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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 current asset?
☐ A. Inventory
☐ B. Trade receivables
☐ C. Prepaid expenses
☐ D. Long-term investments
- 2. Which of the following is not a current liability?
☐ A. Trade payables
☐ B. Short-term debt
☐ C. Deferred tax
☐ D. Dividends payable
- 3. Which of the following is not a component of working capital?
☐ A. Inventory
☐ B. Trade receivables
☐ C. Trade payables
☐ D. Long-term debt
- 4. Which of the following is not a component of working capital?
☐ A. Inventory
☐ B. Trade receivables
☐ C. Trade payables
☐ D. Long-term debt
- 5. Which of the following is not a component of working capital?
☐ A. Inventory
☐ B. Trade receivables
☐ C. Trade payables
☐ D. Long-term debt

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**Association of Chartered Certified
Accountants (Great Britain)**



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