

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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Elements of Accounting Frederick Wells Woodbridge,1925 *Uniform CPA Examination Questions and Unofficial Answers* American Institute of Certified Public Accountants,1983 **The Lincoln Library of Essential Information** ,1924
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aliment le plus important de leur régime alimentaire je vous recommande de choisir le meilleur foin pour votre lapin riche en fibres avec de beaux brins

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web your flowers and or vegetables are a tasty smorgasbord for rabbits j ai regardé des émissions de télé sur les lapins i ve
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