

# Accounts Payable

## (Practice Quiz)

- The general ledger account Accounts Payable is a current \_\_\_\_\_ account.
- A \_\_\_\_\_ balance is typical for Accounts Payable.
 

<b>Debit</b>	<b>Credit</b>
--------------	---------------
- The balance in Accounts Payable is decreased with a \_\_\_\_\_ entry.
 

<b>Debit</b>	<b>Credit</b>
--------------	---------------
- An account payable on the books of the buyer should be an account \_\_\_\_\_ on the books of the seller.
- Accounts payable are also known as \_\_\_\_\_ payables.
- PO is the abbreviation for \_\_\_\_\_.
- Suppliers are also referred to as \_\_\_\_\_.
 

<b>Vendors</b>	<b>Debtors</b>
----------------	----------------
- A form or record sometimes used to assemble the documentation and approvals necessary for paying a vendor's invoice is a \_\_\_\_\_.

*The three-way match involves the following:*

- the company's \_\_\_\_\_ order,
- the vendor's \_\_\_\_\_, and
- the company's \_\_\_\_\_ report or ticket.
- A \$1,000 invoice from a supplier has terms of 2/10, n/30. The amount that should be remitted to the supplier if the amount is paid within the discount period is \$\_\_\_\_\_.
- A \$2,000 invoice from a supplier for goods has terms of 1/10, n/30. If \$100 of the goods were returned to the seller, the amount to be remitted within the discount period is \$\_\_\_\_\_.
- A discount of 2% for paying within 10 days instead of 30 days amounts to an annual percentage rate closest to
 

<b>2%</b>	<b>24%</b>	<b>36%</b>	<b>72%</b>
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# Accounts Payable Exam Study Guide

**A Gutmann**



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