

ACCESS <<<<<<<

By Patricia Cox

Master Budget Project: Schedule of Cash Payments

This month we'll create the Schedule of Cash Payments for the Direct Materials (DM) Budget. This entails creating a new table and a series of queries to load the table with data. Then we'll create a report.

DM Cash Payments Table

Create a table called "DM Cash Payments" that has five fields: Description, Q1, Q2, Q3, and Q4. The Description field should be the primary key and have a data type of Text. The other fields should have a data type of Currency. To load the data into the table, we will need to create five queries and add a text box to the Report Menu form.

Beginning Balance

To create the schedule of cash payments,

we need the accounts payable beginning balance, which is \$113,950. We will put this value on the Report Menu like we did last month with the Cost per DL Hour. Open the Report Menu form in Design view and create a text box. Name it "AP Beg Bal" so you can find it when you use the expression builder, and set the default value to \$113,950. Save the form and change back to Form view.

Next we need a query that will add a record for the accounts payable beginning balance to the table. Create a query, but don't include any table as a record source. Type Description: "Accounts Payable, Beginning" in the first field. In the second field, type Q1:[Forms]![Reports Menu]![AP Beg Bal]. This directs the query to get the accounts payable beginning balance from the text box on the Report Menu form. Change the

query type to Append, and set it to append to the DM Cash Payments table. Save the query as "Append Accounts Payable Beginning Balance." Then run it, and close it. It's a good idea at this point to open the DM Cash Payments table to ensure you got the entry you wanted. Checking the results is a good practice every time you create and run an append query.

Balances for Q1 through Q4

The balances for Q1 through Q4 use the Total Cost line from the Direct Materials Budget Report and allocate 75% to the same quarter and 25% to the next quarter. We can accomplish this with a series of queries that summarize the payment data for a quarter and allocate it between the current quarter and the

Figure 1.

Field:	Description: "Q1"	Q1: Sum([2012-1]*0.75)	Q2: Sum([2012-1]*0.25)	Category
Table:				Direct Materials Budget
Total:	Group By	Expression	Expression	Group By
Sort:				
Append To:	Description	Q1	Q2	
Criteria:				"Cost of Direct Materials to be Purchased"
or:				

Figure 2.

The screenshot shows an Access report titled "DM Cash Payments" with a "Schedule of Cash Payments" table. The table has columns for Description, Q1, Q2, Q3, Q4, and Total. The Total column contains the formula $[Q1]+[Q2]+[Q3]+[Q4]$. The report footer includes a "Total Cash Paid for Materials:" row with formulas for each quarter: $=Sum([Q1])$, $=Sum([Q2])$, $=Sum([Q3])$, $=Sum([Q4])$, and $=Sum([Q1]+[Q2]+[Q3]+[Q4])$. The report is sorted by Description with A on top.

next one. Create the first query using the Direct Materials Budget table as a data source. Add the following fields:

- ◆ Description: "Q1"
- ◆ Q1: $Sum([2012-1]*0.75)$
- ◆ Q2: $Sum([2012-1]*0.25)$
- ◆ Category

On the Design ribbon, click on the Totals button. Set the Total and Criteria lines to resemble Figure 1. Change the type to Append, and append it to the DM Cash Payments table. Save the query as "Append Q1 Cash Payments" and run it.

After checking the DM Cash Payments table to ensure the data appended correctly and closing the table, return to the query and save it as "Append Q2 Cash Payments." Change 2012-1 to 2012-2, and update the Q1 and Q2 references to Q2 and Q3, respectively. Run the query and check your results. Repeat this process to create similar queries for Q3 and Q4. You should then have four queries saved and data for all four quar-

ters written to the table.

Create the Report

Use the report wizard to create a report from the DM Cash Payments table. Work with the base report until you have a design similar to Figure 2. For the Total calculation, add the various quarters using $= [Q1]+[Q2]+[Q3]+[Q4]$. One easy way to get the Total heading and text box is to copy the ones from Q4 and paste them into the section, then drag them where you want. Doing this gives you the same format as the other text boxes. In the report footer, generate the Total Cash Paid for Materials by creating text boxes that sum the data for each quarter, such as $=Sum([Q1])$. For the Total box, sum the Total calculation we just used. Save the report as "DM Cash Payments." Preview it multiple times to make sure the result is appropriate.

You'll likely notice that the totals aren't showing up on the report. This is

because some of the values are null, and Access has difficulty with that. As this is a problem that comes up frequently in Access, we will look into it more closely next month and suggest

various solutions. We'll also create a macro to run the queries we created here and add a button on the Report Menu to run the macro.

Best Practice: When making multiple queries that are similar, create a model query and use it as the starting point for the rest. This saves time and keeps the work consistent. Also, in a process with multiple sets, remember to check the results of the appended table after each step so that you can find any errors. The more complex the process, the more important this is. **SF**

Patricia Cox has taught Excel and Access to management accounting students and other college majors and has consulted with local area businesses to create database reporting systems since 1998. She is also a member of IMA's Madison Chapter. To send Patricia a question to address in the Access column, e-mail her at kathrynmann@tds.net.