

Accounts Receivable interview questions and answers to evaluate junior clerks



Can you explain the difference between Accounts Receivable and Accounts Payable?

A strong candidate should be able to clearly distinguish between Accounts Receivable (AR) and Accounts Payable (AP). They should explain that AR represents money owed to the company by customers for goods or services provided on credit, while AP represents money the company owes to its suppliers or vendors for goods or services received on credit.



Look for answers that highlight the following key points:

AR is an asset on the balance sheet, while AP is a liability

AR involves collecting money from customers, while AP involves paying money to suppliers

AR increases when a sale is made on credit, while AP increases when the company makes a purchase on credit

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