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Conditional Formatting Format as Table Cell Styles

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AF52

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	A	B	C	D	E	F	G	H	I	J	K	L
1	Consolidated Statements of Shareholders' Equity											
2	(DOLLARS IN THOUSANDS)											
3												
4												
5												
6												
7												
8		Common Shares		Additional	Retained	Treasury	Comprehensive	Accumulated				
9		Number	Value	Capital	Earnings	Shares	Income (Loss)	Other	Comprehensive	Income (Loss)	Other	Total
10												
11	Balance, January 1, 1999	69,494,483	\$ 36,868	\$ 43,281	\$ 604,227	\$ (21,902)		\$ (12,802)	\$ (549)		\$	699,123
12	Net income				128,856		\$ 128,856					128,856
13	Translation adjustment						9,558					9,558
14	Pensions						614					614
15	Unrealized loss on investment						(3,235)					(3,235)
16	Other comprehensive income						6,937	6,937				
17	Comprehensive income						\$ 135,793					
18	Stock options exercised			1,918								2,052
19	Unearned compensation			3,933					(3,485)			636
20	Performance shares			686								712
21	Procomp and Nexus awards			37,351		9,487						48,976
22	Dividends declared				(41,668)							(41,668)
23	Treasury shares					(1,229)						(1,229)
24	Balance, December 31, 1999			87,169	\$ 691,415	\$ (13,644)		\$ (5,865)	\$ (4,034)		\$	844,395
25	Net income				136,919		\$ 136,919					136,919
26	Translation adjustment						(7,904)					(7,904)
27	Pensions						1,507					1,507
28	Unrealized gain on investment securities						(396)					(396)
29	Other comprehensive income						(6,793)	(6,793)				
30	Comprehensive income						\$ 130,126					
31	Stock options exercised		343	5,444								5,787
32	Unearned compensation		308	5,583					(3,915)			1,976
33	Performance shares		19	334								353
34	Dividends declared and paid				(44,271)							(44,271)
35	Treasury shares					(2,300)						(2,300)
36	Balance, December 31, 2000		\$ 90,024	\$ 98,530	\$ 784,063	\$ (15,944)		\$ (12,658)	\$ (7,949)		\$	936,066
37	Net income				66,893		\$ 66,893					66,893
38	Translation adjustment						(47,373)					(47,373)
39	Pensions						(1,628)					(1,628)
40	Unrealized gain on investment securities						1,213					1,213
41	Other comprehensive loss						(47,788)	(47,788)				
42	Comprehensive income						\$ 19,105					
43	Stock options exercised	176,395	221	4,860								5,081
44	Unearned compensation								1,412			1,412
45	Dividends declared and paid				(45,774)							(45,774)
46	Treasury shares					(12,780)						(12,780)
47	Balance, December 31, 2001		712,603	\$ 90,245	\$ 103,390	\$ 805,182	\$ (28,724)	\$ (60,446)	\$ (6,537)		\$	903,110

[illegible]

Spreadsheets are code



Spreadsheet_5.xlsx - Microsoft Excel

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Clipboard Font Alignment Number Styles Cells Editing

G35 $=F21^2$

	A	B	C	D	E	F	G	H	I
20									
21		Enter the annualized standard deviation in reinvestment				61.25%	(in %)		
22									
23		Inputs relating to the option							
24		Enter reinvestment needs that can be financed without				5.00%	(in currency)		
25		Enter maximum reinvestment that can be financed with				17.00%			
26		General Inputs							
27		Enter the riskless rate that corresponds to the option life				6.00%	(in %)		
28									
29		Capital Inputs							
30		Enter the current cost of capital for the firm =				12.22%			
31		Enter the firm's current return on capital =				18.69%			
32									
33	Output								
34	Stock Price =		9.13%		T.Bond rate =		6.00%		
35	Strike Price =		5.00%		Variance =		0.3751616		
36	Expiration (in years) =		1		Annualized dividend yield =		0.00%		
37	Annual Excess Return =		6.47%		Cost of Capital =		12.22%		
38	Maximum Flexibility =		17.00%						

Reinvestment Needs Value of Flexibility

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Enter the annualized standard deviation in reinvestment

61.25%

(in %)

Inputs relating to the option

Enter reinvestment needs that can be financed without

5.00%

(in currency)

Enter maximum reinvestment that can be financed with

17.00%

General Inputs

Enter the riskless rate that corresponds to the option life

6.00%

(in %)

Capital Inputs

Enter the current cost of capital for the firm =

12.22%

Enter the firm's current return on capital =

18.69%

Output

Stock Price =

9.13%

T.Bond rate =

6.00%

Strike Price =

5.00%

Variance =

0.3751616

Expiration (in years) =

1

Annualized dividend yield =

0.00%

Annual Excess Return =

6.47%

Cost of Capital =

12.22%

Maximum Flexibility =

17.00%

Reinvestment Needs

Value of Flexibility

Spreadsheet_5.xlsx - Microsoft Excel

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Clipboard Font Alignment Number Styles Cells Editing

G35 $=F21^2$

	A	B	C	D	E	F	G	H	I
20									
21		Enter the annualized standard deviation in reinvestment				61.25%	(in %)		
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26		General Inputs							
27		Enter the riskless rate that corresponds to the option life				6.00%	(in %)		
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29		Capital Inputs							
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38	Maximum Flexibility =		17.00%						

Reinvestment Needs Value of Flexibility

Ready 100%

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Clipboard Font Alignment Number Styles Cells Editing

Calibri 11 A A B I U Font Alignment Number Styles Cells Editing

General Conditional Formatting as Table Cell Styles Insert Delete Format Sort & Find & Filter Select

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6	6 S1	-	-	-			1	1	1	-	-	-	-	-	-	-	-
7	7 S1	-	-	-			1	1	1	-	-	-	-	-	-	-	-
8	8 S2	-	-	-			1	1	1	-	-	-	-	-	-	-	-
9	9 S2	-	-	-			1	1	1	-	-	-	-	-	-	-	-
10	10 S2	-	-	-			1	1	1	-	-	-	-	-	-	-	-
11	9 S3	-	-	-			1	1	1	1	-	-	-	-	-	-	-
12	8 S3	-	-	-			1	1	1	1	-	-	-	-	-	-	-
13	7 S3	-	-	-			1	1	1	1	-	-	-	-	-	-	-
14	6 S3	-	-	-			1	1	1	1	-	-	-	-	-	-	-
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17	7 S4	-	-	-			1	1	1	1	-	-	-	-	-	-	-
18	7 S4	-	-	-			1	1	1	1	-	-	-	-	-	-	-
19	7 S4	-	-	-			1	1	1	1	-	-	-	-	-	-	-
20	7 S4	-	-	-			1	1	1	1	-	-	-	-	-	-	-
21	7 S4	-	-	-			1	1	1	1	-	-	-	-	-	-	-
22	7 S4	-	-	-			1	1	1	1	-	-	-	-	-	-	-
23	7 S4	-	-	-			1	1	1	1	-	-	-	-	-	-	-
24	7 S4	-	-	-			1	1	1	1	-	-	-	-	-	-	-
25	7 S4	-	-	-			1	1	1	1	-	-	-	-	-	-	-
26	7 S4	-	-	-			1	1	1	1	-	-	-	-	-	-	-
27	7 S4	-	-	-			1	1	1	1	-	-	-	-	-	-	-
28	7 S4	-	-	-			1	1	1	1	-	-	-	-	-	-	-
29	7 S4	-	-	-			1	1	1	1	-	-	-	-	-	-	-
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Clipboard Font Alignment Number Styles Cells Editing

Calibri 11 A A B I U Font Alignment Number Styles Cells Editing

General Conditional Formatting as Table Styles Cell Styles Insert Delete Format Sort & Find & Filter Select

A1																	
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
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2			14	4 <---													
3																	
4	4 S1	-	-	-	-	1	1	1	-	-	-	-	-	-	-	-	-
5	5 S1	-	-	-	-	1	1	1	-	-	-	-	-	-	-	-	-
6	6 S1	-	-	-	-	1	1	1	-	-	-	-	-	-	-	-	-
7	7 S1	-	-	-	-	1	1	1	-	-	-	-	-	-	-	-	-
8	8 S2	-	-	-	-	1	1	1	-	-	-	-	-	-	-	-	-
9	9 S2	-	-	-	-	1	1	1	-	-	-	-	-	-	-	-	-
10	10 S2	-	-	-	-	1	1	1	-	-	-	-	-	-	-	-	-
11	9 S3	-	-	-	-	1	1	1	1	-	-	-	-	-	-	-	-
12	8 S3	-	-	-	-	1	1	1	1	1	-	-	-	-	-	-	-
13	7 S3	-	-	-	-	1	1	1	1	1	1	-	-	-	-	-	-
14	6 S3	-	-	-	-	1	1	1	1	1	1	1	-	-	-	-	-
15	7 S4	-	-	-	-	1	1	1	1	1	1	1	1	-	-	-	-
16	7 S4	-	-	-	-	1	1	1	1	1	1	1	1	1	-	-	-
17	7 S4	-	-	-	-	1	1	1	1	1	1	1	1	1	1	-	-
18	7 S4	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	-
19	7 S4	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
20	7 S4	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
21	7 S4	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
22	7 S4	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
23	7 S4	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
24	7 S4	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
25	7 S4	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
26	7 S4	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
27	7 S4	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
28	7 S4	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
29	7 S4	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
30	7 S4	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1

2) Formulas are Turing complete

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Implementing a Turing machine in Excel

Cory Doctorow at 2:20 pm Fri, Sep 20, 2013

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GOT 99 PROBLEMS



3) They suffer from the same problems



PROBLEMS

VOLVO XC90
OWNER'S MANUAL

Only 33% of spreadsheets has
a manual

3) They suffer from the same problems

PROBLEMS

Only 33% of
a manual



Average sheet is used by 12 different
people

3) They suffer from the same problems



Only 33% of
a manual

Average sheet is used by
people

Spreadsheets can have a long life,
5 years on average

3) They suffer from the same problems

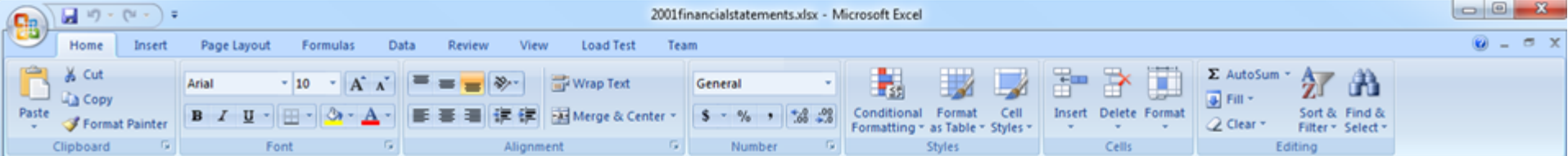


**In summary: both the activities,
complexity and problems are the same**

A photograph of a choir of men performing on a stage. They are wearing gold and white robes and are singing into microphones. The background is dark with some stage lights visible. The text "Spreadsheets are code" is overlaid on the top of the image in a yellow box.

Spreadsheets are code

**In summary: both the activities,
complexity and problems are the same**



AF52											
	A	B	C	D	E	F	G	H	I	J	K
1	Consolidated Statements of Shareholders' Equity										
2	[DOLLARS IN THOUSANDS]										
3											
4											
5											
6											
7											
8											
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12	Translation adjustment						9,558			9,558	
13	Pensions						614			614	
14	Unrealized loss on investment securities						(3,235)			(3,235)	
15	Other comprehensive income						6,937	6,937			
16	Comprehensive income						\$ 135,793				
17	Stock options exercised	108,104	134	1,918						2,052	
18	Unearned compensation	149,799	188	3,933					(3,485)	636	
19	Performance shares	20,397	26	686						712	
20	Procomp and Nexus acquisitions	1,710,214	2,138	37,351		9,487				48,976	
21	Dividends declared and paid				(41,668)					(41,668)	
22	Treasury shares					(1,229)				(1,229)	
23											
24	Balance, December 31, 1999	71,482,997	\$ 89,354	\$ 87,169	\$ 691,415	\$ (13,644)		\$ (5,865)	\$ (4,034)	\$ 844,395	
25	Net income				136,919		\$ 136,919			136,919	
26	Translation adjustment						(7,904)			(7,904)	
27	Pensions						1,507			1,507	
28	Unrealized loss on investment securities						(396)			(396)	
29	Other comprehensive loss						(6,793)	(6,793)			
30	Comprehensive income						\$ 130,126				
31	Stock options exercised	273,238	343	5,444						5,787	
32	Unearned compensation	247,635	308	5,583					(3,915)	1,976	
33	Performance shares	15,335	19	334						353	
34	Dividends declared and paid				(44,271)					(44,271)	
35	Treasury shares					(2,300)				(2,300)	
36											
37	Balance, December 31, 2000	536,208	\$ 90,024	\$ 98,530	\$ 784,063	\$ (15,944)		\$ (12,658)	\$ (7,949)	\$ 936,066	
38	Net income				66,893		\$ 66,893			66,893	
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44	Stock options exercised	176,395	221	4,860						5,081	
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48											
49	Balance, December 31, 2001	712,603	\$ 90,245	\$ 103,390	\$ 805,182	\$ (28,724)		\$ (60,446)	\$ (6,537)	\$ 903,110	
50											
51											

And not just a programming language!

**The next language
to learn**



Resistance is futile!

live programming



```
canvasHeight = parseInt(canvas.getAttribute("height"));

drawSky();
drawMountains();
drawTree();
}

//-----
//
// sky
//
function drawSky () {
  ctx.save();

  var gradient = ctx.createLinearGradient(0,0,0,canvasHeight);
  gradient.addColorStop(0, "#b4e0fe");
  gradient.addColorStop(1, "#d3f8ff");

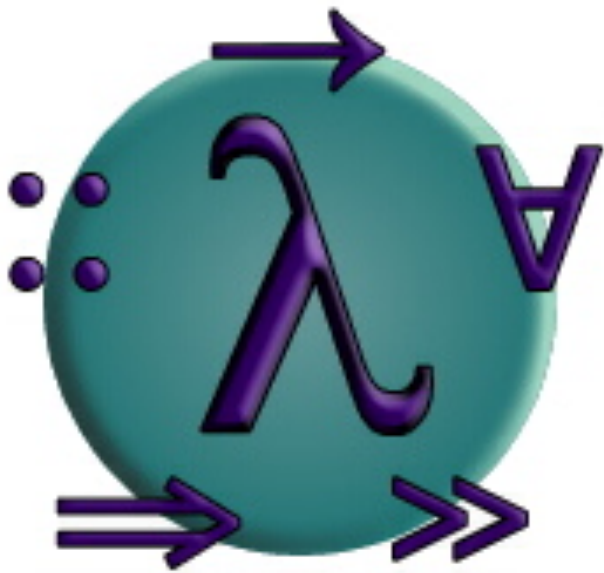
  ctx.fillStyle = gradient;
  ctx.fillRect(0,0,canvasWidth,canvasHeight);

  ctx.restore();
}

//-----
//
// mountains
//
function drawMountains () {
  resetRandom();

  drawMountain(130, "#8bb2bb");
  drawMountain(50, "#618087");
}
```

pure functional



Haskell

A Purely Functional Language

featuring static typing, higher-order functions,
polymorphism, type classes and monadic effects

pure functional

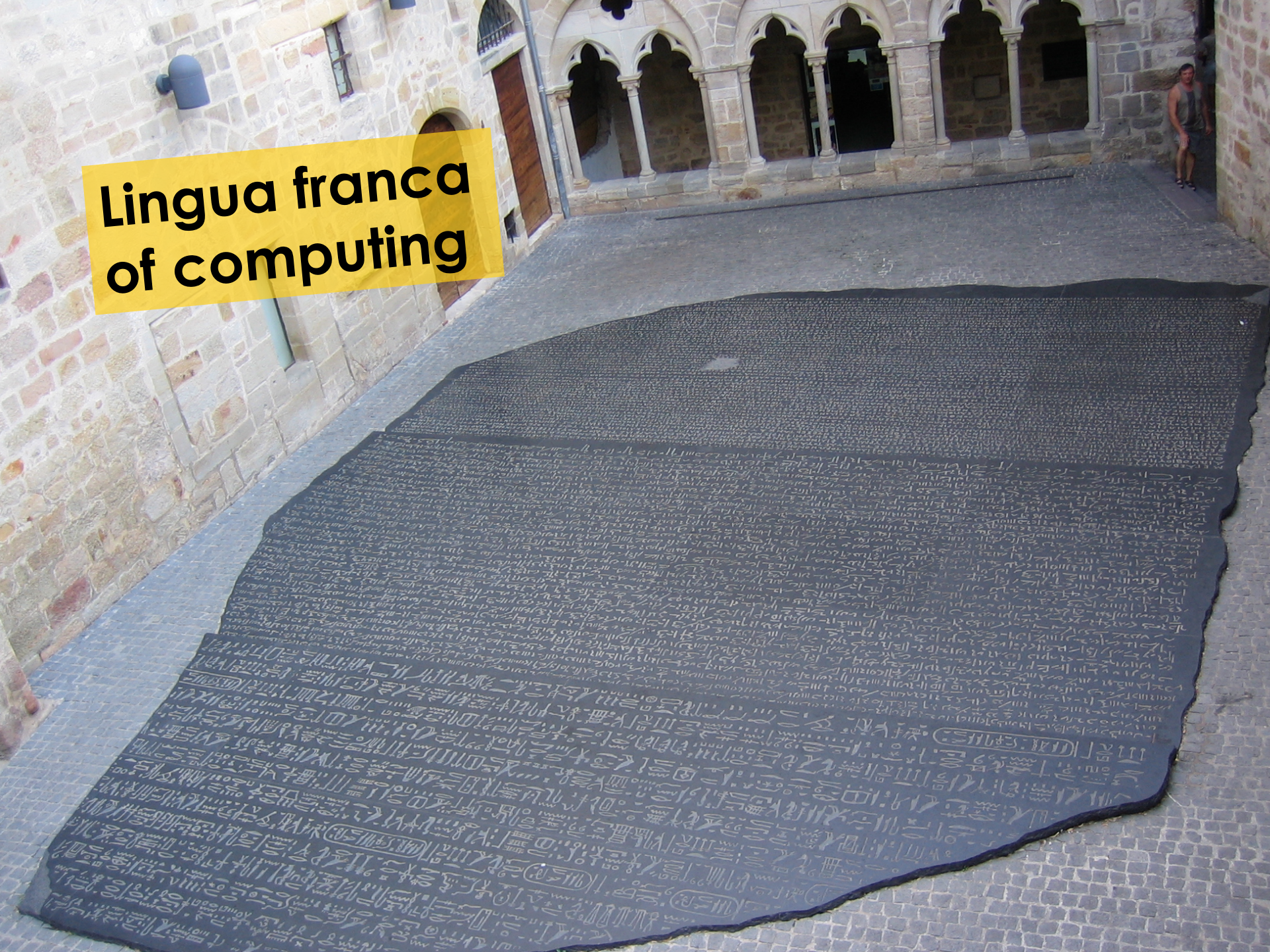


Excel

A Purely Functional Language

featuring static typing, higher-order functions,
polymorphism, type classes and monadic effects

Lingua franca of computing



**Let's
go!**



**Functional
programming is
programming
without assignment
statements**





**Functional
programming is
programming
without assignment
statements**

**Example:
Squares
of
integers**

☐ ☒ f_x

[illegible]

UncleBob (+) 1/2

UncleBob + ◀ ▶

Function definition

UncleBob

Function definition

Map

UncleBob

B2	:	  	=A2*A2
----	---	---	--------

UncleBob (+) ...

**A bit more
exciting**



FILE

HOME

INSERT

PAGE LAYOUT

FORMULAS

DATA

REVIEW

VIEW

DEVELOPER

ADD-INS

DataNitro

Expector

POWERPIVOT

Felienne Hermans

Clipboard

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B2

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=Input*Input

	A	B	C	D	E	F	G	H	I
1	Input	Square							
2	1	1							
3	2	4							
4	3	9							
5	4	16							
6	5	25							
7	6	36							
8	7	49							
9	8	64							
10	9	81							
11	10	100							
12	11	121							
13	12	144							
14	13	169							
15	14	196							
16	15	225							
17									
18									

Sum of all
squares
over 30

UncleBob

+

READY

100%

FILE

HOME

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PAGE LAYOUT

FORMULAS

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Conditional Formatting

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	A	B	C	D	E	F	G	H	I
1	Input	Square	Over30?						
2	1	1							
3	2	4							
4	3	9							
5	4	16							
6	5	25							
7	6	36							
8	7	49							
9	8	64							
10	9	81							
11	10	100							
12	11	121							
13	12	144							
14	13	169							
15	14	196							
16	15	225							
17									
18									

UncleBob

AVERAGE: 82.66666667

COUNT: 15

SUM: 1240

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Styles

Conditional Formatting

Format as Table

Cell Styles

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Insert

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Format

Editing

AutoSum

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Clear

Sort & Filter

Find & Select

C2

✕

✓

*f*x

=Square>30

	A	B	C	D	E	F	G	H	I
1	Input	Square	Over30?						
2	1	1	FALSE						
3	2	4	FALSE						
4	3	9	FALSE						
5	4	16	FALSE						
6	5	25	FALSE						
7	6	36	TRUE						
8	7	49	TRUE						
9	8	64	TRUE						
10	9	81	TRUE						
11	10	100	TRUE						
12	11	121	TRUE						
13	12	144	TRUE						
14	13	169	TRUE						
15	14	196	TRUE						
16	15	225	TRUE						
17									
18									

UncleBob

COUNT: 15

100%

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FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW DEVELOPER ADD-INS DataNitro Expector POWERPivot

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Clipboard Font Alignment Number Styles Cells Editing

Calibri 20 A A

B I U

Wrap Text

General

Conditional Formatting Format as Table Cell Styles

Insert Delete Format

AutoSum Fill Clear Sort & Filter Find & Select

E4 : \times \checkmark f_x =SUMIF(Over30,TRUE,Square)

	A	B	C	D	E	F	G	H	I
1	Input	Square	Over30?						
2	1	1	FALSE						
3	2	4	FALSE						
4	3	9	FALSE		Sum of Squares over 30				
5	4	16	FALSE		1185				
6	5	25	FALSE						
7	6	36	TRUE						
8	7	49	TRUE						
9	8	64	TRUE						
10	9	81	TRUE						
11	10	100	TRUE						
12	11	121	TRUE						
13	12	144	TRUE						
14	13	169	TRUE						
15	14	196	TRUE						
16	15	225	TRUE						
17									
18									

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Editing

B1

Square

	A	B	C	D	E	F	G	H	I
1	Input	Square	Over30?						
2	1	1	FALSE						
3	2	4	FALSE						
4	3	9	FALSE						
5	4	16	FALSE						
6	5	25	FALSE						
7	6	36	TRUE						
8	7	49	TRUE						
9	8	64	TRUE						
10	9	81	TRUE						
11	10	100	TRUE						
12	11	121	TRUE						
13	12	144	TRUE						
14	13	169	TRUE						
15	14	196	TRUE						
16	15	225	TRUE						
17									
18									

UncleBob

AVERAGE: 82.66666667COUNT: 32SUM: 1240

NDC.xlsx - Excel

FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW DEVELOPER ADD-INS DataNitro Expecto POWERPIVOT Felienne Hermans

Clipboard Font Alignment Number Styles Cells Editing

Calibri 20 A A B I U Wrap Text General Conditional Formatting Format as Table Cell Styles Insert Delete Format AutoSum Fill Clear Sort & Find & Filter Select

	A	B	C	D	E	F	G	H	I
1	Input	Square	Over30?						
2	1	1	FALSE						
3	2	4	FALSE		Sum of Squares over 30				
4	3	9	FALSE		1185				
5	4	16	FALSE						
6	5	25	FALSE		25				
7	6	36	TRUE						
8	7	49	TRUE						
9	8	64	TRUE						
10	9	81	TRUE						
11	10	100	TRUE						
12	11	121	TRUE						
13	12	144	TRUE						
14	13	169	TRUE						
15	14	196	TRUE						
16	15	225	TRUE						
17									
18									

I'd like to
directly multiply
two ranges!

E6 : \times \checkmark f_x =Input*Input

	A	B	C	D	E	F	G	H	I
1	Input	Square	Over30?						
2	1	1	FALSE						
3	2	4	FALSE		Sum of Squares over 30				
4	3	9	FALSE		1185				
5	4	16	FALSE						
6	5	25	FALSE		25				
7	6	36	TRUE						
8	7	49	TRUE						
9	8	64	TRUE						
10	9	81	TRUE						
11	10	100	TRUE						
12	11	121	TRUE						
13	12	144	TRUE						
14	13	169	TRUE						
15	14	196	TRUE						
16	15	225	TRUE						
17									
18									

☹ This is not that,
it first intersects
and then
multiplies

Ctrl-shift-enter
creates “array formula”

[illegible]

Ctrl-shift-enter
creates “array formula”

Creates "array formula"

	A	B	C	D	E	F	G	H	I
1	Input	Square	Over30?						
2	1	1	FALSE						
3	2	4	FALSE						
4	3	9	FALSE						
5	4	16	FALSE						
6	5	25	FALSE						
7	6	36	TRUE						
8	7	49	TRUE						
9	8	64	TRUE						
10	9	81	TRUE						
11	10	100	TRUE						
12	11	121	TRUE						
13	12	144	TRUE						
14	13	169	TRUE						
15	14	196	TRUE						
16	15	225	TRUE						
17									
18									

This cell now holds an entire array

It just shows 1 element

**This cell now
holds an
entire array
It just shows
1 element**

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Calibri 20 A A Wrap Text General Conditional Formatting Format as Table Cell Styles Insert Delete Format AutoSum Fill Clear Sort & Find & Filter Select

E6 : {=Input*Input}

	A	B	C	D	E	F	G	H	I
1	Input	Square	Over30?						
2	1	1	FALSE						
3	2	4	FALSE		Sum of Squares over 30				
4	3	9	FALSE		1185				
5	4	16	FALSE						
6	5	25	FALSE		1				
7	6	36	TRUE						
8	7	49	TRUE						
9	8	64	TRUE						
10	9	81	TRUE						
11	10	100	TRUE						
12	11	121	TRUE						
13	12	144	TRUE						
14	13	169	TRUE						
15	14	196	TRUE						
16	15	225	TRUE						
17									
18									

If I give the formula space, we get the whole array

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E6

X

✓

fx

	A	B	C	D	E	F	G	H	I
1	Input	Square	Over30?						
2	1	1	FALSE						
3	2	4	FALSE						
4	3	9	FALSE						
5	4	16	FALSE						
6	5	25	FALSE						
7	6	36	TRUE						
8	7	49	TRUE						
9	8	64	TRUE						
10	9	81	TRUE						
11	10	100	TRUE						
12	11	121	TRUE						
13	12	144	TRUE						
14	13	169	TRUE						
15	14	196	TRUE						
16	15	225	TRUE						
17									
18									

UncleBob

READY

100%

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Conditional Formatting Table Cell Insert Delete Format

AutoSum Fill Clear Sort & Filter Find & Select

SUM : \times \checkmark f_x =Input*Input

	A	B	C	D	E	F	G	H	I
1	Input	Square	Over30?						
2	1	1	FALSE						
3	2	4	FALSE		Sum of Squares over 30				
4	3	9	FALSE		1185				
5	4	16	FALSE						
6	5	25	FALSE		ut*Input				
7	6	36	TRUE						
8	7	49	TRUE						
9	8	64	TRUE						
10	9	81	TRUE						
11	10	100	TRUE						
12	11	121	TRUE						
13	12	144	TRUE						
14	13	169	TRUE						
15	14	196	TRUE						
16	15	225	TRUE						
17									
18									

Hit ctrl-shift-enter to make an array formula

E6									
	A	B	C	D	E	F	G	H	I
1	Input	Square	Over30?						
2	1	1	FALSE						
3	2	4	FALSE						
4	3	9	FALSE						
5	4	16	FALSE						
6	5	25	FALSE						
7	6	36	TRUE						
8	7	49	TRUE						
9	8	64	TRUE						
10	9	81	TRUE						
11	10	100	TRUE						
12	11	121	TRUE						
13	12	144	TRUE						
14	13	169	TRUE						
15	14	196	TRUE						
16	15	225	TRUE						
17									
18									

The first 5
elements of
the array
Input * Input

**We can
reduce the
array too!**

E7 :    {=SUM(Input*Input)}

And filter

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E7

X

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fx

	A	B	C	D	E	F	G	H	I
1	Input	Square	Over30?						
2	1	1	FALSE						
3	2	4	FALSE		Sum of Squares over 30				
4	3	9	FALSE		1185				
5	4	16	FALSE						
6	5	25	FALSE		Sum of all Squares over 30				
7	6	36	TRUE						
8	7	49	TRUE						
9	8	64	TRUE						
10	9	81	TRUE						
11	10	100	TRUE						
12	11	121	TRUE						
13	12	144	TRUE						
14	13	169	TRUE						
15	14	196	TRUE						
16	15	225	TRUE						
17									
18									

UncleBob

READY

100%

E7 :    {=SUM(Input*Input*(Input*Input>30))}

UncleBob



ERROR

1

6

✕ ✓ f_x

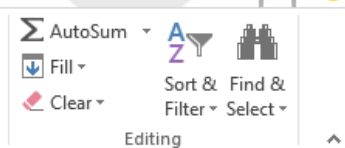
	A	B	C	D	E	F	G	H	I
1	Input								
2	1								
3	2								
4	3								
5	4								
6	5								
7	6								
8	7								
9	8								
10	9								
11	10								
12	11								
13	12								
14	13								
15	14								
16	15								
17									
18									

UncleBob **Errors**  

C2 :    =A2/B2

What is the datatype of DangerZone?

[illegible]



+ is lifted and applied to only the ints

UncleBob **Errors** (+)

Let's do some
real
programming!

```
252     ...changePhotoDescription( cell ){
253     }
254
255     function updatePhotoDescription() {
256         if (descriptions.length > (page * 9) + 1) {
257             document.getElementById( 'bigimage' )
258         }
259     }
260
261     function updateAllImages() {
262         var i = 1;
263         while (i < 10) {
264             var elementId = 'foto' + i;
265             var elementIdBig = 'bigimage' + i;
266             if (page * 9 + i - 1 < photos.length) {
267                 document.getElementById( elementId ).src = 'images/min/' + photos[i-1].src;
268                 document.getElementById( elementIdBig ).src = 'images/web/' + photos[i-1].src;
269             } else {
270                 document.getElementById( elementId ).src = '';
271             }
272         }
273     }
274 }
```

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POWERPIVOT

Felienne Hermans

Insert Delete Format

Clear

Sort & Find & Filter Select

Money in a maze

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	33	59	92	97	80	25	71	67	29	36	76	22	58	14	42			
2	26	2	87	64	40	76	70	75	24	19	94	86	87	40	25			
3	26	21	57	63	100	96	21	82	22	93	15	57	49	81	73			
4	68	55	11	67	46	73	44	32	84	100	51	87	18	75	82			
5	80	41	36	11	43	74	39	93	35	53	73	59	27	8	30			
6	28	86	21	75	69	27	41	88	84	83	75	90	60	11	12			
7	77	87	0	59	35	5	79	37	45	2	29	4	99	4	43			
8	55	91	69	24	9	67	84	100	99	41	29	62	65	27	87			
9	30	27	12	86	21	8	40	81	81	39	56	82	40	36	79			
10	72	6	94	64	51	42	97	93	74	1	70	97	68	42	72			
11	0	16	20	11	1	59	48	41	87	51	53	35	25	46	21			
12	34	57	0	98	86	30	69	25	82	84	86	2	17	67	25			
13	88	100	23	72	12	73	51	47	4	61	44	44	49	53	27			
14	95	31	31	39	55	64	61	52	41	33	86	0	40	48	90			
15	79	3	62	88	27	93	29	0	91	24	17	49	2	68	33			
16																		
17																		

Maze

100%

Money in a maze

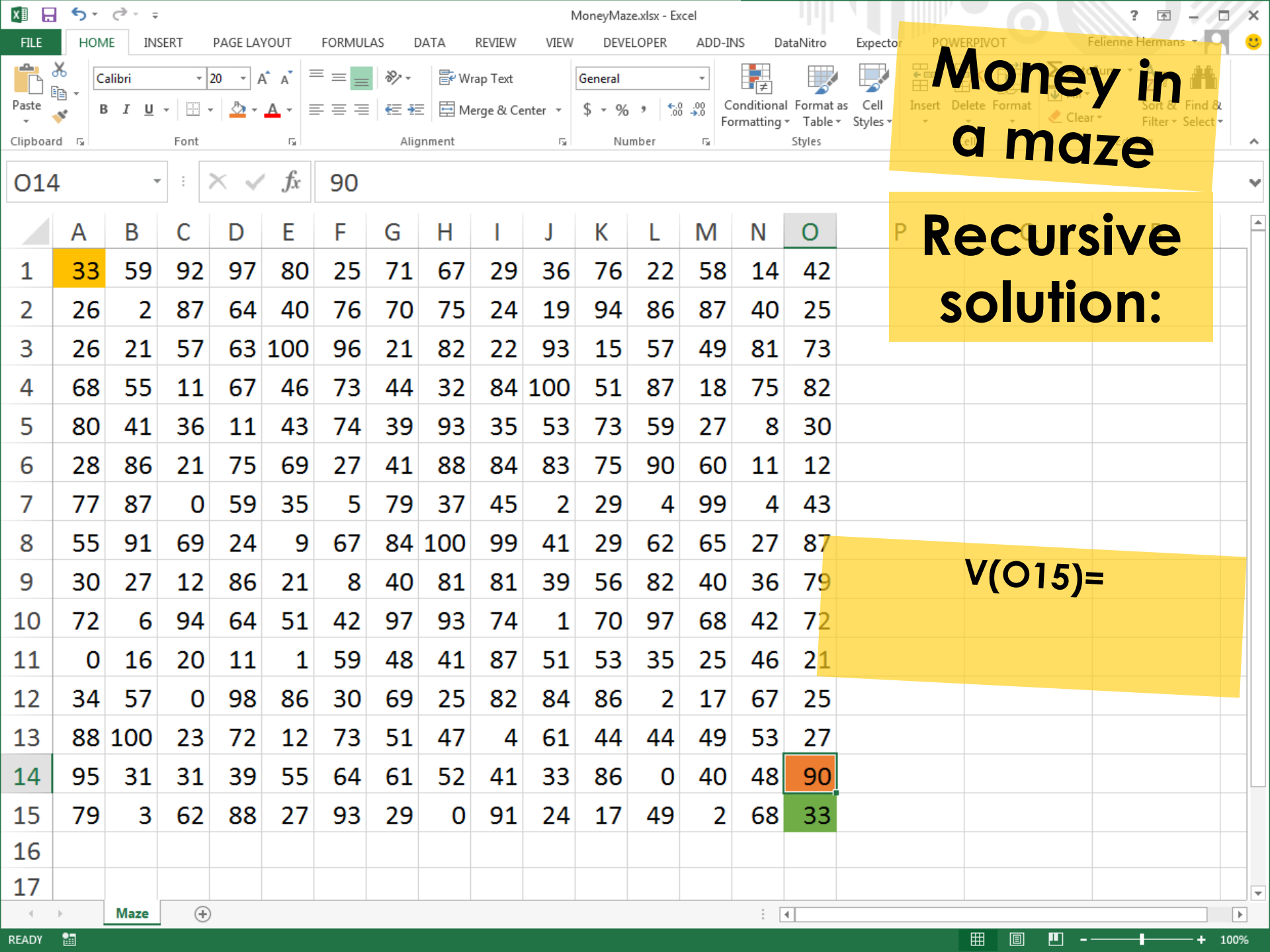
Recursive solution:

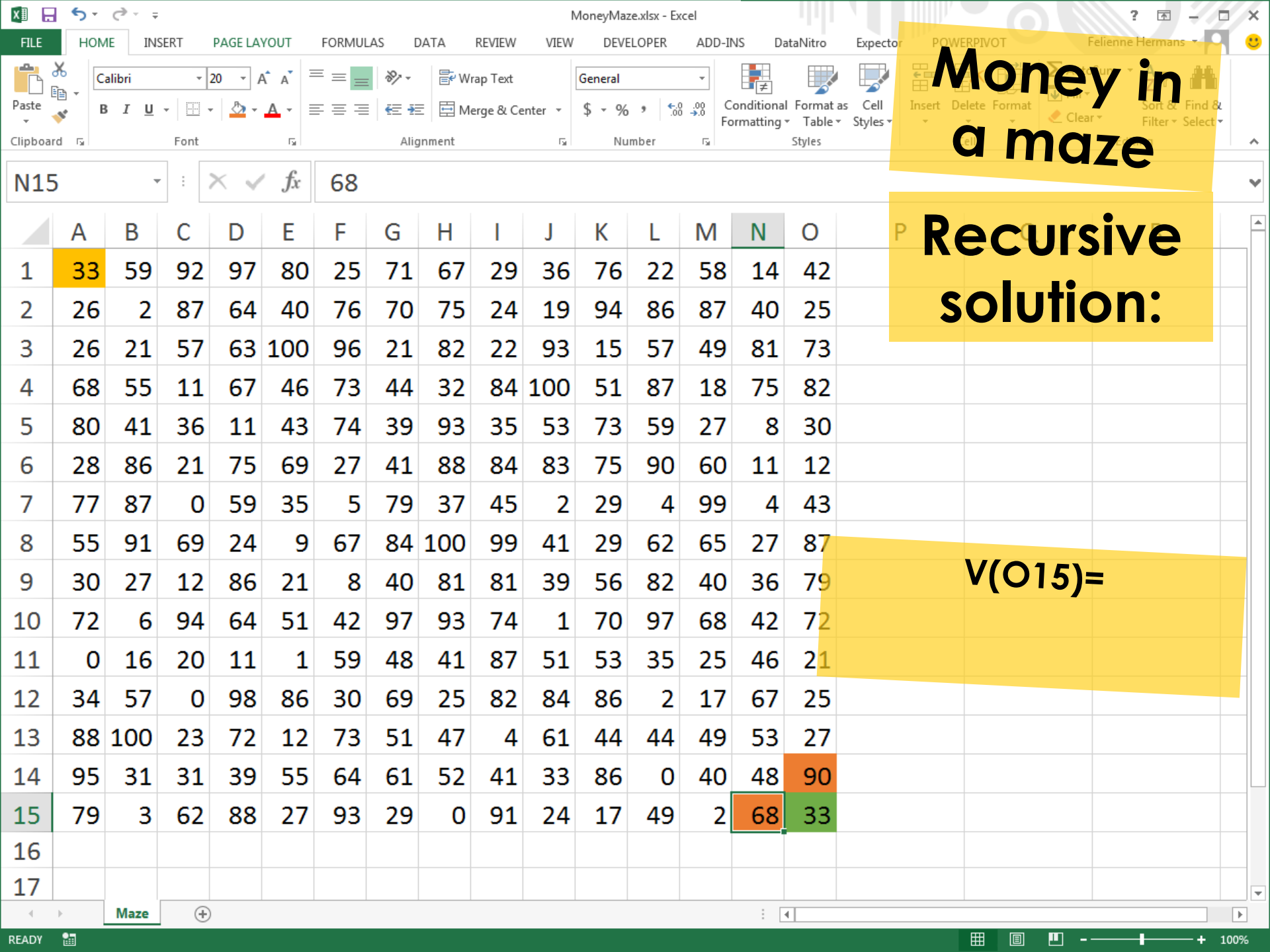
[illegible]

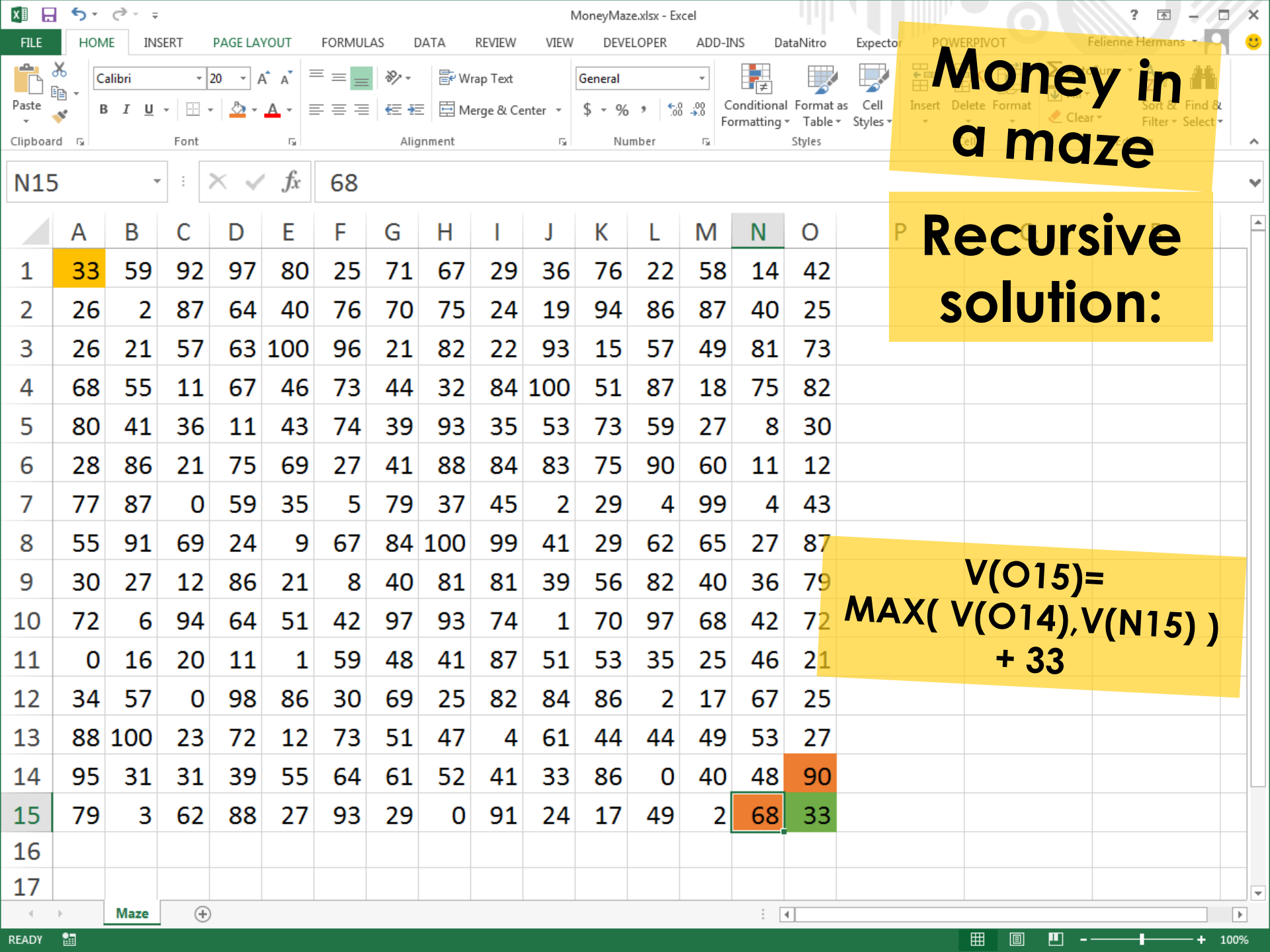
Money in a maze

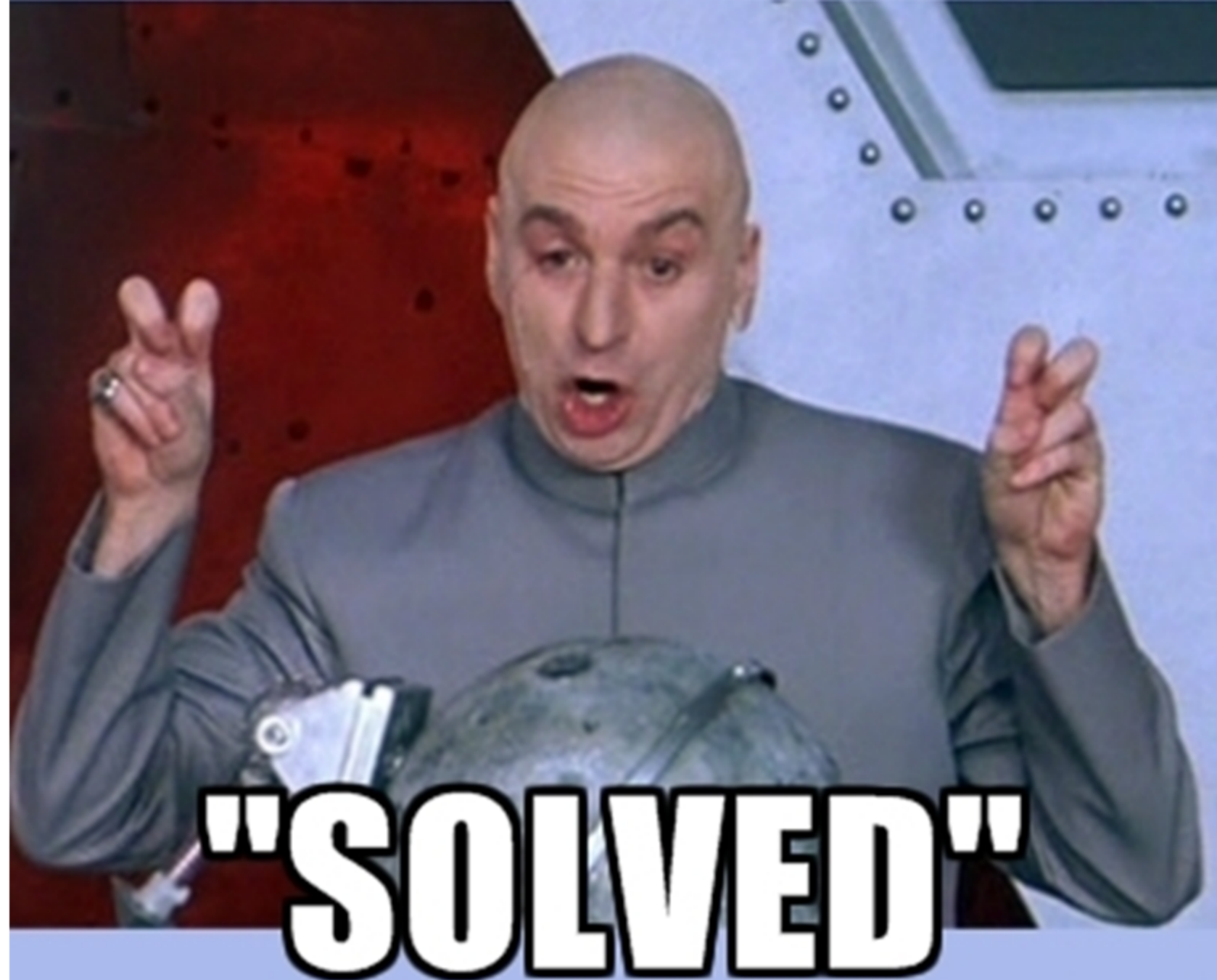
Recursive solution:

$$V(O15)=$$
[illegible]









MoneyMaze.xlsx - Excel

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Money in a maze

N15

68

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	33	59	92	97	80	25	71	67	29	36	76	22	58	14	42			
2	26	2	87	64	40	76	70	75	24	19	94	86	87	40	25			
3	26	21	57	63	100	96	21	82	22	93	15	57	49	81	73			
4	68	55	11	67	46	73	44	32	84	100	51	87	18	75	82			
5	80	41	36	11	43	74	39	93	35	53	73	59	27	8	30			
6	28	86	21	75	69	27	41	88	84	83	75	90	60	11	12			
7	77	87	0	59	35	5	79	37	45	2	29	4	99	4	43			
8	55	91	69	24	9	67	84	100	99	41	29	62	65	27	87			
9	30	27	12	86	21	8	40	81	81	39	56	82	40	36	79			
10	72	6	94	64	51	42	97	93	74	1	70	97	68	42	72			
11	0	16	20	11	1	59	48	41	87	51	53	35	25	46	21			
12	34	57	0	98	86	30	69	25	82	84	86	2	17	67	25			
13	88	100	23	72	12	73	51	47	4	61	44	44	49	53	27			
14	95	31	31	39	55	64	61	52	41	33	86	0	40	48	90			
15	79	3	62	88	27	93	29	0	91	24	17	49	2	68	33			
16																		
17																		

Any problems?

Maze

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	33	59	92	97	80	25	71	67	29	36	76	22	58	14	42			
2	26	2	87	64	40	76	70	75	24	19	94	86	87	40	25			
3	26	21	57	63	100	96	21	82	22	93	15	57	49	81	73			
4	68	55	11	67	46	73	44	32	84	100	51	87	18	75	82			
5	80	41	36	11	43	74	39	93	35	53	73	59	27	8	30			
6	28	86	21	75	69	27	41	88	84	83	75	90	60	11	12			
7	77	87	0	59	35	5	79	37	45	2	29	4	99	4	43			
8	55	91	69	24	9	67	84	100	99	41	29	62	65	27	87			
9	30	27	12	86	21	8	40	81	81	39	56	82	40	36	79			
10	72	6	94	64	51	42	97	93	74	1	70	97	68	42	72			
11	0	16	20	11	1	59	48	41	87	51	53	35	25	46	21			
12	34	57	0	98	86	30	69	25	82	84	86	2	17	67	25			
13	88	100	23	72	12	73	51	47	4	61	44	44	49	53	27			
14	95	31	31	39	55	64	61	52	41	33	86	0	40	48	90			
15	79	3	62	88	27	93	29	0	91	24	17	49	2	68	33			
16																		
17																		

Maze

Money in a maze

Any problems?

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POWERPIVOT

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Money in a maze

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	33	59	92	97	80	25	71	67	29	36	76	22	58	14	42			
2	26	2	87	64	40	76	70	75	24	19	94	86	87	40	25			
3	26	21	57	63	100	96	21	82	22	93	15	57	49	81	73			
4	68	55	11	67	46	73	44	32	84	100	51	87	18	75	82			
5	80	41	36	11	43	74	39	93	35	53	73	59	27	8	30			
6	28	86	21	75	69	27	41	88	84	83	75	90	60	11	12			
7	77	87	0	59	35	5	79	37	45	2	29	4	99	4	43			
8	55	91	69	24	9	67	84	100	99	41	29	62	65	27	87			
9	30	27	12	86	21	8	40	81	81	39	56	82	40	36	79			
10	72	6	94	64	51	42	97	93	74	1	70	97	68	42	72			
11	0	16	20	11	1	59	48	41	87	51	53	35	25	46	21			
12	34	57	0	98	86	30	69	25	82	84	86	2	17	67	25			
13	88	100	23	72	12	73	51	47	4	61	44	44	49	53	27			
14	95	31	31	39	55	64	61	52	41	33	86	0	40	48	90			
15	79	3	62	88	27	93	29	0	91	24	17	49	2	68	33			
16																		
17																		

Works, but is expensive

Maze

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Money in a maze

O13

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	33	59	92	97	80	25	71	67	29	36	76	22	58	14	42			
2	26	2	87	64	40	76	70	75	24	19	94	86	87	40	25			
3	26	21	57	63	100	96	21	82	22	93	15	57	49	81	73			
4	68	55	11	67	46	73	44	32	84	100	51	87	18	75	82			
5	80	41	36	11	43	74	39	93	35	53	73	59	27	8	30			
6	28	86	21	75	69	27	41	88	84	83	75	90	60	11	12			
7	77	87	0	59	35	5	79	37	45	2	29	4	99	4	43			
8	55	91	69	24	9	67	84	100	99	41	29	62	65	27	87			
9	30	27	12	86	21	8	40	81	81	39	56	82	40	36	79			
10	72	6	94	64	51	42	97	93	74	1	70	97	68	42	72			
11	0	16	20	11	1	59	48	41	87	51	53	35	25	46	21			
12	34	57	0	98	86	30	69	25	82	84	86	2	17	67	25			
13	88	100	23	72	12	73	51	47	4	61	44	44	49	53	27			
14	95	31	31	39	55	64	61	52	41	33	86	0	40	48	90			
15	79	3	62	88	27	93	29	0	91	24	17	49	2	68	33			
16																		
17																		

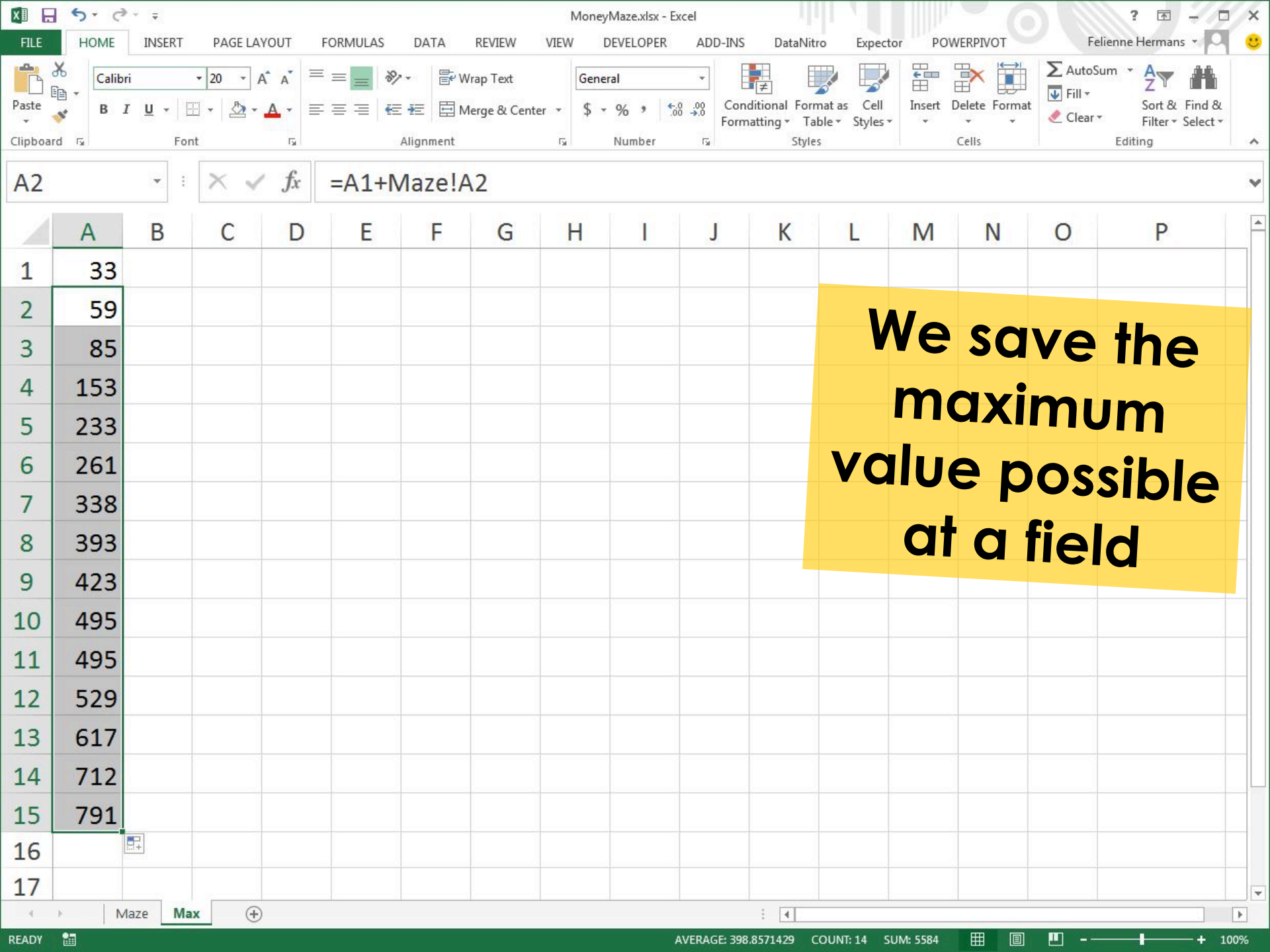
MoneyMaze.xlsx - Excel

READY

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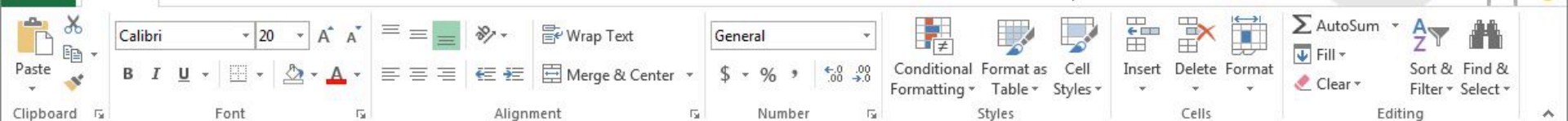
We can use 'dynamic programming'

MoneyMaze.xlsx - Excel																
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		B I U			Merge & Center			\$ % ' .00 .00					Insert Delete Format		AutoSum Fill Clear	
															Sort & Filter Find & Select	



B1 59

[illegible]



B1 :    =A1+Maze!B1 

[illegible]

◀
▶
Maze
Max
⊕
⋮
◀

▶

SUM :    =max(B1,A2)+

[illegible]

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Felienne Hermans


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
Calibri20


B*I*U






Alignment





Wrap Text





Merge & Center

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=MAX(B1,A2)+Maze!B2

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	33	92	184	281	361	386	457	524	553	589	665	687	745	759	801	
2	59	94														
3	85															
4	153															
5	233															
6	261															
7	338															
8	393															
9	423															
10	495															
11	495															
12	529															
13	617															
14	712															
15	791															
16																
17																

MazeMax

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Navigation icons: back, forward, search, and a search bar.

MoneyMaze.xlsx - Excel

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C

```
#include <stdio.h>
#include <math.h>

#define max(x,y) ((x) > (y) ? (x) : (y))

int main(void)
{
    const int len = sizeof(tri) / sizeof(tri[0]);
    const int base = (sqrt(8*len + 1) - 1) / 2;
    int step = base - 1;
    int stepc = 0;

    int i;
    for (i = len - base - 1; i >= 0; --i) {
        tri[i] += max(tri[i + step], tri[i + step + 1]);
        if (++stepc == step) {
            step--;
            stepc = 0;
        }
    }

    printf("%d\n", tri[0]);
    return 0;
}
```

C

```
#include <stdio.h>
#include <math.h>

#define max(x,y) ((x) > (y) ? (x) : (y))

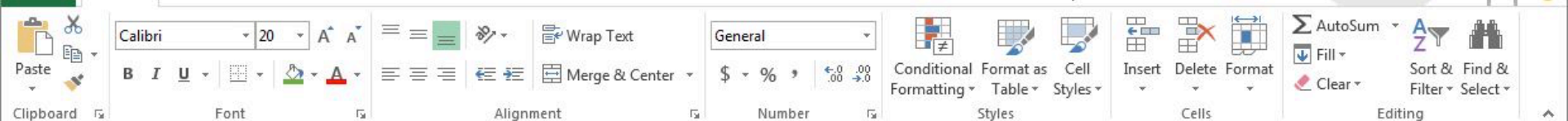
int main(void)
{
    const int len = sizeof(tri) / sizeof(tri[0]);
    const int base = (sqrt(8*len + 1) - 1) / 2;
    int step = base - 1;
    int stepc = 0;

    int i;
    for (i = len - base - 1; i >= 0; --i) {
        tri[i] += max(tri[i + step], tri[i + step + 1]);
        if (++stepc == step) {
            step--;
            stepc = 0;
        }
    }

    printf("%d\n", tri[0]);
    return 0;
}
```

Haskell

```
parse = map (map read . words) . lines
f x y z = x + max y z
g xs ys = zipWith3 f xs ys $ tail ys
solve = head . foldr1 g
main = readFile "triangle.txt" >>= print . solve . parse
```

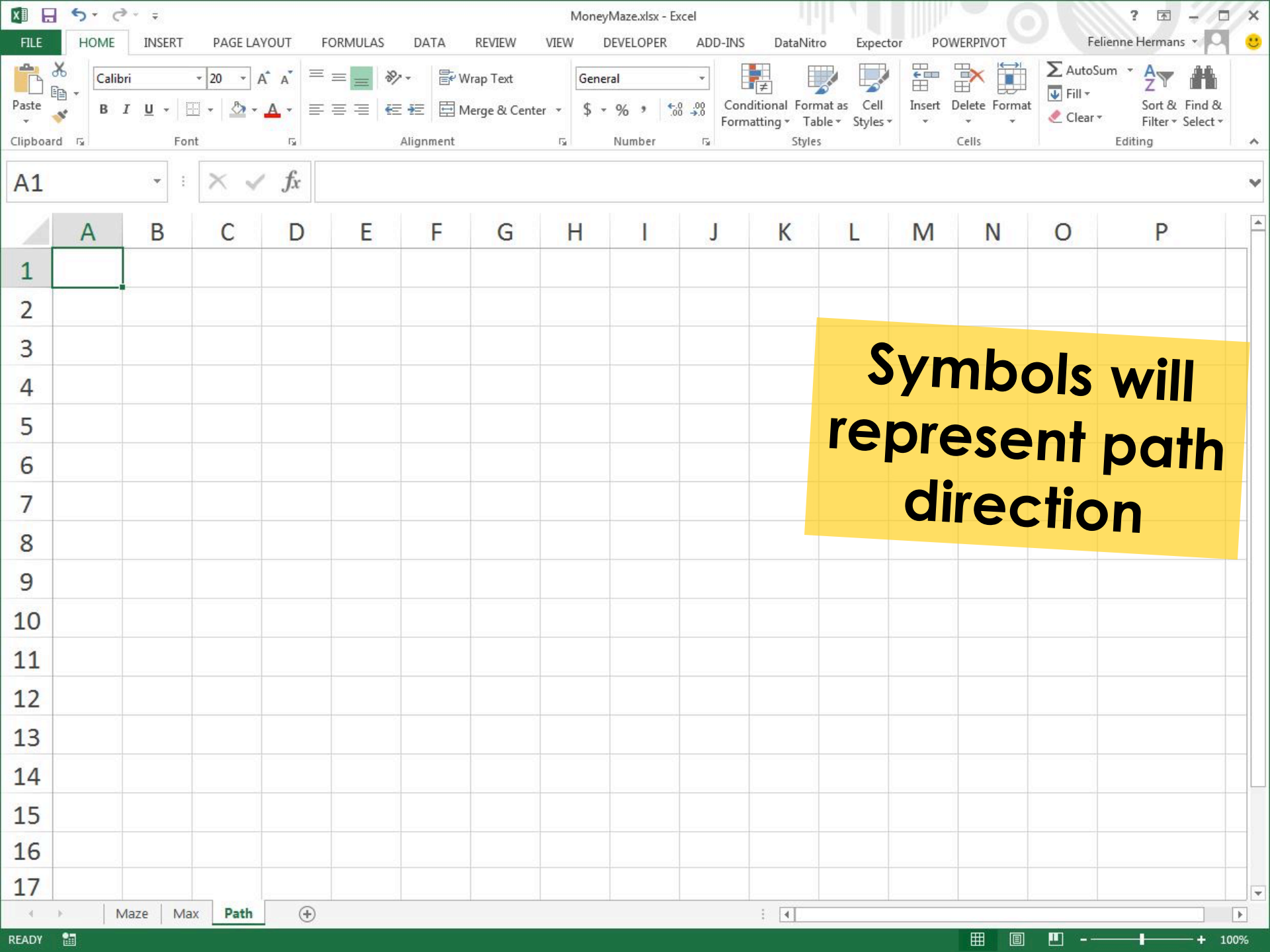



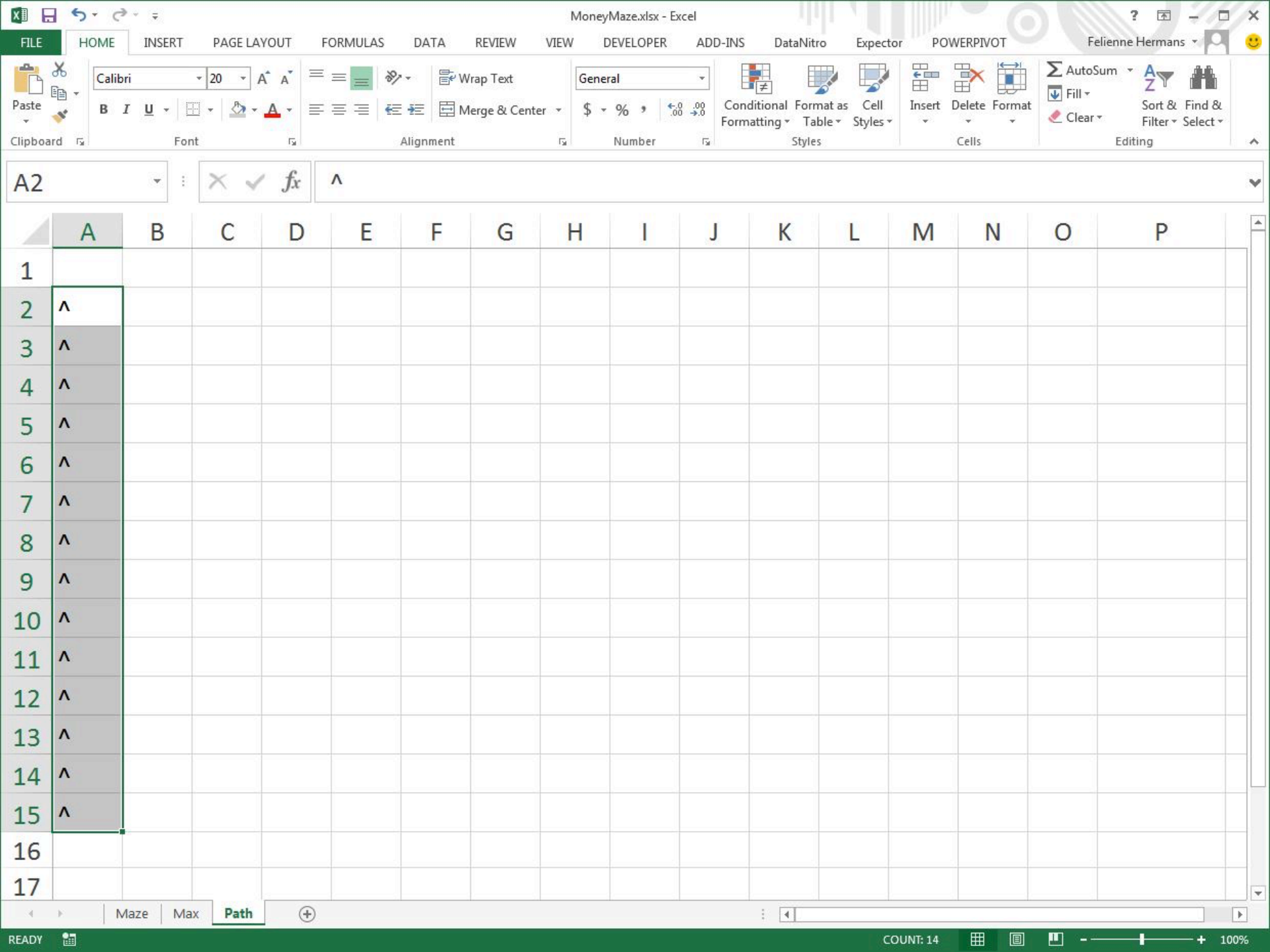
O15 =MAX(O14,N15)+Maze!O15

[illegible]

◀ ▶ Maze **Max** (+) : ◀ ▶

◀ ▶ Maze **Max** (+) : ◀ ▶





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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1		<	<	<	<	<	<	<	<	<	<	<	<	<	<	
2	^															
3	^															
4	^															
5	^															
6	^															
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Maze

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O15

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fx

=IF(Max!O14>Max!N15,"^","<")

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1		<	<	<	<	<	<	<	<	<	<	<	<	<	<	
2	^															
3	^															
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7	^															
8	^															
9	^															
10	^															
11	^															
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15	^														^	
16																
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Maze

Max

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O15 : \times \checkmark f_x =IF(Max!O14>Max!N15,"^","<")

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1		<	<	<	<	<	<	<	<	<	<	<	<	<	<	
2	^	^	^	^	^	<	<	<	<	<	<	<	<	<	<	
3	^	^	^	^	<	<	<	<	<	<	<	^	^	<	<	
4	^	<	^	^	^	^	<	<	<	<	<	<	<	<	<	
5	^	<	^	^	^	^	<	<	<	^	<	^	<	^	^	
6	^	^	^	^	^	^	^	^	<	<	<	<	<	<	<	
7	^	^	<	^	^	^	^	^	^	^	^	^	^	<	<	
8	^	^	<	^	^	^	^	^	<	<	<	^	^	<	<	
9	^	^	^	^	<	^	^	^	^	<	<	<	^	<	^	
10	^	^	^	^	<	^	^	^	^	<	^	^	^	<	^	
11	^	^	^	^	^	^	^	^	^	<	<	^	^	^	^	
12	^	^	^	^	<	<	^	^	^	<	<	<	<	^	^	
13	^	^	<	^	^	^	^	^	^	^	^	<	<	<	<	
14	^	^	<	^	<	^	^	^	^	^	^	<	^	^	<	
15	^	<	^	^	<	^	^	^	^	^	^	<	<	^	^	
16																
17																

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N14

=IF(Max!N13>Max!M14,"^","<")

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1		<	<	<	<	<	<	<	<	<	<	<	<	<	<	
2	^	^	^	^	^	<	<	<	<	<	<	<	<	<	<	
3	^	^	^	^	<	<	<	<	<	<	<	^	^	<	<	
4	^	<	^	^	^	^	<	<	<	<	<	<	<	<	<	
5	^	<	^	^	^	^	<	<	<	^	<	^	<	^	^	
6	^	^	^	^	^	^	^	^	<	<	<	<	<	<	<	
7	^	^	<	^	^	^	^	^	^	^	^	^	^	<	<	
8	^	^	<	^	^	^	^	^	<	<	<	^	^	<	<	
9	^	^	^	^	<	^	^	^	^	<	<	<	^	<	^	
10	^	^	^	^	<	^	^	^	^	<	^	^	^	<	^	
11	^	^	^	^	^	^	^	^	^	<	<	^	^	^	^	
12	^	^	^	^	<	<	^	^	^	<	<	<	<	^	^	
13	^	^	<	^	^	^	^	^	^	^	^	<	<	<	<	
14	^	^	<	^	<	^	^	^	^	^	^	<	^	^	<	
15	^	<	^	^	<	^	^	^	^	^	^	<	<	^	^	
16																
17																

MazeMaxPath

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N13 : =IF(Max!N12>Max!M13,"^","<")

[illegible]

◀ ▶ Maze Max Path (+) : ◀ ▶

O14 : $\text{=IF(O15="^",IF(Max!O13>Max!N14,"^", "<"), "")}$

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1		<	<	<	<	<	<	<	<	<	<	<	<	<	<	
2	^			^												
3	^			^												
4	^			^												
5	^			^			<	<								
6	^			^			^	^								
7	^			^			^	^								
8	^			^			^	^	<							
9	^			^			^	^	^							
10	^			^			^	^	^							
11	^			^			^	^	^							
12	^			^		<	^	^	^	<	<					
13	^			^		^	^	^	^	^	^			<		
14	^		<	^		^	^	^	^	^	^			^	<	
15	^	<	^	^	<	^	^	^	^	^	^	<	<	^	^	
16																
17																

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fx

=IF(M14="^",IF(Max!M12>Max!L13,"^","<"),"")

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1		<	<	<	<	<	<	<	<	<	<	<	<	<	<	
2	^			^												
3	^			^												
4	^			^												
5	^			^			<	<								
6	^			^			^	^								
7	^			^			^	^								
8	^			^			^	^	<							
9	^			^			^	^	^							
10	^			^			^	^	^							
11	^			^			^	^	^							
12	^			^		<	^	^	^	<	<					
13	^			^		^	^	^	^	^	^			<		
14	^		<	^		^	^	^	^	^	^			^	<	
15	^	<	^	^	<	^	^	^	^	^	^	<	<	^	^	
16																
17																



Maze

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SUM :    =IF(OR(N13="<",M14="^"),IF(Max!M12>Max!L13,"^","<"),"")

[illegible]

[illegible]

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N15

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=IF(OR(O15="<",N16="^"),IF(Max!N14>Max!M15,"^","<"),"")

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1		<	<	<	<	<	<	<	<	<	<	<	<	<	<	
2	^			^												
3	^			^	<	<										
4	^					^										
5	^					^	<	<								
6	^							^								
7	^							^								
8	^							^	<							
9	^								^							
10	^								^							
11	^								^							
12	^								^	<	<					
13	^										^	<	<	<		
14	^													^	<	
15	^														^	
16																
17																

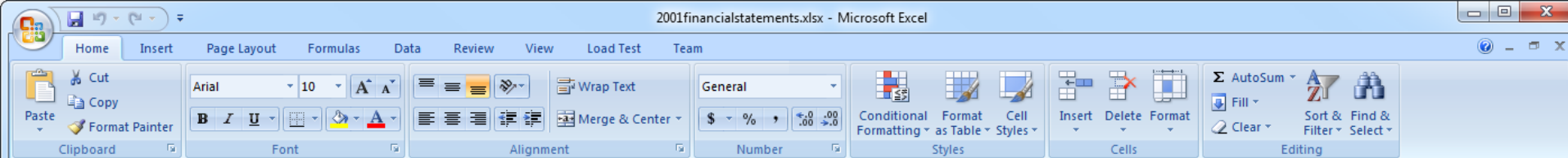
MazeMaxPath

COUNT: 182

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Spreadsheets are code





	A	B	C	D	
1	Consolidated Statements of Shareholders' Equity				
2	[DOLLARS IN THOUSANDS]				
3					
4					
5					
6					
7		Common Shares		Additional	
8		Number	Par Value	Capital	
9	Balance, January 1, 1999	69,494,483	\$ 86,868	\$ 43,281	\$
10					
11	Net income				
12	Translation adjustment				
13	Pensions				
14	Unrealized loss on investment securities				
15	Other comprehensive income				
16	Comprehensive income				
17	Stock options exercised	108,104	134	1,918	
18	Unearned compensation	149,799	188	3,933	
19	Performance shares	20,397	26	686	
20	Procomp and Nexus acquisitions	1,710,214	2,138	37,351	
21	Dividends declared and paid				
22	Treasury shares				
23					
24	Balance, December 31, 1999	71,482,997	\$ 89,354	\$ 87,169	\$
25	Net income				
26	Translation adjustment				
27	Pensions				
28	Unrealized loss on investment securities				
29	Other comprehensive loss				
30	Comprehensive income				
31	Stock options exercised	273,238	343	5,444	
32	Unearned compensation	247,635	308	5,583	
33	Performance shares	15,335	19	334	
34	Dividends declared and paid				
35	Treasury shares				
36					
37	Balance, December 31, 2000	536,208	\$ 90,024	\$ 98,530	\$
38	Net income				
39	Translation adjustment				
40	Pensions				
41	Unrealized gain on investment securities				
42	Other comprehensive loss				
43	Comprehensive income				
44	Stock options exercised	176,395	221	4,860	
45	Unearned compensation				
46	Dividends declared and paid				
47	Treasury shares				
48					
49	Balance, December 31, 2001	712,603	\$ 90,245	\$ 103,390	\$
50					
51					

```
private static string HashRow(string tableName, Record rec
```

```
{
```

```
    int fieldCount = record.GetFieldCount();
```

```
    StringBuilder rowHash = new StringBuilder("|");
```

```
    for (int i = 1; i <= fieldCount; i++)
```

```
    {
```

```
        if (record.IsNull(i))
```

```
        {
```

```
            rowHash.Append("null|");
```

```
        }
```

```
    else
```

```
    {
```

```
        // skip the value of ProductCode
```

```
        if (tableName == "Property"
```

```
            && i == 2
```

```
            && "|ProductCode|" == rowHash.ToString())
```

```
        {
```

```
            continue;
```

```
        }
```

```
        else if (sequenceColumn == i) // skip seq
```

```
        {
```

```
            continue;
```

```
        }
```

```
        rowHash.Append(record.GetString(i));
```

```
        rowHash.Append(",");
```

```
    }
```

```
    rowHash.Append(record.GetString(i));
```

```
    }
```

```
    catch // assume binary
```

```
    {
```

```
        rowHash.Append("binary|");
```

```
    }
```

```
}
```

```
}
```

```
}
```

```
}
```

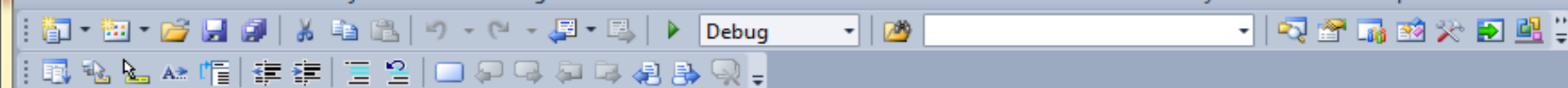
```
}
```

```
return rowHash.ToString();
```

So if spreadsheets are code, can we apply software engineering methods?



In software, tools have been created to help programmers understand code



Form1.cs x Form1.cs [Design]

Data Sources WindowsFormsApplication1.Form1

Mu(int x, ref int y)

```
using System;
using System.Collections.Generic;
using System.ComponentModel;
using System.Data;
using System.Drawing;
using System.Linq;
using System.Text;
using System.Windows.Forms;

namespace WindowsFormsApplication1
{
    public partial class Form1 : Form
    {
        public Form1()
        {
            InitializeComponent();
        }

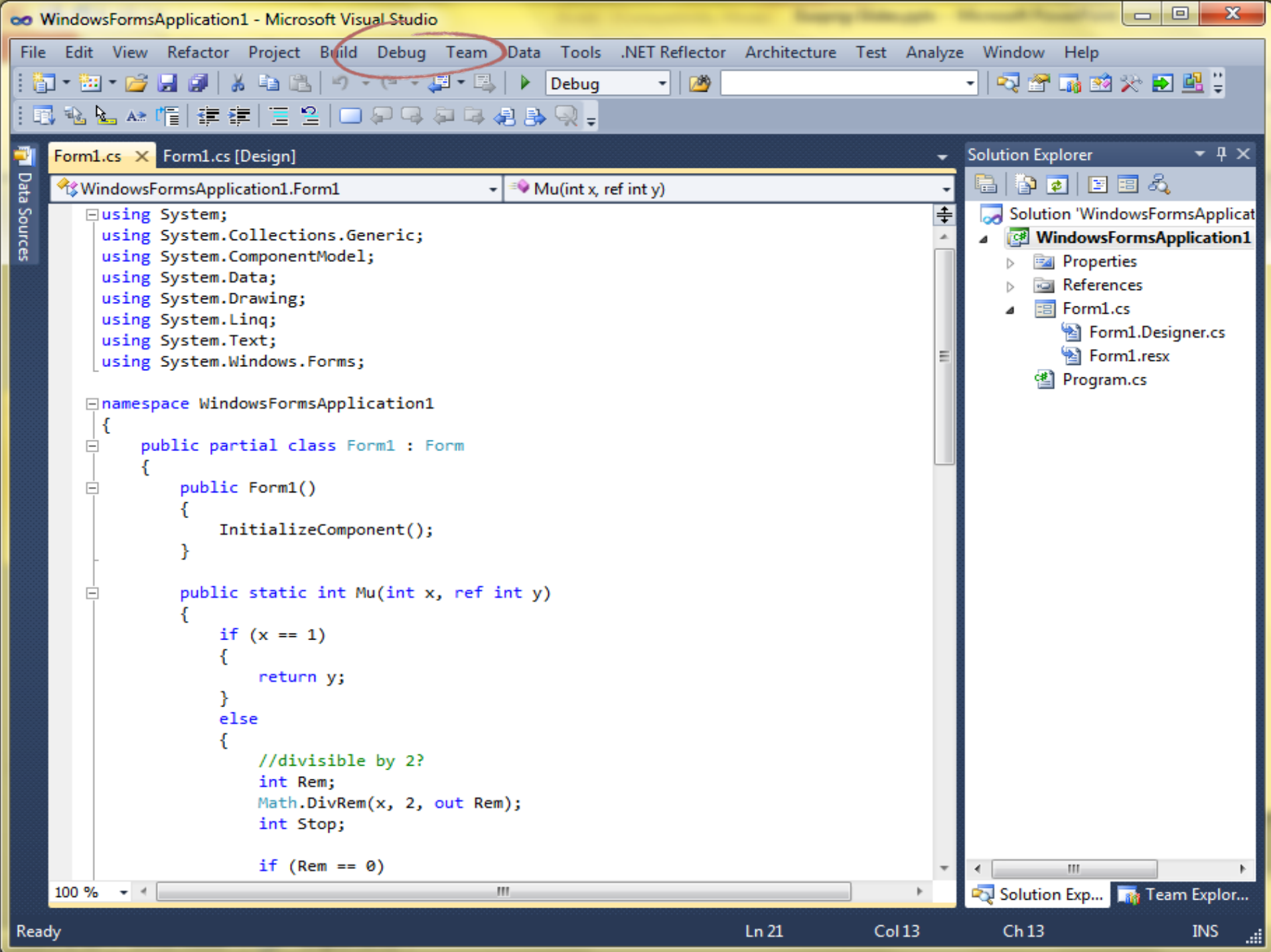
        public static int Mu(int x, ref int y)
        {
            if (x == 1)
            {
                return y;
            }
            else
            {
                //divisible by 2?
                int Rem;
                Math.DivRem(x, 2, out Rem);
                int Stop;

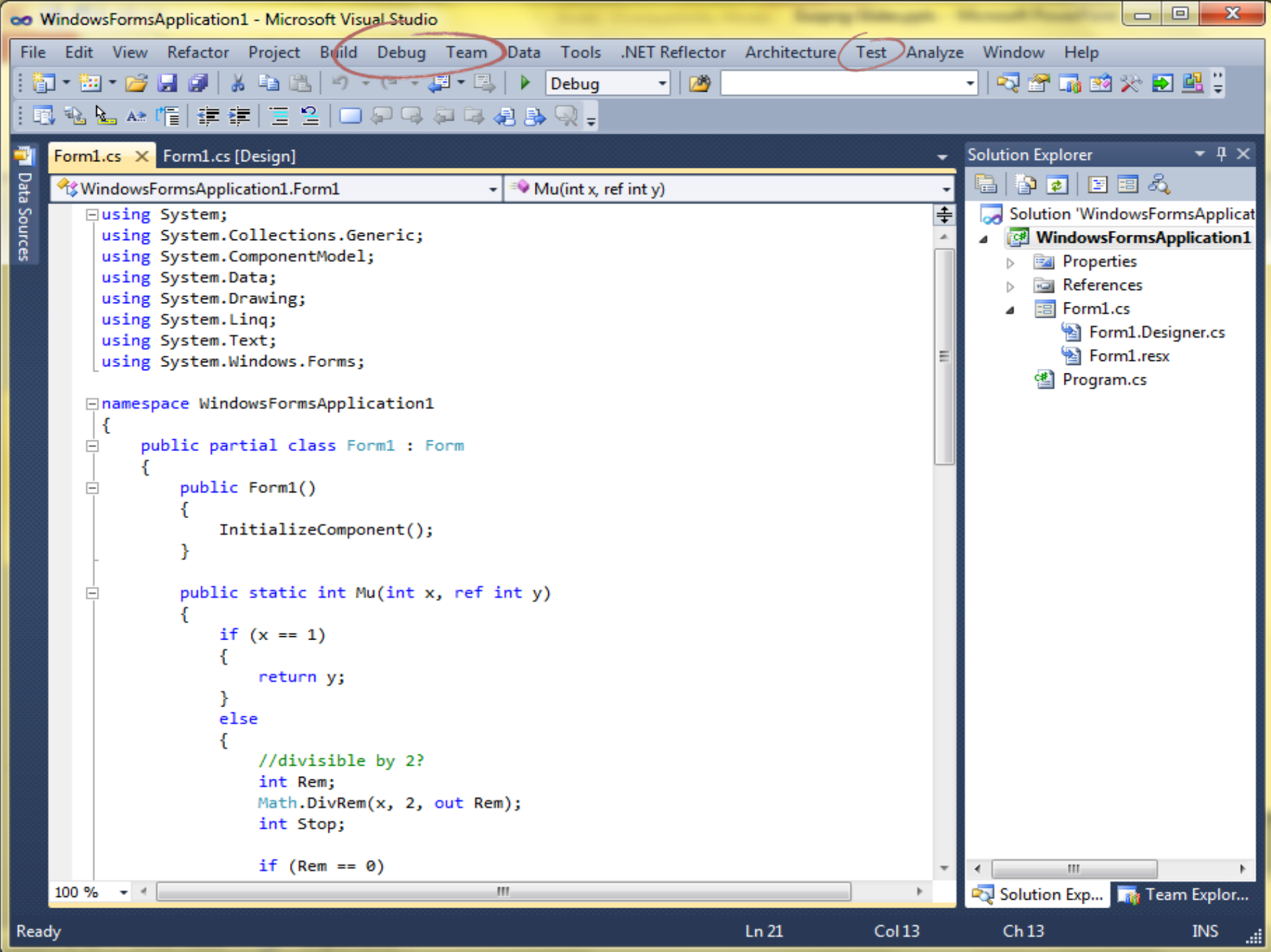
                if (Rem == 0)
```

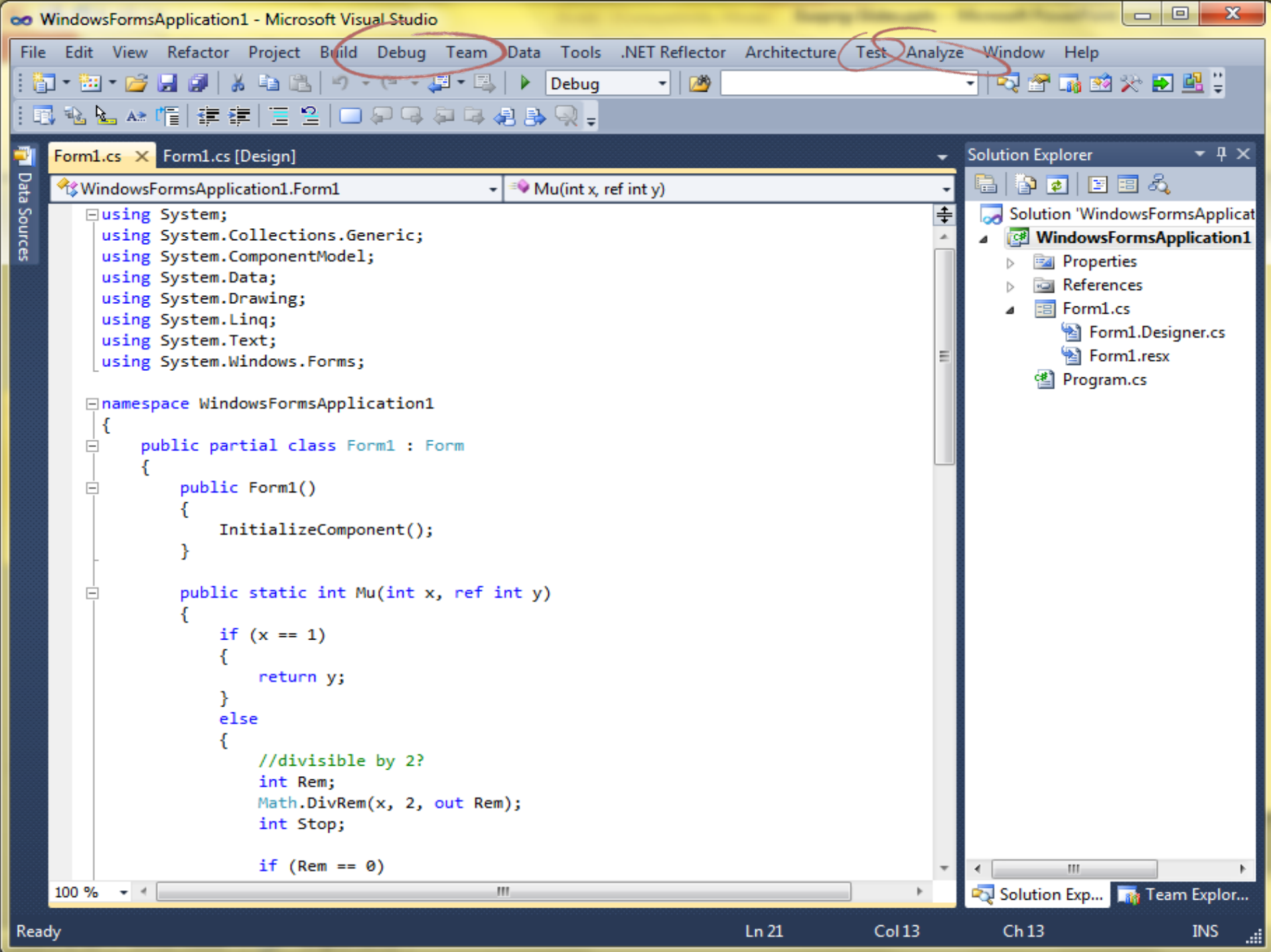
Solution Explorer

```
Solution 'WindowsFormsApplicat
WindowsFormsApplication1
  Properties
  References
  Form1.cs
    Form1.Designer.cs
    Form1.resx
  Program.cs
```

100 %







AF52												
	A	B	C	D	E	F	G	H	I	J	K	L
1	Consolidated Statements of Shareholders' Equity											
2	[DOLLARS IN THOUSANDS]											
3												
4												
5												
6								Accumulated				
7								Other				
8		Common Shares		Additional	Retained	Treasury	Comprehensive	Comprehensive				
9		Number	Par Value	Capital	Earnings	Shares	Income (Loss)	Income (Loss)	Other	Total		
10	Balance, January 1, 1999	69,494,483	\$ 86,868	\$ 43,281	\$ 604,227	\$ (21,902)		\$ (12,802)	\$ (549)	\$ 699,123		
11	Net income				128,856		\$ 128,856			128,856		
12	Translation adjustment						9,558			9,558		
13	Pensions						614			614		
14	Unrealized loss on investment securities						(3,235)			(3,235)		
15	Other comprehensive income						6,937	6,937				
16	Comprehensive income						\$ 135,793					
17	Stock options exercised	108,104	134	1,918						2,052		
18	Unearned compensation	149,799	188	3,933					(3,485)	636		
19	Performance shares	20,397	26	686						712		
20	Procomp and Nexus acquisitions	1,710,214	2,138	37,351		9,487				48,976		
21	Dividends declared and paid				(41,668)					(41,668)		
22	Treasury shares					(1,229)				(1,229)		
23												
24	Balance, December 31, 1999	71,482,997	\$ 89,354	\$ 87,169	\$ 691,415	\$ (13,644)		\$ (5,865)	\$ (4,034)	\$ 844,395		
25	Net income				136,919		\$ 136,919			136,919		
26	Translation adjustment						(7,904)			(7,904)		
27	Pensions						1,507			1,507		
28	Unrealized loss on investment securities						(396)			(396)		
29	Other comprehensive loss						(6,793)	(6,793)				
30	Comprehensive income						\$ 130,126					
31	Stock options exercised	273,238	343	5,444						5,787		
32	Unearned compensation	247,635	308	5,583					(3,915)	1,976		
33	Performance shares	15,335	19	334						353		
34	Dividends declared and paid				(44,271)					(44,271)		
35	Treasury shares					(2,300)				(2,300)		
36												
37	Balance, December 31, 2000	536,208	\$ 90,024	\$ 98,530	\$ 784,063	\$ (15,944)		\$ (12,658)	\$ (7,949)	\$ 936,066		
38	Net income				66,893		\$ 66,893			66,893		
39	Translation adjustment						(47,373)			(47,373)		
40	Pensions						(1,628)			(1,628)		
41	Unrealized gain on investment securities						1,213			1,213		
42	Other comprehensive loss						(47,788)	(47,788)				
43	Comprehensive income						\$ 19,105					
44	Stock options exercised	176,395	221	4,860						5,081		
45	Unearned compensation								1,412	1,412		
46	Dividends declared and paid				(45,774)					(45,774)		
47	Treasury shares					(12,780)				(12,780)		
48												
49	Balance, December 31, 2001	712,603	\$ 90,245	\$ 103,390	\$ 805,182	\$ (28,724)		\$ (60,446)	\$ (6,537)	\$ 903,110		
50												
51												

AF52												
	A	B	C	D	E	F	G	H	I	J	K	L
1	Consolidated Statements of Shareholders' Equity											
2	[DOLLARS IN THOUSANDS]											
3												
4												
5												
6								Accumulated				
7		Common Shares		Additional	Retained	Treasury	Comprehensive	Comprehensive	Other			
8		Number	Par Value	Capital	Earnings	Shares	Income (Loss)	Income (Loss)	Other	Total		
9	Balance, January 1, 1999	69,494,483	\$ 86,868	\$ 43,281	\$ 604,227	\$ (21,902)		\$ (12,802)	\$ (549)	\$ 699,123		
10												
11	Net income				128,856		\$ 128,856			128,856		
12	Translation adjustment						9,558			9,558		
13	Pensions						614			614		
14	Unrealized loss on investment securities						(3,235)			(3,235)		
15	Other comprehensive income						6,937	6,937				
16	Comprehensive income						\$ 135,793					
17	Stock options exercised	108,104	134	1,918						2,052		
18	Unearned compensation	149,799	188	3,933					(3,485)	636		
19	Performance shares	20,397	26	686						712		
20	Procomp and Nexus acquisitions	1,710,214	2,138	37,351		9,487				48,976		
21	Dividends declared and paid				(41,668)					(41,668)		
22	Treasury shares					(1,229)				(1,229)		
23												
24	Balance, December 31, 1999	71,482,997	\$ 89,354	\$ 87,169	\$ 691,415	\$ (13,644)		\$ (5,865)	\$ (4,034)	\$ 844,395		
25	Net income				136,919		\$ 136,919			136,919		
26	Translation adjustment						(7,904)			(7,904)		
27	Pensions						1,507			1,507		
28	Unrealized loss on investment securities						(396)			(396)		
29	Other comprehensive loss						(6,793)	(6,793)				
30	Comprehensive income						\$ 130,126					
31	Stock options exercised	273,238	343	5,444						5,787		
32	Unearned compensation	247,635	308	5,583					(3,915)	1,976		
33	Performance shares	15,335	19	334						353		
34	Dividends declared and paid				(44,271)					(44,271)		
35	Treasury shares					(2,300)				(2,300)		
36												
37	Balance, December 31, 2000	536,208	\$ 90,024	\$ 98,530	\$ 784,063	\$ (15,944)		\$ (12,658)	\$ (7,949)	\$ 936,066		
38	Net income				66,893		\$ 66,893			66,893		
39	Translation adjustment						(47,373)			(47,373)		
40	Pensions						(1,628)			(1,628)		
41	Unrealized gain on investment securities						1,213			1,213		
42	Other comprehensive loss						(47,788)	(47,788)				
43	Comprehensive income						\$ 19,105					
44	Stock options exercised	176,395	221	4,860						5,081		
45	Unearned compensation								1,412	1,412		
46	Dividends declared and paid				(45,774)					(45,774)		
47	Treasury shares					(12,780)				(12,780)		
48												
49	Balance, December 31, 2001	712,603	\$ 90,245	\$ 103,390	\$ 805,182	\$ (28,724)		\$ (60,446)	\$ (6,537)	\$ 903,110		
50												
51												

AF52												
	A	B	C	D	E	F	G	H	I	J	K	L
1	Consolidated Statements of Shareholders' Equity											
2	[DOLLARS IN THOUSANDS]											
3												
4												
5												
6								Accumulated				
7		Common Shares		Additional	Retained	Treasury	Comprehensive	Comprehensive	Other			
8		Number	Par Value	Capital	Earnings	Shares	Income (Loss)	Income (Loss)	Other	Total		
9	Balance, January 1, 1999	69,494,483	\$ 86,868	\$ 43,281	\$ 604,227	\$ (21,902)		\$ (12,802)	\$ (549)	\$ 699,123		
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25	Net income				136,919		\$ 136,919			136,919		
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27	Pensions						1,507			1,507		
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50												
51												

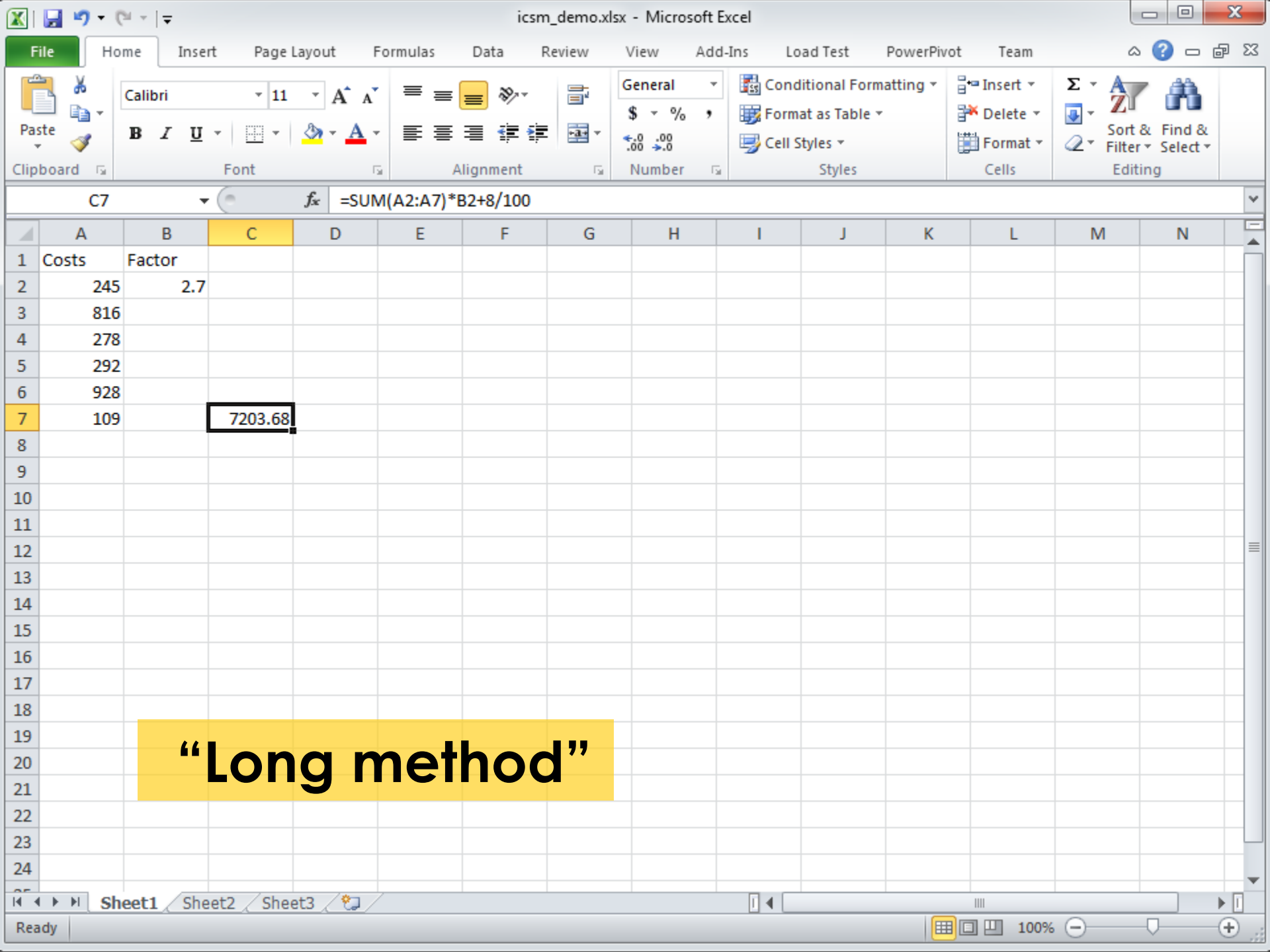
AF52												
	A	B	C	D	E	F	G	H	I	J	K	L
1	Consolidated Statements of Shareholders' Equity											
2	[DOLLARS IN THOUSANDS]											
3												
4												
5												
6								Accumulated				
7		Common Shares		Additional	Retained	Treasury	Comprehensive	Comprehensive	Other			
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43	Comprehensive income						\$ 19,105					
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50												
51												

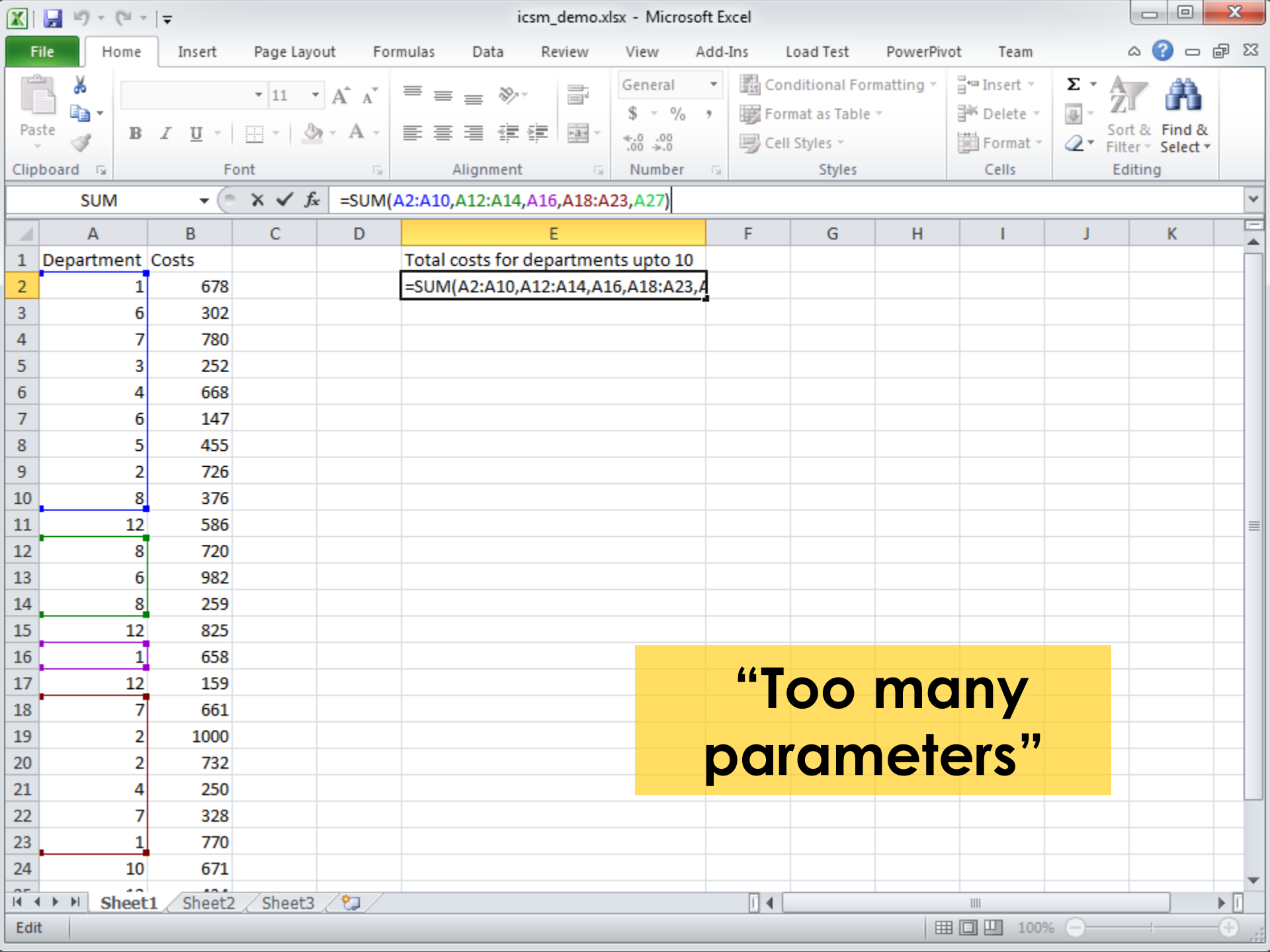


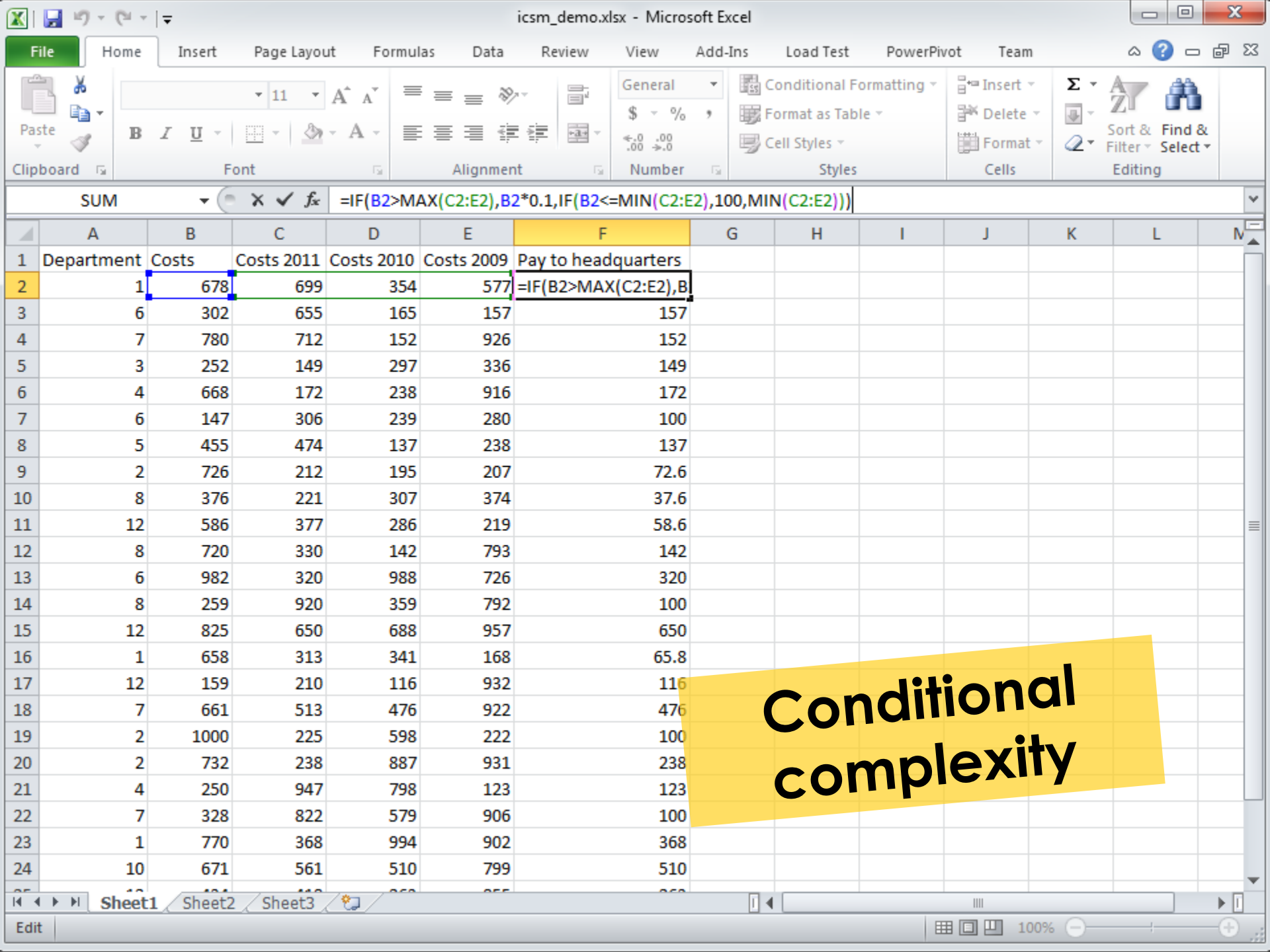
Because spreadsheets are so similar to code, users can benefit from SE methods

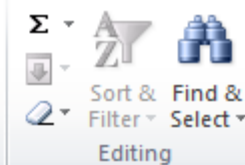


**Like “code smells”
for spreadsheet
formulas**



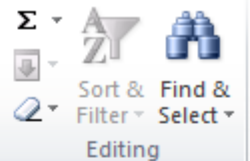






SUM

Code clones

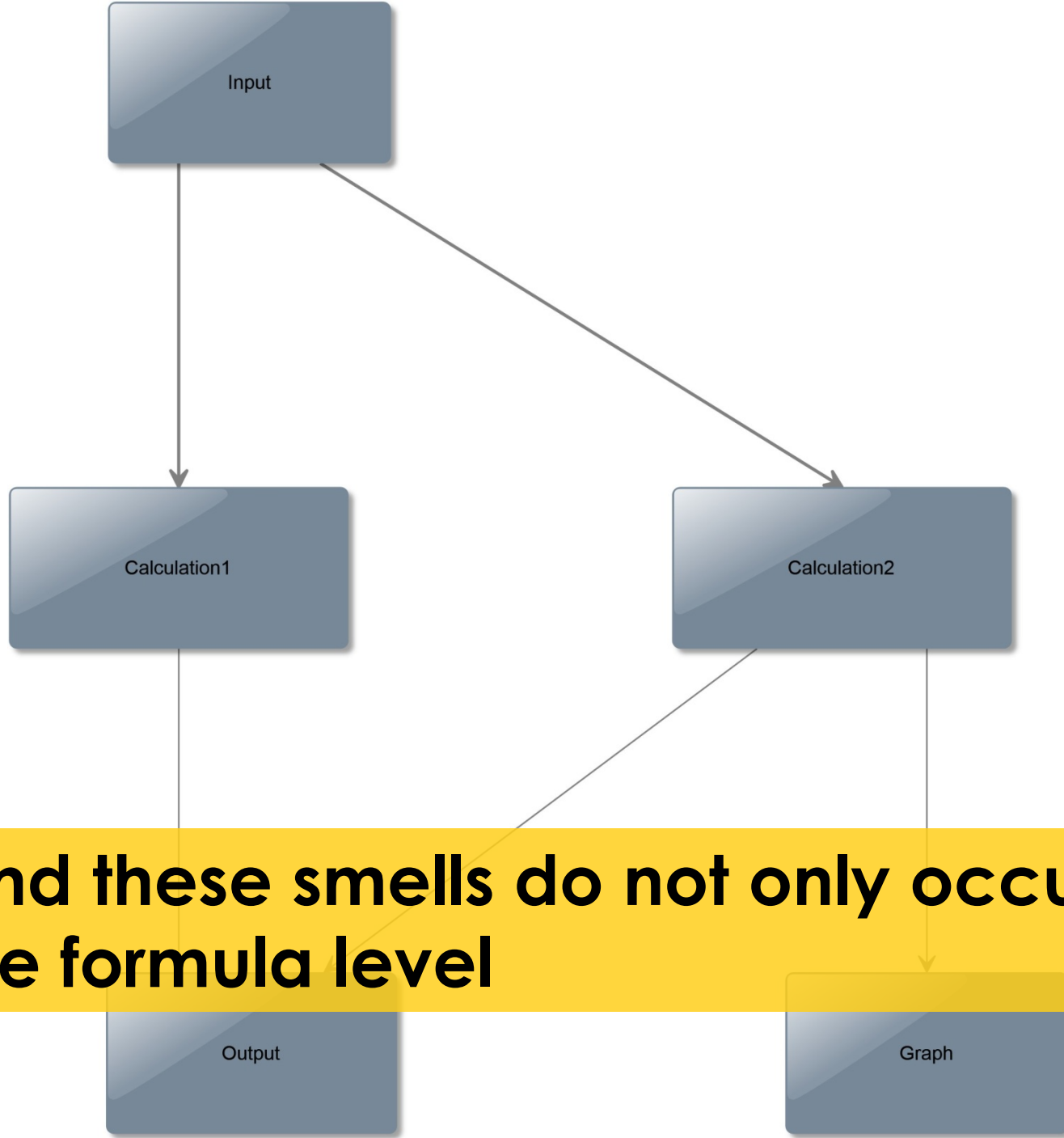


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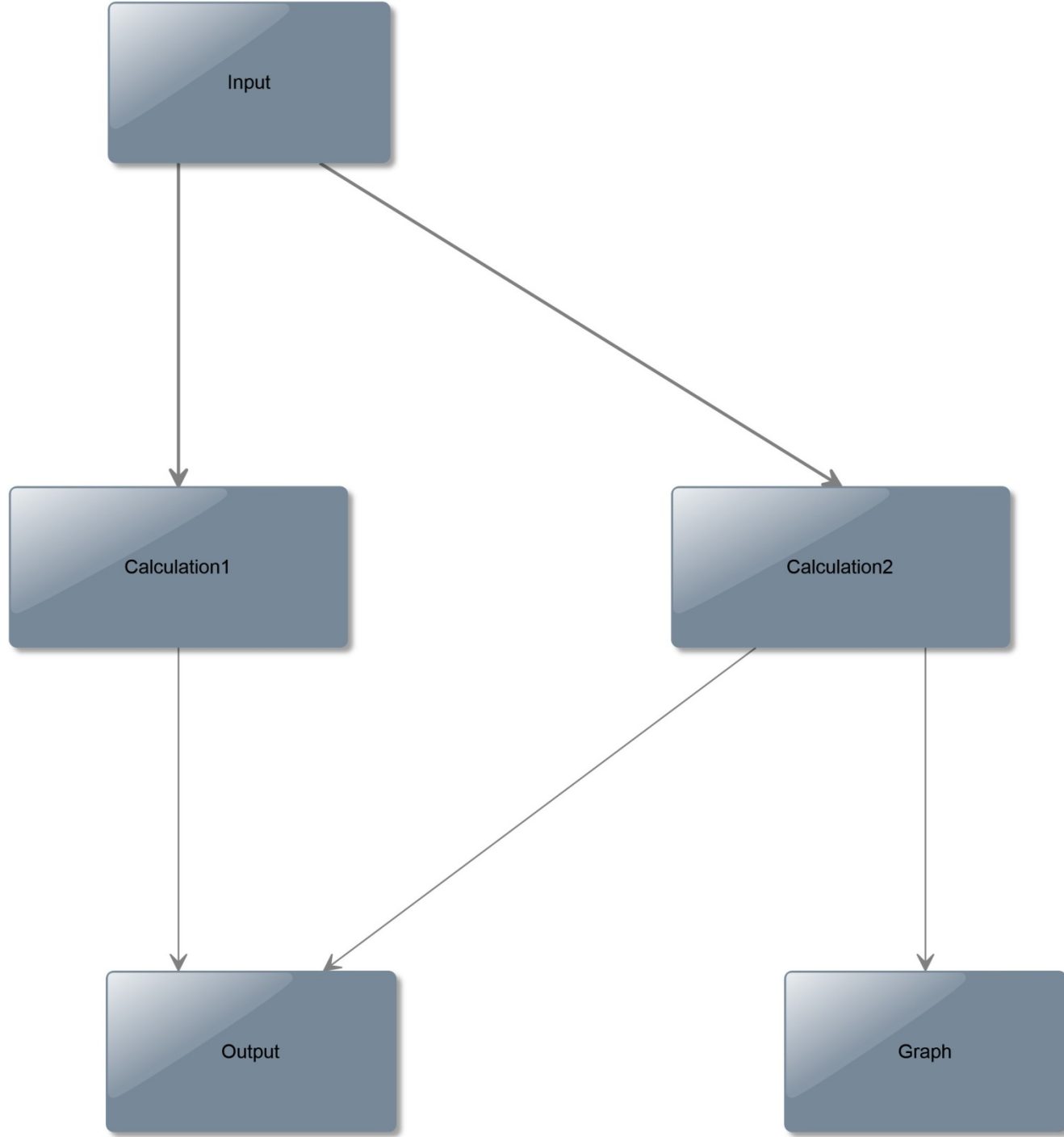
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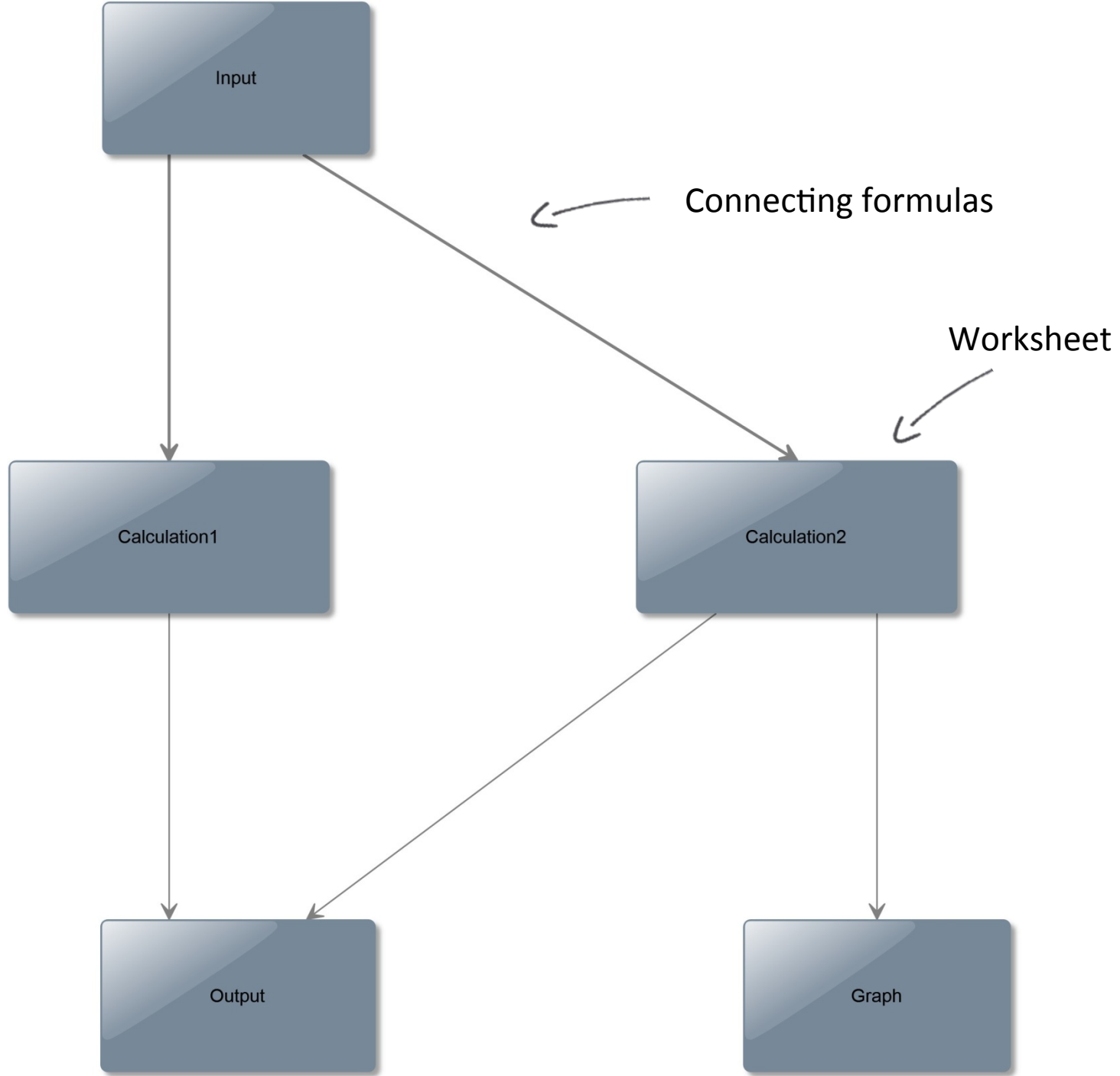
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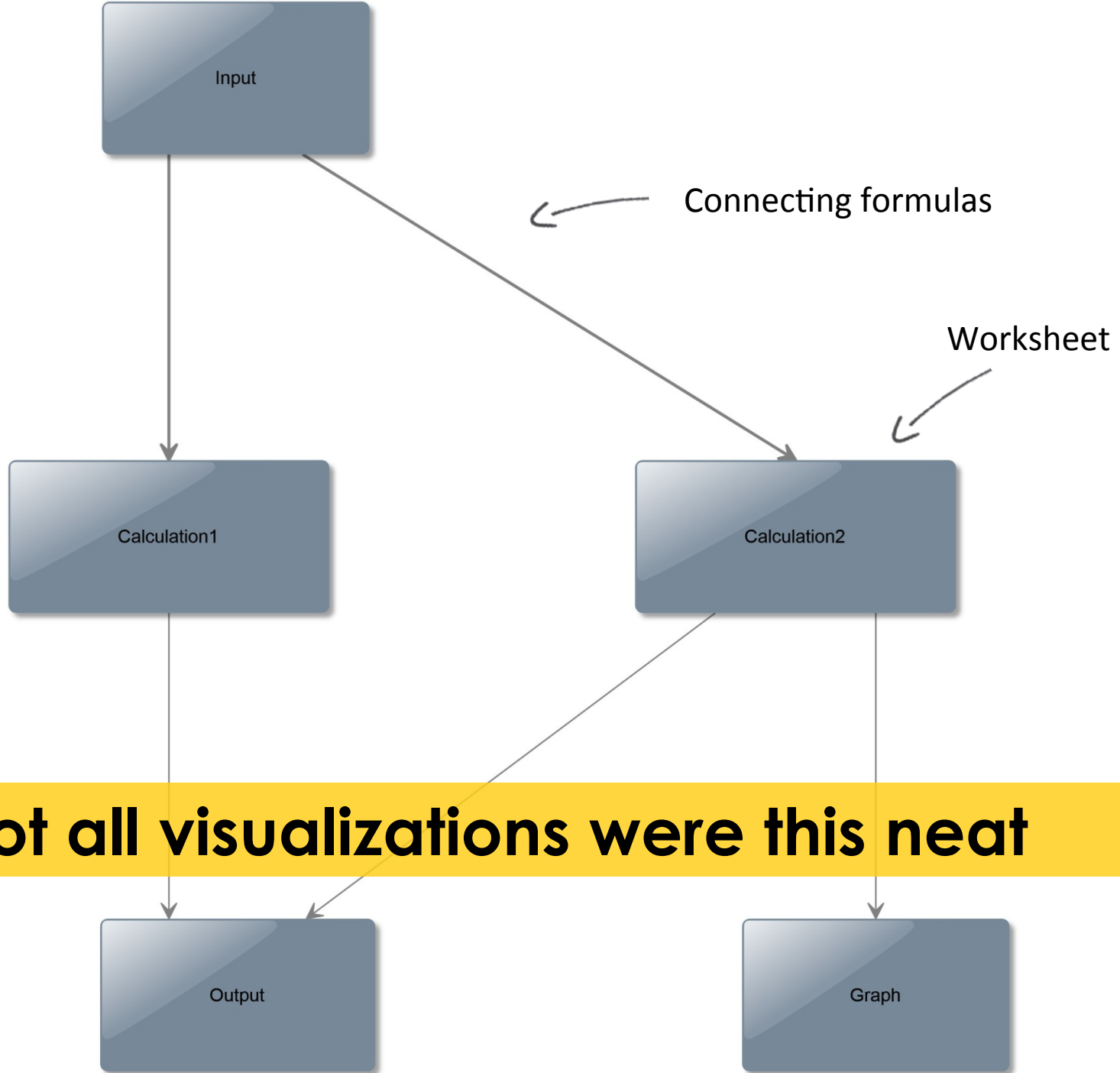
Code clones



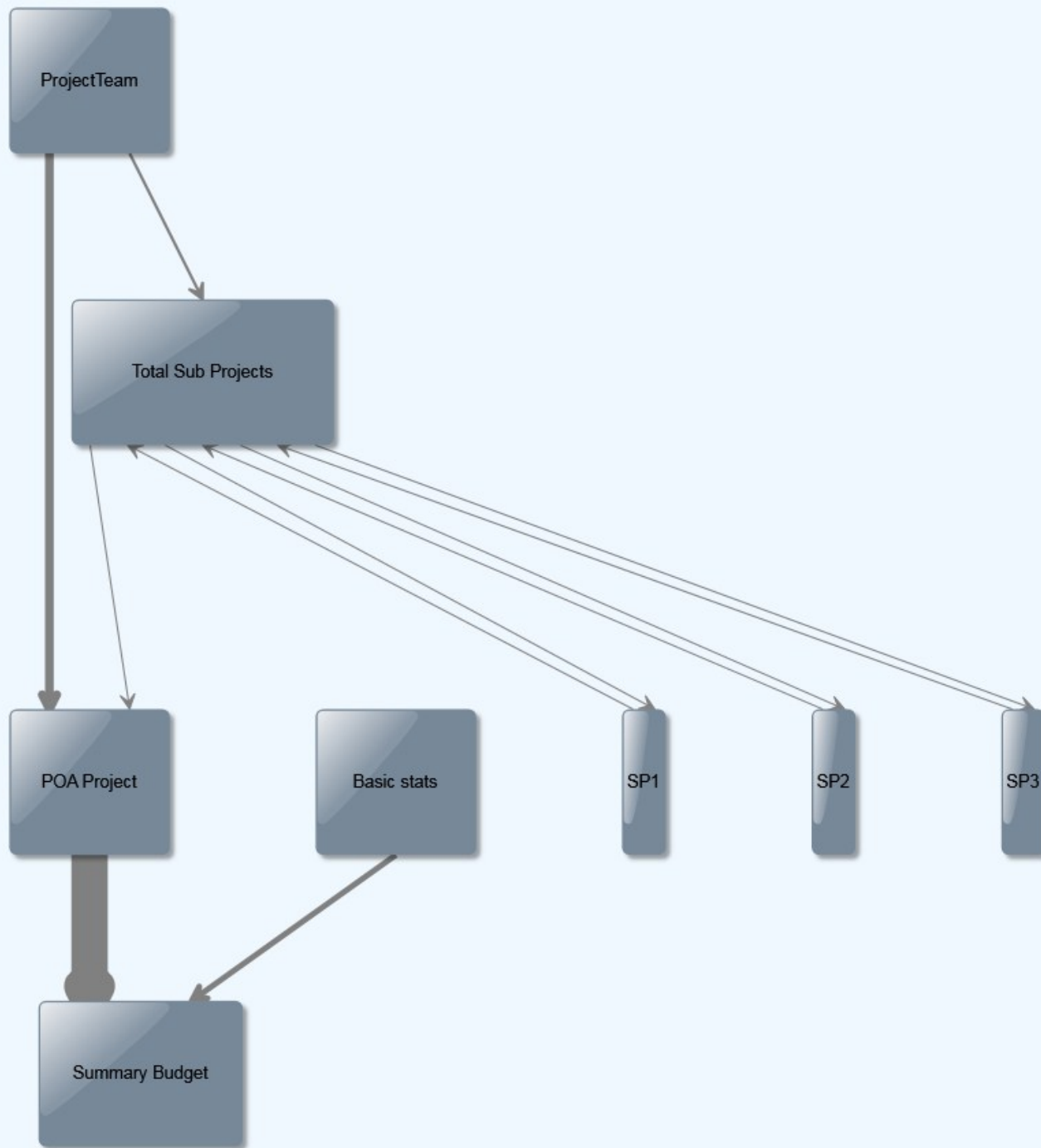
And these smells do not only occur at the formula level

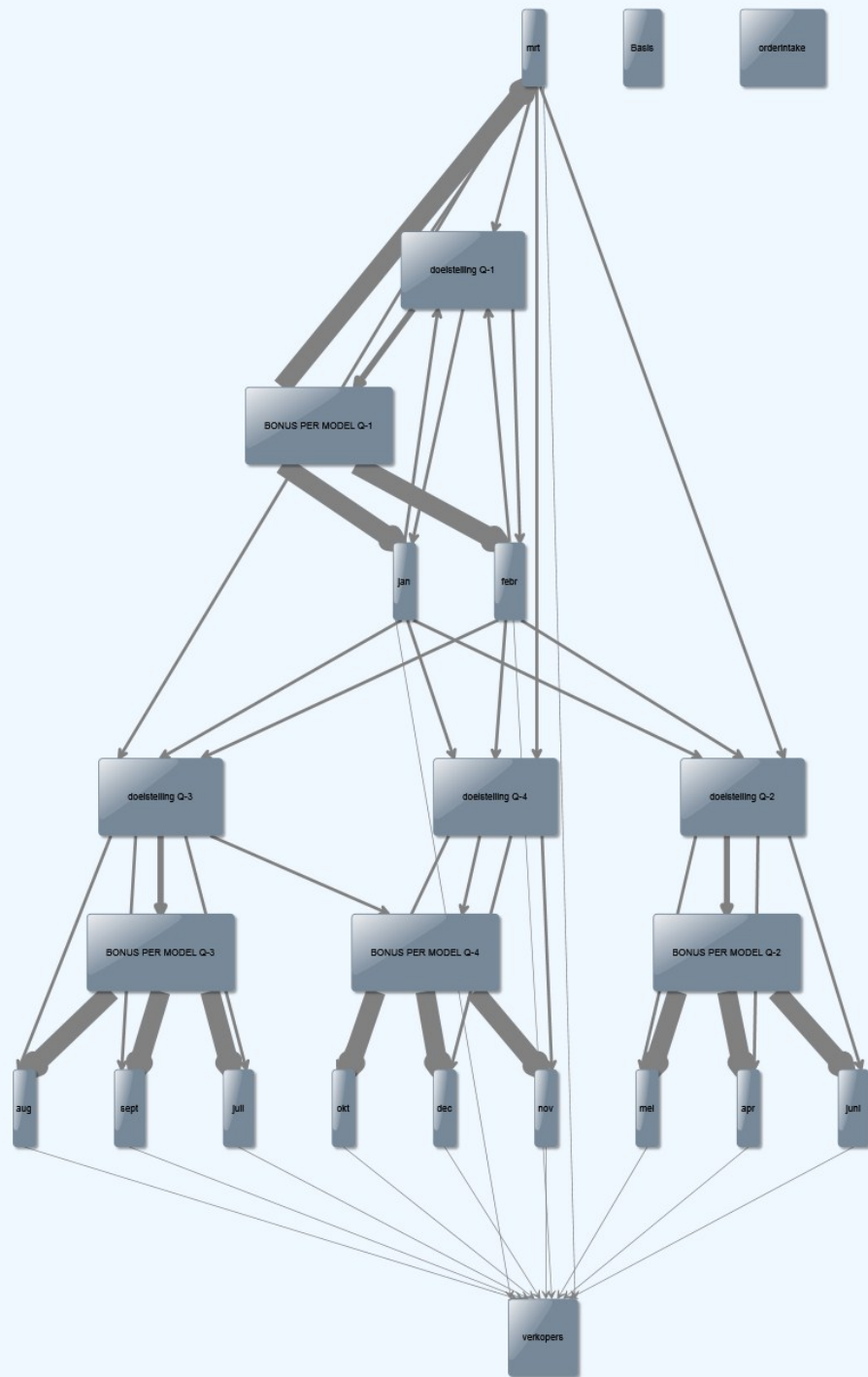






Not all visualizations were this neat



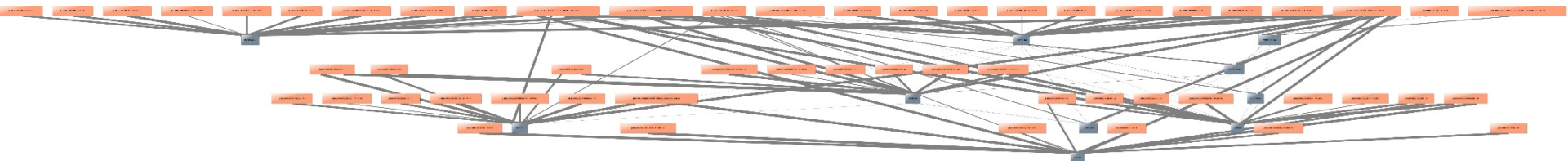




Blad1

Blad3

Blad2

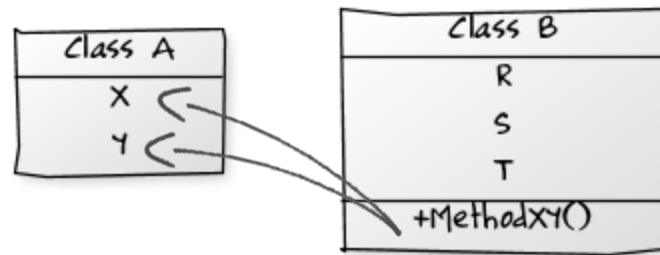




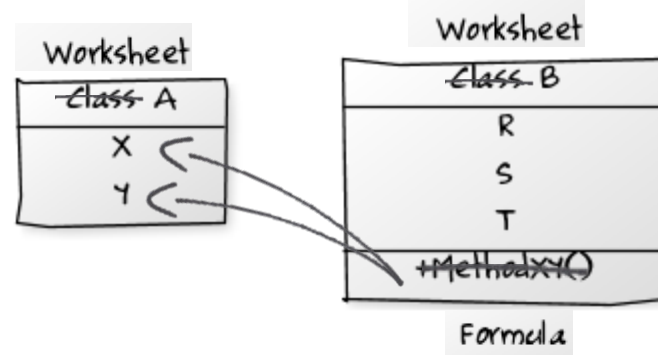
**We can conclude:
Smells occur at the structure level too**

Class A
X
Y

Class B
R
S
T
+MethodXY()



This is the 'feature envy' smell



This is the 'feature envy' smell

Clipboard Font Alignment Number Styles Cells Editing

Font: 9, Bold, Italic, Underline, Text Color, Background Color, Font Face

Alignment: Left, Center, Right, Justify, Indent, Decrease Indent, Increase Indent, Wrap Text, Merge Cells, Unmerge Cells

Number: Custom, \$, %, .00, .00, .00

Styles: Conditional Formatting, Format as Table, Cell Styles

Cells: Insert, Delete, Format

Editing: Sort & Filter, Find & Select

SUM

=('Required Funds'!B9/'Required Funds'!C9/12)+('Required Funds'!B10/'Required Funds'!C10/12)+('Required Funds'!B11/'Required Funds'!C11/12)+('Required Funds'!B12/'Required Funds'!C12/12)+('Required Funds'!B22/'Required Funds'!C22/12)

	A	B	C	D	E	F	G	H	I	J	K
28											
29		Business Expenses:									
30		Advertising	7,626	7,626	7,626	7,626	7,626	7,626	7,626	7,626	7,626
31		Car and Truck Expenses	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047
32		Credit Card Charges	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766
33		Insurance	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138
34		Legal and Accounting Fees	981	981	981	981	981	981	981	981	981
35		Office Expenses	4,403	4,403	4,403	4,403	4,403	4,403	4,403	4,403	4,403
36		Postage and Shipping	7,113	7,113	7,113	7,113	7,113	7,113	7,113	7,113	7,113
37		Rent on Business Property	4,160	4,160	4,160	4,160	4,160	4,160	4,160	4,160	4,160
38		Rent on Equipment	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469
39		Repairs	9,069	9,069	9,069	9,069	9,069	9,069	9,069	9,069	9,069
40		Supplies	3,148	3,148	3,148	3,148	3,148	3,148	3,148	3,148	3,148
41		Telephone	2,283	2,283	2,283	2,283	2,283	2,283	2,283	2,283	2,283
42		Travel	2,286	2,286	2,286	2,286	2,286	2,286	2,286	2,286	2,286
43		Utilities	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452
44		Miscellaneous Expenses	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068
45		Depreciation	Funds'!C10/1	952	952	952	952	952	952	952	952
46		Total Business Expenses	58,961	58,961	58,961	58,961	58,961	58,961	58,961	58,961	58,961
47											
48		Less Interest Expense:									
49		Commercial Loan	1,135	1,126	1,116	1,107	1,097	1,087	1,077	1,068	1,058
50		Commercial Mortgage	600	599	598	597	596	595	595	594	593
51		Line of Credit	-	650	1,328	2,011	2,700	3,395	4,096	4,803	5,515
52		Total Interest Expense	1,735	2,374	3,042	3,715	4,394	5,078	5,768	6,464	7,166
53											
54		Net Operating Profit	(80,410)	(81,049)	(81,717)	(82,390)	(83,068)	(83,753)	(84,443)	(85,139)	(85,841)
55											
56											

Clipboard Font Alignment Number Styles Cells Editing

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1 Insert Your Business Name Here

2 Initial Required Funds

5 How much initial money do you require and what will it be used for?

7 ItemAmountDepreciation

8 Advertising

204

9 Buildings

100,000

20 years

10 Decorating and Remodeling

10,000

7 years

11 Equipment

25,000

5 years

12 Furniture and Fixtures

-

5 years

13 Insurance Premiums

-

14 Legal and Accounting Fees

1,000

15 Licenses

-

16 Real Estate

-

17 Rent Deposits

-

18 Salaries and Wages

80,000

19 Inventory

-

20 Supplies

-

21 Utility Deposits

-

22 Vehicles

-

5 years

23 Working Capital (Cash)

-

24 **Total Funds Required**

\$ 216,204

26 Prepaid Expenses

81,204

Welcome!

Required Funds

Sources of Capital

Monthly Budget

Gross Mar

Clipboard Font Alignment Number Styles Cells Editing

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Number: Custom, Currency (\$), Percentage (%), Decimals (0.00), Increase/Decrease Decimal

Styles: Conditional Formatting, Format as Table, Cell Styles

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Editing: Sort & Filter, Find & Select

SUM

$$=('Required Funds'!B9/'Required Funds'!C9/12)+('Required Funds'!B10/'Required Funds'!C10/12)+('Required Funds'!B11/'Required Funds'!C11/12)+('Required Funds'!B12/'Required Funds'!C12/12)+('Required Funds'!B22/'Required Funds'!C22/12)$$

	A	B	C	D	E	F	G	H	I	J	K
28											
29		Business Expenses:									
30		Advertising	7,626	7,626	7,626	7,626	7,626	7,626	7,626	7,626	7,626
31		Car and Truck Expenses	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047
32		Credit Card Charges	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766
33		Insurance	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138
34		Legal and Accounting Fees	981	981	981	981	981	981	981	981	981
35		Office Expenses	4,403	4,403	4,403	4,403	4,403	4,403	4,403	4,403	4,403
36		Postage and Shipping	7,113	7,113	7,113	7,113	7,113	7,113	7,113	7,113	7,113
37		Rent on Business Property	4,160	4,160	4,160	4,160	4,160	4,160	4,160	4,160	4,160
38		Rent on Equipment	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469
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42		Travel	2,286	2,286	2,286	2,286	2,286	2,286	2,286	2,286	2,286
43		Utilities	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452
44		Miscellaneous Expenses	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068
45		Depreciation	Funds!C10/1	952	952	952	952	952	952	952	952
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47											
48		Less Interest Expense:									
49		Commercial Loan	1,135	1,126	1,116	1,107	1,097	1,087	1,077	1,068	1,058
50		Commercial Mortgage	600	599	598	597	596	595	595	594	593
51		Line of Credit	-	650	1,328	2,011	2,700	3,395	4,096	4,803	5,515
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53											
54		Net Operating Profit	(80,410)	(81,049)	(81,717)	(82,390)	(83,068)	(83,753)	(84,443)	(85,139)	(85,841)
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1 Insert Your Business Name Here

2 Initial Required Funds

5 How much initial money do you require and what will it be used for?

7 ItemAmountDepreciation

8 Advertising

204

9 Buildings

100,000

20 years

10 Decorating and Remodeling

10,000

7 years

11 Equipment

25,000

5 years

12 Furniture and Fixtures

-

5 years

13 Insurance Premiums

-

14 Legal and Accounting Fees

1,000

15 Licenses

-

16 Real Estate

-

17 Rent Deposits

-

18 Salaries and Wages

80,000

19 Inventory

-

20 Supplies

-

21 Utility Deposits

-

22 Vehicles

-

5 years

23 Working Capital (Cash)

-

24 **Total Funds Required**

\$ 216,204

26 Prepaid Expenses

81,204

Welcome!

Required Funds

Sources of Capital

Monthly Budget

Gross Mar

Ready



100%



File

Home

Insert

Page Layout

Formulas

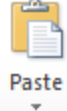
Data

Review

View

Export

Load Test



Paste

Arial

9

A

A

B*I*U

Font

Alignment

General

\$

%

,

←.0

.00

→.0

Number

Conditional Formatting

Format as Table

Cell Styles

Styles

Insert

Delete

Format

Cells

Σ

Sort & Find & Filter & Select

Editing

C9

fx

20

A

B

C

D

E

F

G

H

I

J

K

1 Insert Your Business Name Here

2 Initial Required Funds

5 How much initial money do you require and what will it be used for?

7 ItemAmountDepreciation

8 Advertising

204

9 Buildings

100,000

20 years

10 Decorating and Remodeling

10,000

7 years

11 Equipment

25,000

5 years

12 Furniture and Fixtures

-

5 years

13 Insurance Premiums

-

14 Legal and Accounting Fees

1,000

15 Licenses

-

16 Real Estate

-

17 Rent Deposits

-

18 Salaries and Wages

80,000

19 Inventory

-

20 Supplies

-

21 Utility Deposits

-

22 Vehicles

-

5 years

23 Working Capital (Cash)

-

24 Total Funds Required

\$ 216,204

26 Prepaid Expenses

81,204

Welcome!

Required Funds

Sources of Capital

Monthly Budget

Gross Mar

Ready



100%



Clipboard Font Alignment Number Styles Cells Editing

Font: 9, Bold, Italic, Underline, Text Color, Background Color, Font Face

Alignment: Left, Center, Right, Justify, Indent, Decrease Indent, Increase Indent, Wrap Text, Merge & Center, Unmerge Cells

Number: Custom, \$, %, .00, 0.00, 0.00

Styles: Conditional Formatting, Format as Table, Cell Styles

Cells: Insert, Delete, Format

Editing: Sort & Filter, Find & Select

SUM

$$=('Required Funds'!B9/'Required Funds'!C9/12)+('Required Funds'!B10/'Required Funds'!C10/12)+('Required Funds'!B11/'Required Funds'!C11/12)+('Required Funds'!B12/'Required Funds'!C12/12)+('Required Funds'!B22/'Required Funds'!C22/12)$$

	A	B	C	D	E	F	G	H	I	J	K
28											
29		Business Expenses:									
30		Advertising	7,626	7,626	7,626	7,626	7,626	7,626	7,626	7,626	7,626
31		Car and Truck Expenses	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047
32		Credit Card Charges	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766
33		Insurance	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138
34		Legal and Accounting Fees	981	981	981	981	981	981	981	981	981
35		Office Expenses	4,403	4,403	4,403	4,403	4,403	4,403	4,403	4,403	4,403
36		Postage and Shipping	7,113	7,113	7,113	7,113	7,113	7,113	7,113	7,113	7,113
37		Rent on Business Property	4,160	4,160	4,160	4,160	4,160	4,160	4,160	4,160	4,160
38		Rent on Equipment	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469
39		Repairs	9,069	9,069	9,069	9,069	9,069	9,069	9,069	9,069	9,069
40		Supplies	3,148	3,148	3,148	3,148	3,148	3,148	3,148	3,148	3,148
41		Telephone	2,283	2,283	2,283	2,283	2,283	2,283	2,283	2,283	2,283
42		Travel	2,286	2,286	2,286	2,286	2,286	2,286	2,286	2,286	2,286
43		Utilities	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452
44		Miscellaneous Expenses	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068
45		Depreciation	Funds!C10/1	952	952	952	952	952	952	952	952
46		Total Business Expenses	58,961	58,961	58,961	58,961	58,961	58,961	58,961	58,961	58,961
47											
48		Less Interest Expense:									
49		Commercial Loan	1,135	1,126	1,116	1,107	1,097	1,087	1,077	1,068	1,058
50		Commercial Mortgage	600	599	598	597	596	595	595	594	593
51		Line of Credit	-	650	1,328	2,011	2,700	3,395	4,096	4,803	5,515
52		Total Interest Expense	1,735	2,374	3,042	3,715	4,394	5,078	5,768	6,464	7,166
53											
54		Net Operating Profit	(80,410)	(81,049)	(81,717)	(82,390)	(83,068)	(83,753)	(84,443)	(85,139)	(85,841)
55											

Clipboard Font Alignment Number Styles Cells Editing

Font: Arial, 9, Bold, Italic, Underline, Text Color, Background Color

Alignment: Left, Center, Right, Justify, Indent, Decrease Indent, Increase Indent

Number: General, Currency, Percentage, Fraction, Decimals, Thousands Separator, Comma Separator, Negative numbers, List separator

Styles: Conditional Formatting, Format as Table, Cell Styles

Cells: Insert, Delete, Format

Editing: Sort & Filter, Find & Select

E9

$$=('Required Funds'!B9/'Required Funds'!C9/12)+('Required Funds'!B10/'Required Funds'!C10/12)+('Required Funds'!B11/'Required Funds'!C11/12)+('Required Funds'!B12/'Required Funds'!C12/12)+('Required Funds'!B22/'Required Funds'!C22/12)$$

A

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C

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G

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J

K

1 Insert Your Business Name Here

2 Initial Required Funds

3

4

5 How much initial money do you require and what will it be used for?

6

7 ItemAmountDepreciation

8 Advertising

204

9 Buildings

100,000

20 years

952.381

10 Decorating and Remodeling

10,000

7 years

11 Equipment

25,000

5 years

12 Furniture and Fixtures

-

5 years

13 Insurance Premiums

-

14 Legal and Accounting Fees

1,000

15 Licenses

-

16 Real Estate

-

17 Rent Deposits

-

18 Salaries and Wages

80,000

19 Inventory

-

20 Supplies

-

21 Utility Deposits

-

22 Vehicles

-

5 years

23 Working Capital (Cash)

-

24 **Total Funds Required**

\$ 216,204

25

26 Prepaid Expenses

81,204

27

28

Required Funds

Sources of Capital

Monthly Budget

Gross Margins

Sales

Clipboard Font Alignment Number Styles Cells Editing

General Conditional Formatting Insert Delete Format

Format as Table Cell Styles Sort & Filter Find & Select

SUM

$$=('Required Funds'!B9/'Required Funds'!C9/12)+('Required Funds'!B10/'Required Funds'!C10/12)+('Required Funds'!B11/'Required Funds'!C11/12)+('Required Funds'!B12/'Required Funds'!C12/12)+('Required Funds'!B22/'Required Funds'!C22/12)$$

A

B

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K

1 Insert Your Business Name Here

2 Initial Required Funds

5 How much initial money do you require and what will it be used for?

7 ItemAmountDepreciation

8 Advertising

204

9 Buildings

100,000

20 years

=('Required

10 Decorating and Remodeling

10,000

7 years

11 Equipment

25,000

5 years

12 Furniture and Fixtures

-

5 years

13 Insurance Premiums

-

14 Legal and Accounting Fees

1,000

15 Licenses

-

16 Real Estate

-

17 Rent Deposits

-

18 Salaries and Wages

80,000

19 Inventory

-

20 Supplies

-

21 Utility Deposits

-

22 Vehicles

-

5 years

23 Working Capital (Cash)

-

24 Total Funds Required

\$ 216,204

26 Prepaid Expenses

81,204

Required Funds

Sources of Capital

Monthly Budget

Gross Margins

Sales

100%

Clipboard Font Alignment Number Styles Cells Editing

Accounting: \$ % , .00 .00

Conditional Formatting: Format as Table, Cell Styles

Insert: Insert, Delete, Format

Σ: Sort & Filter, Find & Select

SUM

$$=(B9/C9/12)+(B10/C10/12)+(B11/C11/12)+(B12/C12/12)+(B22/C22/12)$$

A

B

C

D

E

F

G

H

I

J

K

1 Insert Your Business Name Here

2 Initial Required Funds

5 How much initial money do you require and what will it be used for?

7 ItemAmountDepreciation

8 Advertising

204

9 Buildings

100,000

20 years

 $=(B9/C9/12)$

10 Decorating and Remodeling

10,000

7 years

11 Equipment

25,000

5 years

12 Furniture and Fixtures

-

5 years

13 Insurance Premiums

-

14 Legal and Accounting Fees

1,000

15 Licenses

-

16 Real Estate

-

17 Rent Deposits

-

18 Salaries and Wages

80,000

19 Inventory

-

20 Supplies

-

21 Utility Deposits

-

22 Vehicles

-

5 years

23 Working Capital (Cash)

-

24 **Total Funds Required****\$ 216,204**

26 Prepaid Expenses

81,204

Welcome!

Required Funds

Sources of Capital

Monthly Budget

Gross Mar

FeatureEnvy2 with data.xlsx

Create report (PDF) Export analysis (XLS)



Visualization

Characteristics

Sheets

Risks & Improve

Formulas

Constants

Compare

Summary

All Risks & Improve

Settings

Filter

Sheet	Cell	Risk	Level	Formula
Income Statement	C45	Incorrect formula location	▲	=("Required Funds"!B9/"Required Funds"!C9/12)...
Income Statement	C45	Referencing many different cell groups	▲	=("Required Funds"!B9/"Required Funds"!C9/12)...
Income Statement	E49	Fixed number	▲	=ABS(IPMT("Sources of Capital"!\$B\$22/12,3,'So...
Income Statement	F49	Fixed number	▲	=ABS(IPMT("Sources of Capital"!\$B\$22/12,4,'So...
Income Statement	G49	Fixed number	▲	=ABS(IPMT("Sources of Capital"!\$B\$22/12,5,'So...
Income Statement	H49	Fixed number	▲	=ABS(IPMT("Sources of Capital"!\$B\$22/12,6,'So...
Income Statement	I49	Fixed number	▲	=ABS(IPMT("Sources of Capital"!\$B\$22/12,7,'So...
Income Statement	J49	Fixed number	▲	=ABS(IPMT("Sources of Capital"!\$B\$22/12,8,'So...
Income Statement	K49	Fixed number	▲	=ABS(IPMT("Sources of Capital"!\$B\$22/12,9,'So...
Income Statement	M49	Fixed number	▲	=ABS(IPMT("Sources of Capital"!\$B\$22/12,11,'S...
Sources of Capital	B26	Fixed number	▲	=B7*0.8
Sources of Capital	B13	Fixed number	▲	=B8*0.2
Financial Diagnostics	E16	Fixed number	▲	=IF(C16<0.09,"Interest rate may be too low for ...
Financial Diagnostics	E17	Fixed number	▲	=IF(C17>120,"Loan term may be too high for thi...
Financial Diagnostics	E19	Fixed number	▲	=IF(C19<0.07,"Interest rate may be too low for ...
Financial Diagnostics	E20	Fixed number	▲	=IF(C20>240,"Loan term may be too high for thi...
Financial Diagnostics	E22	Fixed number	▲	=IF(C22>0.1,"Calculated loan payments as a per...
Financial Diagnostics	E29	Fixed number	▲	=IF(C29<0.02,"Advertising as a percent of sales ...

FeatureEnvy2 with data.xlsx

Create report (PDF) Export analysis (XLS)



Visualization

Characteristics

Sheets

Risks & Improve

Formulas

Constants

Compare

Summary

All Risks & Improve

Settings

Filter

Sheet	Cell	Risk	Level	Formula
Income Statement	C45	Incorrect formula location ^	▲	=('Required Funds'!B9/'Required Funds'!C9/12)...

What's going on?

There are 10 more references to worksheet Required Funds than references to the current worksheet. This makes the formula unreadable because the values it depends on are not apparent.

Improvement suggestion

Move this formula to Required Funds.

Full formula

=('Required Funds'!B9/'Required Funds'!C9/12)+('Required Funds'!B10/'Required Funds'!C10/12)+('Required Funds'!B11/'Required Funds'!C11/12)+('Required Funds'!B12/'Required Funds'!C12/12)+('Required Funds'!B22/'Required Funds'!C22/12)

The calculated result of this formula is:

952.4

Income Statement	C45	Referencing many different cell groups ▾	▲	=('Required Funds'!B9/'Required Funds'!C9/12)...
Income Statement	E49	Fixed number ▾	▲	=ABS(IPMT('Sources of Capital'!\$B\$22/12,3,'So...
Income Statement	F49	Fixed number ▾	▲	=ABS(IPMT('Sources of Capital'!\$B\$22/12,4,'So...
Income Statement	G49	Fixed number ▾	▲	=ABS(IPMT('Sources of Capital'!\$B\$22/12,5,'So...
Income Statement	H49	Fixed number ▾	▲	=ABS(IPMT('Sources of Capital'!\$B\$22/12,6,'So...
Income Statement	I49	Fixed number ▾	▲	=ABS(IPMT('Sources of Capital'!\$B\$22/12,7,'So...
Income Statement	J49	Fixed number ▾	▲	=ABS(IPMT('Sources of Capital'!\$B\$22/12,8,'So...
Income Statement	K49	Fixed number ▾	▲	=ABS(IPMT('Sources of Capital'!\$B\$22/12,9,'So...
Income Statement	M49	Fixed number ▾	▲	=ABS(IPMT('Sources of Capital'!\$B\$22/12,11,'S...



If you say smells, you say...

REFACTORING

IMPROVING THE DESIGN
OF EXISTING CODE

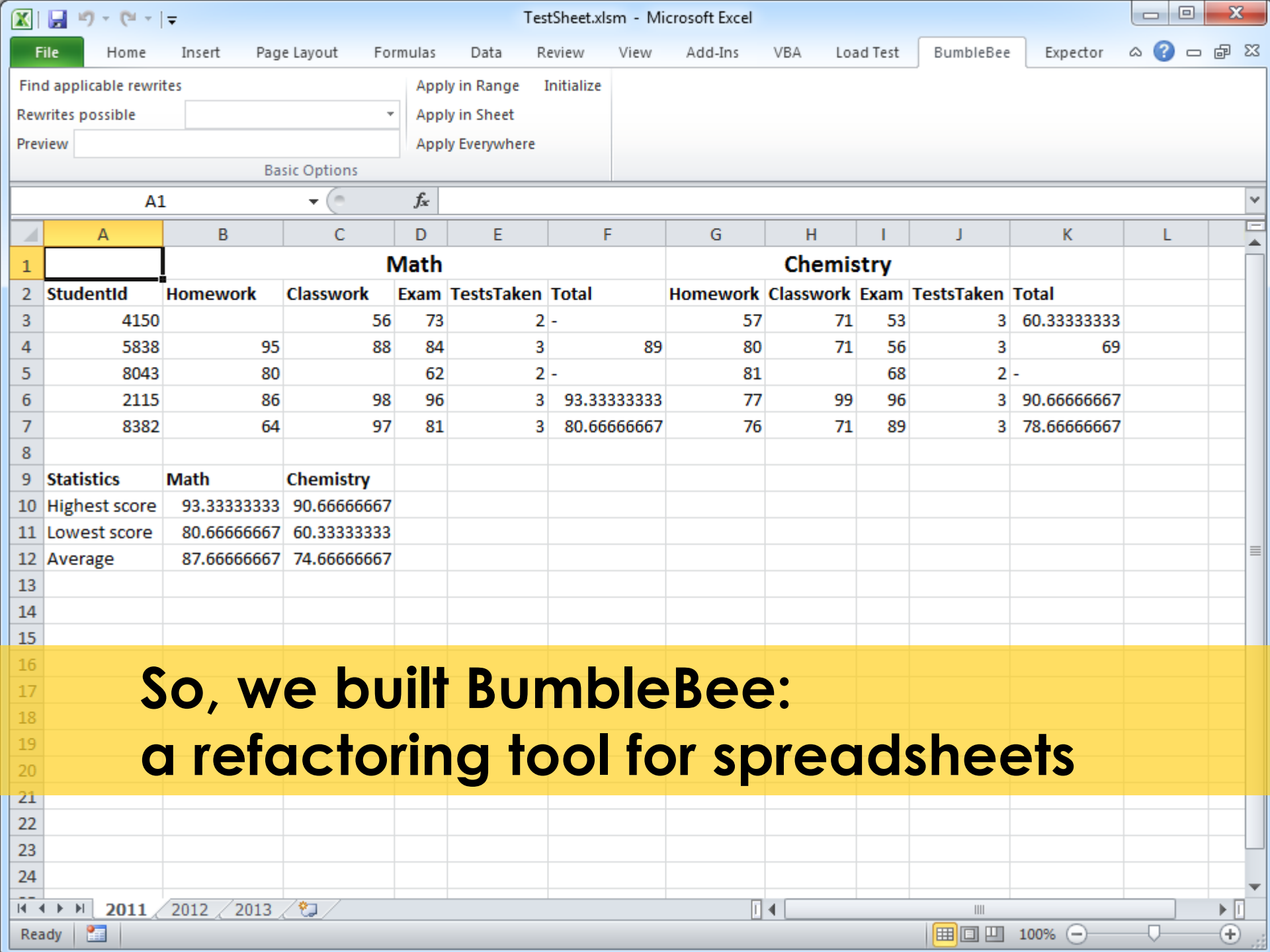
MARTIN FOWLER

With contributions by Robert Kessler, Andrew Marquardt,
Nathaniel S. Binkley, and others

If you say smells, you say refactoring

A close-up, low-angle shot of Bumblebee's head and upper chest. The robot is primarily yellow with black and silver mechanical details. The background is dark and filled with out-of-focus mechanical parts, suggesting a complex environment like a factory or a workshop. The lighting is dramatic, highlighting the metallic textures and sharp angles of the robot's design.

**So, we built BumbleBee:
a refactoring tool for spreadsheets**



So, we built BumbleBee:
a refactoring tool for spreadsheets

Find applicable rewrites

Rewrites possible

Preview

Apply in Range

Initialize

Apply in Sheet

Apply Everywhere

Basic Options

A1

fx

A

B

C

D

E

F

G

H

I

J

K

L

1

Math

Chemistry

2

StudentId

Homework

Classwork

Exam

TestsTaken

Total

Homework

Classwork

Exam

TestsTaken

Total

3

4150

56

73

2

-

57

71

53

3

60.33333333

4

5838

95

88

84

3

89

80

71

56

3

69

5

8043

80

62

2

-

81

68

2

-

6

2115

86

98

96

3

93.33333333

77

99

96

3

90.66666667

7

8382

64

97

81

3

80.66666667

76

71

89

3

78.66666667

8

9

Statistics

Math

Chemistry

10

Highest score

93.33333333

90.66666667

11

Lowest score

80.66666667

60.33333333

12

Average

87.66666667

74.66666667

13

14

15

16

17

18

19

20

21

22

23

24

2011

2012

2013

Ready



100%



Find applicable rewrites

Rewrites possible

Preview

Apply in Range

Initialize

Apply in Sheet

Apply Everywhere

Basic Options

B12

fx

=SUM(F3:F7)/COUNT(F3:F7)

A

B

C

D

E

F

G

H

I

J

K

L

1

Math

Chemistry

2

StudentId

Homework

Classwork

Exam

TestsTaken

Total

Homework

Classwork

Exam

TestsTaken

Total

3

4150

56

73

2

-

57

71

53

3

60.33333333

4

5838

95

88

84

3

89

80

71

56

3

69

5

8043

80

62

2

-

81

68

2

-

6

2115

86

98

96

3

93.33333333

77

99

96

3

90.66666667

7

8382

64

97

81

3

80.66666667

76

71

89

3

78.66666667

8

9

Statistics

Math

Chemistry

10

Highest score

93.33333333

90.66666667

11

Lowest score

80.66666667

60.33333333

12

Average

87.66666667

74.66666667

13

14

15

16

17

18

19

20

21

22

23

24

2011

2012

2013

Ready

100%

File

Home

Insert

Page Layout

Formulas

Data

Review

View

Add-Ins

VBA

Load Test

BumbleBee

Expector



Find applicable rewrites

Apply in Range

Initialize

Apply in Sheet

Apply Everywhere

Basic Options

B12

=SUM(F3:F7)/COUNT(F3:F7)

A

B

C

D

E

F

G

H

I

J

K

L

Math

Chemistry

StudentId

Homework

Classwork

Exam

TestsTaken

Total

Homework

Classwork

Exam

TestsTaken

Total

4150

56

73

2

-

57

71

53

3

60.33333333

5838

95

88

84

3

89

80

71

56

3

69

8043

80

62

2

-

81

68

2

-

2115

86

98

96

3

93.33333333

77

99

96

3

90.66666667

8382

64

97

81

3

80.66666667

76

71

89

3

78.66666667

Statistics

Math

Chemistry

Highest score

93.33333333

90.66666667

Lowest score

80.66666667

60.33333333

Average

87.66666667

74.66666667

2011

2012

2013

Ready



100%



Find applicable rewrites

Apply in Range

Initialize

Rewrites possible

SUM and COUNT to AVER...

Apply in Sheet

Preview AVERAGE(F3:F7)

Apply Everywhere

Basic Options

B12

fx

=SUM(F3:F7)/COUNT(F3:F7)

	A	B	C	D	E	F	G	H	I	J	K	L
1		Math					Chemistry					
2	StudentId	Homework	Classwork	Exam	TestsTaken	Total	Homework	Classwork	Exam	TestsTaken	Total	
3	4150		56	73	2	-	57	71	53	3	60.33333333	
4	5838	95	88	84	3	89	80	71	56	3	69	
5	8043	80		62	2	-	81		68	2	-	
6	2115	86	98	96	3	93.33333333	77	99	96	3	90.66666667	
7	8382	64	97	81	3	80.66666667	76	71	89	3	78.66666667	
8												
9	Statistics	Math	Chemistry									
10	Highest score	93.33333333	90.66666667									
11	Lowest score	80.66666667	60.33333333									
12	Average	87.66666667	74.66666667									
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												

2011

2012

2013

Find applicable rewrites

Rewrites possible

SUM and COUNT to AVER...

Preview AVERAGE(F3:F7)

Apply in Range Initialize

Apply in Sheet

Apply Everywhere

Basic Options

B12

fx =SUM(F3:F7)/COUNT(F3:F7)

A

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CA

CB

CC

CD

CE

CF

CG

CH

CI

CJ

CK

CL

CM

CN

CO

CP

CQ

CR

CS

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EJ

EK

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EM

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FH

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FS

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FV

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FX

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II

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IK

IL

IM

IN

IO

IP

IQ

IR

IS

IT

IU

IV

IW

IX

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JA

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JC

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KY

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LH

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LJ

LK

LL

LM

LN

LO

LP

LQ

LR

LS

LT

LU

LV

LW

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MB

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MD

ME

MF

MG

MH

MI

MJ

MK

ML

TestSheet.xlsm - Microsoft Excel

FileHomeInsertPage LayoutFormulasDataReviewViewAdd-InsVBALoad TestBumbleBeeExpector

Find applicable rewrites

Rewrites possibleSUM and COUNT to AVER...

PreviewAVERAGE(F3:F7)

Apply in RangeInitialize

Apply in Sheet

Apply Everywhere

Basic Options

B12

f_x

=AVERAGE(F3:F7)

	A	B	C	D	E	F	G	H	I	J	K	L
1			Math					Chemistry				
2	StudentId	Homework	Classwork	Exam	TestsTaken	Total	Homework	Classwork	Exam	TestsTaken	Total	
3	4150		56	73	2	-	57	71	53	3	60.33333333	
4	5838	95	88	84	3	89	80	71	56	3	69	
5	8043	80		62	2	-	81		68	2	-	
6	2115	86	98	96	3	93.33333333	77	99	96	3	90.66666667	
7	8382	64	97	81	3	80.66666667	76	71	89	3	78.66666667	
8												
9	Statistics	Math	Chemistry									
10	Highest score	93.33333333	90.66666667									
11	Lowest score	80.66666667	60.33333333									
12	Average	87.66666667	74.66666667									
13												
14												
15												
16												
17												
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20												
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22												
23												
24												

201120122013

Ready

100%

TestSheet.xlsm - Microsoft Excel

File

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Add-Ins

VBA

Load Test

BumbleBee

Expector

Find applicable rewrites

Rewrites possible

Preview

Apply in Range

Initialize

Apply in Sheet

Apply Everywhere

Basic Options

	A1		
	A	B	C
1	[c]	ROUND([c],0)	5 ROUND
2	[c]/[d]	IF([d]<>0,[c]/[d],"cannot divide by 0")	4 Add guard
3	IF([c]<[d],[c],[d])	MIN([c],[d])	3 IF to MIN
4	IF([c]>[d],[c],[d])	MAX([c],[d])	3 IF to MAX
5	SUM({r})/COUNT({r})	AVERAGE({r})	2 SUM and COUNT to AVERAGE
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
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21			
22			
23			
24			
25			

Ready

2011 2012 2013 Transformations

100%

The transformations are entirely programmable, with a small language

TestSheet.xlsm - Microsoft Excel

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BumbleBee

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Rewrites possible

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Apply in Range

Initialize

Apply in Sheet

Apply Everywhere

A1

fx

[c]

	A	B	C	D	E	F	G	H	I
1	[c]	ROUND([c],0)	5	ROUND					
2	[c]/[d]	IF([d]<>0,[c]/[d],"cannot divide by 0")	4	Add guard					
3	IF([c]<[d],[c],[d])	MIN([c],[d])	3	IF to MIN					
4	IF([c]>[d],[c],[d])	MAX([c],[d])	3	IF to MAX					
5	SUM({r})/COUNT({r})	AVERAGE({r})	2	SUM and COUNT to AVERAGE					
6									
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9									
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14									
15									
16	<div>Available from my website: felienne.com/bumblebee</div>								
17									
18									
19									
20									
21									
22									
23									
24									
25									

Ready

2011 2012 2013 Transformations

100%

REFACTORING

IMPROVING THE DESIGN
OF EXISTING CODE

MARTIN FOWLER

With contributions by Robert Black, Andrew Brueckner,
Nathaniel S. Broy, John C. Drenth, and John M. Vlissides

Foreword by Gerald J. Sarason

And of course, if you say refactoring,
you say ...



**And of course, if you say refactoring,
you say testing**

assetmanagement.xlsx - Excel																					
FILE		HOME		INSERT		PAGE LAYOUT		FORMULAS		DATA		VIEW		DEVELOPER		Expector		Felicie Hermans			
Clipboard		Font				Alignment				Number				Styles				Cells		Editing	
D10		X		Y		fx		=IF(SUM(D4:D8)<>100%,"ERROR","100%")													
A		B				C		D				E		F		G					
1 Name of Program: Asset Management of Federally-Owned Real Property																					
2 Section I: Program Purpose & Design (Yes,No)																					
3		Questions				Ans.		Weighting		Weighted Score											
4		1 Is the program purpose clear?				Yes		20%		0.2											
5		2 Does the program address a specific interest, problem or need?				Yes		20%		0.2											
6		3 Is the program designed to have a significant impact in addressing the interest, problem or need?				No		20%		0.0											
7		4 Is the program designed to make a unique contribution in addressing the interest, problem or need (i.e., not needlessly redundant of any other Federal, state, local or private efforts)?				No		20%		0.0											
8		5 Is the program optimally designed to address the interest, problem or need?				Yes		20%		0.2											
9																					
10		Total Section Score				100%		60%													
11																					
12																					
Questionnaire																					
READY																80%					



Editing

✕ ✓ f_x

10	Total Section Score	100%	60%
----	----------------------------	-------------	------------

These test formulas can be exploited

assetmanagement.xlsx - Excel

FILEHOMEINSERTPAGE LAYOUTFORMULASDATAVIEWDEVELOPER

Expector

Felienne Hermans

Paste

Clipboard

Arial14

B*I*U

Font

Alignment

Percentage

\$

%

Number

Conditional Formatting

Format as Table

Cell Styles

Styles

Insert

Delete

Format

Cells

Editing

D10

=IF(SUM(D4:D8)<>100%,"ERROR","100%")

Questionnaire

80%

Add new tests

=IF(SUM(D4:D8)<>100%,"ERROR","100%")

▶

FILE

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DEVELOPER

Expector

Find existing tests in this spreadsheet

Run all tests

Color tests (green = passing, red = failing)

Find and run tests

Show me what is tested

Show me what is not tested

How well is this spreadsheet tested?

Understand quality of tests

I want to test a complex formula

I want to test a formula with a big value

I want to test a formula with many precedents

Add new tests

D10

✕

✓

fx

=IF(SUM(D4:D8)<>100%,"ERROR","100%")

	A	B	C	D	E	F	G
1	Name of Program: Asset Management of Federally-Owned Real Property						
2	Section I: Program Purpose & Design (Yes,No)						
3		Questions	Ans.	Weighting	Weighted Score		
4	1	Is the program purpose clear?	Yes	20%	0.2		
5	2	Does the program address a specific interest, problem or need?	Yes	20%	0.2		
6	3	Is the program designed to have a significant impact in addressing the interest, problem or need?	No	20%	0.0		
7	4	Is the program designed to make a unique contribution in addressing the interest, problem or need (i.e., not needlessly redundant of any other Federal, state, local or private efforts)?	No	20%	0.0		
8	5	Is the program optimally designed to address the interest, problem or need?	Yes	20%	0.2		
9							
10	Total Section Score				100%	60%	
11							
12							

Questionnaire

+

80%

Add new tests

G

60%

FILE

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Add new tests

D10

✕

✓

fx

=IF(SUM(D4:D8)<>100%,"ERROR","100%")

	A	B	C	D	E	F	G
1	Name of Program: Asset Management of Federally-Owned Real Property						
2	Section I: Program Purpose & Design (Yes,No)						
3							
4	1	Is the program purpose clearly defined?		Weighting	Weighted Score		
5	2	Does the program address the need?		20%	0.2		
6	3	Is the program designed to address the interest, problem or need?		20%	0.2		
7	4	Is the program designed to address the interest, problem or need needlessly redundant or private efforts)?		20%	0.0		
8	5	Is the program optimally designed to address the interest, problem or need?	Yes	20%	0.2		
9							
10	Total Section Score				100%	60%	
11							
12							

Tests passed: (1/1)
=NOT(SUM(Questionnaire!D4:D8) <> 100%)
Tests failed: (0/1)

OK

Questionnaire

Expector-Tests

80%

FILE

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INSERT

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Expector

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Add new tests

D10

✕

✓

=IF(SUM(D4:D8)<>100%,"ERROR","100%")

	A	B	C	D	E	F	G
1	Name of Program: Asset Management of Federally-Owned Real Property						
2	Section I: Program Purpose & Design (Yes,No)						
3		Q	Ans.	Weighting	Weighted Score		
4	1	Is the program purpose...	Yes	20%	0.2		
5	2	Does the program address the need?	Yes	20%	0.2		
6	3	Is the program design addressing the interest?	No	20%	0.0		
7	4	Is the program design addressing the interest needlessly redundant private efforts?	No	20%	0.0		
8	5	Is the program optimally designed to address the interest, problem or need?	Yes	20%	0.2		
10	Total Section Score				100%	60%	

Tests passed: (1/1)
=SUM(Questionnaire!D4:D8) = 100%
Tests failed: (0/1)

OK

Questionnaire

Expector-Tests

80%

Add new tests

=IF(SUM(D4:D8)<>100%,"ERROR","100%")

▶

Add new tests

\times \checkmark f_x

7

Add new tests

=IF(SUM(D4:D8)<>100%,"ERROR","100%")

assetmanagement.xlsx - Excel

FILEHOMEINSERTPAGE LAYOUTFORMULASDATAVIEWDEVELOPERExpector

Felienne Hermans

Find existing tests in this spreadsheet

Show me what is tested

I want to test a complex formula

Run all tests

Show me what is not tested

I want to test a formula with a big value

Color tests (green = passing, red = failing)

How well is this spreadsheet tested?

I want to test a formula with many precedents

Find and run tests

Understand quality of tests

Add new tests

D10

✕

✓

fx

=IF(SUM(D4:D8)<>100%,"ERROR","100%")

	A	B	C	D	E	F	G
1	Name of Program: Asset Management of Federally-Owned Real Property						
2	Section I: Program Purpose & Design (Yes,No)						
3		Questions	Ans.	Weighting	Weighted Score		
4	1	Is the program purpose clear?	Yes	20%	0.2		
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6	3	Is the program designed to have a significant impact in addressing the interest, problem or need?	No	20%	0.0		
7	4	Is the program designed to make a unique contribution in addressing the interest, problem or need (i.e., not needlessly redundant of any other Federal, state, local or private efforts)?	No	20%	0.0		
8	5	Is the program optimally designed to address the interest, problem or need?	Yes	20%	0.2		
9							
10	Total Section Score			100%	60%		
11							
12							

Questionnaire

Expector-Tests

80%

80%

FILEHOMEINSERTPAGE LAYOUTFORMULASDATAVIEWDEVELOPERExpector

Find existing tests in this spreadsheet
Run all tests
Color tests (green = passing, red = failing)
Find and run tests

Show me what is tested
Show me what is not tested
How well is this spreadsheet tested?
Understand quality of tests

I want to test a complex formula
I want to test a formula with a big value
I want to test a formula with many precedents
Add new tests

E4: =IF(C4="yes",(1*D4),IF(C4="no",(0*D4),""))

	A	B	C	D	E	F	G
1	Name of Program: Asset Management of Federally-Owned Real Property						
2	Section I: Program Purpose & Design (Yes,No)						
3		Questions	Ans.	Weighting	Weighted Score		
4	1			%	0.2		
5	2			%	0.2		
6	3			%	0.0		
7	4			%	0.0		
8	5			%	0.2		
9				%			
10	Total			%	60%		

Add new tests

You could a a test for the cell on 'Questionnaire'!E4: =IF(C4="yes",(1*D4),IF(C4="no",(0*D4),""))

Yes, make tests

No, thanks

☐ This cell

should be a number

☒ Value should be above

0

☒ Value should be below

1

Save

READY

2

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assetmanagement.xlsx - Excel

Felienne Hermans

Find existing tests in this spreadsheet

Run all tests

Color tests (green = passing, red = failing)

Find and run tests

Show me what is tested

Show me what is not tested

How well is this spreadsheet tested?

Understand quality of tests

I want to test a complex formula

I want to test a formula with a big value

I want to test a formula with many precedents

Add new tests

D10

=IF(SUM(D4:D8)<>100%,"ERROR","100%")

	A	B	C	D	E	F	G
1	Name of Program: Asset Management of Federally-Owned Real Property						
2	Section I: Program Purpose & Design (Yes,No)						
3							
4	1	Is the program purpose clearly defined?					
5	2	Does the program address the need?					
6	3	Is the program designed to address the interest, problem or need?					
7	4	Is the program designed to address the interest, problem or need needlessly redundant private efforts?					
8							
9	5	Is the program optimally designed to address the interest, problem or need?	Yes				
10	Total Section Score			100%	60%		

Tests passed: (3/3)

=NOT(SUM(Questionnaire!D4:D8) <> 100%)

=Questionnaire!E4 > 0

=Questionnaire!E4 < 1

Tests failed: (0/3)

OK

Questionnaire

Expector-Tests

80%

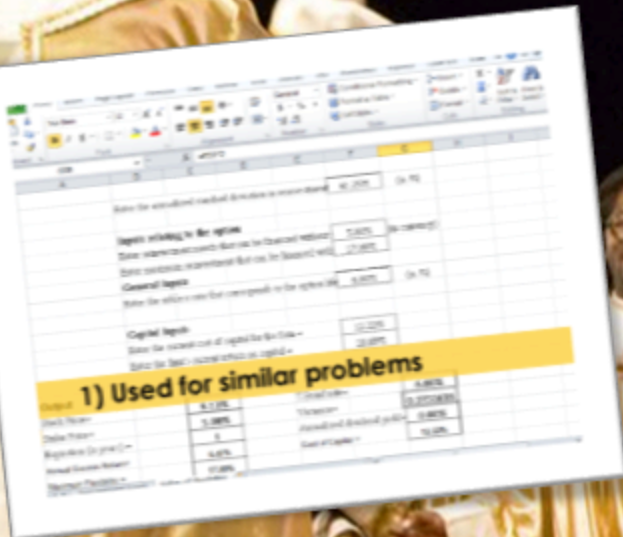


**Available from my website:
felienne.com/expector**

Spreadsheets are code



Spreadsheets are code



Spreadsheets are code

2) Formulas are Turing complete

Spreadsheets are code



Spreadsheets are code

1) Used for

2) Formulas

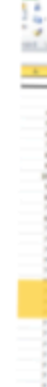
3) They suffer

live programming

Only 33% of people

Average three people

1) Used to




2) Formulas

A photograph of a book titled "live programming" lying on a wooden surface. The book is open. The left page features a digital illustration of a black tree with a full canopy of pink cherry blossoms. The background of the illustration is a light blue sky and green hills. The right page contains code written in a light blue font on a white background. The code is organized into sections with headings like "def draw()", "def draw()", and "def draw()". The code appears to be a visual programming script, possibly for a game engine or a creative coding environment. The book is slightly angled, and the lighting is soft, highlighting the texture of the paper and the wood of the surface.

Spreadsheets are code



pure functional



Excel

A Purely Functional Language
featuring static typing, higher-order function
polymorphism, type classes and monadic effect

Spreadsheets are code



Spreadsheets are code

1) Used for

2) Formulas

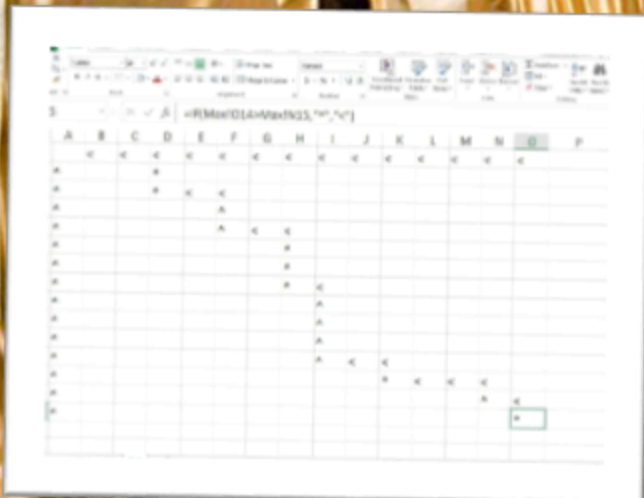
3) They suffer

live programming

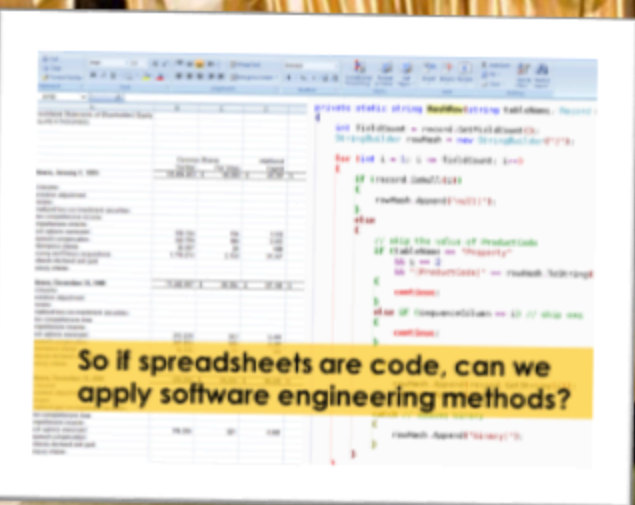
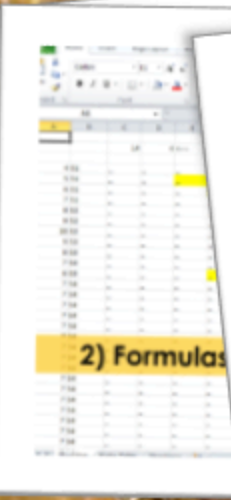
pure functional

Excel
A Purely
featuring static polymorphism

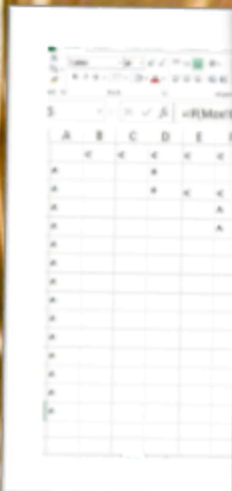
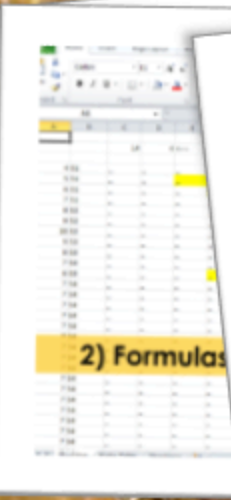
Lingua franca of computing



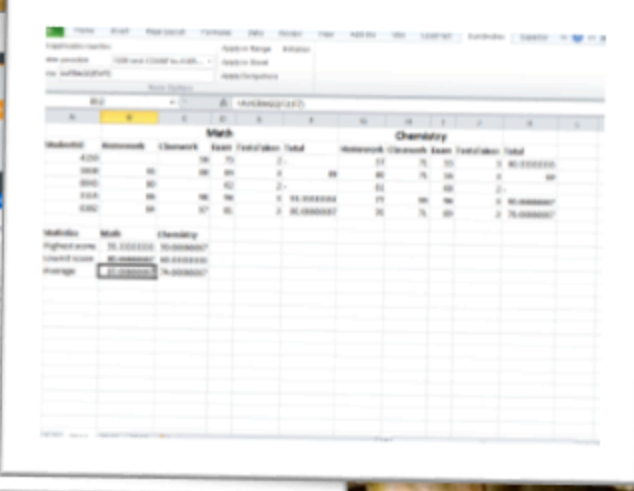
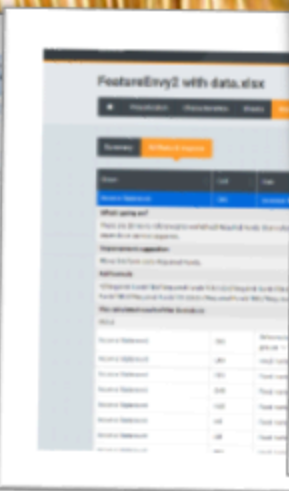
Spreadsheets are code



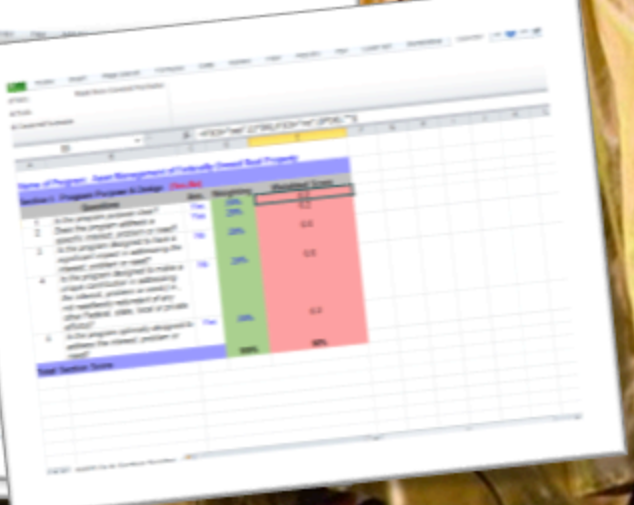
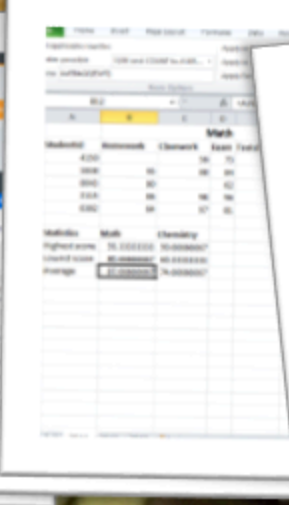
Spreadsheets are code



Spreadsheets are code



Spreadsheets are code



Spreadsheets are code



More info?

- www.perfectxl.com
- www.felienne.com
- www.spreadsheetlab.org

Want to connect?

- @felienne / mail@felienne.com



Please

**Remember to
rate this session**

Thank you!



Spreadsheets are code

1) Used for

Enter the annualized
Inputs relating to
Enter relative interest
Enter maximum return
General inputs
Enter the riskless
Capital inputs
Enter the current
Enter the firm's

Output
Stock Price =
Strike Price =
Expiration (in years) =
Annual Excess Return =
Maximum Flexibility =

2) Formulas

Enter the annualized
Inputs relating to
Enter relative interest
Enter maximum return
General inputs
Enter the riskless
Capital inputs
Enter the current
Enter the firm's

3) They suffer

Only 33% of a manual
Average sheep people

live programming

pure functional

Lingua franca of computing

Spreadsheet interface showing a table with columns A, B, C, D and rows 1 through 10.

Spreadsheet interface showing a table with columns A, B, C, D and rows 1 through 10. Below the table is a code block.

```
private static string HashRow(string tableName, Record  
int fieldCount = record.GetFieldCount();  
StringBuilder rowHash = new StringBuilder("");  
for (int i = 1; i <= fieldCount; i++)  
{  
    if (record.IsNull(i))  
        rowHash.Append("null");  
    else  
    {  
        // skip the value of ProductCode  
        if (tableName == "Property")  
            && i <= 2  
            && (ProductCode) == rowHash.ToString()  
        {  
            continue;  
        }  
        else if (sequenceColumn == i) // skip  
        {  
            continue;  
        }  
        rowHash.Append(record.GetValue(i));  
    }  
}
```

Spreadsheet interface showing a table with columns A, B, C, D, E, F, G, H and rows 1 through 10. Below the table is a code block.

```
private static string HashRow(string tableName, Record  
int fieldCount = record.GetFieldCount();  
StringBuilder rowHash = new StringBuilder("");  
for (int i = 1; i <= fieldCount; i++)  
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    else  
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            && i <= 2  
            && (ProductCode) == rowHash.ToString()  
        {  
            continue;  
        }  
        else if (sequenceColumn == i) // skip  
        {  
            continue;  
        }  
        rowHash.Append(record.GetValue(i));  
    }  
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```

Spreadsheet interface showing a table with columns A, B, C, D, E, F, G, H and rows 1 through 10. Below the table is a code block.

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        {  
            continue;  
        }  
        else if (sequenceColumn == i) // skip  
        {  
            continue;  
        }  
        rowHash.Append(record.GetValue(i));  
    }  
}
```

So if spreadsheets are code, can we apply software engineering methods?

Spreadsheets are code

The collage features several overlapping spreadsheets and images:

- Excel Spreadsheets:**
 - A spreadsheet titled "live programming" featuring a tree graphic.
 - A spreadsheet titled "pure functional" featuring the Microsoft Excel logo and the text "A Purely featuring static polymorphism".
 - A spreadsheet titled "Lingua franca of computing" featuring a large grid of numbers.
 - A spreadsheet titled "FeatureEnvy2 with data.xlsx" showing a comparison between two versions of a program.
 - A spreadsheet titled "So if spreadsheets apply software" showing a comparison between two versions of a program.
- Google Sheets:** A spreadsheet titled "Output" showing calculations for stock price, expiration, annual excess return, and maximum flexibility.
- LibreOffice Calc:** A spreadsheet titled "1) Used for" showing calculations for stock price, expiration, annual excess return, and maximum flexibility.
- Other Spreadsheets:** Several other spreadsheets are visible, including one titled "Average shee people" and another titled "Only 33% of a manual".
- Images:** The background includes images of people singing and dancing, suggesting a fun and creative approach to coding.



Ex

A Purely
featuring static
polymorphism.

Lingua franca
of computing

1) Used for

2) Formulas

3) They suffer

live programming

pure functional

Lingua franca
of computing

1) Used for

2) Formulas

3) They suffer

live programming

pure functional

Lingua franca
of computing

So if spreadsheets
apply software e