

Computer Applications in Management Accounting

True or False:-

Chapter (1)

- 1-You can close Excel Program through The Start menu. (F) **run**
- 2-You can run Excel Program by pressing on Ctrl + F4 (F) **close**
- 3-The home page of Excel is called the Workbook. (T)
- 4-The workbook consists of Worksheets. (T)
- 5-The worksheets can be added up to 525 sheets in one workbook. (F) **255**
- 6-Changing the name of the worksheet by pressing on Rename. (T)
- 7-Each worksheet is divided into 255 columns. (F) **256**
- 8-The Row headings take the following letters A-B-C-D..... (F) **column**
- 9-Each worksheet is divided into 56636 Rows. (F) **65536**
- 10- Rows take the numbers 1-2-3..... (T)
- 11- The intersection of each column with the row is called a cell. (T)

- 12- The intersection of column A with row 3 is called A1.
(F) A3
- 13- Cells from A1 to A5 called a bar and written as A1:
A5. (F) range
- 14- Formula bar is the bar that appears directly above
the workbook. (T)
- 15- The toolbar is the bar that appears above the
workbook and at the end of the formula bar. (F) above
- 16- The Formula bar contains a set of tools used to run
the program. (F) toolbar
- 17- The toolbar contains tools, such as: Copy, Paste and
Auto Sum. (T)
- 18- In order to show or hide the toolbar,click on View
window. (T)
- 19-The Formula bar is the bar that appears directly above
the toolbar. (F) command
- 20- The Formula bar contains the File window and the View
window. (F) command
- 21- Moving from window to window using a key → or a
key ←which located at the top of the keyboard. (F) bottom
- 22-The drawing bar is the bar that appears at the top of the
page. (F) bottom

- 23- The drawing bar contains tools, such as square, circle and arrows. (T)
- 24- Saving the workbook can be through the Save icon only. (F) and save as icon
- 25- The File window is in the Command bar. (T)
- 26- The Edit window containing the New command.(F) File
- 27- The New command is useful for opening a new file. (T)
- 28- The Open command is useful for opening a saved file.(T)
- 29- The Open command is inside the File window. (T)
- 30- Close command is used to close the file. (T)
- 31- You can close the file by pressing the mark (x) at the top of the workbook page on the left. (F) right
- 32- You can not specify the location of the save and the name of the saved file by pressing on the Save as command. (F) can
- 33- Save command is used to save the file under a specific name. (T)
- 34- Save Workspace command is used to save a specific workspace. (T)

35-File Setup command is used to search for a specific file.

(F) **Search**

36-Page Setup command is used to prepare the page for printing. (T)

37-Print Setup command is used to see how the page will be printed and make the required modifications to it. (F)

Preview

38-Print command is used to print the page. (T)

39-Edit window contains these commands: Delete Sheet, Move or Copy Sheet, The Find, Go To. (T)

40-Undo window contains these commands: Undo,Cut, Copy, Paste, Delete, Clear. (F) **Edit**

41-Undo command is used to cancel data that was recorded by mistake. (T)

42-The Find command is used to cancel functions that were done by mistake. (F) **Undo**

43-Go To command can be done through Ctrl + Z. (F) **Undo**

44-Cut command is used to move certain data cell to another cell. (T)

45–Cut command is used to move certain data cell to another cell within the same page only. (F) **or on another page**

46–Copy command is used to copy certain data on the worksheet in another place. (T)

47–Copy command is used to increase the effort and time. (F) **reduce**

48– Copy command is used to prevent an error in the new entry. (T)

49–Paste command is linked to the copy and cut commands. (T)

50–Copy command used to paste the previously cut and copied data to put it in another cell. (F) **Paste**

51–Clear command, is used to erase the contents only of one or more specific cells. (F) **Delete**

52–Delete command is used to erase the formatting of the cell without its contents. (F) **Clear**

53–Delete command is used to cancel the contents without the format, or cancel the contents and format of the cell. (F) **Clear**

54–Clear command is used to cancel the contents and format of the cell. (T)

55–Delete Sheet command is used to delete a worksheet. (T)

56–Move or Copy Sheet command is used to copy or to cancel a worksheet. (T)

57–Go To command is used to search for anything inside the worksheet. (F) The Find

58–Move or Copy Sheet command is used to move to a specific cell within the worksheet. (F) Go To

59–View window contains these commands: Formula Bar, Status Bar, Comments, Full Screen and Zoom. (T)

60–The Status Bar command helps to show or not show the formulas window. (F) Formula

61–Formula Bar command helps to display messages and notes at the bottom of the workbook. (F) Status

62–Status Bar command helps to display messages and notes at the top of the workbook. (F) bottom

63–Comments Command is used to add any comment to a cell on a worksheet. (T)

64-Pressing Zoom command will fill the screen with the worksheet. (F) Full Screen

65-Zoom command is used to enlarge or reduce any part of the worksheet. (T)

66-A Sub-menu of Zoom command contains sizes starting from 125 and ending to 200. (F) 25

67-Insert Cells command is used to add a specific cell to the worksheet. (T)

68-The added row in the worksheet is above the marked row. (T)

69-The added column in the worksheet is to the left of the marked column. (F) right

70- A new worksheet can be added in another way by pressing Shift F14. (F) F11

71-Insert Function command makes it easier for the user to deal with financial and accounting functions with making mistakes. (F) without

72- If the numbers are decimal, So we will use the dot.(T)

73- If the numbers are positive put them in brackets. (F) negative

74- A single cell can accommodate a text of 254. (T)

75- The equations are written in English and it is preceded by a sign (+). (F) (=)

76- Auto-fill feature is used to save time and effort. (T)

77- If the user wants to add another line in the same cell, he can press the shift + Enter keys and write. (F) Alt

Chapter (2)

1- Equations are mathematical formulas that are not useful in carrying out certain arithmetic operations. (F) are

2- multiplication symbol is (\backslash) and the division symbol is (\rightarrow). (F) (*) (/)

3- The equation begins with a sign (=) from the right. (F) left

4- Equations may be a cell names with numerical values such as (=A3 + B4). (T)

5- You can repeat a process by place the mouse on the cell until the cursor turns into a sign (+) then drag the mouse by the right bottom, then release the mouse. (T)

- 6- The value after tax is the sales value - the tax value.
(F) +
- 7- The list of statistical functions can be accessed through the Auto Sum icon. (T)
- 8- The Auto Sum icon located in the toolbar at the top of the page. (T)
- 9- The sum of the values in the range A1 to A3 means adding $A1 + A2 + A3$ (T)
- 10- By the Max function you can find the smallest value out of a set of numeric values. (F) largest
- 11- Min function finds the lowest value among the values (T)
- 12- Min function is used to identify the number of values entered in a specific field. (F) Count
- 13- (STDEV) is Standard Deviation Function. (T)
- 14- (STBV) is used to calculate the standard deviation of a set of values in one column or in more than one column. (F) (STDEV)
- 15- (SQRT) is square root function. (T)
- 16- (SUT) is used to determine the square root of a specific number within a specific cell. (F) (SQRT)
- 17- (SQRT) is used by the Insert window. (T)

18- Correlation is used through the Insert window to determine the correlation coefficient for a group of numbers recorded in a specific range within two cells.

(T)

19- Financial Function helps in performing financial operations easily. (T)

20- Future value function is used to calculate the future value of an investment. (T)

21- Future value function makes the payments as a lump sum or as a series equal to periodic payments.

(T)

22- The Future value Function formula is = PV(Rate, Nper ,Pmt , Pv, Type). (F) **FV**

23- The Present value function is used to calculate the present value of future returns. (T)

24- The Present value function is used to measure the attractiveness of a long-term investment. (T)

25- The Present value Function formula is = PV(Rate, Nper, Pmt, Fv, Type). (T)

26- (NPV) function is used to calculate the net present value. (T)

27- Net Present value function is used in order to determine the profitability of the investment. (T)

- 28- Any investment gives a net present value greater than one is considered as a profitable investment. (F) zero
- 29- (PMT) function is used to calculate the periodic payments required to amortize a loan over a certain number of periods. (T)
- 30- The formula of the (PMT) function is = PMT (rate, number of periods, present value, Future Value, Type) (T)
- 31- (IPMT) function is used to calculate the amount of interest required to recover the amount in a certain period of time, through fixed periodic payments and a fixed interest rate. (T)
- 32- The formula of the (IPMT) function is
- 33- = IPMT (rate, period, number of periods , present value , future value) (T)
- 34- The (DDB) function is used to calculate the annual depreciation expense according to the straight line method. (F) (SLN)
- 35- The formula of the Straight-Line Method Function is = DDB (Cost, Salvage, life). (F) SLN

36- The (SLN) function is used to calculate the annual depreciation expense according to the reducing installment method. (F) (DDB)

37- The formula of the Double Declining Balance Function is = SLN (Cost, Salvage, life, Period, Factor) (F) (DDB)

Chapter (3)

1- Chart is a representation of the numeric values in the worksheet in shapes and illustrations. (T)

2- The graph is one of the illustrations that are used to compare numerical values with each other. (T)

3- Charts can be created through the Insert window. (T)

4- Charts can be created by clicking on the Chart icon in the toolbar at the end of the worksheet. (F) (top)

5- We can not move the graph to another location. (F) (can)

6- You can enlarge the graph but You can not reduce it. (F) (and)

7- After inserting the graph in the worksheet, we can make some modifications to it. (T)

Chapter (4)

- 1- The user of Excel can create general ledger accounts in its three-digit form or the account with a moving balance. (T)
 - 2- Excel helps to visualize the basic financial statements in an easy way. (T)
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Chapter (5)

- 1- The budget is a numerical representation of the expected activity plan during a future financial period, expressed in quantities and values. (T)
 - 2- The budget may be for a period of one year or less, and it may be for a longer period of up to ten years. (F) **five**
 - 3- The budget is a planning tool and it is also a control tool. (T)
 - 4- The beginning stock of a quarter = The ending stock of the next quarter. (F) **previous**
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-

Choose

Chapter (2)

1–To add the value in cell A1 with the value in cell B1 and show the result in cell C1, the equation will be

$$= A1+B1 \quad = B1+A1 \quad = C1+B1 \quad = A1+C1$$

2– To sum the values by column A for rows 1 to 5, and show the result in cell A10, the equation will be

$$= \text{SUM} (A1:A10) \quad = \text{SUM} (A1:A5)$$
$$= \text{SUM} (A9:A10) \quad = \text{SUM} (A1;A9)$$

3– To subtract the value in cell D1 from the value in cell C1 and show the result in cell F1, the equation will be

$$= D1+C1 \quad + D1-C1 \quad = C1-F1 \quad = D1-C1$$

4–To subtract the sum of the values by column C for rows 7 to 12 from the sum of the values by column D for rows 3 to 15 , the equation will be

$$= \text{SUM} (C7 : C12) + \text{SUM} (D3 : D15)$$
$$= \text{SUM} (C7 : C12) - \text{SUM} (D3 : D15)$$
$$= \text{SUM}(D3 : D15) / \text{SUM} (C7 : C12)$$
$$= \text{SUM}(D3 : D15) * \text{SUM} (C7 : C12)$$

5–To multiply the sum of the values by column K for rows 5 to 8 by the sum of the values by column Y for rows 1 to 5, the equation will be

$$\begin{aligned}
 &= \text{SUM} (K5 : K8) / \text{SUM} (Y1 : Y5) \\
 &= \text{SUM} (Y1 : Y8) / \text{SUM} (K1 : K5) \\
 &= \text{SUM} (K5 : K8) * \text{SUM} (Y1 : Y5) \\
 &= \text{SUM} (Y1 : Y8) * \text{SUM} (K1 : K5)
 \end{aligned}$$

6– To divide the value in cell F3 by the value in cell C5 and show the result in cell E9, the equation will be

$$= F3/C5 \quad = F3/ E9 \quad = F3* E9 \quad = C5+ F3$$

7– To divide the sum of the values by column A for rows 2 to 5 by the sum of the values by column M for rows 4 to 10, the equation will be

$$\begin{aligned}
 &= \text{SUM} (A2: A5) / \text{SUM} (M4: M10) \\
 &= \text{SUM} (A2: A5) / \text{SUM} (M4: M12) \\
 &= \text{SUM} (D4: D10) * \text{SUM} (A2: A5) \\
 &= \text{SUM} (A2: A5) * \text{SUM} (D4: D12)
 \end{aligned}$$

8–The sales value recorded in cell A2, The sales tax rate is 10%, So the equation of the sales tax value in cell B2 is

$$=B2*10\% \quad =A2*10\% \quad A2*10\% \quad B2*10\%$$

9- The sales value recorded in cell B2, The tax value recorded in cell C2, So the value after tax equation is

$$=B2/C2 \quad C2*B2 \quad =B2-A2 \quad = B2 + C2$$

10- The value after tax recorded in cell D2, The tax collected amounts recorded in cell E2, So the remaining amounts equation is

$$=D2-E2 \quad =D2+E2 \quad =E2-D2 \quad D2 - E2$$

11- The equation of the largest value of the recorded values in the field A1: A3 is

$$=max(A1:A3) \quad =min(A1+A3) \quad =min(A1:A3) \quad =max(A1+A3)$$

12- The equation of the lowest value of the recorded values in the field A1: A3 is

$$=max(A1+A3) \quad =min(A1+A3) \quad =min(A1:A3) \quad =max(A1:A3)$$

13- The equation of the number of values recorded in the field A1: A3 is

$$=max(A1:A3) \quad =count(A1:A3) \quad =min(A1:A3) \quad =sum(A1:A3)$$

Chapter (4)

1- The balance of suppliers account recorded in cell D2, Then the purchased goods on credit were in cell C3, So the equation of the balance became

$$= D2 - C3 \quad = D2 + C3 \quad = C3 - D2 \quad = D2 / C3$$

2- The purchased goods balance recorded in cell D3, Then the refunded goods were in cell B4, So the equation of the balance became

$$= D2 - C3 \quad = D2 + C3 \quad = C3 - D2 \quad = D3 - B4$$

3- The debit balances in the trial balance were recorded in cells C4 to C15, So the equation of total debit balances is

$$=SUM(C4:C15) \quad =SUM(C4+C15)$$

$$=(C4:C15) \quad =(C4*C15)$$

4- The credit balances in the trial balance were recorded in cells D16 to D23, So the equation of total credit balances is

$$=(D16:D23) \quad =SUM(D16:D23)$$

$$=(D16+D23) \quad =SUM(D16+D23)$$

5- Goods at the beginning of the period recorded in cell C6, the purchases in cell C7 and goods at the end of the period in cell C8, So the cost of goods sold equation is

$$=C6-C7-C8 \quad =C6-C7+C8 \quad =C6 -C8 \quad =C6+C7-C8$$

6- Sales revenue recorded in cell D5 and the cost of goods sold in cell D9, So the gross profit equation is

$$=D5 * D9 \quad =D9 / D5 \quad =D5 - D9 \quad = D5 + D9$$

7- General and administrative expenses recorded in cell D12, the depreciation in cell D13 and financing cost in cell D14, So the Operating expenses equation is

$$\begin{aligned} & \text{=SUM(D12:D14)} & & \text{=(D12:D14)} \\ & \text{=(D12+D14)} & & \text{=SUM(D14/D12)} \end{aligned}$$

8- Gross profit recorded in cell D10, the operating expenses in cell D16 and securities income in cell D18, So the Net profit equation is

$$\begin{aligned} \text{D10+D18} & & \text{= D10 - D16 + D18} \\ \text{D10-D18} & & \text{= D10 + D16 - D18} \end{aligned}$$

9- Current assets recorded in cell C19 and the current liabilities in cell C22, So the working capital equation is

$$\text{=C19:C22} \quad \text{C19 * C22} \quad \text{=C22 - C19} \quad \text{=C19 - C22}$$

10- Long-term assets recorded in cell C13 and working capital in cell C23, So the total investment equation is

$$\text{=C13 + C23} \quad \text{=C23 / C13} \quad \text{C13:C23} \quad \text{=(C13:C23)}$$

Chapter (5)

1- The amount of sales year 2000 recorded in cell B4 and year 2001 in cell B5, So the annual change equation is

$$=B5 / B4 \quad =B5 - B4 \quad = B5 * B4 \quad = B5 + B4$$

2- The sales annual change recorded in cell C5 and the weighting in cell E5, So the weighted average change equation is

$$=C5 * E5 \quad =E5 / C5 \quad =C5 : E5 \quad =C5 + E5$$

3- The sales quantity recorded in cell B4 and the unit sale price in cell B5, So the sales value equation is

$$=B5 / B4 \quad B4 * B5 \quad =B4 * B5 \quad B4 / B5$$

4- The number of units planned to be sold recorded in cell B4, the ending stock in cell B5 and the beginning stock in cell B7, So the Number of units to be produced equation is

$$=B4+B5+B7 \quad =B4 - B7 \quad =B7 / B4 \quad =B4 + B5 - B7$$

5- Production budget needs recorded in cell B7, the ending stock in cell B8 and the beginning stock in cell B11, So the Number of units to buy equation is

$$=B7+B8-B11 \quad =B4 - B7 \quad =B7 / B4 \quad =B4 + B5 - B7$$

6- The number of units to be produced recorded in cell B4 and the number of units of direct materials required to produce one unit in cell B5, So the materials needed to balance production equation is

$$=B4 - B5 \quad =B5 / B4 \quad =B4 * B5 \quad =B5+B4$$

7- The materials needed to balance production recorded in cell B7 and the ending stock in cell B8, So the total number of units required equation is

$$=B7 * B8 \quad =B8 / B7 \quad =B7 / B8 \quad =B7+B8$$

8- The total number of units required recorded in cell B10, the ending stock in cell B8 and the beginning stock in cell B11, So the number of units to be purchased equation is

$$=B10 * B11 \quad =B10 - B11 \quad =B10 / B11 \quad =B10+B11$$

9- The number of units to be purchased recorded in cell B13 and the unit purchase price in cell B14, So the purchase cost equation is

$$=B14 / B13 \quad =B13 * B14 \quad =B13 : B14 \quad =B13+B14$$

10-The number of units to be produced recorded in cell B4 and the number of direct labor hours to produce one unit in cell B5, So the number of direct work hours equation is

$$=B4 - B5 \quad =B5 / B4 \quad =B4 + B5 \quad =B5:B4$$

11- The number of direct work hours recorded in cell B7 and the hourly cost of direct labor in cell B8, So the direct labor cost equation is

$$=B7 * B8 \quad =B7 / B8 \quad =B7: B8 \quad =B7 + B8$$