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1 Introduction



ExcelFSM is an easy to install, easy to use, and easy to learn add-in for Microsoft *Excel* which brings the *FSM*'s unique and universal patented method to millions of worldwide users, who build and update financial reports every day.

The enhanced *Excel* spreadsheet software is now a fully integrated financial report generator, where the financial reports are automatically updated with the accounting data of the following periods (e.g. next day, next week, next month, etc.).

The enhanced *Excel* spreadsheet software is also a Trial Balance Program: creating, grouping and adjusting a trial balance to prepare financial statements, tax returns and their working papers.

ExcelFSM provides a tremendous amount of flexibility in building customized financial reports, such as:

- Non typical financial statements such as Non-Profit Organizations
- Statements of Cash Flow
- Comparative Quarterly financial statements
- Consolidated financial statements

while ensuring their completeness without excessive review. Its innovative invention is paradigm shifting for financial officers, financial departments, business managers, entrepreneurs and accounting firms, reducing the amount of time spent preparing and reviewing financial reports.

ExcelFSM is affordable and quickly pays dividends in terms of time and cost saved.

The *Financial Statement Module* Patent describes a unique and universal method to build financial reports with a computer for any type of business or organization (The Method). It also provides the capacity to read, organize, and manipulate the accounting data of any accounting software (Business Intelligence).

The *FSM* invention was submitted for patent protection to an art unit of the United States Patent Office, where the allowance rate is only 16% [see "<u>Business method patents for financial products</u>"], and has been granted <u>Patent 7,139,729</u>.

The *ROMAD* (*Reading, Organizing and Manipulating Accounting Data*) patent <u>7,885,868</u> tells more about the FSM Business Intelligence capacity.

1.1 Welcome



Welcome to ExcelFSM™

ExcelFSM is the fastest and easiest way to create and update financial reports.

Why can't I just use Microsoft Excel or Microsoft Word?

Creating financial reports in Microsoft Excel (and Word) is tedious and error-prone. Computing Items and Totals is very labor intensive. There are no Adjusting journal entries. Working Papers must be done manually. Worst of all, this work must be done again from scratch for each financial period! Further, the reports from each financial period are kept in separate files, making it difficult to compare numbers of various financial periods together.

ExcelFSM adds to Excel the high level concepts of financial statements: trial balances and the notion of debit and credit, as-of dates, accounts, grouping accounts into financial report Items, grouping Items into Totals, adjusting entries, working papers, and more. Not only can you work within Excel naturally, using these high level concepts to build financial reports, but thanks to the *ExcelFSM* business intelligence to read, organize, and manipulate the accounting data of any account software, these financial reports will be updated automatically!

Where do I go from here?

As you continue to read this help, please refer to the ExcelFSM sample workbook "FSM Non Profit Organization Sample 12-31-2010.xslx", located on your desktop. You can open it in Excel by double clicking its icon, or by performing the File | Open command from within Excel.

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E Desktop	E					
Downloads						
💝 Dropbox						
🔛 Recent Places						
Cibraries						
C++ source code						
Documents						
A Music	*					
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				_		

Click the Right Arrow (Next page) button at the top to continue with the help file.

1.2 Benefits of using ExcelFSM

How does ExcelFSM help?

Amounts appearing in a financial report are either an Item balance or a Total. An Item balance results from the grouping of one or more accounts from the Chart of Accounts. A Total results from the grouping of financial report Items.

- ExcelFSM reads the trial balances produced by accounting software, then organizes and stores the data, building a Chart of Accounts. Besides the accounts identifier (number and/or title), ExcelFSM initializes a 'Sense' field that will be used further for presentation purposes. This Chart of Accounts can be edited and printed.
- ExcelFSM accesses the accounts so you can easily group them into financial report Items. Items balances are placed into Excel worksheet cells, updated as you perform the grouping.
- ExcelFSM helps you group Items into Totals, which are also placed into Excel worksheet cells, updated as you perform the grouping.
- ExcelFSM also helps you reduce typing by providing Suggested Titles for the financial report Items. ExcelFSM even has a button to put the Enterprise name into a cell, and a button to put the 'As-of date' into a cell.

- ExcelFSM allows you to record Adjusting Entries. Item balances and Totals are simultaneously updated accordingly while you are recording an entry.
- ExcelFSM generates working papers, saving significant time and manual effort.
 - A Trial Balance worksheet, per financial reports (that can be combined afterward), showing the selected prior period balances, the unadjusted current balances, the adjusting entries, the adjusted balances, the financial report balances and the groupings.
 - A Leadsheet for each financial report Item, showing the grouped accounts and respective balances, for the selected comparative periods.
 - A Grouped Accounts Sheet for each account grouped into a financial report Item, showing the grouping id., the unadjusted balance, the adjusting entries allocated to the account, and the adjusted balance of the account.
- ExcelFSM allows you to toggle the display of accounts that are grouped into Items, while you are in the sheet of a financial report.
- ExcelFSM updates the financial reports by simply reading the trial balance of the following financial period (next day, week, month, year) and identifies any new accounts, that you simply group into the proper financial reports Items. Even the cells initialized with the 'As-of date' button are updated.
- ExcelFSM manages the trial balance data and financial reports of multiple financial periods by automatically saving copies of your Excel workbook for each financial period. The latest workbook contains the account balances read from the last trial balance, as well as the adjusted balances of all previous financial periods (to enable Comparative presentations). Should you need to refer to your work of a previous financial period, simply open the appropriate Excel workbook identified by the "FSM"+"As-of date"+"Enterprise name".
- ExcelFSM can display, in your financial report, Comparative balances of selected previous financial periods. You no longer have to print worksheets of prior periods and manually merge to place them side by side in order to compare numbers from one financial period to another.
- ExcelFSM not only displays rounded values, but also computes with the rounded values of the
 account balances, which provides accuracy.
- ExcelFSM allows you to manage the worksheets from a movable and resizeable dialog that shows all the worksheets at one glance, a handy alternative to manipulating the worksheet tabs at the bottom of the Excel workbook, which can be tedious and time consuming.
- ExcelFSM assists in generating PDF / XPS files for your financial reports and generated worksheets, from with Excel.
- ExcelFSM is also the ideal tool to prepare Consolidated financial statements.

1.3 System Requirements

To use ExcelFSM, you need:

• A computer running Microsoft Windows XP or later.

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- .NET 2.0 (included with Microsoft Windows Vista and Windows 7, and a free download for Windows XP).
- Microsoft Excel 2007, 2010, 2013, or 2016.
- Microsoft Excel must be 32-bits, to access QuickBooks Desktop. Otherwise, Microsoft Excel can be either 32-bits or 64-bits.
- .NET 4 or later is required to access QuickBooks Online. Otherwise .NET 2 or later is required.

1.4 Uninstalling

There are two ways to uninstall ExcelFSM.

- 1. Run the original ExcelFSM.msi installer again. You will be given a choice of repair or remove ExcelFSM.
- 2. Open the Control Panel, select Uninstall a program, and select ExcelFSM from the list.

2 FSM Ribbon

After installing ExcelFSM, an FSM ribbon is added into your Excel:

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File Home I	insert Page Layout	Formu	ılas Data	Review	View	FSM			۵ 🕜	- 6 X
Read Trial Balance Data	Balance Variation 👻	50	Details	*	Rounded	Trial Bala	ince	Sheets Mana	iger	🕜 Help
Chart of Accounts	Suggested Item Titles		Comparativ	e		Leadshe	ets	Print		👸 About
Adjusting Entries	Item Balance	Total	Adjusted ba	alances *		Grouped	Accounts Sheets	Sync with W	ordFSM	
Trial Balance	Building a report		Report	presentat	tion	Wo	rking Papers			

Figure: The ExcelFSM ribbon, shown in Excel 2010. (The same concepts apply to Excel 2007, 2013 and 2016 as well.)

The FSM ribbon contains buttons, separated into groups ordered from left-to-right reflecting the actions you will do to prepare financial reports.

- Trial Balance Import trial balance data into ExcelFSM, which builds/updates a Chart of Accounts that you can edit and print, and allows you to record Adjusting Entries in these accounts.
- Building a report Build your financial report by filling Excel cells with the Enterprise name, As-of date, Titles, Items, and Totals. Activate the Balance Variation button to build Cash Flow statements, Quarterly comparative financial statements, financial statement notes.
- Report Presentation Extend the presentation of your financial report by toggling various views on and off, including Details (the individual accounts grouped into an Item), Comparative (the balances of the Items and the Totals of previous financial periods), Rounded (with computation being performed with the rounded values), and choosing to select/unselect adjusting entry categories and to show the Adjusted or Unadjusted balances (with or without the computation of

the selected categories of Adjusting Entries).

- Working Papers Automatically create working papers to help assure the accuracy and completeness of the financial statements, and document your working file.
- Sheets Manager Travel through the sheets to insert, delete, move and copy sheets, and to create PDF or XPS files for selected sheets.
- Print Easily select and print the various worksheets containing the financial reports and the working papers.
- Help Get Help on ExcelFSM (what you are reading now).

See the following sections to learn about the buttons of each of these groups.

3 FSM Context Menu

ExcelFSM adds selected ribbon items to the context menu that pops up when you right click on a worksheet cell:

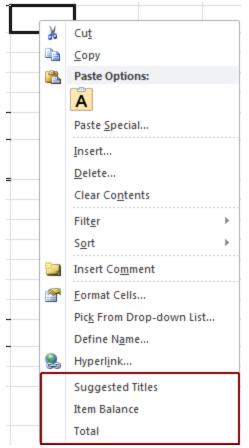


Figure: Right-clicking a worksheet cell shows ExcelFSM has added 3 items for quick access:

- Suggested Titles
- Item Balance

Total

You may find it's easier to access these items from the context menu rather than the ribbon.

4 Trial Balance

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File Home 1	Insert Page Layout	Formu	ılas Data	Review	View	FSM		۵ 🕜	- 6 - 23
Read Trial Balance Data	Balance Variation 👻	50	Details	v	Rounded	Trial Bala	ance	Sheets Manager	🕜 Help
Chart of Accounts	Suggested Item Titles		Comparative			Leadshe	ets	Print	🟅 About
Adjusting Entries	Item Balance	Total	Adjusted ba	lances *		Grouped	Accounts Sheets	Sync with WordFSM	
Trial Balance	Building a report		Report p	resentat	tion	Wo	rking Papers		

The Trial Balance buttons let you

- Read the trial balance data from the accounting software (from a file containing the exported data, or directly from the accounting software file itself) and import this data into ExcelFSM.
- View, Edit, and generate a printout sheet for the Chart of Accounts built/updated through the Read process.
- Record Adjusting Entries in these accounts and generate a printout sheet of these entries.

4.1 Read Trial Balance Data

Read Trial Balance Data reads the data from the file containing the trial balance produced by accounting software.

The data read from the file by ExcelFSM is the account number, the account Title and the account balance (Debit or Credit).

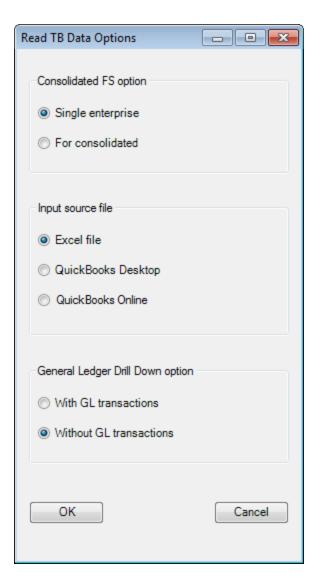
The file can be an Excel file (*.xls, *.xlsx) or a QuickBooks Desktop file (*.qbw) or a QuickBooks Online file (*.txt).

Reading a Trial Balance File

Once Excel is running, starting with a blank workbook, select the FSM tab in the ribbon:

Read Trial Balance Data Suggested Item Titles Trial Balance Trial Balance Tri	ITrial Balance Data tot Accounts Balance Variation * Iso Suggested Item Titles Total Suggested Item Titles Suggested Item Titles Total Suggested Item T	Trial Balance Data Balance Variation ~ Iso Details ~ Rounded Trial Balance Sheets Manager Welp t of Accounts Suggested Item Titles Comparative Leadsheets Print Print sting Entries Item Balance Total Adjusted balances ~ Grouped Accounts Sheets Print Print A1 - Image: Structure - Imag	< 🛃 #7 - (* - -		B	ook1 - Microsoft Ex	cel		-	0
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				heet2 / Sheet3 / 💱	/					•

Clicking the Read Trial Balance Data button displays the following dialog (Options not installed are disabled)



If the Consolidated FS feature is installed and For Consolidated is selected, clicking OK will display the Consolidation list dialog. See 'Consolidated FS' section further below.

If the General Ledger Drill Down feature is installed and With GL transactions is selected, see 'General Ledger Drill Down' section further below.

Trial Balance in an Excel File

For Excel files, ExcelFSM assumes that trial balance data is stored in Excel spreadsheets. It should be straightforward to put the trial balance produced by accounting software into an Excel spreadsheet, but as each accounting program has varying capabilities, the exact details are left up to you. Typically you would choose the Export, Save As, or Print To File functions within the accounting program.

For the easiest path to get the trial balance data into an Excel spreadsheet:

1. If your accounting software exports to Excel spreadsheets (.xlsx or .xls????) directly, choose this first. These files can be read by ExcelFSM directly.

2. If your accounting software exports to Comma Separated Value files (.csv), choose this. These files can be read by ExcelFSM directly.

3. If your accounting program exports or prints to text (.txt) files, choose this. Then open this file in Excel and use the Text Import Wizard activated by Excel to break up lines into columns. After ensuring that each account's fields were properly put into the correct columns, save as a spreadsheet (.xlsx), and use the resultant .xlsx file for ExcelFSM.

NOTE: Often, trial balance files contain extraneous lines of headers, footers, titles, page numbers, etc. ExcelFSM attempts to ignore them and to read only the lines which contain true account information (start with the first account with a non zero balance). If you encounter problems, you can workaround them by manually opening the trial balance .xlsx file in Excel, and removing all extraneous rows which don't contain account information.

Trial Balance in an Intuit QuickBooks file

For Intuit QuickBooks files, ExcelFSM retrieves the data directly from QuickBooks, without any need to export or reformat the data.

Setting up QuickBooks to work with ExcelFSM

QuickBooks Desktop

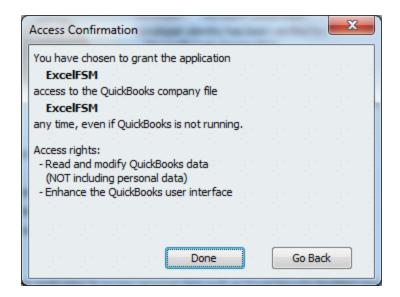
NOTE: The Intuit QuickBooks software must be installed on the PC running ExcelFSM.

First time you will Read Trial Balance Data in ExcelFSM, QuickBooks must be running with the company file open, and you'll be asked to allow ExcelFSM to read and modify QuickBooks company file (Note that ExcelFSM does not modify the QuickBooks company file. It only reads data)

Select oYes, always; allow access even if QuickBooks is not running

QuickBooks - Application Cer	tificate	×
C Serbia	An application is requesting access to the following Qui company file: ExcelFSM Access may include reading and modifying QuickBooks of enhancing the QuickBooks user interface. The Application Calls Itself ExcelFSM	
	Certificate Information Description: Microsoft Excel Developer: Microsoft Corporation	
SEAL	Developer identity has been verified by: Microsoft Code Signing PCA	
	QuickBooks Solutions Marketplace Search for information about this application at the Solutions Marketplace	
	ation to read and modify this company file?	
© No		
 Yes, prompt each time Yes, whenever this QuickBoo 	ks company file is open	
 Yes, always; allow access ev 		
Allow this application to acce customer credit card informa	ss personal data such as Social Security Numbers and tion.	Tell me more
	Continue Cancel	Help

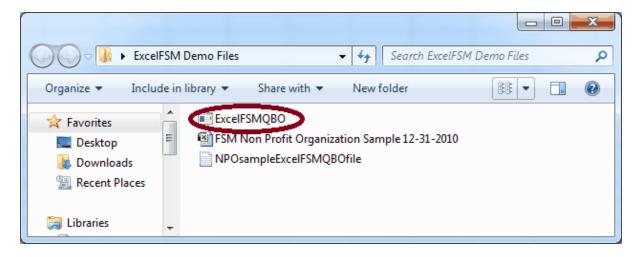
Click Continue



Click Done

QuickBooks Online

An "ExcelFSMQBO" company file must be created to allow ExcelFSM to read a QuickBooks Online company file. To create an "ExcelFSMQBO" company file, you will use the ExcelFSMQBO.exe utility program installed on your Windows Desktop in a folder called ExcelFSM Demo Files.



See how in the section 'Creating an ExcelFSMQBO company file with the ExcelFSMQBO.exe utility program' at the bottom of this topic.

Reading the accounting data

The next steps depend on the input source file.

Excel File (*.xls, *.xlsx)

Clicking OK opens the standard Windows dialog, with the type of file (bottom right) set to excel files:

Read Trial Balance Data	_							Σ
C:\Users\JNo\De	sktop\ExcelFSM der	mo files	-	fy	Search ExcelFSM	demo f	ïles	_
Organize 👻 New folder					88	-		6
 Downloads Dropbox Recent Places Libraries C++ source code Documents Music Pictures Videos 	•	FSM Non Profit Organization Sample 12-31-201 TB2009.xlsx TB2010.xlsx	0.xlsx					
Computer								
FACTORY_IMAGE (D:)	-							
File <u>n</u> ame:	TB2009.xlsx		•	•	Trial Balance Data	Files (*	ads;*a	•
			Too <u>l</u> s •	•	<u>O</u> pen -	C	ancel	

Figure 1: Trial Balance File selector

Select the folder where the file is stored.

Select the file containing the desired trial balance data, and click Open.

If the file contains more than one worksheet, you will be asked to select the one containing the Trial Balance data.

ExcelFSM inserts a new sheet named 'Data', temporarily, into your workbook. This inserted 'Data' sheet contains the trial balance data.

Rea	d Trial B	Balance Data	Balance Variation +	🕄 🔳 Deta	ails 👻	Rounded	Trial Balan	nce	Sheef	ts Manager	🕜 Help	p
ha	art of Acc	counts			nparative		Leadsheet	ts	Print			
dj	usting Er	ntries		_	usted balances	÷	Grouped	Accounts Sheets				
	Trial Ba		Building a report		Report presenta			king Papers				
			• (= f_x						-			
A	A		В	С	D	E	F	G	н	1	J	Į
L												
2												
3	10000	Bank		26656.08								
L	10003	Petty Cash		50								
;		Short term of	deposit	1000								
;		Accounts Re		321.37								
,	10011	Other Recei	ivable	229728.78								
;	10014	Taxe A Rece	eivable Contribution	3655.37								
)	10015	Taxe B Rece	eivable Contribution	2712.65								
0	10018	Accrued inte	erests	1613.71								
1	10026	Taxe A Rece	aivable	12117.51								
2	10027	Taxe B Rece	zivable	7698.81								
3	10050	Prepaid exp	penses	7111.49								
.4	10060	Investment	GQT	130809								
5	10070	Furniture		11869.56								
6	10071	Computer e	quipment	21591.31								
7	10072	Software		79150.35								
8	10073	WebSite		6640								
9	10080	Accrued De	p Furniture		7579.64							
			p Computer equip.		19829.17							
21	10082	Accrued De	p Software		78274.48							
22	10083	Accrued Dep	p WebSite		4932.2							
23	10061	Loan APU		150000								
24	10090	Deposit on I	Rent	29816.16								
		Deposit on V	-	47500								
			inge benefits	6469.72								
		Accounts Pa			350484.52							
		Other Payab			5000							
		Wages paya			86250.38							
		Taxe A Paya			1063.96							
		Taxe B Paya			675.53							
		Income Taxe			729.76							
33	20035	Income Taxe	e B Pavable		778.42							

ExcelFSM then shows the following dialog to allow you to specify additional information about this trial balance file:

Read Trial Balance Data	×
Specify	
Name of enterprise	
Non Profit Organization	Sample
As-of Date for this Trial	Balance
Specify Worksheet Colum	ins
Account number	A
Account Title	В
Debit column	C
Credit column	D
Copy adjusting entries	OK Cancel

Figure 2: Trial Balance Information

Name of enterprise - The name of the enterprise will be used to identify the Excel workbook (along with the as of date), to initialize a cell with the Enterprise Name button, in the financial reports and working papers..

As-of-Date for this Trial Balance - The date of the trial balance will be used, along with the enterprise name, to identify the Excel workbook, to initialize a cell with the As-of Date button, to compute balance variation between two financial periods, as well as to select the Comparative periods balances.

NOTE: The above dialog (Figure 2) will be empty if it is a blank workbook. Make sure you put the right as-of date.

For subsequent financial periods, you will be updating an existing FSM workbook by reading the trial balance data with another as-of date. The above dialog will be pre-filled according to the previous financial period. It will be important that you update the as-of date to reflect the new period; otherwise, ExcelFSM will assume you are re-reading an amended trial balance for an existing period and, if you confirm to proceed, will update the existing period's data instead of processing a new

period (Yes, ExcelFSM has the capacity to process amended trial balances and automatically update the financial reports). ExcelFSM has also the capacity to add prior periods to an existing FSM workbook.

Specify Worksheet Columns - Specify the letter of the worksheet column containing the account number, the letter of the worksheet column containing the account title, the letter of the worksheet column containing the debit balance and the letter of the worksheet column containing the credit balance, in the trial balance file. If no account number, specify the letter of an empty column. For trial balances with debits and credits in one column, simply specify the letter of that column in both fields.

NOTE: If account numbers contain '-', the '-' will be replaced by '_'

Copy adjusting entries - Check if you want to copy the current adjusting entries for the new financial period. You will be able to edit or delete these according to the new financial period. This feature is useful, for example, if the adjusting entries must be repeated one financial period after the other.

QuickBooks Desktop

If QuickBooks is not running with a company file open, clicking OK opens the standard Windows dialog, with the type of file (bottom right) set to QuickBooks files:

Organize Image: Computer I	Microsoft Excel Microsoft Excel Sample_service-based business.qbw Sample_product-based business.qbw Search again in: Downloads Recent Places Libraries C++ source co Documents Music Pictures Videos Videos Videos FACTORY_JIMA	Search R	esults in Users 🕨		▼ ⁴ 9	qbw
 ★ Favorites Desktop Downloads Recent Places C++ source co Documents Music Pictures Videos Kideos Komputer FACTORY_JMA Nault (\\HPELT 	 ☆ Favorites Desktop Downloads ☆ Recent Places C++ source cot Documents Music Pictures Videos ¥ Videos FACTORY_IMA Nault (\\HPELIT 	Organize 🔻				
Network		 ★ Favorites ■ Desktop ● Downloads ● Recent Places ○ C++ source cot ● Documents ● Documents ● Music ■ Pictures ● Videos ■ Computer ▲ HP (C:) ■ FACTORY_IMA 	sample_product-based busines	s <mark>.qbw</mark>	e-based bus	iness <mark>.gbw</mark>
	File <u>n</u> ame: ExcelFSM.qbw	🗣 Network 👻				

Trial Balance

17

Figure 1: Trial Balance File selector

You can search your file by typing the file extension in the Search field (top right).

Select the file containing the desired trial balance data, and click Open.

QuickBooks Online

Clicking OK opens the standard Windows dialog, with the type of file (bottom right) set to QuickBooks Online files:

Organize 🔻 New	v folder	r				FIL	?
Desktop	*	Name	Date modified	Туре	Size		
퉳 Downloads 🗐 Recent Places		NPOsampleExcelFSMQBOfile	9/25/2014 12:32 PM	Text Document		1 KB	
潯 Libraries							
 Documents Music Pictures Videos Computer 	II						

Figure 1: Trial Balance File selector

Select the file containing the desired ExcelFSMQBO company file, and click Open.

Note: a demo file is installed on your Windows Desktop (in a folder called 'ExcelFSM Demo Files').

QuickBooks File

ExcelFSM shows the following dialog to allow you to specify additional information about this trial balance:

Read Trial Balance Data	X
Specify	
Name of enterprise	
Non Profit Organizat	ion Sample
As-of Date for this T	rial Balance
12/31/2009 👻	
With Classes	 Non-zero balance only All
Copy adjusting entri	es
C	OK Cancel

Figure 2: Trial Balance Information for QuickBooks file

Name of enterprise - The name of the enterprise identifies the Excel workbook (along with the as of date), fills the selected worksheet cell when the Enterprise Name button is clicked.

As-of-Date for this Trial Balance - The date of the trial balance will be used, along with the enterprise name, to identify the Excel workbook, to initialize a cell with the As-of Date button, to compute balance variation between two financial periods, as well as to select the Comparative periods balances.

NOTE: The above dialog (Figure 2) will be empty if it is a blank workbook. Make sure you put the right as-of date.

For subsequent financial periods, you will be updating an existing FSM workbook by reading the trial balance data with another as-of date. The above dialog will be pre-filled according to the previous financial period. It will be important that you update the as-of date to reflect the new period; otherwise, ExcelFSM will assume you are re-reading an amended trial balance for an existing period and, if you confirm to proceed, will update the existing period's data instead of processing a new period (Yes, ExcelFSM has the capacity to process amended trial balances and automatically update the financial reports). ExcelFSM has also the capacity to add prior periods to an existing FSM workbook.

With Classes - Check if you want the "classes" to be part of the trial balance (QuickBooks Desktop only).

The classes will appear in the Chart of Accounts and identified by " | <Class name>:<Subclass name>" inserted at the end of the account's title.

•	Chart	of Accounts		- • •
ſ	No	Title	*	Insert
	1300	Inventory Asset Design		<u>Delete</u>
	1300	Inventory Asset Landscaping:sub landscaping		Edit Sense
	1300	Inventory Asset Landscaping: - Other		
	1300	Inventory Asset Maintenance		
	1300	Inventory Asset Overhead		Generate
	1300	Inventory Asset Unclassified		Printout Sheet
	1400	Undeposited Funds	Ŧ	
	∢	4		Close

If one or more classes of an account has a non-zero balance, then all classes of that account will appear.

If one or more subclasses of a class has a non-zero balance, then all subclasses of that class will appear.

If all classes (or subclasses) of an account have zero balances, they will not appear.

Non-zero balance only - Select that option if you do not want the classes of an account with a zero balance to be part of the trial balance.

Copy adjusting entries - Check if you want to copy the current adjusting entries for the new financial period. You will be able to edit or delete these according to the new financial period. This feature is useful, for example, if the adjusting entries must be repeated one financial period after the other.

Results

Click OK. The following actions occur:

- The trial balance data is imported and organized
- A new FSM workbook is created. It's name is <Enterprise> <As-of date>.

Note: If the workbook contains Consolidated trial balances, its name would instead be: FSM <Parent Enterprise> <As-of date> Consolidated.

🗶 🚽 🕫 - (°i - 🚽	FSM Non	Profit Organization Sample 12-31-2009.xlsx	· Microsoft Excel	
File Home I	insert Page Layout F	Formulas Data Review View	FSM	
Read Trial Balance Data	Balance Variation 👻	🗓 🗮 Details 🔹 Rounded	Trial Balance	Sheets N
Chart of Accounts	Suggested Item Titles	Comparative	Leadsheets	Print
Adjusting Entries	Item Balance T	otal Adjusted balances *	Grouped Accounts Sheets	
Trial Balance	Building a report	Report presentation	Working Papers	
A1	▼ (= f x			

- A new worksheet named 'ReadTBData printout' is inserted into this workbook. (The account's number and title are displayed in cell E1 during the process.)
- The Chart of Accounts is opened.

Updating the Chart of Accounts

If this is the first time the workbook has had a trial balance read into it, a Chart of Accounts is built.

If the workbook contained previous trial balances, the Chart of Accounts, which was previously built, is updated. The number of new accounts that were added to the Chart of Accounts is displayed:

ExcelFSM	×
19 new account(s) were added to the Chart of	Accounts.
	ОК

The new accounts are shown at the top of the Chart:

No	Title	S	-	Insert
10040	Advance anticipated	D	=	<u>Delete</u>
30010	Cotisations 2010	С		Edit Sense
30102	Cotisations pprdf crous comm	С		
30103	Cotisations pprdf sem comm	D		
30104	Cotisations pprdf prepel comm	С		
30175	APAM - hydro	С		
30176	APAM - nema	С		
30177	APAM - micro	С		
30179	PAU	С		Reorder
30184	APAM - virus (80184)	С		new accounts
50123	Directors training	D		
80175	Hydro	D		
80176	Nema	D		
80177	Micro	D		
80179	PAU expenses	D		
80184	Virus (30184)	D		
90001	Transactions General - PPRDF	D		
90002	Transactions PPRDF - General	С		Generate
90003	Operations PPRDF - General	С		Printout Sheet
10000	Bank	D		
10003	Petty Cash	D	-	Close

You may reorder these new accounts by dragging and dropping with the mouse or by clicking the 'Reorder new accounts' button, whenever you wish. A good time to do so is after you've grouped them into the proper financial reports Items.

Note: Account titles changed in the accounting software will likewise be changed in ExcelFSM.

ReadTBData printout

The 'ReadTBData printout' shows the data read by ExcelFSM:

- Name of enterprise
- As-of-Date
- With Classes (checked or not)
- Copy adjusting entries (checked or not)
- Data of the trial balance
- Number of accounts
- Computed totals for Debit and Credit

Note: The only purpose for this worksheet is to help you verify that the Trial Balance was read correctly. You may print it, delete it, etc.

Updated Reports

Any existing reports in your workbook are automatically updated with the new trial balance data:

- Item balances are updated to reflect the new account balances.
- Totals are then updated according to the new Item balances.
- As-of dates are updated.
- If Transfer adjusting entries was checked, the adjusting entries of the previous financial period are copied into the new financial period.

New Workbook created for each subsequent financial period

🗶 🚽 🕫 - 🖓 - 🖓	FSM Non Profit	Organization Sample 12-31-2010.xlsx	- Microsoft Excel	
File Home I	insert Page Layout Formu	ulas Data Review View	FSM	۵
Read Trial Balance Data	Balance Variation 👻 🛃	Details • Rounded	Trial Balance	Sheets Manag
Chart of Accounts	Suggested Item Titles 📲	Comparative	Leadsheets	Print
Adjusting Entries	Item Balance Total	Adjusted balances *	Grouped Accounts Sheets	
Trial Balance	Building a report	Report presentation	Working Papers	
A1	▼ (= <i>f</i> _x			

When the trial balance data for a new financial period (i.e. the As-of date has changed) is read and this new financial period is subsequent to the last financial period read, i.e. not a prior period added to an existing FSM workbook, the existing workbook is copied, and the new period's data is read into *the new copy* of the workbook.

Your original workbook will not be altered, and thus will contain only the data from the previous financial period. As more financial periods are read, you will retain a <u>historical series of workbooks</u>, one for each of their respective financial periods.

Note: Since the name of the workbook contains the Enterprise name and As-of date, the workbooks are easy to identify.

Note: Account balances of previous financial periods are preserved in the new workbook containing the latest financial period and are used for the Comparative presentation. However, you might need to access a historical workbook to see things like the Chart of Accounts as of a previous period, and the Adjusting Entries used in a previous period.

Consolidated FS

ExcelFSM shows the following dialog to allow you to specify the name of each enterprise to be included in the consolidated financial statements, and to select the file containing the desired trial balance data for each enterprise:

1
÷t.

Consolidation list dialog.

The Consolidation list dialog is movable and resizable.

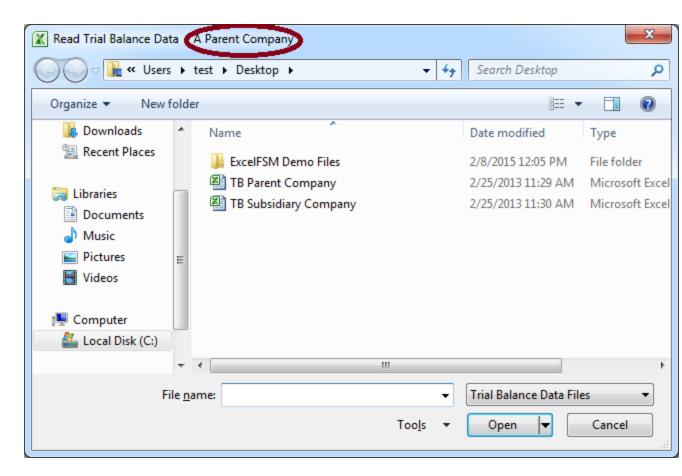
Insert - Insert a new enterprise above the currently selected enterprise.

- 1. A blank row is inserted into the list.
- 2. The first column being managed by ExcelFSM, type the enterprise name into the second column.

Trial	Balance	25

Prefix	Enterprise name	Filepath	Filepath
А	Parent Company		
-			Insert
			Delete
	<u> </u>		
Proc		Postpone	Cancel

3. Double-click the third column or click 'Filepath' to open the standard Windows dialog (Figure 1: Trial Balance File selector).



Select the type of file (bottom right).

Select the folder where the file is stored.

Select the file containing the desired trial balance data, and click Open.

If the file contains more than one worksheet, you will be asked to select the one containing the Trial Balance data.

Prefix	Enterprise name	Filepath	<u>Filepath</u>
A -	Parent Company	C:\Users\test\Desktop\TB Parent Company.xlsx	Insert Delete

NOTE for AMENDED trial balances: ExcelFSM can read selected amended trial balances for an existing FSM Consolidated workbook.

From the existing list of enterprises, select a line and, double-click the third column or click 'Filepath' to open the standard Windows dialog (Figure 1: Trial Balance File selector). Select the file and click OK, or click Cancel to clear the field. ExcelFSM will read the trial balances specified in the list.

Delete - Delete the currently selected enterprise. The enterprise will be deleted only if it was not part of the consolidation of a previous financial period.

Once the list is completed, click Proceed:

ExcelFSM start with the first enterprise of the list and shows the Read Trial Balance Data dialog (figure 2) to specify additional information about the trial balance file.

Specify the trial balance information for this enterprise and click OK.

ExcelFSM will read the trial balance of the enterprise as usual.

ExcelFSM will repeat the above process, one enterprise after the other.

Note that a 'ReadTBData printout' worksheet will be generated and inserted into the workbook at the end of the reading process. The worksheet is named sequentially by a letter, starting with letter 'A' for the parent company.

Note: This letter (e.g. 'A') is also added to the account numbers in the Chart of Accounts.

Note that the FSM workbook will be named with the word 'Consolidated'.

Following financial periods

Updating a Consolidated FSM workbook with trial balances for a new financial period is similar to the above. The Consolidation list is remembered from the previous financial period. All you must do is to provide the file path of each enterprise.

General Ledger Drill Down

QuickBooks File

If input source file is a QuickBooks file, there is no further steps to import the GL transactions.

Excel File (*.xls, *.xlsx)

After specifying the additional information about the trial balance file has been specified, ExcelFSM opens the standard Windows dialog to select the General Ledger file:

		(C:) ► Users ► JNo ► Desktop ► ExcelFSM Demo Files	
Organize 🔻 New folder			
XI Microsoft Excel	^	Name	Date modified
		Book1.xls	6/20/2017 1:01
🔆 Favorites		FSM GLDD 12-31-2014.xlsx	4/26/2016 8:08
🐌 Downloads		FSM Non Profit Organization Sample 12-31-2009.xlsx	4/26/2016 8:07
🗐 Recent Places		FSM Non Profit Organization Sample 12-31-2010.xlsx	4/26/2016 8:07
📃 Desktop	≡	🗐 GL2015.xlsx	8/30/2015 12:5
😻 Dropbox		TB2009.xlsx	12/10/2013 8:4
		🗐 TB2010.xlsx	12/10/2013 8:4
🥃 Libraries		🗐 TB2015.xlsx	8/31/2015 9:27
📄 C++ source code			
Documents			
👌 Music			
Pictures			
Videos			
🖳 Computer			
A HP (C:)	-		
File <u>n</u> am	-		

Figure 1: Trial Balance File selector

Select the folder where the file is stored.

Select the file containing the desired GL transactions, and click Open.

If the file contains more than one worksheet, you will be asked to select the one containing the Trial Balance data.

ExcelFSM then shows the following dialog to allow you to specify additional information about this GL transactions file:

Read General Ledger Data
Specify
General ledger from date 1/ 1/2015 →
First transaction row
Account description column
Number of rows above first transaction row
Account ending balance column Debit Credit Specify the same column if debits and credits are in the same column*
Number of rows below last transaction row
Specify Worksheet Columns
Transaction date
Transaction document
Allocation account
Amount Debit Credit
Specify the same column if debits and credits are in the same column*
Other transaction fields (optional)
OK Cancel
(*) If same column, credits must be negative numbers

Figure 3: GL transactions Information

Here is a sample of the GL transactions information to specify:

COUNT: 0

SUM

Read General Ledger Da	ta			A	В	С	D	
need others couger be			1		Date	Ref	Description	
Specify			2	10100 · C	0			
General ledger from date	1/ 1/201	5 🕶	3		1/3/2015	242	Sergeant Insurance	
_			4		1/6/2015			
First transaction row	3		5		1/7/2015			
			6		1/7/2015	5		
Account description colur	no	A	7		1/13/2015	243	East Bayshore Auto Mall	
Number of rows above firs	st transaction row	1	8		1/13/2015	10001	Dan T. Miller	
					1/10/2010	10002	Elizabeth N. Mason	
Account ending balance c		bit Credit	10		1/13/2019	10003	Gregg O. Schneider	
Specify the same column and credits are in the sam	if debits ne column* G	G	11		1/15/2015	10004	Elizabeth N. Mason	
Number of rows below las	t transaction row	1	12		1/15/2015	244	CalOil Company	
			13		1/15/2015	245	State Board of Equalization	
			14		1/17/2015	246	Sergeant Insurance	
Specify Worksheet Column	15		15		1/17/2015	5	_	
Transaction date	В		16		1/27/2015	5		
			17		1/27/2015	10005	Dan T. Miller	
ransaction document	С		18		1/27/2015	10006	Gregg O. Schneider	
Allocation account	E		19		1/31/2019		memas Kitchen & Bath	
mount	Debit	Credit	20		1/31/2015			
invert.	F	F	21		1/31/2015		A Cheung Limited	
pecify the same column if deb			22		1/31/2015		Bayshore colOil Service	
peony the same column if dep	ns and creaks are in	one same column	4455	70100 · C	ther Income			
)ther transaction fields (o	optional)		4456		9/30/2015	FC1	Smith, Lee:Patio	
			4457		10/1/2019	FC 2	Nguyen, Tuan:Garage	
			4458		10/31/2015		Smith, Lee:Patio	
escription	D		4459		11/3/2015		Nguyen, Tuan:Garage	
			4460		12/1/2019		Nguyen, Tuan:Garage	
			4461		12/11/2015		Cook, Brian:Kitchen	
				Total 701	.00 · Other In			
	OK	Cancel			terest Incom			
			4464		3/30/2015		Overhead	
land a land a land			4465		6/30/2015		Overhead	
If same column, credits must	t be negative number		4466		9/30/2015		Overhead	
				Total 702	00 · Interest		erenceu	
			4468	10101702	ov - interest	come		
			4469					
			4409					
			4470		GL2015	+		

Note: it might be a good idea to export the General Ledger to a CSV (Comma Separated Value) file from the accounting software, and then to convert this CSV file into an excel file with File > Save As. This eliminates special formatting that can cause problems for the reading process.

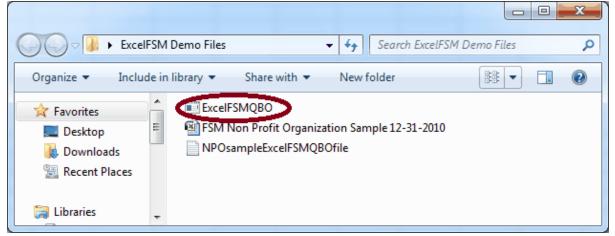
READY

Once read and organized in the central memory of your computer by ExcelFSM, double clicking an account's balance will display the account unadjusted balance detail. (See the GL Drill Down page of the website)

Creating an ExcelFSMQBO company file with the ExcelFSMQBO.exe utility program

An "ExcelFSM QBO" company file containing the keys must be created, to allow ExcelFSM to read the trial balance data from a QuickBooks Online company file.

To create this file, you will use the ExcelFSMQBO.exe utility program installed on your Windows Desktop in a folder called ExcelFSM Demo Files



Double click the ExcelFSMQBO.exe.

The following dialog is displayed

KrcelFSMQBO		x
Company ID		
Accounting method	Accrual	
First month of fiscal year	January	
Account numbers	Off	
Consumer Key		
Consumer Secret		
Access Token		
Access Token Secret		
Edit existing file	Save to file	

Follow the instructions below to get the data required to fill the fields and create the ExcelFSMQBO company file.

Company ID:

In your QuickBooks Online Company, click 'Your Account'

Non Prolit Organi	zation Sample		
Settings	Lists	Tools	Your Company
Company Settings	All Lists	Import Data	Your Account
Chart of Accounts	Products and Services	Import Desktop Data	Manage Users
QuickBooks Labs	Recurring Transactions	Export Data	Feedback
	Attachments	Reconcile	Privacy
		Budgeting	Switch Company
		Audit Log	🔒 Sign Out

Your Account

	Company ID: 1274709345	Edit Company Info
Billing Info	Non Profit Organization	Sample
ayment History		
company Info	Company Address:	234 Main Street Pleasanton, CA, 94566
ersonal Info	Company email address:	jacquesfsm@yahoo.com
Upgrade	Communication preferences :	Email, Regular Mail, Phone
	Company Name:	Non Profit Organization Sample
	Legal Name:	ExcelFSM

Copy&Paste the Company ID in the ExcelFSMQBO Company ID field

KxcelFSMQBO	
Company ID	1274709345
Accounting method	Accrual
First month of fiscal year	January
Account numbers	Off
Consumer Key	
Consumer Rey	
Consumer Secret	
Access Token	
Access Token Secret	
Edit existing file	Save to file

Accounting method (Accrual or Cash):

Click 'Company Settings', in your QuickBooks Online Company

	. + 9		
Non Profit Organi:	zation Sample		
Settings	Lists	Tools	Your Company
Company Settings	All Lists	Import Data	Your Account
Chart of Accounts	Products and Services	Import Desktop Data	Manage Users
QuickBooks Labs	Recurring Transactions	Export Data	Feedback
	Attachments	Reconcile	Privacy
		Budgeting	Switch Company
		Audit Log	🔒 Sign Out
			1 Sign Out

Settings		
Company	2	
Sales	Company name	logo
Expenses		Non Profit Organization Sample
Payments	Contact info	Company address
Advanced		US Legal address AK
		US
		Company email
		jacquesfsm@yahoo.com
		Company phone
	Accounting method	Accrual

Set the ExcelFSMQBO company file Accounting method according to the Company Settings

K ExcelFSMQBO	
Company ID	1274709345
Accounting method	Accrual Accrual Cash
Account numbers	Off
Consumer Key	
Consumer Secret	
Access Token	
Access Token Secret	
Edit existing file	Save to file

First month of fiscal year and Account numbers (On or Off):

Click 'Advanced' in the Company Settings

Settings			
Company	Accounting	First month of fiscal year	January
Sales		First month of income tax year	Same as fiscal year
Expenses		Close the books	Off
Payments	Chart of accounts	Account numbers	On
Advanced		Markup income account	Markup

K ExcelFSMQBO		
Company ID	1274709345	
Accounting method	Accrual 💌	
First month of fiscal year	January 🔻	
Account numbers	January February March April May June	
Consumer Key	July August September	
Consumer Secret	October November December	
Access Token		
Access Token Secret		
Edit existing file		Save to file

Set the ExcelFSMQBO First month of fiscal year according to the Company Settings

Set the ExcelFSMQBO Account numbers according to the Company Settings

KrcelFSMQBO			_ D _ X _
Company ID	1274709345]	
Accounting method	Accrual		
First month of fiscal year Account numbers	January		
Consumer Key	On Off		
Consumer Secret			
Access Token			
Access Token Secret			
Edit existing file		Sav	e to file

Consumer Key, Consumer Secret, Access Token, Access Token Secret:

Having an account on QuickBooks Online, you have access to the Intuit App Center Playground, which allows to generate the required keys/tokens to be specified in the remaining fields.

- Click this link https://appcenter.intuit.com/Playground/OAuth

- Copy&Paste the following code >981ccce7bc5cfb47aabb918b288e0fa4bdf3< in the App Token field of the OAuth Playground

🔒 https://app	pcenter.intuit	.com/Playg	round/OA	luth			
Intuit A	App Cer	nter	Playgr	ound		Go to My Apps Sign Out	intuit
n OAu	th Access	OAuth API	Console	Intuit Anywhere			
This Web pa	age demonstr	ates the int	eraction be			latform Services to negotiate for ar to log in each time. Learn more.	OAuth
Step 1	. Dynamic	Consumer	r Creatio	n			
Token),	click Get Key	and Secret	Using App			consumer key (aka Application ill be returned. The rest of the	
	A	pp Token	981ccce7	bc5cfb47aabb918b288e0f	a4bdf3]	
	C		Get Key a	and Secret using App Token]	1	
		ımer Key er Secret	[]	
	. Request 7 p negotiates f		horized red	quest token from Intuit O.	Auth Services.		
	_		Get Requ	est Token using Key and Se	cret	1	
	Request Toke	est Token	[]	
	Request Tok	an Secret]	
Step 3.	. Authorize	Request	Token				
				en takes you to the IPP O will be re-directed back he		When you click Authorize, you	
			Authorize	Request Token			
Step 4	. Get Acces	s Token					
	Acce	ss Token]	
	Access Toke	en Secret]	

Click 'Get Key and Secret using App Token'

Go to My Apps	Sign Out	Intuit
---------------	----------	--------

h	n <mark>tuit App C</mark> e	nter	Playgro	bund		Go to My Apps Sign Out	intu
1	OAuth Access	OAuth API	Console	Intuit Anywhere			
٦		trates the int	teraction bet	tween a consume		Platform Services to negotiate for an to log in each time. Learn more.	1 OAuth
	Step 1. Dynamic	c Consume	r Creation	1			
		y and Secret	Using App	Token, and a dyn	amic key mechanism: Enter you amic consumer key and secret v	ır consumer key (aka Application will be returned. The rest of the	
		App Token	-	c5cfb47aabb918b	-		
	Con	sumer Key					
	Consu	mer Secret					
	Step 2. Request	Token					
	This step negotiates	for an unaut	thorized req	uest token from I	Intuit OAuth Services.		
			Get Reque	st Token using Key	/ and Secret	_	
		uest Token					
	Request To	ken Secret					
	Step 3. Authoriz	e Request	Token				
	In this step, clicking have granted access				e IPP OAuth Authorization page. back here.	. When you click Authorize, you	
			Authorize F	Request Token			
	Step 4. Get Acce	ess Token					
	Ac	cess Token					
	Access To	ken Secret					

The Consumer Key and Consumer Secret are generated

Click 'Get Request Token using Key and Secret'

tuit App Center	Playground	Go to My Apps Sign Out
OAuth Access OAuth API	Console Intuit Anywhere	
	PP Developers eraction between a consumer application and Intuit Partne his OAuth token authenticates users without requiring the	
Step 1. Dynamic Consumer	Creation	
	pplication flow, use the dynamic key mechanism: Enter y Using App Token, and a dynamic consumer key and secre egged OAuth scenario.	
App Token		
	Get Key and Secret using App Token	
Consumer Key	qyprd5uByIN76RJ6AMzwFDCJascC4p	
Consumer Secret	ZVF5kMQtVgoPYsnesY9pDRljpWOY150cfPjJsfFj	
Step 2. Request Token This step negotiates for an unaut	norized request token from Intuit OAuth Services. Get Request Token using Key and Secret	
Request Token		
Request Token Secret		
Step 3. Authorize Request	Foken	
	quest Token takes you to the IPP OAuth Authorization par and you will be re-directed back here.	ge. When you click Authorize, you
····· j	Authorize Request Token	
Step 4. Get Access Token	Authorize Request Token	
2 7 11	Authorize Request Token	

The Request Token and Request Token Secret are generated

Click 'Authorize Request Token'

Colto	My Appe	Sign Out	
GOLOI	My Apps	Sign Out	INTUIT

Intuit App Center	Playgro	ound			Intuit
OAuth Access OAuth Al	PI Console	Intuit Anywhere			
OAuth Playground for This Web page demonstrates the ir access token for use with IPP APIs.	nteraction bet	ween a consumer application			n OAuth
Step 1. Dynamic Consum	er Creation				
To simulate a desktop or mobile Token), click Get Key and Secre flow is the same as the typical 3	et Using App 1	oken, and a dynamic consun			
App Token					
	Get Key an	d Secret using App Token			
Consumer Key	qyprd5uBy	IN76RJ6AMzwFDCJascC4p			
Consumer Secret	ZVF5kMQt\	/goPYsnesY9pDRljpWOY150cf	PjJsfFj		
Step 2. Request Token This step negotiates for an unat	uthorized requ	uest token from Intuit OAuth	Services.		
	Get Reque	st Token using Key and Secret			
Request Token	qyprd2BvM	AowvONqIvPBrz4MdPD8eYh6	46UOz2KUA3SUH9F		
Request Token Secret	hWi9KjhX8	SEZLSDXx69bUxo5pCC3Svdr	bAHfk4BD		
Step 3. Authorize Reques	t Token				
In this step, clicking Authorize F have granted access to your Ap			Authorization page. V	Vhen you click Authorize, you	
(Authorize R	Request Token			
Step 4. Get Access Token					
Access Token					
Access Token Secret					

The following dialog appears

ExcelFSM would like to access your Intuit co	mpany data
By approving this request, ExcelFSM will be able to access your company data. You can revoke access anytime under "Data access settings" at Intuit App Center. Authorize	Learn how Intuit protects your data

Click 'Authorize'

The following dialog appears



Click 'Return to ExcelFSM'

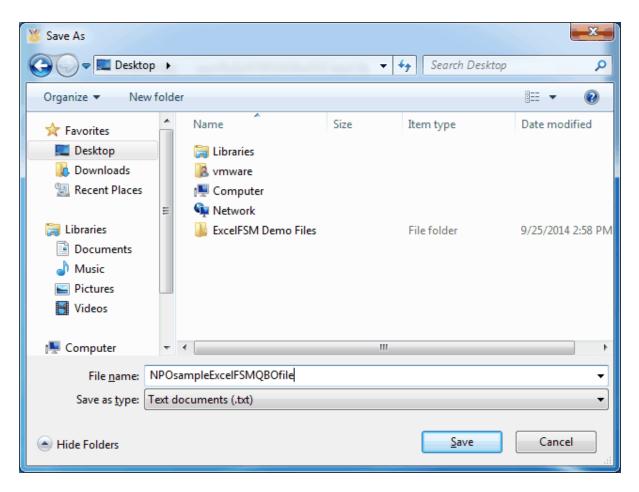
he A	Access Token	and Ac	cess To	ken Secret are	generated		
Inti	uit App Cei	nter	Playgr	ound		Go to My Apps Sign Out	intuit
î.	OAuth Access	OAuth AP	1 Console	Intuit Anywhere			
This		trates the in	teraction b	etween a consumer ap	plication and Intuit Partner Platf users without requiring them to l		n OAuth
T(T(op or mobile y and Secre	application t Using App	flow, use the dynami Token, and a dynami	c key mechanism: Enter your co c consumer key and secret will b		
	Å	App Token					
		sumer Key ner Secret	qyprd5uB	and Secret using App To yIN76RJ6AMzwFDCJa tVgoPYsnesY9pDRljpV	scC4p		
	tep 2. Request		ithorized re	quest token from Intu	it OAuth Services.		
			Get Requ	est Token using Key an	d Secret		
	Requ	iest Token	qyprd2Bv	MAowvONqIvPBrz4Md	PD8eYh646UOz2KUA3SUH9Fs		
	Request Tok	ken Secret	hWi9KjhX	8SEZLSDXx69bUxo5p	CC3SvdrbAHfk4BD		
S	tep 3. Authorize	e Request	Token				
				en takes you to the IF will be re-directed bac	P OAuth Authorization page. Wh k here.	en you click Authorize, you	
			Authorize	Request Token			
S	tep 4. Get Acce	ss Token					
	Acc	ess Token	qyprdtEX	Rr8KraASUAUkXYaAO	dODIXPkPD5EAUpqL91FahDW		
	Access Tok	ken Secret	TPxmeW0)MqJPPBnpgq9zVqfTNI	(BUCLUMSbYkchlDn		

Copy&Paste the contents of the four fields in the corresponding ExcelFSMQBO four fields

KelFSMQBO	
Company ID	1274709345
Accounting method	Accrual
First month of fiscal year	January
Account numbers	On 🔹
Consumer Key	qyprd5uByIN76RJ6AMzwFDCJascC4p
Consumer Secret	ZVF5kMQtVgoPYsnesY9pDRljpWOY150cfPjJsfFj
Access Token	qyprdtEXRr8KraASUAUkXYaAOdODIXPkPD5EAUpqL91FahDW
Access Token Secret	TPxmeW0MqJPPBnpgq9zVqfTNKBUCLUMSbYkchlDn
Edit existing file	Save to file

Click 'Save to file'

Select a folder and specify a name for the ExcelFSMQBO file('<enterprise name>ExcelFSMQBOfile', for example).



Click 'Save'

ExcelFSM will now be able to read the trial balance data from your QuickBooks Online company file, by simply clicking the 'Read Trial Balance Data' button in the FSM ribbon, and selecting the ExcelFSM QBO file you created.

4.2 Chart of Accounts

View, edit, re-order, and print the Chart of Accounts that is built from the read trial balance data.

No	Title	S	_	Insert
10000	Bank	D	E	<u>Delete</u>
10003	Petty Cash	D	=	Edit Sense
10005	Short term deposit	D		
10010	Accounts Receivable	D		
10011	Other Receivable	D		
10014	Taxe A Receivable Contribution	D		
10015	Taxe B Receivable Contribution	D		
10018	Accrued interests	D		
10026	Taxe A Receivable	D		Reorder
10027	Taxe B Receivable	D		new accounts
10050	Prepaid expenses	D		
10060	Investment GQT	D		
10070	Furniture	D		
10071	Computer equipment	D		
10072	Software	D		
10073	WebSite	D		
10080	Accrued Dep Furniture	С		
10081	Accrued Dep Computer equip.	С		Generate
10082	Accrued Dep Software	С		Printout Sheet
10083	Accrued Dep WebSite	С		
10061	Loan APU	D	-	Close

Chart of Accounts dialog.

Each account has it's Number, Title (description), and Sense (Debit or Credit) displayed. The Chart of Accounts dialog is movable and resizable. The bigger you make the window, the more accounts are visible.

Insert - Insert a new account above the currently selected account.

- 1. A blank row is inserted into the list
- 2. Type the account number into the first column
- 3. Press the Tab key to fill in the Title column
- 4. Press the Tab key again to specify the Sense (Debit or Credit).
- 5. Press the Tab key a final time to finish the insertion.

Delete - Delete the currently selected account. The account will be deleted only if it has no balance, current or prior, has no adjusting entry, and is not grouped into any Items.

Edit Sense - Edit the sense of the currently selected account. Only the account's sense can be changed (not it's account number or title, as these fields uniquely identify the account in subsequent financial periods).

NOTE: The default Sense of an account is the accounting sense of the account's balance (Debit or

Credit), as read from the trial balance. The Sense of an account is used only for presentation purposes, e.g. in the Account Balance Detail dialog, it allows ExcelFSM to show whether an entry increases or decreases the balance of the account. The default Sense of an Item is the Sense of its first grouped account.

Re-ordering accounts in the Chart of Accounts

The sequence of the accounts in the Chart is of no importance to ExcelFSM. You are free to change the order for your convenience. Simply click on the account you wish to move and drag it up and down in the list with the mouse. The list will scroll as you drag near the top and bottom borders. Drop the item at the desired location. Don't be afraid - this will not change the groupings you made for the Items of the financial reports.

HINT: Enlarge the Chart of Accounts dialog so that more accounts are visible, and it will be easier to find the desired location in the list.

Reading Trial Balance Data of succeeding financial periods, the new accounts are shown at the top of the Chart:

No	Title	S	*	<u>Insert</u>
10040	Advance anticipated	D	Ξ	<u>Delete</u>
30010	Cotisations 2010	С		Edit Sense
30102	Cotisations pprdf crous comm	С		
30103	Cotisations pprdf sem comm	D		
30104	Cotisations pprdf prepel comm	С		
30175	APAM - hydro	С		
30176	APAM - nema	С		
30177	APAM - micro	С		
30179	PAU	С		Reorder
30184	APAM - virus (80184)	С		new accounts
50123	Directors training	D		
80175	Hydro	D		
80176	Nema	D		
80177	Micro	D		
80179	PAU expenses	D		
80184	Virus (30184)	D		
90001	Transactions General - PPRDF	D		
90002	Transactions PPRDF - General	С		Generate
90003	Operations PPRDF - General	С		Printout Sheet
10000	Bank	D		
10003	Petty Cash	D	-	Close

You may reorder these new accounts by dragging and dropping with the mouse or by clicking the

'Reorder new accounts' button. Clicking the 'Reorder new accounts' button will move the new accounts in the sequence they were from the previous read trial balance. A good time to do so is after you've grouped them into the proper financial reports Items.

NOTE: In the case where the sequence order of a new account is above or below an account that is in the Chart of Accounts but not in the read trial balance (for example new account 30184 in the demo file TB2010 and account 30183, which is in the Chart of accounts but not in TB2010), the new account will be reordered above the account that comes after the account preceding the new account in the read trial balance (30182 preceding 30184 in the read trial balance, 30184 will be moved above 30183 which comes after 30182 in the Chart of Accounts). In such particular case, simply complete the reordering of this new account by dragging and dropping with the mouse.

Generate Printout Sheet - Generate a new worksheet for the Chart of Accounts, ready to print.

 Chart of Accounts Printout

 With account groupings
 Without account groupings

 OK
 Cancel

Clicking the Generate Printout Sheet button displays the following dialog

Select With or Without account groupings and click OK

A new worksheet is created and a Chart of Accounts printout is generated:

With account groupings

	Α	В	С	
1		Non Profit Organization Sample		
2		Chart of Accounts		
3		12/31/2010		
		12/31/2010		1
4				
5	No	Title	Sense	Cumu
6	10000		Debit	
7		Petty Cash	Debit	i 4
8		Short term deposit	Debit	I .I
9		Accounts Receivable	Debit	۱ ۱
10		Other Receivable	Debit	
11	10014	Taxe A Receivable Contribution	Debit	
12	10015	Taxe B Receivable Contribution	Debit	
13	10018	Accrued interests	Debit	1
		Taxe A Receivable	Debit	1
15	10027	Taxe B Receivable	Debit	1
16	10040	Advance anticipated	Debit	1
17	10050	Prepaid expenses	Debit	
18	10060	Investment GQT	Debit	
19	10070	Furniture	Debit	
20	10071	Computer equipment	Debit	1 I
		Software	Debit	1
22	10073	WebSite	Debit	ү
23	10080	Accrued Dep Furniture	Credit	
24	10081	Accrued Dep Computer equip.	Credit	÷
25	10082	Accrued Dep Software	Credit	
		Accrued Dep WebSite	Credit	^
27		Loan APU	Debit	
28	10090	Deposit on Rent	Debit	Ϋ́
		Deposit on Wages	Debit	
		Deposit - fringe benefits	Debit	
31		Accounts Payable	Credit	
32		Other Payable	Credit	
33		Wages payable	Credit	
34		Taxe A Payable	Credit	
		Taxe B Payable	Credit	
		Income Taxe A Payable	Credit	Y******
37		Income Taxe B Payable	Credit	
		RQAP Payable	Credit	
		FSS Payable	Credit	
		RRQ Payable	Credit	
		Unearned Revenue	Credit	
42		Retained Earnings	Credit	
	20199	······································	Debit	E
		Joint Committee balance	Credit	γ
		Cotisations 2010	Credit	
46		Cotisations 03 (A=0.08 P=0.01)	Credit	÷····
10	30023			
	• •	Chart of Accounts printout Cumulative General funds PPRDF funds	Joint	Com

Trial Balance 51	51

Without account groupings

	Α	В	С
1		Non Profit Organization Sample	
2		Chart of Accounts	
3		12/31/2010	
		12/ 51/ 2010	
4			
5	No	Title	Sense
6	10000	Bank	Debit
7	10003	Petty Cash	Debit
8	10005	Short term deposit	Debit
9		Accounts Receivable	Debit
10	10011	Other Receivable	Debit
11	10014	Taxe A Receivable Contribution	Debit
12	10015	Taxe B Receivable Contribution	Debit
13	10018	Accrued interests	Debit
14	10026	Taxe A Receivable	Debit
15	10027	Taxe B Receivable	Debit
16	10040	Advance anticipated	Debit
		Prepaid expenses	Debit
		Investment GQT	Debit
		Furniture	Debit
		Computer equipment	Debit
		Software	Debit
22	10073	WebSite	Debit
		Accrued Dep Furniture	Credit
24	10081	Accrued Dep Computer equip.	Credit
25	10082	Accrued Dep Software	Credit
26		Accrued Dep WebSite	Credit
27		Loan APU	Debit
		Deposit on Rent	Debit
		Deposit on Wages	Debit
		Deposit - fringe benefits	Debit
31	20010	Accounts Payable	Credit
32		Other Payable	Credit
33		Wages payable	Credit
34		Taxe A Payable	Credit
35		Taxe B Payable	Credit
		Income Taxe A Payable	Credit
37		Income Taxe B Payable	Credit
		RQAP Payable	Credit
		FSS Payable	Credit
		RRQ Payable	Credit
41		Unearned Revenue	Credit
42		Retained Earnings	Credit
43		PPRDF	Debit
43 44		Joint Committee balance	Credit
45		Cotisations 2010	Credit
45 46		Cotisations 03 (A=0.08 P=0.01)	Credit
10	30025	Constitions of Accounts printout Cumulative General funds PPRDF fund	

You can edit the worksheet before printing.

Note that editing the worksheet will not change the Chart of Accounts.

NOTE: Changes made in the chart of accounts and in the financial reports, after the generation of the printout, are not automatically reflected in the printout. Simply generate a new printout to get an updated one.

Close - Close the dialog.

NOTE: Your changes are preserved whether you dismiss the dialog by clicking either the 'X' or the Close button.

Saving the Chart of Accounts

The Chart of Accounts is automatically saved in your ExcelFSM workbook (Excel file) and is available to any worksheet in the workbook.

4.3 Adjusting Entries

Insert, Delete, and Edit adjusting entries.

Recording Adjusting entries is the only way (besides reading another trial balance) to change the accounts balances. You CANNOT edit a cell that contains either an Item Balance (the result of the grouping of accounts) or a Total (the result of the grouping of Items). You can toggle the effect of the adjusting entries with the Adjusted balances button in the ExcelFSM ribbon.

Entry Ca	Allocation Account	Debit	Credit	Insert
1	30184 - APAM - virus (80184)	28,879.01		Delete
1	30071 - Services rendered		28,879.01	Edit
1	To reclassify services rendered			
				Generate Printout Shee
Intry Com				Printout Snee

Adjusting Entries dialog. Your Adjusting Entries are shown in the list, one row for each entry line.

- Each entry has two or more entry <u>lines</u>. Each line specifies an entry number, an entry category, an allocation account and a debit or credit amount. The total of an entry must equal 0.
- Each entry can have a <u>comment</u>. The comment is displayed in the Allocation Account column, beneath the entry lines. The comment for the selected entry line is also displayed in the textbox at the bottom, where it was originally inserted and where can be directly edited.
- The dialog is resizable. The bigger you make the window, the more entries are visible.

Inserting and Editing an Entry Line

Click Insert to insert a new line above the currently selected line. Click Edit to edit the currently selected line.

Shortcut: To edit, double-click in the desired line, within the desired column. The Edit dialog will appear, with the caret set into the field that you double-clicked.

A new dialog appears for you to fill in or edit the entry line information:

Insert Adjus	ting Entry
Entry	1 Category (none, A-Z)
Account	<select account="" an=""></select>
Debit	Credit
	Next line OK Cancel

Entry - Type or select the entry number to which this line belongs

Category - You can categorize the adjusting entries to further make a selection for the computation of Adjusted balances. Leaving the field blank means that you don't want to categorize at this time. You can always do that in another time.

Account - Choose the allocation account to debit or credit. Change the account by clicking in the textbox or typing Space to open the Allocation Account list:

	ocation Account			
10000			- Cotisations PPRDF Committees	60005 - Region 5
	Petty Cash		 Cotisations pprdf crous comm 	60006 - Region 6
	- Short term deposit		 Cotisations pprdf sem comm 	60009 - Region 9
	Accounts Receivable		 Cotisations pprdf prepel comm 	60012 - Region C
	Other Receivable		- PPRDF Joint Plan Administration	60013 - Region D
	Taxe A Receivable Contribution		- Parment Partners	60015 - Region F
	Taxe B Receivable Contribution		- APAM - hydro	70000 - Technical Advisors
	Accrued interests		- APAM - nema	70001 - Secretariat
	Taxe A Receivable		- APAM - micro	70002 - Accounting
	Taxe B Receivable	30179		70009 - Training
	Advance anticipated		Government Grant	70010 - Office expenses
	Prepaid expenses		 APAM project (80181) 	70011 - Documentation
	Investment GQT		Sem Certification	70015 - Postal charges
	Fumiture		 PAQC and other DTP (80183) 	70020 - Printing expenses
	Computer equipment		- APAM - virus (80184)	70040 - Telecom
	Software		- APAM (80185)	70050 - Computer expenses
	WebSite		- RIH studies (80186)	70060 - Rent
	Accrued Dep Fumiture		- DAQC and others (80188)	70070 - Software depreciation
	Accrued Dep Computer equip.		 Miscellaneous pprdf 	70071 - Depreciation
	Accrued Dep Software		- Joint Committee Agent Expenses	70110 - Office expenses - 15%
	Accrued Dep WebSite		- General administration	70115 - Postal charges pprdf
	- Loan APU		- Board of Directors	70171 - Website (including depreciation
	Deposit on Rent		 Executive Committee 	70190 - PARM
	Deposit on Wages		- Annual meeting	70200 - Joint Committee wages
	 Deposit - fringe benefits 		- General congress	70215 - Postal charges Joint Comm
	Accounts Payable		 Travel expenses 	70240 - Telecom Joint Comm
	Other Payable		- EF Committee	80000 - Auditor fees
	Wages payable		- TC Committee	80001 - Legal fees
	Taxe A Payable		- SEM Committee	80003 - Collection fees
	Taxe B Payable		Prepel Committee	80010 - PAU Contribution
	Income Taxe A Payable		 Nema Committee 	80011 - QHC Contribution
	 Income Taxe B Payable 		Finances	80012 - CHC Contribution
	- RQAP Payable		 Union Life Committee 	80013 - Contribution national committe
	FSS Payable		- AGR Associations	80019 - Contribution associations
	RRQ Payable		 Regional meetings 	80070 - Insurance
	Uneamed Revenue		 PAU Committees 	80099 - Miscellaneous bis
	 Retained Earnings 		 Directors telecom 	80110 - Valorisation initiative
	PPRDF		 RAQC Committee 	80111 - University PAU
	Joint Committee balance		- QFLG Board	80170 - Quality program
	Cotisations 2010		 QHC meeting expenses 	80175 - Hydro
	- Cotisations 03 (A=0.08 P=0.01)		 CHC and national committee 	80176 - Nema
	- Cotisatiions 04 (A=0.08 P=0.02)		- PGU travel expenses	80177 - Micro
	- Cotisatinos 05 (A=0.08 P=0.02)		 Strategic Committee 	80179 - PAU expenses
	Cotisations 06		- LB Center	80180 - Healthiness program
	Cotisations 07		- QAPR expenses	80181 - Invoices project
	Cotisations 08		- SFS employer	80182 - Certification sem
	Cotisations 09		- RQR employer	80183 - Extra buying project
	Cotisations table		 Misc and other committees 	80184 - Virus (30184)
	Cotisations crous		 Committee table expenses 	80185 - Sectorial reorganisation
	Cotisations sem		 Committee crous expenses 	80186 - RIH studies (30186)
	Cotisations prepel		 Committee sem expenses 	80188 - DAQC nema
	Joint Plan Administration		 Committee prepel expenses 	80192 - Promotion
	 Interests from prod 		 Directors training 	80195 - Field day
	Other interests		- Joint Committee	80205 - Administration expenses J Cor
	- AGA partnership			90001 - Transactions General - PPRD
	Management fees (30171)		- Region 1	90002 - Transactions PPRDF - Generation
	Services rendered	60002	- Region 2	90003 - Operations PPRDF - General
30099 -	- Miscellaneous	60003	- Region 3	
	Cotisations PPRDF		- Region 4	

Note: Move and Resize the dialog - the bigger you make the window, the more accounts are visible.

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Shortcut: If you know the desired account number, type it, and it will be highlighted in the account list. To complete the selection, type Enter. The list will close, and the selected account will be chosen.

Debit/Credit - Type the amount in the proper field. Use the Tab key to change field.

Insert Adjus	sting Entry	
Entry	1	Category (none, A-Z)
Account	30184 - APAM - viru	s (80184)
Debit	28879.01	Credit
	Next line	OK Cancel

Next line - Inserts the new entry line and keeps the dialog open in preparation to specify another entry line.

OK - Inserts or changes the entry line and closes the dialog.

Cancel - Ignore any changes and close the dialog.

Entry	Cat	Allocation Account	Debit	Credit	Insert
1		30184 - APAM - virus (80184)	28,879.01		Delete
1		30071 - Services rendered		28,879.01	Edit
		To reclassify services rendered			
					Generate
					Printout She
ntov C	omme	ent .			

Inserting and Editing an Entry Comment

Select any line in the list that is part of the entry whose comment you wish to add or change. Type the desired comment into the Entry Comment textbox. As you type, your comment will also appear in the appropriate place in the list.

Saving the Adjusting Entries

The Adjusting Entries are automatically saved in your ExcelFSM workbook (Excel file) and are available to any worksheet in the workbook.

Adjusting Entries affect the current accounting period only. When you Read Trial Balance Data for a new accounting period, the adjusted balances are moved forward and, unless you checked the Transfer Adjusting Entries box in the Read Trial Balance Data dialog, the Adjusting Entries are destroyed.

Generate Printout Sheet

A new worksheet is generated for the adjusting entries journal, ready to print.

File Ho	me Insert Page Layout Formulas	Data Review View	FSM			۵ 🕜	
lead Trial Balan	ce Data Balance Variation - 🛐 📗	Details - Rounded	Trial Balance		Sheets M	anager	😧 Help
hart of Accourt	-	Comparative	Leadsheets		Print		
djusting Entrie		Adjusted balances *	Grouped Acco	ounts Sheets			
Trial Balan		Report presentation	Working				
A4	- (n fx						
AB	C		D	E	F	G	
		ganization Sample	0			0	
2		ting Entries					
1		31/2010					
5 No. Cat	Allocation	n	Debit	Credit			
	0184 - APAM - virus (80184)		28,879.01				
	0071 - Services rendered			28,879.01			
1 7	o reclassify services rendered						
)			28,879.01	28,879.01			
0							
1							
2							
3							
4							
5							
6 7							
8							
9							
0							
1							
2							
3							
4							
5							
6							
7 °							
9							
0							
1							
2							
_	justing Entries printout Read TBDat	a 12-31-2010printout 📝 🛽 4	-			1	

You can edit the worksheet before printing.

Note: Editing the worksheet will not change the adjusting entries. If a category selection is made for the active sheet, the sheet name will appear on the totals row Close - Close the dialog.

5 Building a report

🗶 🛃 🔊 - (* - 🖛		Book1 - Microsoft Excel		
File Home	Insert Page Layout For	mulas Data Review View	FSM	a 🕜 🗖 🖾
Read Trial Balance Data	Balance Variation 👻 🛐	E Details 🔹 Rounded	Trial Balance Sh	neets Manager 🛛 🔞 Help
Chart of Accounts	Suggested Item Titles 📲	Comparative	Leadsheets Pr	rint 🛛 🖔 About
Adjusting Entries	Item Balance Tota	al Adjusted balances *	Grouped Accounts Sheets Sy	nc with WordFSM
Trial Balance	Building a report	Report presentation	Working Papers	

The Building a report buttons let you:

- Activate Balance Variation for e.g. Statement of Cash Flow, financial statement Notes, and Quarterly financial statements.
- Insert the title of any account into your financial report.
- · Group accounts into an Item and insert its balance into your financial report.
- Group items into a Total and insert its balance into your financial report.

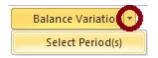
Additional buttons you might find useful when building your report are: <u>Enterprise Name</u>, and <u>As-Of</u> <u>Date</u>.

5.1 Balance Variation

The Balance Variation button allows you to build an Item balance with balances for a range of periods.

This is used for the Cash Flow statement, financial statement Notes, periodic (Monthly, Quarterly, etc.) financial statements, financial reports combining cumulative and periodic balances on the same column, etc. It is also used for any report where you prefer to create comparative columns manually (as described below) rather than using the Comparative button.

Click the Balance Variation Down Arrow, then click Select Periods.



This opens the Balance Variation dialog, where you select the beginning period for the range of periods.

🖳 Balance Variati	ion			×
Select beginning	period			
12/31/2010	(0)			
12/31/2009	(1)			
		ОК	Cancel	
			- <u> </u>	

(The number between parentheses is the index of the period used in the FSM formulas, index 0 being the index of the current period, i.e., the index of the last trial balance read.)

Check the beginning period and click OK.

The Balance Variation is then turned ON.

Note: Balance variation button can be turned ON for an existing report. The beginning period will be set to the current period. (Comparative button must be OFF).

Click on Item Balance to group accounts into an Item and insert the item's balance into the financial report:

	🕂 Item	Balance [Variation from 12/31/2	009 to 1	12/3	1/2010]			×		
		Grouped Accounts	<	M	love	Ungrouped Accounts				
	10080	Accrued Dep Furniture			10000	Bank		*		
	10081	Accrued Dep Computer equip.			10003	Petty Cash		=		
	10082	Accrued Dep Software			10005	Short term deposit				
	10083	Accrued Dep WebSite			10010	Accounts Receivable				
					10011	Other Receivable				
					10014	Taxe A Receivable Contribution				
					10015	Taxe B Receivable Contribution				
					10018	Accrued interests				
					10026	Taxe A Receivable				
					10027	Taxe B Receivable				
					10040	Advance anticipated				
					10050	Prepaid expenses				
					10060	Investment GQT				
					10070	Furniture				
					10071	Computer equipment				
					10072	Software				
					10073	WebSite				
					10061	Loan APU		Ŧ		
	•			Þ.	•	III	•			
<u>c</u>	Credit	Keep Position An	d Size		Shov	v Account Balances List Al	I Accou	unts		

The dialog's title shows the selected beginning and ending periods. The ending period is the current period.

If the selected beginning period is also the current period, the title will show "[as of <current period date>]".

Hint: For the Cash Flow Statement, the sense of all Items must be Credit.

	AB	С	D	E	F
1	Non Profit Organization Sample				
2					
3	Statement of Cash flows				
4					
5	for the year ended December 31,				
6					
7					
8				2010	
9					
10	Operating activities				
11	Net income (loss)			(80,528)	
12	Changes in current assets and current liabilities				
13	Depreciation			3,708	
14	Decrease (increase) in accounts receivable			193,737	
15	Decrease (increase) in prepaid expenses			(1,443)	
16	Increase (decrease) in accounts payable and accrued liabilities			(208,632)	
17	Increase (decrease) in unearned Revenue			(26,072)	
18				(119,230)	
19					
	Investing activities				
	Acquisition of fixed assets			2,420	
	Short term deposit			151,000	
	Investment GQT				
24	Other assets			(10,188)	
25				143,232	
26	Net increase (decrease) in cash and cash equivalents			24,002	
27					
28					

Comparative

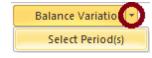
In some cases, the comparative columns created by turning Comparative ON may not be appropriate, such as for financial statement Notes for example. Balance Variation would then be used instead.

Note: When Balance Variation is ON, the Comparative button is disabled.

Comparative columns are created manually by:

- Selecting the 'groupings' column as source range to copy (click on the column letter at the top)
- Copying this source range (right click + Copy) into a destination range (click on the destination column letter at the top, right click + Paste)
- Selecting the beginning and ending periods for this comparative column
- Click on the column letter at the top

• Click on the Balance Variation Down Arrow button



• Click on Select Period(s)

Use the As-of Date button, select the date, then build the Items and then group the Items into a Total:

	A	В	С	D	E	F	G	Н	1
1									
2									
3	5 - RECEIVABL	ES							
4							2010		
5									
6	Grant						49,525.06		
7	Taxes						6,198.09		
8	Advances						1,837.35		
9	Others					303	4,811.72	42	
10						-	62,372.22	_	
11									
12						1			
13									
14									

Then select the source range cells to copy & paste:

	Α	В	С	D	E	F	G	Н	1
1									
2									
3	5 - RECEIVABL	ES							
4							2010		
5									
6	Grant						49,525.06		
7	Taxes						6,198.09		
8	Advances						1,837.35		
9	Others						4,811.72		
10							62,372.22	Ţ	

	Α	В	С	D	Е	F	G	Н	1
1									
2									
3	5 - RECEIVABL	ES							
4							2010		2010
5									
6	Grant						49,525.06		49,525.06
7	Taxes						6,198.09		6,198.09
8	Advances						1,837.35		1,837.35
9	Others						4,811.72		4,811.72
10							62,372.22		62,372.22

Then click the Balance Variation Down Arrow button, click Select Period(s), and select only one date as the periods range:

Balance Variati	on			
Select period or p	periods	range		
12/31/2010	(0)			
12/31/2009	(1)			
L				
		ОК	Cancel	

	Α	В	С	D	E	F	G	H	1
1									
2									
3	5 - RECEIVABL	ES							
4							2010		2009
5									
6	Grant					i a	49,525.06	1	229,728.78
7	Taxes						6,198.09		24,444.85
8	Advances						1,837.35		
9	Others						4,811.72		1,935.08
10						1	62,372.22		256,108.71

	A	B C	D	E	F	G	Н	М
1								
2								
3	5 - RECEIVABLES		- 100 - 100					
4						2010		2009
5								
6	Grant					49,525		229,729
7	Taxes					6,198		24,445
8	Advances					1,837		
9	Others					4,812	4.26	1,935
10						62,372		256,109
11								
12								
13	6 - FIXED ASSETS							
14	Construction and the second					2010		2009
15		Cost		Accrued Depreciation		Net Value	3015	Net Value
16	Furniture	11,764		9,256		2,508		4,290
17	Computer equipme	ent 19,277		19,277				1,762
18	Software	79,150		79,150				876
19	WebSite	6,640		6,640			1	1,708
20		116,831		114,323		2,508		8,636
21								
22								

Here are samples of financial statement Notes:

(shown with the Rounded button ON)

	А	В	С	D	E	F	G
1							
2							
3	6 - FIXED ASSETS						
4							2010
5			Cost		Accrued Depreciation		Net Value
6	Furniture		11,764		9,256		2,508
7	Computer equipment		19,277		19,277		
8	Software		79,150		79,150		
9	WebSite		6,640		6,640		
10			116,831		114,323		2,508
11							
12							
13	6 - FIXED ASSETS II						
14							2009
15			Cost		Accrued Depreciation		Net Value
16	Furniture		11,870		7,580		4,290
17	Computer equipment		21,591		19,829		1,762
18	Software		79,150		78,274		876
19	WebSite		6,640		4,932		1,708
20			119,251		110,615		8,636
21							
22							

(shown with the Rounded button ON)

	A	В	С	D	E	F	G	Н	1	J
1										
2										
3	6 - FIXED ASSETS									
4			Co	ost		Accr Depred			Net \	/alue
5			2010	2009		2010	2009		2010	2009
6	Furniture		11,764	11,870		9,256	7,580		2,508	4,290
7	Computer equipment		19,277	21,591		19,277	19,829			1,762
8	Software		79,150	79,150		79,150	78,274			876
9	WebSite		6,640	6,640		6,640	4,932			1,708
10			116,831	119,251		114,323	110,615		2,508	8,636
11										
12										

(shown with the Rounded button ON)

Periodic (Monthly, Quarterly, etc.) financial statements

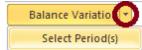
A B	C E F	- ·	I	KL	M N	0	P Q	FST	U
2			EXCELFSM						
3	ONE MO	NTH AN) PERIOD E	NDED MA	AY 31, 2013	AND 20)12		
4									
5									
5		MA	Y			Y	ГD		YTD
7	2013		201:		2013		2012		VARIATION
B REVENUES:								·	
Sales - A	354,671	26.97%	290,434	20.95%	🛛 🖳 Balanc	e Variati	on		• X
0 - B	118,004	8.97%	118,865	8.57%					
1 - C	88,874	6.76%	97,599	7.04%	Select p	eriod or p	eriods range		
2 - D	64,832	4.93%	65,632	4.73%	5/3	1/2013	(0)		
.3 - E	158,055	12.02%	197,836	14.27%		0/2013	(1)		
.4 - F	295,173	22.45%	298,126	21.50%		1/2013	(2)		
.5 - G	166,744	12.68%	244,293	17.62%		8/2013	(3)		
.6 - H	46,763	3.56%	51,416	3.71%		1/2013	(4)		
.7 -1	21,836	1.66%	22,238	1.60%		1/2013	(5)		
8 TOTAL REVENUES	1,314,952	100.00%	1,386,439	100.00%		1/2012	(6)		
9						1/2012	(7)		
0 COST OF SALES						0/2012	(8)		
1 Salaries	288,456	21.94%	202,833	14.63%		1/2012	(9)		
2 Supplies	481,396	36.61%	513,312	37.02%			(10)		
3 Payroll Taxes	33,717	2.56%	23,862	1.72%			(11)		
4 Bonus	-	0.00%	-	0.00%			(12)		
5 TOTAL COST OF SALES	803,569	61.11%	740,007	53.37%			(13)		
6							(14)		
7 GROSS PROFIT	511,383	38.89%	646,432	46.63%			(15)		
8							(16)		
9 SELLING, GENERAL AND							(17)		
ADMINISTRATIVE EXPENSION	SES 305,726	23.25%	333,928	24.09%			(18)		
1							(19)		
2 INCOME (LOSS) BEFORE							(·-/		
3 OTHER INCOME (EXPENSE)	205,657	15.64%	312,504	22.54%			01/		
4							OK		ancel
5 OTHER INCOME:									
6 Interest Income	1,204	0.09%	1,146	0.08%	6,258	0.27%	6,121	0.23%	13
7 Rental Income - X	1,600	0.12%	1,100	0.08%	4,200	0.18%	5,500	0.21%	(1,30
8 Rental Income - Y	-	0.00%	2,000	0.14%	6,000	0.26%	10,000	0.38%	(4,00
9 Interest Expense	(11,739)	-0.89%	(15,652)	-1.13%	(43,471)	1.86%	(53,448)	-2.03%	9,97
0 TOTAL OTHER INCOME	(8,935)	-0.68%	(11,406)	-0.82%	(27,013)	-1.15%	(31,827)	1.21%	4,81
1									
2 NET INCOME (LOSS)	196,722	14.96%	301,098	21.72%	(545,952)	-23.34%	(205,371)	-7.78%	(340,581
43					((,,,/		(210

Balance Variation is also useful for building periodic (Monthly, Quarterly, etc.) financial statements. You are able to present comparative columns with different range of periods.

Selecting period or periods range for a range of cells

With the Balance Variation button turned ON, you can select a range of cells containing item balances, and select the period or periods range for these item balances.

- Select a range of cells
- Click on the Balance Variation Down Arrow button



- Click on Select Period(s)
- Check the period or periods range and click OK.

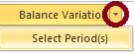
This feature allows you, for example, to build financial reports combining cumulative and periodic balances on the same column.

	• : × ·	$\int f_x =$	FSMITEMBAL	ANCE("edb45	6f7-11ef-47e8-	ab56-437	′fe2574441,	C, 1, 0
	A	В	С	D	E	F	G	Н
1	Sample Enterprise							
2								
3	Quick Report							
4								
5	March 31, 2015							
6								
7								
8		3/31/2015	3/31/2015	2/28/2015	1/31/2015			
9								
10	Cash	45,769	45,769	53,574	38,477			
11	A/R	16,228	16,228	6,007	26,512			
12	Other assets	485,973	485,973	486,648	487,115			
13		547,970	547,970	546,229	552,104			
14								
15	A/P	5,714	5,714	5,435	7,485			
16	Other liabilities	447,586	447,586	452,058	458,661			
17								
18	Equity	75,488	75,488	75,488	75,488			
19	RE of prior periods		13,248	10,470				
~~	P&L			from 01-31-15				
20		46.704	to 03-31-15	to 02-28-15				
21	Income	46,701	16,500	🖳 Balance V	ariation			
22	Cost of Goods	20,032	7,500	Select perio	d or periods range			
23	Gross Profit	26,669	9,000	3/31/20		,		
24	gross profit %	57.11%	54.55%	2/28/20)15 (1)			
25	Expenses	7,580	3,159	1/31/20	(-/			
26	Other Income (Expense)	93	93	12/31/20)14 (3)			
27	Net income (loss) net income %	19,182	5,934					
28	net income %	41.07% 547,970	35.96% 547,970					
29		547,970	547,970					
30								
31					ОК		Cancel	
32 33								

Deleting period

To delete a period, i.e., to remove a period from the FSM workbook,

- Open a sheet where the Balance Variation button is turned ON
- · Select a blank cell
- Click on the Balance Variation Down Arrow button



Click on Select Period(s)

🖳 Delete period				ĸ
Select period to	remove	from the w	orkbook	
31/12/2015	(0)			
30/11/2015	(1)			
31/10/2015	(2)			
30/09/2015	(3)			
31/08/2015	(4)			
31/07/2015	(5)			
30/06/2015	(6)			
31/05/2015	(7)			
30/04/2015	(8)			
31/03/2015	(9)			
28/02/2015	(10)			
31/01/2015	(11)			
31/12/2014	(12)			
		OK	Cancel]

• Check the period to remove from the FSM workbook and click OK.

The selected financial period will be removed from the FSM workbook. Cells containing FSM formulas with invalid period indexes (indexes higher than the oldest period) will be highlighted in red. These FSM formulas can be fixed by selecting period or periods range for these cells, as shown above.

5.2 Suggested Item Titles

Suggested Item Titles is a quick way to save typing by entering the title of a selected account into a worksheet cell when building your financial report.

ank	Uneamed Revenue	APAM project (80181)	RQR employer	PARM
etty Cash	Retained Earnings	Sem Certification	Misc and other committees	Joint Committee wages
hort term deposit	PPRDF	PAQC and other DTP (80183)	Committee table expenses	Postal charges Joint Comm
ccounts Receivable	Joint Committee balance	APAM - virus (80184)	Committee crous expenses	Telecom Joint Comm
)ther Receivable	Cotisations 2010	APAM (80185)	Committee sem expenses	Auditor fees
Taxe A Receivable Contribution	Cotisations 03 (A=0.08 P=0.01)	RIH studies (80186)	Committee prepel expenses	Legal fees
Taxe B Receivable Contribution	Cotisatiions 04 (A=0.08 P=0.02)	DAQC and others (80188)	Directors training	Collection fees
Accrued interests	Cotisatinos 05 (A=0.08 P=0.02)	Miscellaneous pprdf	Joint Committee	PAU Contribution
Taxe A Receivable	Cotisations 06	Joint Committee Agent Expenses	Phone conferences Joint Committ	QHC Contribution
axe B Receivable	Cotisations 07	General administration	Region 1	CHC Contribution
Advance anticipated	Cotisations 08	Board of Directors	Region 2	Contribution national committee
Prepaid expenses	Cotisations 09	Executive Committee	Region 3	Contribution associations
nvestment GQT	Cotisations table	Annual meeting	Region 4	Insurance
Fumiture	Cotisations crous	General congress	Region 5	Miscellaneous bis
Computer equipment	Cotisations sem	Travel expenses	Region 6	Valorisation initiative
Software	Cotisations prepel	EF Committee	Region 9	University PAU
VebSite	Joint Plan Administration	TC Committee	Region C	Quality program
Accrued Dep Furniture	Interests from prod	SEM Committee	Region D	Hydro
Accrued DepComputer equip.	Other interests	Prepel Committee	Region F	Nema
Accrued Dep Software	AGA partnership	Nema Committee	Technical Advisors	Micro
Accrued DepWebSite	Management fees (30171)	Finances	Secretariat	PAU expenses
Loan APU	Services rendered	Union Life Committee	Accounting	Healthiness program
Deposit on Rent	Miscellaneous	AGR Associations	Training	Invoices project
Deposit on Wages	Cotisations PPRDF	Regional meetings	Office expenses	Certification sem
Deposit - fringe benefits	Cotisations PPRDF Committees	PAU Committees	Documentation	Extra buying project
Accounts Payable	Cotisations pprdf crous comm	Directors telecom	Postal charges	Virus (30184)
Other Payable	Cotisations pprdf sem comm	RAQC Committee	Printing expenses	Sectorial reorganisation
Wages payable	Cotisations pprdf prepel comm	QFLG Board	Telecom	RIH studies (30186)
Taxe A Payable	PPRDF Joint Plan Administration	QHC meeting expenses	Computer expenses	DAQC nema
Taxe B Payable	Parment Partners	CHC and national committee	Rent	Promotion
ncome Taxe A Payable	APAM - hydro	PGU travel expenses	Software depreciation	Field day
ncome Taxe B Payable	APAM - nema	Strategic Committee	Depreciation	Administration expenses J Comm
RQAP Payable	APAM - micro	LB Center	Office expenses - 15%	Transactions General - PPRDF
SS Payable	PAU	QAPR expenses	Postal charges pprdf	Transactions PPRDF - General
RRQ Pavable	Government Grant	SFS employer	Website (including depreciatio)	Operations PPRDF - General

Suggested Item Titles shows the titles of the accounts in the Chart of Accounts.

Select the desired text, and it will be inserted into the active cell in your worksheet.

Dialog position and size

The dialog is movable and resizable. The bigger you make the window, the more titles are visible. By default, the dialog is displayed besides the active cell. Once moved and resized, the new settings can become the default settings by checking the Keep Position And Size checkbox.

Shortcut: In addition to the FSM ribbon button, access this dialog by right-clicking on a worksheet cell to open its <u>context menu</u>.

5.3 Item Balance

Group accounts into an Item and insert the item's balance into your financial report. (Also used to transform item's accounts into items, as shown at the bottom of the topic <u>Details</u>).

Clicking the Item Balance ribbon button, double clicking (or right-clicking) on a cell that already contains an Item balance shows:

ewld	Grouped Accounts	< Move	Ungrouped Accounts	
10000	Bank	10005	Short term deposit	-
10003	Petty Cash	10010	Accounts Receivable	=
		10011	Other Receivable	
		10014	Taxe A Receivable Contribution	
		10015	Taxe B Receivable Contribution	
		10018	Accrued interests	
		10026	Taxe A Receivable	
		10027	7 Taxe B Receivable	
		10040	Advance anticipated	
		10050	Prepaid expenses	
		10060	Investment GQT	
		10070) Fumiture	
		10071	Computer equipment	
		10072	Software	
		10073	WebSite	
		10080	Accrued Dep Furniture	
			Accrued DepComputer equip.	
		10082	Accrued Dep Software	-
		•	111	•

Accounts that are grouped into the Item are in the left list.

Accounts that are not grouped into this Item (or any other in the worksheet) are in the right list.

Note: This means that on a given worksheet, an account can be grouped into only one item.

Affecting how the Item Balance is computed

The Item Balance is computed as of the date shown in the title of the dialog at the top (e.g. "[as of 12/31/2010]").

If Balance Variation button is ON, it might indicate e.g. "[Variation from <beginning period date> to <ending period date>]" and the balance is computed for that range of periods.

Click the link line to change the period or periods range.

Item Sense

At the bottom left, the sense of the Item is indicated (e.g. "Debit"). By default, it is the sense of the first grouped account. Click it to change the sense of the Item. For example, in the above image, clicking "Debit" changes the sense of the Item to Credit. Clicking again changes it back to Debit.

The sense of an Item allows ExcelFSM to know whether or not the computed balance must be shown between parentheses. If the computed balance of an Item has a different sense than the sense of the Item, the balance is shown between parentheses.

Hint: When you want to change the default presentation of an Item, simply change the sense of the Item, in this dialog.

Note: This does not change the computation of a balance. This is only for presentation purposes.

Dialog position and size

The dialog is movable and resizable. The bigger you make the window, the more accounts are visible. By default, the dialog is displayed besides the active cell. Once moved and resized, the new settings can become the default settings by checking the Keep Position And Size checkbox.

Account balances

The account balances can be shown by checking the Show Account Balances checkbox.

ewid Grouped Accounts		< M	ove	Ungrouped Accounts		
0000	Bank	50658.46	10005	Short term deposit	0	
0003	Petty Cash	50	10010	Accounts Receivable	4811.72	
			10011	Other Receivable	49525.06	
			10014	Taxe A Receivable Contribution	3803.61	
			10015	Taxe B Receivable Contribution	2394.48	
			10018	Accrued interests	0	
			10026	Taxe A Receivable	0	
			10027	Taxe B Receivable	0	
			10040	Advance anticipated	1837.35	
			10050	Prepaid expenses	8553.56	
			10060	Investment GQT	130809	
			10070	Fumiture	11764.43	
			10071	Computer equipment	19277.31	
			10072	Software	79150.35	
			10073	WebSite	6640	
			10080	Accrued Dep Furniture	-9256.1	
			10081	Accrued Dep Computer equip.	-19277.31	
			10082	Accrued Dep Software	-79150.35	
			10083	Accrued Dep WebSite	-6640	
			10061	Loan APU	0	
			10090	Deposit on Rent	28924.2	
			10091	Deposit on Wages	51200	
			10092	Deposit - fringe benefits	13849.93	
			20010	Accounts Payable	-127682.9	
			20011	Other Payable	-6325.73	
			20012	Wages payable	-100626	

List All Accounts

As mentioned previously, accounts grouped into the Item are in the left list, and accounts not grouped into this Item (or any other in the worksheet) are in the right list, so on a given worksheet, an account can be grouped into only one item. However, there are some situations, such as in financial statement Notes for example, which might require an account to be grouped into more than one item on a given worksheet.

Clicking 'List All Accounts' at the bottom right will temporarily list all the accounts (except the accounts that are grouped into the Item) in the Ungrouped Accounts right list, allowing you to group an account into more than one item.

Shortcut: In addition to the FSM ribbon button, access this dialog by right-clicking on a worksheet cell to open its <u>context menu</u>, or by double-clicking on a cell that already contains an Item Balance.

Grouping / Ungrouping

To move accounts from one list to the other, double-click on a single account, or select one or more accounts, and then click the Move button. They will be moved to the other list, in the direction of the arrow shown in the Move button.

Selection

- Clicking a single account selects it.
- Hold down the Ctrl key while clicking accounts (or pressing the Space bar), to select multiple accounts
- Hold down the Shift key while clicking accounts (or pressing the display keys), to select all the accounts in between.

Move Selected Account(s)

- Click the Move button (or press the Enter key) to move the selected account(s).
- When moving account(s) to the Grouped Accounts list, the accounts will be moved above the selected account in the Grouped Accounts list.
- When moving account(s) to the Ungrouped Accounts list, the accounts will be placed in the order they are shown in the Chart of Accounts.
- When accounts are moved, the Item's balance is re-computed, and displayed immediately in the cell.

Order of accounts in the lists

- The Grouped Accounts list is maintained according to how the accounts were grouped (and is subject to the user's preference). In order to change the order of the Grouped Accounts, individual accounts must be ungrouped, then re-grouped in the correct position.
- The Ungrouped Accounts list is maintained in the same order as they appear in the Chart of Accounts

Saving an Item

When satisfied with the Grouped Accounts, click the 'X' in the upper right corner. Your changes will be preserved, and the dialog will close.

Effects of Grouping Changes

If your worksheets contain comparative columns, the Item's grouping within the comparative periods will also be changed.

Item grouping can be changed in any period.

Copying Item Balances

Item Balances are quickly recognizable because they have a cell formula starting with =FSMITEMBALANCE, e.g.:

=FSMITEMBALANCE("42968107-3573-487d-b3b1-aca16f6e9443, D, 0, 0")

You must be very careful when copying cells or worksheets containing Item Balances. If you copy cells or sheets that contains FSMITEMBALANCE formulas, you will end up with Items with formulas having the same grouping in more than one cell. Consequently, if you change the grouping or the sense of such an Item in one cell, it will be modified in the other cells as well. To change the grouping of such an Item in one cell without modifying the other cells, use the <u>NewId</u> button.

NewId: this button replaces the item's unique identifier (the first parameter '42....3' in the formula) with a new one.

Copying Item Balances and using the <u>NewId</u> button can be really useful for the building of the financial statement Notes and for the Statement of Cash Flows, as shown in the following sample:

4	Non Profit Org	anization Same			FG	
2 3 4 5		amzation samp	le			
4						
	Balan	ce Sheet				
5						
5	As of De	cember 31,				
6						
7						
8				2010	2009	
9						
	ASSETS					
	Current Assets					
12	Cash			50,708	26,706	
13	Short Term Deposit				151,000	
14	Accounts Receivable			62,372	256,109	
15	Prepaid expenses			8,554	7,111	
16				121,634	440,926	
17						
18 I	nvestments			130,809	130,809	
19 C	Deposit on Rent and Wages			93,974	83,786	
20 F	Fixed Assets			2,508	8,636	
21				348,925	664,157	
22						
	LIABILITIES					
	Current Liabilities					
25	Accounts Payable and Accrued Liabilities			236,075	444,707	
26	Unearned Revenue			3,031	29,103	
~~						
27 28				239,106	473,810	
	NET ASSETS					
29 r 30	General Fund			234,771	189,766	
30 31	Promotion, Publicity, Research and Developmer	at Fund		(134,000)	(17,920)	
32	Joint Committee Fund	it i unu		9,048	18,501	
	Some committee Fund					
33				109,819	190,347	
34				348,925	664,157	
35					.,	

Copying an Item Balance cell from the Balance Sheet to the Statement of Cash Flows

E1	4 • : \times f_x =FSMITEMBALANCE("c8bd3f0:	1-9776-4b5	5b-8bc1-71	b7ccb84f3c, D	, 0, 0")
	A B	С	D	E	F
1	Non Profit Organization Sample				
2					
3	Statement of Cash flows				
4					
5	for the year ended December 31,				
6					
7					
8				2010	
9					
10	Operating activities				
11	Net income (loss)			1	
12	Changes in current assets and current liabilities				
13	Depreciation			08	
14	Decrease (increase) in accounts receivable			62,372	

Clicking the Newld button: the item's unique identifier is replaced with a new one in the formula

	A	B C D	E	F
1		Non Profit Organization Sample		
2				
3		Statement of Cash flows		
4				
5		for the year ended Decemper 31,		
6				
7				
8			2010	
9				
10	Operating	activities		
11	Net incom		(80,528)	
12		current assets and current liabilities		
13	Deprecia		3,708	
14		e (increase) in accounts receivable	62,372	
15	Decreas			
16	Increas	ng Item Balance [as of 12/31/2010]		
17	Increase	Newld Grouped Accounts < Move> Ungrouped Accounts	Accounts	
18		10010 Accounts Receivable 10000 Bank		
18 19		10011 Other Receivable 10003 Petty Cash		
_		10014 Taxe A Receivable Contribution 10005 Short term deposit		
20	Investing	10015 Taxe B Receivable Contribution 10050 Prepaid expenses	=	
21	Acquisitic	10018 Accrued interests 10060 Investment GQT		
22	Short terr	10026 Taxe A Receivable 10070 Furniture		
23	Investme	10027 Taxe B Receivable 10071 Computer equipment		
24	Other ass	20026 Taxe A Payable 10072 Software		
		20027 Taxe B Payable 10073 WebSite		
25		10040 Advance anticipated 10061 Loan APU		
		10090 Deposit on Rent 10091 Deposit on Wages		
26	Net incre			

Here is the formula, and its resulting value, after changing the sense of the Item to Credit and after selecting the periods range

E1	14	• :	$\times \checkmark f_x$ =F	SMITEMBALAN	CE <mark>("d</mark> 5a	67d1a-3de8-4ab3-b	0e0-d52d684c3	297, C, 1,
	A		В			С	DE	
1			Non P	rofit Organizati	on Sam	ple		
2								
3			St	atement of Cas	h flows			
4								
5			for th	🖳 Balance Variat	tion			
6				Ea) balance varia	uon			
7				Select period or	periods	range		
8				12/31/2010	(0)		2010	
9				12/31/2009	(1)			
10	Operating	activitie	25					
11	Net incom			+			(80,	528)
12			t assets and current li			OK Cancel	(00)	,
13	Deprecia		assets and carrent in					708
14			ase) in accounts receiva	able			193,	
15	Decreas							
16	Increase		Balance [Variation from 1	2/31/2009 to 12/3	1/2010]			×
17	Increase	Newld	Grouped Accounts	Move	>	Ungroupe	d Accounts	
10		10010	Accounts Receivable		10000	Bank		<u> </u>
18		10011	Other Receivable		10003	Petty Cash		
19		10014	Taxe A Receivable Contribu	tion	10005	Short term deposit		
20	Investing		Taxe B Receivable Contribu	tion				= /
21	Acquisitic		Accrued interests		10060			
22	Short terr		Taxe A Receivable			Furniture		
23	Investme		Taxe B Receivable Taxe A Pavable		10071	Computer equipment Software		1
24	Other ass		Taxe B Payable			Software WebSite		
25			Advance anticipated			Loan APU	/	
25		10010				Deposit on Rent		
26	Net incre					Deposit on Wages		
27		•		•		Donasit frings honofita	/	-
28		Credit	Keep Posi	ition And Size 🛛 🗸	Show	w Account Balances	List All Accou	unts

Hint for cell format

The cell format for balances can be customized by adding ;; at its end, to show zero balance as blank.

Format Cells	? ×
Number Alignment	Font Border Fill Protection
Category: General Number Currency Accounting Date Time Percentage Fraction Scientific Text Special Custom	Sample <u>Type:</u> #,##0.00_;(#,##0.00);; General 0 0.00 #,##0 #,##0_;[Red](#,##0) #,##0_;[Red](#,##0) #,##0_0;[Red](#,##0.00) #,##0_0;[Red](#,##0.00) \$#,##0_;[Red](\$#,##0) <u>D</u> elete at code, using one of the existing codes as a starting point.
	OK Cancel

5.4 As-Of Date

Insert the As-Of date of the current accounting period into the active cell. The As-of date was specified when you last performed a <u>Read Trial Balance Data</u>.

HINT: You may change the format of the As-of date, as you desire by formatting the cell within Excel.

Date format can be customized to show only the year, by keeping only yyyy

Format Cells							? <mark>X</mark>
Number Alignment	Font	Border	Fill	Protection			
Category:	Sampl	e /YYY n-yy AM/PM ss AM/PM ss AM/PM ss yyy h:mm .0			ting point.		E Delete
						OK	Cancel

If the Balance Variation button is ON, you will be prompted to select a date.

-	
Select date	
 ✓ 12/31/2010 ─ 12/31/2009 	(0) (1)
	OK Cancel

(The number between parentheses is the index of the period used in the FSM formulas, index 0 being the index of the current period, i.e., the index of the last trial balance read.)

As-Of date button is also used to add/modify the prior period date and balances in the Trial Balance working paper sheet.

🖳 Trial Balance V	Vorksheet	- • •
Select prior perio	bd	
 □ 12/31/2010 ☑ 12/31/2009 	(0) (1)	
	ОК	Cancel

5.5 Enterprise Name

Insert the Enterprise name into the active cell. The Enterprise name was specified when you last performed a <u>Read Trial Balance Data</u>.

5.6 Total

Group Items into a Total and insert the total's balance into your financial report.

The way the dialog works for Grouping Totals is very similar to Grouping Items.

🖳 Total					- • •
Group	Grouped Items		< Move		ouped Items
E12 Cash			E15	Prepaid expenses	
E13 Short Term De					
E14 Accounts Rec	ceivable				
	Keep Position And	Size 📄	Sh	ow Item Balances	List All Items

Items that are grouped into the Total are in the left list.

Items that are not grouped into this Total are in the right list.

Only Items in cells appearing "before" the Total cell can be grouped into the Total. This includes Items:

- In the same column and a previous row to the Total cell
- In the same row and previous column to the Total cell
- In a previous row and column

Dialog position and size

The dialog is movable and resizable. The bigger you make the window, the more items are visible. By default, the dialog is displayed besides the active cell. Once moved and resized, the new settings can become the default settings by checking the Keep Position And Size checkbox.

Item balances

The item balances can be shown by checking the Show Item Balances checkbox.

🖳 To	tal				- • •			
	Grouped Items	< N	love	Ungrouped Items				
E12	Cash	50708	E15	Prepaid expenses	8554			
E13	Short Term Deposit	0						
E14	Accounts Receivable	62372						
	Keep Position And Size 👿 🐼 Show Item Balances List All Items							

List All Items

As mentioned previously, only Items in cells appearing "before" the Total cell can be grouped into the Total. However, there are some situations, such as in financial statement Notes for example, which might require an item appearing "after" the Total to be grouped into the Total.

Clicking 'List All Items' at the bottom right will temporarily list all the items (except the items that are grouped into the Total) in the Ungrouped Items right list, allowing you to group an item appearing "after" the Total cell.

Shortcut: In addition to the FSM ribbon button, access this dialog by right-clicking on a worksheet cell to open its <u>context menu</u>, or by double-clicking on a cell that already contains a Total.

To move items from one list to the other, double-click on a single item, or select one or more items, and then click the Move button. They will be moved to the other list, in the direction of the arrow shown in the Move button.

Selection

- Clicking a single item (or pressing the Space bar) selects it.
- Hold down the Ctrl key while clicking items (or pressing the Space bar), to select multiple items
- Hold down the Shift key while clicking items (or pressing the Space bar), to select all the items in between.

Move Selected Item(s)

- Click the Move button (or press the Enter key) to move the selected item(s).
- When moving item(s) to the Grouped Items list, the items will be moved above the selected item in the Grouped Items list.
- When moving item(s) to the Ungrouped Items list, the items will be placed in the order they

appear in the worksheet.

• When items are moved, the Total's balance is re-computed, and displayed immediately in the cell.

Order of items in the lists

• The Grouped Items list is maintained according to how the items were grouped (and is subject to the user's preference). In order to change the order of the Grouped Items, individual items must be ungrouped, then re-grouped in the correct position.

Note: For presentation purposes, the Sense of the total is defined by the Sense of the first grouped item. To change the Sense of a Total, simply edit the Sense of the first item (see <u>Item</u> <u>Balance</u> for further details).

• The Ungrouped Items list is maintained in the same order as they appear in the worksheet.

Saving a Total

When satisfied with the Grouped Items, click the 'X in the upper right corner. Your changes will be preserved, and the dialog will close.

FSM Total Formula

Totals are quickly recognizable because they have a cell formula starting with =1*, e.g.:

=1*(+E\$8+E\$9+E\$10)

6 **Report presentation**

🗶 🛃 19 - (21 - 1 -		Book1 - Microsoft Excel								
File Home	Insert Page Layout	Formu	las Data	Review	View	FSM			۵ 🕜	- 6 X
Read Trial Balance Data	Balance Variation 🔻	50	Details	*	Rounded	Trial Bala	ance	Sheets Mana	ger	🕜 Help
Chart of Accounts	Suggested Item Titles		Comparativ	e		Leadshe	ets	Print		👸 About
Adjusting Entries	Item Balance	Total	Adjusted ba	alances 🔻		Grouped	Accounts Sheets	Sync with W	ordFSM	
Trial Balance Building a report			Report presentation			Wo	rking Papers			

The Report presentation buttons let you:

- Toggle the display of Item Details.¹ *Details* are additional rows in the worksheet showing the accounts which are grouped into the item.
- Toggle the display of previous accounting periods, for comparative purposes. *Comparative* is additional columns in the worksheet showing the account, item, and total balances of previous financial periods.
- Toggle whether to ignore the Adjusting Entries and show the Unadjusted balances of accounts, items, and totals.
- Toggle whether to display the balances with or without decimals. Note that ExcelFSM will not only display the rounded values, but will also perform computations using these rounded values.

¹ The Details button also toggles the adjusting entry lines in the Trial Balance working paper.

6.1 Details

Details toggles the display of an Item's accounts.

To illustrate, here is a sheet with a financial report. It is shown first with Details turned Off, then with Details turned On for the first Item:

Details turned Off

	АВ	С	D	E	F G
1	Non Profit Organiz	ation Sam	ple		
2					
3	Balance S	heet			
4					
5	As of Decem	ber 31,			
6					
7					
8				2010	2009
9					
10	ASSETS				
11	Current Assets				
12	Cash			50,708.46	26,706.08
13	Short Term Deposit				151,000.00
14	Accounts Receivable			62,372.22	256,108.71
15	Prepaid expenses			8,553.56	7,111.49
16				121,634.24	440,926.28
17				121,034.24	440,520.28
	Investments			130,809.00	130,809.00
19	Deposit on Rent and Wages			93,974.13	83,785.88
	Fixed Assets			2,508.33	8,635.73
21				348,925.70	664,156.89
22					
23	LIABILITIES				
24	Current Liabilities				
25	Accounts Payable and Accrued Liabilities			236,074.87	444,707.10
26	Unearned Revenue			3,031.49	29,103.25
27				239,106.36	473,810.35
28				200,200,000	
29	NET ASSETS				
30	General Fund			234,771.07	189,766.97
31	Promotion, Publicity, Research and Development F	und		(134,000.09)	(17,920.18)
32	Joint Committee Fund			9,048.36	18,499.75
33				109,819.34	190,346.54
34				348,925.70	664,156.89
35					
36					

Details turned On for the first Item

	АВ	С	D	E	F G
1	Non Profit Organiz	ation Sam	ple		
2			1		
3	Balance S	heet			
4					
5	As of Decen	nber 31,			
6					
7					
8				2010	2009
9					
10	ASSETS				
11	Current Assets				
12	Cash				
13	10000 - Bank			50,633.46	26,656.08
14	10003 - Petty Cash			75.00	50.00
15				50,708.46	26,706.08
16	Short Term Deposit				151,000.00
17	Accounts Receivable			62,372.22	256,108.71
18	Prepaid expenses			8,553.56	7,111.49
19				121,634.24	440,926.28
20					
21	Investments			130,809.00	130,809.00
	Deposit on Rent and Wages			93,974.13	83,785.88
23	Fixed Assets			2,508.33	8,635.73
24				348,925.70	664,156.89
25					
26	LIABILITIES				
27	Current Liabilities				
28	Accounts Payable and Accrued Liabilities			236,074.87	444,707.10
29	Unearned Revenue			3,031.49	29,103.25
30				239,106.36	473,810.35
31					
	NET ASSETS				
33	General Fund			234,771.07	189,766.97
34	Promotion, Publicity, Research and Development F	und		(134,000.09)	(17,920.18)
35	Joint Committee Fund			9,048.36	18,499.75
36				109,819.34	190,346.54
37				348,925.70	664,156.89
38					
39					

Figure 1: When Details are turned on, the accounts grouped in the Item are shown. Notice how rows are inserted to show the accounts for the "Cash" Item.

	AB	С	D	E	F	G	н					
1	Non Profit Organization	Sample										
2												
3	Balance Sheet											
4												
5	As of December 31	,										
6												
7												
8				2010		2009						
9												
	ASSETS											
	Current Assets											
12												
13				50,633.46	_	26,656.08						
14				75.00	-	Account Balan	ce Detail	- as c	of 12/31/2010			
15				50,708.46	10	003 - Petty Cas			Date	Unadjusted Balance:	50.00 +	
16				_	10	003 - Petty Cas	n		Debit	Unadjusted balance:	50.00 +	
17				62,372.22	6	ntry Cat Des	cription				Amount	
18				8,553.56	2	Tou	ipgrade pe	tty cas	sh fund		25.00 +	
19				121,634.24								Print
20										Adjusted Balance:	75.00 +	Close
	Investments			130,809.00						Adjusted balance.	75.00+	Close
	Deposit on Rent and Wages			93,974.13	-	83,785.88		111			-	
	Fixed Assets			2,508.33		8,635.73						
24				348,925.70		664,156.89						
25												
	LIABILITIES											
	Current Liabilities											
28				236,074.87		444,707.10						
29				3,031.49		29,103.25						
30				239,106.36		473,810.35						
31												
	NET ASSETS											
33				234,771.07		189,766.97						
34				(134,000.09)		(17,920.18)						
35				9,048.36		18,499.75						
36				109,819.34		190,346.54						
37				348,925.70		664,156.89						
38												
39												

Double clicking on an account's balance provide the detail of the account's balance

and double clicking on an adjusting entry from the Account Balance Detail provide the detail of the journal entry

Journa	al Enti	ry Detail			
Entry	Cat	Allocation Account	Debit	Credit]
2	А	10003 - Petty Cash	25.00		
2	Α	10000 - Bank		25.00	
		To upgrade petty cash fund			
Entry C	omme	ent			-
To upgr	ade p	etty cash fund			Close

You can also choose not to have the account numbers shown:

	АВ	С	D	E	F G
1	Non Profit Organi	zation Sam	ple		
2					
3	Balance	Sheet			
4					
5	As of Decer	nber 31,			
6					
7					
8				2010	2009
9					
10	ASSETS				
11	Current Assets				
12	Cash				
13	Bank			50,633.46	26,656.08
14	Petty Cash			75.00	50.00
15				50,708.46	26,706.08
16	Short Term Deposit				151,000.00
17	Accounts Receivable			62,372.22	256,108.71
18	Prepaid expenses			8,553.56	7,111.49
19				121,634.24	440,926.28
20				121,00	,520.20
	Investments			130,809.00	130,809.00
	Deposit on Rent and Wages			93,974.13	83,785.88
23	Fixed Assets			2,508.33	8,635.73
24				348,925.70	664,156.89
25					
	LIABILITIES				
27	Current Liabilities				
28	Accounts Payable and Accrued Liabilities			236,074.87	444,707.10
29	Unearned Revenue			3,031.49	29,103.25
30				239,106.36	473,810.35
31				-	
32	NET ASSETS				
33	General Fund			234,771.07	189,766.97
34	Promotion, Publicity, Research and Development F	und		(134,000.09)	(17,920.18)
35	Joint Committee Fund			9,048.36	18,499.75
36				109,819.34	190,346.54
37				348,925.70	664,156.89
38					
39					

Figure 2: Details are turned on for the first Item, but the account numbers are not shown.

The detail rows are inserted prior to the Item balance, separated by cell borders: a top border is added in the Item balance cell with Details ON, and removed with Details OFF.

Toggling an Item's Details

Select the item(s) in the worksheet that you wish to toggle:

- Click a single item
- · Hold down the Ctrl key while clicking to select multiple items
- Hold down the Shift key while clicking items to select all the items in between.
- Click an item and drag the mouse to select the items within the rectangle you drag.
- Select all the items in the worksheet by clicking the square in the upper left corner of the worksheet:



Details are toggled based on the state of the first selected item. If the first selected item does not have its details showing, then details are shown for all the selected items. Conversely, if the first selected item does have its details showing, then details are removed for all the selected items.

Note: The Details button is pushed (or not pushed) when the active cell contains (or does not contain) details, respectively

Show Account Numbers In Details

Whether or not Account Numbers are shown is determined by the Details ribbon button. Click on the arrow next to the Details to select from the drop down menu:

	Details								
\checkmark	With Acco	With Account Numbers							
	Without Account Numbers								

The next time you press the Details button, your choice will be used.

Trial Balance Working Paper

The adjusting entry lines in the Trial Balance Working Paper are details.

Formulas

The formulas in the cells containing details are e.g.

=FSMACCOUNTTITLE("8")

=FSMACCOUNTBALANCE("8, D, 0, 0")

Transforming Item's Accounts Into Items

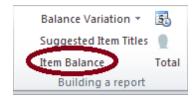
From the toggled Details of an Item (shown without account numbers in the following sample)

	АВ	С	D	E	F	G
1	Non Profit Organiza	tion Sample				
2						
3	Income, expenses and balan	ice of General fu	inds			
4						
5	for the year ended D	ecember 31,				
6						
7						
8				2010		
9						
10	ncome					
11	Contributions					
12	Cotisations 2010			186,362.48		
13	Cotisations 03 (A=0.08 P=0.01)			-		
14	Cotisations 04 (A=0.08 P=0.02)			-		
15	Cotisations 05 (A=0.08 P=0.02)			-		
16	Cotisations 06			-		
17	Cotisations 07			2,319.23		
18	Cotisations 08			18,710.04		
19	Cotisations 09			492,531.95		
20	Cotisations table			87,805.61		
21	Cotisations crous			35,001.51		
22	Cotisations sem			12,593.68		
23	Cotisations prepel			35,577.04		
24	Joint Plan Administration			(14,368.68)		
25	Interests from prod			1,792.30		
26	Other interests			344.92		
27	AGA partnership			25,757.00		
28	Management fees (30171)			1,150.20		
29	Miscellaneous			20.24		
30				885,597.52		

you can select accounts

E29	\cdot : $\times \checkmark f_x$	=FSMACCOUNTE	BALANCE("5	5, C, 0, 0"			
A	В		С	D	E	F	G
1	Non Pro	ofit Organization S	ample				
2							
3	Income, expens	es and balance of	General fu	nds			
4							
5	for the y	ear ended Decem	nber 31,				
6							
7							
8					2010		
9							
10 I r	ncome						
11	Contributions						
12	Cotisations 2010				186,362.48		
13	Cotisations 03 (A=0.08 P=0.01)				-		
14	Cotisations 04 (A=0.08 P=0.02)				-		
15	Cotisations 05 (A=0.08 P=0.02)				-		
16	Cotisations 06				-		
17	Cotisations 07				2,319.23		
18	Cotisations 08				18,710.04		
19	Cotisations 09				492,531.95		
20	Cotisations table				87,805.61		
21	Cotisations crous				35,001.51		
22	Cotisations sem				12,593.68		
23	Cotisations prepel				35,577.04		
24	Joint Plan Administration				(14,368.68)		
25	Interests from prod				1,792.30		
26	Other interests				344.92		
27	AGA partnership				25,757.00		
28	Management fees (30171)				1,150.20		
29	Miscellaneous				20.24		
30					885,597.52		
31							

then click the Item Balance button from the FSM ribbon



and choose to transform the selected accounts into one item per selected account or into one item for all selected accounts



Selected accounts transformed into one item per selected account:

E1	1 • : \times f_x =fsmitembal	LANCE("07be	e1a1-cb53-4	48df-a5f3-0e24	2e0e70c7,	C, 0, 0")		
	A B	С	D	E	F	G		
1	Non Profit Organizatio	n Sample						
2								
З	Income, expenses and balance	of General fu	unds					
4								
5	for the year ended December 31,							
6								
7								
8				2010				
9								
10	Income							
11	Contributions			885,232.36				
12	Other interests			344.92				
13	Miscellaneous			20.24				
14								
15								

Selected accounts transformed into one item for all selected accounts:

E11	1 • : \times \checkmark f_x =fsmitembalan	CE("07bee	e1a1-cb53-4	48df-a5f3-0e24	2e0e70c7,	, C, O, O
	АВ	С	D	E	F	G
1	Non Profit Organization Sa	mple				
2						
3	Income, expenses and balance of	General fu	inds	-		
4						
5	for the year ended Decem	oer 31,				
6						
7						
8				2010		
9						
10	Income					
11	Contributions			885,232.36		
12	Other interests			365.16		
13						
14						
15						

6.2 Comparative

Comparative toggles the display of selected previous financial periods, for comparative presentation.

To illustrate, here is a financial statement with current period balances:

	A B	С	D	E	F
1	Non Profit Organization Sa	mple			
2					
3	Balance Sheet				
4					
5	As of December 31,				
6					
7					
8				2010	
9					
	ASSETS				
	Current Assets				
12	Cash			50,708.46	
13	Short Term Deposit			CO 070 00	
14	Accounts Receivable			62,372.22	
15	Prepaid expenses			8,553.56	
16				121,634.24	
17					
18	Investments			130,809.00	
19	Deposit on Rent and Wages			93,974.13	
20	Fixed Assets			2,508.33	
21				348,925.70	
22					
23	LIABILITIES				
24	Current Liabilities				
25	Accounts Payable and Accrued Liabilities			236,074.87	
26	Unearned Revenue			3,031.49	
27				239,106.36	
28					
29	NET ASSETS				
30	General Fund			234,771.07	
31	Promotion, Publicity, Research and Development Fu	nd		(134,000.09)	
32	Joint Committee Fund			9,048.36	
33				109,819.34	
34				348,925.70	
35					
36					

1	B	С	D	E	F
1	Non Profit Organization Sa	-	_	_	
2		•			
3	Balance Sheet				
4					
5	As of December 31,				
6					
7					
8				2010	2009
9					
10	ASSETS				
11 (Current Assets				
12	Cash			50,708.46	26,706.08
13	Short Term Deposit				151,000.00
14	Accounts Receivable			62,372.22	256,108.71
15	Prepaid expenses			8,553.56	7,111.49
16				121,634.24	440,926.28
17					
18 I	nvestments			130,809.00	130,809.00
19 [Deposit on Rent and Wages			93,974.13	83,785.88
	ixed Assets			2,508.33	8,635.73
21				348,925.70	664,156.89
22					
_	IABILITIES				
_	Current Liabilities				
25	Accounts Payable and Accrued Liabilities			236,074.87	444,707.10
26	Unearned Revenue			3,031.49	29,103.25
27				239,106.36	473,810.35
28					
29	NET ASSETS				
30	General Fund			234,771.07	189,766.97
31	Promotion, Publicity, Research and Development Fu	nd		(134,000.09)	(17,920.18)
32	Joint Committee Fund			9,048.36	18,499.75
33				109,819.34	190,346.54
34				348,925.70	664,156.89
35					
36					

Here is the same report with Comparative turned on:

The previous period's balances are shown in column F (adjacent to the report's item balances, in column E).

Note: Blank columns can be inserted between periods, for clarity.

Toggling Comparative Periods

Comparative periods can be shown or hidden separately, for each worksheet in your workbook. When the active worksheet has Comparative turned on, the Comparative button is pushed in.

When turning Comparative on, you will be prompted to select the previous periods you wish to show:

🖳 Comparative	
Select period(s)	
12/31/2009	(1)
	OK Cancel

(The number between parentheses is the index of the period used in the FSM formulas, index 0 being the index of the current period, i.e., the index of the last trial balance read.)

Each period that you read a Trial Balance for will be shown. Check the periods you desire, and click OK. One column will be added for each selected period. The number of comparative periods that can be presented is limited only by the number of columns available in Excel.

Clicking Cancel leaves Comparative turned off.

Note that if a financial report was built with the Balance Variation button ON (such as the Cash Flow statement, Quarterly financial statements, financial statement Notes), the Comparative button will be disabled. Comparative columns will be done manually by copying the current period column and then select periods range by clicking the Balance Variation Down Arrow button.

6.3 Adjusted Balances

The Adjusted balances button allows you to look at your financial report with or without the computation of the adjusting entries. If the button is OFF, the unadjusted balances of accounts, items and totals will be displayed by having ExcelFSM ignore the adjusting entries. By default, the button is ON.

If turned ON, balances will be updated with the Adjusting Entries.

	A B	С	D	E
1	Non Profit Organization Sample			
2				
3	Balance Sheet			
4				
5	As of December 31,			
6				
7				
8				2010
9				
	ASSETS			
	Current Assets			
12	Cash			50,708.46
13	Short Term Deposit			
14	Accounts Receivable			62,372.22
15	Prepaid expenses			8,553.56
16				121,634.24
17				
	Investments			130,809.00
	Deposit on Rent and Wages			93,974.13
	Fixed Assets			2,508.33
21				348,925.70
22				
23	LIABILITIES			
24	Current Liabilities			
25	Accounts Payable and Accrued Liabilities			236,074.87
26	Unearned Revenue			3,031.49
27				239,106.36
28				
	NET ASSETS			
30	General Fund			234,771.07
31	Promotion, Publicity, Reseaarch and Development Fund			(134,000.09)
32	Joint Committee Fund			9,048.36
33				109,819.34
34				348,925.70
35				

	A B	С	D	E	F
1	Non Profit Organization Sample				
2					
3	Income, expenses and balance of Genera	l funds			
4					
5	for the year ended December 31,				
6					
7					
8				2010	
9					
10	Income				
11	Contributions			858,325.16	
12	Interests and others			365.16	
13	AGA partnership			25,757.00	
14	Management fees			1,150.20	
15				885,597.52	
16	Expenses				
17	PAU contribution			127,131.19	
18	General administration			429,893.60	
19	Union administration			82,000.00	
20	Technical services			163,561.77	
21	Others expenses			38,005.41	
22				840,591.97	
23				45,005.55	
24	Net assets - beginning			189,765.52	
25	Net assets - ending			234,771.07	
26					
27					

1	AB	С	D	E
1	Non Profit Organization Sample			
2				
3	Income, expenses and balance of Publicity, promotion, resear	ch and de	evelopm	ent funds
4				
5	for the year ended December 31,			
6				
7				
8				2010
9				
10	Income			
11	Special contributions			170,977.42
12	Financial aid			187,620.73
13	Others			10,680.79
14				369,278.94
	Expenses			
	Administration			
17	Joint plan committees			50,301.00
8	Office supplies			1,726.14
19	Parm			3,340.36
20	Others expenses, promotion			6,034.73
21	Valorisation initiative			5,729.00
2	University PAU			2,469.00
23	Quality program			35,893.85
24				105,494.08
25	Projects			
6	Certification sem			9,859.92
7	Hydro			10,678.00
28	Nema			18,200.00
29	Micro			28,000.00
30	Virus			44,330.55
31	DAQC nema			2,790.43
32	Invoices project			188,772.24
33	Extra buying project			
34	Sectorial reorganisation			35,692.09
5	RIH studies			41,541.54
36	Healthiness program			
37				379,864.77
8				485,358.85
39				(116,079.91)
10	Net assets - beginning			17,920.18
41	Net assets - ending			(134,000.09)
12				
13				

If turned OFF, balances will be updated to ignore any Adjusting Entries.

1	A B	C	D	E
1	Non Profit Organization Samp	le		
2				
3	Balance Sheet			
4				
5	As of December 31,			
6				
7				
8				2010
9				
10	ASSETS			
11	Current Assets			
12	Cash			50,708.46
13	Short Term Deposit			
14	Accounts Receivable			62,372.22
15	Prepaid expenses			8,553.56
16				121,634.24
17				
18	Investments			130,809.00
19	Deposit on Rent and Wages			93,974.13
20	Fixed Assets			2,508.33
21				348,925.70
22				
23	LIABILITIES			
24	Current Liabilities			
25	Accounts Payable and Accrued Liabilities			236,074.87
26	Unearned Revenue			3,031.49
27				239,106.36
28				
29	NET ASSETS			
30	General Fund			205,892.06
31	Promotion, Publicity, Reseaarch and Development Fund			(105,121.08)
32	Joint Committee Fund			9,048.36
33				109,819.34
34				348,925.70
35				
36				

4		С	D	E	F
1	Non Profit Organization Sample				
2					
3	Income, expenses and balance of Genera	al funds			
4					
5	for the year ended December 31,				
6					
7					
8				2010	
9					
	Income				
11	Contributions			858,325.16	
12	Interests and others			365.16	
13	AGA partnership			25,757.00	
14	Management fees			1,150.20	
15				885,597.52	
16	Expenses				
17	PAU contribution			127,131.19	
18	General administration			429,893.60	
19	Union administration			82,000.00	
20	Technical services			192,440.78	
21	Others expenses			38,005.41	
22				869,470.98	
23				16,126.54	
24	Net assets - beginning			189,765.52	
25	Net assets - ending			205,892.06	
26					
27					

1	A B	C	D	E
1	Non Profit Organization	Sample		
2				
3	Income, expenses and balance of Publicity, promotion	on, research and dev	elopm	ent funds
4				
5	for the year ended Dece	nber 31,		
6				
7				
8				2010
9				
_	Income			
11	Special contributions			170,977.42
12	Financial aid			216,499.74
13	Others			10,680.79
14				398,157.95
15	Expenses			
16	Administration			
17	Joint plan committees			50,301.00
18	Office supplies			1,726.14
19	Parm			3,340.36
20	Others expenses, promotion			6,034.73
21	Valorisation initiative			5,729.00
22	University PAU			2,469.00
23	Quality program			35,893.85
24				105,494.08
25 F	Projects			
26	Certification sem			9,859.92
27	Hydro			10,678.00
28	Nema			18,200.00
29	Micro			28,000.00
30	Virus			44,330.55
31	DAQC nema			2,790.43
32	Invoices project			188,772.24
33	Extra buying project			
34	Sectorial reorganisation			35,692.09
35	RIH studies			41,541.54
36	Healthiness program			
37				379,864.77
38				485,358.85
39				(87,200.90)
_	Net assets - beginning			17,920.18
_	Net assets - ending			(105,121.08)
42				

Note: Each worksheet remembers its own Adjusted/Unadjusted state.

Adjusting entry categories

If you categorized some adjusting entries

Entry	Cat	Allocation Account	Debit	Credit	Insert
1		30184 - APAM - virus (80184)	28,879.01		Delete
1		30071 - Services rendered		28,879.01	Edit
1		To reclassify services rende			
2	Α	10003 - Petty Cash	25.00		
2	Α	10000 - Bank		25.00	
2	Α	To upgrade petty cash fund			
					Generate
					Printout Shee

Clicking on the Adjusted balances down arrow button allows selecting/unselecting adjusting entry categories for the computation of the adjusted balances.

Select Categories
Check adjusting entry categories to process with
A
Select/Unselect All OK Cancel

Note that by default, categories are selected.

1	A B	C	D	E	F
1	Non Profit Organization Samp	le			
2					
3	Balance Sheet				
4					
5	As of December 31,				
6					
7					
8				2010	
9					
10	ASSETS				
11	Current Assets				
12	Cash				
13	10000 - Bank			50,658.46	
14	10003 - Petty Cash			50.00	
15				50,708.46	
16	Short Term Deposit				
17	Accounts Receivable			62,372.22	
18	Prepaid expenses			8,553.56	
19				121,634.24	
20					
21	Investments			130,809.00	
22	Deposit on Rent and Wages			93,974.13	
23	Fixed Assets			2,508.33	
24				348,925.70	
25					
26	LIABILITIES				
27	Current Liabilities				
28	Accounts Payable and Accrued Liabilities			236,074.87	
29	Unearned Revenue			3,031.49	
30				239,106.36	
31					
32	NET ASSETS				
33	General Fund			205,892.06	
34	Promotion, Publicity, Reseaarch and Development Fund			(105,121.08)	
35	Joint Committee Fund			9,048.36	
36				109,819.34	
37				348,925.70	
38					
39					

Turning the Adjusted balances button ON, balances will be updated with the Adjusting Entries of the selected categories.

1		C	D	E
1	Non Profit Organization Sample			
2				
3	Balance Sheet			
4				
5	As of December 31,			
6				
7				
8				2010
9				
	ASSETS			
	Current Assets			
12	Cash			
13	10000 - Bank			50,633.46
14	10003 - Petty Cash			75.00
15				50,708.46
16	Short Term Deposit			
17	Accounts Receivable			62,372.22
18	Prepaid expenses			8,553.56
19				121,634.24
20				
_	Investments			130,809.00
	Deposit on Rent and Wages			93,974.13
	Fixed Assets			2,508.33
24				348,925.70
25				
	LIABILITIES			
27	Current Liabilities			
28	Accounts Payable and Accrued Liabilities			236,074.87
29	Unearned Revenue			3,031.49
30				239,106.36
31				
	NET ASSETS			
33	General Fund			205,892.06
34	Promotion, Publicity, Reseaarch and Development Fund			(105,121.08)
35	Joint Committee Fund			9,048.36
36				109,819.34
37				348,925.70
38				
39				

Looking at the Adjusting Entries, the unselected category letters are lowercased ('@' replacing blank), and selected categories letters remains uppercased.

Entry	Cat	Allocation Account	Debit	Credit	Insert
1	@	30184 - APAM - virus (80184)	28,879.01		Delete
1	@			28,879.01	Edit
1	@	To reclassify services rende			
2	Α	10003 - Petty Cash	25.00		
2	Α	10000 - Bank		25.00	
2	Α	To upgrade petty cash fund			
					Generate Printout Shee
Entry C					Printout Snee

Note: Each worksheet remembers its own category selection

Working papers

The Adjusted Balances button status (ON/OFF) and the category selection are always reflected in the working papers, since the working papers are always showing the balances of the related report.

NOTE: The Adjusting Entries affect the current financial period balances only, and not the balances of previous financial periods.

6.4 Rounded

The Rounded button allows you to look at your financial report with the rounded balances of accounts, items and totals, by having ExcelFSM rounding the value of the accounts balances.

If turned ON, balances will be displayed and computed with rounded values.

If turned OFF, balances will be displayed and computed with decimals values.

Each worksheet remembers its own Rounded state.

Excel 'rounding' to 0 decimal with Format Cells | Number.

Here is a sample of a financial statement displayed with decimals values:

	АВ	С	D	E	F
1	Non Profit Organization Sa	mple			
2					
3	Balance Sheet				
4					
5	As of December 31,				
6					
7					
8				2010	
9					
_	ASSETS				
_	Current Assets				
12	Cash			50,708.46	
13	Short Term Deposit				
14	Accounts Receivable			62,372.22	
15	Prepaid expenses			8,553.56	
16				121,634.24	
17					
18	Investments			130,809.00	
19	Deposit on Rent and Wages			93,974.13	
20	Fixed Assets			2,508.33	
21				348,925.70	
22					
23	LIABILITIES				
24	Current Liabilities				
25	Accounts Payable and Accrued Liabilities			236,074.87	
26	Unearned Revenue			3,031.49	
27				239,106.36	
28					
29	NET ASSETS				
30	General Fund			234,771.07	
31	Promotion, Publicity, Research and Development Fu	nd		(134,000.09)	
32	Joint Committee Fund			9,048.36	
33				109,819.34	
34				348,925.70	
35					
36					

By changing the decimal places to 0 in the Format Cells | Number, we get the financial statement displayed with rounded values:

	AB	С	D	E	F
1	Non Profit Organization Sa	mple			
2					
3	Balance Sheet				
4					
5	As of December 31,				
6					
7					
8				2010	
9					
10	ASSETS				
11	Current Assets				
12	Cash			50,708	
13	Short Term Deposit				
14	Accounts Receivable			62,372	
15	Prepaid expenses			8,554	
16				121,634	
17					
	Investments			130,809	
	Deposit on Rent and Wages			93,974	
	Fixed Assets			2,508	
21					
21				348,926	
22					
	LIABILITIES				
	Current Liabilities				
25	Accounts Payable and Accrued Liabilities			236,075	
26	Unearned Revenue			3,031	
27				239,106	
28					
29	NET ASSETS				
30	General Fund			234,771	
31	Promotion, Publicity, Research and Development Fu	nd		(134,000)	
32	Joint Committee Fund			9,048	
33				109,819	
34				348,926	
35					
36					

As it can be observed in the Assets section for example, and in the Liabilities + Net Assets section as well, changing the decimal places to 0 in the Format Cells | Number results in accuracy problems.:

121 634 + 130 809 + 93 974 + 2 508 = 348 925 not 348 926 as displayed in the Assets section. 239 106 + 234 771 - 134 000 + 9 048 = 348 925 not 348 926 as displayed in the Liabilities + Net Assets section.

This is because Excel only rounded the display of the value of each cell, while still performing computation with the decimals values.

ExcelFSM rounding process

By turning On the Rounded button, ExcelFSM not only displays rounded values, but also computes with the rounded values of the accounts balances, which provides accuracy:

	A B	С	D	E	F
1	Non Profit Organization Sa	mple			
2					
3	Balance Sheet				
4					
5	As of December 31,				
6					
7					
8				2010	
9					
	ASSETS				
	Current Assets				
12	Cash			50,708	
13	Short Term Deposit				
14	Accounts Receivable			62,372	
15	Prepaid expenses			8,554	
16				121,634	
17					
18	Investments			130,809	
19	Deposit on Rent and Wages			93,974	
20	Fixed Assets			2,508	
21				348,925	
22					
23	LIABILITIES				
24	Current Liabilities				
25	Accounts Payable and Accrued Liabilities			236,075	
26	Unearned Revenue			3,031	
27				239,106	
28					
29	NET ASSETS				
30	General Fund			234,771	
31	Promotion, Publicity, Research and Development Fu	ind		(134,000)	
32	Joint Committee Fund			9,048	
33				109,819	
34				348,925	
35					
36					

The rounding Adjusting Entry

As any accountant is familiar with, the rounding process sometimes results in an out of balance of 1 between the Total Assets and the Total Liabilities & Equity. To rectify that we simply record an adjusting entry, and since ExcelFSM performs computations with the rounded values of the accounts balances, we simply need to debit/credit an account balance by an amount that will change the rounded value by 1, while, on the other hand, the rounded value of the counter part must not change.

Another way to rectify this out of balance is to add a 'Rounding account' to the Chart of Accounts, then record an adjusting entry to debit/credit an account balance by the out of balance amount using this 'Rounding account' for the counter part, and leave this 'Rounding account' ungrouped into any item.

7 Working Papers

🗶 🛃 🔊 - (* - =			Book1 -	Microso	ft Excel				• X
File Home I	insert Page Layout	Formu	Ilas Data	Review	View	FSM		3 ۵	- 6 - 23
Read Trial Balance Data	Balance Variation 🔻	50	Details	Ŧ	Rounded	Trial Bala	ince	Sheets Manager	🕜 Help
Chart of Accounts	Suggested Item Titles		Comparative	2		Leadshe	ets	Print	🕇 About
Adjusting Entries	Item Balance	Total	Adjusted ba	ilances *	_	Grouped	Accounts Sheets	Sync with WordFSM	
Trial Balance	Building a report		Report p	oresentat	ion	Wo	rking Papers		

The Working Papers buttons create Trial Balance worksheets, Leadsheets, and Grouped Account Sheets.

Always up to date

Working papers are always up to date. Changes made through the Read Trial Balance Data process, in the Chart of Accounts, in Adjusting Entries, in Item groupings, in the Adjusted balance button status, and in Category selection, as well as the Rounded button status are automatically reflected in the working papers, to always show the balances of the related financial report.

User Notes, written around the data managed by ExcelFSM, remain preserved.

7.1 Trial Balance

Create a Trial Balance worksheet for the active financial report:

1	А	В	С	D	E	F	G	н	1.1
1	Non Profit O	rganization Sample							
2	Prior Period	Accounts	Trial B	alance	А	djus	tmen	ts	Adjusted
3	12/31/2009		12/31	1/2010		No	Cat		12/
4			Debit	Credit	Debit			Credit	Debit
5	26,656.08	10000 - Bank	50,658.46					25.00	50,633.4
6	50.00	10003 - Petty Cash	50.00		25.00				75.0
7	1,000.00	10005 - Short term deposit	0.00						0.0
8	321.37	10010 - Accounts Receivable	4,811.72						4,811.7
9	229,728.78	10011 - Other Receivable	49,525.06						49,525.0
10	3,655.37	10014 - Taxe A Receivable Contribution	3,803.61						3,803.6
11	2,712.65	10015 - Taxe B Receivable Contribution	2,394.48						2,394.4
12	1,613.71	10018 - Accrued interests	0.00						0.0
13	12,117.51	10026 - Taxe A Receivable	0.00						0.0
14	7,698.81	10027 - Taxe B Receivable	0.00						0.0
15	0.00	10040 - Advance anticipated	1,837.35						1,837.3
16	7,111.49	10050 - Prepaid expenses	8,553.56						8,553.5
17	130,809.00	10060 - Investment GQT	130,809.00						130,809.0
18	11,869.56	10070 - Furniture	11,764.43						11,764.4
19	21,591.31	10071 - Computer equipment	19,277.31						19,277.3
20	79,150.35	10072 - Software	79,150.35						79,150.3
21	6,640.00	10073 - WebSite	6,640.00						6,640.0
22	(7,579.64)	10080 - Accrued Dep Furniture		9,256.10					
23	(19,829.17)	10081 - Accrued Dep Computer equip.		19,277.31					
24		10082 - Accrued Dep Software		79,150.35					
25	(4,932.20)	10083 - Accrued Dep WebSite		6,640.00		-			
26	150,000.00	10061 - Loan APU	0.00			-			0.0
27	29,816.16	10090 - Deposit on Rent	28,924.20			<u> </u>			28,924.2
28		10091 - Deposit on Wages	51,200.00			-			51,200.0
29		10092 - Deposit - fringe benefits	13,849.93			-			13,849.9
177		90001 - Transactions General - PPRDF	141,384.77	i	ĺ	i –	m		141,384.7
178	0.00	90002 - Transactions PPRDF - General		140,934.19		<u> </u>			
179		90003 - Operations PPRDF - General		450.58					
180	0.00		2,249,415.56	2,249,415.56	28,904.01			28,904.01	2,249,415.5
181									
182									

For each financial report, the Trial Balance worksheet contains the selected prior period balances (column A), the accounts (B), the unadjusted current balances (C-D), the adjusting entries (E-H), the adjusted balances (I-J), the financial report sheet name (cell K2) and balances (columns K-L), adjusted or unadjusted (according to the Adjusted Balances button status and the category selection) and the groupings performed for this financial statement (M-N).

This working paper is placed into a new worksheet, named

TB-<Worksheet Name of the active financial report> (limited to 30 characters)

Here is the financial report that was active when the Trial Balance button was clicked:

	A B	С	D	E	F
1	Non Profit Organization	Sample			
2					
3	Balance Sheet				
4					
5	As of December 3	31,			
6					
7					
8				2010	
9					
10	ASSETS				
11	Current Assets				
12	Cash			50,708.46	
13	Short Term Deposit				
14	Accounts Receivable			62,372.22	
15	Prepaid expenses			8,553.56	
16				121,634.24	
17					
18	Investments			130,809.00	
19	Deposit on Rent and Wages			93,974.13	
20	Fixed Assets			2,508.33	
21				348,925.70	
22					
23	LIABILITIES				
24	Current Liabilities				
25	Accounts Payable and Accrued Liabilities			236,074.87	
26	Unearned Revenue			3,031.49	
27				239,106.36	
28					
	NET ASSETS				
30	General Fund			234,771.07	
31	Promotion, Publicity, Reseaarch and Development Fund			(134,000.09)	
32	Joint Committee Fund			9,048.36	
33				109,819.34	
34				348,925.70	
35					
36					

After clicking the Trial Balance button, you are prompted to specify one previous period to include in the report:

🖳 Trial Balance Worksheet	
Select prior period	
Create	Cancel
Create	Cancel

(The number between parentheses is the index of the period used in the FSM formulas, index 0 being the index of the current period, i.e., the index of the last trial balance read.)

Check the prior period whose account balances will be included in the trial balance worksheet. Only one checkbox may be selected.

In house groupings standards

Since Excel works with cell addresses, the groupings are identified using the cell addresses of the Items Balance and the sequential order number of the account in the grouping. In house grouping identification standard can be added to the sheet (e.g. column O):

1	Α	В	С	D	E	F	G	Н	1	
1	Non Profit O	rganization Sample								
2	Prior Period	Accounts	Trial B	A	djust	Adjusted Trial E				
3	12/31/2009		12/31		No	Cat		12/31	1/2010	
4			Debit	Credit	Debit			Credit	Debit	0
5	26,656.08	10000 - Bank	50,658.46					25.00	50,633.46	
6	50.00	10003 - Petty Cash	50.00		25.00				75.00	
7	1,000.00	10005 - Short term deposit	0.00						0.00	
8	321.37	10010 - Accounts Receivable	4,811.72						4,811.72	
9	229,728.78	10011 - Other Receivable	49,525.06						49,525.06	
10	3,655.37	10014 - Taxe A Receivable Contribution	3,803.61						3,803.61	
11	2,712.65	10015 - Taxe B Receivable Contribution	2,394.48						2,394.48	
12	1,613.71	10018 - Accrued interests	0.00						0.00	
13	12,117.51	10026 - Taxe A Receivable	0.00						0.00	
14	7,698.81	10027 - Taxe B Receivable	0.00						0.00	

User Notes

Tickmarks, references, comments, initials, etc. can be written in the Trial balance worksheet, around the data managed by *ExcelFSM* (columns following N and rows after the totals at the bottom).

Always up to date

Trial balance worksheets are always up to date. Changes made through the Real Trial Balance Data process, in the Chart of Accounts, in Adjusting Entries, in Item groupings, in the Adjusted balance button status, and in Category selection, are automatically reflected, to always show the balances of the related financial report.

Note: User Notes, located in the shadowed areas, remain preserved.

If a financial report is deleted from the workbook, it will be indicated in the Trial Balance worksheet as follow:

	A	В	С	D	E	F	G	н	1	
1	Non Profit O	rganization Sample	The parent sheet of this Trial Balance sheet has been renamed or deleted							
2	Prior Period	Accounts	Trial B	Adjustments				Adjusted Trial B		
3	12/31/2009		12/31		No	Cat		12/31	/201	
4			Debit	Credit	Debit			Credit	Debit	0
5	26,656.08	10000 - Bank	50,658.46					25.00	50,633.46	
6	50.00	10003 - Petty Cash	50.00		25.00				75.00	
7	1,000.00	10005 - Short term deposit	0.00						0.00	
8	321.37	10010 - Accounts Receivable	4,811.72						4,811.72	
9	229,728.78	10011 - Other Receivable	49,525.06						49,525.06	

Details

Clicking the Details button allows you to toggle ON/OFF the display of the adjusting entries detail in the Trial Balance worksheet. The adjustment balances follow the category selection made in the financial report.

	A	В	С	D	E	F	G	н	1	
1	Non Profit O	rganization Sample								
2	Prior Period	Period Accounts Trial Balance Adjustments								rial B
3	12/31/2009		12/31	12/31/2010 No Cat			12/31	12/31/201		
4			Debit	Credit	Debit			Credit	Debit	0
5	26,656.08	10000 - Bank	50,658.46						50,633.46	
6		To upgrade petty cash fund				2	A	25.00		
7	50.00	10003 - Petty Cash	50.00						75.00	
8		To upgrade petty cash fund			25.00	2	A			
9	1,000.00	10005 - Short term deposit	0.00						0.00	
10	321.37	10010 - Accounts Receivable	4,811.72						4,811.72	
11	229,728.78	10011 - Other Receivable	49,525.06						49,525.06	

Prior period

Clicking the As-Of-Date button allows you to change the prior period date and balances.

7.2 Leadsheets

Create Leadsheets:

	А	В	С	D	E	F	G
1				Non Profit Organization Sample			
2				Leadsheet			
3				Balance Sheet			
4				E12			
5							
6			Cash		12/31/2010	12/31/2009	
7		1	10000 - Bank		50,633.46	26,656.08	
8		2	10003 - Petty	Cash	75.00	50.00	
9			Item sense :	Debit	50,708.46	26,706.08	
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

For each Item in a financial report, the Leadsheet shows the financial report sheet name (cell D3), the

cell address of the Item balance (D4), the Item description (C6), the grouped accounts and respective balances, adjusted or unadjusted (according to the Adjusted Balances button status), Rounded or not (according to the Rounded button status), the sequence order of each grouped account (column B), and, if selected, a comparative period (column F).

Balances appear in parentheses if they have a different accounting sense than that of the Item.

Hint: Click on an account balance in the leadsheet to view the details of that account balance.

The working paper is placed into a new worksheet, named

LS-<{Identifier}>-Worksheet Name of the active financial report (max 10 characters)>-<Item Description> (limited to 30 characters)

Here is the financial report that was active when the Leadsheets button was clicked:

	AB	С	D	E	F
1	Non Profit Organization	-	0	L .	
2					
3	Balance Sheet				
4					
5	As of December 31	,			
6					
7					
8				2010	
9					
10	ASSETS				
11	Current Assets				
12	Cash			50,708.46	
13	Short Term Deposit				
14	Accounts Receivable			62,372.22	
15	Prepaid expenses			8,553.56	
16				121,634.24	
17					
18	Investments			130,809.00	
19	Deposit on Rent and Wages			93,974.13	
20	Fixed Assets			2,508.33	
21				348,925.70	
22					
23	LIABILITIES				
24	Current Liabilities				
25	Accounts Payable and Accrued Liabilities			236,074.87	
26	Unearned Revenue			3,031.49	
27				239,106.36	
28					
29	NET ASSETS				
30	General Fund			234,771.07	
31	Promotion, Publicity, Reseaarch and Development Fund			(134,000.09)	
32	Joint Committee Fund			9,048.36	
33				109,819.34	
34				348,925.70	
35					
36					

In this example, the Balance Sheet has a "Cash" Item Balance in cell E12.

After clicking the Leadsheets button, you are prompted to specify the Items in the active worksheet for

which you wish to create a Leadsheet:

Leadsheets	J
Check Items to create their Leadsheet E12: Cash E13: Short Term Deposit E14: Accounts Receivable E15: Prepaid expenses E18: Investments E19: Deposit on Rent and Wages E20: Fixed Assets E25: Accounts Payable and Accrued Liabilities E26: Unearned Revenue E30: General Fund E31: Promotion, Publicity, Reseaarch and Development Fund E32: Joint Committee Fund	
Select/Unselect All Create Cancel	đ

Check the desired items (or click Select all), then click Create Leadsheets.

NOTE: Leadsheets already created are removed from the list.

User Notes

Tickmarks, references, comments, initials, etc. can be written in the Leadsheet working paper, around the data managed by *ExcelFSM* (in the area represented by shadowed cells and rows):

A B C D E F G 1 Leadsheet Leadsheet Leadsheet A B A <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>								
2 Leadsheet 3 Balance Sheet 4 E12 5 12/31/2010 12/31/2009 7 1 10000 - Bank 50,633.46 26,656.08 2 10003 - Petty Cash 75.00 50.000 9 1 10000 - Bank 50,708.46 26,706.08 10 11 12 13 14 15 16 17 18 19 20 21 20 21 22 23 23 24 25 26 27 28 29 14		А	В	С	D	E	F	G
3 Balance Sheet 4 E12 5 1 6 12/31/2010 12/31/2009 7 1 1000 - Bank 50,633.46 26,656.08 8 2 10003 - Petty Cash 75.00 50.00 9 1 1000 - Bank 50,708.46 26,706.08 10 11 12 13 14 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 29 1 1 1 1	1				Non Profit Organization Sample			А
4 E12 5 Cash 12/31/2010 12/31/2009 7 1 10000 - Bank 50,633.46 26,656.08 2 10003 - Petty Cash 75.00 50.00 9 1 tem sense : Debit 50,708.46 26,706.08 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 14 15	2				Leadsheet			
5 Cash 12/31/2010 12/31/2019 7 1 10000 - Bank 50,633.46 26,556.08 8 2 10003 - Petty Cash 75.00 50.00 9 1 10003 - Petty Cash 50,708.46 26,706.08 10 11 12 13 14 15 16 17 18 19 20 20 21 22 23 24 25 26 27 28 29 1 1 1	3				Balance Sheet			
6 12/31/2010 12/31/2009 7 1 10000 - Bank 50,633.46 26,656.08 8 2 10003 - Petty Cash 75.00 50.00 9 1 10003 - Petty Cash 75.00 50.00 10 11 12 13 14 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 24 25 26 27 28 29 29 29 29 20	4				E12			
7 1 10000 - Bank 50,633.46 26,656.08 8 2 10003 - Petty Cash 75.00 50.00 9 1 50,708.46 26,706.08 10 11 12 13 14 15 16 17 17 18 19 20 20 21 22 23 24 25 26 27 28 29	5							
8 2 10003 - Petty Cash 75.00 50.00 9 10 11 50,708.46 26,706.08 10 11 12 13 14 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 10003 - Petty Cash 10000	6			Cash		12/31/2010	12/31/2009	
9 Item sense : Debit 50,708.46 26,706.08 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	7		1	10000 - Bank		50,633.46	26,656.08	
10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	8		2	10003 - Petty	Cash	75.00	50.00	
11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	9			Item sense :	Debit	50,708.46	26,706.08	
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	10							
13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	11							
14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	12							
15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	13							
16 17 18 19 20 21 22 23 24 25 26 27 28 29	14							
17 18 19 20 21 22 23 24 25 26 27 28 29	15							
18 19 20 21 22 23 24 25 26 27 28 29	16							
19 20 21 22 23 24 25 26 27 28 29	17							
20 21 22 23 24 25 26 27 28 29	18							
21 22 23 24 25 26 27 28 29								
22 23 24 25 26 27 28 29								
23 24 25 26 27 28 29								
24 25 26 27 28 29								
25 26 27 28 29								
26 27 28 29								
27 28 29								
28 29								
29								
30								
	30							

Always up to date

Leadsheets are always up to date. Changes made through the Read Trial Balance Data process, in Adjusting Entries, in Item groupings, in the Adjusted balance button status, in Category selection, and in the Rounded button status are automatically reflected, to always show the balances of the related financial report.

Note: User Notes, located in the shadowed areas, remain preserved.

Comparative period

If the financial report had a comparative presentation, the closest comparative period to the current one will appear in the Leadsheet (column F). The comparative period can be changed by clicking the Comparative button.

If the financial report was built with the Balance Variation button ON, the comparative column (column F) will be blank and must be done manually, similar to the comparative column(s) in the financial report:

- 1. Copy column E to F
- 2. Click the 'Balance Variation' Down Arrow button
- 3. Click 'Select Period(s)
- 4. Select periods range

Both beginning and ending periods of the range will appear in the Leadsheet (row 5 and row 6).

Deleted Item Balance groupings

If an Item Balance grouping has been deleted from a financial report, it will be indicated in the Leadsheets as follows:

	А	В	С	D	E	F	G
1				Non Profit Organization Sample			Α
2				Leadsheet			
3				Balance Sheet			
4				this Item grouping is no longer valid			
5							
6			Cash		12/31/2010	12/31/2009	
7		1	10000 - Bank		50,633.46	26,656.08	
8		2	10003 - Petty	Cash	75.00	50.00	
9			Item sense :	Debit	50,708.46	26,706.08	

Deleted Financial Statements

If a financial report is deleted from the workbook, it will be indicated in the Leadsheets as follows:

	А	В	С	D	E	F	G
1				Non Profit Organization Sample			Α
2			The parent sh	neet of this Leadsheet has been renamed o	or deleted		
3				Balance Sheet			
4				E12			
5							
6			Cash		12/31/2010	12/31/2009	
7		1	10000 - Bank		50,633.46	26,656.08	
8		2	10003 - Petty	Cash	75.00	50.00	
9			Item sense :	Debit	50,708.46	26,706.08	

7.3 Grouped Account Sheets

Create Grouped Account Sheets:

	А	В	С	D	E	F	G	Н
1					Non Profit Organization Sample			
2					Grouped Account Sheet			
3					Balance Sheet			
4					Cash - [2]			
5					12/31/2010			
6								
7		10	003	3 - Petty Cash		Debit	Credit	
8		l		justed balance :		50.00		
9		2	Α	To upgrade pett	ty cash fund	25.00		
10		Ad	ljus	sted balance :		75.00		
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								

For each account grouped into an Item in a financial report, the Grouped Account Sheet shows the name of the financial report (cell E3), the Item description and sequence number of the account in the grouping of the Item (E4), the as of date (E5), the account (B7), the unadjusted balance, the adjusting entries allocated to the account¹, and the adjusted balance of the account for the current period.

¹ Adjusting entries shown are limited to the selected categories of the related financial report.

The working paper is placed into a new worksheet, named

GAS<Identifier>-<Worksheet Name of the active financial report (max 10 characters)>-<Account id> (limited to 30 characters)

In this example, in the Balance Sheet, the account "10003-Petty Cash" is the second account grouped in the Item "Cash".

Here is the financial report that was active when the Grouped Accounts Sheet button was clicked:

	AB	С	D	E	F
1	Non Profit Organization	_	0	L	
2		sampre			
3	Balance Sheet				
4	bulance once t				
5	As of December 3	1.			
6		-			
7					
8				2010	
9					
10	ASSETS				
11	Current Assets				
12	Cash			50,708.46	
13	Short Term Deposit				
14	Accounts Receivable			62,372.22	
15	Prepaid expenses			8,553.56	
16				121,634.24	
17					
18	Investments			130,809.00	
19	Deposit on Rent and Wages			93,974.13	
20	Fixed Assets			2,508.33	
21				348,925.70	
22					
23	LIABILITIES				
24	Current Liabilities				
25	Accounts Payable and Accrued Liabilities			236,074.87	
26	Unearned Revenue			3,031.49	
27				239,106.36	
28					
29	NET ASSETS				
30	General Fund			234,771.07	
31	Promotion, Publicity, Reseaarch and Development Fund			(134,000.09)	
32	Joint Committee Fund			9,048.36	
33				109,819.34	
34				348,925.70	
35					
36					

After clicking the Grouped Account Sheets button, you are prompted to specify the grouped accounts in the active worksheet for which you wish to create a Grouped Account Sheet:

💀 Grouped Accounts Sheets	
Check grouped accounts sheets to create	
E12: 1: 10000 - Bank E12: 2: 10003 - Petty Cash	× III
 E13: 1: 10005 - Short term deposit E13: 2: 10061 - Loan APU 	
 E14: 1: 10010 - Accounts Receivable E14: 2: 10011 - Other Receivable 	
E14: 3: 10014 - Taxe A Receivable Contribution E14: 4: 10015 - Taxe B Receivable Contribution	
 E14: 5: 10018 - Accrued interests E14: 6: 10026 - Taxe A Receivable 	
 E14: 7: 10027 - Taxe B Receivable E14: 8: 20026 - Taxe A Payable 	
 E14: 9: 20027 - Taxe B Payable E14: 10: 10040 - Advance anticipated 	
 E15: 1: 10050 - Prepaid expenses E18: 1: 10060 - Investment GQT 	
E19: 1: 10090 - Deposit on Rent E19: 2: 10091 - Deposit on Wages	
F19: 3: 10092 - Denosit - fringe benefits Select/Unselect All Create	Cancel
Select/Unselect All Create	- Cancer

Check the desired accounts (or click Select all), then click Create.

User Notes

Tickmarks, references, comments, initials, etc. can be written in the Grouped Account Sheet, around the data managed by *ExcelFSM* (in the area represented by shadowed cells and rows):

	А	B C	D	E	F	G	Н
1				Non Profit Organization Sample			A-2
2				Grouped Account Sheet			
3				Balance Sheet			
4				Cash - [2]			
5				12/31/2010			
6							
7		10003	- Petty Cash		Debit	Credit	
8		Unadj	usted balance :		50.00		
9		2 A	To upgrade pet	ty cash fund	25.00		
10		Adjus	ted balance :		75.00		
11						,,	
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

Always up to date

Grouped Accounts Sheets are always up to date. Changes made through the Read Trial Balance Data process, in Adjusting Entries, in Item groupings, in the Adjusted balance button status, and in Category selection are automatically reflected, to always show the balances of the related financial report.

Note: User Notes, located in the shadowed areas, remain preserved.

Deleted Item groupings

If the account is no longer grouped to an Item in the financial report, it will be indicated in the Grouped Account Sheet as follows:

	А	В	С	D	E	F	G	Н
1					Non Profit Organization Sample			A-2
2					Grouped Account Sheet			
3					Balance Sheet			
4					Cash - [2]			
5					12/31/2010			
6		Th	is a	ccount is no long	ger grouped to the Item in the financial repo	rt		
7		10	003	Petty Cash		Debit	Credit	
8		Un	adj	justed balance :		50.00		
9		2	Α	To upgrade pet	ty cash fund	25.00		
10		Ad	jus	ted balance :		75.00		

Deleted Item Balance groupings

If an Item Balance grouping has been deleted from a financial report, it will be indicated in the Grouped Account Sheets as follows:

	А	В	С	D	E	F	G	Н
1					Non Profit Organization Sample			A-2
2					Grouped Account Sheet			
3					Balance Sheet			
4					Cash [2]			
5					this Item grouping is no longer valid			
6								
7		10	003	- Petty Cash		Debit	Credit	
8		Un	adj	justed balance :		50.00		
9		2	Α	To upgrade pet	ty cash fund	25.00		
10		Ad	jus	ted balance :		75.00		
		_	_					

Deleted Financial Reports

If a financial report is deleted from the workbook, it will be indicated in the Grouped Account Sheets as follows:

	Α	В	С	D	E	F	G	н
1					Non Profit Organization Sample			A-2
2			The	e parent sheet oj	f this Grouped Account Sheet has been rena	med or a	leleted	
3					Balance Sheet			
4					Cash - [2]			
5					12/31/2010			
6								
7		10	003	- Petty Cash		Debit	Credit	
8		Un	adj	usted balance :		50.00		
9		2	Α	To upgrade pet	ty cash fund	25.00		
10		Ad	ljus	ted balance :		75.00		

8 Sheets Manager

View, insert, re-order, copy, update, and create PDF or XPS files for selected sheets in the workbook.

Cumulative	LS{1e}Cumulative-Net assets -	LS{0e}Joint Comm-Meetin
General funds	LS(07)General fu-Contributions	LS(70)Joint Comm-Meetin
PPRDF funds	LS(or)General fu-Contributions	LS(10)Joint Comm-Admin
Joint Committee funds	LS{d7}General fu-AGA partnersh	LS{e1}Joint Comm-Office
Funds Evo	LS{87}General fu-Management fe	LS{6f}Joint Comm-Net as
Cash Flow	LS{60}General fu-PAU contribut	LS{40}Cash Flow-Net inc
Balance Sheet	LS{ec}General fu-General admin	LS{ca}Cash Flow-Deprec
Notes	LS{cc}General fu-Union adminis	LS{ae}Cash Flow-Decrea
Notes (2)	LS{bf}General fu-Technical ser	LS{a2}Cash Flow-Decrea
Notes (3)	LS{92}General fu-Others expens	LS{3b}Cash Flow-Increas
Add.Info.	LS{33}General fu-Net assets -	LS{f1}Cash Flow-Increase
Add.Info.2	LS{38}PPRDF fund-Special contr	LS{df}Cash Flow-Acquisit
Add.Info.3	LS{19}PPRDF fund-Financial aid	LS{b9}Cash Flow-Short te
ReadTBData 12-31-2010printout	LS(a9)PPRDF fund-Others	LS{24}Cash Flow-Investr
ReadTBData 12-31-2009printout	LS{f1}PPRDF fund-Joint plan co	LS{24}Cash Flow-Other a
Adjusting Entries printout	LS{de}PPRDF fund-Office suppli	LS{56}Balance Sh-Cash
TB-Cumulative	LS{72}PPRDF fund-Parm	LS{b4}Balance Sh-Short
TB-General funds	LS{d8}PPRDF fund-Others expens	LS{cc}Balance Sh-Accou
TB-PPRDF funds	LS{01}PPRDF fund-Valorisation	LS{2a}Balance Sh-Prepai
TB-Joint Committee funds	LS{c0}PPRDF fund-University PA	LS{f5}Balance Sh-Investn
TB-Cash Flow	LS{46}PPRDF fund-Quality progr	LS{9c}Balance Sh-Depos
TB-Balance Sheet	LS{c7}PPRDF fund-Certification	LS{b6}Balance Sh-Fixed
LS{18}Cumulative-Members contr	LS{b7}PPRDF fund-Hydro	LS{71}Balance Sh-Accou
LS{9f}Cumulative-Special contr	LS{d0}PPRDF fund-Nema	LS{15}Balance Sh-Unear
LS{35}Cumulative-Financial aid	LS{8c}PPRDF fund-Micro	LS{57}Balance Sh-Generation
LS{e5}Cumulative-Joint committ	LS{fb}PPRDF fund-Virus	LS{2c}Balance Sh-Promo
LS{e6}Cumulative-AGA partnersh	LS{fc}PPRDF fund-DAQC nema	LS{d7}Balance Sh-Joint C
LS{92}Cumulative-Others	LS{18}PPRDF fund-Invoices proj	GAS{35165}Cumulative-3
LS{64}Cumulative-PAU contribut	LS{69}PPRDF fund-Extra buying	GAS{5d54}Cumulative-30
LS{5d}Cumulative-General admin	LS{f4}PPRDF fund-Sectorial reo	GAS{bf54}General fu-300
LS{90}Cumulative-Union adminis	LS{95}PPRDF fund-RIH studies	GAS{19165}PPRDF fund-
LS{b4}Cumulative-Technical ser	LS(c0)PPRDF fund-Healthiness p	GAS{5754}Balance Sh-30
LS{3d}Cumulative-Others expens	LS{66}PPRDF fund-Net assets -	GAS{2c165}Balance Sh-3
LS{20}Cumulative-Promotion	LS{ab}Joint Comm-Permits	
LS{f9}Cumulative-Projects	LS{93}Joint Comm-Wages and fri	

Select/Unselect All

The working papers created for the financial reports can represent a lot of sheets in the workbook. Managing these sheets from the worksheet tabs at the bottom of Excel can be tedious and time consuming.

The *ExcelFSM* Sheets Manager allows to see all the sheets at one glance. The Sheets Manager dialog is movable and resizable. The bigger you make the window, the more sheets are visible.

Simply click on a sheet to make this sheet active.

- Click Insert to insert a sheet before this active sheet
- Click Move to move the active sheet, by selecting the sheet to move it before and then click move

again.

• Click Copy to make a copy of the active sheet

To delete sheet(s), check the desired sheet(s), then click Delete.

To create a PDF or XPS file, check the desired sheet(s), then click Create PDF or XPS

To rename the active sheet, use the tag at the bottom and right click - Rename

9 Print

The Print Report button lets you easily Print Preview (then Print if desired) selected worksheets in the active workbook.

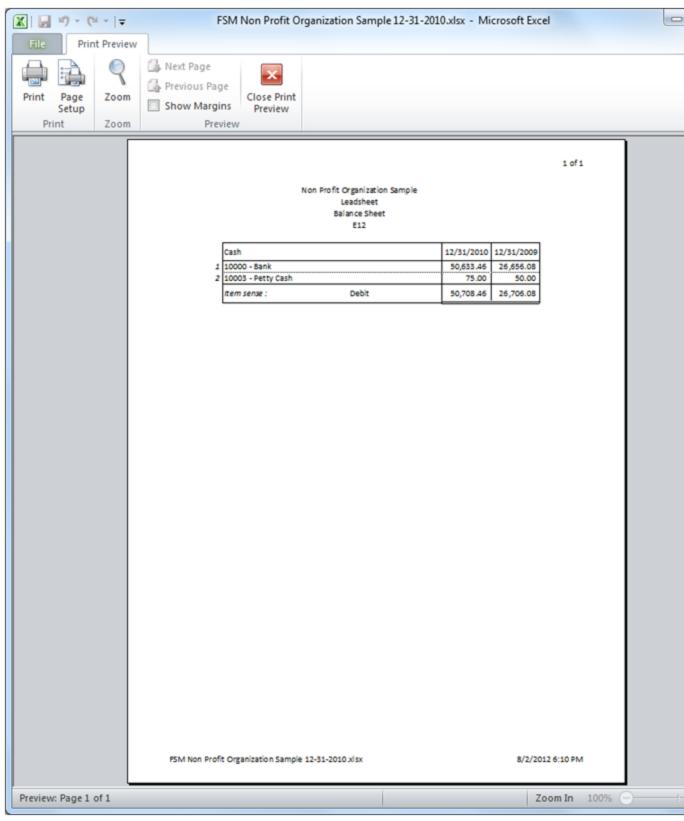
When you click the button, a dialog allows you to see all the sheets at one glance. This dialog is movable and resizable. The bigger you make the window, the more sheets are visible:

(Note that clicking on a sheet make it the active sheet)

Print 135

Cumulative	LS{07}General fu-Contributions	LS{10}Joint Comm-Te
General funds	LS{fc}General fu-Interests and	LS{e1}Joint Comm-Of
PPRDF funds	LS{d7}General fu-AGA partnersh	LS{6f}Joint Comm-Net
Joint Committee funds	LS{87}General fu-Management fe	LS{40}Cash Flow-Net
Funds Evo	LS(60)General fu-PAU contribut	LS{ca}Cash Flow-Dep
Cash Flow	LS{ec}General fu-General admin	LS{ae}Cash Flow-Dec
Balance Sheet	LS{cc}General fu-Union adminis	LS{a2}Cash Flow-Dec
Notes	LS{bf}General fu-Technical ser	LS{3b}Cash Flow-Incr
Notes (2)	LS{92}General fu-Others expens	LS{f1}Cash Flow-Incre
Notes (3)	LS{33}General fu-Net assets -	LS{df}Cash Flow-Acqu
Add.Info.	LS{38}PPRDF fund-Special contr	LS{b9}Cash Flow-Sho
Add.Info.2	LS(19)PPRDF fund-Financial aid	LS{24}Cash Flow-Inve
Add.Info.3	LS{a9}PPRDF fund-Others	LS{24}Cash Flow-Oth
ReadTBData 12-31-2010printout	LS{f1}PPRDF fund-Joint plan co	LS{56}Balance Sh-Ca
ReadTBData 12-31-2009printout	LS{de}PPRDF fund-Office suppli	LS{b4}Balance Sh-Sh
Adjusting Entries printout	LS{72}PPRDF fund-Parm	LS{cc}Balance Sh-Acc
TB-Cumulative	LS{d8}PPRDF fund-Others expens	LS{2a}Balance Sh-Pre
TB-General funds	LS{01}PPRDF fund-Valorisation	LS{f5}Balance Sh-Inve
TB-PPRDF funds	LS{c0}PPRDF fund-University PA	LS{9c}Balance Sh-Dep
TB-Joint Committee funds	LS{46}PPRDF fund-Quality progr	LS{b6}Balance Sh-Fix
TB-Cash Flow	LS{c7}PPRDF fund-Certification	LS{71}Balance Sh-Acc
TB-Balance Sheet	LS{b7}PPRDF fund-Hydro	LS{15}Balance Sh-Un
LS{18}Cumulative-Members contr	LS{d0}PPRDF fund-Nema	LS{57}Balance Sh-Ge
LS{9f}Cumulative-Special contr	LS{8c}PPRDF fund-Micro	LS{2c}Balance Sh-Pro
LS{35}Cumulative-Financial aid	LS{fb}PPRDF fund-Virus	LS{d7}Balance Sh-Joi
LS{e5}Cumulative-Joint committ	LS{fc}PPRDF fund-DAQC nema	GAS{35165}Cumulativ
LS{e6}Cumulative-AGA partnersh	LS{18}PPRDF fund-Invoices proj	GAS{5d54}Cumulative
LS{92}Cumulative-Others	LS{69}PPRDF fund-Extra buying	GAS{bf54}General fu-
LS{64}Cumulative-PAU contribut	LS{f4}PPRDF fund-Sectorial reo	GAS{19165}PPRDF fu
LS{5d}Cumulative-General admin	LS{95}PPRDF fund-RIH studies	GAS(5754)Balance Sh
LS{90}Cumulative-Union adminis	LS{c0}PPRDF fund-Healthiness p	GAS{2c165}Balance S
LS{b4}Cumulative-Technical ser	LS{66}PPRDF fund-Net assets -	
LS{3d}Cumulative-Others expens	LS{ab}Joint Comm-Permits	
LS{20}Cumulative-Promotion	LS{93}Joint Comm-Wages and fri	
LS{f9}Cumulative-Projects	LS{0e}Joint Comm-Meetings	
LS{1e}Cumulative-Net assets -	LS{70}Joint Comm-Administratio	

Check the desired sheets, then click Print to show the Print Preview:



The Excel Print Preview dialog.

From here, you can click Print, Page Setup, etc. to adjust your printout or simply click the 'X' to abort.

Note that for all working papers, ExcelFSM does a page setup and sets headers with page numbers and footers with file name, and date and time.

Note that you can also click on a sheet to make it the active sheet, and then use the Excel menu item File | Print.

10 Sync with WordFSM

The Sync with WordFSM button synchronized the accounts groupings with a copied WordFSM financial statement.

A financial statement built with WordFSM can be copied into Excel, and be transformed as if it would have been built with ExcelFSM, allowing the use of all ExcelFSM features.

Once the WordFSM financial statement has been copied into Excel, clicking the Sync with WordFSM ribbon button opens the standard Windows dialog:

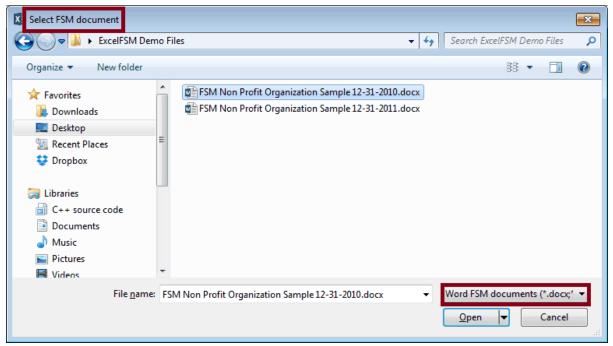


Figure 1: FSM document file selector

Select the folder where the file is stored.

Select the file containing the financial statement copied into Excel, and click Open.

ExcelFSM transforms the financial statement groupings as if it would have been built with ExcelFSM.

Once a WordFSM financial statement has been copied into Excel and has been transformed into an ExcelFSM financial statement, modifications made to the accounts groupings in the WordFSM financial statement can be reproduced in the ExcelFSM financial statement by clicking the Sync with WordFSM ribbon button.

11 Help

The Help button shows this Help file.

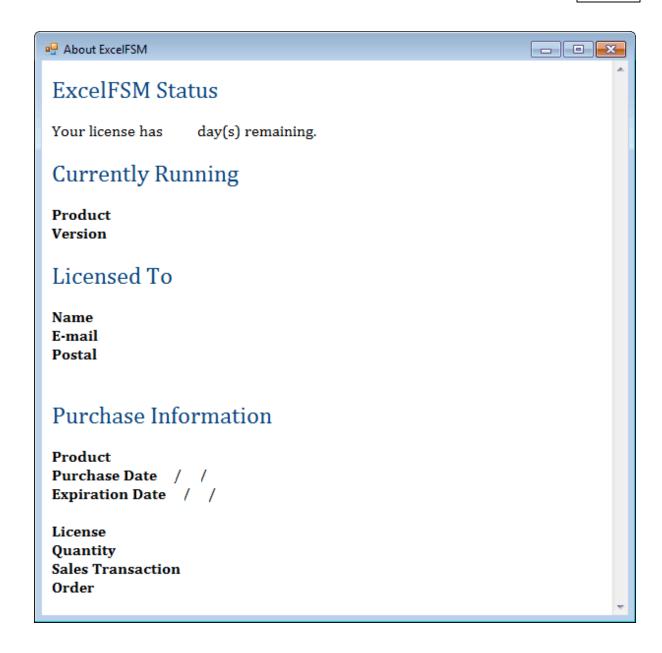
For up to date news, please see http://excel-fsm.com

12 About

Running ExcelFSM without a license, the following dialog is displayed



Running ExcelFSM with a license, the following dialog is displayed



The Running Product can be:

- STD Standard Edition
- QB Hybrid Edition for QuickBooks Desktop Users
- QBO Hybrid Edition for QuickBooks Online Users
- QBQBO Hybrid Edition for QuickBooks (Desktop and Online) Users
- PRO Professional Edition
- PRO/QB Professional Edition with Support QuickBooks Desktop
- PROQBO Professional Edition with Support QuickBooks Online
- PROQBQBO ... Professional Edition with Support QuickBooks Desktop and Online

(Product for Purchase Information is STD or PRO)

The Running Version is the one currently installed in your Excel. To see if you are running the current version available, please visit our website.

13 ExcelFSM

ExcelFSM transforms Microsoft Excel into a universal fully integrated financial reports generator by implementing the *Financial Statement Module* (US Patent 7139729), and the *Reading, Organizing and Manipulating Accounting Data* (US Patent 7885868).

The *Financial Statement Module* describes a unique and universal method to build financial statements with a computer employing optimal data structures and algorithms, allowing the module to read, organize and manipulate the accounting data of any accounting software.

The *Financial Statement Module* inventor earned a professional degree in computer programming, and a Bachelor's degree in Business Administration, with a concentration in Accounting. He went on to work as an external auditor, generating financial statements from the accounting data of many clients. This accounting data arrived in different forms and was produced by different products. Typically he would start with the trial balance (resulting from the bookkeeping process), make adjustments to account balances in accordance with the generally accepted accounting principles (GAAP), group accounts into financial statement items, present those items by category; and finally, generate reports, financial statements and the auditor's report, first by hand, then with a word processor.

While the industry is replete with products and tools for bookkeeping, there were no universal tools offering the flexibility and capacities of a word processor while integrating accounting data, to facilitate the work done by accounting persons such as accountants, financial officers, and auditors.

With his unique background combining professional accounting and computer programming, the inventor envisioned a universal tool that would allow an accounting person to extract data from any bookkeeping software package, and easily derive any financial statement. We have yet to find any reference that even comes close to the features of his invention.

We now know how, in a simple way, the *Financial Statement Module*, with its organization of the accounting data in the computer memory and its algorithms, manipulate the data structures to group the accounts' balances into financial items and to group financial statement items' balances into totals, and to build financial statements.

By using this invention, we can now build financial statements from the trial balance accounting data of any accounting system, without any framework to respect. The method makes the distinction between two types of balances appearing on a financial statement, allowing the user to group accounts into financial statements items and to group financial statements items into totals, using simple point and click on the screen. Thanks to the optimal data structures and algorithms of this unique and universal method, we can now build any type of financial statements with a computer.

It should now be understood how a computer allows reading, organizing and manipulation of even two or more trial balances produced by any accounting software. And, it should be understood how the system allows the building of Combined and Consolidated financial statements, using simple point and click on the screen, thanks to this unique and flexible and universal method to build financial statements. Thanks to the Financial Statement Module, the Excel spreadsheet has now become

- a universal financial reports generator (for any accounting software) and
- a Trial balance program