

Table 10: self-contained year-end statement (£, thousands) (multiple layout problems)

	2011		2010 restated	
General income		250,000		200,000
Increase in value, WIP		15,000		30,000
		265,000		230,000
Administrative costs				
Staff costs	(200,000)		(150,000)	
Early departures	(10,000)		(20,000)	
Other	(25,000)		(10,000)	
Depreciation	(10,000)		(10,000)	
Programme costs				
Impairment loss	(10,000)		(5,000)	
Other	(5,000)		(5,000)	
	(260,000)		(200,000)	
Surplus		5,000		30,000

Table 11: self-contained year-end statement (£, thousands) (multiple problems resolved)

		2011	2010 restated
Income	General income	250,000	200,000
	Increase in value	15,000	30,000
	Total income	265,000	230,000
Administrative costs	Staff costs	(200,000)	(150,000)
	Early departures	(10,000)	(20,000)
	Other operating costs	(25,000)	(10,000)
	Depreciation	(10,000)	(10,000)
Programme costs	Impairment loss	(10,000)	(5,000)
	Other	(5,000)	(5,000)
	Total costs	(260,000)	(200,000)
	Surplus	5,000	30,000

Table 12: merged data cells are not recommended

Name	2008		2009	
	Yes	No	Yes	No
Bob	2	5	6	7
Sue	3	8	4	7
Sam	[data relating to both columns in a single cell spanning both]		[data relating to both columns in a single cell spanning both]	

Table 13: use of graphic symbols

Question	Respondent A	Respondent B	Respondent C
Are you a UK citizen?	<input checked="" type="checkbox"/>	✓	<input checked="" type="checkbox"/>
Are you currently employed?	✓	<input checked="" type="checkbox"/>	✓
Do you have a driving licence?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	✓

Table 14: symbols replaced by real text

Question	Respondent A	Respondent B	Respondent C
Are you a UK citizen?	No	Yes	No
Are you currently employed?	Yes	No	Yes
Do you have a driving licence?	No	No	Yes

Table 15: courses offered by Institution X. A = Bachelor of Science, B = Bachelor of Arts, C = Masters, D = Doctorate, E = Diploma

	2006	2007	2008	2009
Economics	A, B	A, C	A, B	A, C
International relations	A, E	A, E	A, B	A, E
Philosophy	A	A	A	A, D
Politics	A, D	A, D	A, D	A
Mathematics	B, C	B	A, E	A, B
English	A, C	A, B	A, B	C

Table 16: Masters courses offered by Institution X

	2006	2007	2008	2009
Economics	No	Yes	Yes	Yes
International relations	No	No	No	No
Philosophy	No	No	No	No
Politics	No	No	No	No
Mathematics	Yes	No	No	No
English	Yes	Yes	Yes	Yes

Table 17: accounts, 2011 (£, thousands)

Accounting item		2011
Income	General income	200,000
	Increase in value, WIP	30,000
	Income subtotal	230,000
Administrative costs	Staff	150,000
	Early departures	20,000
	Other operating costs	10,000
	Depreciation	10,000
Programme costs	Impairment loss	10,000
	Costs subtotal	200,000
	Balance	30,000

Table 18: accounts, 2011 (£, thousands)

Accounting item		2011
Income	General income	200,000
	Increase in value, WIP	30,000
	Income subtotal	230,000
Administrative costs	Staff	(150,000)
	Early departures	(20,000)
	Other operating costs	(10,000)
	Depreciation	(10,000)
Programme costs	Impairment loss	(10,000)
	Costs subtotal	(200,000)
	Balance	30,000