

# Accounts Payable

## (Practice Quiz)

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

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

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

<b>Vendors</b>	<b>Debtors</b>
----------------	----------------
8. 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:*

9. the company's \_\_\_\_\_ order,
10. the vendor's \_\_\_\_\_, and
11. the company's \_\_\_\_\_ report or ticket.
12. 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 \$\_\_\_\_\_.
13. 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 \$\_\_\_\_\_.
14. 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 Certification Practice Test

**Peter H. Gregory, Mike Chapple**



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Michael Stewart, 2003 MCSE Guide to Microsoft Windows 2000 Professional Certification Edition is designed to help prepare you for the challenges you will face as a networking professional working with this powerful new client operating system. Whether you are new to Microsoft certification or making the move from Windows NT 4.0, this book provides a hands-on learning approach, a vital part of the Windows 2000 MCSE.

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**Commercial Credit and Collection Practice** Watrous Henry Irons, Douglas Hamilton Bellemore, 1957. Auditing & Systems Irvin N. Gleim, William A. Hillison, Grady M. Irwin, 1995. Business Teacher, 1956.

**Financial and Economic Analysis for Engineering and Technology Management** Henry E. Riggs, 2004-02-23. Expert guidance for fiscally responsible engineering and technology managers. This thoroughly updated Second Edition is an accessible self-study guide and text that helps engineers extract important meaning from financial statements and accounting records, ask insightful questions, engage in thoughtful debate about accounting and financial issues, and make informed decisions that benefit their companies. *Pearson's Clinical Medical Assisting* Nina Beaman, Lorraine Fleming-McPhillips, 2007. Having a balanced understanding of legal and ethical concepts and applying them to a multitude of real-life clinical and administrative situations is essential to any health professional. This text provides this balance by helping health professionals understand both the intention as well as the realities of the law. All the while preparing them for the major ethical considerations and dilemmas they may encounter. Written in a straightforward manner aimed at health professionals in a variety of settings, this book introduces the reader to many topics affecting health care today, such as the legal system, patient/physician relationship, professional liability, and malpractice prevention, confidentiality, physician's public duties, medical records, and bioethical issues. Through this introduction, healthcare professionals will better understand the ethical obligations to the patient, the employer, and themselves. For Medical Assisting students.

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*The ASTD Reference Guide to Professional Human Resource Development Roles and Competencies* William J. Rothwell, Henry J. Sredl, 1992

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## **Table of Contents Accounts Payable Certification Practice Test**

1. Understanding the eBook Accounts Payable Certification Practice Test
  - The Rise of Digital Reading Accounts Payable Certification Practice Test
  - Advantages of eBooks Over Traditional Books
2. Identifying Accounts Payable Certification Practice Test
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Accounts Payable Certification Practice Test
  - User-Friendly Interface
4. Exploring eBook Recommendations from Accounts Payable Certification Practice Test
  - Personalized Recommendations
  - Accounts Payable Certification Practice Test User Reviews and Ratings
  - Accounts Payable Certification Practice Test and Bestseller Lists
5. Accessing Accounts Payable Certification Practice Test Free and Paid eBooks
  - Accounts Payable Certification Practice Test Public Domain eBooks

- Accounts Payable Certification Practice Test eBook Subscription Services
- Accounts Payable Certification Practice Test Budget-Friendly Options
- 6. Navigating Accounts Payable Certification Practice Test eBook Formats
  - ePub, PDF, MOBI, and More
  - Accounts Payable Certification Practice Test Compatibility with Devices
  - Accounts Payable Certification Practice Test Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Accounts Payable Certification Practice Test
  - Highlighting and Note-Taking Accounts Payable Certification Practice Test
  - Interactive Elements Accounts Payable Certification Practice Test
- 8. Staying Engaged with Accounts Payable Certification Practice Test
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Accounts Payable Certification Practice Test
- 9. Balancing eBooks and Physical Books Accounts Payable Certification Practice Test
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Accounts Payable Certification Practice Test
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Accounts Payable Certification Practice Test
  - Setting Reading Goals Accounts Payable Certification Practice Test
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounts Payable Certification Practice Test
  - Fact-Checking eBook Content of Accounts Payable Certification Practice Test
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks



### 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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