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**SPREADSHEET ANALYSIS**

Spreadsheet analysis, often referred to as worksheet analysis, is a computerized version of a tablet of paper with columns and rows. Historically, accountants or business people, when analyzing financial data and other numerical data, would work with pads of paper and an adding machine or calculator. Today such a cumbersome way of working and computing is not necessary. This is because many brands of computer software can provide an electronic pad of paper with columns and rows in which data can be input and easily manipulated. This brief overview of spreadsheet software is not intended to be comprehensive in scope. If you are not familiar with spreadsheet software you should consult your instructor.

In an electronic worksheet or spreadsheet there is the potential for hundreds or thousands of rows and columns. The intersection of each row and column is referred to as a cell. Most spreadsheet or worksheet software have analysis and presentation features. The analysis portion of the software deals with how to manipulate numerical data in the various cells of the worksheet. The presentation features deal with how to display the results of your analysis. Our brief overview of spreadsheet analysis will discuss some fundamentals of analysis. It will be helpful for you to learn how to print tables of data and also to present the data in a graphical format.

**Entering Data**

The spreadsheets in this edition of *The House* have been set up so that the student does not have to have knowledge of the functioning of the *Excel* spreadsheet program to obtain the financial impact of changes in retail variables. Rather, input forms have been provided so that the student only has to indicate the changes in the basic information and the program will automatically change the retail financial statements.

This is in line with current spreadsheet capabilities which allow managers to spend their time more on the important analysis of the impact of changes on the financial information instead of spending their time on the calculation of the changes.