

# ACCA

## Financial Accounting (FA)



*Study Text*



Content reviewed by  
ACCA's examining team

# ACCA

## Financial Accounting (FA)



Full course video  
and additional  
resources

*Exam Kit*



Content reviewed by  
ACCA's examining team

### Knowledge Checks

Working capital management is the management of working capital. Working capital is the difference between current assets and current liabilities. It is the amount of capital that is available for the day-to-day operations of the business.



#### Multiple Choice Questions

- 1. Which of the following is not a component of working capital?  
☐ A. Inventory
- 2. Which of the following is not a component of working capital?  
☐ B. Accounts payable
- 3. Which of the following is not a component of working capital?  
☐ C. Accounts receivable
- 4. Which of the following is not a component of working capital?  
☐ D. Cash
- 5. Which of the following is not a component of working capital?  
☐ E. Prepaid expenses

# Acca Part 1 Paper 11 Preparing Financial Statements Exam Kit

**BPP Learning Media**



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