

Most Asked Accounts Payable Interview Questions

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1) What do you understand by Account Payable? Explain it with an example.

Accounts payable or AP is an amount that a company needs to give to vendors for goods and services purchased on credit. It has to be paid off to its creditors or suppliers within a period. Accounts payable is a type of existing liability of a company.

In other words, we can say that accounts payable is due money which the company has to pay to the vendors or suppliers for goods or services received that have not yet been paid for. Accounts Payable is considered as a liability and comes under the head 'current liabilities'. It is a short-term debt payment that needs to be paid to avoid default.

For example, suppose a restaurant orders food and beverage from a company on credit to owe money to the company. These items are part of the inventory and are considered trade payables. On the other hand, the restaurant's obligations to other companies, such as the company cleaning the restaurant's staff uniforms, are considered accounts payable. Generally, both categories fall under the broader accounts payable category, and many companies combine both under the term accounts payable.

2) What is the meaning of TDS? How is it charged?

TDS is an acronym that stands for Tax Deducted at Source. It is charged on the Base Amount. It is a simple tax deduction process. Under this process, if a person (deductor) is liable to make payment to any other person (deductee), will deduct tax at the source and transfer the balance amount to the deductee. The deducted TDS amount will be remitted to the Central Government.

There are mainly two different types of TDS:

- **TDS on salaried employees:** TDS on salaried employees must be deducted from the salary paid to the employer if it crosses the tax limit. This money has to be paid to the government on or before the due date.
- **TDS on contractors and other professionals:** In TDS on contractors or other professionals, there is a slab that min tax, surcharge, education cess plus higher education cess. The finance minister regulates it, and they can make changes or keep the same or remove in every year budget. You can deduct the TDS on the bill amount while paying or if an advance is paid.

3) What steps should you take before approving an invoice for payment?

Before approving an invoice for payment, we should take some of the following steps:

- We should validate the statement once for checking any holds.

Accounts Payable Testing Questions

**Robert Joseph Bennett, Frederick W.
Morton**



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Table of Contents Accounts Payable Testing Questions

1. Understanding the eBook Accounts Payable Testing Questions
 - The Rise of Digital Reading Accounts Payable Testing Questions
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounts Payable Testing Questions
 - 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 Testing Questions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounts Payable Testing Questions
 - Personalized Recommendations
 - Accounts Payable Testing Questions User Reviews and Ratings
 - Accounts Payable Testing Questions and Bestseller Lists
5. Accessing Accounts Payable Testing Questions Free and Paid eBooks
 - Accounts Payable Testing Questions Public Domain eBooks
 - Accounts Payable Testing Questions eBook Subscription Services
 - Accounts Payable Testing Questions Budget-Friendly Options

6. Navigating Accounts Payable Testing Questions eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounts Payable Testing Questions Compatibility with Devices
 - Accounts Payable Testing Questions Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounts Payable Testing Questions
 - Highlighting and Note-Taking Accounts Payable Testing Questions
 - Interactive Elements Accounts Payable Testing Questions
8. Staying Engaged with Accounts Payable Testing Questions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounts Payable Testing Questions
9. Balancing eBooks and Physical Books Accounts Payable Testing Questions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounts Payable Testing Questions
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounts Payable Testing Questions
 - Setting Reading Goals Accounts Payable Testing Questions
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounts Payable Testing Questions
 - Fact-Checking eBook Content of Accounts Payable Testing Questions
 - 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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been watching these television shows about rabbits les fleurs et les lapins décorent la maison flowers and bunnies decorate
the home je supporte pas les lapins morts i just can t handle dead bunnies