

Easy Steps



Unit 18743 (V4)

**Produce a spreadsheet from
instructions using supplied data
with
Microsoft Excel 2010**

- ☒ Easy to follow
- ☒ Step-by-step instructions
- ☒ Covers Unit Standard Criteria

A Cheryl Price Publication

Unit Standard 18743 (Version 4)

Produce a spreadsheet from instructions using supplied data – Excel 2010

This book covers the course outline for the following New Zealand Qualifications Authority Unit Standard:

Unit Standard 18743 - GENERIC COMPUTING (Level 1, Credit 2)

Produce a spreadsheet from instructions using supplied data

All topics in this Unit Standard are included in this book.

Retrievable exercise files are used with this book. These are available for free download from our web site at www.cherylprice.co.nz. Instructions for downloading are included on the next page.

© Cherylprice.co.nz Limited, March 2014

Cheryl Price
T.Dip.WP, T.Dip.T.

ISBN 978-1-877562-48-8

Disclaimer

All rights reserved. No part of this publication may be reproduced or transmitted in any form or by any means, electronic or mechanical, including photocopying, scanning, recording, or any information storage and retrieval system, without permission in writing from Cherylprice.co.nz Limited. No patent liability is assumed with respect to the use of the information contained herein. While every precaution has been taken in the preparation of this book, the publisher and authors assume no responsibility for errors or omissions. Neither is any liability assumed for damages resulting from the use of the information contained herein.

Cherylprice.co.nz Limited

PO Box 187
Matakana
Auckland 0948

Phone: (09) 422 7230
Mobile: 021 715 566
Fax: (09) 422 7236


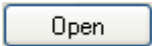





Web address:

www.cherylprice.co.nz

Published in New Zealand

Downloading Exercise Files

Exercise files can be downloaded from the Cheryl Price web site as follows:

1	In your web browser, type: www.cherylprice.co.nz
2	Press Enter on the keyboard to display the Cheryl Price website.
3	Click in the Product Search box and type the number of this unit standard, as shown at the right. <div data-bbox="1077 465 1380 645" data-label="Image"> </div>
4	Click on 
5	Click on US 18743
6	Under the Exercise Files heading click on the underlined blue hyperlink, ie Book Exercise Files – V4 Excel 2010 Free Download . The File Download dialog box will display.
7	If you have Winzip use the following instructions otherwise move to step 8.
	a Click on  .
	b Click on the  of the  button.
	c If My Documents folder is not displayed click on Set default unzip folder at the bottom of the list. Ensure My Documents is selected then click on Select Folder.
	d Click on the  of the  button and click on the My Documents folder. The files will be unzipped.
8	Click on  Save as then click on the Documents folder shown at the right. <div data-bbox="435 1702 587 1747" data-label="Image"> </div> <div data-bbox="1042 1608 1345 1731" data-label="Image"> </div>
9	Click on Open Folder which will display My Documents folder. Right click on the zipped exercise file and select Extract All. Click on Extract. A folder will be created containing the exercise files.

Exercise Files used in this book

(Instructions are included on the previous page for downloading retrievable files from our web site at www.cherylprice.co.nz.)

Name of files
Clarkson Contractors
Hemana Stationery Supplies
Sandi's Budget
Sandi's Budget for Charts
The Corner Dairy

Table of Contents

Section 1 – What is a Spreadsheet?, The Excel 2010 Screen, Open a Workbook, Add Data to a Workbook

Spreadsheets	2
Working with Spreadsheets.....	2
Manual versus Computerised Spreadsheets	3
Elements of a Spreadsheet.....	3
Samples of Spreadsheets	4
Advantages of Spreadsheets.....	4
Starting Excel 2010	5
The Excel Screen.....	5
Quick Access Toolbar	6
The Ribbon.....	6
The File tab.....	7
Dialog Box Launcher	8
Close Window/Close Excel.....	8
The Excel Worksheet	9
Column and Row Headings.....	9
Cells.....	9
Name Box.....	9
Formula Bar.....	10
Status Bar	10
Scroll Bars (vertical and horizontal)	11
The Workbook.....	12
Quiz 1	13
Quiz 2	13
Closing a Workbook.....	14
Opening a Workbook	15
Selecting Rows, Columns and Cells	15
Cell Contents	16
Equal to	17
Function.....	17
Range.....	17
Quiz 3	17
Adding Values to a Worksheet.....	19
Saving the Workbook	20
Quiz 4	20
Closing the Workbook.....	20
Moving around a Worksheet	21
Cursor Movements	21
Go To	22
Selecting Cells and Ranges	22
Quiz 5	23
Entering Data.....	23

Quiz 6	24
Printing a Worksheet.....	25

Section 2 – Creating, Editing and Formatting a Workbook, Creating Addition Formulas

Creating a Workbook	28
Entering Cell Contents	29
Editing Cell Entries	29
Editing with the Formula Bar.....	30
Editing Within a Cell	30
Deleting	30
Undo	31
Redo	31
Entering Data	31
Widening Columns.....	31
Column Headings.....	32
Entering Numeric Data	33
Saving a Workbook File.....	34
Quiz 7	35
Creating an Addition Calculation.....	36
Cell Reference.....	36
Operator.....	36
Equal to	36
Quiz 8	37
SUM Function	37
Quiz 9	38
Creating Non-Adjacent Cell Formulas.....	39
The AutoSum Button.....	39
Save and Close the Workbook.....	40
AutoFit a Column.....	41
Copying Formulas using the Fill Handle	42
Formatting the Worksheet.....	43
The Home Tab.....	43
Changing Fonts and Font Sizes.....	44
Formatting Numbers	44
Quiz 10	46
Totalling across a Worksheet.....	47
Quiz 11	47

Section 3 – Creating Spreadsheet Charts, Use Multiplication, Subtraction and Division Formulas

Charts in Excel	52
Types of Charts	52
Which Chart do I Use?	53
Column/Bar Chart	53
Area Chart	53

Line Chart.....	53
Pie Chart.....	53
Working with Charts	54
Creating a Column Chart.....	55
Adding Titles to the Chart.....	56
Row/Column Switching	56
Chart Worksheets	57
Creating the Worksheet.....	57
Viewing the Worksheet.....	58
Printing and Saving a Chart	58
Quiz 12	63
Creating Other Calculations	66
Different Operator Symbols	66
Entering a Formula.....	66
Quiz 13	66
Creating a Subtraction Formula.....	69
Creating a Multiplication Formula	70
Preview a Worksheet.....	71
Creating a Division Formula	73
Another Division Formula	74
Practise using Formulas.....	75
Practice Assessment	77

NZQA Outcomes and Evidence Requirements

Unit Standard 18743 (Version 4)

Title	Produce a spreadsheet from instructions using supplied data		
Level	1	Credits	2

Purpose	People credited with this unit standard are able to produce a spreadsheet from instructions using supplied data.
----------------	--

Classification	Computing > Generic Computing
-----------------------	-------------------------------

Available grade	Achieved
------------------------	----------

Explanatory notes

- 1 Candidates are required to produce and print a spreadsheet using supplied data and instructions that specify the formatting, graphic, and print layout requirements, and where the formulae should be placed in the spreadsheet.
- 2 Legislation relevant to this unit standard includes but is not limited to the:
Copyright Act 1994
Copyright (New Technologies) Amendment Act 2008
Health and Safety in Employment Act 1992,
Privacy Act 1993;
and any subsequent amendments.
- 3 An assessment resource to support computing unit standards (levels 1 to 4) can be found on the NZQA website at www.nzqa.govt.nz/asm.
'*The Computing Process - a clarification document*' contains further information and can be found on the NZQA website.

Outcomes and evidence requirements

Outcome 1

Produce a spreadsheet from instructions using supplied data.

Evidence requirements

- 1.1 Data is entered into the spreadsheet, using labels and values, in accordance with instructions.
- 1.2 Data is formatted in accordance with instructions.
- 1.3 Spreadsheet cell functions and/or formulae are used in accordance with the instructions.
- Range includes but is not limited to – add, subtract, multiply, divide, sum.
- 1.4 Two different types of graphs are produced from spreadsheet cell ranges in accordance with instructions.
- 1.5 The spreadsheet and graphs are printed in accordance with the layout requirements of the instructions.

Planned review date	31 December 2016
----------------------------	------------------

Status information and last date for assessment for superseded versions

Process	Version	Date	Last Date for Assessment
Registration	1	30 July 2002	31 December 2013
Revision	2	16 July 2004	31 December 2013
Review	3	22 May 2009	31 December 2015
Rollover and Revision	4	19 September 2013	N/A

Consent and Moderation Requirements (CMR) reference	0226
--	------

This CMR can be accessed at <http://www.nzqa.govt.nz/framework/search/index.do>.

Sample Document

What is a Spreadsheet?

The Excel 2010 Screen

Open a Workbook

Add Data to a Workbook

Learning Outcomes

At the end of this section you should be able to -

- ☐ Understand spreadsheets
- ☐ Identify elements of a spreadsheet
- ☐ Start Excel 2010
- ☐ Move around the workbook window
- ☐ Understand rows, columns and cells
- ☐ Open a workbook
- ☐ Identify labels, values and formula
- ☐ Add data to a workbook
- ☐ Save a workbook
- ☐ Print a worksheet
- ☐ Close a workbook

Spreadsheets

A spreadsheet is essentially a large chart composed entirely of rectangular spaces (called cells). A spreadsheet is made up of rows and columns. The data that is entered into cells can be stored as values, text, numbers or formulas.



Excel 2010 (or any spreadsheet program) makes calculations easy - it replaces your pencil, paper and calculator. If you change data in a worksheet, every formula associated with that data will be automatically recalculated accordingly. Data can be altered to calculate budgets and to forecast results. Worksheets can be saved on disk, retrieved and printed as required.

Charts can be created in a variety of different styles to show data in visual form. When spreadsheet data is changed, the information in the chart is updated and vice versa.

Spreadsheets are widely used -

- 1 **In industry and commerce for**
 - financial accounts
 - forecasting and projection results
 - recording and comparing data
 - personnel details
- 2 **At home for**
 - budgeting
 - calculations, eg painting, wallpapering
 - savings and travelling expenses
- 3 **At schools for**
 - test and examination results
 - timetables
 - school rolls
- 4 **At clubs for**
 - membership fees
 - sports results
 - sponsorship details

Examples of other spreadsheet programs are Lotus 1-2-3, Corel Quattro Pro, SuperCalc.

Working with Spreadsheets

In a spreadsheet program *cell references* are used and not the actual numbers to calculate what is contained in the *cells* (ie the intersection of a column and a row). If the actual numbers are changed then the calculations (referred to as *formulas*) will update.

Manual versus Computerised Spreadsheets



Before spreadsheet software programs, calculations were made on grid paper. To give you an understanding of how this relates to a spreadsheet, our example below shows each column indicated by an alphabetical letter and each row by a number. The characters used to identify each column are referred to as “column headings”.

The numbers used to identify each row are referred to as “row headings”. The intersection of a column and row is referred to as a “cell”, eg cell A1 contains the text Michael’s Budget, cell B8 contains the total of cells B5, B6 and B7. An example of a basic manual spreadsheet is shown below with data written onto the grid.

Elements of a Spreadsheet

	A	B	C	D	E	Column Heading
Row Heading 1	Michael's Budget					
2	April-June					Labels
3						
4		April	May	June	Total	
5	Bus Fares	35.00	32.00	38.50	105.50	Values
6	Entertainment	20.00	15.00	25.00	60.00	
7	Haircuts	12.00	12.00	12.00	36.00	
8	Total	\$67.00	\$59.00	\$75.50	\$201.50	
9						

The figures from each column would be added on a calculator and the total written into the Total row at the bottom of each column. You might also need to calculate each row across and insert the total amount in the Total column. The Total in cell E8 would then be the same whether added down column E, or across row 8 (ie it is a double check). The above spreadsheet would display in Excel as shown below.

	A	B	C	D	E
1	Michael's Budget				
2	April-June				
3					
4		April	May	June	Total
5	Bus Fares	35.00	32.00	38.50	105.50
6	Entertainment	20.00	15.00	25.00	60.00
7	Haircuts	12.00	12.00	12.00	36.00
8	Total	\$67.00	\$59.00	\$75.50	\$201.50
9					

Labels

Labels are text or numbers that are not used in a mathematical formula or equation. They help the reader understand different parts of a worksheet, ie column headings, row headings, title of a worksheet, etc.

Values

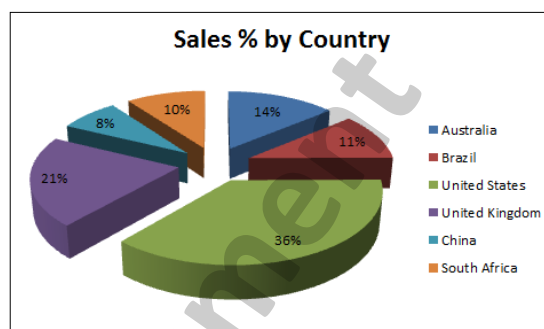
Values are data that is used to calculate results or the end result of a calculation.

Reference to particular data is described by the use of cell references to show how an amount is calculated, eg the Total Bus Fares figure of \$105.50 would be shown in an electronic spreadsheet as a formula, =SUM(B5:D5) which simply means to add the contents of cells B5+C5+D5. If one of the figures is changed, the formula will update automatically because *cell references* are used to calculate and not actual figures.

Samples of Spreadsheets

	A	B	C	D	E	F	G	H
1	Day Trippers							
2								
3	Tours	January	February	March	April	May	June	Total
4	Hinterland Tour	256	353	178	125	374	322	1608
5	The Coast Tour	312	262	285	310	345	370	1884
6	Bryon Bay and Tweed Heads	408	478	324	314	423	384	2331
7	Fraser Island	993	810	826	786	874	882	5171
8	Brisbane in a Day	554	487	512	456	492	414	2915
9	Brisbane at Night	452	435	478	398	416	488	2667
10	Total	2975	2825	2603	2389	2924	2860	16576

	A	B	C	D	E	F
1	VitaHealth Products - Worldwide Sales					
2	2011					
3						
4		Q1	Q2	Q3	Q4	Total
5	Australia	105,000	95,600	87,500	160,200	448,300
6	Brazil	85,000	92,300	75,000	96,000	348,300
7	United States	199,000	357,000	224,785	391,255	1,172,040
8	United Kingdom	153,000	169,000	158,700	180,250	660,950
9	China	62,500	52,500	49,000	82,000	246,000
10	South Africa	75,000	84,000	70,400	96,100	325,500
11						
12	Total	679,500	850,400	665,385	1,005,805	3,201,090
13						
14						
15	2010					
16						
17		Q1	Q2	Q3	Q4	Total
18	Australia	55,000	88,000	76,000	155,350	374,350
19	Brazil	75,000	85,300	72,400	95,000	327,700
20	United States	155,000	225,000	123,950	250,780	754,730
21	United Kingdom	125,000	255,690	155,890	175,500	712,080
22	China	65,000	45,650	45,000	77,350	233,000
23	South Africa	78,000	89,000	65,890	96,110	329,000
24						
25	Total	553,000	788,640	539,130	844,090	2,724,920
26						
27						
28	2009					
29						
30		Q1	Q2	Q3		
31	Australia	125,000	88,000	76,000	155,350	374,350
32	Brazil	75,000	85,300	72,400	95,000	327,700
33	United States	185,500	225,000	123,950	250,780	754,730
34	United Kingdom	145,500	255,690	155,890	175,500	712,080
35	China	65,000	45,650	45,000	77,350	233,000
36	South Africa	72,500	89,000	65,890	96,110	323,500
37						
38	Total	668,500	788,640	539,130	844,090	2,724,920






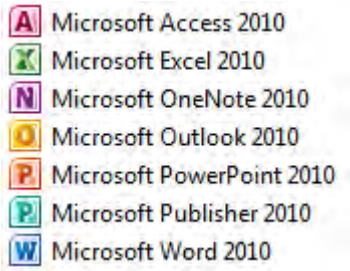

	A	B	C	D	E	F	G
1	Te Kea Trading Company						
2	Pricing Structure for December Sale						
3							
4							
5		Cost	Retail		Quantity	Value of	Sale
6	Product	Price	Price	% Margin	in Stock	Stock	Price
7	Calendars	\$11.00	\$18.95	41.95%	50	\$550.00	\$17.06
8	Saucepans	75	95	21.05%	25	1,875.00	85.5
9	Electric Jug	42	75.5	44.37%	32	1,344.00	67.95
10	Men's Sweatshirt	24	42.95	44.12%	55	1,320.00	38.66
11	Weedeater	185	269.9	31.46%	24	4,440.00	242.91
12	T-Shirts	15	24.85	39.64%	75	1,125.00	22.37
13	Garden Shed	295	375.5	21.44%	11	3,245.00	337.95
14	Crockpot	120	159.9	24.95%	30	3,600.00	143.91

Advantages of Spreadsheets

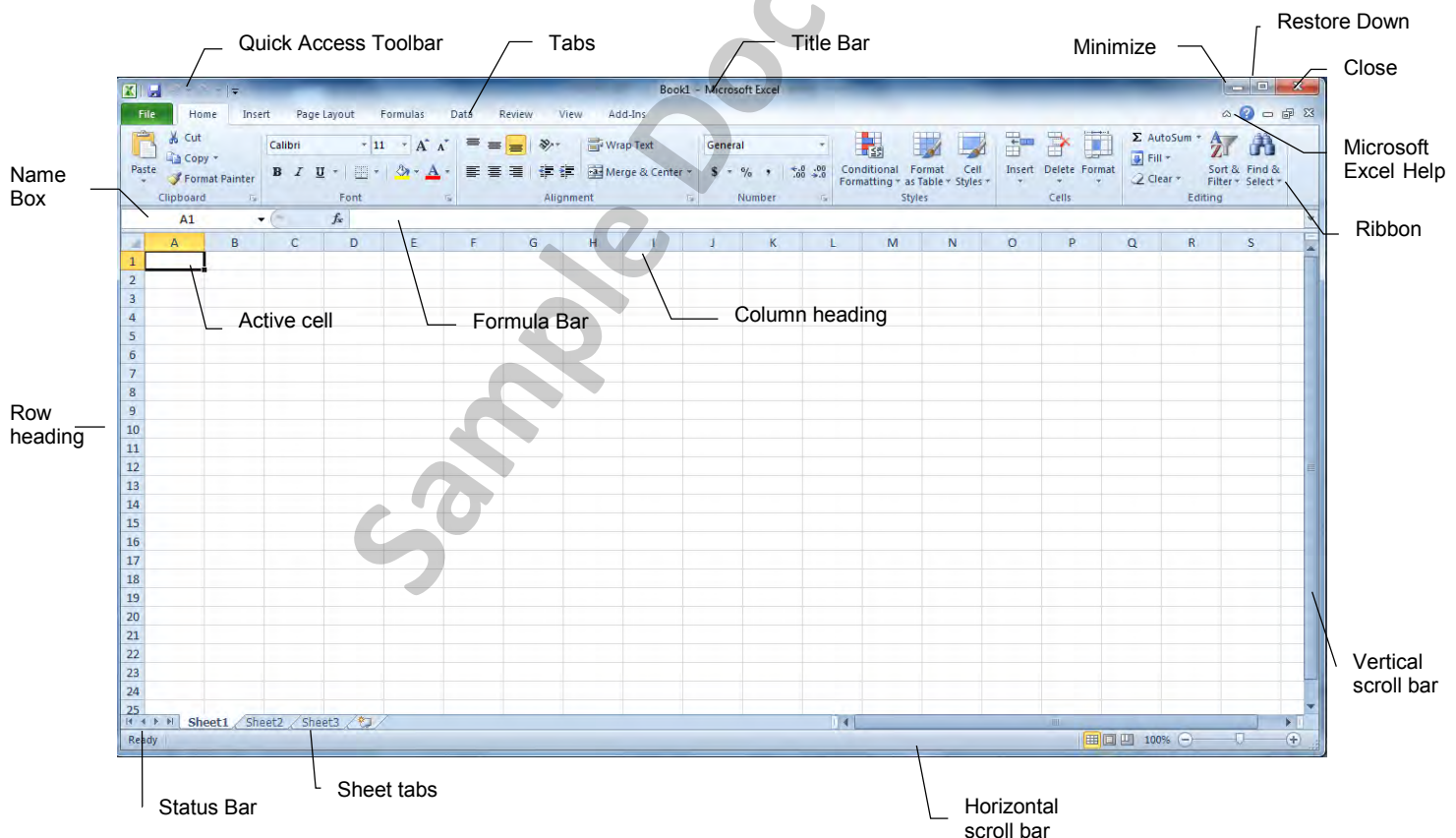
- Calculations can be performed quickly and easily.
- Figures can be quickly calculated and if data is altered the calculations automatically adjust.
- Worksheets within a workbook can be used for different groups of data. Data from a group of worksheets can be calculated onto one summary worksheet.
- Charts can be used to visually display data - bar, column, pie, line.
- Data can be manipulated, grouped and sorted into a specific order for lists, databases, etc. Data within a spreadsheet can then be quickly located.

Starting Excel 2010



Exercise 1

- 1 Click on the Start button  at the bottom left-hand corner of the screen.
- 2 Select  All Programs from the Start menu.
- 3 Select  Microsoft Office from the Programs menu.

- 4 Click on  Microsoft Excel 2010 from the list to start Excel 2010.

The Excel Screen



Note

The Office button  in Excel 2007 has been replaced with a File tab  which contains all basic tasks such as opening, saving and printing a spreadsheet.

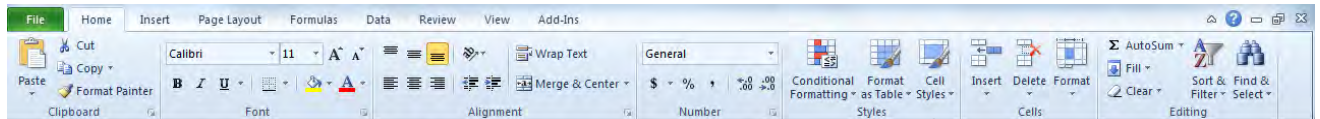
Quick Access Toolbar

The Quick Access Toolbar contains commands to Save, Undo and Redo. Frequently used commands can be added to this menu.



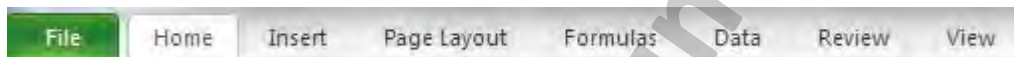
The Ribbon

The toolbars and menus from Excel 2003 were replaced by the ribbon in Excel 2007 and is very similar in Excel 2010. The ribbon provides access to all the tools required for working with a spreadsheet.



Ribbon Tabs

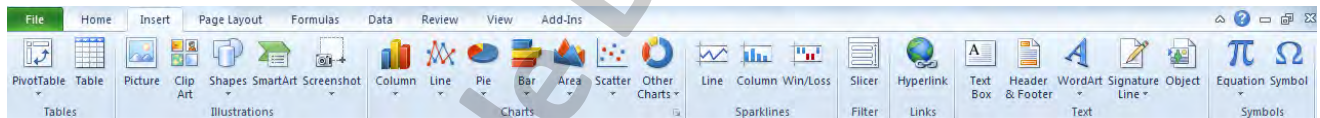
The ribbon has a series of tabs along the top; click on the tab to display the ribbon required. There are seven default tabs:



Exercise 2

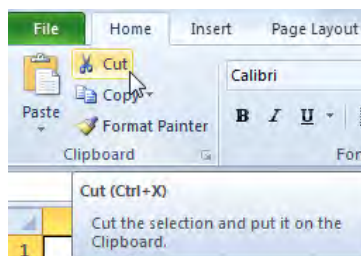
- 1 Position the mouse pointer on the Insert tab. Click on it.

The displayed buttons will change accordingly as shown below.



- 2 Click on the Home tab.
- 3 Position the mouse pointer on the Cut button  on the Home tab. (On your screen this button may not display the word "Cut").

A short description of the button is shown in a small box below the ribbon together with the shortcut key for that feature, ie Ctrl X.




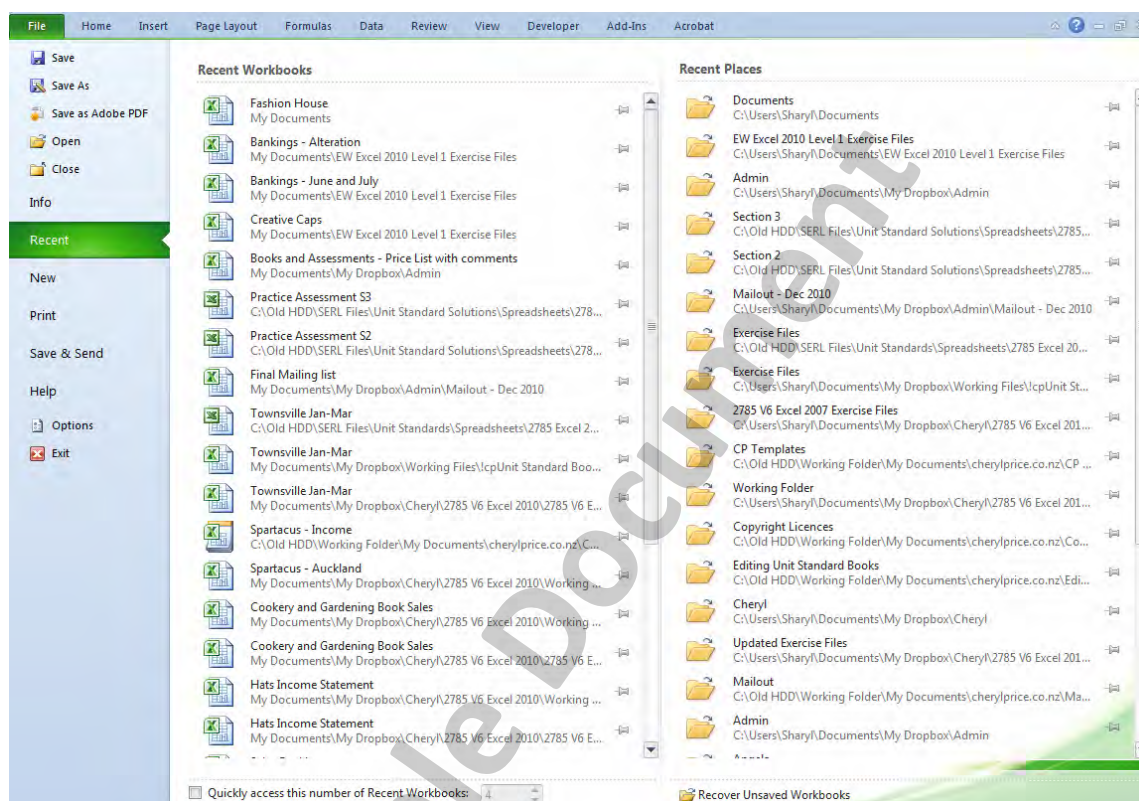
- 4 Move along other buttons on the Home tab to view their descriptions.

The File tab

The File tab  is located at the top left corner of the screen. It enables access to the common tasks for all Microsoft Office programs such as New, Open, Save and Print.

Exercise 3

- 1 Click on the File tab 
- 2 Click on the different options at the left. At the right relevant details relating to that option will be displayed. The Recent option is shown below.



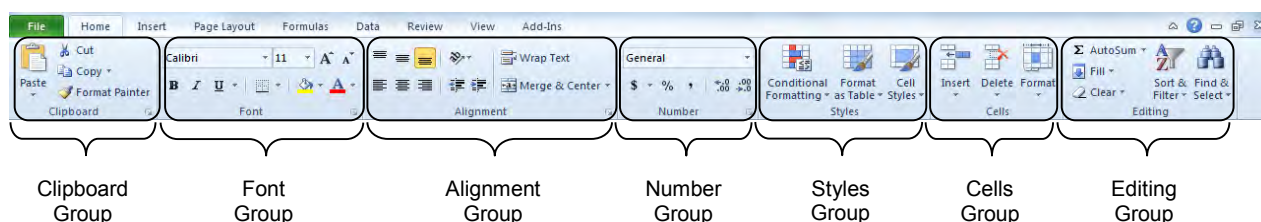
- 3 Click again on the File tab to remove the File menu.

There are also hidden tabs that appear when appropriate, such as the Chart Tools. These are displayed when you are working on a chart and disappear again when you have finished.



Groups

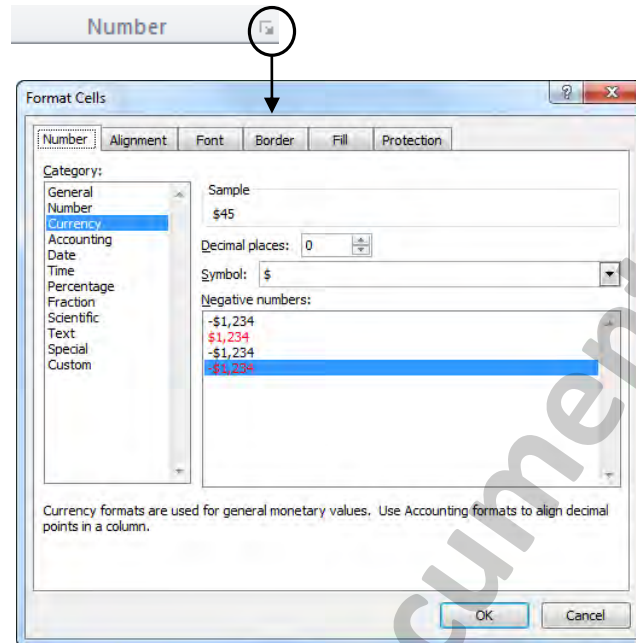
Ribbons are split into groups, (eg the Font Group). Each group contains command buttons appropriate to a particular action; the font formatting tools are located in the Font Group.



Dialog Box Launcher

The Dialog Box Launcher is the small diagonal arrow in the bottom right corner of some groups. When you click on this button, it displays an associated dialog box.





Dialog boxes usually contain more settings or advanced features. For example, the Number dialog box allows you to make formatting changes to the contents of the current cell, or selected cells.

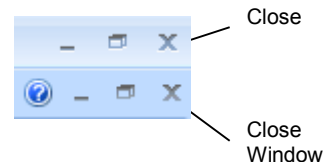


Close Window/Close Excel

Used to close the current workbook or shut down Excel 2010.

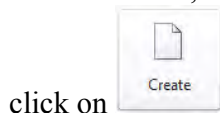
Exercise 4

- 1 Click on the Close Window button  at the top right of the screen. If you are asked to save changes click on No.
- 2 Click on the Close button  on the Title bar to close Excel
OR
- 3 Click on the File tab  and select .

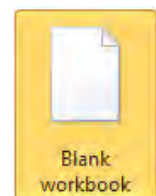


Note Each time you start Excel a blank worksheet will be displayed. If you close a worksheet when in Excel and want to create another worksheet you need to click on the File tab, ensure Blank workbook is selected (as shown at the right) then

Ctrl N

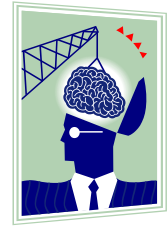


click on



The Excel Worksheet

The Excel worksheet is the computer equivalent of a paper ledger sheet. It is made up of a grid consisting of columns and rows. This worksheet environment can make working with numbers easy.

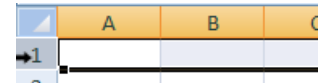
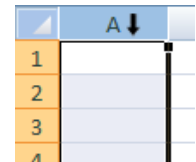


	Columns			
	A	B	C	D
1				
2				
3				
4				
5				
6				
7				

Column and Row Headings

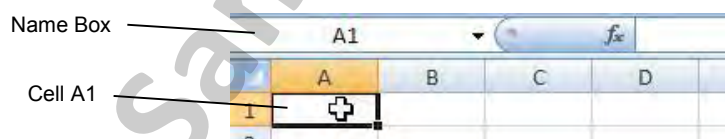
Exercise 5

- 1 Ensure a new blank worksheet is displayed.
- 2 Move the mouse pointer to display next to the A in column A.
- 3 Click and column A will be selected as shown at the right.
- 4 Move the mouse pointer to column D. Click on the column heading D to select that column.
- 5 Move the mouse pointer to display next to the 1 in the first row (ie row 1).
- 6 Click and row 1 will be selected as shown at the right.
- 7 Move the mouse pointer to the row 5 heading and click to select the row.



Cells

Remember that the intersection of a row and column is called a *cell*. Each cell is assigned a unique *address* according to the column letter and the row number. For example, the cell in the far upper left corner is named cell A1 (column A, row 1).

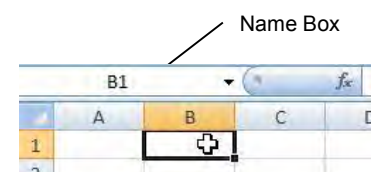


Name Box

The Name Box is located at the top left corner of the worksheet, immediately below the ribbon. When Excel is started it will show the current location as cell A1.

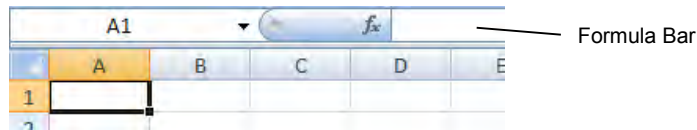
Exercise 6

- 1 Click on cell A1.
- 2 Move the mouse pointer to the cell at the right of cell A1 and click. The Name Box will display the name of the cell as B1.
- 3 Move the mouse pointer down a cell and click. The Name Box will display B2.
- 4 Move the mouse pointer to the left of the current cell and click. The Name Box will display A2.
- 5 Click on cell A1 and look at the Name Box to ensure you are in the correct cell.





Formula Bar

The Formula Bar is located on the same line as the Name Box. It displays the contents of the cell and is used to edit data.



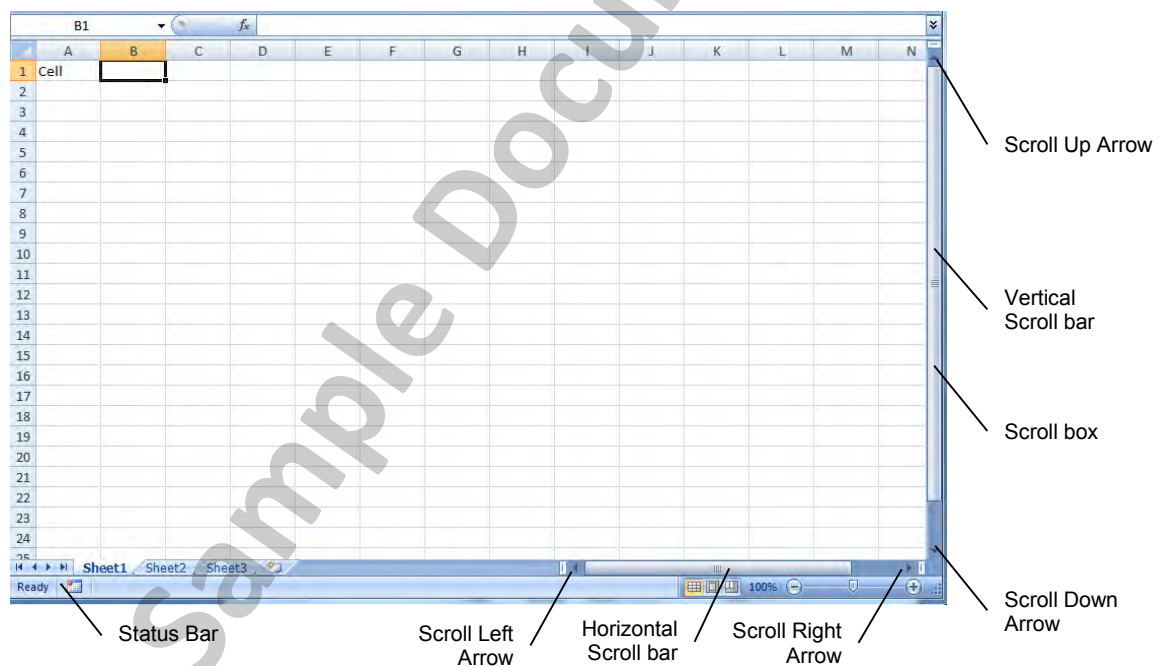
Exercise 7

- 1 Type: **Cell** which displays the text in the Formula Bar.
- 2 Move the mouse pointer to the Enter button  on the Formula Bar and click. The text will be entered into cell A1.
- 3 Click on B1 and type: **Column**
- 4 Move the mouse pointer to the Cancel button  on the Formula Bar and click. The text will be deleted from the Formula Bar and not entered into cell B1.



Status Bar

The Status Bar is located at the bottom of the worksheet. It shows the current condition of the worksheet - it shows as *Ready* indicating that the worksheet is ready to accept instructions.

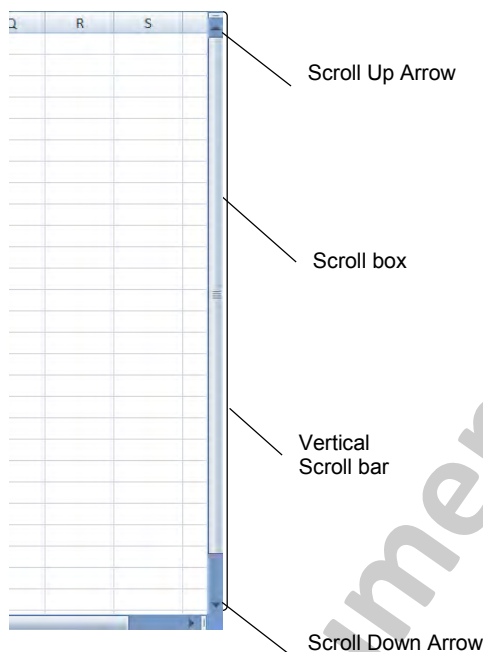


Exercise 8





- 1 In cell B1 type: **Column** The condition of the Status Bar will change to *Enter*.
- 2 Press Enter and the condition of the Status Bar will change to *Ready*.

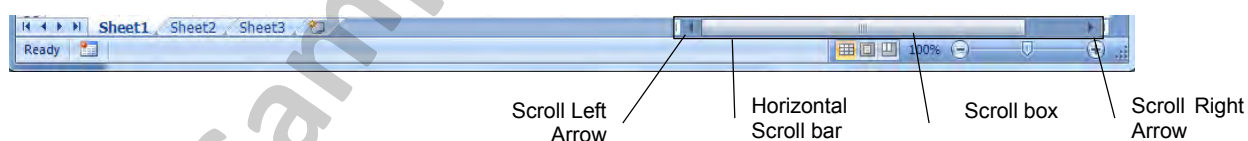
Scroll Bars (vertical and horizontal)

These are vertical and horizontal bars with arrows used to scroll through a worksheet using the mouse.



Exercise 9

- 1 Click once on the Scroll Down Arrow  at the bottom of the vertical scroll bar. You will be moved down a row.
- 2 Click three more times and row 5 will now display as the first row in the worksheet.
- 3 Click on the Scroll Up Arrow  until row 1 is shown.
- 4 Click on the Scroll Right arrow  five times to move across the worksheet.
- 5 Click on the Scroll Left arrow  five times to move back to display the first column in the worksheet.



The Scroll box is used to scroll through a worksheet quickly and indicates the position within a worksheet. It also enables you to move to a specific page.

The Workbook

A workbook is a single file in Excel. In each new workbook there are worksheets. By default an Excel workbook will have three blank worksheets. Worksheets are named as *Sheet1*, *Sheet2*, etc. Worksheets are designed to display different data, eg a company might use a worksheet for each sales branch, then a final worksheet which totals all sales figures from each branch and displays a summary.

Sheet tabs are displayed at the bottom of the screen. You can move from worksheet to worksheet by clicking on each sheet tab OR by using the Tab Scroll buttons, as displayed below.

Tab Scroll buttons

Active worksheet (displayed on screen)

Sheet tabs

Sydney

Auckland

Christchurch

	January	February	March	TOTALS
Cogee	1,060	2,156	3,265	6,481
Mossman	2,387	2,555	2,896	7,838
Lane Cove	1,050	1,195	1,195	3,440
Padstow	1,457	1,895	1,895	5,247
TOTAL	\$ 5,954	\$ 7,801	\$ 9,251	\$ 23,006

	January	February	March	TOTALS
Avondale	1,200	1,350	1,475	4,025
St Lukes	1,245	1,145	1,330	3,720
Shore City	1,345	1,435	1,545	4,325
Central	1,600	1,550	1,890	5,040
TOTAL	\$ 5,390	\$ 5,480	\$ 6,240	\$ 17,110

	January	February	March	TOTALS
Avonhead	1,500	1,350	1,295	4,145
Papanui	1,455	2,300	1,655	5,410
Woodend	1,267	1,500	1,676	4,443
Lyttleton	1,056	1,875	1,555	4,486
TOTAL	\$ 5,278	\$ 7,025	\$ 6,181	\$ 18,484

Each sheet tab can contain a break down of different areas/costings, etc within a workbook. A summary of the sheet tabs is often displayed on the first or last sheet tab.

Summary

	January	February	March	TOTALS
Sydney	5,954	7,801	9,251	23,006
Auckland	5,390	5,480	6,240	17,110
Christchurch	5,278	7,025	6,181	18,484
TOTAL	\$ 16,622	\$ 20,306	\$ 21,672	\$ 58,600