

	A	B	C	D
1	Cash to Accrual Conversion			
2				Input cells
3	Revenue			
4	Receipts		5,000	
5	Ending accounts receivable	12,000		
6	- Beginning accounts receivable	9,000	3,000	
7				
8	Beginning unearned revenue	6,000		
9	- Ending unearned revenue	7,000	-1,000	
10	Accounts receivable written off		600	
11	Revenue		7,600	
12				
13	Expenses			
14	Payments		12,000	
15	Ending accrued expenses payable	32,000		
16	- Beginning accrued expenses payable	34,000	-2,000	
17				
18	Beginning prepayments	6,000		
19	- Ending prepayments	2,800	3,200	
20	Expenses		13,200	
21				
22	Purchases of Inventory			
			10,000	

Manual Accrual To Cash Conversion

Lauren Gardner



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