

The Application of Excel in Accounting Affairs Processing

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Abstract

As another revolution in the history of accounting development, accounting informatization has become the inevitable trend and important direction of the development of accounting work. Excel as a powerful spreadsheet software, data analysis and form the excellent processing power is applied to daily accounting in accounting work, to further promote the specification of the accounting work, improve the work efficiency and work quality of accounting personnel, made great contributions in the field of accounting profession, work is help the financial and accounting personnel's right-hand man, At the same time, it lays a solid foundation for the development of accounting informatization and the modernization of accounting work. In practical work, accounting personnel can solve a series of problems related to accounting and accounting management conveniently and quickly through the use of Excel forms, and use Excel forms to complete the establishment of accounting books, sorting out accounting data, making financial statements and other accounting work. In this way, timely and effective financial analysis can be made and real and reliable financial information can be provided to users of financial statements.

Keywords

Excel; Accounting; Accounting and Accounting Processing; Accounting Informatization.

1. Overview of the Application of Excel in Accounting Processing

Correct fill in accounting vouchers and fill out the books to make accounting statements is the core of the analysis of the financial operation and the important foundation, through the artificial to complete manual bookkeeping, such as process trival, prone to error, modify the inconvenience operation problem, and by using Excel spreadsheet to accounting treatment is to solve the problem of accounting is simple and convenient, It can also effectively reduce the error probability, so as to achieve the ideal effect of accounting treatment[1]. Therefore, using Excel to prepare tables, calculate and summarize data has become the accounting processing tool that many enterprises rely on and the essential operation skills of modern accounting personnel [2].

2. Used Excel to Conduct Basic Work of Accounting and Accounting Processing

2.1. Establish and Process the Accounting Table

In the use of Excel for accounting accounting treatment, the first to establish a chart of accounts, establish the chart of accounts, need to input data in Excel worksheets, among them, the data input method has a direct input data in the cell and records by using two kinds of single input data, among them, the direct input data in the cell operation steps as follows: In the established working table A1 cell input the name of the company and its alignment is modified to cross a whopping, then respectively in A2 and B2 cell input "course code" and "course name", according to the need to adjust two column width, and the required by the company accounting subjects

to complete all account number and the name of the input[4]. To facilitate subsequent accounting processing, the form can be named "KJKMB". After completing the basic operation of the accounting table, other functions in the Excel table such as setting fonts and filling colors can be used to set the table according to the needs of enterprise personnel.

2.2. Establish Accounting Voucher Table

After the establishment of the table of accounts, the work of establishing the table of accounting vouchers should be completed in accordance with the accounting accounting processing procedures, so as to achieve the purpose of using the form function to establish the database[4]. Rename the table after creating it and place the fields in order: Year, month, day, serial number, certificate number, in this paper, course code, course name, detail course, debit amount, credit amount entered into the cell, and the field "year", "month", "day", "serial number" is set to text format, the field "debit amount" and "credit amount" cell format is set to accounting dedicated to more accord with the requirement of accounting accounting treatment. When filling in the accounting certificate number column, concatenate () function can be fully used, input "year + month + day" to automatically generate the accounting certificate number, use vlookup function to find accounting items from the above accounting items table to complete the automatic filling (=vlookup (subject code, KJKMB, 2,0)), in addition, If (isna(vlookup(), "", vlookup()))=if(isna(vlookup()," ", vlookup()))=if(sum(=sum()," Loan imbalance ")]) to ensure the correctness of accounting processing and smooth follow-up work.

3. Use Excel to Set up Accounting Books

Accounting book refers to a comprehensive, continuous, systematic and comprehensive record of brokerage business on the basis of accounting vouchers in a special form of accounting page. According to the use in economic management, accounting books can be divided into journal, general ledger and other types. On the basis of accounting vouchers, setting up and registering accounting books is the central link of accounting processing[4].

3.1. Journal

There are two types of journal: cash journal and bank deposit journal. After completing the basic work of the above-mentioned accounting voucher table, the journal production will be relatively easy, which can be directly realized on the basis of the accounting voucher table through the automatic screening function of Excel.

3.2. Subsidiary Ledger

Subsidiary ledger, is opened according to the general ledger account, used to classify grade, reflect and supervise all economic business, provide the accounting data of the books, the use of Excel accounting accounting processing, on the basis of the general ledger, in the subject name field after the addition of detailed subject field, so as to conveniently complete the production of subsidiary ledger.

3.3. General Ledger

All enterprises of all economic activity should according to category sorting included in the ledger accounts related to this enterprise's economic activities and financial conditions can be reflected by ledger orderly, in the process of using Excel accounting accounting treatment, through the accounting vouchers in the table to insert the pivot table, the enterprise can be got the General ledger [4].

In the PivotTable, the year, month field in the filter field into statements, course code, course name, the date will drag the line label, the loan amount is dragged into the value field, by setting the amount of counting methods, modify the field name and number format can make the

General ledger more beautiful clear, so as to create more in line with the requirements of the use of enterprise general ledger.

3.4. Subject Summary Table

Course summary table is according to all economic business inside certain period, undertake categorization according to same accounting course, regular summary gives the sum of the forehead of every accounting course adds up to count and credit to produce a kind of form of the sum of the forehead. The subject summary table classifies the economic business occurred in a certain period and provides data for the preparation of accounting statements, which plays a very key role in accounting[4]. Similarly, the subject summary table is achieved by inserting pivottables and dragging the corresponding data into the fields. After making the pivottables, it can be renamed as "KMHZ" to facilitate the making of subsequent reports.

3.5. Subject Balance Sheet

The account balance table is used to record the amount and balance of all accounting items in the current period. As a further extension of the account summary table, it can reflect the beginning balance, current amount and ending balance of relevant accounting items in an accounting period, and provide more perfect data for the preparation of accounting statements [4]. Its realization method is to enter the subject code, the subject name, the beginning balance, the amount of this period, and the ending balance in turn after creating a new form. Among them, the beginning of the data through the use of vlookup function from the beginning of the balance table to find, the amount of this period by =if(ISNA (vlookup()), "", vlookup()) nested formula from the subject summary table to find. Finally, according to judge the direction of the ending balance, the ending balance is calculated by using the number of debits at the beginning of the period + the number of debits at the current period - the number of credits at the current period.

4. Accounting Statements

Accounting statement is a written document that comprehensively reflects the operating results of an enterprise in a specific period, the financial status and cash flow information on a specific date. It is the final result of accounting and also the summary of accounting work.

4.1. Balance Sheet

During a certain period of enterprise operation, the accounting statement needs to reflect the financial status of a specific date of the enterprise, which is processed according to the balance relationship among assets, liabilities and owner's equity, and the information of daily business activities is processed according to certain classification standards and certain sequence [4]. Compared with other statements, the preparation of the balance sheet is relatively simple. As the balance sheet is prepared by adding and subtracting the balance of each account, the balance sheet can be easily prepared on the basis of the establishment of a good account balance table. Balance sheet items of data sources are mainly according to the general ledger account balances directly fill in the column, according to the general ledger account balance calculation to fill column, fill in the column, in terms of the balance of detail course according to the general ledger and subsidiary ledger accounts filled up, the ending balance calculation of the balance of the balance after deducting the allowance for the project/according to subject to fill in column 5 ways [4].

4.2. The Income Statement

The income statement is an accounting statement that reflects the production and operation results of an enterprise within a certain period. By matching the operating income in a certain period with the operating expenses related to the same accounting period, the net profit of the

enterprise in a certain period is calculated, thus indicating the production and operation results of the enterprise in a certain period[4]. The filling of the profit statement mainly has this month number filling and this year cumulative filling two aspects of the content, through the use of the account balance table in the current amount of the relevant accounting subjects using VLOOKUP function.

4.3. Statement of Cash Flows

A cash flow statement is a statement that reflects the inflow and outflow of cash and cash equivalents during a certain accounting period. Cash flows of operating activities, investment activities and financing activities should be itemized [4]. Its establishment is based on the production of good general ledger and other working table, using sumif function as well as the direct or indirect reference related work table data, according to the relevant provisions of the accounting standards setting calculation formula of cell fill column in the corresponding cell, prepare a list of the adjusting entries at the same time, can make enterprises need the cash flow statement. After completing the preparation of the cash flow statement, it is necessary to check and review the form.

5. Conclusion

Excel provides a very simple and easy tool to solve the accounting problems of modern enterprises. Using Excel to solve the specific problems of accounting has high reliability and strong ability, which can effectively improve the level of financial management and economic benefits of enterprises. It plays a pivotal role in the reform of financial informatization in today's era.

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