



Aging of Accounts

For the two schedules below, age the accounts of the company's ten largest customers and ten largest suppliers as of the interim financial statement. Total the remaining receivables and payable under "Others". The totals must equal those presented in the company's interim balance sheet. Explain substantial amounts over 90 days past due on a separate sheet. If a complete aging of accounts has already been prepared, it may be substituted for this form.

Accounts Receivable

<u>Account Name</u>	<u>0-30</u>	<u>31-60</u>	<u>61-90</u>	<u>91-120</u>	<u>Over 120</u>	<u>Total</u>
1. _____						
2. _____						
3. _____						
4. _____						
5. _____						
6. _____						
7. _____						
8. _____						
9. _____						
10. _____						
Others: _____						

Grand Total Accounts Receivable _____

Account Payable

<u>Account Name</u>	<u>0-30</u>	<u>31-60</u>	<u>61-90</u>	<u>91-120</u>	<u>Over 120</u>	<u>Total</u>
1. _____						
2. _____						
3. _____						
4. _____						
5. _____						
6. _____						
7. _____						
8. _____						
9. _____						
10. _____						
Others: _____						

Grand Total Accounts Payable _____

Signature Date