



Gurukul Technicals Institute

Computer education · Robotics · Science projects · Delhi

FREE EBOOK

ACCOUNTING AND BUSINESS

Excel for Accounts and Office Records

Cash book, stock register, invoices and reports in Excel

INSIDE THIS BOOK

- Setting up a workbook for accounts
- A cash book with a running balance
- Drop-down lists with data validation
- A stock register with reorder alerts
- ...and 6 more chapters, practice questions and a glossary

Beginner to intermediate

Accounts assistants, shop owners and commerce students

engineergurukul.com

+91 97116 99511

Excel for Accounts and Office Records

A practical guide to keeping a small business's records in Microsoft Excel. You will build a cash book with a running balance, a stock register that warns you when to reorder, an invoice template, a customer ledger and monthly reports with pivot tables and charts, then learn to protect, print and back up your work and prepare clean lists for accounting software such as Tally.

WHO IT IS FOR	Accounts assistants, shop owners and commerce students
LEVEL	Beginner to intermediate
SUBJECT AREA	Accounting and business
WHAT IS INSIDE	10 chapters, practice questions with answers, and a glossary

HOW TO USE IT

Read one chapter at a time and try the examples as you go: on a computer, at your workbench or in your notebook. The boxes give tips, safety points and short activities. When you finish, test yourself with the practice questions and check your answers at the end. Words you may not know are explained in the glossary.



Gurukul Technicals Institute

A-10, Chief Commissioner Colony, opposite Rana Pratap Bagh, Delhi 110007
Phone 011 2721 1512 · Mobile and WhatsApp +91 97116 99511
engineergurukul@yahoo.co.in · engineergurukul.com

Free ebook. You may read, print and share this ebook for learning. It may not be sold or changed.

© 2026 Gurukul Technicals Institute. First edition, October 2026. The information was checked when it was written; software, prices and rules change, so for anything official always check the latest source.

What you will find inside

1	Setting up a workbook for accounts	4
2	A cash book with a running balance	5
3	Drop-down lists with data validation	7
4	A stock register with reorder alerts	9
5	A simple invoice template	11
6	A customer ledger with SUMIF	13
7	Monthly summaries with pivot tables	15
8	Charts for sales	17
9	Protecting sheets and printing reports	19
10	Backing up and preparing data for Tally	20
	Practice questions	22
	Answers	24
	Glossary	25

Setting up a workbook for accounts

Every shop and office keeps records: money in and out, stock on the shelves, bills sent to customers. Excel is a good place to keep these records, because it adds, checks and sorts for you. This book shows you how to build each register step by step, using small Indian businesses as examples.

An Excel file is called a **workbook**. Inside it are **worksheets** (or sheets), shown as tabs at the bottom. A neat way to work is to keep one workbook for each financial year, which in India runs from 1 April to 31 March, and one sheet for each register.

Naming and arranging sheets

1. Double-click a sheet tab, type a new name such as CashBook, and press Enter.
2. Click the + button beside the tabs to add a sheet.
3. Right-click a tab and choose **Tab Color** to colour it, so registers are easy to spot.
4. Save the file with a clear name, such as Accounts 2026-27.

The golden rules of a register

Excel can total, filter and summarise your data only if it is laid out cleanly. Follow these rules in every sheet:

- Put the column headings in row 1, one heading per column.
- Write one entry per row: one sale, one payment, one item.
- Keep one kind of information in each column. Dates in one, amounts in another.
- Do not leave blank rows or merge cells inside the data.
- Type numbers as plain numbers, such as 2350, with no ! sign or commas. Let formatting add those.

REMEMBER

A register that follows these rules can be turned into a pivot table report, a chart or a Tally import later. A register full of merged cells and notes in odd places cannot.

Formatting numbers and dates

Select the amount columns and press **Ctrl+1** to open **Format Cells**. On the Number tab, choose **Accounting** or **Currency**, set 2 decimal places and pick the ! symbol from the Symbol list. The cell still holds the plain number; only its look changes.

Type dates the way your computer expects. Computers set to Indian English usually read 02-04-2026 as 2 April 2026. A quick check: by default Excel places real dates and numbers on the **right** of a cell, and text on the **left**. If your date sits on the left, Excel has stored it as text and will not sort or total it properly. Press **Ctrl+;** (Ctrl and semicolon) to type today's date.

Two helpful habits

- **Freeze the headings.** Click the **View** tab, then **Freeze Panes**, then **Freeze Top Row**. Row 1 now stays in view while you scroll down hundreds of entries.
- **Use the fill handle.** The small square at the bottom-right corner of a selected cell is the **fill handle**. Drag it down to copy a formula to the rows below, or double-click it to copy down as far as the data next to it goes.

TIP

Click any cell in a list and press **Ctrl+T** to turn it into an Excel **Table**. A Table adds filter buttons and coloured bands, copies formulas down by itself and grows when you add rows. Pivot tables and charts built from a Table pick up new rows when refreshed.

CHAPTER 2

A cash book with a running balance

A **cash book** records every rupee of cash that comes in (a **receipt**) or goes out (a **payment**), in date order. After each entry, it shows the **balance**: the cash that should be in the drawer.

Building the sheet

Rajesh runs Shree Sai Kirana Store in Pune. Here is his cash book for the first week of April. Type the headings in row 1 and the entries below them. Leave column F empty for now.

	A	B	C	D	E	F
1	Date	Particulars	Head	Receipt (!)	Payment (!)	Balance (!)
2	01-04-2026	Opening balance	Opening	15000		15000
3	02-04-2026	Cash sales	Sales	8500		23500
4	03-04-2026	Shop rent for April	Rent		12000	11500
5	04-04-2026	Electricity bill	Electricity		2350	9150
6	05-04-2026	Received from Mehta & Sons	Debtors	6000		15150
7	06-04-2026	Bought stationery	Stationery		640	14510

Particulars describes the entry. **Head** is the account the money belongs to, such as Rent or Sales. You will turn the Head column into a drop-down list in the next chapter.

The running balance formula

A **running balance** is a balance that is worked out again after every entry.

1. In F2, type `=D2-E2` and press Enter. It shows 15000, the opening balance.
2. In F3, type `=F2+D3-E3`. In words: the balance above, plus today's receipt, minus today's payment.
3. Select F3 and double-click the fill handle. The formula copies down to row 7, changing its row numbers as it goes.

The balance column now matches the table above. An empty cell counts as zero, so each row needs only a receipt or a payment.

A self-check

Put a small summary to the right of the register:

	H	I
1	Total receipts	<code>=SUM(D:D)</code>
2	Total payments	<code>=SUM(E:E)</code>
3	Closing balance	<code>=I1-I2</code>

D:D means the whole of column D. SUM ignores the heading text. For Rajesh, I1 shows 29500, I2 shows 14990 and I3 shows 14510, which matches the last balance in column F. If the two ever differ, a formula in column F has been typed over or broken.

DID YOU KNOW

A cash book can never have a negative balance, because you cannot pay out more cash than you have. If column F goes below zero, an entry is missing or typed in the wrong column.

TRY THIS

Count the cash in the drawer at the end of each day and compare it with the balance in column F. If they differ, find the difference today, while you still remember the day's entries.

CHAPTER 3

Drop-down lists with data validation

Typing the same words again and again leads to small mistakes: "Electricity" in one row, "Electricity" in another, "electricity bill" in a third. Excel treats these as three different heads, and your totals go wrong. **Data validation** stops this by letting a cell accept only certain entries.

Making a list of heads

1. Add a sheet and name it Lists.
2. In A1 type Heads. In A2 to A9 type: Opening, Sales, Debtors, Rent, Electricity, Salary, Stationery, Other.
3. Select A2:A9. Click the **Name Box** (the small box to the left of the formula bar), type Heads and press Enter. This gives the range a name, called a **named range**.

Adding the drop-down

1. Go to the CashBook sheet and select C2:C500, the Head column.
2. On the **Data** tab, click **Data Validation**.
3. On the Settings tab, set **Allow** to **List**.

4. In **Source**, type `=Heads` and click OK.

Click any cell in column C. A small arrow appears; click it and choose a head. If someone types a word that is not on the list, Excel refuses it.

TIP

To add a new head later, insert a new row inside the list on the Lists sheet (for example, between Salary and Stationery) and type it there. The named range stretches to include it, so every drop-down updates.

Messages that guide the user

The Data Validation box has two more tabs:

- **Input Message** shows a note when the cell is selected, such as "Choose the account head".
- **Error Alert** sets what happens when a wrong entry is typed. **Stop** refuses it, **Warning** asks "Continue?", and **Information** only tells the user.

Other useful rules

Cell	Allow	Rule
Quantity	Whole number	greater than 0
Amount	Decimal	greater than or equal to 0
Date	Date	between 01-04-2026 and 31-03-2027, the financial year
Mobile number	Text length	equal to 10
GSTIN	Text length	equal to 15, since every GSTIN has 15 characters

REMEMBER

Data validation checks what is typed, but not what is pasted. Pasting over a cell can remove its rule. To find bad entries, open the arrow beside **Data Validation** and choose **Circle Invalid Data**.

A stock register with reorder alerts

A **stock register** shows how much of each item you have. Running out of a fast-selling item loses sales, so the register should warn you when stock falls low. The quantity at which you should place a new order is called the **reorder level**.

Building the register

Sunita keeps the stock of Sai Stationery in Nagpur. Her register for April looks like this:

	A	B	C	D	E	F	G	H
1	Code	Item	Opening	In	Out	Closing	Reorder level	Status
2	ST01	A4 paper ream	40	20	48	12	15	Reorder
3	ST02	Ball pens (box of 10)	25	0	9	16	10	OK
4	ST03	Long notebooks	120	60	150	30	40	Reorder
5	ST04	Glue sticks	50	0	18	32	20	OK
6	ST05	Stapler pins (box)	30	10	32	8	10	Reorder

Opening is the stock at the start of the month, **In** is what arrived from suppliers, and **Out** is what was sold or used.

1. In F2, type `=C2+D2-E2` for the closing stock.
2. In H2, type `=IF(F2<=G2, "Reorder", "OK")`. The **IF function** checks a condition: if the closing stock is at or below the reorder level, it shows Reorder, otherwise OK.
3. Select F2 and double-click the fill handle to copy its formula down to row 6. Do the same for H2. (Copy the two columns separately, so the typed reorder levels in column G are not copied over.)

Colouring the rows that need attention

Conditional formatting changes a cell's colour automatically when a rule is true. Let us colour every item that needs reordering.

1. Select A2:H6.
2. On the **Home** tab, click **Conditional Formatting**, then **New Rule**.
3. Choose **Use a formula to determine which cells to format**.
4. Type `=F2<=&G2`.
5. Click **Format**, choose a light red fill on the Fill tab, and click OK twice.

Rows 2, 4 and 6 turn red. When Sunita updates the In and Out figures, the colours update too.

The \$ sign before F and G keeps the rule looking at columns F and G for every cell in the row, so the whole row is coloured, not just one cell. The row number 2 has no \$, so each row checks its own figures.

EXAMPLE

On 20 April, a delivery of 30 reams of A4 paper arrives. Sunita changes D2 from 20 to 50. Closing stock becomes 42, the status changes to OK, and row 2 loses its red colour.

Making a purchase list

Click any heading and press **Ctrl+Shift+L** (or **Data**, then **Filter**). Arrows appear on the headings. Open the arrow on Status and tick only Reorder. Now only the items to buy are shown, ready to print or send to the supplier. Choose **Clear Filter** to see everything again.

TRY THIS

Add a column I called Rate (!) and a column J called Stock value, with the formula `=F2*I2`. A total at the bottom of column J tells you what your stock is worth.

A simple invoice template

An **invoice** is the bill you give a customer. It lists the items, their quantities and rates, the tax and the total. An Excel invoice works out every figure for you, and saving it as a **template** gives you a fresh copy each time.

Laying out the invoice

Vikas runs Shree Computers in Indore. His invoice sheet has his shop's name, address and GSTIN at the top, then the customer's name, the invoice number and the date. The item table starts at row 8:

	A	B	C	D	E
8	S.No	Item	Qty	Rate (!)	Amount (!)
9	1	USB keyboard	5	450	2250
10	2	Optical mouse	5	280	1400
11	3	HDMI cable, 1.5 m	3	199	597
12 to 16	(empty lines for more items)				

In E9, type `=IF (C9="", "", C9*D9)` and copy it down to E16. This multiplies quantity by rate. On an empty line, `" "` (two quotation marks with nothing between) shows a blank instead of a 0, which keeps the printed bill tidy.

The totals

	D	E
17	Subtotal	<code>=SUM(E9:E16)</code>
18	GST rate (example)	18%
19	CGST	<code>=ROUND(E17*E18/2,2)</code>
20	SGST	<code>=ROUND(E17*E18/2,2)</code>
21	Total	<code>=E17+E19+E20</code>

	D	E
22	Round off	=ROUND(E21,0) - E21
23	Amount payable	=E21+E22

For Vikas's customer, Patel Electronics of Bhopal, the subtotal is ! 4,247.00. CGST and SGST are ! 382.23 each, the total is ! 5,011.46, the round off is -0.46 and the amount payable is ! 5,011.00.

The **ROUND function** rounds a number to the number of decimal places you give: 2 for paise, 0 for whole rupees. Without it, tax can show long decimals that do not match the printed figures.

When the buyer is in the same state as the seller, GST is shown as two equal halves, CGST (Central) and SGST (State), as here: Indore and Bhopal are both in Madhya Pradesh. For a sale to another state, it is shown as one figure, IGST, with the formula =ROUND(E17*E18,2) .

NOTE

The 18% here is only an example for practice. The right GST rate depends on the item and the rules can change, so check gst.gov.in or ask your accountant before using any rate on a real bill. If your items carry different rates, add a rate column to the item table and work out tax line by line.

Saving it as a template

1. Clear the sample items, the customer's name and the invoice number.
2. Click **File**, then **Save As**, and choose **Excel Template (.xltx)* as the file type.
3. To make a bill, open the template. Excel opens a copy, so the blank original stays safe.

Give every invoice a new number in a series that never repeats, such as SC/2026-27/001, and save each filled bill with that number as its file name. To send it by WhatsApp or email, use **File**, then **Save As**, and choose **PDF**.

REMEMBER

Type the tax rate once, in E18, and point every formula at that cell. If the rate changes, you change one cell instead of hunting through formulas.

A customer ledger with SUMIF

Many shops sell **on credit**: the customer takes the goods now and pays later. Customers who owe you money are called **debtors**. A **ledger** keeps an account for each one, so you always know who owes how much.

The entries sheet

Keep every bill and every payment on one sheet called Entries, in date order. A bill is a **debit** in the customer's account, because it increases what they owe. A payment received is a **credit**, because it reduces it.

	A	B	C	D	E
1	Date	Customer	Details	Debit (!)	Credit (!)
2	01-04-2026	Mehta & Sons	Bill 101	12500	
3	03-04-2026	Joshi Traders	Bill 102	8200	
4	05-04-2026	Mehta & Sons	Cash received		6000
5	12-04-2026	Rao Enterprises	Bill 103	15750	
6	18-04-2026	Joshi Traders	UPI received		8200
7	22-04-2026	Mehta & Sons	Bill 104	4300	
8	25-04-2026	Rao Enterprises	Cheque received		10000

Adding up with a condition

The **SUMIF function** adds only the numbers whose row matches a condition. It has three parts:

`=SUMIF(where to look, what to look for, what to add)`

So `=SUMIF(Entries!B:B,"Mehta & Sons",Entries!D:D)` looks down the Customer column, finds every row for Mehta & Sons, and adds their Debit amounts: 12500 + 4300 = 16800. `Entries!` in front of a range means "on the Entries sheet".

The customer summary sheet

Make a sheet called Customers:

	A	B	C	D
1	Customer	Billed (!)	Received (!)	Balance due (!)
2	Mehta & Sons	16800	6000	10800
3	Joshi Traders	8200	8200	0
4	Rao Enterprises	15750	10000	5750

1. In B2, type `=SUMIF(Entries!B:B,A2,Entries!D:D)` . Using A2 instead of typing the name lets one formula serve every customer.
2. In C2, type `=SUMIF(Entries!B:B,A2,Entries!E:E)` .
3. In D2, type `=B2-C2` .
4. Copy B2:D2 down to row 4.

Every new bill or payment typed on the Entries sheet updates this summary at once. Total the columns and you know your total sales on credit (! 40,750), money collected (! 24,200) and money still to come (! 16,550).

Related functions

Function	Example	Gives
COUNTIF	<code>=COUNTIF(Entries!B:B,A2)</code>	How many entries Mehta & Sons has (3)
SUMIF with a number test	<code>=SUMIF(Entries!D:D,">10000")</code>	Total of bills above ! 10,000 (28250)
SUMIFS (several conditions)	<code>=SUMIFS(Entries!D:D,Entries!B:B,A2,Entries!A:A,">="&DATE(2026,4,1),Entries!A:A,"<="&DATE(2026,4,30))</code>	Mehta & Sons' April bills (16800)

In SUMIFS, the range to add comes first, then pairs of "where to look" and "what to look for". The `&` joins the comparison sign to the date made by the **DATE function**.

TIP

SUMIF matches names exactly, and a hidden space at the end of "Joshi Traders " makes it a different name. Use a drop-down list of customer names, as in the data validation chapter, so every entry is spelt the same way.

TRY THIS

To print one customer's statement, turn on the filter on the Entries sheet, choose one name in the Customer column and print the rows that remain.

CHAPTER 7

Monthly summaries with pivot tables

A **pivot table** is an Excel tool that summarises a long list in a few clicks. It can turn hundreds of sales entries into a neat table of totals by month and by product, without a single formula. It does not change your data; it only reads it.

The sales register

Harpreet runs Mehra Mobile Accessories in Ludhiana. His sales register is a Table with three columns:

Date	Category	Amount (!)
03-04-2026	Covers	4200
11-04-2026	Chargers	6800
19-04-2026	Covers	3100
06-05-2026	Chargers	5400
14-05-2026	Earphones	7900
27-05-2026	Covers	2600
08-06-2026	Earphones	9300
21-06-2026	Chargers	4700

A real shop has far more rows, but the steps are the same.

Making the pivot table

1. Click any cell in the register.
2. On the **Insert** tab, click **PivotTable**. Check that the range shown is your whole register, choose **New Worksheet**, and click OK.
3. A blank pivot area appears, with the **PivotTable Fields** list on the right. It has four boxes: Filters, Columns, Rows and Values.
4. Drag **Date** into **Rows**. Recent versions of Excel group dates into months by themselves. If yours shows every single date, right-click any date in the pivot table, choose **Group**, select **Months** (and **Years**, if your data covers more than one year), and click OK.
5. Drag **Category** into **Columns**.
6. Drag **Amount** into **Values**. It should say Sum of Amount. If it says Count of Amount, click it, choose **Value Field Settings** and pick **Sum**.

The result:

Sum of Amount	Chargers	Covers	Earphones	Grand Total
Apr	6800	7300		14100
May	5400	2600	7900	15900
Jun	4700		9300	14000
Grand Total	16900	9900	17200	44000

In one look, Harpreet sees that May was his best month and that earphones bring in the most money, though they sold only from May.

Working with the pivot table

- **Refresh.** A pivot table does not update by itself. After adding sales, right-click inside it and choose **Refresh**. If the register is a Table, the new rows are included.
- **See the details.** Double-click any total, such as 7300, and Excel opens a new sheet listing the sales behind it.
- **Filter.** If your register also has a Customer column, drag it into **Filters** to show one customer at a time.
- **Percentages.** In **Value Field Settings**, the **Show Values As** tab can show each figure as a percentage of the grand total.

- **Neat numbers.** In **Value Field Settings**, click **Number Format** to add the ! symbol and commas.

REMEMBER

Pivot tables need a clean register: one heading per column, no blank rows, no merged cells and no subtotal rows in the middle. This is why the golden rules in the first chapter matter.

DID YOU KNOW

The word "pivot" means to turn around a point. A pivot table lets you turn the same data around and look at it from another side, such as by month, by product or by customer, just by dragging fields between the boxes.

CHAPTER 8

Charts for sales

A **chart** turns numbers into a picture. A manager reading a report may skip a table of figures, but a chart showing sales rising or falling is understood in seconds.

Making a column chart

Using Harpreet's monthly totals:

	A	B
1	Month	Sales (!)
2	April	14100
3	May	15900
4	June	14000

1. Select A1:B4.
2. On the **Insert** tab, click **Recommended Charts** and choose **Clustered Column**, or pick the column chart button directly.
3. Click the chart title and type a clear one, such as "Monthly sales, April to June 2026 (!)".

4. Click the + button beside the chart (Chart Elements) and tick **Data Labels** to show each figure on its column.

Drag the chart to move it, and drag a corner to resize it. When a figure in B2:B4 changes, the chart changes too.

Choosing the right chart

Chart	Best for	Example
Column	Comparing a few amounts	Sales in each month
Line	Showing a trend over time	Daily sales across a whole year
Bar	Comparing items with long names	Sales of 15 products
Pie	Showing parts of one whole, with few slices	Share of each category in total sales

For a chart straight from a pivot table, click inside the pivot table and choose **PivotChart** on the Insert tab. A PivotChart changes when you filter or rearrange the pivot table.

Tiny charts in a cell

Sparklines are small charts that fit inside one cell, next to a row of figures. Select the cells where you want them, click **Insert**, then **Line** in the Sparklines group, and choose the data range. They are useful for showing, say, twelve months of sales for every product at a glance.

TIP

Keep charts simple. Start the value axis at zero for column and bar charts, avoid 3-D effects, and use one colour unless colours mean something. A plain chart is easier to read than a fancy one.

TRY THIS

Make a pie chart of the Grand Total row of Harpreet's pivot table (Chargers, Covers, Earphones). Which category has the biggest slice?

Protecting sheets and printing reports

Protecting your formulas

A register can be ruined by one accidental keystroke on a formula. **Protecting** a sheet stops changes to the cells you choose, while still letting people type in the input cells.

In Excel, every cell starts as **Locked**, but locking only works once the sheet is protected. So you first unlock the cells where people should type, then protect the sheet.

1. Select the input cells. For the invoice, these are the customer details, the invoice number and date, A9:D16 for the item lines, and E18 for the rate. Hold **Ctrl** while selecting to pick several areas at once.
2. Press **Ctrl+1**, open the **Protection** tab, untick **Locked** and click OK.
3. On the **Review** tab, click **Protect Sheet**.
4. Type a password if you want one, keep **Select unlocked cells** ticked, and click OK.

Now the formulas cannot be changed. To edit them yourself, click **Review**, then **Unprotect Sheet**. To hide the formulas from the formula bar as well, select the formula cells before step 3, press **Ctrl+1** and tick **Hidden** on the Protection tab.

Two more kinds of protection:

- **Protect Workbook** on the Review tab stops people adding, deleting or renaming sheets.
- To need a password just to open the file, click **File, Info, Protect Workbook**, then **Encrypt with Password**.

SAFETY

If you forget an opening password, the file cannot be opened. Write it down and keep it somewhere safe. Also remember that sheet protection only prevents accidents. It is not strong security, so do not rely on it to hide private data.

Printing a report that fits

Registers are often wider and longer than one sheet of paper. These settings, mostly on the **Page Layout** tab, make printouts neat:

Setting	Where	What it does
Orientation	Page Layout	Landscape suits wide registers
Size	Page Layout	Choose A4
Print Area	Page Layout, Print Area, Set Print Area	Prints only the selected cells
Print Titles	Page Layout, Print Titles, Rows to repeat at top	Repeats the heading row on every page
Width: 1 page	Page Layout, Scale to Fit group	Shrinks all columns to fit across one page
Gridlines: Print	Page Layout, Sheet Options group	Prints the cell lines
Page numbers	Page Setup box, Header/Footer tab	Adds "Page 1 of 3" and so on

Before printing, press **Ctrl+P** to see the preview. **View**, then **Page Break Preview**, shows where each page ends; drag the blue lines to move the breaks. To make a PDF instead of paper, choose **Microsoft Print to PDF** as the printer, or use **Save As** with the PDF file type.

TIP

Put the business name and the report period in the header, for example "Sai Stationery, stock register, April 2026". A printout without a date or a title is confusing a month later.

CHAPTER 10

Backing up and preparing data for Tally

Never keep only one copy

Accounts are hard to rebuild if a file is lost. Computers break, pen drives fail, and viruses can lock files. A **backup** is an extra copy kept somewhere else.

- **Save often.** Press **Ctrl+S** every few minutes.

- **Keep copies in two other places**, for example a pen drive or external disk, and a cloud drive.
- **Keep dated copies.** At the end of each month, save a copy with the date in its name, such as Accounts 2026-27 (30-04-2026). If a mistake is found later, you can go back to an older copy.
- **Check your backup** now and then by opening it. A backup that does not open is no backup.

If your file is saved on OneDrive, **AutoSave** saves every change and **Version History** (under **File**, then **Info**) lets you open earlier versions. Excel's AutoRecover can rescue unsaved work after a crash, but it is not a backup.

SAFETY

Do not open file attachments from people you do not know, and do not enable macros in files you were not expecting. A harmful file can lock or delete your records, which is one more reason to keep a backup that is not connected to the computer.

From Excel lists to Tally-ready data

Many Indian businesses keep their final accounts in software such as **Tally**. Copying hundreds of Excel entries into it by hand takes time and causes mistakes, so it helps to prepare Excel data in a form the software can take in.

Accounting software stores two kinds of data. **Masters** are the fixed lists, such as ledger accounts and stock items. **Vouchers** are the day-to-day entries, such as each sale, purchase, receipt or payment. Recent releases of TallyPrime can import masters and vouchers from an Excel file, through a step where you show it which column holds which detail. Older releases expected a special XML format, usually made with a converter tool. Check the help pages of the version you use, because the steps differ.

Whatever the method, clean data is what makes an import work. A Tally-ready sales list might look like this:

Date	Voucher type	Voucher no.	Party ledger	Sales ledger	Amount	Narration
01-04-2026	Sales	101	Mehta & Sons	Sales	12500	Bill 101

Date	Voucher type	Voucher no.	Party ledger	Sales ledger	Amount	Narration
03-04-2026	Sales	102	Joshi Traders	Sales	8200	Bill 102

Prepare it like this:

- One row per voucher**, with every column filled the same way.
- Ledger names exactly as they are in Tally.** "Mehta & Sons" and "Mehta and Sons" are different ledgers to a computer. Use a drop-down list of the exact names.
- Real dates and plain numbers.** No ! signs or commas typed as text.
- No merged cells, blank rows, subtotals or notes** inside the list.
- Clean the text.** `=TRIM(B2)` removes extra spaces, `=PROPER(B2)` gives each word a capital first letter, and **Data**, then **Remove Duplicates**, deletes repeated rows.
- Save in the format asked for**, such as .xlsx, or **CSV UTF-8** from the Save As list if a plain text file is needed.

REMEMBER

Before any import, take a backup of the accounting data, try a small sample of five or ten rows first, and check the imported entries against your Excel totals. Only then import the full list.

CHECK YOURSELF

Practice questions

- What are the dates of the Indian financial year, and why is it useful to keep one workbook per year?
- Give four of the golden rules for laying out a register.
- How can you tell if Excel has stored a date as text?
- How do you keep the heading row visible while scrolling down a long register?
- In a cash book with an opening balance in F2, what formula goes in F3 for the running balance?

- 6.** Why should a cash book never show a negative balance?
- 7.** Rajesh's total receipts are ! 29,500 and total payments ! 14,990. What should his closing balance be?
- 8.** What problem does a drop-down list in the Head column solve?
- 9.** Give the steps to create a drop-down list from a named range called Heads.
- 10.** An item has opening stock 60, receipts 25 and issues 70. Its reorder level is 20. What are its closing stock and status?
- 11.** In the conditional formatting rule `=F2<=G2`, why is there a \$ before F and G but not before 2?
- 12.** Write a formula for E9 that multiplies C9 by D9 but shows a blank when C9 is empty.
- 13.** A subtotal is ! 6,500 and the example GST rate is 12%, split equally as CGST and SGST. Work out CGST, SGST and the total.
- 14.** Why should the tax rate be typed in one cell and not inside every formula?
- 15.** When is GST shown as CGST and SGST, and when as IGST?
- 16.** Write a SUMIF formula that adds the Credit column (E) of the Entries sheet for the customer named in A3.
- 17.** Why might SUMIF miss some entries for "Joshi Traders"?
- 18.** What do the four boxes in the PivotTable Fields list do?
- 19.** Your pivot table does not show the sales you added today. What should you do?
- 20.** Which chart type would you choose to show daily sales across a year, and which to show the share of each category?
- 21.** Explain the two steps needed so that users can type in input cells but cannot change formulas.
- 22.** How do you make the heading row print on every page of a long register?
- 23.** Name three good backup habits.
- 24.** Give three rules for preparing an Excel list so it can be imported into accounting software.

Answers

1. It runs from 1 April to 31 March. One workbook per year keeps each year's records separate and the files a manageable size, and matches the way accounts are closed and filed.
2. Any four of: headings only in row 1; one entry per row; one kind of data per column; no blank rows; no merged cells; numbers typed without ! signs or commas.
3. By default, Excel places a real date on the right of the cell. A date stored as text sits on the left and will not sort or total properly.
4. Click View, then Freeze Panes, then Freeze Top Row.
5. `=F2+D3-E3`: the balance above, plus the receipt, minus the payment.
6. You cannot pay out more cash than you have. A negative balance means an entry is missing or in the wrong column.
7. ! 29,500 minus ! 14,990, which is ! 14,510.
8. It stops spelling differences, such as "Electricity", that make Excel treat one head as several and spoil the totals.
9. Select the cells, click Data, then Data Validation, set Allow to List, type `=Heads` in Source and click OK.
10. Closing stock is $60 + 25 - 70 = 15$. Since 15 is at or below 20, the status is Reorder.
11. The \$ fixes the columns, so every cell in the row checks columns F and G and the whole row is coloured. With no \$ on the row number, each row checks its own figures.
12. `=IF(C9=" ", "", C9*D9)`
13. CGST is 6% of 6,500, which is ! 390. SGST is also ! 390. The total is $6,500 + 390 + 390 = ! 7,280$.
14. If the rate changes, you change one cell and every formula updates. It also prevents one formula being left with the old rate.
15. CGST and SGST are used when the buyer is in the same state as the seller; IGST is used for a sale to another state.
16. `=SUMIF(Entries!B:B,A3,Entries!E:E)`
17. Some entries may be spelt differently or have a hidden extra space, such as "Joshi Traders ". SUMIF matches names exactly.
18. Rows sets the labels down the side, Columns sets the labels across the top, Values holds the figures to add or count, and Filters lets you show only part of the data.
19. Right-click inside the pivot table and choose Refresh. If the register is not a Table, also check that the pivot's source range includes the new rows.

- 20.** A line chart for daily sales across a year; a pie chart for the share of each category, as long as there are only a few categories.
- 21.** First select the input cells, press Ctrl+1 and untick Locked on the Protection tab. Then click Review, Protect Sheet.
- 22.** Click Page Layout, Print Titles, and set Rows to repeat at top to the heading row, such as \$1:\$1.
- 23.** Any three of: save often; keep copies in two other places such as a pen drive and a cloud drive; keep dated monthly copies; check that the backup opens.
- 24.** Any three of: one row per voucher; ledger names exactly as in the software; real dates and plain numbers; no merged cells, blank rows or subtotals; cleaned text with no extra spaces.

WORD LIST

Glossary

Backup

an extra copy of a file kept in another place in case the original is lost.

Cash book

a register of all cash received and paid, in date order, with the balance.

Chart

a picture of numbers, such as columns or a line, that shows a pattern.

Conditional formatting

a rule that changes a cell's colour or style when a condition is true.

Credit

in a customer's account, an entry that reduces what they owe, such as a payment received.

Data validation

a rule that lets a cell accept only certain entries.

Debit

in a customer's account, an entry that increases what they owe, such as a bill.

Debtor

a customer who owes the business money.

Fill handle

the small square at the corner of a selected cell, used to copy formulas down.

Financial year

the twelve months for which accounts are kept; in India, 1 April to 31 March.

IF function

a function that shows one result when a condition is true and another when it is false.

Invoice

a bill listing the goods sold, their prices, the tax and the total.

Ledger

a set of accounts, one for each customer, supplier or head.

Named range

a group of cells given a name, such as Heads, for use in formulas and lists.

Pivot table

a tool that summarises a long list into totals by groups, such as month and product.

Reorder level

the stock quantity at which a new order should be placed.

ROUND function

a function that rounds a number to a chosen number of decimal places.

Running balance

a balance worked out again after every entry.

Sparkline

a tiny chart inside one cell.

SUMIF function

a function that adds only the numbers whose rows match a condition.

Table

an Excel list with headings that grows, filters and copies formulas automatically.

Template

a ready-made file that opens as a fresh copy each time, such as a blank invoice.

Voucher

a single accounting entry, such as one sale, purchase, receipt or payment.

Workbook

an Excel file, which can hold several worksheets.



Gurukul Technicals Institute

Computer education institute in Delhi, with authorised member centres, robotics classes and science projects, working models and DIY kits.

COURSES

Computer & Office Skills · Accounting & Business Software · Programming & Web Development · Design & Digital Skills · Hardware & Networking · Robotics & Coding · Other Programmes

PROJECTS AND KITS

Ready-made school projects · DIY and STEM kits · Robotics and coding · Components and spares · Engineering projects

CONTACT

Head office: A-10, Chief Commissioner Colony, opposite Rana Pratap Bagh, Delhi 110007

Phone: 011 2721 1512 · **Mobile and WhatsApp:** +91 97116 99511

Email: engineergurukul@yahoo.co.in

Website: engineergurukul.com · **Instagram:** [@science_projects_club](https://www.instagram.com/science_projects_club)

More free ebooks for computer courses, robotics and science projects: engineergurukul.com/resources/ebooks/

Free to read, print and share. Not for sale.