

Accounts Payable

(Practice Quiz)

1. The general ledger account Accounts Payable is a current _____ account.
2. A _____ balance is typical for Accounts Payable.
Debit Credit
3. The balance in Accounts Payable is decreased with a _____ entry.
Debit Credit
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 _____.
Vendors Debtors
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
2% 24% 36% 72%

Accounts Payable Certification Practice Test

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