

ACCOUNTS PAYABLE POLICY

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1. Purpose

The purpose of this Accounts Payable Policy is to establish procedures and guidelines for the effective and efficient management of [Company Name]'s accounts payable processes. This policy ensures the timely and accurate payment of liabilities, maintains controls to minimize risks of errors and fraud, and ensures compliance with legal and regulatory requirements.

2. Scope

This policy applies to all employees and departments of [Company Name] involved in the procurement, receipt, authorization, and processing of invoices and payments to vendors, contractors, and service providers. It covers the entire accounts payable workflow from purchase order issuance to final payment processing.

3. Objectives

1. To establish clear procedures for the processing and approval of vendor invoices.
2. To ensure timely and accurate payments to vendors and service providers.
3. To ensure compliance with relevant legal, regulatory, and contractual obligations.
4. To minimize the risk of errors and fraud in the accounts payable process.
5. To maintain accurate accounts payable records for financial reporting purposes.

4. Roles and Responsibilities

4.1 Employees

- **Submit Purchase Requisitions:** Employees must submit purchase requisitions for goods and services in a timely manner, ensuring that they have the necessary budgetary approval.
- **Receipt and Inspection:** Employees are responsible for promptly inspecting and verifying the

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Mary S. Schaeffer



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Essentials of Accounts Payable Mary S. Schaeffer, 2002-10-15

ESSENTIALS OF ACCOUNTS PAYABLE Full of valuable tips techniques illustrative real world examples exhibits and best practices this handy and concise paperback will help you stay up to date on the newest thinking strategies developments and technologies in accounts payable A real world approach with great insights and practical wisdom on all aspects of the accounts payable process Essentials of Accounts Payable provides accounts payable professionals with a framework for action in a rapidly changing environment Tom Nichols Division Manager Accounts Payable Operations AT T Mary Schaeffer has combined her considerable knowledge of the accounts payable process with the learning and benchmark statistics from top companies to produce a world class guide to the AP process Without Mary Schaeffer and IOMA AP would still be a neglected financial process without any formal reading to explain the complexities of a process that most companies think is simply paying the bills This book is a must read for anyone working in directing or managing AP operations both seasoned professionals and those new to the process Linda Sawyer Sisko Programs Manager Cisco Systems Inc This book does an excellent job of explaining the often complicated basics of the accounts payable functions It provides a quick snapshot for busy executives who need to know how an accounts payable department should run It is an excellent update for those executives who need to keep up to date on numerous issues that affect this rapidly evolving profession Adrienne Glasgow Chief Financial Officer American Red Cross in Greater New York The Wiley Essentials Series because the business world is always changing and so should you

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Policies and Procedures Manual for Accounting and Financial Control Douglas W. Kurz, 2003-05

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