



Osborne Books

Principles of Costing

Spreadsheet tasks
supplement

This supplement provides further explanation of the spreadsheet functionality used in tasks 5 and 7 of the AQ2022 AAT assessment for Principles of Costing.

AAT assessment

AAT has published its Practice Assessments for Level 2 Principles of Costing with the embedded spreadsheet functionality in Tasks 5 and 7. The Tutorial for this unit was written using Excel as the basis for the spreadsheet tasks. However, there are minor differences between the way in which the toolbar in the AAT assessments and Excel handle certain functions.

Each of the buttons on the AAT toolbar are explained below.

Before sitting your assessment, we recommend that you access the AAT Practice Assessments for Principles of Costing to ensure that you are familiar with the way in which your spreadsheet skills will be assessed.

full toolbar

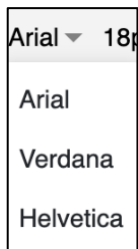
Task 5 of the AAT Assessment includes presenting information using spreadsheets. The formatting tool bar is shown here.



To use any of the formatting tools, first select the cell or range of cells then choose a suitable tool from the toolbar.

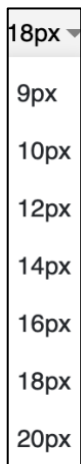
font

Click on this dropdown to change the font.




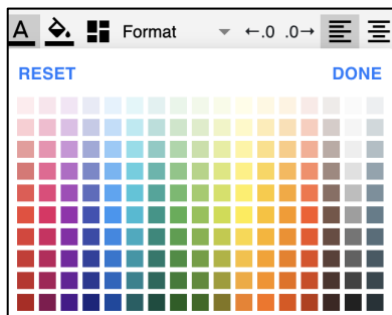
font size

Click on this dropdown to select the size of the font. Font sizes are shown in pixels (px).



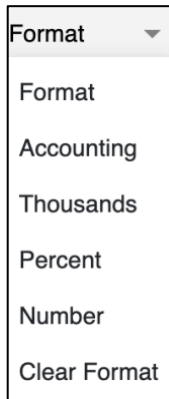
font and cell background colour

Click on the **A** to select the font colour and click the  to select the background colour in the cell, or range of cells.



format dropdown

Click on the format button and select one of the options to change the way that numbers appear. Each of them is explained below.



Accounting adds a £ sign and two decimal places

Thousands adds a comma between each set of three zeros (thousands). This is equivalent to the comma button in Excel.

Percent makes the number a percentage eg 0.2 becomes 20%.

Number shows the number to two decimal places.

Increase/decrease decimal places

The arrow pointing left increases the decimal places up to two.

The arrow pointing to the right decreases the decimal places.



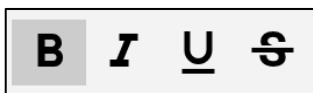
alignment

The first button aligns the contents of the cell to the left, the middle button centrally justifies the text, and the right button aligns the cell contents to the right.



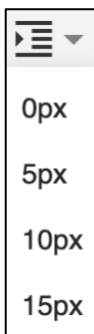
text style

As with Excel, **B** is bold, *I* is italics, U is underline, and ~~S~~ is strikethrough. Clicking the button applies the formatting, and clicking again removes it.



text indent

This button moves the text in the cell, or range of cells, to the right – the higher the indent, the further to the right the text moves.



wrap text

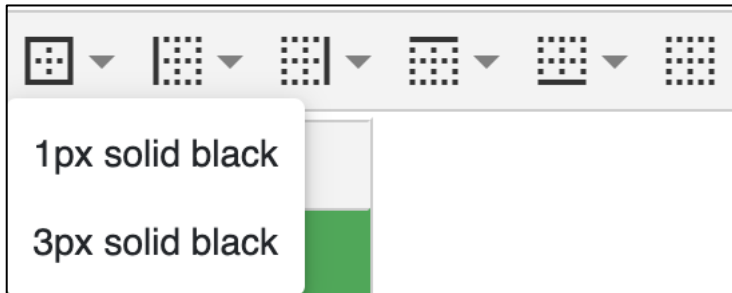
This button wraps the text in the cell.



borders

There are five buttons that create a border around a cell. Each one offers two options – 3px is a heavier border than 1px. The first button creates borders on all four sides of the cell, and the remaining four create a border on just one side. In the assessment, the task will say which type of border should be added.

The final button will remove all borders on a cell, or range of cells.



formulas in Task 7

In task 7 of the assessment you will be asked to create some formulas to calculate figures based on the contents of other cells. Formulas should be written as they would be in Excel, ie start every formula with an equals sign '=', use '+' for addition, '-' for subtraction, '*' for multiplication and '/' for division. When you are creating a formula, you will have to type in each cell reference as it is not possible to select a cell by clicking on it within a formula.

To show an answer as a percentage, you will have to include multiplying the answer by 100 (unlike in Excel).

When you have entered your formula, the cell will display the answer. To edit the formula, you can double-click on the cell.