

Part 1: The First Stream -----1

Part 2: Append the Second Stream-----28

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	A Byte of Accounting, Inc.								
2	General Journal								
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 General Journal 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

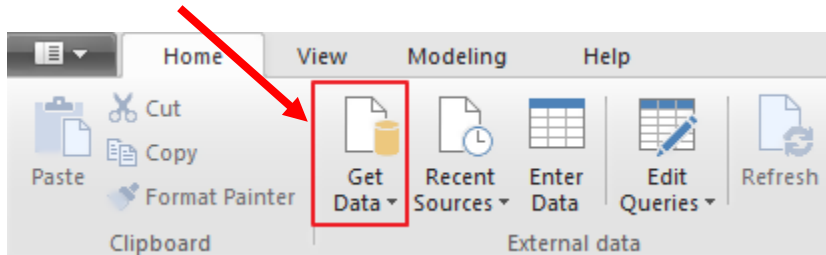
	A	B
1	Account And Name	Balance
2	1110 Cash	31235
3	1211 Office Equip.	4125
4	1311 Computer Equip.	7000
5	2101 Accounts Payable	-7465
6	3100 Capital Stock	-28000
7	4100 Computer & Consulting Revenue	-11000
8	5030 Advertising Expense	3380
9	5040 Repairs & Maint. Expense	725

Start Power BI Desktop

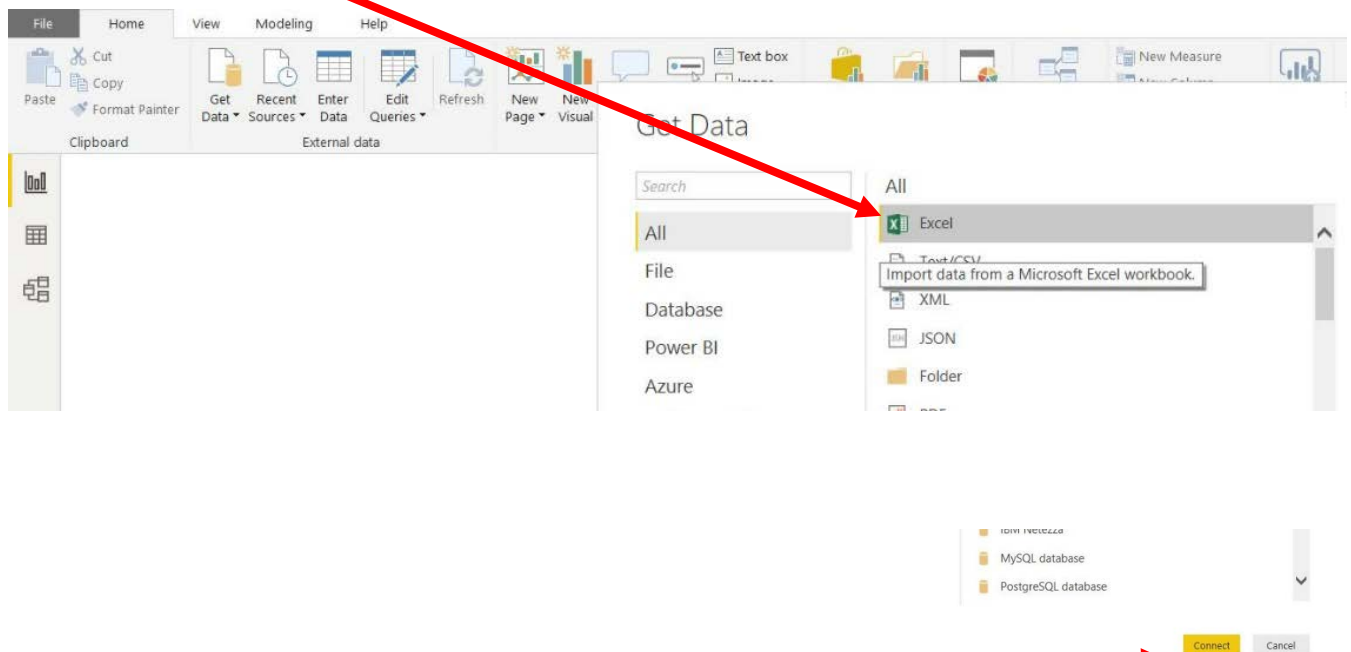
There are four major parts to the Power BI tabs: Home, View, Modeling and Help.

Operation 1: Get Data – Input Excel file

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



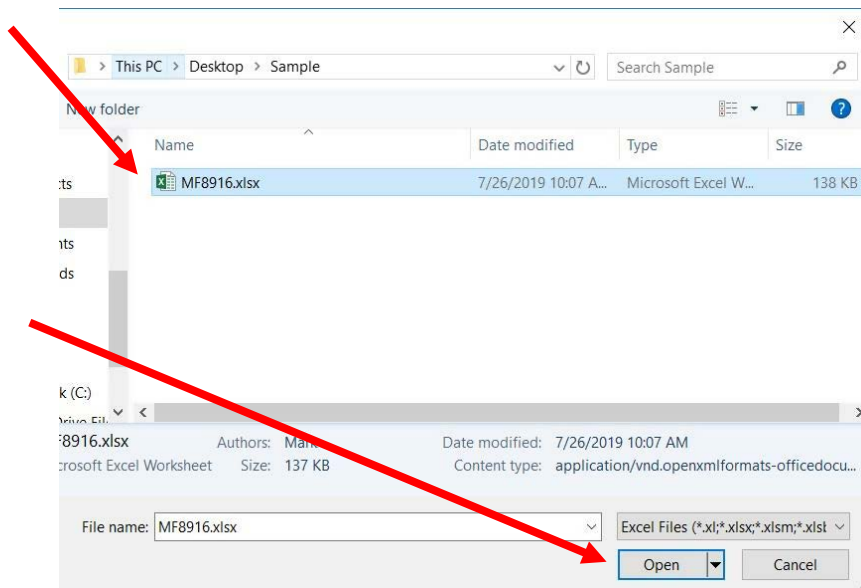
Select “Excel”.



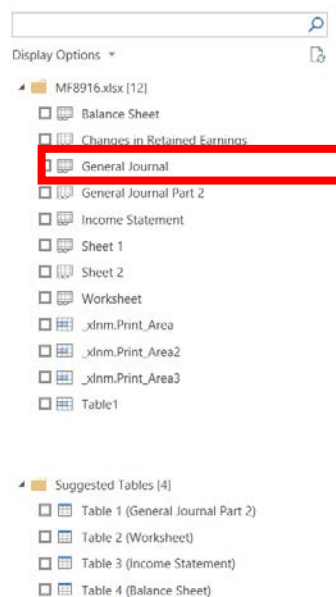
Select “Connect”.

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 interface. 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)'. On the right, the 'General Journal' table preview is displayed, showing columns for Transaction, Date, Account, and Name. A red arrow points from the 'General Journal' entry in the Navigator to the table preview.

Transaction	Date	Account	Name
1	6/1/2018	1110	Cash
1	6/1/2018	3100	Capital Stock
2	6/1/2018	1211	Office Equip.
2	6/1/2018	2101	Accounts Payable
3	6/1/2018	1311	Computer Equip.
3	6/1/2018	1110	Cash
4	6/2/2018	5040	Repairs & Maint. Expense
4	6/2/2018	2101	Accounts Payable

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

Buttons: Load, Transform Data, Cancel

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)

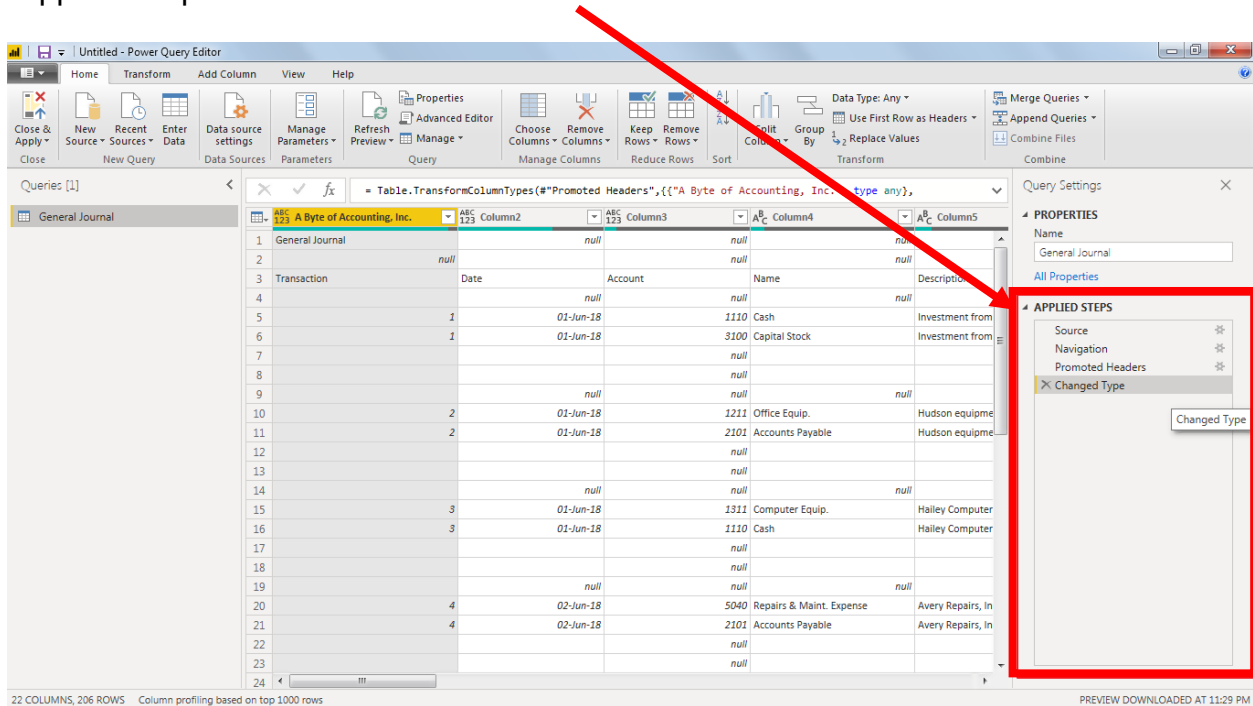
General Journal

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

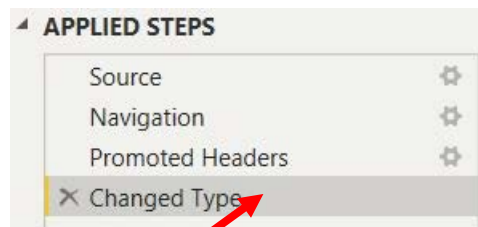
The data in the preview has been truncated due to size limits.

Load Transform Data Cancel

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

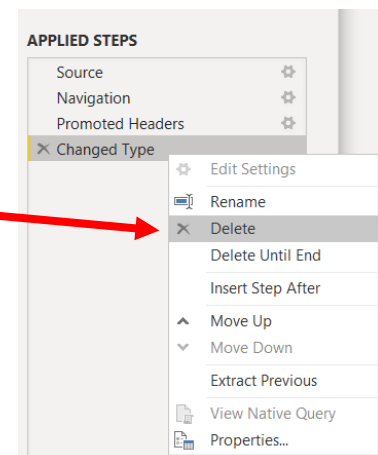


The program added the steps that it performed as Power BI inputted the data. Note that it did not correctly find the row that contains the “Headers”. Therefore, some steps must be deleted.



Select the step, “Changed Type”.

Right click and select “Delete”.



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

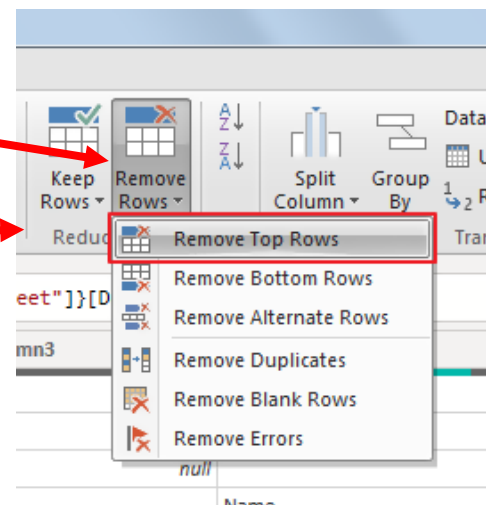


Operation 2: Fix the Headers – The field headers are in the fourth row of the source document. Remove the top three rows to move the headers to the first row and then promote them to the Query Editor's headers.

	Column1	Column2	Column3	Column4	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

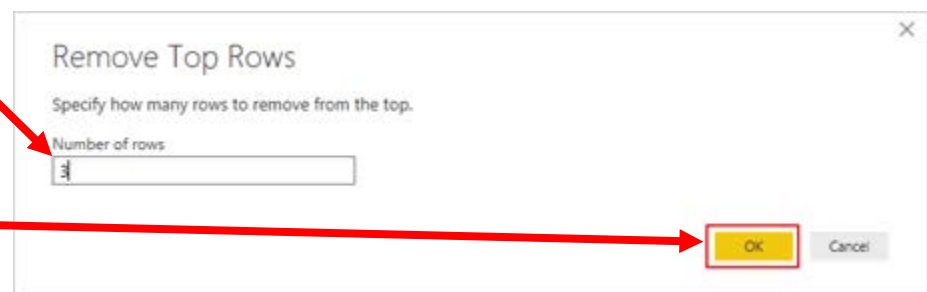
Select "Remove Rows".

Select "Remove Top Rows".



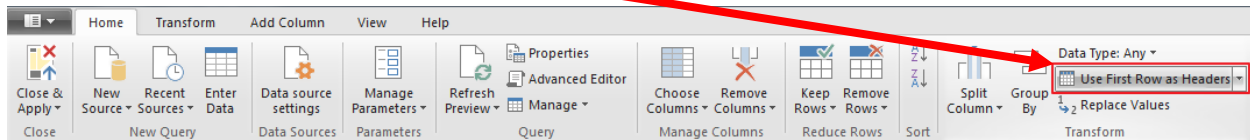
Enter a "3" to remove top three rows.

Then click "OK".



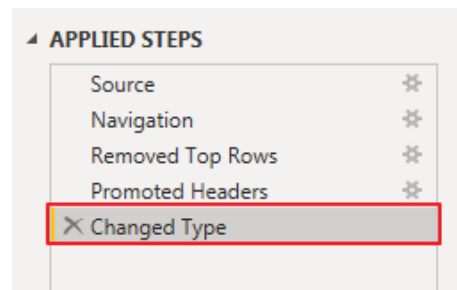
	Column1	Column2	Column3	Column4	Column5
1	Transaction	Date	Account	Name	Description
2		null	null	null	null

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
2	1	6/1/2018	1110 Cash	Investment from Mark Friedman
3	1	6/1/2018	3100 Capital Stock	Investment from Mark Friedman

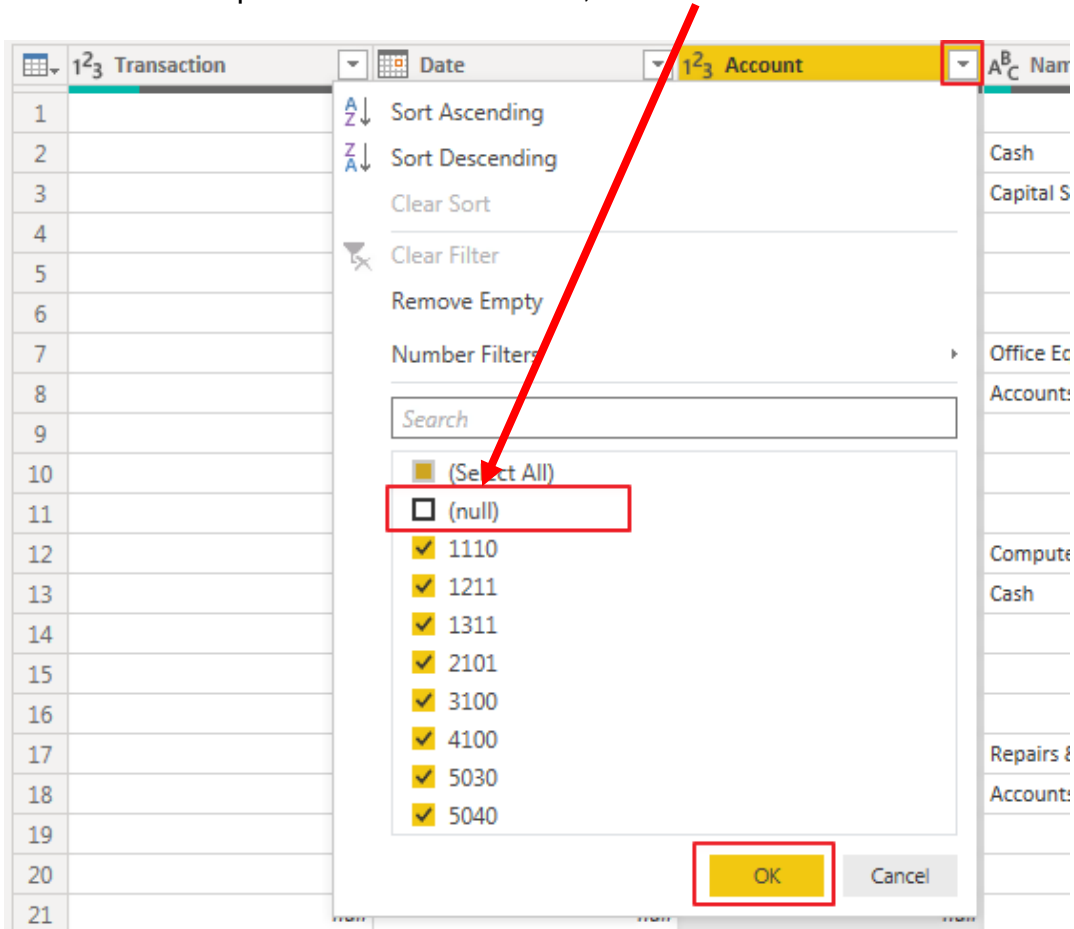
Note: After you perform a transformation, the changes are recoded in the "Applied Steps" section. If you incorrectly did a step you can easily delete the step and do it again.



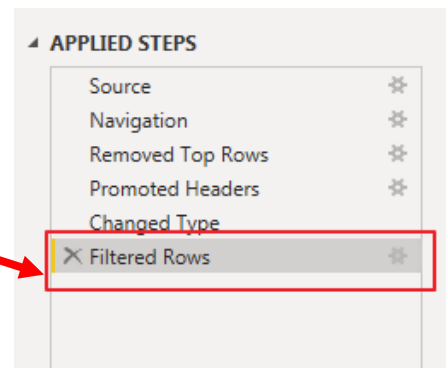
Operation 3: Filter Rows – Exclude rows that do not contain Account Number

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”

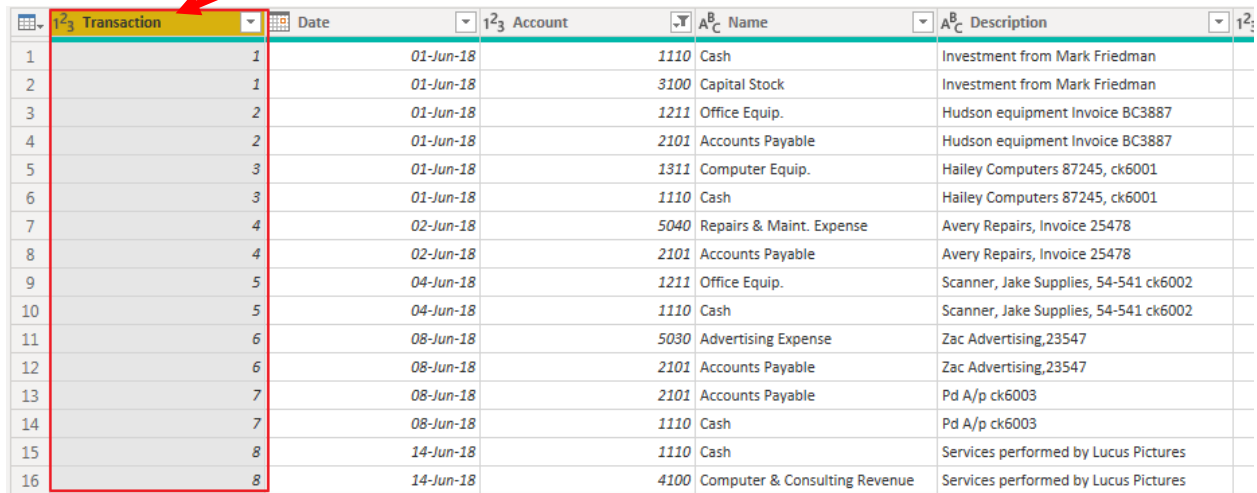


Notice that “Filtered Rows” step is automatically added on the right side in the “Applied Steps” section.



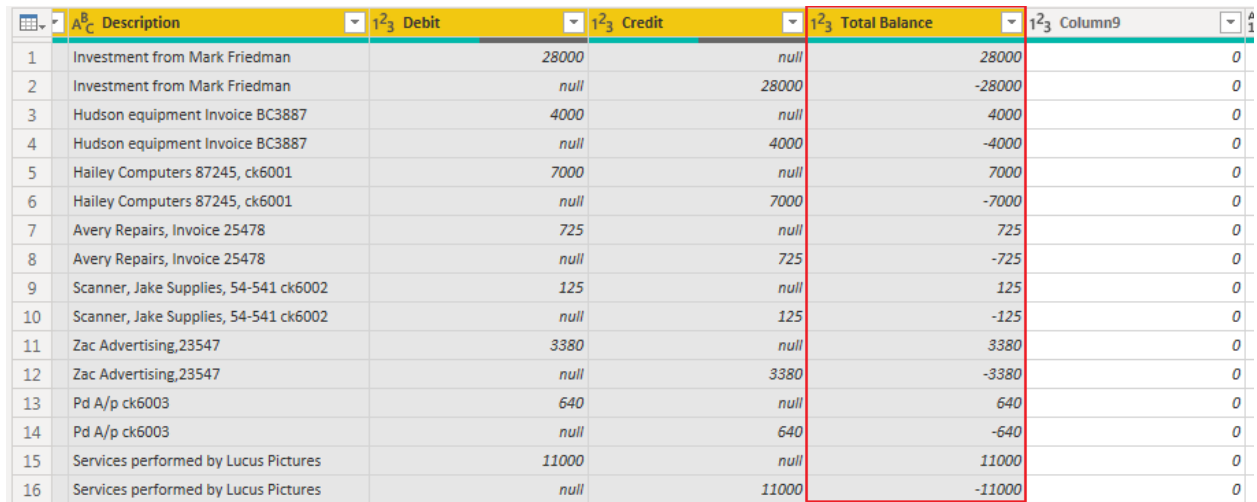
Operation 4: Remove Columns – Remove unnecessary columns from the table

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

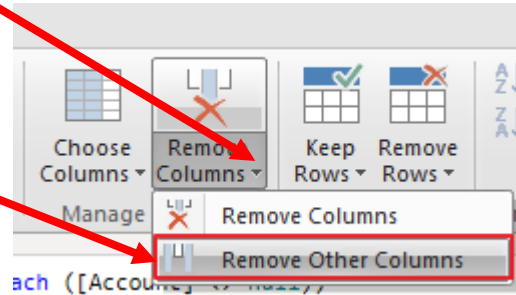
Then scroll to the right and select Shift + Click on the “Total Balance” column header, the last column that contains data. Note that this selects (highlights) all the columns with data.



	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 interface with the 'Transform' tab selected. The 'Replace Values' button is highlighted in the 'Transform' group. A red arrow points from the text 'Select “Replace Values”.' to this button. Below the ribbon, a table of financial data is visible, with columns for 'Debit' and 'Credit'.

	Account Name	Description	Debit	Credit	Total Balance	
1	1110	Cash	Investment from Mark Friedman	28000	null	2
2	1110	Cash	Hailey Computers 87245, ck6001	null	7000	-
3	1110	Cash	Scanner, Jake Supplies, 54-541 ck6002	null	125	
4	1110	Cash	Pd A/p ck6003	null	640	
5	1110	Cash	Services performed by Lucas Pictures	11000	null	1
6	1211	Office Equip.	Hudson equipment Invoice BC3887	4000	null	
7	1211	Office Equip.	Scanner, Jake Supplies, 54-541 ck6002	125	null	
8	1311	Computer Equip.	Hailey Computers 87245, ck6001	7000	null	
9	2101	Accounts Payable	Hudson equipment Invoice BC3887	null	4000	-
10	2101	Accounts Payable	Avery Repairs, Invoice 25478	null	725	
11	2101	Accounts Payable	Zac Advertising, 23547	null	3380	-
12	2101	Accounts Payable	Pd A/p ck6003	640	null	
13	3100	Capital Stock	Investment from Mark Friedman	null	28000	-2
14	4100	Computer & Consulting Revenue	Services performed by Lucas Pictures	null	11000	-1
15	5030	Advertising Expense	Zac Advertising, 23547	3380	null	
16	5040	Repairs & Maint. Expense	Avery Repairs, Invoice 25478	725	null	

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

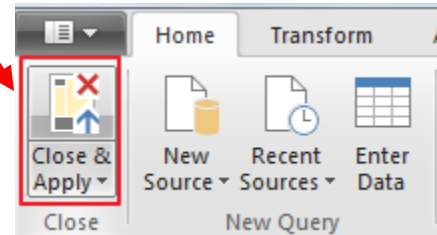
Click OK.

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' containing 'null' and 'Replace With' containing '0'. At the bottom right, there are 'OK' and 'Cancel' buttons. A red arrow points from the text '“0” in “Replace With”.' to the 'Replace With' field. A red box highlights the 'OK' button.

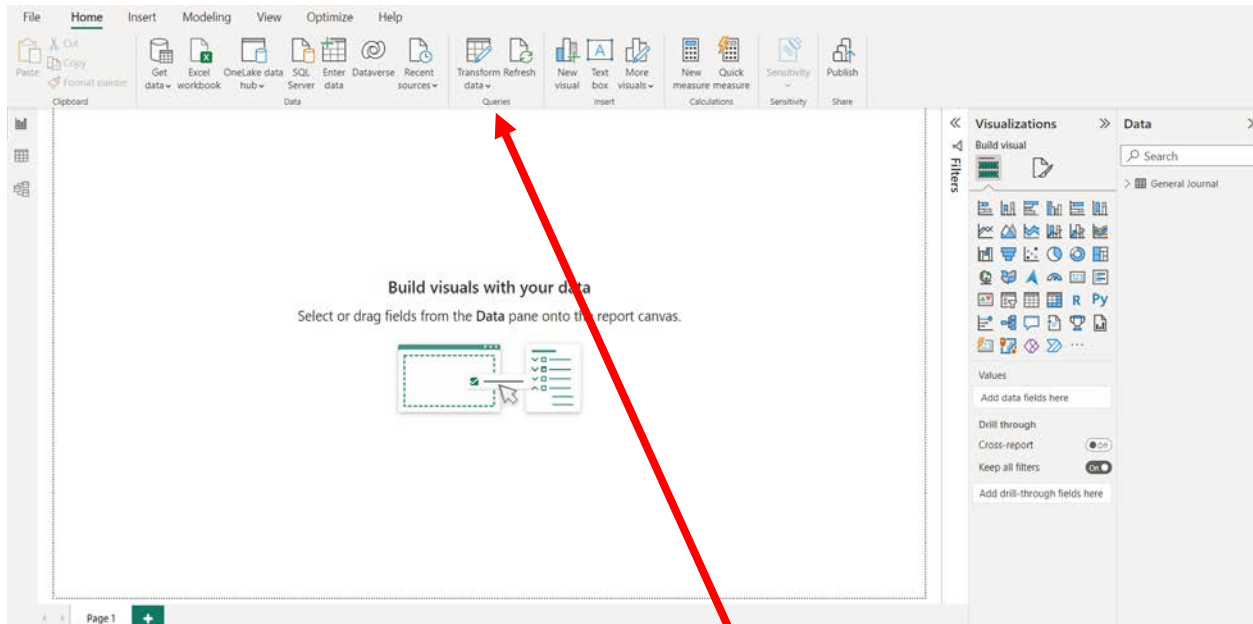
This replaces all null values with “0”.

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

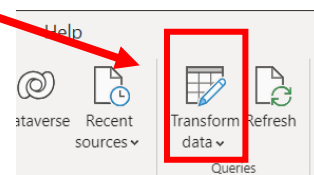
This loads the data onto Power BI from Power Query Editor.



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”.



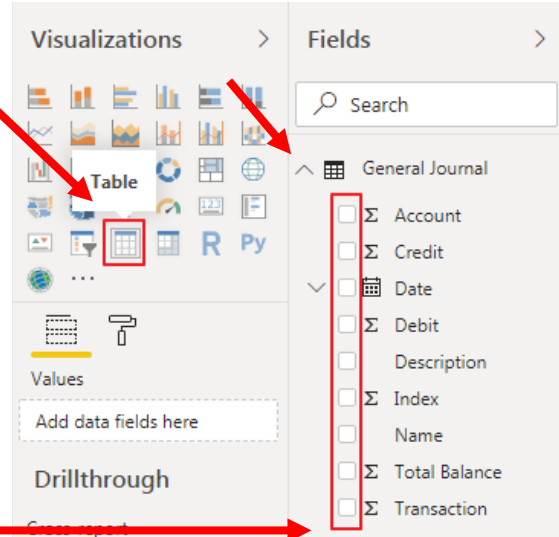
Operation 7: Create a "Table".

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



Sum of Account	Name
2101	Accounts Payabl
2101	Accounts Payabl
2101	Accounts Payabl
2101	Accounts Payabl

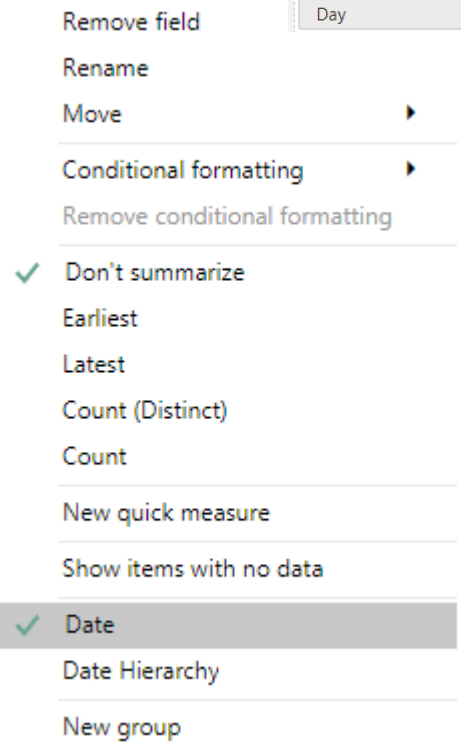
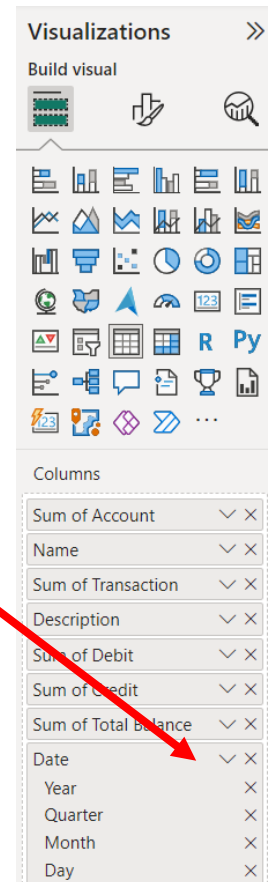
Select the lower right-hand corner to expand the Table.

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.

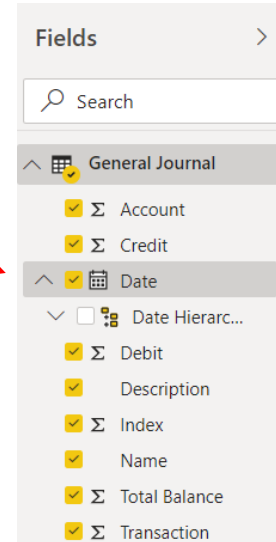
Click on dropdown next to "Date".

Select "Date" instead of "Date Hierarchy".

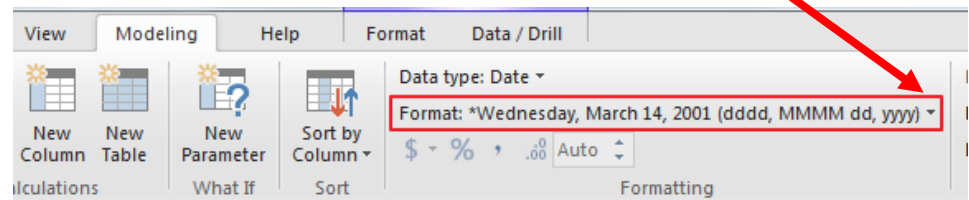


Operation 8: Changing the Date format.

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 Lucas Pictures	11000	0	11000
4100	Computer & Consulting Revenue	8	14-Jun-18	Services performed by Lucas 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
34957		72			54870	54870	0

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.

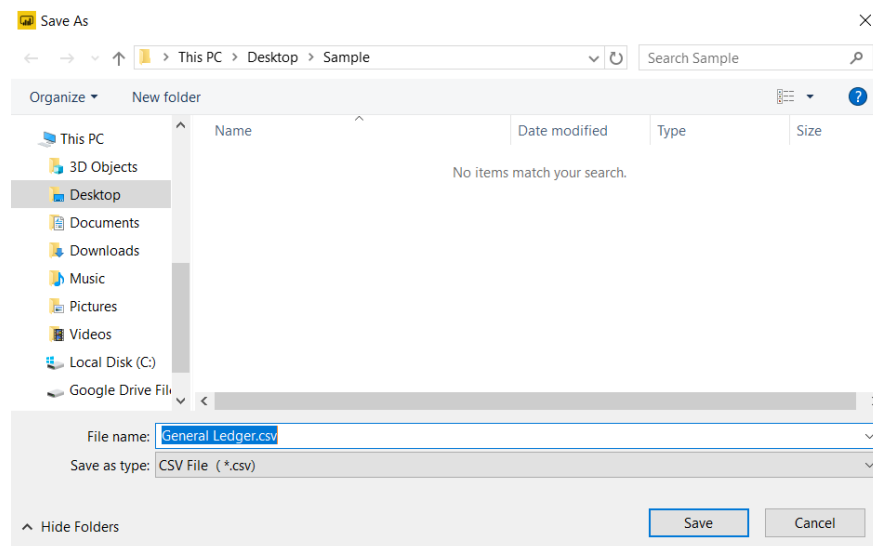
Sum of Account	Name	Sum of Transaction	Date	Description	Sum of Debit	Sum of Credit	Sum of Total Balance
2101	Accounts Payable	4	02-Jun-18	Avery Repairs, Invoice 25478	0	725	-725
2101	Accounts Payable	2	01-Jun-18	Hudson equipment Invoice BC3887	0	4000	-4000
2101	Accounts Payable	7	08-Jun-18	Pd A/p ck6003	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
34957		72			54870	54870	0

More options

Click on the More Options and select "Export Data".

- Export data
- Show data
- Remove
- Automatically find clusters
- Spotlight
- Sort descending

Add the name of the file "General Ledger".



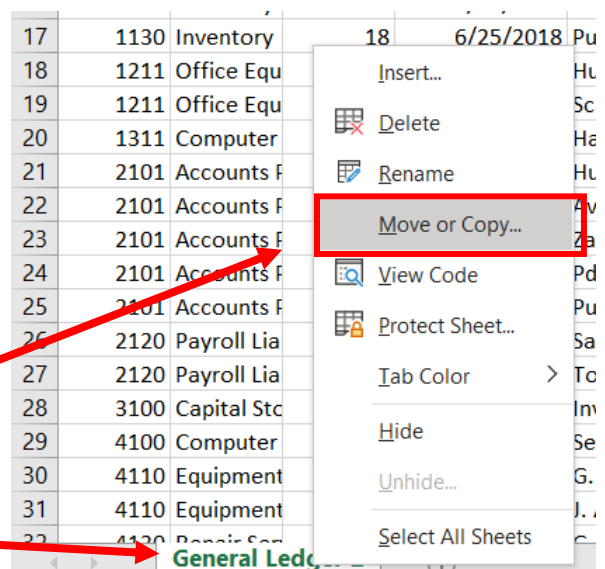
Select Save

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 Tr	Date	Description	Sum of De	Sum of Cr	Sum of Total Balance				
2	2101	Accounts F	4	#####	Avery Rep	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 Rep	725	0	725				
18												

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

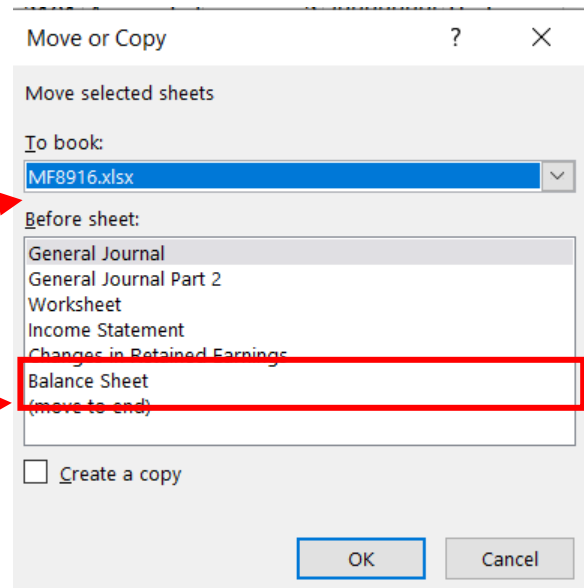


Copy this sheet to the original Excel by right clicking on the tab and selecting "Move or Copy".

Select the name of the original file.

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

Then click “OK”.



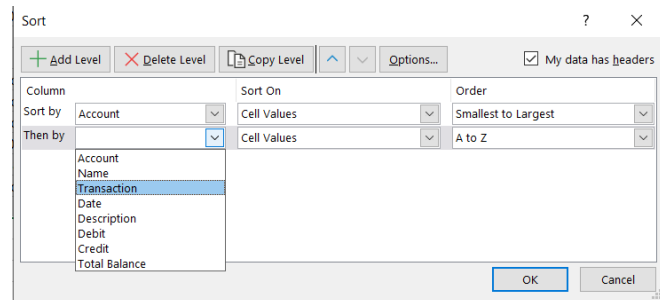
The General Ledger is now in the original file.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Sum of Ac	Name	Sum of Tr	Date	Description	Sum of De	Sum of Cr	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								

Fix and format as desired, changing 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	2101	Accounts Payable	4	6/2/2018	Avery Repairs, Invoice 25478	0	725	-725	
3	2101	Accounts Payable	2	6/1/2018	Hudson equipment Invoice BC3887	0	4000	-4000	
4	2101	Accounts Payable	7	6/8/2018	Pd A/p ck6003	640	0	640	
5	2101	Accounts Payable	6	6/8/2018	Zac Advertising,23547	0	3380	-3380	
6	5030	Advertising Expense	6	6/8/2018	Zac Advertising,23547	3380	0	3380	
7	3100	Capital Stock	1	6/1/2018	Investment from Mark Friedman	0	28000	-28000	
8	1110	Cash	3	6/1/2018	Hailey Computers 87245, ck6001	0	7000	-7000	
9	1110	Cash	1	6/1/2018	Investment from Mark Friedman	28000	0	28000	
10	1110	Cash	7	6/8/2018	Pd A/p ck6003	0	640	-640	
11	1110	Cash	5	6/4/2018	Scanner, Jake Supplies, 54-541 ck6002	0	125	-125	
12	1110	Cash	8	6/14/2018	Services performed by Lucus Pictures	11000	0	11000	
13	4100	Computer & Consulting Revenue	8	6/14/2018	Services performed by Lucus Pictures	0	11000	-11000	
14	1311	Computer Equip.	3	6/1/2018	Hailey Computers 87245, ck6001	7000	0	7000	
15	1211	Office Equip.	2	6/1/2018	Hudson equipment Invoice BC3887	4000	0	4000	
16	1211	Office Equip.	5	6/4/2018	Scanner, Jake Supplies, 54-541 ck6002	125	0	125	
17	5040	Repairs & Maint. Expense	4	6/2/2018	Avery Repairs, Invoice 25478	725	0	725	
18									

Sort the Range A1:H17 by Account and Transaction.



	A	B	C	D	E	F	G	H
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 Lucus 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 Lucus 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

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.

File Home Insert Page Layout Formulas Data Review View Developer Help ACROBAT									
SUMIF ✕ ✓ fx =IF(A2<>A1,H2,H2+I1)									
1	A	B	C	D	E	F	G	H	I
1	Account	Name	Transaction	Date	Description	Debit	Credit	Total Balance	Running Balance
2	1110	Cash	1	6/1/2018	Investment from Mark Friedman	28000	0	28000	=IF(A2<>A1,H2,H2+I1)
3	1110	Cash	3	6/1/2018	Hailey Computers 87245, ck6001	0	7000	-7000	IF(logical_test, [value_i
4	1110	Cash	5	6/4/2018	Scanner, Jake Supplies, 54-541 ck6002	0	125	-125	20875
5	1110	Cash	7	6/8/2018	Pd A/p ck6003	0	640	-640	20235
6	1110	Cash	8	6/14/2018	Services performed by Lucus Pictures	11000	0	11000	31235
7	1211	Office Equip.	2	6/1/2018	Hudson equipment Invoice BC3887	4000	0	4000	4000
8	1211	Office Equip.	5	6/4/2018	Scanner, Jake Supplies, 54-541 ck6002	125	0	125	4125
9	1311	Computer Equip.	3	6/1/2018	Hailey Computers 87245, ck6001	7000	0	7000	7000
10	2101	Accounts Payable	2	6/1/2018	Hudson equipment Invoice BC3887	0	4000	-4000	-4000
11	2101	Accounts Payable	4	6/2/2018	Avery Repairs, Invoice 25478	0	725	-725	-4725
12	2101	Accounts Payable	6	6/8/2018	Zac Advertising,23547	0	3380	-3380	-8105
13	2101	Accounts Payable	7	6/8/2018	Pd A/p ck6003	640	0	640	-7465
14	3100	Capital Stock	1	6/1/2018	Investment from Mark Friedman	0	28000	-28000	-28000
15	4100	Computer & Consulting Revenue	8	6/14/2018	Services performed by Lucus Pictures	0	11000	-11000	-11000
16	5030	Advertising Expense	6	6/8/2018	Zac Advertising,23547	3380	0	3380	3380
17	5040	Repairs & Maint. Expense	4	6/2/2018	Avery Repairs, Invoice 25478	725	0	725	725

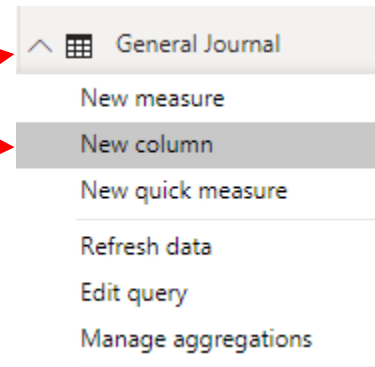
“Save” and “Close” the Excel file and you are returned to the Power BI screen.

Operation 10: Calculating “Unadjusted Trial Balance”

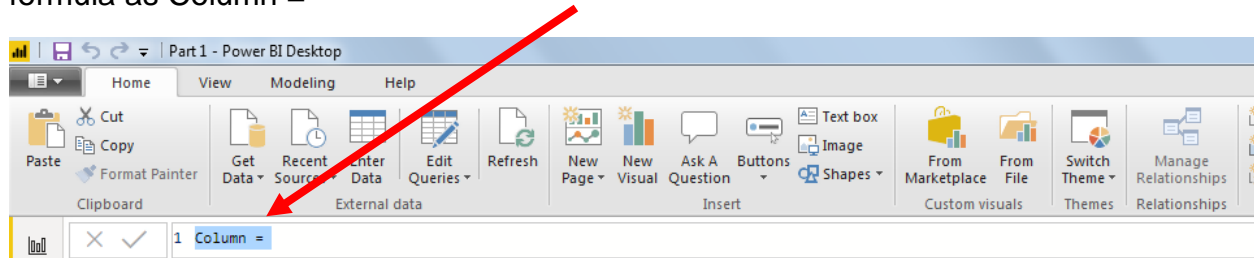
To calculate the Total Balance for each account, first create a new column which is a combination of Account and Name.

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

Select “New Column”.

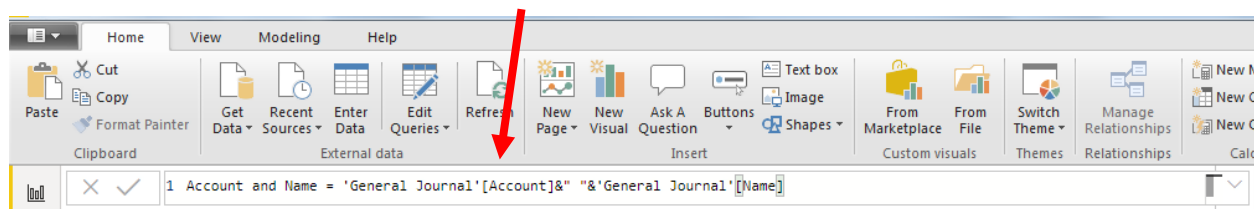


You'll notice that a new measure is added and the formula bar (on the top) shows the formula as Column =

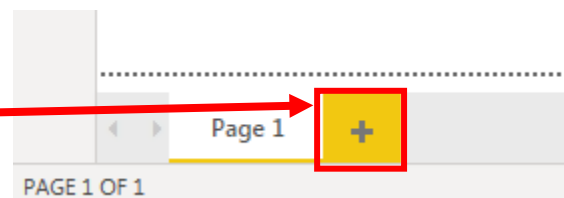


Enter the following formula in the formula bar and press Enter to add the new column

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

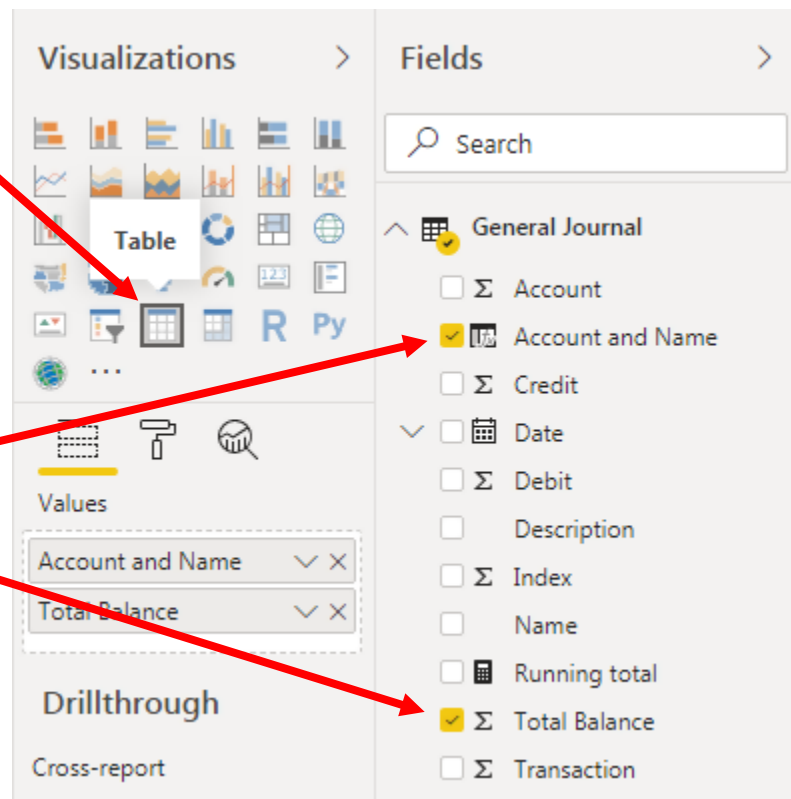


Add a new Page by clicking on the + icon seen next to Page 1 at the bottom



Insert a "Table".

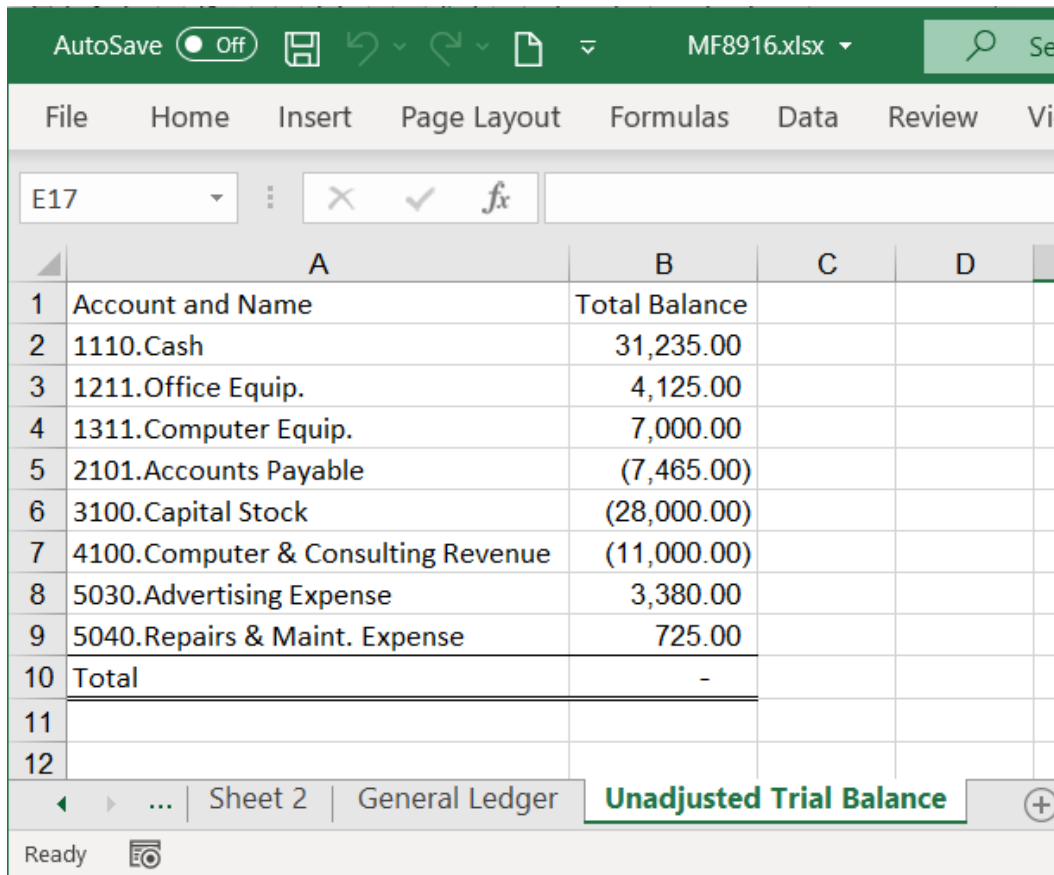
Add "Account and Name"
field and "Total Balance"
field to the table.



Add basic formatting changes.

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 Off MF8916.xlsx

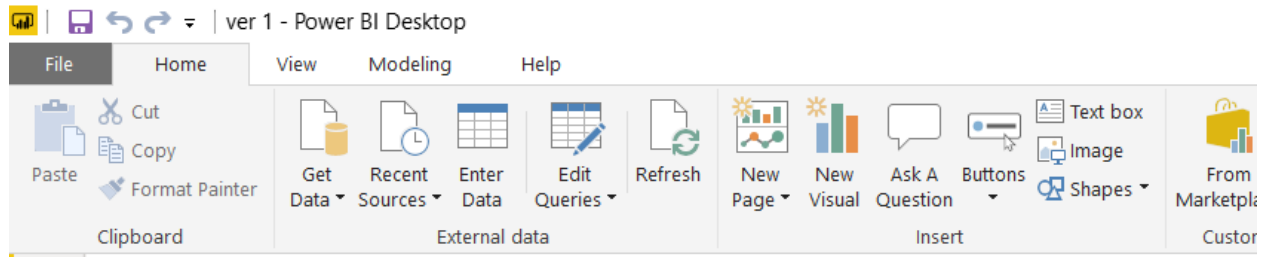
File Home Insert Page Layout Formulas Data Review Vi

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 **Unadjusted Trial Balance**

Ready

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

Save and close Excel and Power BI Desktop.

Using Power BI Part 2

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 **first eight journal entries** for A Byte of Accounting are stored on an Excel sheet named General Journal and were extracted, transformed and loaded in Part 1

	A	B	C	D	E	F	G	H	I
1	A Byte of Accounting, Inc.								
2	General Journal								
3	Note: You can only enter data into the yellow filled cells.								
4	Transaction	Date	Account	Name	Description	Debit	Credit		
5									
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									

The next **eleven journal entries** for A Byte of Accounting were created by another employee and are stored on an Excel sheet named General Journal Part 2.

As you review the new file note the differences:

1. The column headings are in row 6
2. The column headings are different
3. The columns are in a different order
4. Column B contains both the transaction number and the account number
5. The account number layout is different
6. The account name sometimes contains leading spaces

	A	B	C	D	E	F	G
1	A Byte of Accounting, Inc.						
2	General Journal						
3							
4							
5							
6	M/DD	Trans	Account	Detail	Account Name	Debit	Right Side
7	6/16	09	1120000.0000	G. Washington Invoice 1492	Accounts Receivable	633.00	
8	6/16	09	4130000.0000	G. Washington Invoice 1492	Repair Service		348.00
9	6/16	09	4110000.0000	G. Washington Invoice 1492	Equipment Sales		285.00
10							
11	6/16	10	5090000.0000	Invoice 1732	Cost of Goods Sold	161.03	
12	6/16	10	1120000.0000	Invoice 1732	Inventory		161.03
13							
14							
15							
16							
17							
18							
19	6/26	19	5080000.0000	Supplies Chk 5056	Supplies	124.00	
20	6/26	19	1110000.0000	Supplies Chk 5056	Cash		124.00
21							

End with the General Ledger

	A	B	C	D	E	F	G	H	I
1	Account	Name	Transactio	Date	Description	Debit	Credit	Running Balance	
2	1110	Cash	1	2018-06-0	Investment	28000	0	28000	
3	1110	Cash	3	2018-06-0	Hailey Cor	0	7000	21000	
4	1110	Cash	5	2018-06-0	Scanner, J	0	125	20875	
5	1110	Cash	7	2018-06-0	Pd A/p ck	0	640	20235	
6	1110	Cash	8	2018-06-1	Services p	11000	0	31235	
7	1110	Cash	12	2018-06-1	To Payroll	0	1430.01	29805	
8	1110	Cash	13	2018-06-2	Receipt Ca	633	0	30438	
9	1110	Cash	14	2018-06-2	Monthly In	0	326	30112	
10	1110	Cash	15	2018-06-2	Maint Chk	0	190	29922	
11	1110	Cash	19	2018-06-2	Supplies Cl	0	124	29798	
12	1120	Accounts r	09	2018-06-1	G. Washin	633	0	633	
13	1120	Accounts r	13	2018-06-2	Receipt Ca	0	633	0	
14	1120	Accounts r	16	2018-06-2	J. Adans Ir	350	0	350	
15	1130	Inventory	10	2018-06-1	Invoice 17	0	161.025	-161.02	
16	1130	Inventory	17	2018-06-1	Invoice 17	0	147.84	-308.86	
17	1130	Inventory	18	2018-06-2	Purchased	3350	0	3041.14	
18	1211	Office Equ	2	2018-06-0	Hudson ec	4000	0	4000	
19	1211	Office Equ	5	2018-06-0	Scanner, J	125	0	4125	
20	1311	Computer	3	2018-06-0	Hailey Cor	7000	0	7000	
21	2101	Accounts f	2	2018-06-0	Hudson ec	0	4000	-4000	
22	2101	Accounts f	4	2018-06-0	Avery Rep	0	725	-4725	
23	2101	Accounts f	6	2018-06-0	Zac Adver	0	3380	-8105	
24	2101	Accounts f	7	2018-06-0	Pd A/p ck	640	0	-7465	
25	2101	Accounts f	18	2018-06-2	Purchased	0	3350	-10815	
26	2120	Payroll Lia	11	2018-06-1	Salary Exp	0	1430.01	-1430.01	
27	2120	Payroll Lia	12	2018-06-1	To Payroll	1430.01	0	0	
28	3100	Capital Stc	1	2018-06-0	Investment	0	28000	-28000	
29	4100	Computer	8	2018-06-1	Services p	0	11000	-11000	
30	4110	Equipmen	09	2018-06-1	G. Washin	0	285	-285	
31	4110	Equipmen	16	2018-06-2	J. Adans Ir	0	264	-549	
32	4130	Repair Ser	09	2018-06-1	G. Washin	0	348	-348	
33	4130	Repair Ser	16	2018-06-2	J. Adans Ir	0	86	-434	
34	5030	Advertisin	6	2018-06-0	Zac Adver	3380	0	3380	
35	5030	Insurance	14	2018-06-2	Monthly In	326	0	3706	
36	5040	Repairs &	4	2018-06-0	Avery Rep	725	0	725	
37	5080	Supplies	19	2018-06-2	Supplies Cl	124	0	124	
38	5090	Cost of Go	10	2018-06-1	Invoice 17	161.025	0	161.02	
39	5090	Cost of Go	17	2018-06-1	Invoice 17	147.84	0	308.86	
40	5220	Maintenai	15	2018-06-2	Maint Chk	190	0	190	
41	5380	Salary	11	2018-06-1	Salary Exp	1430.01	0	1430.01	

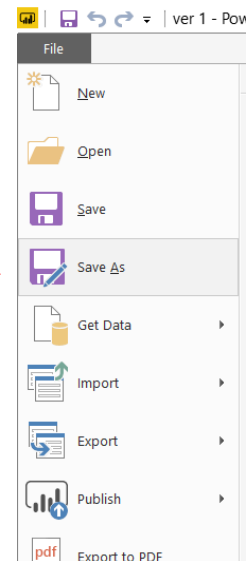
And the Unadjusted Trial Balance

	A	B
1	Account And Name	Balance
2	1110 Cash	29797.99
3	1120 Accounts Receivable	350
4	1130 Inventory	3041.14
5	1211 Office Equip.	4125
6	1311 Computer Equip.	7000
7	2101 Accounts Payable	-10815
8	2120 Payroll Liabilities	0
9	3100 Capital Stock	-28000
10	4100 Computer & Consulting	-11000
11	4110 Equipment Sales	-549
12	4130 Repair Service	-434
13	5030 Advertising Expense	3380
14	5030 Insurance Expense	326
15	5040 Repairs & Maint. Expens	725
16	5080 Supplies	124
17	5090 Cost of Goods Sold	308.86
18	5220 Maintenance/Janitorial	190
19	5380 Salary	1430.01

Open the Power BI file used in Part 1 and rename the Power BI file as Part 2.

“File”.

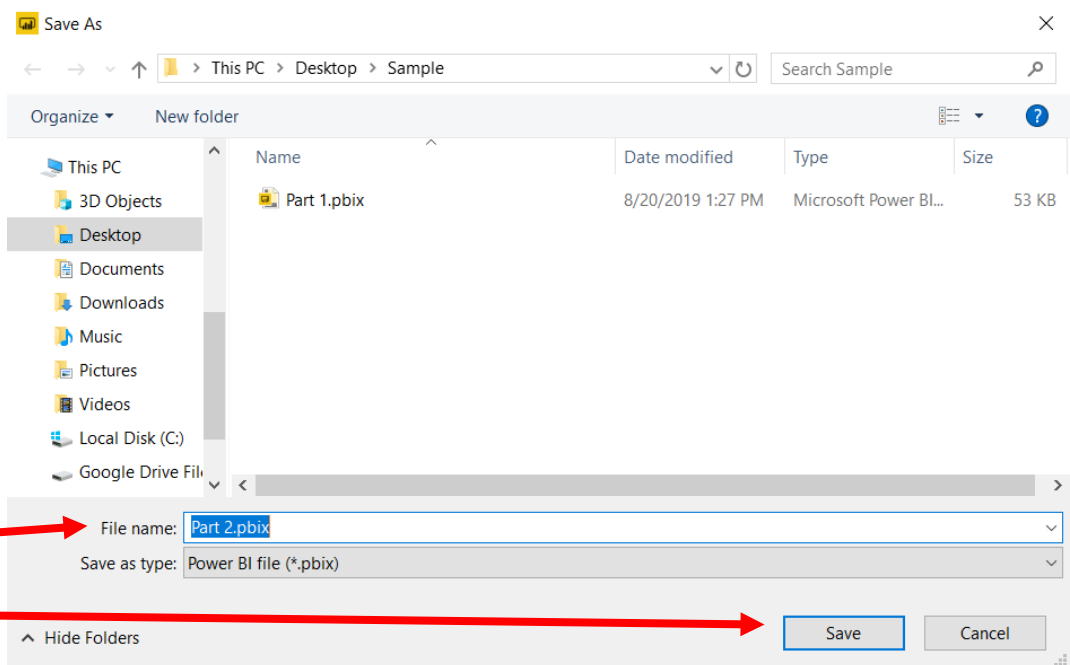
“Save as”.



A new pop-up screen appears, select the location you want to save the file.

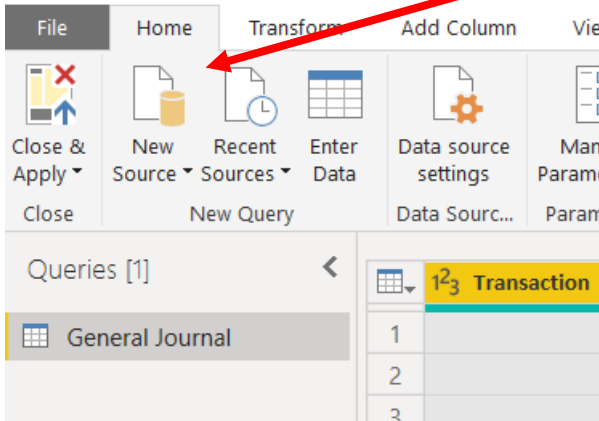
“File name”.

Click Save

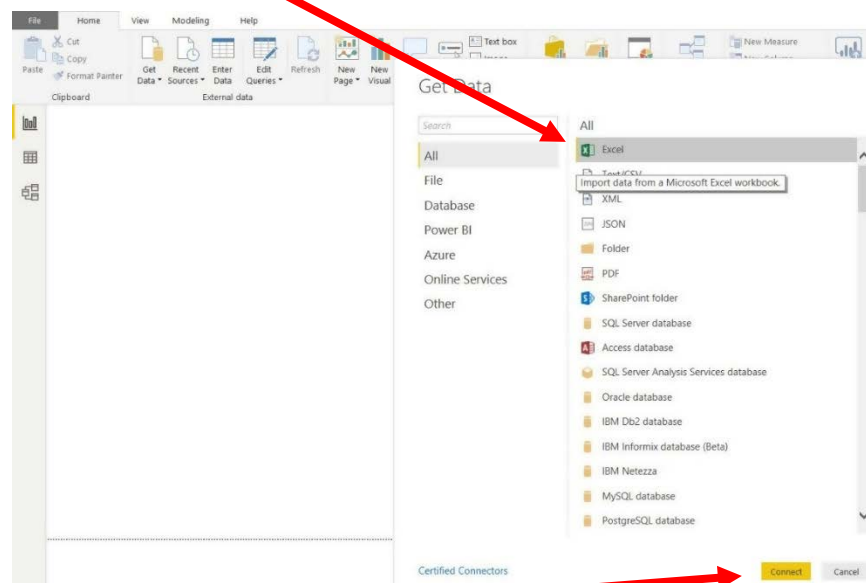


Operation 1: New Source– Input second Excel data set

Select “New Source”.

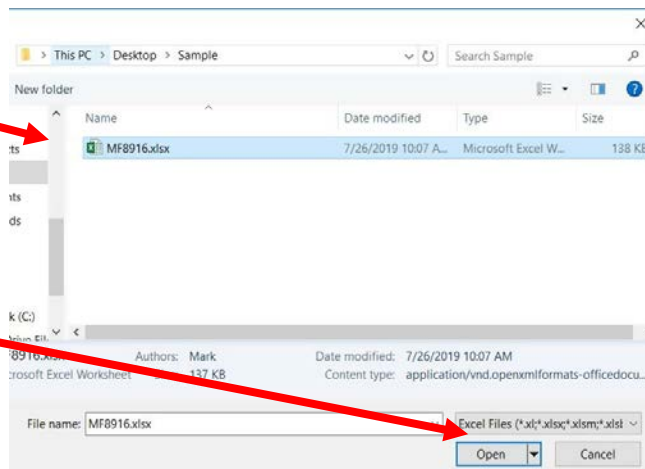


Select “Excel” from the Drop-down.

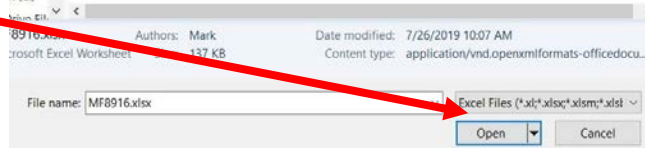


Select “Connect”.

Select the file.

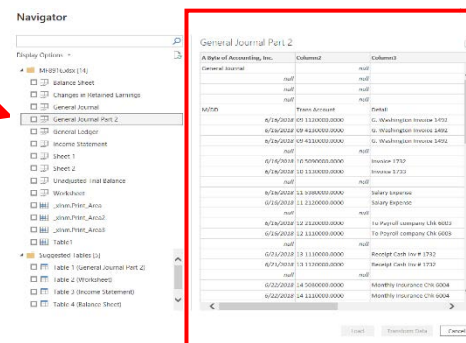


Select "Open".

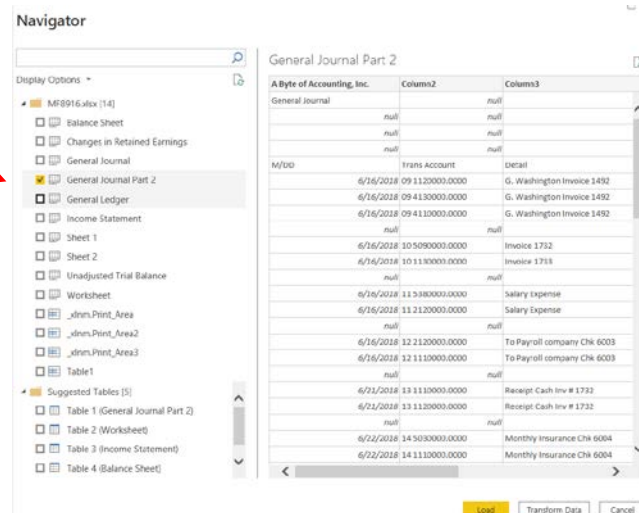


Select "General Journal Part 2". Highlighting the desired sheet does not activate the "Transform" button.

However, the data preview is displayed.



Double click on "General Journal Part 2" or select the check box to the left of the sheet's name.



Select "Transform Data" and the "Power Query Editor" opens.

Now there are two queries. After you perform a transformation, the changes are recoded in the “Applied Steps” section.

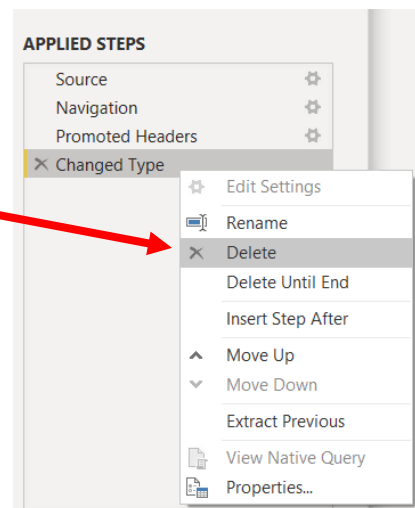
M/DO	Trans	Account	Detail	Account Name	Debit	Right Side	Column7	Column8	Column9	Column10	Column11	Column12
1	General Journal						null					
2							null					
3							null					
4							null					
5	M/DO											
6	6/16/2018	09	1320000.0000	G. Washington Invoice 1492	Accounts Receivable	633						
7	6/16/2018	09	4130000.0000	G. Washington Invoice 1492	Repair Service							
8	6/16/2018	09	4110000.0000	G. Washington Invoice 1492	Equipment Sales							
9												
10	6/16/2018	10	5090000.0000	Invoice 1732	Cost of Goods Sold	162.03						

The program automatically added steps. Note that it did not correctly find the row that contains the “Headers”.

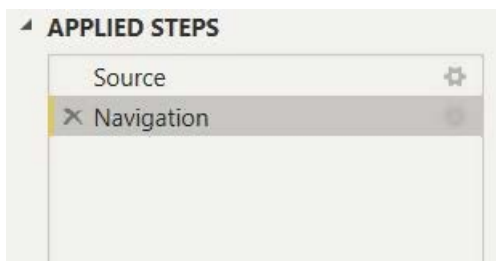


Select “Changed Type”.

Right click and select “Delete”.



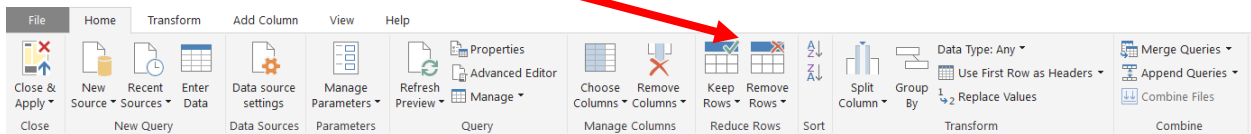
Delete the step “Promoted Headers”, leaving us with two steps.



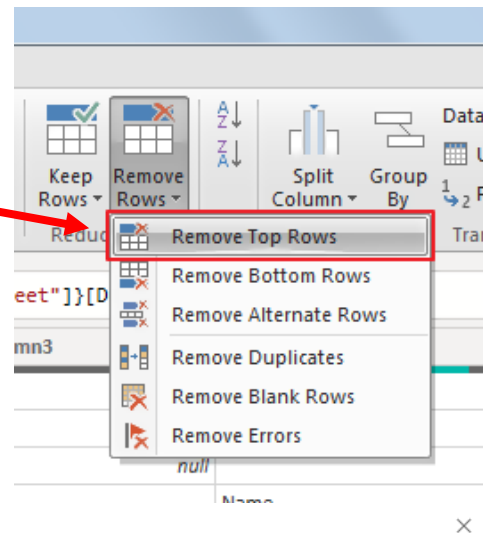
Operation 2: Fix the Headers – The field headers are in the sixth row of the source document. Remove the top five rows to move the headers to the first row and then promote them to the Query Editors' headers.

ABC 123	Column1	ABC 123	Column2	ABC 123	Column3	ABC 123	Column4	ABC 123	Column5	ABC 123	Column
1	A Byte of Accounting, Inc.										
2	General Journal										
3											
4											
5											
6	M/DD	Trans	Account	Detail	Account Name	Debit					
7	16-01-2018	09	1120000.0000	G. Washington Invoice 1492	Accounts Receivable				633		
8	16-01-2018	09	4130000.0000	G. Washington Invoice 1492	Repair Service						

Select "Remove Rows".



Select "Remove Top Rows"



Enter a "5" to remove top five rows.

Remove Top Rows

Specify how many rows to remove from the top.

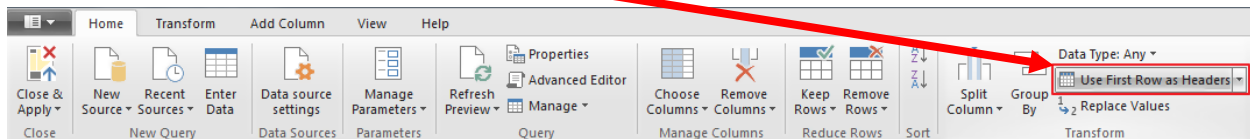
Number of rows
5

Then click OK

OK Cancel

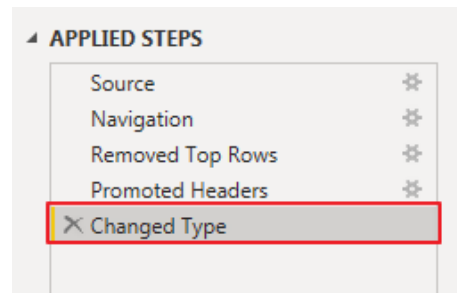
ABC 123	Column1	ABC 123	Column2	ABC 123	Column3	ABC 123	Column4	ABC 123	Column5	ABC 123	Column
1	M/DD	Trans	Account	Detail	Account Name	Debit					

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



	M/DD	Trans Account	Detail	Account Name	Debit	Right S
1	16-01-2018	09 1120000.0000	G. Washington Invoice 1492	Accounts Receivable	633	
2	16-01-2018	09 4130000.0000	G. Washington Invoice 1492	Repair Service	null	
3	16-01-2018	09 4110000.0000	G. Washington Invoice 1492	Equipment Sales	null	
4	null	null	null		null	
5	16-01-2018	10 5090000.0000	Invoice 1732	Cost of Goods Sold	161.025	

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: Split Column – Separate one column into many columns

“Trans Account” is a merged field of the transaction number and the account number separated by spaces. The spaces are referred to as delimiters. Common delimiters are commas, dashes, and semicolons.

Each space is treated as a separate delimiter.

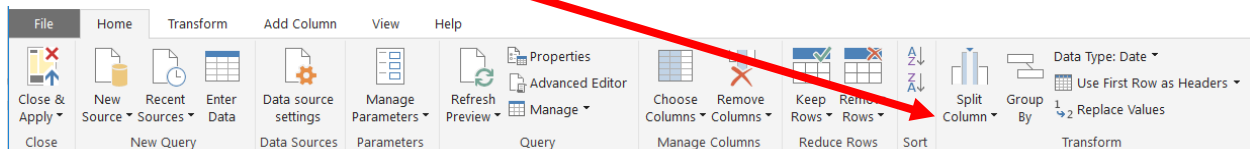
Therefore, we will convert one field into six fields.

ABC Trans Account	
09	1120000.0000
09	4130000.0000
09	4110000.0000
null	
10	5090000.0000
10	1130000.0000
null	
11	5380000.0000

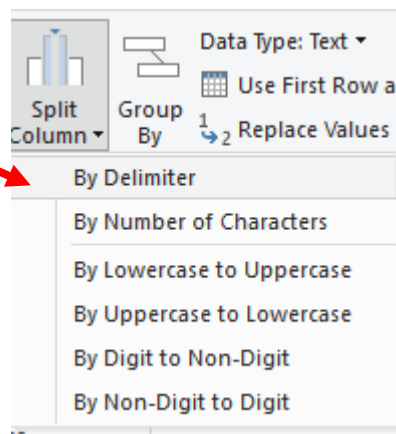
Select the column “Trans Account”.

M/DD		ABC Trans Account	
1	6/16/2018	09	1120000.0000
2	6/16/2018	09	4130000.0000
3	6/16/2018	09	4110000.0000
4	6/16/2018	09	4110000.0000
5	6/16/2018	10	5090000.0000
6	6/16/2018	10	1130000.0000
7	6/16/2018	10	1130000.0000
8	6/16/2018	11	5380000.0000
9	6/16/2018	11	2120000.0000

Select “Split Column”.



Select “By Delimiter”.



Verify that “Each occurrence of the Delimiter” is selected.

Split Column by Delimiter

Specify the delimiter used to split the text column.

Select or enter delimiter

Space

Split at

☐ Left-most delimiter

☐ Right-most delimiter

☒ Each occurrence of the delimiter

Advanced options

Click “OK”.

OK Cancel

The “Trans Account” column is now split into six columns with 1 to 6 as the suffix to the column names.

1 ² ₃ Trans Account.1	A ^B _C Trans Account.2	A ^B _C Trans Account.3	A ^B _C Trans Account.4	A ^B _C Trans Account.5	1 ² ₃ Trans Account.6
9					1120000
9					4130000
9					4110000
null	null	null	null	null	null
10					5090000
10					1130000
null	null	null	null	null	null
11					5380000
11					2120000
null	null	null	null	null	null
12					2120000
12					1110000
null	null	null	null	null	null
13					1110000
13					1120000
null	null	null	null	null	null
14					5030000
14					1110000
null	null	null	null	null	null
15					5220000
15					1110000
null	null	null	null	null	null

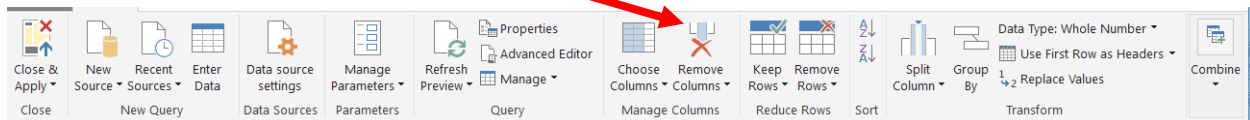
Six new fields are created from parsing the “Trans Account” field, four of which will be empty and should be removed.

Operation 4: Clean Up. Remove extra columns, rename columns and change the type of the columns

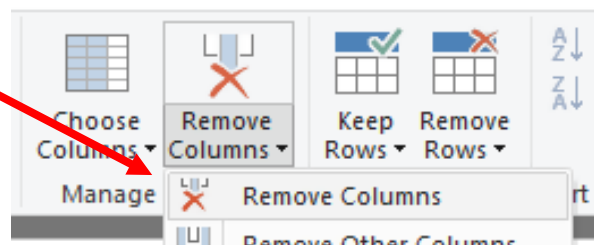
Select columns “Trans Account.2” to “Trans Account.5” by clicking on the heading “Trans Account.2” holding down the pressings “Shift” and at the same time clicking on the column heading “Trans Account.5”

1 ² ₃ Trans Account.1	A ^B _C Trans Account.2	A ^B _C Trans Account.3	A ^B _C Trans Account.4	A ^B _C Trans Account.5	1 ² ₃ Trans Account.6
9					1120000
9					4190000
9					4110000
null	null	null	null	null	null
10					5090000
10					1130000
null	null	null	null	null	null
11					5380000
11					2120000
null	null	null	null	null	null
12					2120000
12					1110000

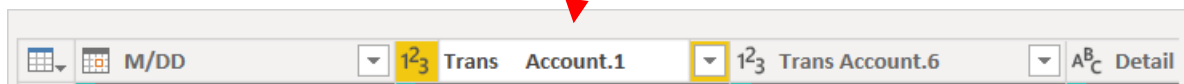
Click on Remove Columns



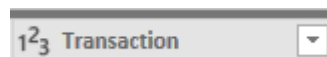
Select “Remove Columns”.



To rename the column heading double click on “Trans Account.1”.



Type “Transaction” and press enter.



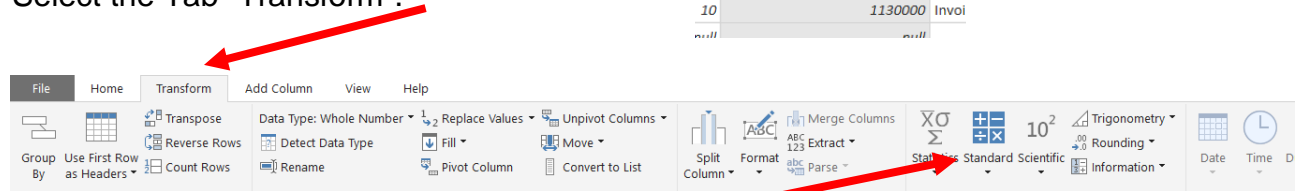
In the same way rename “Trans Account.6” to “Account”.

The account number is a seven-digit number, whereas the old data set (General Journal) used a four-digit account number. The two data sets are going to be merged and, therefore, the same account numbering system must be used for both data sets. Each item in “Account Number” column has an extra “000” at the end of the account number and must be divided by 1000.

Select Column "Account".

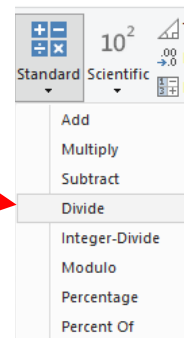
	Account	
9	1120000	G. W
9	4130000	G. W
9	4110000	G. W
null	null	
10	5090000	Invoi
10	1130000	Invoi
null	null	

Select the Tab "Transform".



Select "Standard".

Select "Divide".



Enter "1000".

Divide

Enter a number by which to divide each value in the column.

Value

1000

OK

Cancel

Select "OK".

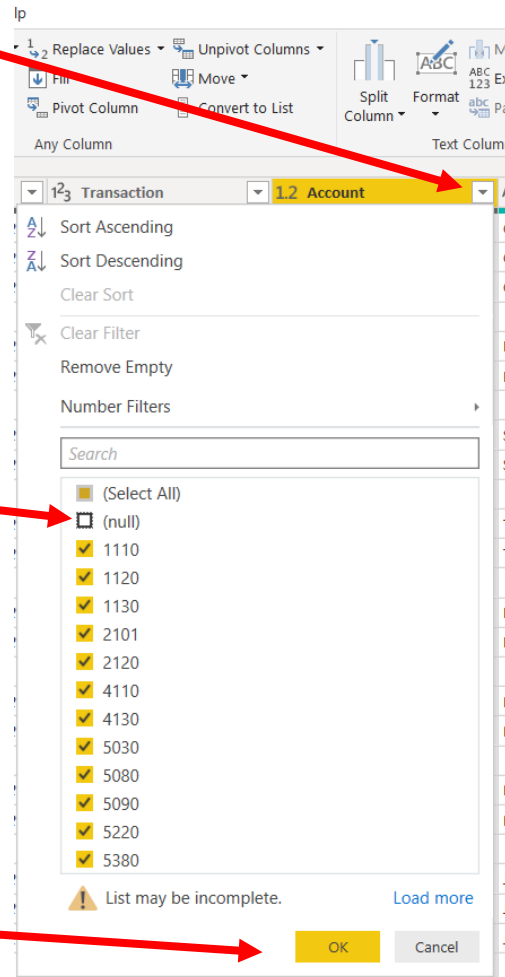
Operation 5: – Exclude rows that do not contain Account Number

You can observe that there are several rows that do not contain account numbers. 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 exclude records from the final table.

Click on the drop-down next to “Account”.

Uncheck “null”.

Click “OK”.

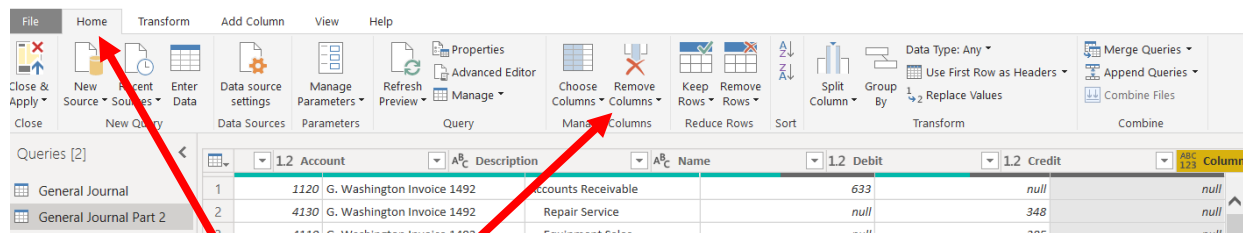


Operation 6: Clean Up – Rename fields and remove un-necessary columns from the query.

Rename “M/DD” to “Date”, “Detail” to “Description”, “Account Name” to “Name” and “Right Side” to “Credit”.

	M/DD	Transaction	1.2 Account Number	Detail	Account Name	1.2 Debit	1.2 Right Side	Column7
	Date	Transaction	1.2 Account	Description	Name	1.2 Debit	1.2 Credit	
1	16-01-2018		9	1120 G. Washington Invoice 1492	Accounts Receivable	633	null	
2	16-01-2018		9	4130 G. Washington Invoice 1492	Repair Service	null	348	
3	16-01-2018		9	4110 G. Washington Invoice 1492	Equipment Sales	null	285	
4	16-01-2018		10	5090 Invoice 1732	Cost of Goods Sold	161.025	null	
5	16-01-2018		10	1130 Invoice 1733	Inventory	null	161.025	
6	16-01-2018		11	5380 Salary Expense	Salary	1430.01	null	

Select “Column7”.

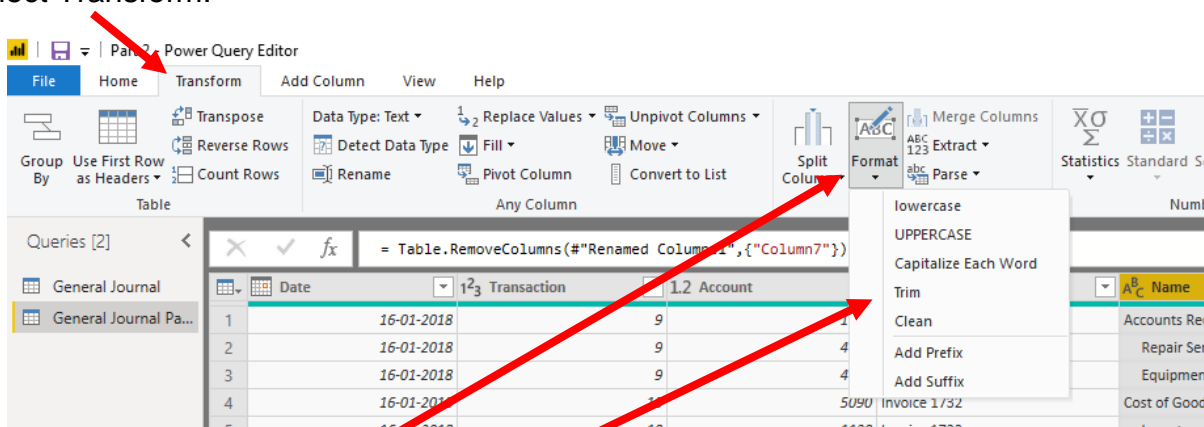


Select “Home”.

Select “Remove Column”.

In the column “Name” there are spaces before some words. Select column “Name”

Select Transform.



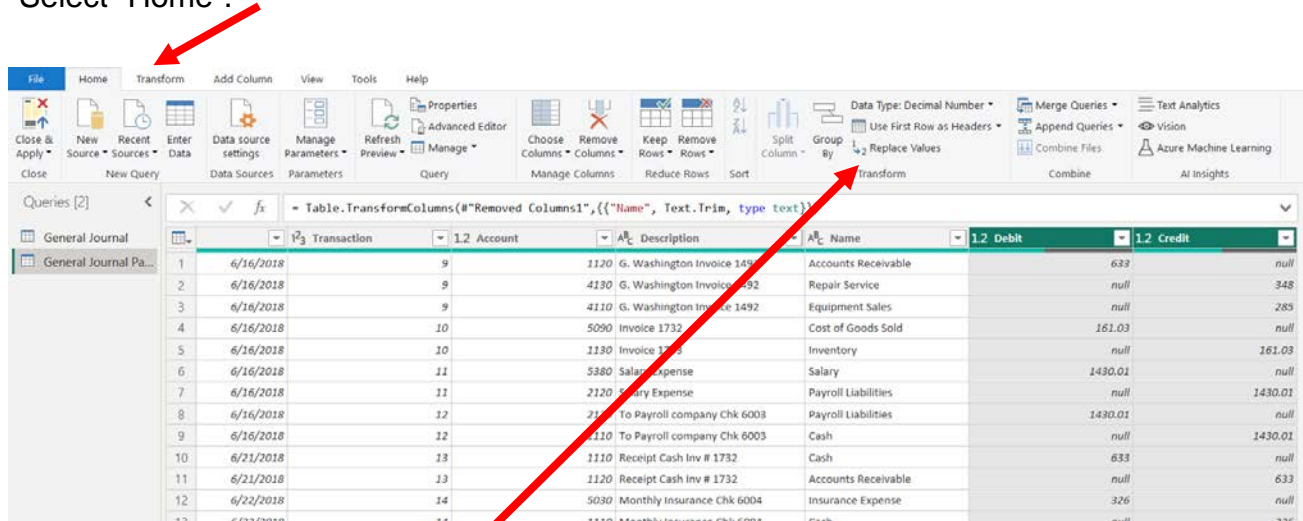
Select “Format”.

Select “Trim”.

Operation 7: Replace Values. Replace “Null” with “0”

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

Select “Home”.



Select “Replace Values”

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

Replace Values

Replace one value with another in the selected columns.

Value To Find

Replace With

OK

Cancel

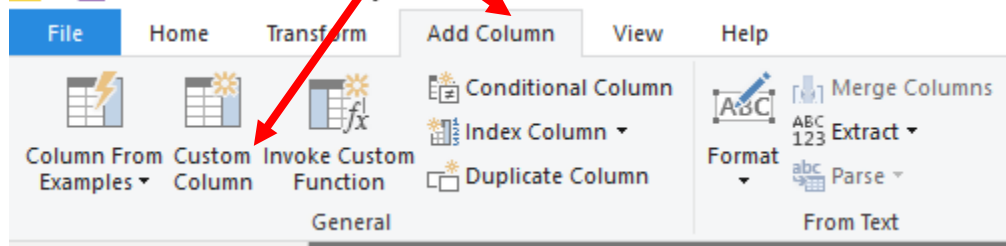
Click “OK”.

This replaces all null values with 0.

Operation 8: Add Custom Column. Add a new column that existed in the first data stream, “Total Balance”.

Select “Add Column”.

Select “Custom Column”.



In the Pop-up, Enter Name as “Total Balance” and Formula as [Debit]-[Credit]

Custom Column

Add a column that is computed from the other columns.

New column name
Total Balance

Custom column formula ⓘ
= [Debit]-[Credit]

Available columns

- Date
- Transaction
- Account
- Description
- Name
- Debit
- Credit
- Index

<< Insert

[Learn about Power BI Desktop formulas](#)

✓ No syntax errors have been detected.

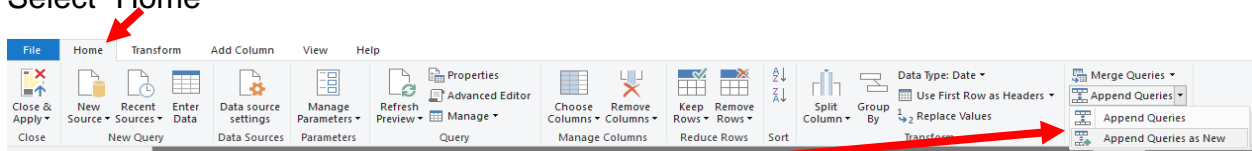
OK Cancel

Click OK

	ABC Name	1.2 Debit	1.2 Credit	1.2 Index	ABC 1.23 Total Balance
1	Accounts Receivable	633	0	1	633
2	Repair Service	0	348	2	-348
3	Equipment Sales	0	285	3	-285
4	Cost of Goods Sold	161.03	0	4	161.03
5	Inventory	0	161.03	5	-161.03

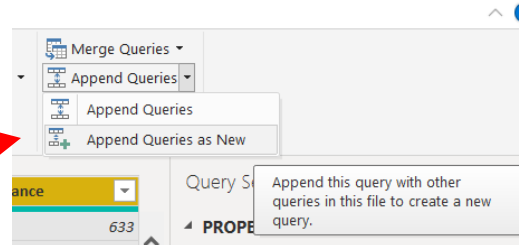
Operation 9: Union. Appending General Journal and General Journal Part 2

Select "Home"



Select "Append Queries".

Select "Append Queries as New".



In the pop-up select "General Journal" as the "First table".

Append

Concatenate rows from two tables into a single table.

☒ Two tables ☐ Three or more tables

First table

General Journal

Second table

General Journal Part 2

OK

Cancel

Select "General Journal Part 2" as the "Second"

Click "OK".

OK

Cancel

This creates a query named Append1.

Queries [3]

- General Journal
- General Journal Pa...
- Append1

Table: TransformColumnTypes(#"Added Index",{"Total Balance", type number})

Transaction	Date	Account	Name	Description
1	01-06-2018	1110	Cash	Investment from Mark Friedman
2	01-06-2018	1110	Cash	Hailey Computers 87245, ck6001
3	04-06-2018	1110	Cash	Scanner, Jake Supplies, S4-S41 ck6002
4	08-06-2018	1110	Cash	Pd A/p ck6003
5	14-06-2018	1110	Cash	Services performed by Lucus Pictures
6	16-01-2019	1110	Cash	To Payroll company Chk 6003
7	21-01-2019	1110	Cash	Receipt Cash Inv # 1732
8	22-01-2019	1110	Cash	Monthly Insurance Chk 6004
9	23-01-2019	1110	Cash	Maint Chk 6005
10	26-01-2019	1110	Cash	Supplies Chk 5056
11	16-01-2018	1120	Accounts Receivable	G. Washington Invoice 1492
12	21-01-2019	1120	Accounts Receivable	Receipt Cash Inv # 1732
13	24-01-2019	1120	Accounts Receivable	J. Adams Invoice 1493
14	16-01-2018	1130	Inventory	Invoice 1733
15	24-01-2019	1130	Inventory	Invoice 1733
16	25-01-2019	1130	Inventory	Purchased Inventory PO # 21021
17	01-06-2018	1211	Office Equip.	Hudson equipment Invoice BC3887
18	04-06-2018	1211	Office Equip.	Scanner, Jake Supplies, S4-S41 ck6002
19	01-06-2018	1311	Computer Equip.	Hailey Computers 87245, ck6001
20	01-06-2018	2101	Accounts Payable	Hudson equipment Invoice BC3887
21	02-06-2018	2101	Accounts Payable	Avery Repairs, Invoice 25478
22	08-06-2018	2101	Accounts Payable	Zac Advertising, 23547
23	08-06-2018	2101	Accounts Payable	Pd A/p ck6003

Query Settings

PROPERTIES

Name: Append1

APPLIED STEPS

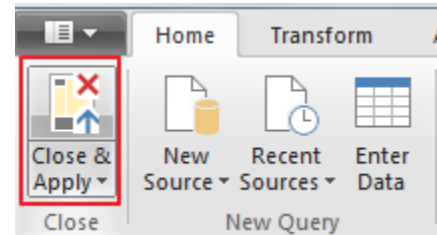
- Source
- Sorted Rows
- Removed Columns
- Added Index
- Changed Type

Operation 10: Load data.

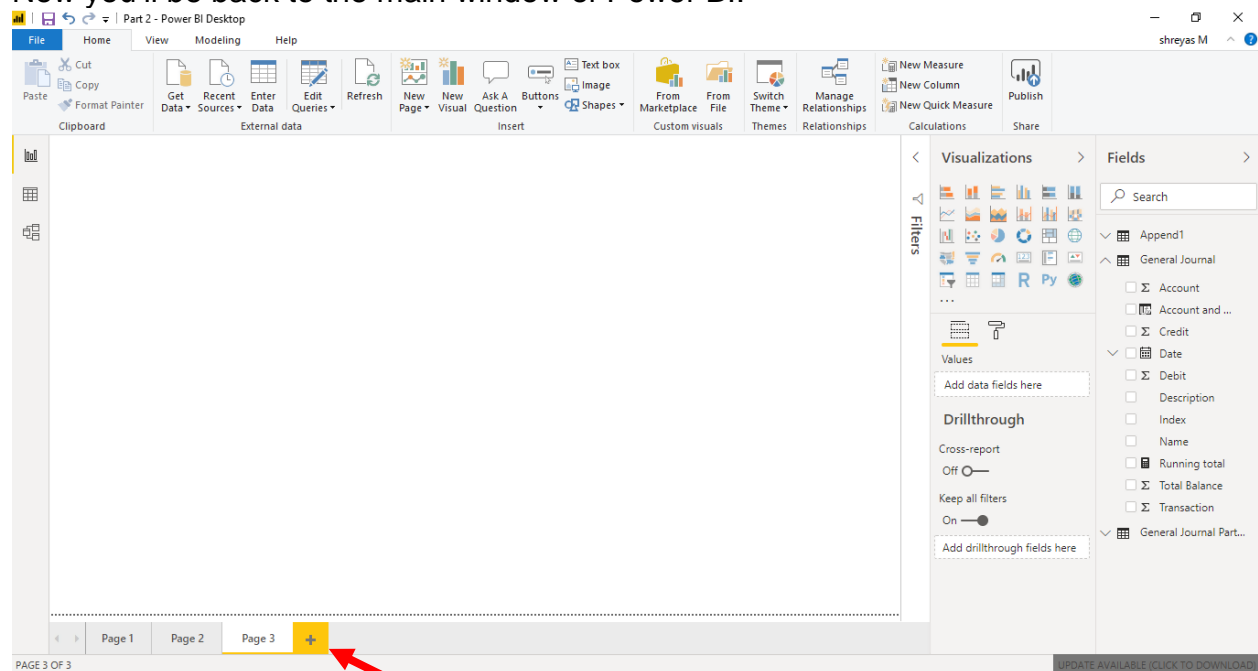
Select the tab “Home”

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.



Make sure you add a new page as shown in above.

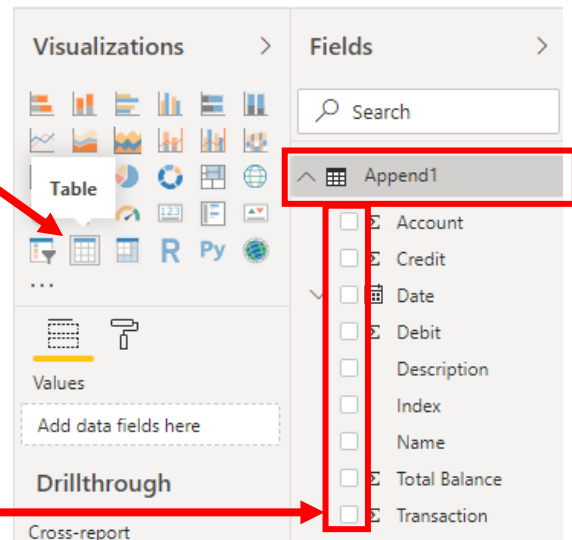
Operation 11: Create a “Table Visual”

Make sure you are using the query Append1.

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

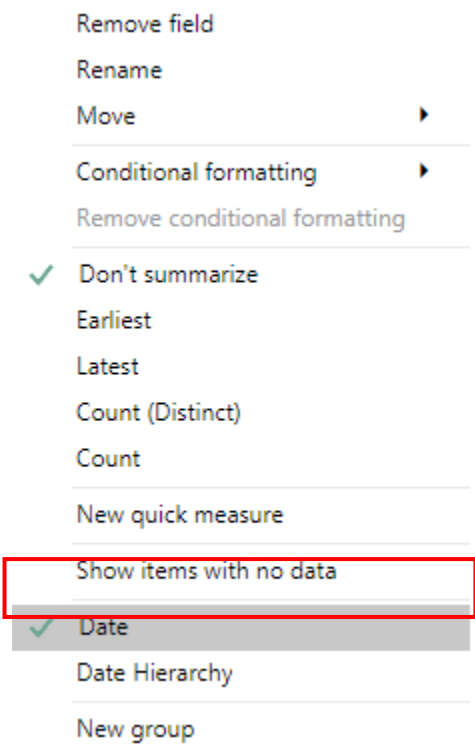
The order that you select the fields is used to determine the order in which the fields are displayed in the table. Click on the box next to each field in the order that you want the fields to be displayed.

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



Index	Account	Name	Transaction	Date	Description	Debit	Credit
20	2,101.00	Accounts Payable	2	Friday, June 01, 2018	Hudson equipment Invoice BC3887	0.00	4,000.00
21	2,101.00	Accounts Payable	4	Saturday, June 02, 2018	Avery Repairs, Invoice 25478	0.00	725.00
22	2,101.00	Accounts Payable	6	Friday, June 08, 2018	Zac Advertising,23547	0.00	3,380.00
23	2,101.00	Accounts Payable	7	Friday, June 08, 2018	Pd A/p ck6003	640.00	0.00
24	2,101.00	Accounts Payable	18	Monday, June 25, 2018	Purchased Inventory PO # 21021	0.00	3,350.00
11	1,120.00	Accounts Receivable	9	Saturday, June 16, 2018	G. Washington Invoice 1492	633.00	0.00
12	1,120.00	Accounts Receivable	13	Thursday, June 21, 2018	Receipt Cash Inv # 1732	0.00	633.00
13	1,120.00	Accounts Receivable	16	Sunday, June 24, 2018	J. Adams Invoice 1493	350.00	0.00
33	5,030.00	Advertising Expense	6	Friday, June 08, 2018	Zac Advertising,23547	3,380.00	0.00
27	3,100.00	Capital Stock	1	Friday, June 01, 2018	Investment from Mark Friedman	0.00	28,000.00
1	1,110.00	Cash	1	Friday, June 01, 2018	Investment from Mark Friedman	28,000.00	0.00
2	1,110.00	Cash	3	Friday, June 01, 2018	Hailey Computers 87245, ck6001	0.00	7,000.00
3	1,110.00	Cash	5	Monday, June 04, 2018	Scanner, Jake Supplies, 54-541 ck6002	0.00	125.00
4	1,110.00	Cash	7	Friday, June 08, 2018	Pd A/p ck6003	0.00	640.00
5	1,110.00	Cash	8	Thursday, June 14, 2018	Services performed by Lucas Pictures	11,000.00	0.00
6	1,110.00	Cash	12	Saturday, June 16, 2018	To Payroll company Chk 6003	0.00	1,430.01
7	1,110.00	Cash	13	Thursday, June 21, 2018	Receipt Cash Inv # 1732	633.00	0.00
8	1,110.00	Cash	14	Friday, June 22, 2018	Monthly Insurance Chk 6004	0.00	326.00
9	1,110.00	Cash	15	Saturday, June 23, 2018	Maint Chk 6005	0.00	190.00
10	1,110.00	Cash	19	Tuesday, June 26, 2018	Supplies Chk 5056	0.00	124.00
28	4,100.00	Computer & Consulting Revenue	8	Thursday, June 14, 2018	Services performed by Lucas Pictures	0.00	11,000.00
19	1,311.00	Computer Equip.	3	Friday, June 01, 2018	Hailey Computers 87245, ck6001	7,000.00	0.00
37	5,090.00	Cost of Goods Sold	10	Saturday, June 16, 2018	Invoice 1732	161.03	0.00
38	5,090.00	Cost of Goods Sold	17	Saturday, June 16, 2018	Invoice 1733	147.84	0.00
29	4,110.00	Equipment Sales	9	Saturday, June 16, 2018	G. Washington Invoice 1492	0.00	285.00

Similarly click on drop-down next to Date and select Date instead of Date Hierarchy

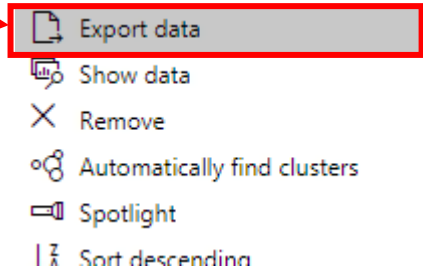


Operation 12: Exporting data to Excel

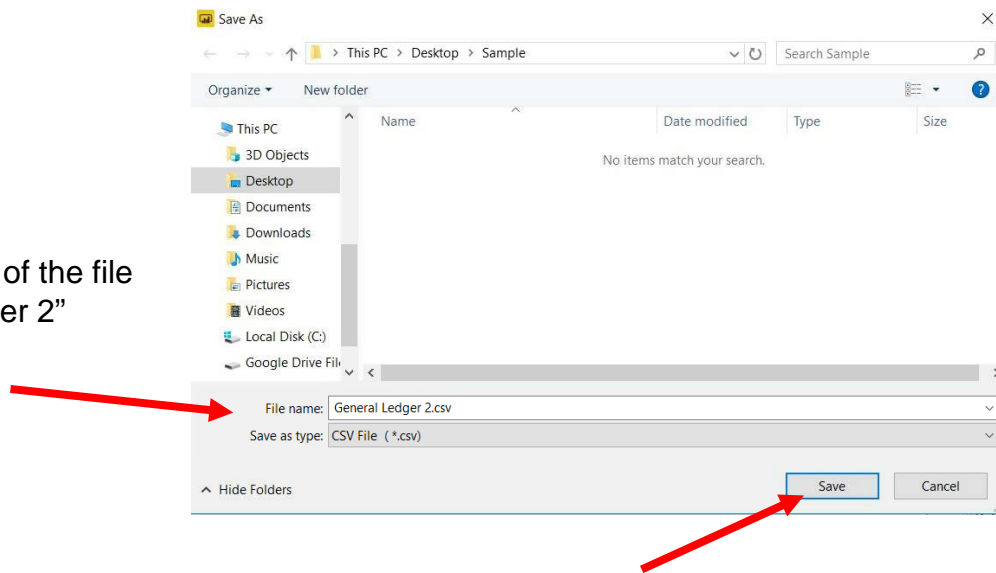
Sum of Account	Name	Sum of Transaction	Date	Description	Sum of Debit	Sum of Credit	Sum of Total Balance
2,101.00	Accounts Payable	4	Saturday, June 02, 2018	Avery Repairs, Invoice 25478	0.00	725.00	-725.00
2,101.00	Accounts Payable	2	Friday, June 01, 2018	Hudson equipment Invoice BC3887	0.00	4,000.00	-4,000.00
2,101.00	Accounts Payable	7	Friday, June 08, 2018	Pd A/p ck6003	640.00	0.00	640.00
2,101.00	Accounts Payable	18	Monday, June 25, 2018	Purchased Inventory PO # 21021	0.00	3,350.00	-3,350.00
2,101.00	Accounts Payable	6	Friday, June 08, 2018	Zac Advertising,23547	0.00	3,380.00	-3,380.00
1,120.00	Accounts Receivable	9	Saturday, June 16, 2018	G. Washington Invoice 1492	633.00	0.00	633.00
1,120.00	Accounts Receivable	16	Sunday, June 24, 2018	J. Adams Invoice 1493	350.00	0.00	350.00
1,120.00	Accounts Receivable	13	Thursday, June 21, 2018	Receipt Cash Inv # 1732	0.00	633.00	-633.00
5,030.00	Advertising Expense	6	Friday, June 08, 2018	Zac Advertising,23547	3,380.00	0.00	3,380.00
3,100.00	Capital Stock	1	Friday, June 01, 2018	Investment from Mark Friedman	0.00	28,000.00	-28,000.00
1,110.00	Cash	3	Friday, June 01, 2018	Hailey Computers 87245, ck6001	0.00	7,000.00	-7,000.00
1,110.00	Cash	1	Friday, June 01, 2018	Investment from Mark Friedman	28,000.00	0.00	28,000.00
1,110.00	Cash	15	Saturday, June 23, 2018	Maint Chk 6005	0.00	190.00	-190.00
1,110.00	Cash	14	Friday, June 22, 2018	Monthly Insurance Chk 6004	0.00	326.00	-326.00
1,110.00	Cash	7	Friday, June 08, 2018	Pd A/p ck6003	0.00	640.00	-640.00
1,110.00	Cash	13	Thursday, June 21, 2018	Receipt Cash Inv # 1732	633.00	0.00	633.00
1,110.00	Cash	5	Monday, June 04, 2018	Scanner, Jake Supplies, 54-541 ck6002	0.00	125.00	-125.00
1,110.00	Cash	8	Thursday, June 14, 2018	Services performed by Lucas Pictures	11,000.00	0.00	11,000.00
1,110.00	Cash	19	Tuesday, June 26, 2018	Supplies Chk 5056	0.00	124.00	-124.00
1,110.00	Cash	12	Saturday, June 16, 2018	To Payroll company Chk 6003	0.00	1,430.01	-1,430.01
4,100.00	Computer & Consulting Revenue	8	Thursday, June 14, 2018	Services performed by Lucas Pictures	0.00	11,000.00	-11,000.00
1,311.00	Computer Equip.	3	Friday, June 01, 2018	Hailey Computers 87245, ck6001	7,000.00	0.00	7,000.00
5,090.00	Cost of Goods Sold	10	Saturday, June 16, 2018	Invoice 1732	161.03	0.00	161.03
5,090.00	Cost of Goods Sold	17	Saturday, June 16, 2018	Invoice 1733	147.84	0.00	147.84
4,110.00	Equipment Sales	9	Saturday, June 16, 2018	G. Washington Invoice 1492	0.00	285.00	-285.00
4,110.00	Equipment Sales	16	Sunday, June 24, 2018	J. Adams Invoice 1493	0.00	264.00	-264.00
5,030.00	Insurance Expense	14	Friday, June 22, 2018	Monthly Insurance Chk 6004	326.00	0.00	326.00
100,968.00		405			63,644.89	63,644.89	0.00

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

Click on the More Options and select "Export Data".



Add the name of the file
“General Ledger 2”

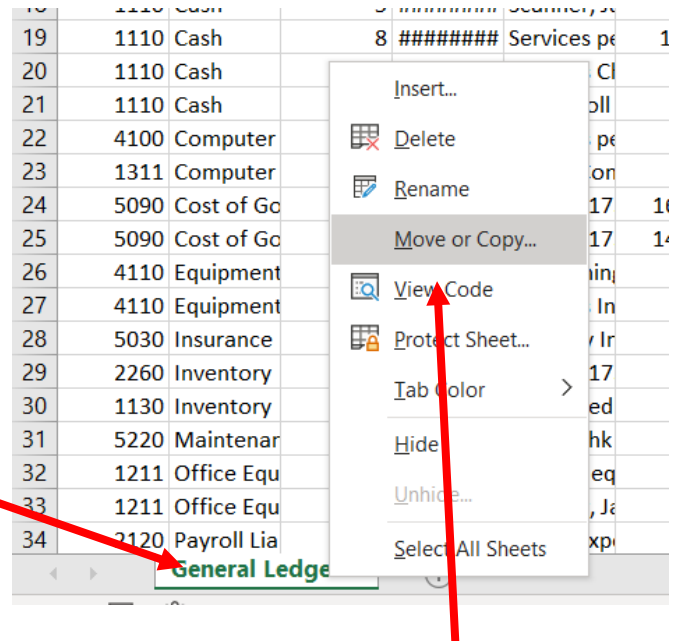


Select Save

In the file manager double click to open the original file MF8916 and then double click to open the CSV file you just saved. You'll notice that the data from the visual is exported into CSV

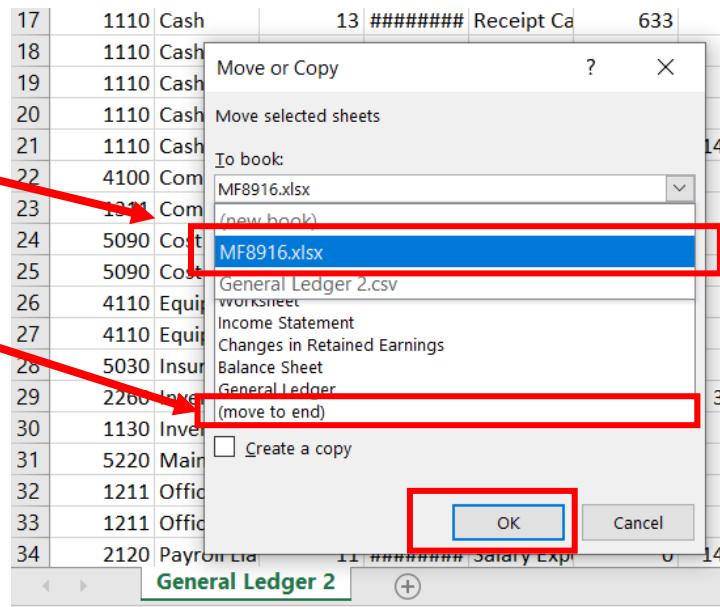
Before you perform the next step, make sure the original file MF8916.xlsx is Open

You can copy General Ledger 2 tab from the CSV to the original Excel file by right clicking on the tab and selecting Move or Copy



Select the Excel file you want to move the sheet to

Scroll till the end and click on (move to end)



Then click OK

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.

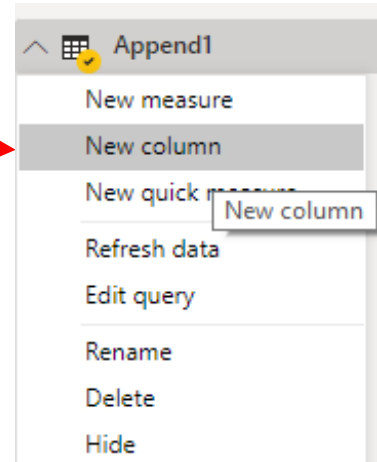
	A	B	C	D	E	F	G	H	I	J	K	L
	Account	Name	Transaction	Date	Description	Debit	Credit	Total Balance	Running Balance			
1												
2	1110	Cash	1	6/1/2018 0:00	Investment from Mark Friedman	28,000.00	-	28,000.00	=IF(A2<>A1,H2,H2+I1)			
3	1110	Cash	3	6/1/2018 0:00	Hailey Computers 87245, ck6001	-	7,000.00	(7,000.00)	=IF(logical_test, (value_if_true), (value_if_false))			
4	1110	Cash	5	6/4/2018 0:00	Scanner, Jake Supplies, 54-541 ck6002	-	125.00	(125.00)				
5	1110	Cash	7	6/8/2018 0:00	Pd A/p ck6003	-	640.00	(640.00)				
6	1110	Cash	8	6/14/2018 0:00	Services performed by Lucas Pictures	11,000.00	-	11,000.00				
7	1110	Cash	12	6/16/2018 0:00	To Payroll company Chk 6003	-	1,430.01	(1,430.01)				
8	1110	Cash	13	6/21/2018 0:00	Receipt Cash Inv # 1732	633.00	-	633.00				
9	1110	Cash	14	6/22/2018 0:00	Monthly Insurance Chk 6004	-	326.00	(326.00)				
10	1110	Cash	15	6/23/2018 0:00	Maint Chk 6005	-	190.00	(190.00)				
11	1110	Cash	19	6/26/2018 0:00	Supplies Chk 5056	-	124.00	(124.00)				
12	1120	Accounts Receivable	9	6/16/2018 0:00	G. Washington Invoice 1492	633.00	-	633.00				
13	1120	Accounts Receivable	13	6/21/2018 0:00	Receipt Cash Inv # 1732	-	633.00	(633.00)				
14	1120	Accounts Receivable	16	6/24/2018 0:00	J. Adams Invoice 1493	350.00	-	350.00				
15	1130	Inventory	18	6/25/2018 0:00	Purchased Inventory PO # 21021	3,350.00	-	3,350.00				
16	1211	Office Equip.	2	6/1/2018 0:00	Hudson equipment Invoice BC3887	4,000.00	-	4,000.00				
17	1211	Office Equip.	5	6/4/2018 0:00	Scanner, Jake Supplies, 54-541 ck6002	125.00	-	125.00				
18	1311	Computer Equip.	3	6/1/2018 0:00	Hailey Computers 87245, ck6001	7,000.00	-	7,000.00				
19	2101	Accounts Payable	2	6/1/2018 0:00	Hudson equipment Invoice BC3887	-	4,000.00	(4,000.00)				
20	2101	Accounts Payable	4	6/2/2018 0:00	Avery Repairs, Invoice 25478	-	725.00	(725.00)				
21	2101	Accounts Payable	6	6/8/2018 0:00	Zac Advertising, 23547	-	3,380.00	(3,380.00)				
22	2101	Accounts Payable	7	6/8/2018 0:00	Pd A/p ck6003	640.00	-	640.00				
23	2101	Accounts Payable	18	6/25/2018 0:00	Purchased Inventory PO # 21021	-	3,350.00	(3,350.00)				

“Save” and “Close” the Excel file and you are returned to the Power BI screen.

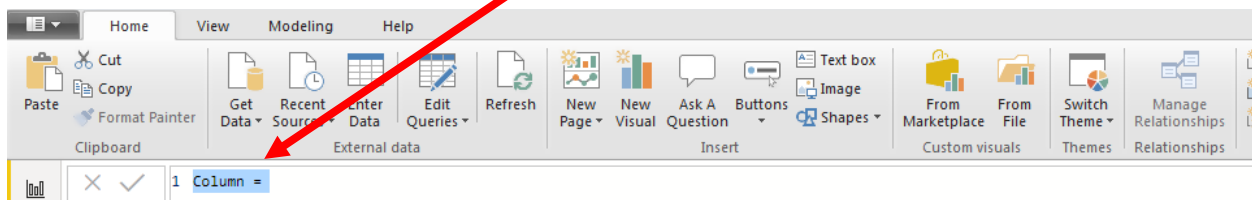
Operation 13: Calculating “Unadjusted Trial Balance”

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

To do this, Right click on the table name, Append1, and select New Column

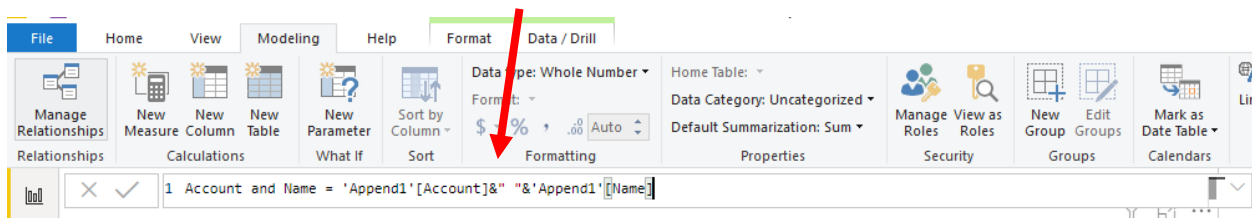


You'll notice that a new measure is added and the formula bar (on the top) shows the formula as Column =

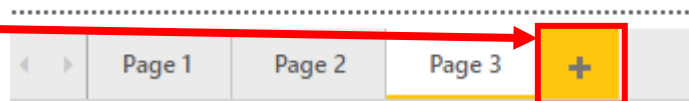


Enter the following formula in the formula bar and press Enter to add the new column

Account and Name = 'Append1'[Account]&" "&'Append1'[Name]

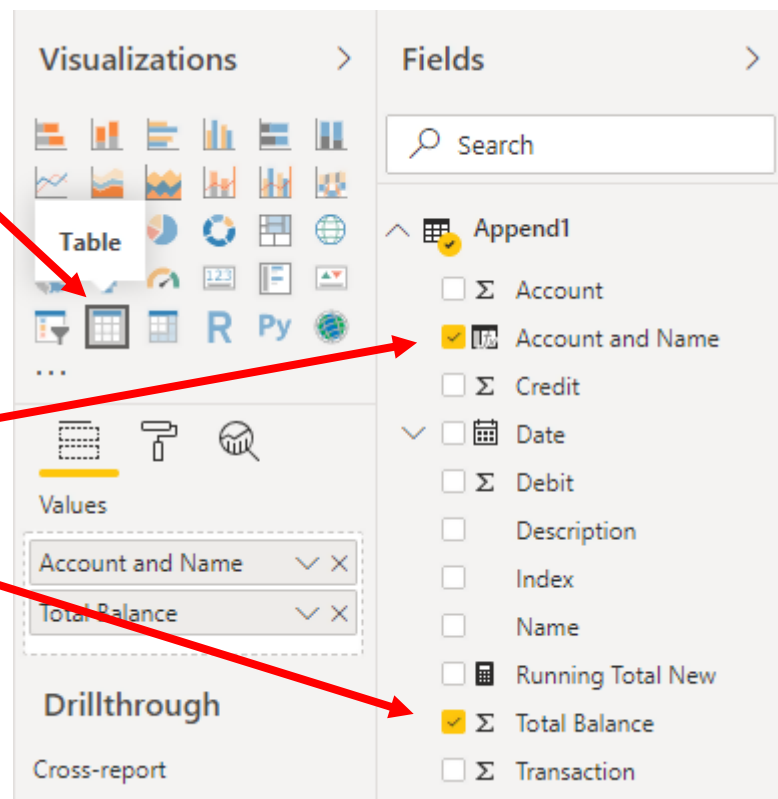


Add a new Page by clicking on the + icon seen next to Page 3 at the bottom



Insert a table visual

Add **Account and Name** field
and **Total Balance** field

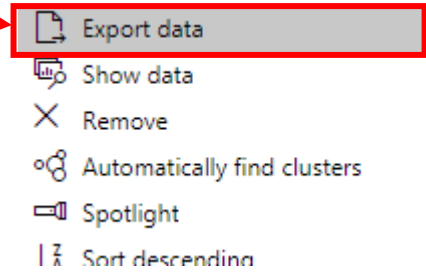


:

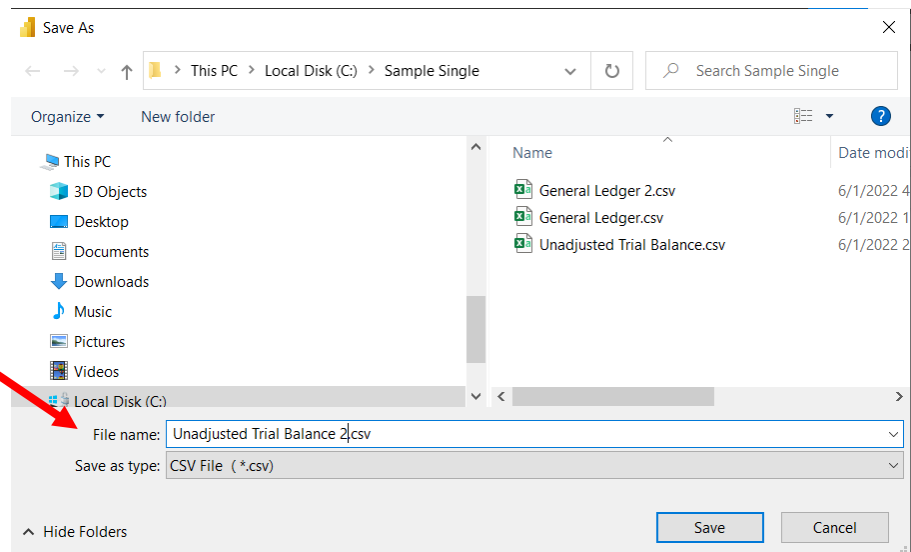
Account and Name	Total Balance
1110.Cash	29,797.99
1120.Accounts Receivable	350.00
1130.Inventory	3,041.13
1211.Office Equip.	4,125.00
1311.Computer Equip.	7,000.00
2101.Accounts Payable	-10,815.00
2120.Payroll Liabilities	0.00
3100.Capital Stock	-28,000.00
4100.Computer & Consulting Revenue	-11,000.00
4110.Equipment Sales	-549.00
4130.Repair Service	-434.00
5030.Advertising Expense	3,380.00
5030.Insurance Expense	326.00
5040.Repairs & Maint. Expense	725.00
5080.Supplies	124.00
5090.Cost of Goods Sold	308.87
5220.Maintenance/Janitorial	190.00
5380.Salary	1,430.01
Total	0.00

Select More Options indicated by 3 dots
(...) on the top right or the bottom right
of the table visual.

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



Add the name of the file
Unadjusted Trial Balance 2”

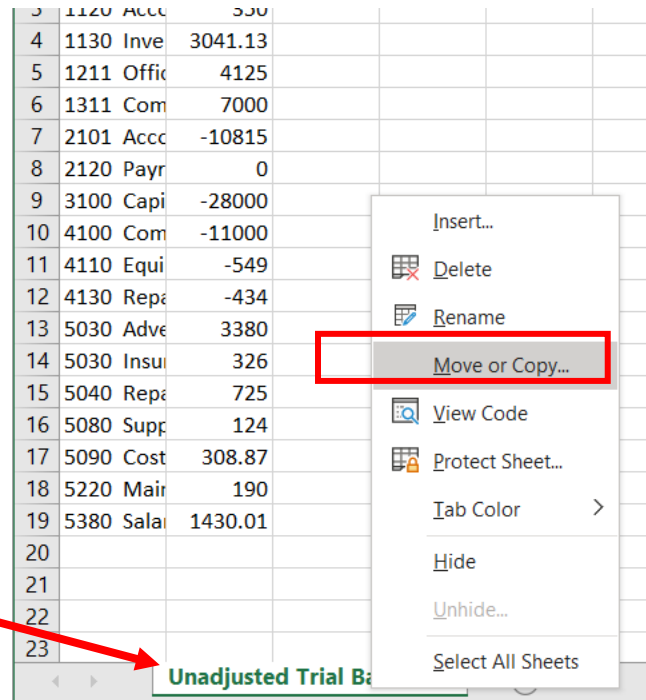


Select Save

In the file manager double click to open the original file MF8916 and then double click to open the CSV file you just saved.

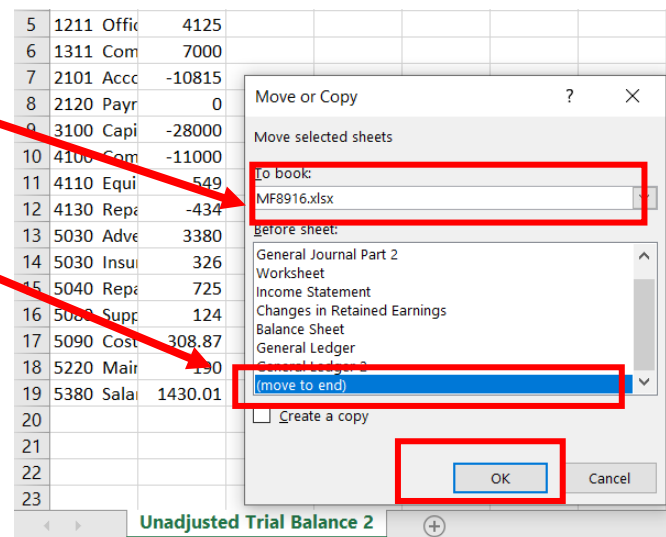
Before you perform the next step, make sure the original file MF8916.xlsx is Open

You can copy the Unadjusted Trial Balance 2 from the CSV to the original Excel file by right clicking on the tab and selecting Move or Copy



Select the Excel file you want to move the sheet to

Scroll till the end and click on (move to end)



Then click OK

Save and close Excel and Power BI Desktop