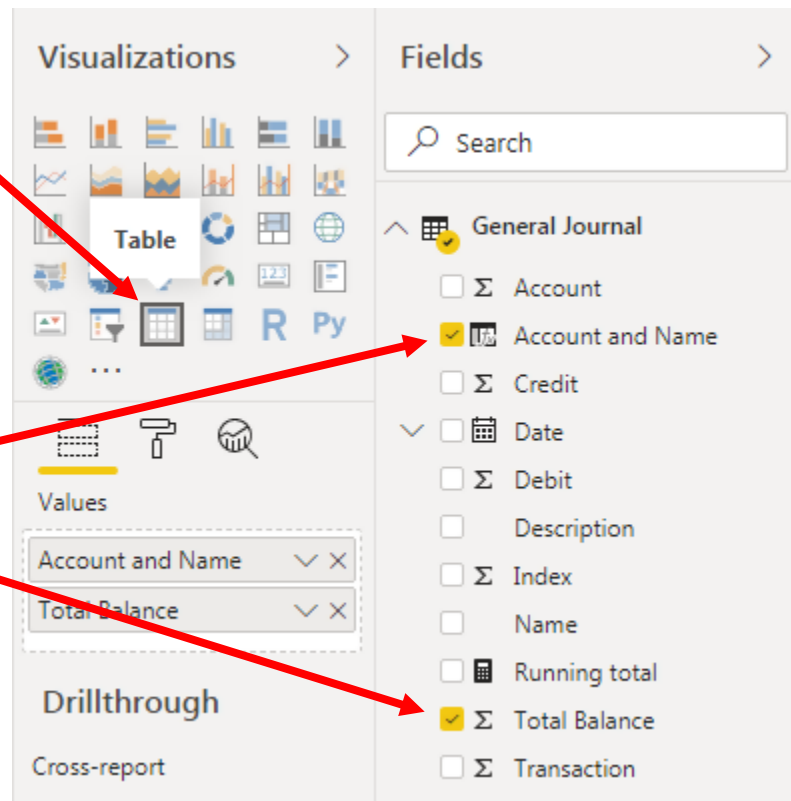


Add a new Page by clicking on the + icon seen next to Page 1 at the bottom



Insert a “Table”.

Add “Account and Name”  
field and “Total Balance” field  
to the table.



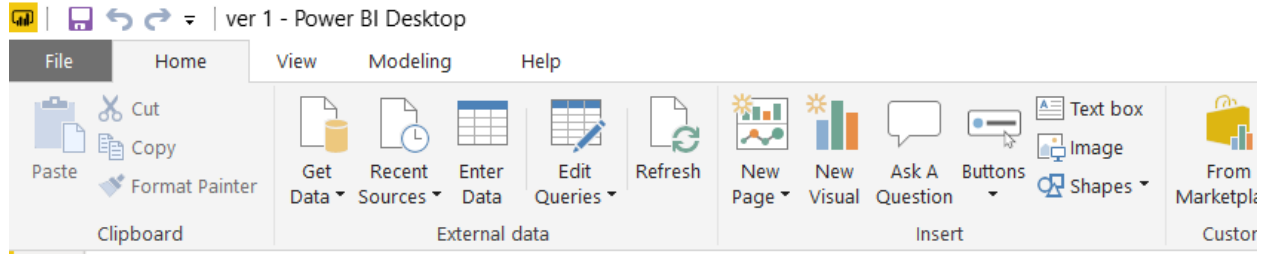
Add basic formatting changes.

The screenshot shows the resulting table visualization in Power BI. The table has two columns: 'Account and Name' and 'Total Balance'. The data is as follows:

Account and Name	Total Balance
1110 Cash	31235
1211 Office Equip.	4125
1311 Computer Equip.	7000
2101 Accounts Payable	-7465
3100 Capital Stock	-28000
4100 Computer & Consulting Revenue	-11000
5030 Advertising Expense	3380
5040 Repairs & Maint. Expense	725

Export this table as “**Unadjusted Trial Balance**” and move it to your original file.

AutoSave <span>Off</span> <span>MF8916.xlsx</span>				
File Home Insert Page Layout Formulas Data Review View				
E17				
	A	B	C	D
1	Account and Name	Total Balance		
2	1110.Cash	31,235.00		
3	1211.Office Equip.	4,125.00		
4	1311.Computer Equip.	7,000.00		
5	2101.Accounts Payable	(7,465.00)		
6	3100.Capital Stock	(28,000.00)		
7	4100.Computer & Consulting Revenue	(11,000.00)		
8	5030.Advertising Expense	3,380.00		
9	5040.Repairs & Maint. Expense	725.00		
10	Total	-		
11				
12				
Sheet 2   General Ledger   <b>Unadjusted Trial Balance</b>				
Ready				

**Operation 11: Send the “Flow and Data” to your Instructor.****Select “File”.**

Save and close Excel and Power BI Desktop.