Excel for International Accounting

IT375

International Accounting
(for abroad financial issues)

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IT375 Excel for International Accounting

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Important Notes

Format of the Excel workbook is set by International Accounting.

Each expense is recorded on the Expenses Abroad Detail worksheet.

Local currency is already set in appropriate columns/cells; if a different currency is needed, contact International Accounting.

Date and description is required for every expense item/row.

A single expense that involves both Credit Card and Cash will result in 2 rows on the worksheet: one for the Credit Card amount and one for the Cash amount.

Reimbursement in Cash or through Credit Card will result in 2 rows on the worksheet: one for the Credit Card amount and one for the Reimbursement amount (in either the cash or credit card column).

Formulas exist in some columns and in subtotal/total rows: do not alter formulas.

If additional rows are needed for a category, insert new row(s) within the category.

Column formats are set; do not alter widths.

Co-Directors will submit a single Excel workbook with each Co-Director recording Cash in their specified column.
**Excel WorkBook Structure**

The Excel workbook used to record expenses for Short-Term Abroad Programs is formatted by International Accounting for use by Director(s) who are accountable for keeping comprehensive and accurate records of expenses. Detailed receipts are required according to JMU accounting policies.

**Worksheets & Protected Status**

The WorkBook structure includes 6 sheets/worksheets which are viewed left to right at the bottom.

<table>
<thead>
<tr>
<th>Instructions</th>
<th>ATM - Bank Fees</th>
<th>Expenses Abroad Detail 2015</th>
<th>Budget vs Actual Detail 2015</th>
<th>Summary Financial Report 2015</th>
<th>IA Use Only</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DATE</strong></td>
<td><strong>EXPENSE</strong></td>
<td><strong>CATEGORIES</strong></td>
<td><strong>CREDIT CARD</strong></td>
<td><strong>CASH #1</strong></td>
<td><strong>US$D</strong></td>
</tr>
<tr>
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<tr>
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<td></td>
<td></td>
<td><strong>Sub-Total</strong></td>
</tr>
<tr>
<td><strong>INSTRUCTION:</strong></td>
<td>Credit Card</td>
<td>EC</td>
<td>DF</td>
<td>Exh. Rate</td>
<td>US$D</td>
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</tbody>
</table>

- Instructions – provides steps to complete the Expenses Abroad Detail 2015 Sheet
- ATM – Bank Fees – used to record ATM withdrawals and WellsOne Bank Fees
- Expenses Abroad Detail 2015 – used to record all expenses incurred by category (the categories correspond to those used by the JMU Finance System)
- Budget vs Actual Detail 2015 – is a **protected** sheet that automatically updates based on information entered on the Expenses Abroad Detail 2015 sheet
- Summary Financial Report 2015 – is a **protected** sheet that automatically updates based on information entered on the Expenses Abroad Detail 2015 sheet
- IA Use Only – is a **protected** sheet that automatically updates based on information entered on the Expenses Abroad Detail 2015 sheet (International Accounting only)
Columns on the Expenses Abroad Detail 2015 Sheet

Column headings/labels reflect the type of entry required for that column.

<table>
<thead>
<tr>
<th>DATE</th>
<th>EXPENSE CATEGORIES</th>
<th>CREDIT CARD EXPENSE</th>
<th>CASH #1 EXPENSE</th>
<th>CASH #2 EXPENSE</th>
<th>EXCHANGE RATE</th>
<th>USD$$ VALUE</th>
<th>USD$$ Sub-Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>INSTRUCTION:</td>
<td>Credit Card</td>
<td>EC</td>
<td>DF</td>
<td>Exch. Rate</td>
<td>USD$$</td>
<td>USD$$ Sub-Total</td>
</tr>
<tr>
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</tr>
<tr>
<td></td>
<td>QUEST LECTURERS AND GUIDES</td>
<td></td>
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</tr>
<tr>
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<tr>
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<td>QUEST LECTURERS AND GUIDES TOTAL</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

- Format of the Expenses Abroad Detail 2015 sheet is set; do not add/move columns
- Columns/cells are already formatted for local currency
- Date uses mm/dd format
- Expense Categories correspond to standard JMU Financial categories
- Values entered in Credit Card Expense, Cash #1 Expense, and Cash #2 Expense will reflect local currency
- Exchange Rate column requires entry if Cash is spent; use Avg. Exc. Rate that is on ATM-Bank Fees Worksheet
- USD$$ column is automatically calculated for Cash once Exchange Rate is entered
- USD$$ column’s formula should be overwritten when Credit Card is used (this information is found in the Wells-Fargo statement of charges on-line or monthly)
- USD$$ Sub-Total column is automatically calculated using formulas

Rows on the Expenses Abroad Detail 2015 Sheet

Rows are provided for anticipated number of expenses. The workbook used in training has fewer rows than actual workbooks. Each row will have a single expenditure in it.

- Choose the most appropriate category to record the expense into
- Use Miscellaneous only when a similar category is not found
- In every row, include an explicit description of the expense including venue, number of persons, vendor, etc.
- If different currency is needed, note in description (put value in though currency symbol is not accurate)
- Recorded expenses must have supporting receipt (if needed, have vendor sign Cash Book or Receipt Book)
- If no receipt, indicate NR in description
Enter Items on the ATM –Bank Fees Worksheet (per cardholder)

- All cash withdrawals must be listed on the ATM Cash Withdrawals table.
- All fees, which include those related to ATM cash withdrawals, finance charges for credit card transactions, and cross-border fees, must be listed on the WellsOne Bank Fees table.

1. Obtain Wells-Fargo record of charges (on-line or monthly statement) – WHITE sheet
2. Record each ATM transaction on the ATM Cash Withdrawals (per cardholder) on the ATM-Bank Fees worksheet

NOTE: Use the Avg. Exc. Rate for each Cash transaction on the Expenses Abroad Detail 2015 worksheet that needs the information as you enter the activity.
3. **Record** each **Finance Charge** and **Cross Border** transaction fee (per cardholder) on the WellsOne Bank Fees table on the ATM – Bank Fees worksheet.

4. Transfer the **monthly total** (per month, per cardholder) to the appropriate cell on the Expenses Abroad Detail 2015 worksheet (WellsOne Bank Fees category).
Transaction # 1 – Meal/Tip for JMU only on Credit Card (Kai)

If both the meal and tip are paid by credit card for a JMU person(s), only one row, but both receipts, are needed.

Enter Credit Card Expense for Meal/Tip
1. Double-Click the Date cell in the appropriate category row (Director’s Meals)
   a. format is mm/dd
   b. Excel will apply custom format
2. Enter explicit description for the expense
   a. include specific venue/location/vendor
   b. indicate number of persons for the meal
   c. annotate credit card receipt if necessary to show details (as above)
3. Enter amount in Credit Card Expense column
   a. use number/value
   b. Excel will format for local currency
4. Enter USD$$ Value (G87) from the Wells-Fargo statement
a. Obtain **Wells-Fargo record** of charges (on-line or monthly statement) – WHITE sheet

b. Locate the **Credit Card charge** for this transaction – note that the original currency is shown second

c. Enter the **USD$$ value** shown on the Statement for the item – note that the USD value **appears first**

d. **Excel** updates
   i. USD$$ subtotal column H
   ii. protected sheets
Transaction #2 – Cash Tip; Meal (JMU person) on Credit Card (Pig’s)

An expense where the tip/gratuity for the meal is paid in cash while the credit card is used for a meal for a JMU person(s) requires two rows, one for the cash and one for the credit card.
Enter Credit Card Expense for Meal
1. Double-Click the Date cell in the appropriate category row (Director’s Meals)
2. Enter explicit description for the expense
   a. include specific venue/location/vendor
   b. indicate number of persons for the meal
   c. annotate credit card receipt if necessary to show details (as shown)
3. Enter amount in Credit Card Expense column
   a. use number/value
   b. Excel will format for local currency
4. Enter USD$$ Value (G88) for the Credit Card Expense from the Wells-Fargo statement
   a. Obtain Wells-Fargo record of charges (on-line or monthly statement) – WHITE sheet
   b. Locate the Credit Card charge for this transaction – note that the original currency is shown second
   c. Enter the USD$$ value shown on the Statement for the item – note that the USD value appears first
   d. Excel updates
      i. USD$$ subtotal column H
      ii. protected sheets
Enter Tip paid in Cash on a separate Row
1. Double-Click the Date cell in the appropriate category row (Director’s Meals)
2. Enter explicit description for the expense
   a. include specific venue/location/vendor
   b. indicate number of persons for the meal
3. Enter amount in Cash #1 or Cash #2 column (corresponding to the Director)
   a. use number/value
   b. Excel will format for local currency
4. Enter Avg. Exc. Rate (from ATM-Bank Fees worksheet)

5. Excel updates
   a. USD$$ Value per row
   b. USD$$ subtotal column by category
   c. protected sheets
View Formulas for Expenses Abroad Detail 2015

Formulas in cells cause Excel to perform a function. Altering a formula field can cause unexpected results in the current and other worksheets.

See Formula – Formula Bar and Cell

1. In a cash entry row, click once on the USD$$ cell (G89)

2. Look at the Formula bar

3. Double-Click the cell (G89) to “activate” the function and see the formula components

4. Press Enter to keep the formula for the cell

Recover Overwritten Formula with Undo

1. Click once on cell G90 (see the formula in the formula bar)

2. Type a number (18) over formula in USD$$

3. Press Enter

4. Click G90 (once) to see that the Formula was overwritten in error

5. Use Undo to recover the formula that was overwritten in error
Recover Formula using Copy-Paste

**For training only;** Click **Re-do** to put the value back into G90

1. Right-Click and copy another cell (G89), in the same category, that has a **Cash expense**

   DO NOT select a cell that is a **Credit Card expense** as it is has no formula (was overwritten)

![Excel Sheet](image1)

2. Right-Click and paste **FORMULA** back into cell (G90)

![Excel Sheet](image2)

3. Press **Enter** and confirm that the formula is back in the cell (amount reduces to $201.68).

Recover Formula using Auto-Fill

The Excel Auto-Fill capability can be used to recover the lost formula if **Undo** is not an option.

**For training only;** Click **Un-do** to put $18 back into G90 then press **ESC** to deselect G89

1. Select the cell immediately above (G89) **only if it is a cash transaction**

![Excel Sheet](image3)

2. Click-hold the **Auto-Fill** handle (tiny square at bottom right of cell G89)

3. Drag downward to Auto-Fill/copy the formula to G94

4. The **value is replaced** with the formula

5. **Notice** the change in total back to zero

![Excel Sheet](image4)
Add Rows Before Entering Data in the Last Row of a Category

Before using the last row of a category, insert additional rows. Formatting will be there but NOT formulas. (Excel never presumes that a formula should be carried to a new location.)

1. Select the last blank row of the category (not the total row) (G90)

2. Click Insert on the Home Tab, in the Cells Group

3. New row appears above current row (do not “move” rows; insert where needed)

4. Repeat the insert to add 2 additional rows (notice -- no zeros in column G for new rows)

5. Select the USD$$ Value (G) cell in the last blank row of the category where the new rows were added (the formula should show in the formula bar)

6. Use the Auto-Fill and drag upward through all newly added rows (copies formulas)

7. Double-Click on one of the newly added USD$$ cells (to see formula and affected cells)
Transaction #3 – Meal on Credit Card with Cash Reimbursement (Dunnes)

An expense with a reimbursement (for alcohol or non-JMU meal) requires two rows, one for the cash reimbursement (as a negative entry) and one for the credit card charge.
Enter Credit Card Expense TOTAL as charged
1. Double-click the Date cell in the appropriate category row (Director’s Meals)
2. Enter explicit description for the expense
   a. include specific venue/location/vendor
   b. indicate number of persons for the meal
3. Enter amount in Credit Card Expense column

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
</tr>
</thead>
<tbody>
<tr>
<td>DATE</td>
<td>EXPENSE CATEGORIES</td>
<td>CREDIT CARD EXPENSE</td>
<td>CASH #1 EXPENSE</td>
<td>CASH #2 EXPENSE</td>
<td>EXCHANGE RATE</td>
<td>USD$$ VALUE</td>
<td>USD$$ Sub-Total</td>
</tr>
<tr>
<td>721</td>
<td>The Pigs Ear - CASH tip</td>
<td>€ 12.24</td>
<td>€ 5.00</td>
<td>-</td>
<td>1.5007</td>
<td>€ 18.35</td>
<td>$201.98</td>
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<tr>
<td>722</td>
<td>Dunnes Stores - groceries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

4. Enter the USD$$ Amount for the Item using the Bank Statement
   Note: The USD$$ for Credit Card charges may or may not have posted when expenses are being recorded in the Excel Workbook. They are found on Wells-Fargo statements, either on-line or monthly (see yellow handout).
   a. Obtain Wells-Fargo record of charges (on-line or monthly statement) – WHITE sheet
   b. Locate the Credit Card charge for this transaction – note that the original currency is shown second
   c. Enter the USD$$ value shown on the Statement for the item – note that the USD value appears first

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
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<tbody>
<tr>
<td>DATE</td>
<td>EXPENSE CATEGORIES</td>
<td>CREDIT CARD EXPENSE</td>
<td>CASH #1 EXPENSE</td>
<td>CASH #2 EXPENSE</td>
<td>EXCHANGE RATE</td>
<td>USD$$ VALUE</td>
<td>USD$$ Sub-Total</td>
</tr>
<tr>
<td>721</td>
<td>The Pigs Ear - CASH tip</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>722</td>
<td>Dunnes Stores - groceries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

5. Excel updates
   a. USD$$ subtotal column H
   b. protected worksheets
Enter Cash Reimbursement
1. Double-click the Date cell in the appropriate category row (Director’s Meals)
2. Enter explicit description for the reimbursement (include name of venue)
3. Enter negative amount in Cash #1 or Cash #2 column (corresponding to the Director)
   a. use minus sign or parenthesis around number/value
   b. Excel will format for local currency
4. Enter Avg. Exc. Rate for the date (see ATM-Bank Fees worksheet)

```
<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
</tr>
</thead>
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<td>EXPENSE CATEGORIES</td>
<td>CREDIT CARD EXPENSE</td>
<td>CASH #1 EXPENSE</td>
<td>CASH #2 EXPENSE</td>
<td>EXCHANGE RATE</td>
<td>USD$$ VALUE</td>
</tr>
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<td>-----------------</td>
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<td>------------</td>
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<tr>
<td>91</td>
<td>7/21</td>
<td>The Pigs Ear - CASH tip</td>
<td>€5.00</td>
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<td>Dianne Stores - groceries</td>
<td>€12.24</td>
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<td>0.00</td>
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<td>9/26</td>
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<tr>
<td>94</td>
<td>DIRECTOR’S MEALS TOTAL</td>
<td>€129.04</td>
<td>€18.85</td>
<td>€3.75</td>
<td>$266.37</td>
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a. Excel updates
i. USD$$ Value (column G) per row
ii. USD$$ Sub-Total (column H) by category
iii. protected sheets (Budget vs Actual... worksheet)

See Excel Update for Reimbursement
The sum of C97:E97 (local currency amounts for Director’s Meals)

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
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<th>G</th>
<th>H</th>
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<td>DIRECTOR’S MEALS TOTAL</td>
<td>€129.04</td>
<td>€18.85</td>
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updates D27 on Budget vs Actual Detail 2015 worksheet

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<table>
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<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
</tr>
</thead>
<tbody>
<tr>
<td>23</td>
<td>AUXILIARY(STUDENT)</td>
<td>BUDGET</td>
<td>ACTUAL</td>
<td>BALANCE</td>
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<tr>
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<td>STUDENT LODGING</td>
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<tr>
<td>25</td>
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<tr>
<td>26</td>
<td>DIRECTOR’S LODGING</td>
<td>€1,500.00</td>
<td>€0.00</td>
<td>€1,500.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>DIRECTOR’S MEALS (INCLUDE TIPS FOR MEALS)</td>
<td>€5,168.00</td>
<td>(151.64)</td>
<td>€5,047.36</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>EXTRACURRICULAR / SOCIAL</td>
<td>€2,200.00</td>
<td>€0.00</td>
<td>€2,200.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>ORIENTATION</td>
<td>€800.00</td>
<td>€0.00</td>
<td>€800.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>MEDICAL</td>
<td>€120.00</td>
<td>€0.00</td>
<td>€120.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>GRATUITIES</td>
<td>€0.00</td>
<td>€0.00</td>
<td>€0.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>MISCELLANEOUS EXPENSES</td>
<td>€401.00</td>
<td>€0.00</td>
<td>€401.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>AUXILIARY(STUDENT) TOTAL</td>
<td>€25,520.00</td>
<td>€901.64</td>
<td>€24,618.36</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
```

151.64
Reference:

Freeze Panes in Excel
The Freeze Panes function in Excel allows you to scroll through a worksheet while keeping top rows visible.

- Make certain that the rows/columns are visible (scroll up if needed)
- Select a cell below and right of rows/columns be remain visible (A15)
- On the View Tab, click Freeze Panes

- On the list that appears click Freeze Panes again

To Unfreeze panes, simply click UnFreeze Panes in the dropdown.
Comments
Comments may appear on the Expenses Abroad Detail 2015 sheet when the cursor is over a cell (F14) that has comments.

- a red triangle in the upper right corner of a cell indicates that comments exist
- column labels have comments
- use Review Tab>Show/Hide Comment to have one comment stay/go away

- use Review Tab>Show All Comments to see all comments at once (click again to remove)


**Review/Final Reminders**

**Financial Responsibility**
- Financial recordkeeping is the Director’s responsibility (have clear assignment of duties for staff)
- Consistently use correct **cash** column for each Co-Director to record own expenses
- Alcohol is a personal expense to be reimbursed to the program

**Bank Fees**
- **Do not** include bank fees as part of an expense
- **Do not** opt for dynamic currency conversion (it is costly)

**ATM Withdrawals**
- Record transaction separately on appropriate worksheet (**not** an expense)

**Receipts**
- A receipt is required for every expense – there are different types (received/requested/created)
- Obtain an actual receipt in addition to a Credit Card receipt if at all possible
- Keep receipts in the accordion file by expense category/in date order
- If a receipt does not exist, place **NR** in the description after merchant/vendor name

**Remember:**
1. One transaction per line (usually equal to one receipt, but more if tip or reimbursement)
2. Actual expense listed in corresponding column (Credit Card, Cash 1 or Cash 2)
3. Exchange rate is entered for each **cash** transaction
4. Addition of Row is done as needed
5. USD$$ provided for VISA and USD receipts
6. **NO** entry is made by you in USD$$ for Cash expenses (Excel updates)
7. **NO** entry is made by you in USD$$ Sub-Totals column (Excel updates)
8. **NO** changes are made to **Budget vs Actual Detail** and **Summary Financial Report** sheets in the Workbook (protected sheets that Excel updates)