

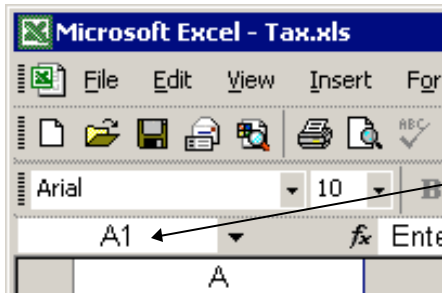
# Creating a new Spreadsheet 3

## What is a Spreadsheet?

Computer spreadsheets are workspaces that let you manipulate **numbers**. Bookkeeping and accountancy are by far the most popular uses for these sorts of programs.

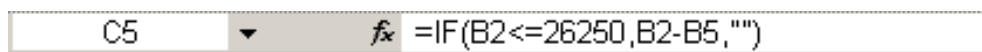
Spreadsheets are basically large areas divided up into **Cells**. Each cell is referenced by its **Column** and **Row** co-ordinates. **Rows** are referenced with **Numbers** and **Columns** with **Letters**. Look at the spreadsheet on your screen. You will see that the workspace is divided into a grid of **cells**, which are referenced with numbers down the left-edge of the screen and letters across the top, similar to the co-ordinates in a road atlas.

You can focus attention on individual cells by using the **arrow** keys on your keyboard.



- Move around your Excel workspace using the **arrow** keys on your keyboard

Watch how the co-ordinates of the currently selected cell appear in the **Name Box** on the top-left of the spreadsheet window.



Also watch how the contents (text and numbers) or the formulas and functions appear in the **Formula Bar**.

- Close the Tax.xls spreadsheet
- You should not be prompted to save any changes but if you are, click the **No** button