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accounts payable is a component of current liabilities which are obligations that must be paid within the next 12 months current liabilities also include trades payable some firms use trades payable to record bills received from suppliers other companies post the supplier invoices to accounts payable and don t use the trades payable account

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when confirming accounts payable your company s auditors must take a sample of accounts payable these majorly represent your business s purchasing or borrowing activities further special emphasis must be given to accounts payable representing larger transactions

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accounts payable ap or payables refers to a company s short term obligations owed to its creditors or suppliers which have not yet been paid payables appear on a company s balance sheet

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