

## Accounts receivable    vs.    Accounts payable

<b>Indebtedness</b>	Someone owes you \$	You owe someone \$
<b>Balance sheet</b>	Asset	Liability
<b>Cash flow statement</b>	Debit	Credit
<b>Examples</b>	Sales on credit, payment installments, etc.	Loans, leases, licensing, etc.

# Accounts Receivable Testing Study Guides

**Ray Whittington**



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