

UNIT 4: THE ACCOUNTING CYCLE

ACCOUNTING FOR PURCHASES AND ACCOUNTS PAYABLE

Chapter 8 of e-book

Advantages of Purchases Journal

- Allows for the division of accounting work among different employees
- Strengthens the audit trail
- Records all credit purchases in one place

Accounts Payable Subsidiary Ledgers

- Individual ledgers of credit suppliers
- Total should be equal to the Accounts Payable Control Account

Accounts Payable Control Account

- Summary account that is used as a checking device to check the mathematical accuracy of the Accounts Payable subsidiary ledgers

Schedule of Accounts Payable

- A listing of all balances of the Accounts Payable subsidiary ledgers

Internal Control Procedures for Purchases and Accounts Payable

- create written proof that purchases and payments are authorized, and
- ensure that different people are involved in the process of buying goods, receiving goods, and making payments.
 - All purchases should be made only after proper authorization has been given in writing.
 - Goods should be carefully checked when received. They should then be compared with the purchase order and with the invoice received from the supplier.
 - The purchase order, receiving report, and invoice should be checked to confirm that the information reflected on the documents is in agreement.
 - The computations on the invoice should be checked for accuracy.
 - Authorization for payment should be made by someone other than the person who ordered the goods.
 - Another person should write the check for payment.
 - Prenumbered forms should be used for purchase requisitions, purchase orders, and checks. Periodically the numbers of the documents issued should be verified to make sure that all forms can be accounted for.

Sample Study Guide For Accounts Payable

Brad Price



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Unveiling the Magic of Words: A Overview of "**Sample Study Guide For Accounts Payable**"

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