Mark Friedman
University of Miami

Using Power BI

Power BI is a business analytics service by Microsoft. It aims to provide interactive visualizations and business intelligence capabilities with an interface simple enough for end users to create their own reports and dashboards. In this exercise, you will **E**xtract the General Journal file, **T**ransform the data into the required format (a General Ledger and an Unadjusted Trial Balance), and then **L**oad the transformed data into Power BI.

The journal entries for *A Byte of Accounting* are stored in an Excel sheet titled General Journal. Notice that the column headings are in the fourth row, and some rows do not have account numbers.

Begin with the General Journal

A Byte of Accounting, Inc.
General Journal

Note: You can only enter data into the yellow filled cells.

Transaction	Date	Account	Name	Description	Debit	Credit
01	Jun 01	1110	Cash	Investment from Mark Friedman	28,000.00	
01	Jun 01	3100	Capital Stock	Investment from Mark Friedman		28,000.00
02	Jun 01	1211	Office Equip.	Hudson equipment Invoice BC3887	4,000.00	
02	Jun 01	2101	Accounts Payable	Hudson equipment Invoice BC3887		4,000.00
08	Jun 14	1110	Cash	Services performed by Lucus Pictures	11,000.00	
08	Jun 14	4100	Computer & Consulting Revenue	Services performed by Lucus Pictures		11,000.00

Introduction | FAQ | Welcome | Chart of Accounts | Transactions | **General Journal** | Worksheet

End with the General Ledger and the Unadjusted Trial Balance

Account	Name	Transaction	Date	Description	Debit	Credit	Running Balance
1110	Cash	1	6/1/2018	Investment from Mark Friedman	$28,000.00	$ -	$ 28,000.00
1110	Cash	3	6/1/2018	Hailey Computers 87245, ck6001	$ -	$ 7,000.00	$ 21,000.00
1110	Cash	5	6/4/2018	Scanner, Jake Supplies, 54-541 ck6002	$ -	$ 125.00	$ 20,875.00
1110	Cash	7	6/8/2018	Pd A/p ck6003	$ -	$ 640.00	$ 20,235.00
1110	Cash	8	6/14/2018	Services performed by Lucus Pictures	$11,000.00	$ -	$ 31,235.00
1211	Office Equip.	2	6/1/2018	Hudson equipment Invoice BC3887	$ 4,000.00	$ -	$ 4,000.00
1211	Office Equip.	5	6/4/2018	Scanner, Jake Supplies, 54-541 ck6002	$ 125.00	$ -	$ 4,125.00
1311	Computer Equip.	3	6/1/2018	Hailey Computers 87245, ck6001	$ 7,000.00	$ -	$ 7,000.00
2101	Accounts Payable	2	6/1/2018	Hudson equipment Invoice BC3887	$ -	$ 4,000.00	$ (4,000.00)
2101	Accounts Payable	4	6/2/2018	Avery Repairs, Invoice 25478	$ -	$ 725.00	$ (4,725.00)
2101	Accounts Payable	6	6/8/2018	Zac Advertising,23547	$ -	$ 3,380.00	$ (8,105.00)
2101	Accounts Payable	7	6/8/2018	Pd A/p ck6003	$ 640.00	$ -	$ (7,465.00)
3100	Capital Stock	1	6/1/2018	Investment from Mark Friedman	$ -	$28,000.00	$ (28,000.00)
4100	Computer & Consulting Revenue	8	6/14/2018	Services performed by Lucus Pictures	$ -	$11,000.00	$ (11,000.00)
5030	Advertising Expense	6	6/8/2018	Zac Advertising,23547	$ 3,380.00	$ -	$ 3,380.00
5040	Repairs & Maint. Expense	4	6/2/2018	Avery Repairs, Invoice 25478	$ 725.00	$ -	$ 725.00

Account And Name	Balance
1110 Cash	31235
1211 Office Equip.	4125
1311 Computer Equip.	7000
2101 Accounts Payable	-7465
3100 Capital Stock	-28000
4100 Computer & Consulting Revenue	-11000
5030 Advertising Expense	3380
5040 Repairs & Maint. Expense	725

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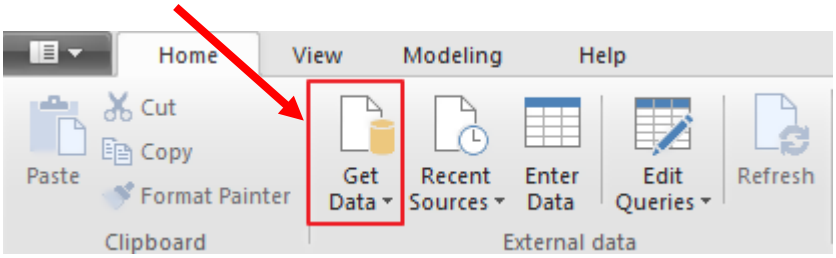
Start Power BI Desktop

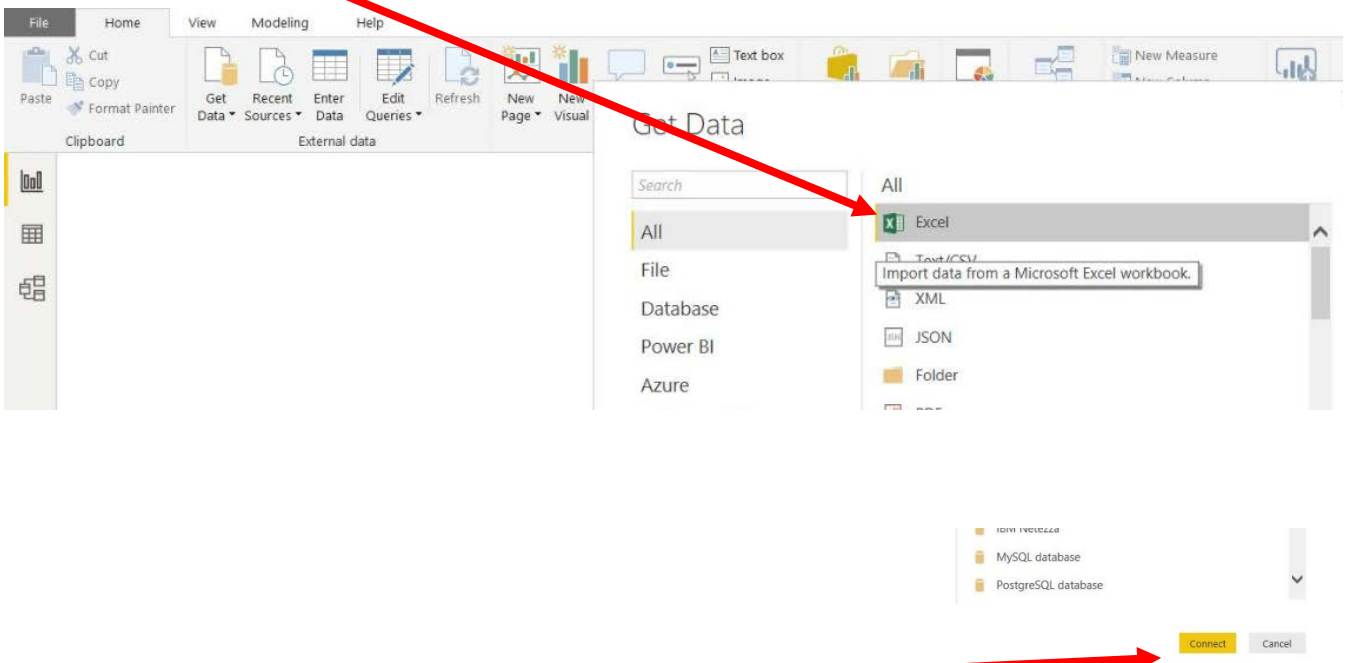
There are four major parts to the Power BI tabs: Home, View, Modeling and Help.

Operation 1: Get Data – Input Excel file

Select "Get Data" from the External Data Group Under Home tab.



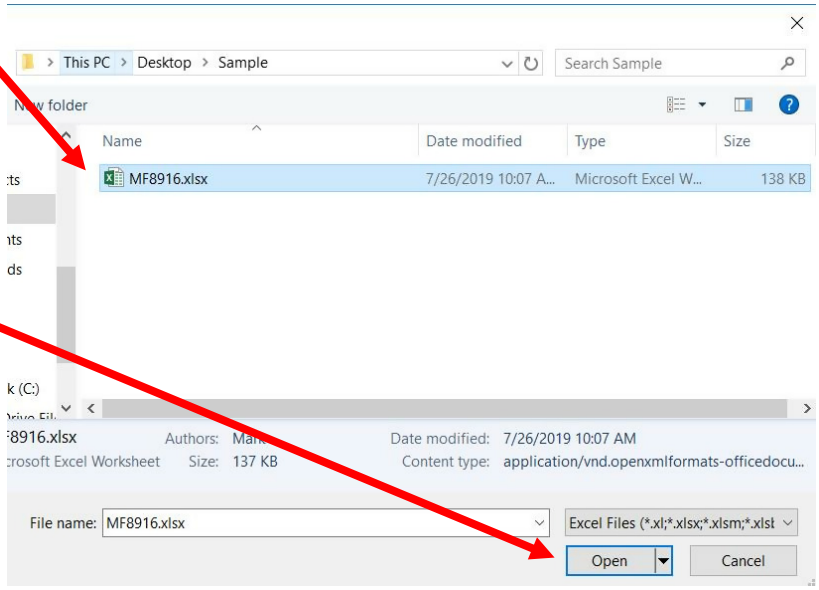
Select "Excel".



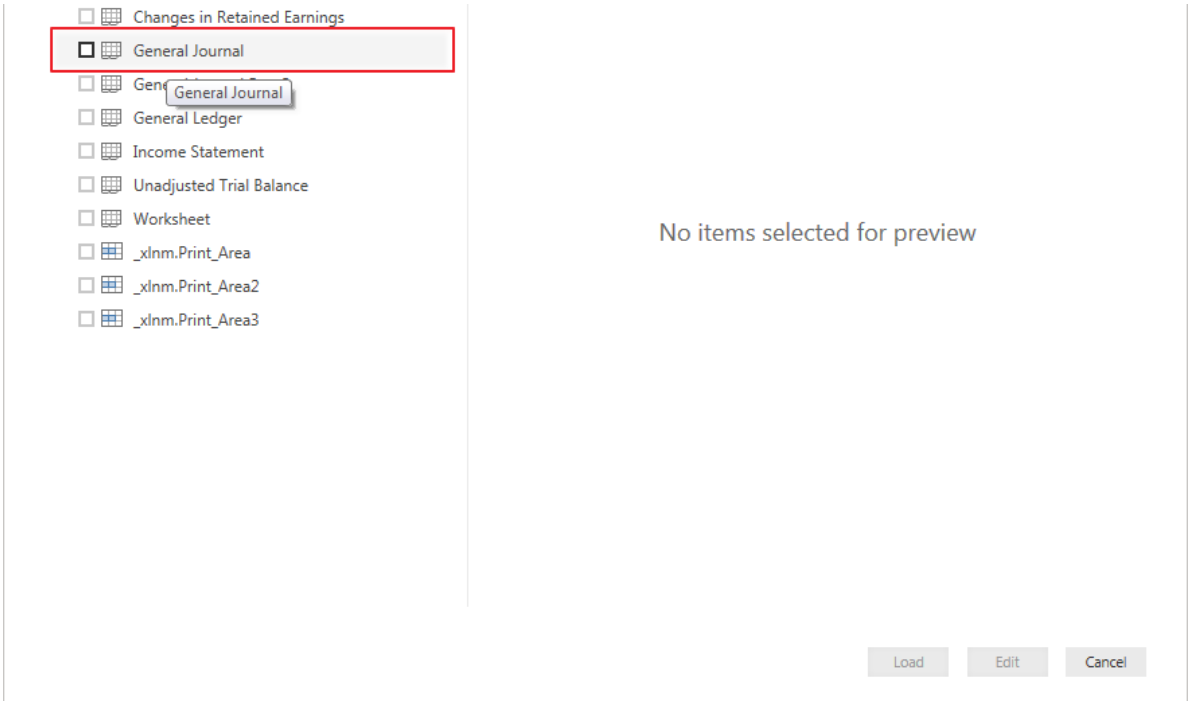
Select "Connect".

Select the file.

Select “Open”.



Highlighting the desired sheet does **not** activate the Load and Edit buttons.



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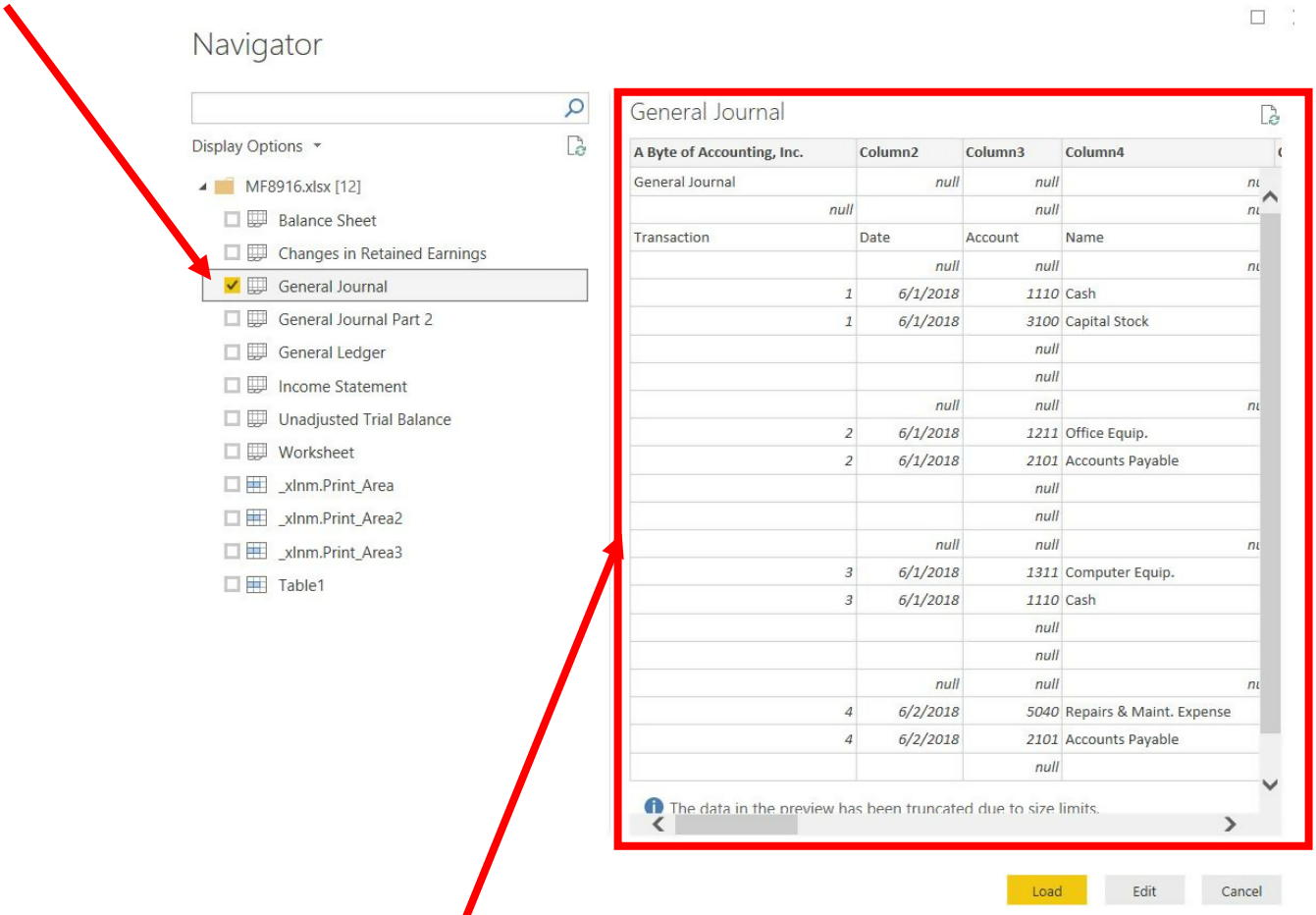
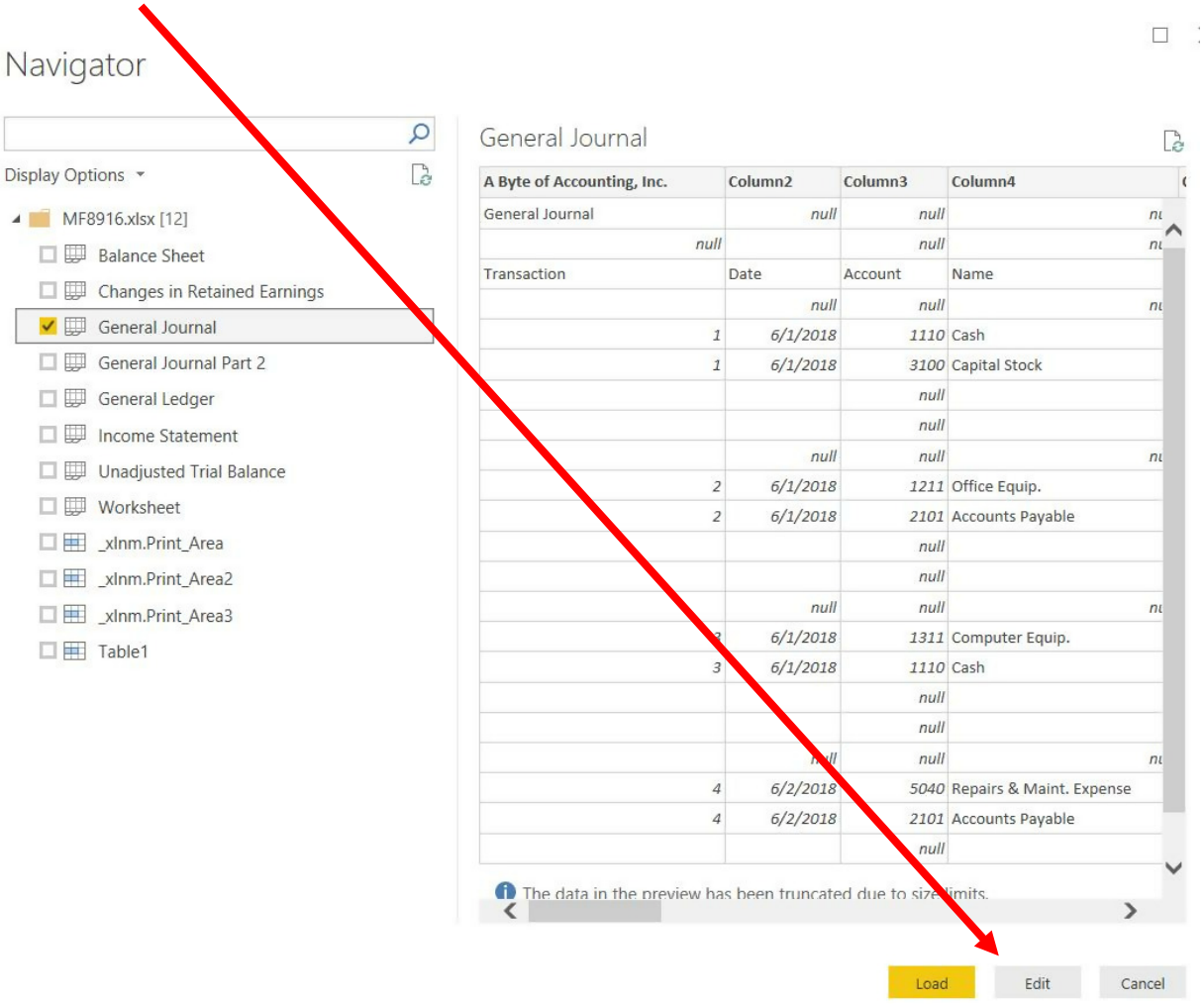
For our example, double click on “General Journal” or you can select the check box on the left of “General Journal”.

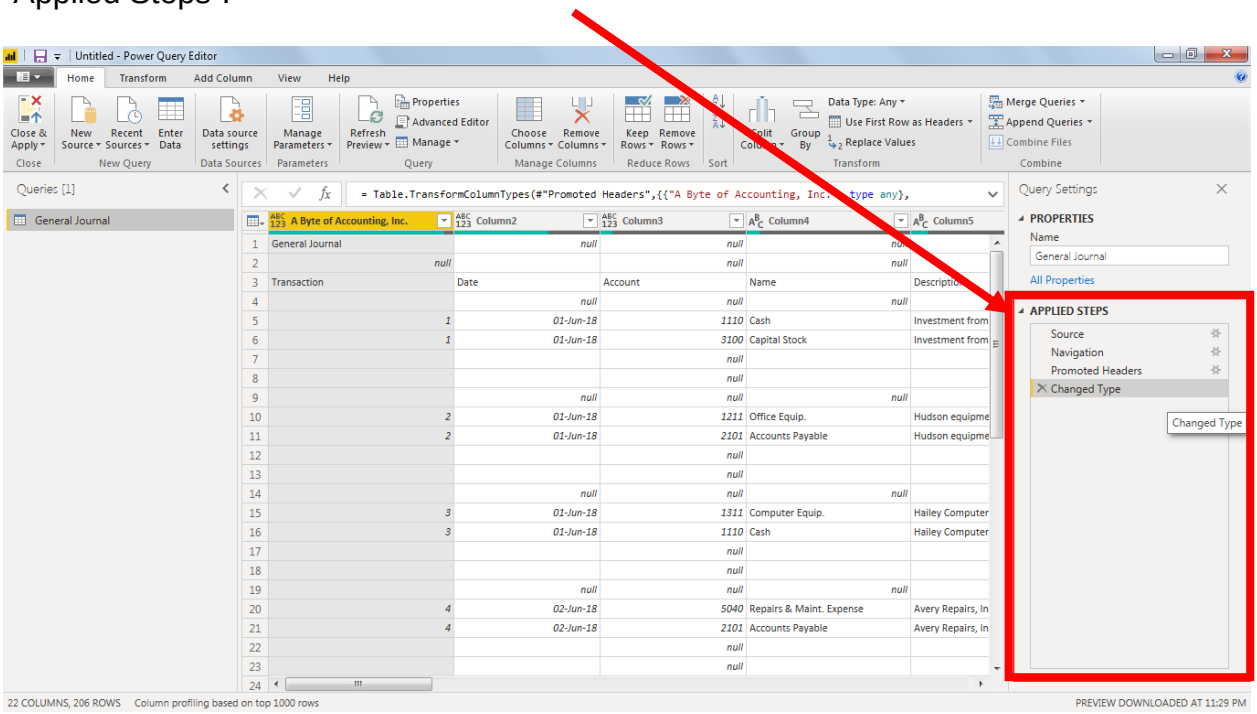


The data preview will be displayed.

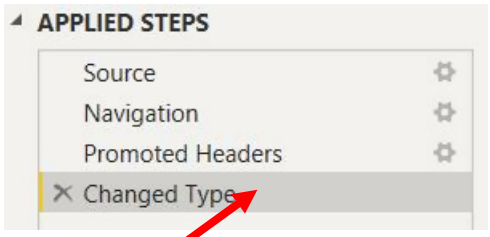
Select “Edit” and a new window called Power Query Editor opens.



In the Power Query window, Power BI Desktop records each data modifications in the "Applied Steps".

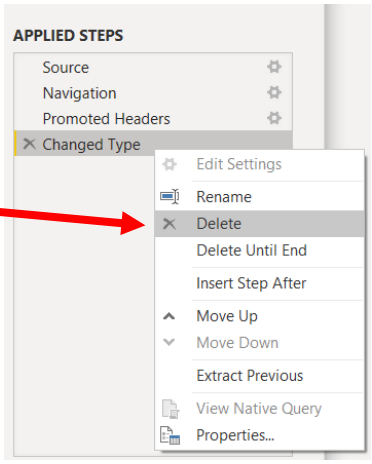


The program added the steps that it performed as Power BI inputted the data. Note that it did not correctly find the row that contains the "Headers". Therefore, some steps must be deleted.

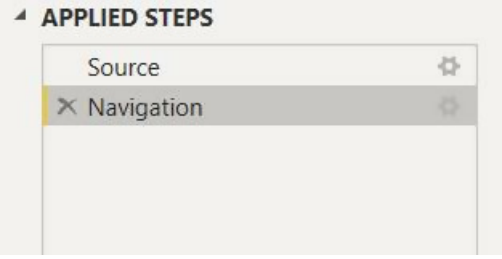


Select the step, "Changed Type".

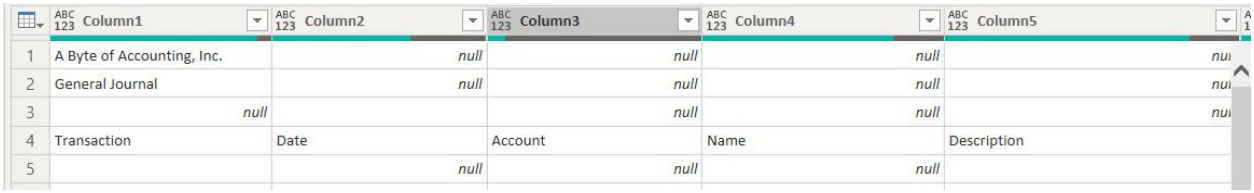
Right click and select "Delete".



Delete the step “Promoted Headers”, leaving us with two steps.



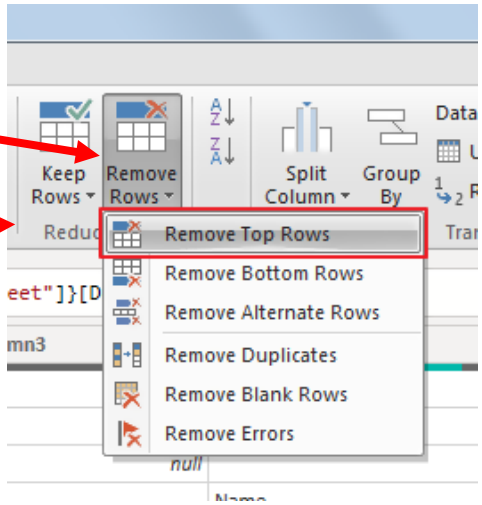
Operation 2: Fix the Headers – The field headers are in the fourth row of the source document. Remove the top three rows to move the headers to the first row and then promote them to the Query Editors' headers.



	Column1	Column2	Column3	Column4	Column5
1	A Byte of Accounting, Inc.	null	null	null	null
2	General Journal	null	null	null	null
3	null		null	null	null
4	Transaction	Date	Account	Name	Description
5		null	null	null	

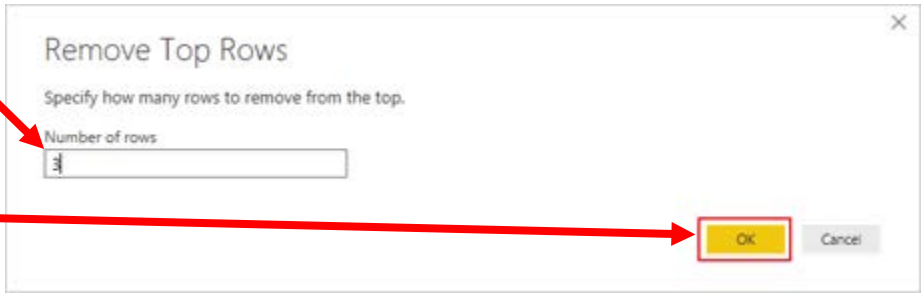
Select "Remove Rows".

Select "Remove Top Rows".



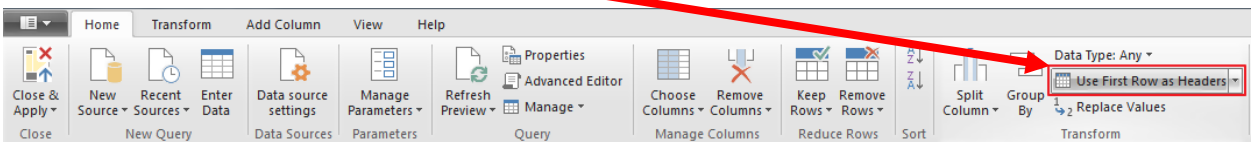
Enter a "3" to remove top three rows.

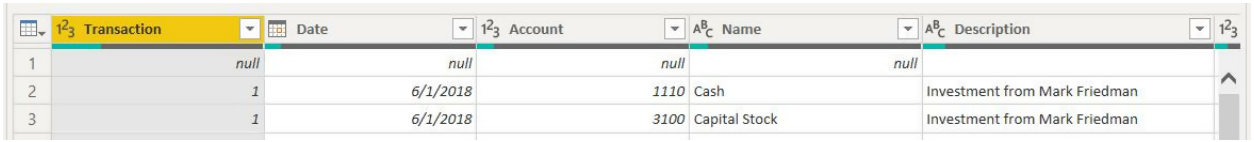
Then click "OK".



	Column1	Column2	Column3	Column4	Column5
1	Transaction	Date	Account	Name	Description
2		null	null	null	

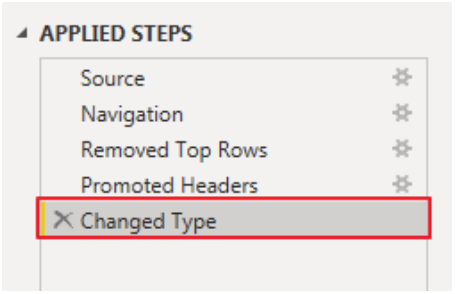
To promote the first row in the current data to Query Editors' headers, select "Use First Row as Headers".





	Transaction	Date	Account	Name	Description
1	null	null	null	null	
2	1	6/1/2018	1110	Cash	Investment from Mark Friedman
3	1	6/1/2018	3100	Capital Stock	Investment from Mark Friedman

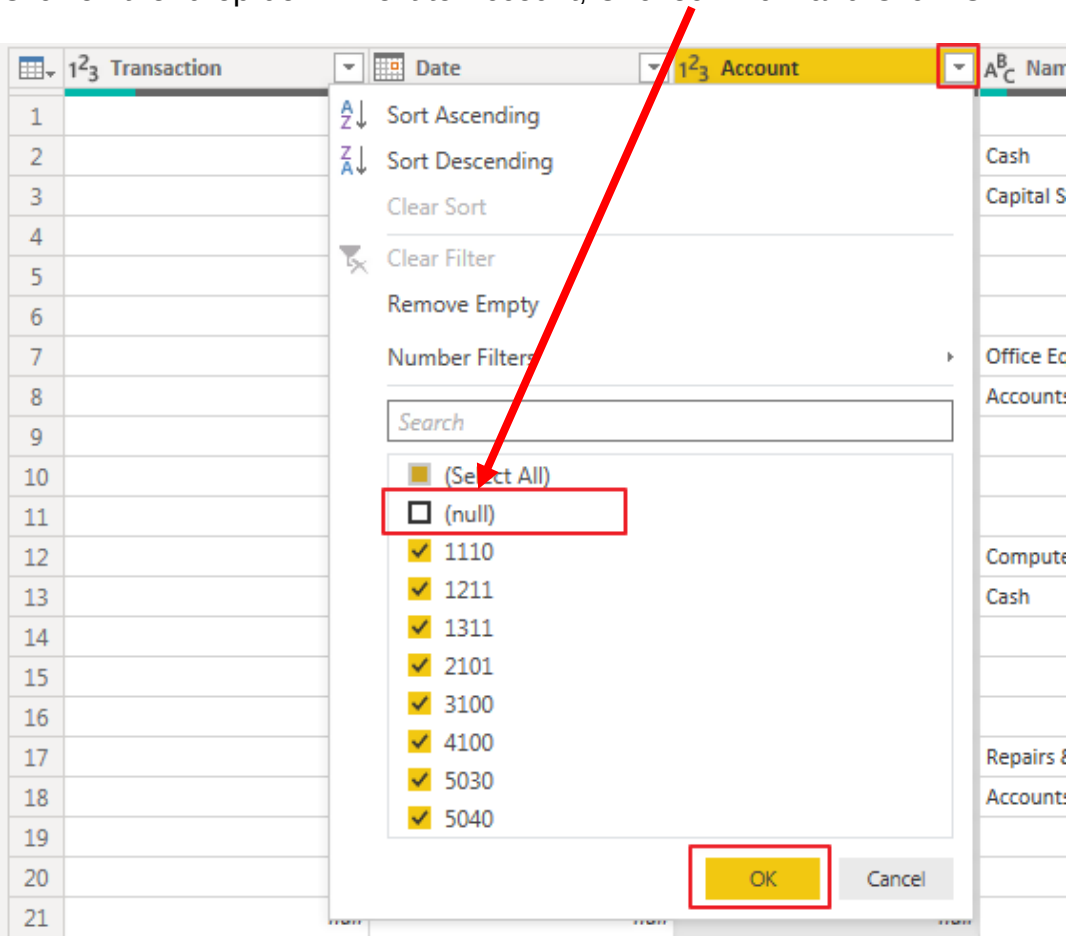
Note: After you perform a transformation, the changes are recoded in the "Applied Steps" section. If you incorrectly did a step you can easily delete the step and do it again.



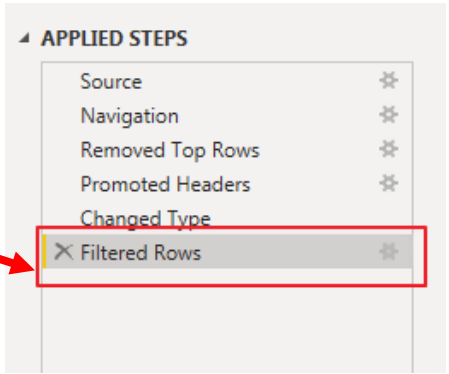
Operation 3: Filter Rows – Exclude rows that do not contain Account Number

You can observe that there are several rows that do not contain an account number. We can add a filter step which will remove such rows. Note that we are not deleting anything from the source data file. This will just filter such data out and exclude these records from the final table.

Click on the “drop-down” next to Account, Uncheck “null” and Click “OK”

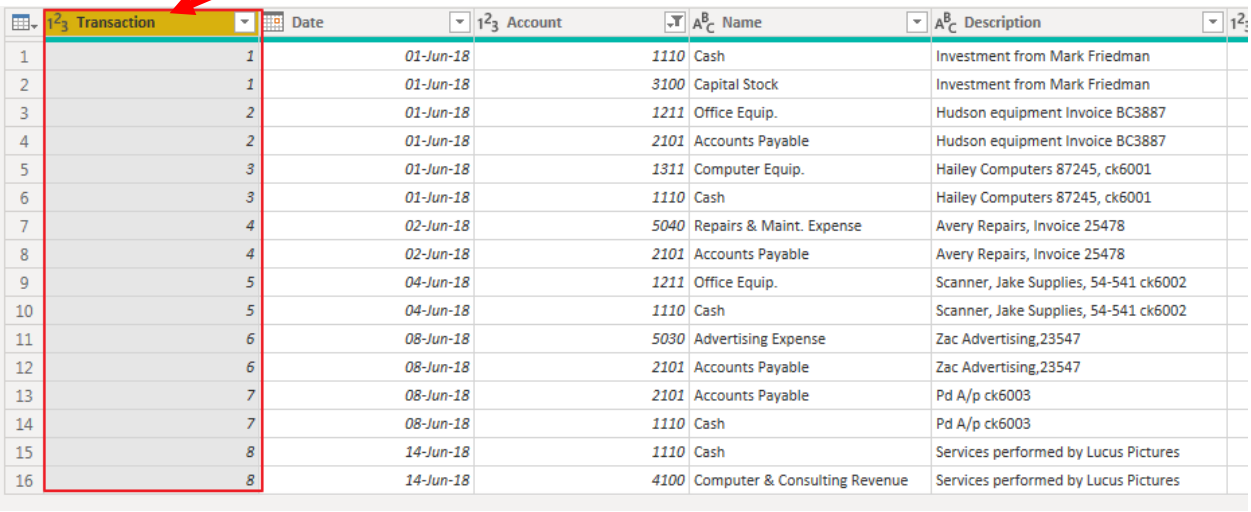


Notice that “Filtered Rows” step is automatically added on the right side in the “Applied Steps” section.



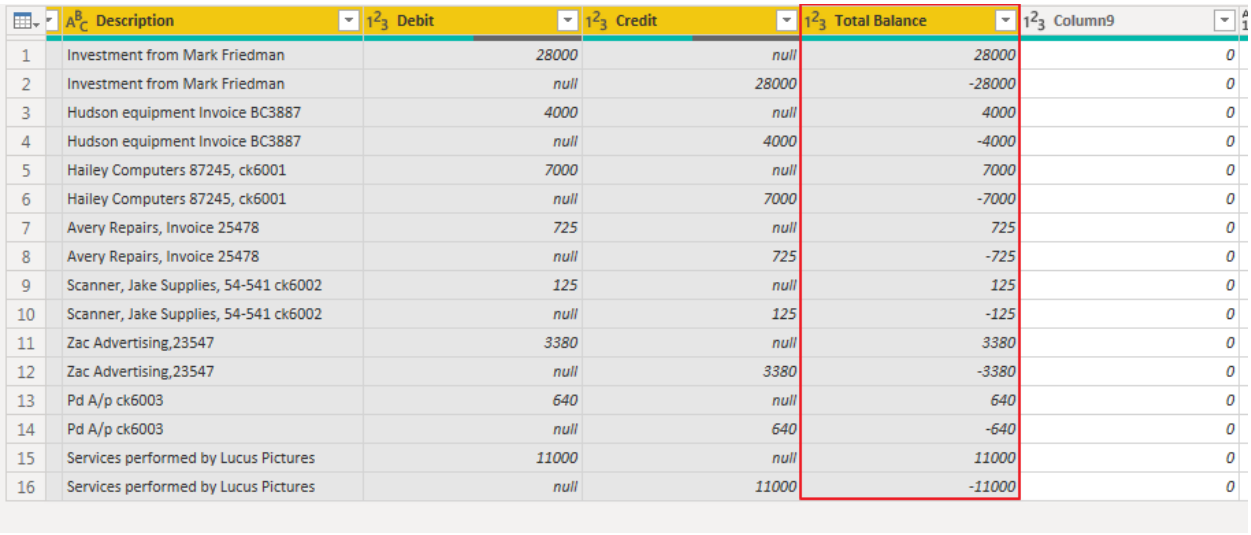
Operation 4: Remove Columns – Remove unnecessary columns from the table

Click on the “Transaction” column header to select the column.



	Transaction	Date	Account	Name	Description
1	1	01-Jun-18	1110	Cash	Investment from Mark Friedman
2	1	01-Jun-18	3100	Capital Stock	Investment from Mark Friedman
3	2	01-Jun-18	1211	Office Equip.	Hudson equipment Invoice BC3887
4	2	01-Jun-18	2101	Accounts Payable	Hudson equipment Invoice BC3887
5	3	01-Jun-18	1311	Computer Equip.	Hailey Computers 87245, ck6001
6	3	01-Jun-18	1110	Cash	Hailey Computers 87245, ck6001
7	4	02-Jun-18	5040	Repairs & Maint. Expense	Avery Repairs, Invoice 25478
8	4	02-Jun-18	2101	Accounts Payable	Avery Repairs, Invoice 25478
9	5	04-Jun-18	1211	Office Equip.	Scanner, Jake Supplies, 54-541 ck6002
10	5	04-Jun-18	1110	Cash	Scanner, Jake Supplies, 54-541 ck6002
11	6	08-Jun-18	5030	Advertising Expense	Zac Advertising,23547
12	6	08-Jun-18	2101	Accounts Payable	Zac Advertising,23547
13	7	08-Jun-18	2101	Accounts Payable	Pd A/p ck6003
14	7	08-Jun-18	1110	Cash	Pd A/p ck6003
15	8	14-Jun-18	1110	Cash	Services performed by Lucus Pictures
16	8	14-Jun-18	4100	Computer & Consulting Revenue	Services performed by Lucus Pictures

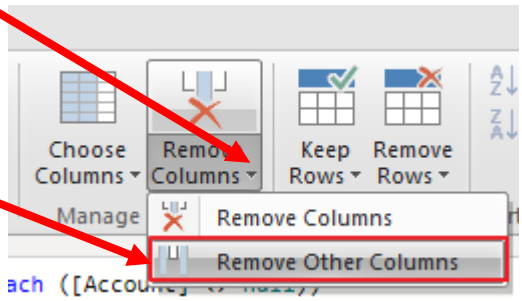
Then scroll to the right and select Shift + Click on the “Total Balance” column header, the last column that contains data. Note that this selects (highlights) all the columns with data.



	Description	Debit	Credit	Total Balance	Column9
1	Investment from Mark Friedman	28000	null	28000	0
2	Investment from Mark Friedman	null	28000	-28000	0
3	Hudson equipment Invoice BC3887	4000	null	4000	0
4	Hudson equipment Invoice BC3887	null	4000	-4000	0
5	Hailey Computers 87245, ck6001	7000	null	7000	0
6	Hailey Computers 87245, ck6001	null	7000	-7000	0
7	Avery Repairs, Invoice 25478	725	null	725	0
8	Avery Repairs, Invoice 25478	null	725	-725	0
9	Scanner, Jake Supplies, 54-541 ck6002	125	null	125	0
10	Scanner, Jake Supplies, 54-541 ck6002	null	125	-125	0
11	Zac Advertising,23547	3380	null	3380	0
12	Zac Advertising,23547	null	3380	-3380	0
13	Pd A/p ck6003	640	null	640	0
14	Pd A/p ck6003	null	640	-640	0
15	Services performed by Lucus Pictures	11000	null	11000	0
16	Services performed by Lucus Pictures	null	11000	-11000	0

Click on “Remove Columns Drop-Down”.

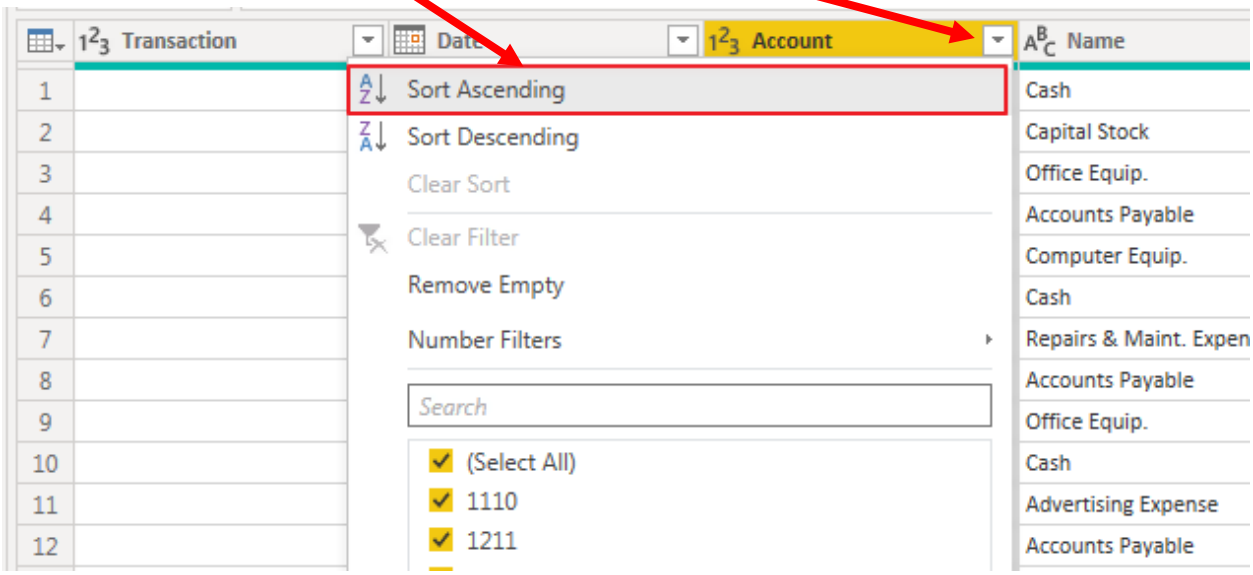
Select “Remove Other Columns”.



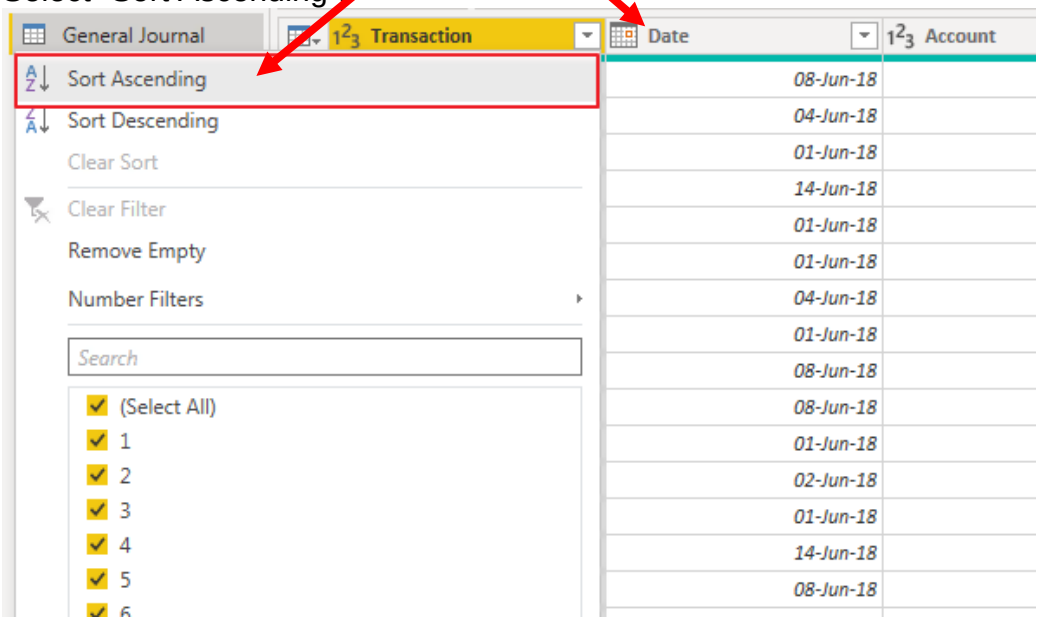
Only the columns with data will be retained.

Operation 5: Sort Columns. Sort "Account" and "Transaction" Columns in ascending order

Select drop-down next to "Account".
Select "Sort Ascending".



Select drop-down next to "Transaction".
Select "Sort Ascending".



This will sort the table based on these two columns.

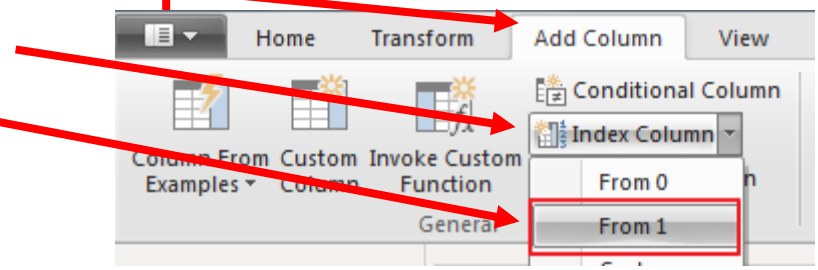
Operation 6: Indexing. Adding Index column

While we are in the Power Query Editor, the sort which we just performed prevails here. For it to reflect and be retained throughout Power BI, we'll add an Index Column.

Select "Add Column".

Select "Index Column".

Select "From 1".



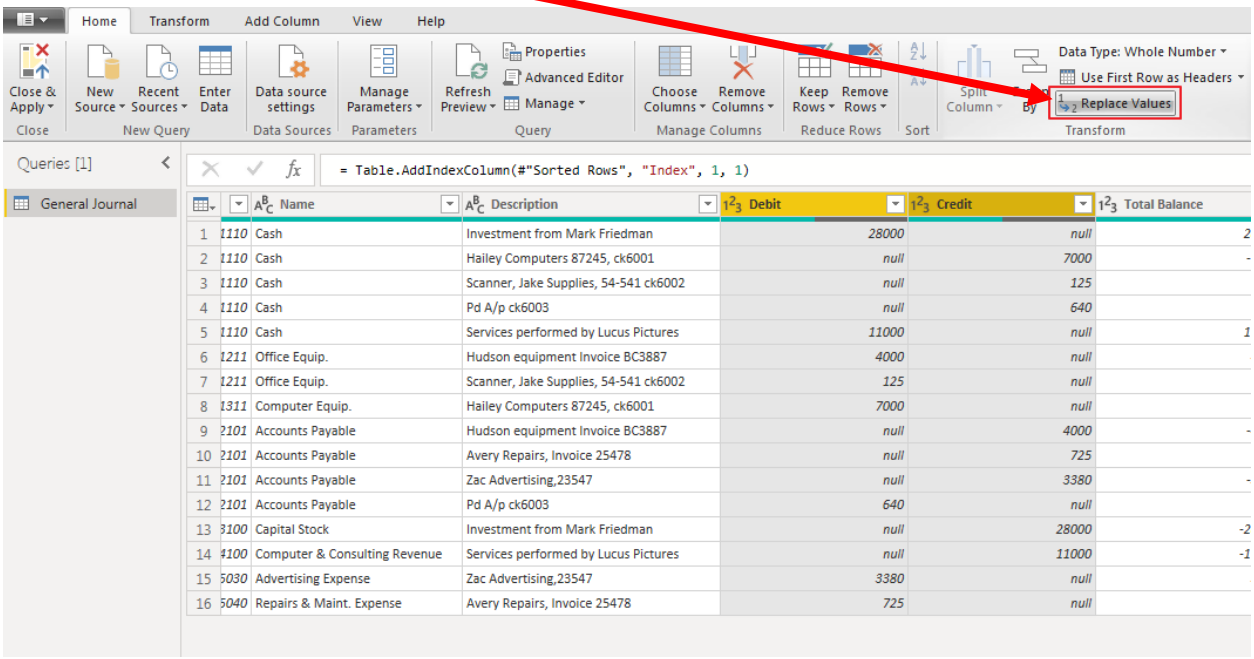
This will add a new column named "Index".

		Description	Debit	Credit	Total Balance	Index
1		Investment from Mark Friedman	28000	null	28000	1
2		Hailey Computers 87245, ck6001	null	7000	-7000	2
3		Scanner, Jake Supplies, 54-541 ck6002	null	125	-125	3
4		Pd A/p ck6003	null	640	-640	4
5		Services performed by Lucus Pictures	11000	null	11000	5
6		Hudson equipment Invoice BC3887	4000	null	4000	6
7		Scanner, Jake Supplies, 54-541 ck6002	125	null	125	7
8		Hailey Computers 87245, ck6001	7000	null	7000	8
9		Hudson equipment Invoice BC3887	null	4000	-4000	9
10		Avery Repairs, Invoice 25478	null	725	-725	10
11		Zac Advertising,23547	null	3380	-3380	11
12		Pd A/p ck6003	640	null	640	12
13		Investment from Mark Friedman	null	28000	-28000	13
14	venue	Services performed by Lucus Pictures	null	11000	-11000	14
15		Zac Advertising,23547	3380	null	3380	15
16		Avery Repairs, Invoice 25478	725	null	725	16

Operation 7: Replace Values. Replace “Null” with “0”

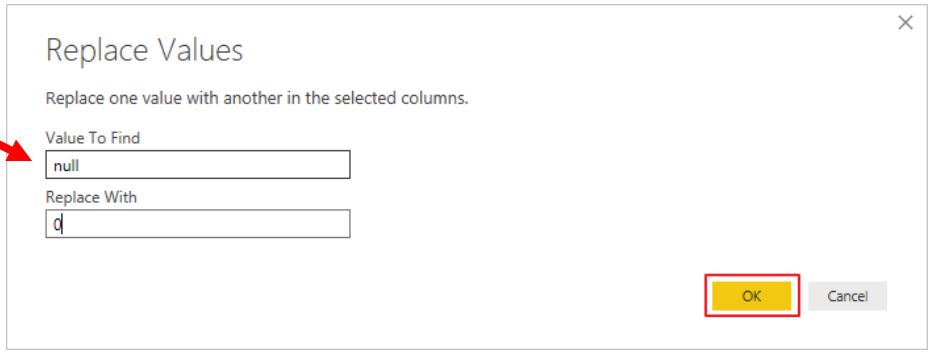
Select Columns “Debit” and “Credit”. Use Ctrl + Click to perform a multi column select.

Select “Replace Values”.



	Name	Description	Debit	Credit	Total Balance
1	1110 Cash	Investment from Mark Friedman	28000	null	2
2	1110 Cash	Hailey Computers 87245, ck6001	null	7000	-
3	1110 Cash	Scanner, Jake Supplies, 54-541 ck6002	null	125	
4	1110 Cash	Pd A/p ck6003	null	640	
5	1110 Cash	Services performed by Lucus Pictures	11000	null	1
6	1211 Office Equip.	Hudson equipment Invoice BC3887	4000	null	
7	1211 Office Equip.	Scanner, Jake Supplies, 54-541 ck6002	125	null	
8	1311 Computer Equip.	Hailey Computers 87245, ck6001	7000	null	
9	2101 Accounts Payable	Hudson equipment Invoice BC3887	null	4000	-
10	2101 Accounts Payable	Avery Repairs, Invoice 25478	null	725	
11	2101 Accounts Payable	Zac Advertising,23547	null	3380	-
12	2101 Accounts Payable	Pd A/p ck6003	640	null	
13	3100 Capital Stock	Investment from Mark Friedman	null	28000	-2
14	4100 Computer & Consulting Revenue	Services performed by Lucus Pictures	null	11000	-1
15	5030 Advertising Expense	Zac Advertising,23547	3380	null	
16	5040 Repairs & Maint. Expense	Avery Repairs, Invoice 25478	725	null	

In the Pop-up, type “null” in “Value to Find” and “0” in “Replace With”.

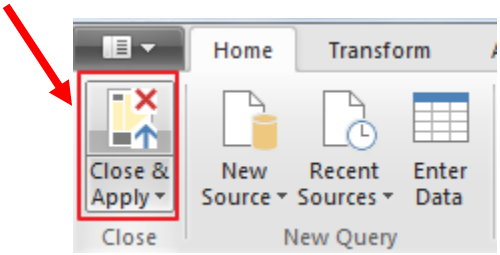


Click OK.

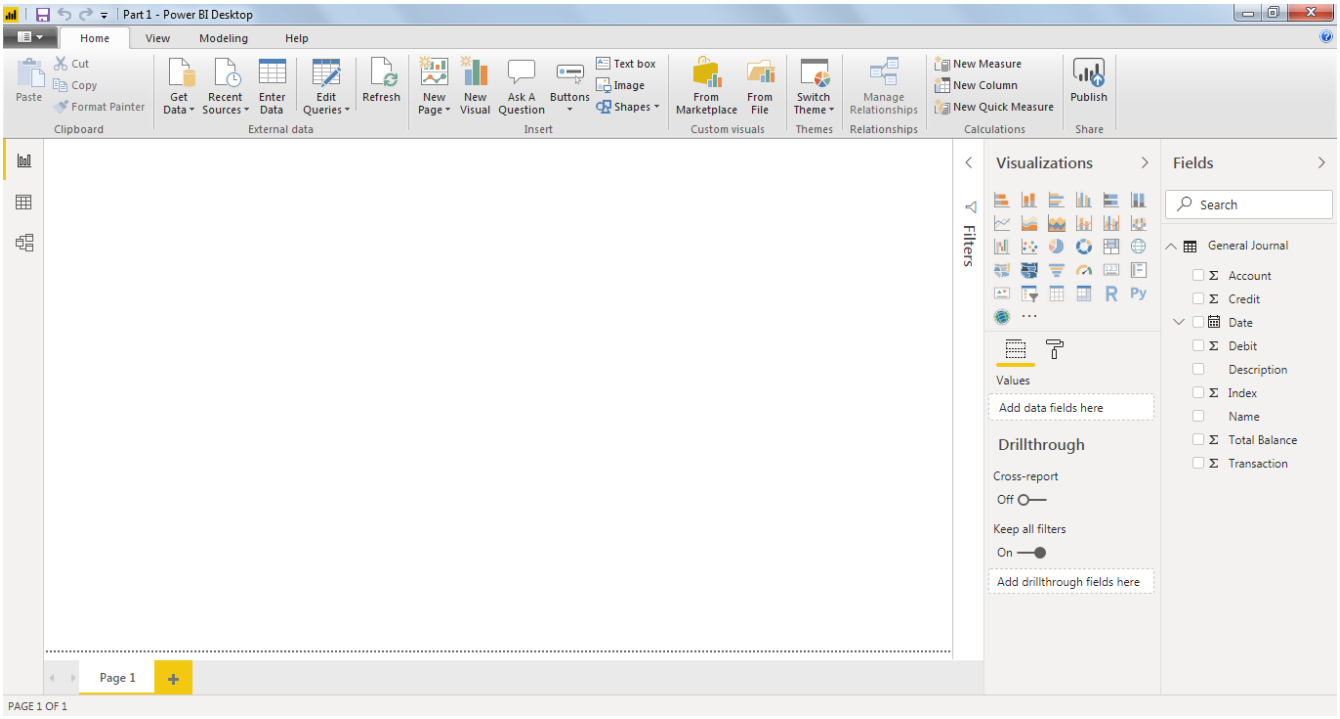
This replaces all null values with “0”.

Operation 8: Load data. Click on "Close and Apply"

This loads the data onto Power BI from Power Query Editor.

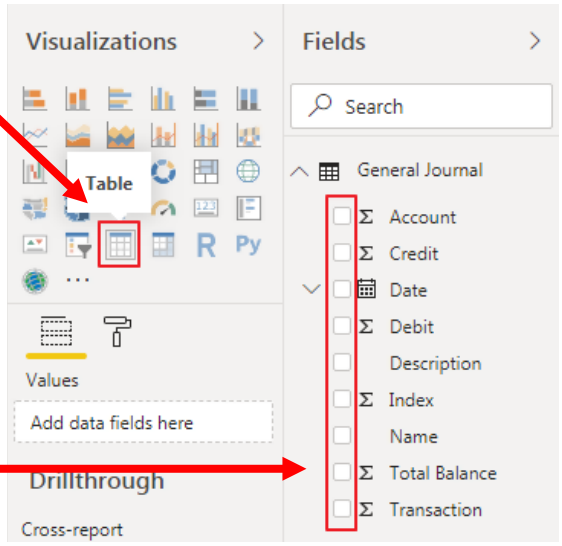


Now you'll be back to the main window of Power BI.



Operation 9: Create a "Table".

Click on the Table icon under the Visualization section to add a table.



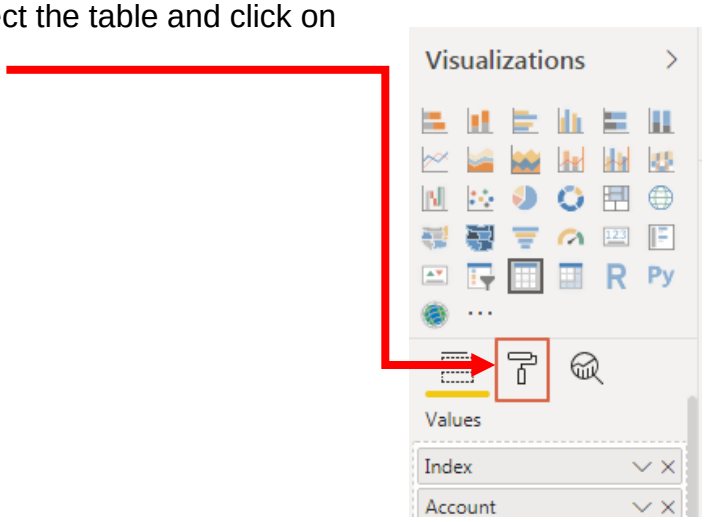
The order that you select the fields is used to determine the order in which the fields are displayed in the table. Click on the box next to each field in the order that you want the fields to be displayed.

1. Index
2. Account
3. Name
4. Transaction
5. Date
6. Description
7. Debit
8. Credit
9. Total Balance

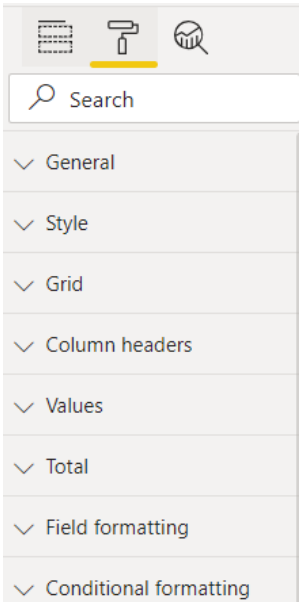
Index	Account	Name	Transaction	Year	Quarter	Month	Day	Description	Debit	Credit	Total Balance
9.00	2101	Accounts Payable	2	2018	Qtr 2	June	1	Hudson equipment Invoice BC3887		4000	-4000
10.00	2101	Accounts Payable	4	2018	Qtr 2	June	2	Avery Repairs, Invoice 25478		725	-725
12.00	2101	Accounts Payable	7	2018	Qtr 2	June	8	Pd A/p ck6003	640		640
11.00	2101	Accounts Payable	6	2018	Qtr 2	June	8	Zac Advertising 23547		3380	-3380
15.00	5030	Advertising Expense	6	2018	Qtr 2	June	8	Zac Advertising 23547	3380		3380
13.00	3100	Capital Stock	1	2018	Qtr 2	June	1	Investment from Mark Friedman		28000	-28000
2.00	1110	Cash	3	2018	Qtr 2	June	1	Hailey Computers 87245, ck6001		7000	-7000
1.00	1110	Cash	1	2018	Qtr 2	June	1	Investment from Mark Friedman	28000		28000
3.00	1110	Cash	5	2018	Qtr 2	June	4	Scanner, Jake Supplies, 54-541 ck6002		125	-125
4.00	1110	Cash	7	2018	Qtr 2	June	8	Pd A/p ck6003		640	-640
5.00	1110	Cash	8	2018	Qtr 2	June	14	Services performed by Lucus Pictures	11000		11000
14.00	4100	Computer & Consulting Revenue	8	2018	Qtr 2	June	14	Services performed by Lucus Pictures		11000	-11000
8.00	1311	Computer Equip.	3	2018	Qtr 2	June	1	Hailey Computers 87245, ck6001	7000		7000
6.00	1211	Office Equip.	2	2018	Qtr 2	June	1	Hudson equipment Invoice BC3887	4000		4000
7.00	1211	Office Equip.	5	2018	Qtr 2	June	4	Scanner, Jake Supplies, 54-541 ck6002	125		125
16.00	5040	Repairs & Maint. Expense	4	2018	Qtr 2	June	2	Avery Repairs, Invoice 25478	725		725
136.00	**34957**		**72**						**54870**	**54870**	**0**

Mark Friedman
University of Miami

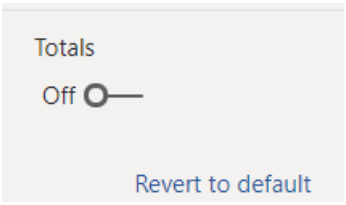
To change the format of the table, select the table and click on the “Format” tool.



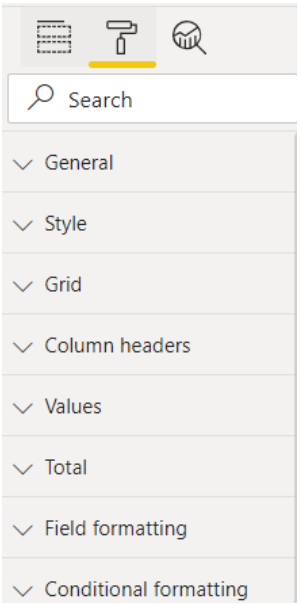
Select “Total”.



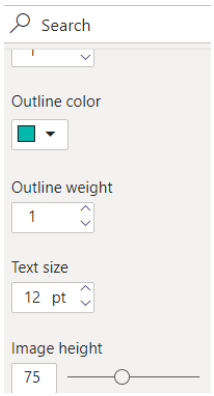
Select “Off”.



Select “Grid”



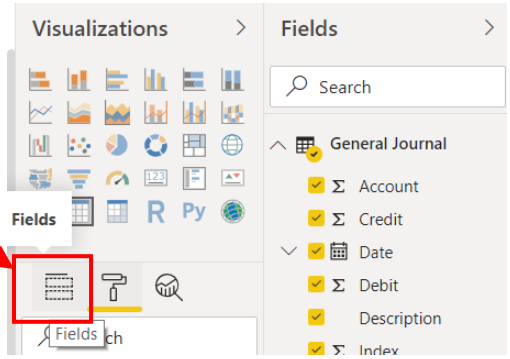
Select “Text size” and change it to “12”.



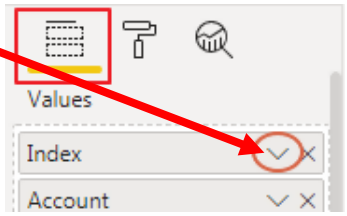
Note that these formatting options only impact/change the visual appearance in Power Bi and will not have any impact on the data exported from Power BI.

Now change the defaults of some fields in the table.

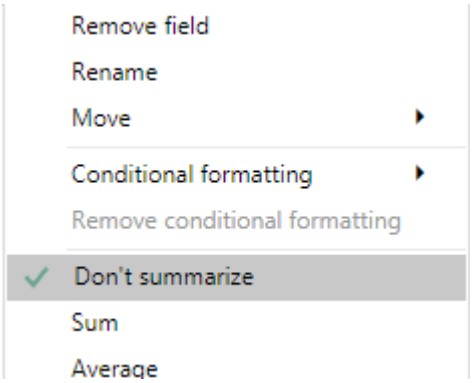
Switch back to the “Fields” section.



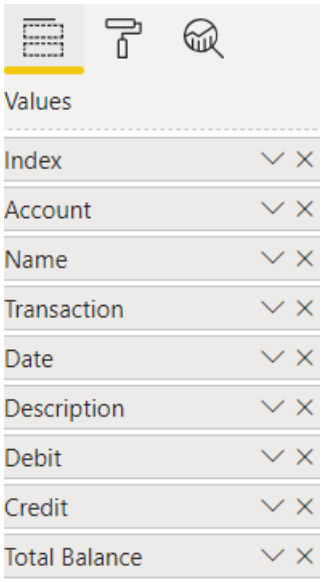
Click on dropdown next to “Index”.



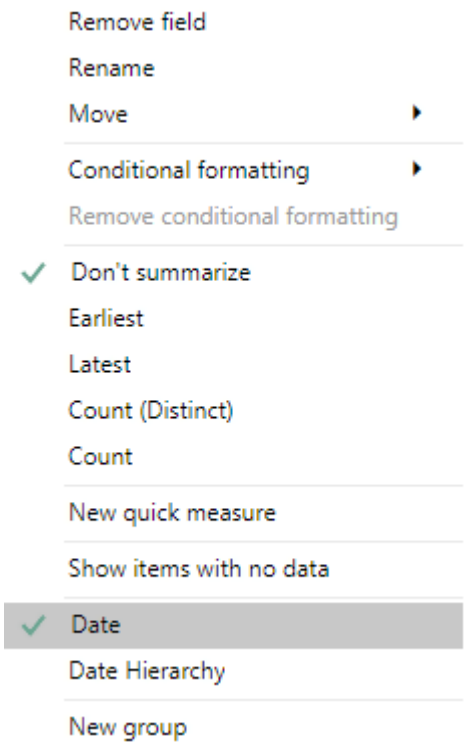
Select Don’t Summarize



Click on dropdown next to “Date”.

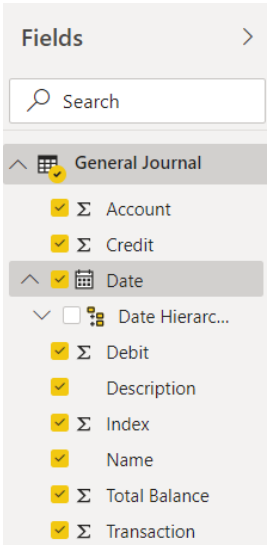


Select “Date” instead of “Date Hierarchy”.

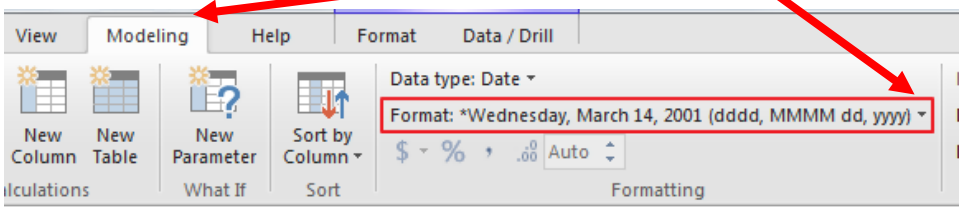


Operation 10: Changing the Date format.

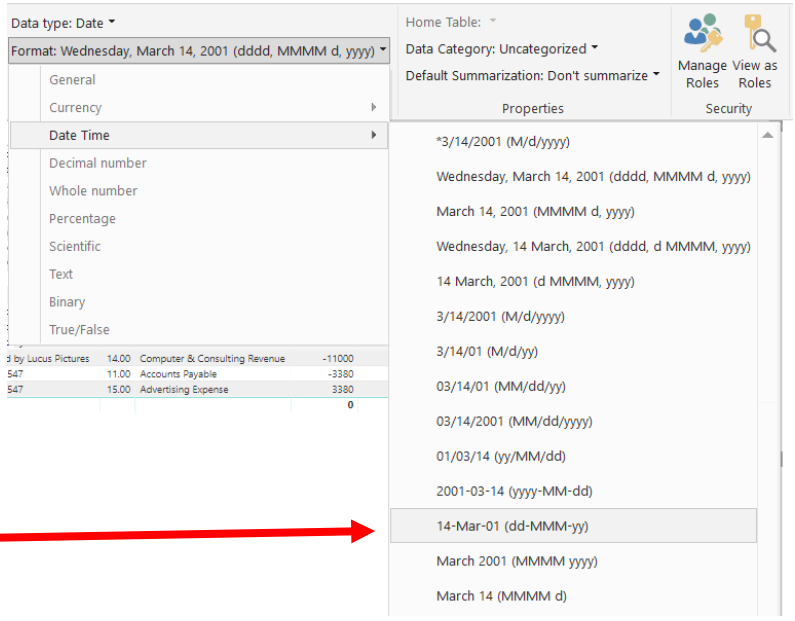
To change the format of the field “Date” select the field from the list.



Click on the drop-down to the right of the default date format in “Modeling”



Select “Date Time”.



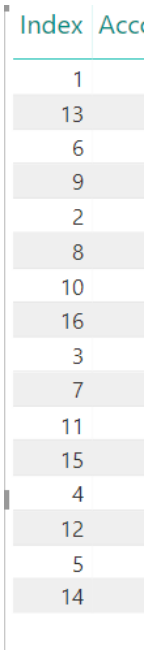
Select “dd--MMM-yy”.

Format and remove decimal places in Index.

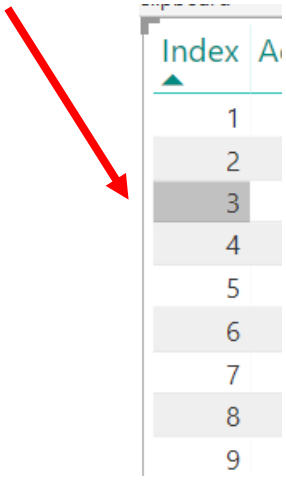
The Updated table

Index	Account	Name	Transaction	Date	Description	Debit	Credit	Total Balance
1	1110	Cash	1	01-Jun-18	Investment from Mark Friedman	28000		28000
2	1110	Cash	3	01-Jun-18	Hailey Computers 87245, ck6001		7000	-7000
3	1110	Cash	5	04-Jun-18	Scanner, Jake Supplies, 54-541 ck6002		125	-125
4	1110	Cash	7	08-Jun-18	Pd A/p ck6003		640	-640
5	1110	Cash	8	14-Jun-18	Services performed by Lucus Pictures	11000		11000
6	1211	Office Equip.	2	01-Jun-18	Hudson equipment Invoice BC3887	4000		4000
7	1211	Office Equip.	5	04-Jun-18	Scanner, Jake Supplies, 54-541 ck6002	125		125
8	1311	Computer Equip.	3	01-Jun-18	Hailey Computers 87245, ck6001	7000		7000
9	2101	Accounts Payable	2	01-Jun-18	Hudson equipment Invoice BC3887		4000	-4000
10	2101	Accounts Payable	4	02-Jun-18	Avery Repairs, Invoice 25478		725	-725
11	2101	Accounts Payable	6	08-Jun-18	Zac Advertising,23547		3380	-3380
12	2101	Accounts Payable	7	08-Jun-18	Pd A/p ck6003	640		640
13	3100	Capital Stock	1	01-Jun-18	Investment from Mark Friedman		28000	-28000
14	4100	Computer & Consulting Revenue	8	14-Jun-18	Services performed by Lucus Pictures		11000	-11000
15	5030	Advertising Expense	6	08-Jun-18	Zac Advertising,23547	3380		3380
16	5040	Repairs & Maint. Expense	4	02-Jun-18	Avery Repairs, Invoice 25478	725		725

If it is not sorted by “Index”, select “Index” in the header.



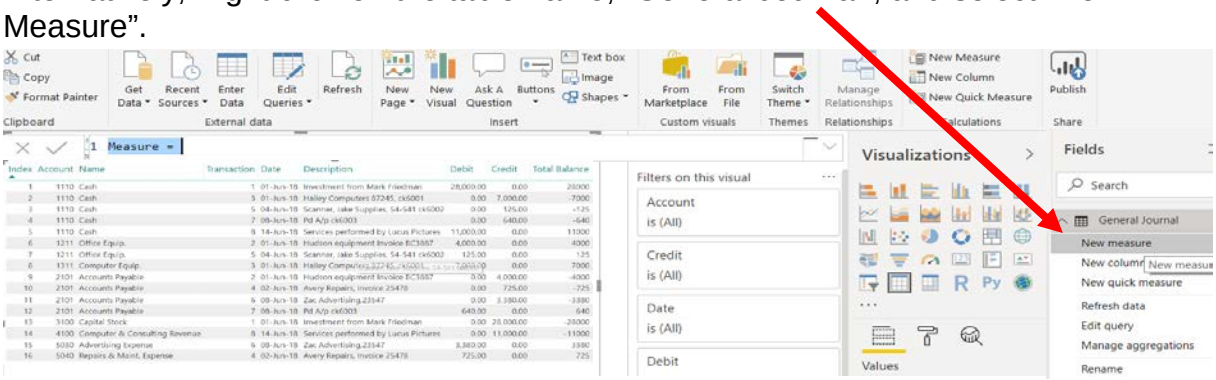
The table will be sorted by “Index”.



Operation 11: Calculating "Running Total"

The "Running Balance" can be calculated in Excel using an If statement; =If(Account Number=Previous Account Number, Previous Balance+Debit-Credit,Debit-Credit).

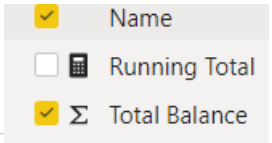
Alternatively, Right click on the table name, "General Journal", and select "New Measure".

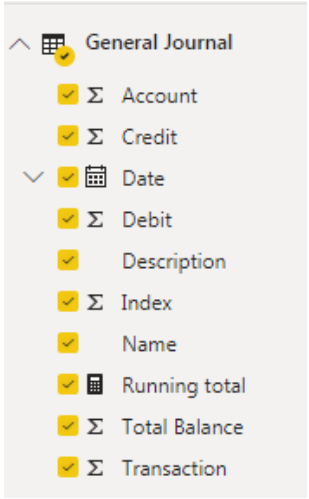


Replace "Measure =" with the following formula in the formula bar and click enter.

```
Running total =
CALCULATE(
  SUM('General Journal'[Total Balance]),
  FILTER(
    ALL('General Journal'),AND('General Journal'[Index]<=MAX('General Journal'[Index]),
      'General Journal'[Account]=MAX('General Journal'[Account]))
  )
)
```

Add a check to the "Running Total" and it will be visible in the table.



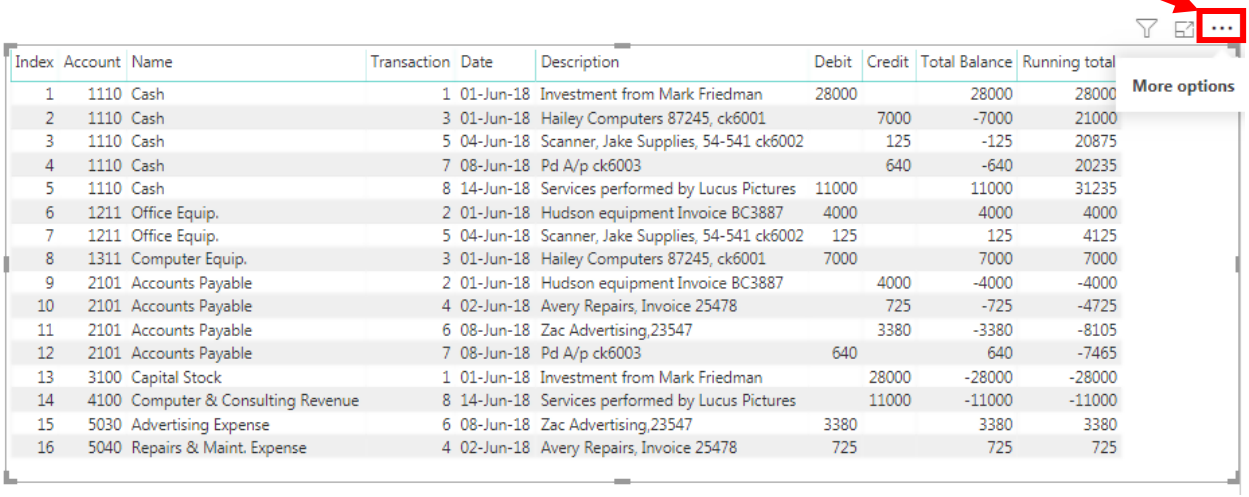



```
1  Running Total =
2  CALCULATE(
3      SUM('General Journal'[Total Balance]),
4      FILTER(
5          ALL('General Journal'),AND('General Journal'[Index]<=MAX('General Journal'[Index]),
6              'General Journal'[Account]=MAX('General Journal'[Account]))
7      )
8  )
9
```

Calculate is a function in Power BI. It takes two parameters: First is the expression that is to be computed. Second is the set of filters that is applied while doing the calculation. For calculating the Running Balance, the expression to be calcualed is the sum of the items in the "Total Balance" field. For each row in table the filter includes a row if the value in "Index" is less than the the largest value in "Index" for that particular "Account". The second line repeats the calculation for the remaining "Accounts".

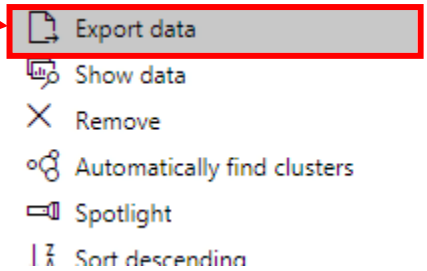
Operation 12: Exporting data to Excel

Select the table and notice that you get More Options indicated by 3 dots (…) on the top or bottom right of the table.

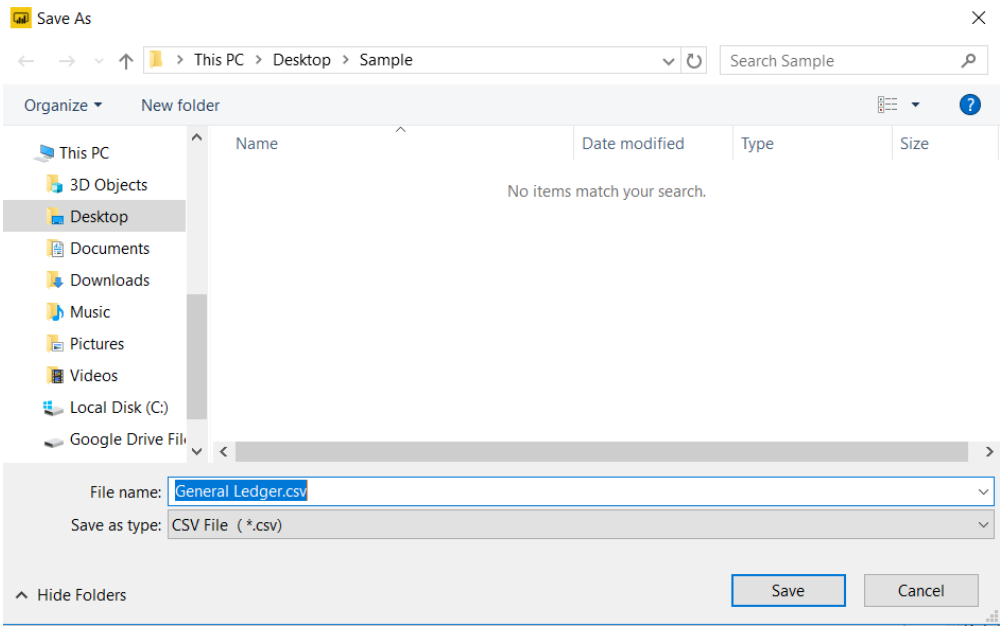


Index	Account	Name	Transaction	Date	Description	Debit	Credit	Total Balance	Running total
1	1110	Cash	1	01-Jun-18	Investment from Mark Friedman	28000		28000	28000
2	1110	Cash	3	01-Jun-18	Hailey Computers 87245, ck6001		7000	-7000	21000
3	1110	Cash	5	04-Jun-18	Scanner, Jake Supplies, 54-541 ck6002		125	-125	20875
4	1110	Cash	7	08-Jun-18	Pd A/p ck6003		640	-640	20235
5	1110	Cash	8	14-Jun-18	Services performed by Lucus Pictures	11000		11000	31235
6	1211	Office Equip.	2	01-Jun-18	Hudson equipment Invoice BC3887	4000		4000	4000
7	1211	Office Equip.	5	04-Jun-18	Scanner, Jake Supplies, 54-541 ck6002	125		125	4125
8	1311	Computer Equip.	3	01-Jun-18	Hailey Computers 87245, ck6001	7000		7000	7000
9	2101	Accounts Payable	2	01-Jun-18	Hudson equipment Invoice BC3887		4000	-4000	-4000
10	2101	Accounts Payable	4	02-Jun-18	Avery Repairs, Invoice 25478		725	-725	-4725
11	2101	Accounts Payable	6	08-Jun-18	Zac Advertising,23547		3380	-3380	-8105
12	2101	Accounts Payable	7	08-Jun-18	Pd A/p ck6003	640		640	-7465
13	3100	Capital Stock	1	01-Jun-18	Investment from Mark Friedman		28000	-28000	-28000
14	4100	Computer & Consulting Revenue	8	14-Jun-18	Services performed by Lucus Pictures		11000	-11000	-11000
15	5030	Advertising Expense	6	08-Jun-18	Zac Advertising,23547	3380		3380	3380
16	5040	Repairs & Maint. Expense	4	02-Jun-18	Avery Repairs, Invoice 25478	725		725	725

Click on the More Options and select “Export Data”.



Add the name of the file



Select Save

Navigate to the location and double click on the file's name to open the file in Excel.

You'll notice that the data from the Power BI is now in Excel.

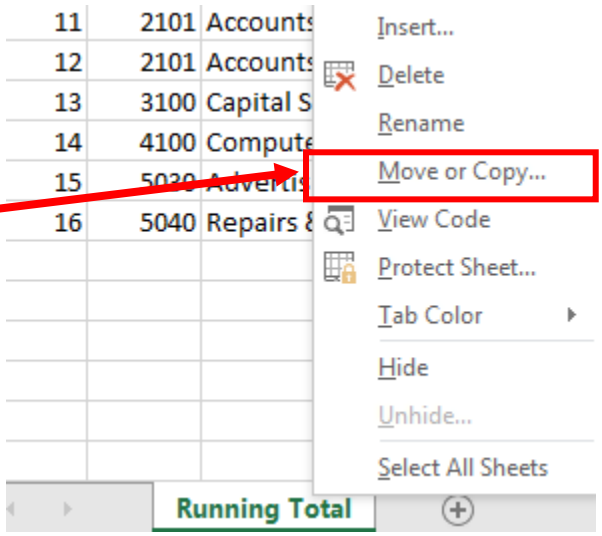
	A	B	C	D	E	F	G	H	I	J	K
1	Index	Account	Name	Transactic	Date	Descriptic	Debit	Credit	Total Bala	Running total	
2	1	1110	Cash	1	########	Investmer	28000		28000	28000	
3	2	1110	Cash	3	########	Hailey Computers 87		7000	-7000	21000	
4	3	1110	Cash	5	########	Scanner, Jake Suppli		125	-125	20875	
5	4	1110	Cash	7	########	Pd A/p ck6003		640	-640	20235	
6	5	1110	Cash	8	########	Services p	11000		11000	31235	
7	6	1211	Office Equ	2	########	Hudson e(	4000		4000	4000	
8	7	1211	Office Equ	5	########	Scanner, J	125		125	4125	
9	8	1311	Computer	3	########	Hailey Cor	7000		7000	7000	
10	9	2101	Accounts I	2	########	Hudson equipment I		4000	-4000	-4000	
11	10	2101	Accounts I	4	########	Avery Repairs, Invoi(		725	-725	-4725	
12	11	2101	Accounts I	6	########	Zac Advertising,2354		3380	-3380	-8105	
13	12	2101	Accounts I	7	########	Pd A/p ck(	640		640	-7465	
14	13	3100	Capital St(	1	########	Investment from Ma		28000	-28000	-28000	
15	14	4100	Computer	8	########	Services performed		11000	-11000	-11000	
16	15	5030	Advertisir	6	########	Zac Adver	3380		3380	3380	
17	16	5040	Repairs &	4	########	Avery Rep	725		725	725	

Change the columns' widths and formats.

	A	B	C	D	E	F	G	H	I	J
1	Index	Account	Name	Transaction	Date	Description	Debit	Credit	Total Balance	Running total
2	1	1110	Cash	1	01-06-18	Investment from Mark Friedman	28000		28000	28000
3	2	1110	Cash	3	01-06-18	Hailey Computers 87245, ck6001		7000	-7000	21000
4	3	1110	Cash	5	04-06-18	Scanner, Jake Supplies, 54-541 ck6002		125	-125	20875
5	4	1110	Cash	7	08-06-18	Pd A/p ck6003		640	-640	20235
6	5	1110	Cash	8	14-06-18	Services performed by Lucus Pictures	11000		11000	31235
7	6	1211	Office Equip.	2	01-06-18	Hudson equipment Invoice BC3887	4000		4000	4000
8	7	1211	Office Equip.	5	04-06-18	Scanner, Jake Supplies, 54-541 ck6002	125		125	4125
9	8	1311	Computer Equip.	3	01-06-18	Hailey Computers 87245, ck6001	7000		7000	7000
10	9	2101	Accounts Payable	2	01-06-18	Hudson equipment Invoice BC3887		4000	-4000	-4000
11	10	2101	Accounts Payable	4	02-06-18	Avery Repairs, Invoice 25478		725	-725	-4725
12	11	2101	Accounts Payable	6	08-06-18	Zac Advertising,23547		3380	-3380	-8105
13	12	2101	Accounts Payable	7	08-06-18	Pd A/p ck6003	640		640	-7465
14	13	3100	Capital Stock	1	01-06-18	Investment from Mark Friedman		28000	-28000	-28000
15	14	4100	Computer & Consulting Revenue	8	14-06-18	Services performed by Lucus Pictures		11000	-11000	-11000
16	15	5030	Advertising Expense	6	08-06-18	Zac Advertising,23547	3380		3380	3380
17	16	5040	Repairs & Maint. Expense	4	02-06-18	Avery Repairs, Invoice 25478	725		725	725

Before you perform the next step, make sure the original file MF8916.xlsx is Open.

Copy this tab to the original Excel by right clicking on the tab and selecting "Move or Copy".



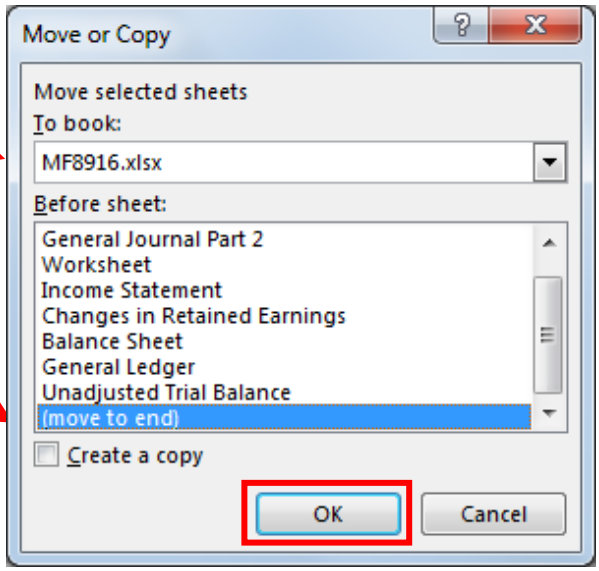
Select the name of the original file.

Scroll till the end and click on "(move to end)".

Then click "OK".

Rename the tab as "General Ledger".

The General Ledger has been created successfully.



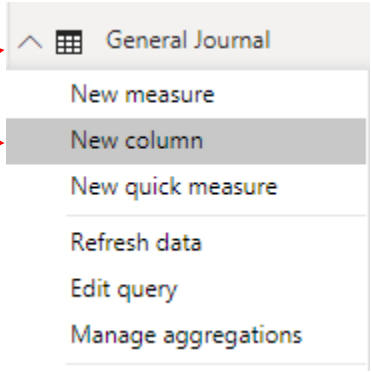
"Save" and "Close" the Excel file.

Operation 11: Calculating "Unadjusted Trial Balance"

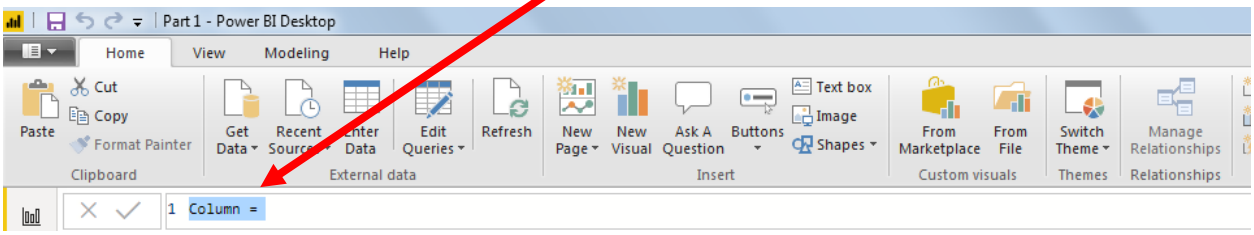
To calculate the Total Balance for each account, first create a new column which is a combination of Account and Name.

Right click on the table name, "General Journal".

Select "New Column".

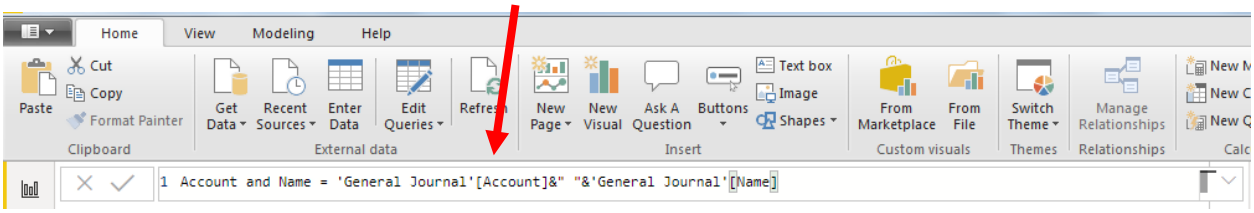


You'll notice that a new measure is added and the formula bar (on the top) shows the formula as Column =



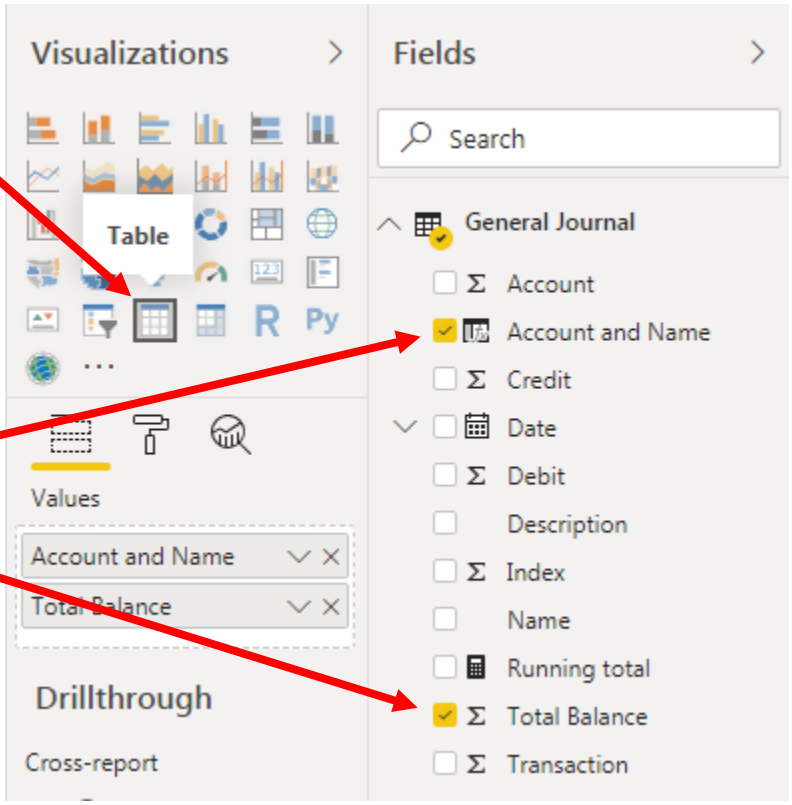
Enter the following formula in the formula bar and press Enter to add the new column

```
Account and Name = 'General Journal'[Account]&" "&'General Journal'[Name]
```



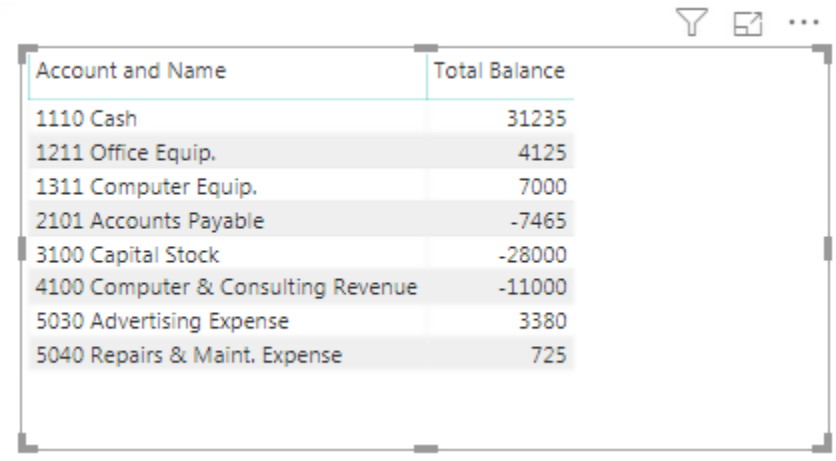
Add a new Page by clicking on the **+** icon seen next to Page 1 at the bottom

Insert a “Table”.



Add “**Account and Name”** field and **“Total Balance”** field to the table.

Add basic formatting changes.

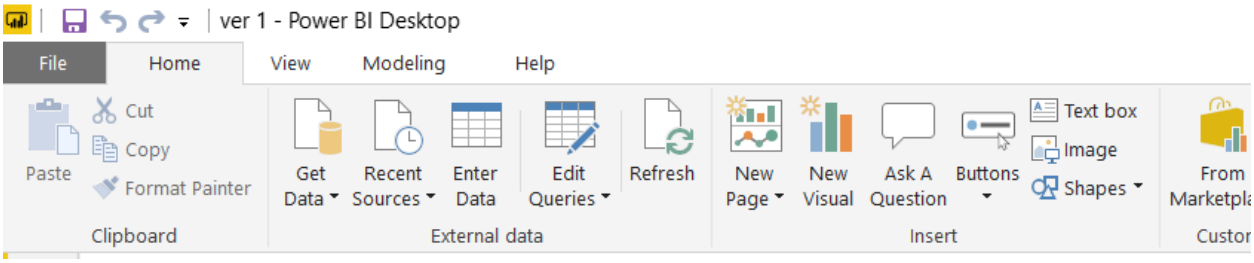


Account and Name	Total Balance
1110 Cash	31235
1211 Office Equip.	4125
1311 Computer Equip.	7000
2101 Accounts Payable	-7465
3100 Capital Stock	-28000
4100 Computer & Consulting Revenue	-11000
5030 Advertising Expense	3380
5040 Repairs & Maint. Expense	725

Export this table as “**Unadjusted Trial Balance”** and move it to your original file**.**

Operation 11: Send the "Flow and Data" to your Instructor.

Select "File".



Save and close Excel and Power BI Desktop.