

Quiz & Worksheet - Accounts Payable

1. What's the best explanation of accounts payable?

- ☐ Debt owed by a company
- ☐ Financial obligations owed by a company
- ☐ Long-term debt of a company related to the purchase of goods and services
- ☐ Short-term financial obligations of a company related to the purchase of goods and services

2. What's not a typical characteristic of an account payable?

- ☐ It is a short-term liability
- ☐ It is usually due within 30 to 60 days of invoicing
- ☐ Interest is usually charged
- ☐ Interest is usually not owed if payment is timely made

3. Accounts payable are reported on which financial document?

- ☐ Balance sheet
- ☐ Income statement
- ☐ Annual report
- ☐ Form 8-K

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Accounts Payable Exam Study Guide

O. Ray Whittington

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