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Multi-Level Numbering



In this Tutorial, I am going to explain you how to insert multi-level numbering using Formulas in Excel. Click [here](#) to download the exercise spreadsheet.

Details available in the Excel sheet ([KM Ex3 Multi-level Numbering.xls](#)) are -

Column A	Chapter Numbers	24 Chapters
Column B	Titles	247 Titles
Column C	Count	247 Titles

Before we start, just estimate how much time it will take to number the 247 titles along with Chapter numbers like 1-1, 1-2....27-1, 27-2....27-n. I guarantee that we can number them within 15 seconds.

Is that possible?

Let us try it out..

Step 1:

- Insert a column between A & B;
- Enter the cell value as '1' in Cell B3. i.e. we are starting with Chapter 1.
- Enter the following formula in Cell B4
`=IF(ISBLANK(A4),B3,B3+1)`

ADDRESS X ✓ f_x =IF(ISBLANK(A4),B3,B3+1)			
	A	B	C
1	Table of Contents		
2	Chapter	Titles	Count
3	Chapter 1	1 The Accountant's Role in the Organization	1
4		=IF(ISBLANK(A4),B3,B3+1)	2
5		IF(logical_test, [value_if_true], [value_if_false])	3
6		Cost Accounting & Cost Management	4
7		Management Accountants and Strategy	5
8		Planning and Control	6
9		Key Management Accounting Guidelines	7
10		Line and Staff Relationships	8
11		Functions of Management Accounting	9
12		Four Themes of Value Enhancement	10
13		Key Themes in Management Decision Making	11
14		The Value Chain	12

Formula Explanation:

1. ISBLANK(A4): This formula checks whether any value/formula exists or not in Cell A4. If any value is there, the function returns the message "FALSE" (i.e. the cell has some value in it). If no value/formula exists, it returns "TRUE".
2. IF(ISBLANK(A4),B3,B3+1):
 - a. Formula Structure:
=(logical_test,value_if_true,value_if_false)
 - b. Condition (logical_test): We need to check whether A4 is blank or not. We are using ISBLANK(A4) as a logical test. We will get either TRUE or FALSE as a result.
 - c. True Value (Value_if_true): If the ISBLANK(A4) returns TRUE, we are going to retain the same chapter number. Hence we put B3 as Value_if_true.
 - d. False Value (Value_if_false): If the ISBLANK(A4) returns FALSE, next chapter is started. we need to add 1 with the previous chapter number. Hence we need to put B3+1 as Value_if_false.

Step 2:

1. Double click the **Fill Handle**



- **Fill Handle:** The small black square in the lower-right corner of the selection. When you point to the **Fill Handle**, the pointer changes to a black cross.

B4 fx =IF(ISBLANK(A4),B3,B3+1)

	A	B	C	D
1	Table of Contents			
2	Chapter		Titles	Count
3	Chapter 1		1. The Accountant's Role in the Organization	1
4			1. Management Accounting	2
5			Financial Accounting	3
6			Cost Accounting & Cost Management	4
7			Management Accountants and Strategy	5
8			Planning and Control	6
9			Key Management Accounting Guidelines	7
10			Line and Staff Relationships	8
11			Functions of Management Accounting	9
12			Four Themes of Value Enhancement	10

2. All the remaining 245 rows will be filled with corresponding Chapter Numbers as shown in below picture.

	A	B	C	D
1	Table of Contents			
2	Chapter		Titles	Count
3	Chapter 1		1 The Accountant's Role in the Organization	1
4			1 Management Accounting	2
5			1 Financial Accounting	3
6			1 Cost Accounting & Cost Management	4
7			1 Management Accountants and Strategy	5
8			1 Planning and Control	6
9			1 Key Management Accounting Guidelines	7
240	Chapter 24		24 Performance Measurement and Compensation	
241			24 Multinational Considerations	239
242			24 Accounting-Based Performance Measurement	240
243			24 Return on Investment (ROI)	241
244			24 Residual Income (RI)	242
245			24 Problems with Residual Income (RI)	243
246			24 Economic Value Added (EVA®)	244
247			24 Alternative Measures of Performance	245
248			24 Distinction Between Managers and Units	246
249			24 Performance Measures	247
			24 Executive Compensation	

3. Chapter numbers for all the 24 chapters are ready now.

Step 3:

Now we are going to insert title numbers.

1. Insert a new column between B & C
2. Enter the cell value as '1' in Cell C3. i.e. we are starting with Title number 1.
3. Enter the following formula in Cell C4

$$=IF(ISBLANK(A4),C3+1,1)$$

ADDRESS	A	B	C	D
1	Table of Contents			
2	Chapter		Titles	
3	Chapter 1	1	1 The Accountant's Role in the Organ	
4		1	$=IF(ISBLANK(A4),C3+1,1)$	
5		1	IF(logical_test, [value_if_true], [value_if_false])	
6		1	Cost Accounting & Cost Managemen	
7		1	Management Accountants and Stra	
8		1	Planning and Control	
9		1	Key Management Accounting Guid	

Formula Explanation:

1. ISBLANK(A4): This formula checks whether any value/formula exists or not in Cell A4. If any value is there, the function returns the message "FALSE" (i.e. the cell has some value in it). If no value/formula exists, it returns "TRUE".
2. IF(ISBLANK(A4),C3+1,1):
 - a. Condition (logical_test): We need to check whether A4 is blank or not. We will get either TRUE or FALSE as a result.
 - b. True Value (Value_if_true): If the ISBLANK(A4) returns TRUE, we are still in the same chapter and need to add 1 with the previous title number to get Number for next title. Hence, we need to put C3+1 as Value_if_true.

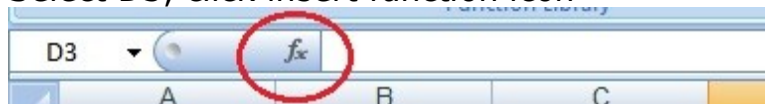
- c. False Value (Value_if_false): If the ISBLANK(A4) returns FALSE, Next Chapter is started. We need to put '1' as first title number for that chapter. Hence, we need to put 1 as Value if false.

3. Double click the **Fill Handle** 
4. All the remaining 245 rows will be filled with corresponding Title Numbers. Check C17, it is started with 1 as a title number for next chapter (Chapter 2).

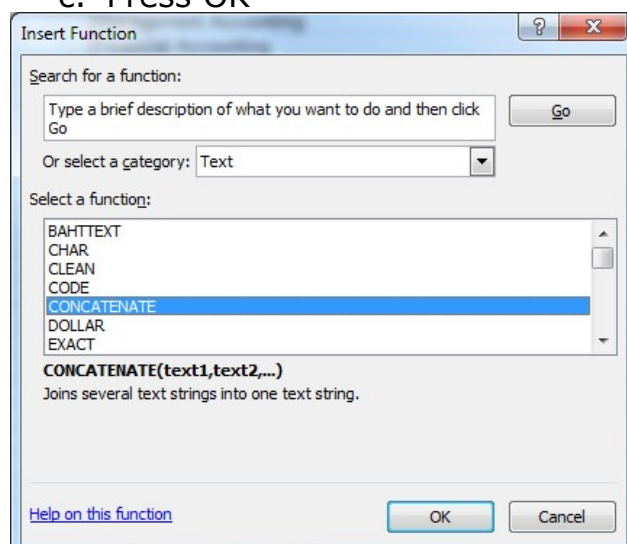
	A	B	C
1	Table of Contents		
2	Chapter		Titles
3	Chapter 1	1	1: The Account
4		1	2: Management
5		1	3: Financial Acc
6		1	4: Cost Account
7		1	5: Management
8		1	6: Planning and
9		1	7: Key Manager
10		1	8: Line and Staf
11		1	9: Functions of
12		1	10: Four Themes
13		1	11: Key Themes
14		1	12: The Value Ch
15		1	13: E-Business V
16		1	14: Ethical Guide
17	Chapter 2	2	1: An Introducti
18		2	2: Costs and Co
19		2	3: Direct and Inc
20		2	4: Cost Drivers ;
21		2	5: Variable and
22		2	6: Relevant Ran
23		2	7: Total Costs a

Step 4

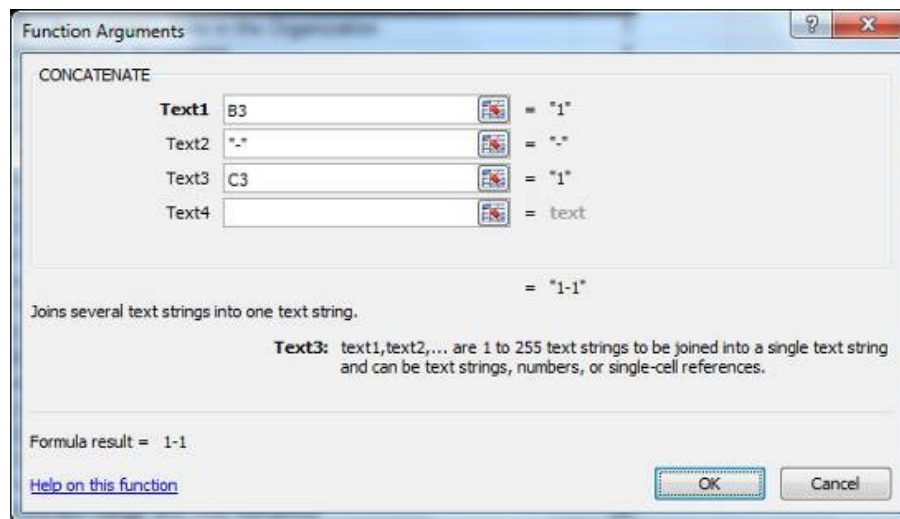
1. Insert a new column between C & D
2. Select D3, click insert function icon



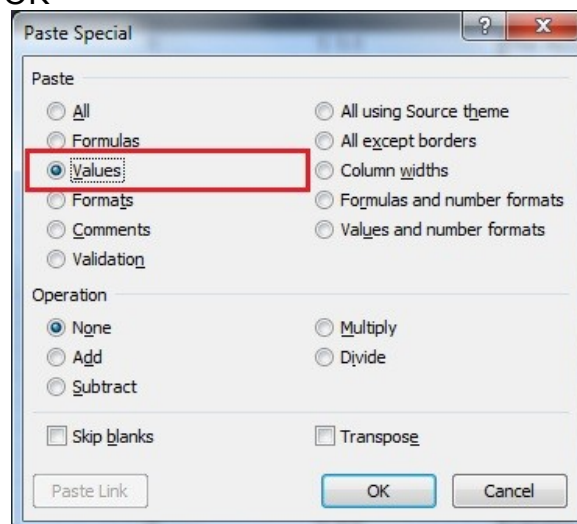
3. Insert Function dialog will pop up
 - a. Select Text from the Select a category drop down box.
 - b. Select CONCATENATE from the Select Function list box
 - c. Press OK



4. Enter the field with the values as given in the below image and press OK



5. Double click the **Fill Handle** 
6. Column D represents the multi-level numbering for the titles.
7. Now select Column B,C & D.
8. Press Ctrl+C.
9. Right click on the Cell B1, select Value under Paste group and Click OK



10. Remove Column B & C

Result will be as given in the below image

	A	B	C	D
1	Table of Contents			
2	Chapter		Titles	Count
3	Chapter 1	1-1	The Accountant's Role in the Organization	1
4		1-2	Management Accounting	2
5		1-3	Financial Accounting	3
6		1-4	Cost Accounting & Cost Management	4
7		1-5	Management Accountants and Strategy	5
8		1-6	Planning and Control	6
9		1-7	Key Management Accounting Guidelines	7
10		1-8	Line and Staff Relationships	8
11		1-9	Functions of Management Accounting	9
12		1-10	Four Themes of Value Enhancement	10
13		1-11	Key Themes in Management Decision Making	11
14		1-12	The Value Chain	12
15		1-13	E-Business Value Matrix	13
16		1-14	Ethical Guidelines	14
17	Chapter 2	2-1	An Introduction to Cost Terms and Purposes	15
18		2-2	Costs and Cost Objects	16
19		2-3	Direct and Indirect Costs	17
20		2-4	Cost Drivers and Cost Management	18
21		2-5	Variable and Fixed Costs	19
22		2-6	Relevant Range and Cost Behaviour	20
23		2-7	Total Costs and Unit Costs	21

Try yourself, It will not take more than 15 Seconds