

	A	B	C	D
1	<b>Cash to Accrual Conversion</b>			
2				Input cells
3	<b>Revenue</b>			
4	Receipts		5,000	
5	Ending accounts receivable	12,000		
6	- Beginning accounts receivable	9,000	3,000	
7				
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17				
18	Beginning prepayments	6,000		
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20	<b>Expenses</b>		<b>13,200</b>	
21				
22	<b>Purchases of Inventory</b>			

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**J Rink**



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