Course
TECHNOLOGY

Lotus® 1-2-3® *R2.3* FOR Accounting PRINCIPLES

Jeffrey E. Michelman

Lotus® 1-2-3® *R2.3* *for* Accounting Principles

Jeffrey E. Michelman
University of North Florida

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Foreword

When viewed through the eyes of an accounting professional, the 1980s brought considerable change: No longer are paper and pencil sufficient to make a decision, audit financial statements, or create financial reports.

Today's rapidly changing markets require everyone to be literate in the use of personal computer technology and application software. Such knowledge is crucial to enhancing decision making, record keeping, and the overall quality of work life.

In recent years, Lotus 1-2-3 has become a standard tool for financial professionals. This application software has grown from a simple spreadsheet to a three-dimensional, mouse-driven support tool used by people in all levels of the organization, from administrative staff to chief executive officers. Although Lotus 1-2-3 cannot replace the basic knowledge and assurance of comprehension provided in today's educational institutions, it can free professionals to focus on larger strategic questions by providing a tool for the efficient manipulation of data.

This rapid growth in technology demands changes in the country's educational curriculum if students are to have future success. Technological literacy must become a component of the educational process, in the same manner that an alphabet represents the building blocks upon which language is created.

Technology, coupled with aggressive educational initiatives, can give us all a financial world at the turn of the next century that few could have envisioned a generation ago. It can be a world where paper documents are eliminated and all data are shared electronically; where analysis is performed using applications created by experts in the field; where data are gathered quickly and easily and accessed with verbal commands. This is the future world of accounting—whether accountants find themselves members of a major corporation, consulting to management, or performing certified audits.

Whether this book is your first foray into the world of personal computers or part of your effort to adapt to an ever-changing and evolving software environment, keep in mind that change is constant, and we all have the responsibility of keeping pace.

Ron Salzman
Vice President and Controller
AT&T Universal Card Services Corp.
Jacksonville, Florida

From the Publisher...

At Course Technology, Inc., we are very excited about bringing you, college professors and students, the most practical and affordable technology-related products available.

The Course Technology Development Process

Our development process is unparalleled in the higher education publishing industry. Every product we create goes through an exacting process of design, development, review, and testing.

Reviewers give us direction and insight that shape our manuscripts and bring them up to the latest standards. Every manuscript is quality tested. Students whose background matches the intended audience work through every keystroke, carefully checking for clarity, and pointing out errors in logic and sequence. Together with our own technical reviewers, these testers help us ensure that everything that carries our name is error-free and easy to use.

Course Technology Products

We show both *how* and *why* technology is critical to solving problems in college and in whatever field you choose to teach or pursue. Our time-tested, step-by-step instructions provide unparalleled clarity. Examples and applications are chosen and crafted to motivate students.

The Course Technology Team

This book will suit your needs because it was delivered quickly, efficiently, and affordably. In every aspect of our business, we rely on a commitment to quality and the use of technology. Every employee contributes. The names of all of our employees, each equity holders in the company, are listed below:

Stephen M. Bayle, Josh Bernoff, Jan Boni, Irene Brennan, Susan Collins, John M. Connolly, Rebecca Costello, Debbie Crane, David Crocco, Tracy Day, Howard S. Diamond, Mark Dec, Katie Donovan, Joseph B. Dougherty, Don Fabricant, Kevin Flanagan, Lori Glass, Suzanne Goguen, David Haar, Deanne Hart, Nicole Jones, Matt Kenslea, Peter Lester, Suzanne Licht, Paddy Marcotte, Kathleen McCann, Laurie Michelangelo, Kim Munsell, Paul Murphy, Amy Oliver, Debbie Parlee, George J. Pilla, Katherine T. Pinard, Diana Simeon, Robert Spadoni, Kathy Sutherland, David Upton, Mark Valentine, Jacqueline Winspear.

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Preface

The purpose of this book is to teach you how to use Lotus 1-2-3. In its 10 chapters, *Lotus 1-2-3 Release 2.3 for Accounting: Principles* teaches 1-2-3 in the context of accounting examples related to the activities of one hypothetical organization—Tennis & More.

You will be able to integrate the process of learning Lotus 1-2-3 into your accounting education for two very important reasons. First, it is often difficult to understand many of the new and varied concepts in introductory accounting. In this respect, 1-2-3 enables you to think about solving problems rather than focus on memorizing formulas. Second, the nature of accounting and business decision making is very complex. By building models with 1-2-3, you gain an important understanding of the business decision-making process.

Audience and Prerequisites

No prior knowledge of accounting is expected, but it is important to understand that the intent of this book is to reinforce accounting skills you are learning in your other classes. This book is not intended to be a substitute for your accounting textbook. Because you will often find that learning accounting is a difficult process, try to use this textbook to make this process easier.

This book does not assume that you have any prior knowledge of 1-2-3 or spreadsheets in general. However, if you do have either 1-2-3 or other spreadsheet experience, you should find this book offers a different and comprehensive way to learn 1-2-3. By the time you are finished, you should be able to look at an accounting problem and formulate the structure of a spreadsheet solution in your mind.

Acknowledgments

Many individuals have been involved in creating this project. I will try my best to recognize those whose efforts were most important. While every effort was made to incorporate the suggestions of all the individuals involved in this project, responsibility for the quality of the final product rests on my shoulders.

Lotus Development Corporation

I would like to thank Lotus Development Corporation for its continued commitment to education by supporting the development of this book and making the software available to students at an affordable price. In this respect, we all owe a great deal of thanks to Alan Minard of Lotus Development Corp. for coordinating these efforts.

Course Technology, Inc.

A project like this one cannot happen without the support of top management. In this respect, I'd especially like to thank John Connolly, Steve Bayle, and Joe Dougherty, although a thank-you seems to be an understatement of their commitment. Although many individuals at CTI were instrumental in this project, I owe a special thank-you to the following individuals who placed a piece of themselves within the next 400 pages: Darlene Bordwell, Debbie Crane, Nicole Jones, John Mihnos, Mary Sheehan, Rob Spadoni, Kathy Sutherland, Matt Tyndall, and Mark Vodnik.

The product manager for this book has been much more than editor. Diana Simeon, through her efforts, encouragement, and understanding, has helped me

realize that age has nothing to do with wisdom. This book says a lot about her, and her commitment to students.

Students

A project like this one could not have been completed without the commitment and support of a dedicated group of students. These students experienced first hand the pressures of the product development life cycle. For this reason, a very special thank-you goes to George Biastre, Kerry Dodson, Linda Hong, Jackie Lewis, Greg Palmer, and Cindy Sharon, all of the University of North Florida. They are reminders to each of us why we went into teaching in the first place.

Colleagues

Although my colleagues at the University of North Florida have encouraged me throughout this process, I would like to express a special thank-you to Dean Ed Johnson and to my chairman, Homer Bates, for encouraging me to complete this project. Finally, the help, support, and encouragement of Diane Adcox gave this project the influence of a "teacher's teacher."

Reviewers

Without reviewers, a project of this type is destined to be conceived in a vacuum. For this reason, I owe an important debt to each of these individuals: Tom Hoar, Houston Community College; Cynthia Holloway, Tarrant County Community College; Donald MacGilvra, Shoreline Community College; James Makofske, Fresno City College; Alfredo Salas, El Paso Community College; Linda Smith, South Georgia College, and Vicki Vorell, Cuyahoga Community College.

Personal Thanks

The encouragement, advice, and counsel of many people made this project possible, but it is important that I give special thanks to several of them: John Taylor, whose advice is always welcome; Kim McCarthy of KPMG Peat Marwick, who learned what it was like to be a research assistant again; Jane Webster of Penn State, who keeps reminding me that accountants really can have fun at the computer; Donna Wainwright, who will always act as an inspiration in my writing; and finally, Ron Salzman from AT&T Universal Card for his continued commitment to education.

Although this project seemed to take forever, yet happened almost overnight, a special thank-you to the most important person in my life: my wife Maureen. She must be recognized above all others.

Jeffrey E. Michelman
Jacksonville, Florida
March 1992

About the Author

Jeffrey E. Michelman is currently an assistant professor of accounting information systems at the University of North Florida in Jacksonville. He received a BS degree in accounting and economics from the University of Delaware, an MHA from Washington University in St. Louis, and both an MBA and a Ph.D. in accounting from the University of Wisconsin-Madison. Dr. Michelman is both a CPA and a CMA. His current research centers on the impact of information on organizational decision making in the health care setting and the influence of microcomputers on the practice of accounting. He has published his research in *Accounting Organizations & Society*, *Management Information Systems Quarterly*, *The International Conference on Information Systems Proceedings*, *Health Services Management Research*, and other health care-related journals.

Dr. Michelman has become a vocal proponent of the need to integrate computers throughout the accounting curriculum. He was involved in developing computer applications for managerial accounting at Pennsylvania State University and is currently involved in the integration of computer technology throughout the accounting curriculum at the University of North Florida. Dr. Michelman is involved locally, nationally, and internationally in helping accountants improve their spreadsheet usage. Dr. Michelman is the author of *Lotus 1-2-3 for Accounting (Release 2.2)*, also published by Course Technology, Inc.

Dedication

To my parents, Claire and Philip, who have always encouraged me to avoid complacency and strive for excellence.

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1

Spreadsheets in Accounting

Objectives

In this chapter you will learn to:

- ❒ Understand the role of accounting in contemporary organizations
- ❒ Examine the role of spreadsheets in the practice of accounting

In this chapter you will learn to:

- ❒ Examine basic spreadsheet concepts
- ❒ Understand basic spreadsheet commands
- ❒ Understand basic screen concepts
- ❒ Customize your 1-2-3 worksheet

What is Accounting?

Accounting is the language of business. It describes the financial activities of all organizations, ranging from the lemonade stand that you opened on a hot summer day back in third grade to a small business or international corporation. Accounting provides the information organizations need to make decisions.

Accountants collect, record, analyze, and evaluate an organization's financial data. As a result, they help business managers measure past activities and predict future events. Many of you will *not* go into accounting, yet your knowledge of accounting will prove invaluable to your career—whether you work for a financial institution, a nonprofit or government organization, or are simply a citizen interested in better understanding your community's workings and welfare. Accounting helps you to understand "the numbers" and to make decisions that will lead your organization forward in today's competitive business world.

Lotus 1-2-3 and Accounting

As organizational complexity grows and expands, the practice of accounting becomes more sophisticated. Computer technology has helped accountants meet the challenges of today's business world. During the 1980s, rapid technological developments made microcomputer **hardware** (physical equipment) and **software** (the set of instructions that allows the computer to complete specific functions) affordable to millions of people around the world.

Today, accountants use computers to analyze, measure, and report financial data. By automating tasks that once required a considerable amount of time, computers have dramatically altered the practice of accounting. Accountants now have time to scrutinize data, consider the implications of a business's financial activities, and provide management with the best information available for decision making.

To measure, analyze, and report financial data with the computer, today's accountants use an electronic spreadsheet program, usually Lotus 1-2-3. An **electronic spreadsheet** is best described as an electronic version of an accountant's workpaper, schedule, or financial statement. Until the advent of the electronic spreadsheet, accountants were forced to manually record all the numbers in their accounting documents. Corrections, changes, additions, and computations were made by hand or with the aid of a simple calculator—a long and painstaking process! The electronic spreadsheet has changed this entire system.

With the help of an electronic spreadsheet, accountants can enter and calculate results automatically. Changes and corrections require little effort, and the results of various decisions are more accurately and easily projected. The electronic spreadsheet allows accountants to spend less time on the clerical aspects of accounting and more time understanding the why and how of business activities. Accounting students often become fearful that tools such as electronic spreadsheets will eliminate the need for accountants. In actuality, the accountant who understands how to use computer technology has become a more important part of the business decision-making process.

In this book you will learn to use Lotus 1-2-3 in the practice of accounting, specifically to collect, record, analyze, and evaluate financial data. You will use Lotus 1-2-3 to solve accounting problems and make decisions. After you graduate, you will

take your skills with you into the workforce. In today's competitive job market, you will want to give yourself every edge over the next person in line.

This book will show you the benefits that Lotus 1-2-3 can bring to both your career and your life. Your trip through 1-2-3 in this text will be different from any that you have ever taken, much like a bike trip up a steep hill. The trip is somewhat tough at first, when you are going uphill; but it becomes a wonderful experience once you have reached the top and are on your way down the other side.

Case Example

In the next nine chapters, you will help Mark Lewis launch his business, Tennis & More. At college, Mark played on the tennis team and after graduation spent several years touring as a tennis professional. While on the pro circuit he moved to Ponte Vedra Beach, Florida, the headquarters of the Association of Tennis Professionals (ATP). Mark really enjoys living in Florida and has decided to start his business there.

Mark has decided to open a tennis business. He did some research and found that a local community—Atlantic Beach—was very interested in tennis but did not offer many opportunities for beginners. Mark had made several friends on the pro circuit who said that they were interested in giving beginning tennis lessons but didn't know how to find the customers. At this point Mark felt he had found a winning combination, and decided he would begin a business that provided lessons to players of all ages and abilities. After all, what could be better than getting paid to do what you love, and help others learn to love it, as well?

Throughout this book you will be Mark's accountant and will help supply Tennis & More with financial information by recording and evaluating the organization's performance. This will help Mark make sound business decisions about the future. Along the way you will learn to use Lotus 1-2-3. You will advance from basics in Chapter 2 to more advanced operations in Chapter 10. Each of these experiences should take you well beyond your accounting class and into other parts of your life.

To learn about 1-2-3 and accounting, pull up a chair and sit in front of the computer at home, at a friend's home, or in your college's computer lab. Your experience with 1-2-3 will be an active "hands-on" experience. You can't just *read* about 1-2-3 to understand it; you have to use it. Unlike many texts that teach you to use computers, this book does not require you to memorize anything. Instead, look at the screens and think about what you are doing. Use the Help function when you get in a jam, or look back to a chapter you have already completed. Remember, because you make copies of your work, no mistake is uncorrectable.

Throughout this book, you should have fun, explore, and try new things. Research shows that people who have fun while learning to use a computer actually learn and retain more.[1] You will have many opportunities to ask "what-if?" and to think about other ways you might be able to use 1-2-3. You will learn best if you begin using 1-2-3 in your daily life. Use it to do homework problems, calculate

[1] Webster, Jane, James B. Heian, and Jeffrey E. Michelman, "Computer Training and Computer Anxiety in the Education Process: An Experimental Analysis," *Proceedings of the Eleventh Annual International Conference on Information Systems*, J. DeGross (Ed.), December 1990, Copenhagen, Denmark.

your personal budget for next year, or compute the interest you might be paying on a car loan. Before you know it, the wind will be whipping through your hair as you coast downhill.

Before You Begin

Before you begin to use this textbook, there are several important terms and procedures you must learn. In the following sections, you will examine the conventions used throughout this book, make copies of your Data Disk, learn about the 1-2-3 worksheet and how to move around, and modify some important 1-2-3 settings. Then you will be ready to begin your journey through *Lotus 1-2-3 for Accounting: Principles* in Chapters 2 through 10.

If you purchased this book with Lotus 1-2-3 software, make sure you have read the installation instructions included in the box and have installed your copy of Lotus 1-2-3 Release 2.3 onto your hard disk. If you are working in a lab or on a personal computer that already has 1-2-3 installed, make sure that it is Release 2.3.

Conventions

Throughout this book certain conventions are used to make it easier for you to follow the instructions. Step-by-step instructions are set out in numbered lists. For example:

1. Press [↓] to move to cell A35.

Within the instructions:

- The letter, numbers, and special characters that you type are printed in a distinct bold typeface: Type **Adjustments**.
- Keys you must press are printed in a distinct bold typeface and within brackets: Press **[Enter]**.
- Commands that you select are printed in bold: Press **[/]** and select **File Retrieve**.
- Special 1-2-3 function keys are printed in uppercase within brackets, followed by the function key number within parentheses: Press **[GOTO]**(F5).
- Control and Alt key combinations to be pressed *simultaneously* are shown as follows: Press **[Ctrl][Break]**.
- Keys you must press *in succession* are shown as follows: Press **[End]**, then **[Home]**.

Copying the Data Disk

Now let's make a copy of the Data Disk. *It is very important to make a copy of your Data Disk because you could accidentally destroy the original disk or erase the files on the disk.* By creating and using a copy of the Data Disk, you will have an extra copy in

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