

ACCOUNTING AND FINANCE

STANDARD GRADE PROJECT 2010

FOUNDATION/GENERAL/CREDIT LEVELS

SPREADSHEET INSTRUCTIONS TO TEACHERS

## TEACHER INSTRUCTIONS FOR SPREADSHEET TEMPLATES

- 1 Specimen templates for teacher preparation accompany these instructions. Teachers should key in all text in the appropriate cells as shown.
- 2 The width of the columns should be set at 12.5.
- 3 Columns should be formatted as follows:
  - Cells with **one zero** for number with **no decimal places**
  - cells with **0.00** and **formula** for number with **2 decimal places**.
- 4 Where the word “**data**” is indicated, **teachers** should key in the word to indicate where candidates should enter the data details.
- 5 Where the word “**formula**” is indicated, **teachers** should enter the appropriate formula for their system.
- 6 When you have set up the spreadsheet, and are quite certain that it matches the cell descriptions given, save the files to disc or network **using the following names**:
  - (a) **Foundation—“FOUND1”;**
  - (b) **General—“GENERAL1”;**
  - (c) **Credit—“CREDIT1”.**

|    | A  | B                   | C               | D                            | E            |
|----|--|---------------------|-----------------|------------------------------|--------------|
| 1  | <b>Candidate's Name and School</b>   |                     |                 |                              |              |
| 2  |  |                     |                 |                              |              |
| 3  | <b>Foundation Task 19</b>  |                     |                 |                              |              |
| 4  |  |                     |                 |                              |              |
| 5  |  |                     |                 |                              |              |
| 6  | <b>Keep Well plc</b>   |                     |                 |                              |              |
| 7  |  |                     |                 |                              |              |
| 8  | <b>Cash Budget for</b> <span style="background-color: #cccccc; display: inline-block; width: 150px; height: 15px;"></span> |                     |                 |                              |              |
| 9  |  |                     |                 | <b>No of Passes Sold in:</b> |              |
| 10 | <b>Type of Pass</b>  | <b>Cost of Pass</b> | <b>January</b>  | <b>February</b>              | <b>March</b> |
| 11 | Gold   | 0                   | 0               | 0                            | 0            |
| 12 | Silver   | 0                   | 0               | 0                            | 0            |
| 13 | Bronze   | 0                   | 0               | 0                            | 0            |
| 14 |  |                     |                 |                              |              |
| 15 |  |                     |                 |                              |              |
| 16 |  |                     |                 |                              |              |
| 17 |  | <b>January</b>      | <b>February</b> | <b>March</b>                 |              |
| 18 |  | £                   | £               | £                            |              |
| 19 | Opening Balance  | 0.00                | formula         | formula                      |              |
| 20 |  |                     |                 |                              |              |
| 21 | <b>Add Cash In</b>   |                     |                 |                              |              |
| 22 | Gold Pass  | formula             | formula         | formula                      |              |
| 23 | Silver Pass  | formula             | formula         | formula                      |              |
| 24 | Bronze Pass  | formula             | formula         | formula                      |              |
| 25 |  | formula             | formula         | formula                      |              |
| 26 |  |                     |                 |                              |              |
| 27 | <b>Less Cash Out</b>   |                     |                 |                              |              |
| 28 | Staff Wages  | 0.00                | 0.00            | 0.00                         |              |
| 29 | Heat and Light   | 0.00                | 0.00            | 0.00                         |              |
| 30 | Laundry  | 0.00                | 0.00            | 0.00                         |              |
| 31 | Administration   | 0.00                | 0.00            | 0.00                         |              |
| 32 | Catering   | 0.00                | 0.00            | 0.00                         |              |
| 33 | Advertising  | 0.00                | 0.00            | 0.00                         |              |
| 34 |  | formula             | formula         | formula                      |              |
| 35 |  |                     |                 |                              |              |
| 36 | Closing Balances   | formula             | formula         | formula                      |              |
| 37 |  |                     |                 |                              |              |
| 38 |  |                     |                 |                              |              |

|    | A                                  | B                   | C               | D                            | E            |
|----|------------------------------------|---------------------|-----------------|------------------------------|--------------|
| 1  | <b>Candidate's Name and School</b> |                     |                 |                              |              |
| 2  |                                    |                     |                 |                              |              |
| 3  | <b>Foundation Task 19</b>          |                     |                 |                              |              |
| 4  |                                    |                     |                 |                              |              |
| 5  |                                    |                     |                 |                              |              |
| 6  | <b>Keep Well plc</b>               |                     |                 |                              |              |
| 7  |                                    |                     |                 |                              |              |
| 8  | <b>Cash Budget for</b>             |                     |                 |                              |              |
| 9  |                                    |                     |                 | <b>No of Passes Sold in:</b> |              |
| 10 | <b>Type of Pass</b>                | <b>Cost of Pass</b> | <b>January</b>  | <b>February</b>              | <b>March</b> |
| 11 | Gold                               | 0                   | 0               | 0                            | 0            |
| 12 | Silver                             | 0                   | 0               | 0                            | 0            |
| 13 | Bronze                             | 0                   | 0               | 0                            | 0            |
| 14 |                                    |                     |                 |                              |              |
| 15 |                                    |                     |                 |                              |              |
| 16 |                                    |                     |                 |                              |              |
| 17 |                                    | <b>January</b>      | <b>February</b> | <b>March</b>                 |              |
| 18 |                                    | £                   | £               | £                            |              |
| 19 | Opening Balance                    | 0.00                | =B36            | =C36                         |              |
| 20 |                                    |                     |                 |                              |              |
| 21 | <b>Add Cash In</b>                 |                     |                 |                              |              |
| 22 | Gold Pass                          | =B11*C11            | =B11*D11        | =B11*E11                     |              |
| 23 | Silver Pass                        | =B12*C12            | =B12*D12        | =B12*E12                     |              |
| 24 | Bronze Pass                        | =B13*C13            | =B13*D13        | =B13*E13                     |              |
| 25 |                                    | =SUM(B19:B24)       | =SUM(C19:C24)   | =SUM(D19:D24)                |              |
| 26 |                                    |                     |                 |                              |              |
| 27 | <b>Less Cash Out</b>               |                     |                 |                              |              |
| 28 | Staff Wages                        | 0.00                | 0.00            | 0.00                         |              |
| 29 | Heat and Light                     | 0.00                | 0.00            | 0.00                         |              |
| 30 | Laundry                            | 0.00                | 0.00            | 0.00                         |              |
| 31 | Administration                     | 0.00                | 0.00            | 0.00                         |              |
| 32 | Catering                           | 0.00                | 0.00            | 0.00                         |              |
| 33 | Advertising                        | 0.00                | 0.00            | 0.00                         |              |
| 34 |                                    | =SUM(B28:B33)       | =SUM(C28:C33)   | =SUM(D28:D33)                |              |
| 35 |                                    |                     |                 |                              |              |
| 36 | Closing Balances                   | =B25-B34            | =C25-C34        | =D25-D34                     |              |
| 37 |                                    |                     |                 |                              |              |
| 38 |                                    |                     |                 |                              |              |

|    | A   | B | C               | D               | E              |
|----|---|---|-----------------|-----------------|----------------|
| 1  | <b>Candidate's Name and School</b>                              |   |                 |                 |                |
| 2  |   |   |                 |                 |                |
| 3  | <b>General Task 9(a)</b>  |   |                 |                 |                |
| 4  |   |   |                 |                 |                |
| 5  |   |   |                 |                 |                |
| 6  | <b>Premier Fitness plc</b>                                      |   |                 |                 |                |
| 7  |   |   |                 |                 |                |
| 8  | <b>Cash Budget for November, December 2009 and January 2010</b> |   |                 |                 |                |
| 9  |   |   |                 |                 |                |
| 10 |   |   | <b>November</b> | <b>December</b> | <b>January</b> |
| 11 |   |   | <b>£</b>        | <b>£</b>        | <b>£</b>       |
| 12 | <b>Opening Balance</b>  |   | 0.00            | formula         | formula        |
| 13 |   |   |                 |                 |                |
| 14 | <b>Add Cash In</b>  |   |                 |                 |                |
| 15 | data  |   | 0.00            | 0.00            | 0.00           |
| 16 |   |   | formula         | formula         | formula        |
| 17 |   |   |                 |                 |                |
| 18 | <b>Less Cash Out</b>  |   |                 |                 |                |
| 19 | data  |   | 0.00            | 0.00            | 0.00           |
| 20 | data  |   | 0.00            | 0.00            | 0.00           |
| 21 | data  |   | 0.00            | 0.00            | 0.00           |
| 22 | data  |   | 0.00            | 0.00            | 0.00           |
| 23 | data  |   | 0.00            | 0.00            | 0.00           |
| 24 | data  |   | 0.00            | 0.00            | 0.00           |
| 25 |   |   | formula         | formula         | formula        |
| 26 |   |   |                 |                 |                |
| 27 | <b>Closing Balance</b>  |   | formula         | formula         | formula        |
| 28 |   |   |                 |                 |                |

|    | A   | B | C               | D               | E              |
|----|---|---|-----------------|-----------------|----------------|
| 1  | <b>Candidate's Name and School</b>                              |   |                 |                 |                |
| 2  |   |   |                 |                 |                |
| 3  | <b>General Task 9(a)</b>  |   |                 |                 |                |
| 4  |   |   |                 |                 |                |
| 5  |   |   |                 |                 |                |
| 6  | <b>Premier Fitness plc</b>                                      |   |                 |                 |                |
| 7  |   |   |                 |                 |                |
| 8  | <b>Cash Budget for November, December 2009 and January 2010</b> |   |                 |                 |                |
| 9  |   |   |                 |                 |                |
| 10 |   |   | <b>November</b> | <b>December</b> | <b>January</b> |
| 11 |   |   | <b>£</b>        | <b>£</b>        | <b>£</b>       |
| 12 | <b>Opening Balance</b>  |   | 0.00            | =C27            | =D27           |
| 13 |   |   |                 |                 |                |
| 14 | <b>Add Cash In</b>  |   |                 |                 |                |
| 15 | data  |   | 0.00            | 0.00            | 0.00           |
| 16 |   |   | =SUM(C12:C15)   | =SUM(D12:D15)   | =SUM(E12:E15)  |
| 17 |   |   |                 |                 |                |
| 18 | <b>Less Cash Out</b>  |   |                 |                 |                |
| 19 | data  |   | 0.00            | 0.00            | 0.00           |
| 20 | data  |   | 0.00            | 0.00            | 0.00           |
| 21 | data  |   | 0.00            | 0.00            | 0.00           |
| 22 | data  |   | 0.00            | 0.00            | 0.00           |
| 23 | data  |   | 0.00            | 0.00            | 0.00           |
| 24 | data  |   | 0.00            | 0.00            | 0.00           |
| 25 |   |   | =SUM(C19:C24)   | =SUM(D19:D24)   | =SUM(E19:E24)  |
| 26 |   |   |                 |                 |                |
| 27 | <b>Closing Balance</b>  |   | =C16-C25        | =D16-D25        | =E16-E25       |
| 28 |   |   |                 |                 |                |

|    | A   | B              | C               | D            | E            |
|----|---|----------------|-----------------|--------------|--------------|
| 1  | Candidate's Name and School                             |                |                 |              |              |
| 2  |   |                |                 |              |              |
| 3  | Credit Task 6   |                |                 |              |              |
| 4  |   |                |                 |              |              |
| 5  | <b>Cash Budget for 4 months — January to April 2010</b> |                |                 |              |              |
| 6  |   | <b>January</b> | <b>February</b> | <b>March</b> | <b>April</b> |
| 7  | Opening Balance   | 0.00           | formula         | formula      | formula      |
| 8  |   |                |                 |              |              |
| 9  | <b>Cash In</b>  |                |                 |              |              |
| 10 | data  | 0.00           | 0.00            | 0.00         | 0.00         |
| 11 | data  | 0.00           | 0.00            | 0.00         | 0.00         |
| 12 | data  | 0.00           | 0.00            | 0.00         | 0.00         |
| 13 | data  | 0.00           | 0.00            | 0.00         | 0.00         |
| 14 |   | formula        | formula         | formula      | formula      |
| 15 | <b>Cash Out</b>   |                |                 |              |              |
| 16 | data  | 0.00           | 0.00            | 0.00         | 0.00         |
| 17 | data  | 0.00           | 0.00            | 0.00         | 0.00         |
| 18 | data  | 0.00           | 0.00            | 0.00         | 0.00         |
| 19 | data  | 0.00           | 0.00            | 0.00         | 0.00         |
| 20 | data  | 0.00           | 0.00            | 0.00         | 0.00         |
| 21 | data  | 0.00           | 0.00            | 0.00         | 0.00         |
| 22 | data  | 0.00           | 0.00            | 0.00         | 0.00         |
| 23 |   | formula        | formula         | formula      | formula      |
| 24 |   |                |                 |              |              |
| 25 | <b>Closing Balance</b>                                  | formula        | formula         | formula      | formula      |
| 26 |   |                |                 |              |              |
| 27 |   |                |                 |              |              |

|    | A   | B              | C               | D             | E             |
|----|---|----------------|-----------------|---------------|---------------|
| 1  | Candidate's Name and School                             |                |                 |               |               |
| 2  |   |                |                 |               |               |
| 3  | Credit Task 6   |                |                 |               |               |
| 4  |   |                |                 |               |               |
| 5  | <b>Cash Budget for 4 months — January to April 2010</b> |                |                 |               |               |
| 6  |   | <b>January</b> | <b>February</b> | <b>March</b>  | <b>April</b>  |
| 7  | Opening Balance   | 0.00           | =B25            | =C25          | =D25          |
| 8  |   |                |                 |               |               |
| 9  | <b>Cash In</b>  |                |                 |               |               |
| 10 | data  | 0.00           | 0.00            | 0.00          | 0.00          |
| 11 | data  | 0.00           | 0.00            | 0.00          | 0.00          |
| 12 | data  | 0.00           | 0.00            | 0.00          | 0.00          |
| 13 | data  | 0.00           | 0.00            | 0.00          | 0.00          |
| 14 |   | =SUM(B7:B13)   | =SUM(C7:C13)    | =SUM(D7:D13)  | =SUM(E7:E13)  |
| 15 | <b>Cash Out</b>   |                |                 |               |               |
| 16 | data  | 0.00           | 0.00            | 0.00          | 0.00          |
| 17 | data  | 0.00           | 0.00            | 0.00          | 0.00          |
| 18 | data  | 0.00           | 0.00            | 0.00          | 0.00          |
| 19 | data  | 0.00           | 0.00            | 0.00          | 0.00          |
| 20 | data  | 0.00           | 0.00            | 0.00          | 0.00          |
| 21 | data  | 0.00           | 0.00            | 0.00          | 0.00          |
| 22 | data  | 0.00           | 0.00            | 0.00          | 0.00          |
| 23 |   | =SUM(B16:B22)  | =SUM(C16:C22)   | =SUM(D16:D22) | =SUM(E16:E22) |
| 24 |   |                |                 |               |               |
| 25 | <b>Closing Balance</b>                                  | =B14-B23       | =C14-C23        | =D14-D23      | =E14-E23      |
| 26 |   |                |                 |               |               |
| 27 |   |                |                 |               |               |