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# UK Part/Non-Qualified Accountant Skills & Knowledge Test Report

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**Peter Borough**  
Email: [peter@brexit.eu](mailto:peter@brexit.eu)  
Date: 8/11/2018

**Time taken: 30:00**  
Started on: 8/11/2018 15:14  
Ended on: 8/11/2018 15:44

### **Introduction**

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The Part/Non-Qualified Accountant Test is designed for those working as accountants, but who are not Chartered Accountants. This would include those with tertiary qualifications in accounting, provisional members of CAANZ, CPA, ICAEW, ACCA (or equivalent) or those with no formal qualifications but whose job categorises them as accountants.

### **Waiver & Limitations**

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Accountests reports are an indicator of Accounting and Bookkeeping knowledge and skills only. These tools work at their best in conjunction with competency based interview questions to both the candidate and their referees, personality profiles, and ability tests to reach a strong decision on whether to appoint the candidate into a role. Because successful candidate selection is based on personality and ability as well as skills and knowledge, Accountests Ltd accepts no responsibility for selection or other decisions made using this tool and cannot be held liable for the consequences of doing so.

### **Unsupervised Test Scores**

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All online screening tests provide an estimate of the candidate's abilities, knowledge and skills. However, they do so on the assumption that the tests were completed unassisted and under standard conditions. These conditions cannot be assured if these tests have been completed unsupervised.

For more information on best practice testing see our website.

### **Context**

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This report is generated from the candidate's responses to 40 questions covering Double Entry, Accounting and Financial Reporting, Taxation and Management Accounting / Business Analysis. Questions are also divided into Basic, Intermediate and Advanced categories to test the extent of each candidate's skills and knowledge.

### **Norm Group**

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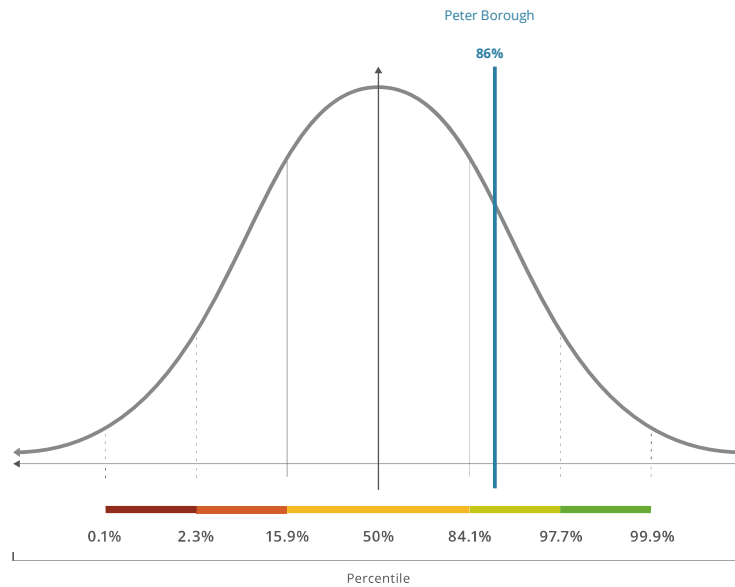
The report also compares a candidate's performance in this test against a norm group of other Part/Non-Qualified Accountants to provide an estimate of skills and knowledge in comparison with their peers.

### **Content**

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1. Overall test score compared to a Part/Non-Qualified Accountants Norm Group
2. Overall test score as Questions Correct, Incorrect and Omitted
3. Test performance in Basic, Intermediate and Advanced Questions
4. Test performance in Double Entry, Accounting and Financial Reporting, Taxation and Management Accounting / Business Analysis
5. Performance in each of the 40 Questions
6. Interpreting test scores

**Comparative Performance**



When compared to the norm group, Peter Borough scored in the 86<sup>th</sup> percentile on this test, suggesting that he would achieve a greater than or equal score to 86 in 100 Part/Non-Qualified Accountants.

Whilst percentile scores give a valuable indication of a candidate's score in relation to their peers, using this test in making a strong decision on whether to recruit or promote the candidate requires a deeper analysis of the candidates score in elements of accounting most applicable to the job. The following pages provide that depth of analysis.

**Score Summary**

40 Questions (100%)

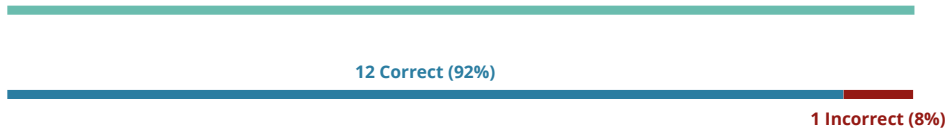


**Analysis By Difficulty**

**Basic**

Performance in Basic questions in each topic area

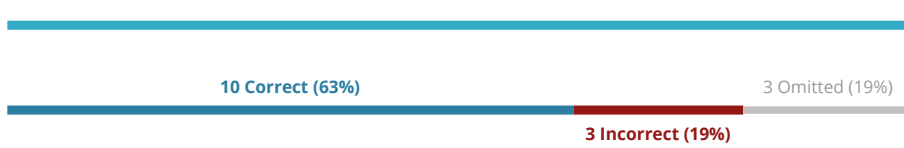
13 Questions (100%)



**Intermediate**

Performance at the level expected of Part/Non-Qualified Accountants in questions covering each of the 4 topic areas

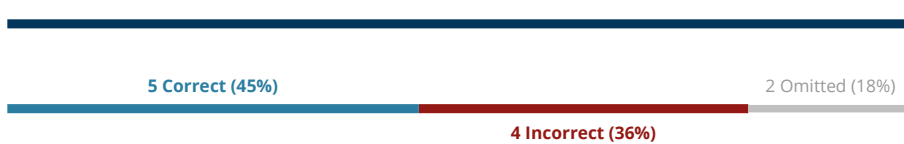
16 Questions (100%)



**Advanced**

Performance above the level expected of most Part/Non-Qualified Accountants, or at the level of senior Part/Non-Qualified Accountants in each of the 4 topic areas

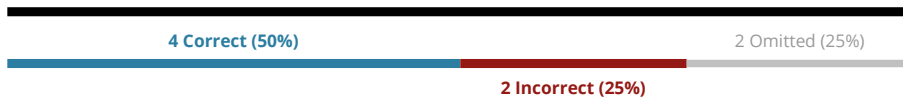
11 Questions (100%)



**Part/Non-Qualified Accountant Test – Areas within this test cover:**

Double Entry Accounting

8 Questions (100%)



Financial Reporting

8 Questions (100%)



Taxation

**Taxation:** skills for those involved in business taxation compliance, both direct and indirect taxes.

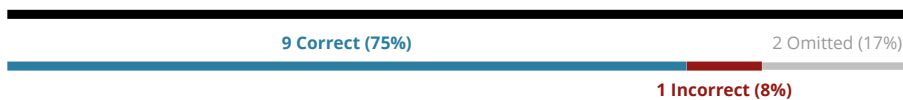
12 Questions (100%)



Management/Business Analysis

**Management/Business Analysis:** skills for those producing financial information for management to assist in their decision making, and which tends to be forward looking. Includes skills for advising business owners.

12 Questions (100%)



Performance in each of the individual questions

1	Where to place an account in financial statements	Double Entry Accounting	Basic	✓
2	Automated payments	Double Entry Accounting	Basic	✓
3	Capitalisation of costs	Double Entry Accounting	Basic	✓
4	Journals required for a transaction #1	Double Entry Accounting	Int	✗
5	Understanding the trial balance	Double Entry Accounting	Int	○
6	Correcting coding errors	Double Entry Accounting	Int	○
7	Journals required for a transaction #2	Double Entry Accounting	Adv	✓
8	Journals required for a transaction #3	Double Entry Accounting	Adv	✗
9	Purpose of the balance sheet	Financial Reporting	Basic	✓
10	When to depreciate	Financial Reporting	Basic	✓
11	Accounting terminology	Financial Reporting	Basic	✗
12	Calculate equity	Financial Reporting	Int	✗
13	Which transaction has no impact on equity	Financial Reporting	Int	✓
14	Accounting for VAT	Financial Reporting	Int	✓
15	Which transaction reduces equity	Financial Reporting	Adv	✗
16	What makes up asset / liability balances	Financial Reporting	Adv	✓
17	Timing of VAT liability	Taxation	Basic	✓
18	Tax liability on dividends	Taxation	Basic	✓
19	Tax on provision of vehicles	Taxation	Basic	✓
20	VAT applying to exports	Taxation	Int	✓

Basic
 Basic
 Int
 Intermediate
 Adv
 Advanced

✓ Correct
 ✗ Incorrect
 ○ Omitted

21	VAT rates	Taxation	Int	✓
22	What costs contain VAT?	Taxation	Int	✓
23	Capital Allowance claims	Taxation	Int	✗
24	Tax status of dividends	Taxation	Int	✓
25	Differences in tax rates	Taxation	Int	✓
26	Late tax payments	Taxation	Adv	✓
27	Capital Gain Tax calculations	Taxation	Adv	✗
28	Corporation Tax payment dates	Taxation	Adv	○
29	Calculate margins	Management/Business Analysis	Basic	✓
30	Variance terminology	Management/Business Analysis	Basic	✓
31	How to improve receivables collection	Management/Business Analysis	Basic	✓
32	Does the account balance look right	Management/Business Analysis	Basic	✓
33	Project funding analysis	Management/Business Analysis	Int	✓
34	Fixed vs variable costs	Management/Business Analysis	Int	✓
35	Inventory management	Management/Business Analysis	Int	○
36	Variable costs	Management/Business Analysis	Int	✓
37	Analysis of management accounts	Management/Business Analysis	Adv	✓
38	Calculate working capital	Management/Business Analysis	Adv	✓
39	How to measure cashflow	Management/Business Analysis	Adv	✗
40	Variances in sales reports	Management/Business Analysis	Adv	○

Basic
 Basic
 Int
 Intermediate
 Adv
 Advanced

✓ Correct
 ✗ Incorrect
 ○ Omitted

### Interpreting Test Scores

The following information provides a guide on how to interpret the results of a candidate test.

#### Percentile Scores

Percentile Scores measure your candidate against a norm group of similarly qualified and experienced people from the country in which the test is based.

Percentile Scores rank your candidate against the norm group of other Part/Non-Qualified Accountants. For example, if your candidate achieves a 65th Percentile Score, then you can expect them to achieve a higher score than 64 in 100 Part/Non-Qualified Accountants. A 20th Percentile Score would suggest they would achieve a higher score than 19 in 100 Part/Non-Qualified Accountants.

The higher the percentile score achieved by your candidate, the better they have performed against that norm group.

Some high volume recruiters will decide that all new recruits must be at least as skilled and knowledgeable as most of the norm group and will set a benchmark of 50th Percentile. All candidates scoring below this benchmark are rejected. Other employers, especially those looking for skills and knowledge in only one or two of the four Accounting Topics, prefer to concentrate on performance in those topics essential to success in the role and pay less attention to overall scores.

#### Overall Scores

An overview of test performance provides a summary of on how many questions your candidate completed in the allocated time of 30 minutes, in terms of how many questions they got correct, incorrect and the number of questions omitted.

You can use this information to identify candidates with lower percentile scores, but high degrees of accuracy, suggesting they worked slowly but accurately in the test, which may keep them in the selection process.

### Omitted Questions

Attention should be paid to the number of questions omitted. Because the test is timed, questions are omitted where a candidate chooses to skip a question and also where they run out of time.

To determine whether your candidate ran out of time, look at the cover page to see the time they took to complete the test. If the time is 30:00, then the candidate was still working on the test when their time expired.

#### Basic, Intermediate & Difficult Questions

This page lists the number of questions categorised as Basic, Intermediate and Advanced across the 40 questions of the test, with your candidates performance in each category.

This can provide value in determining the skill and knowledge levels your candidate possesses now against the skill level required to perform the job they have applied for.

#### Accounting Topics

For each of the four Accounting Topics in this test, you can see the number of questions the candidate answered correctly, incorrectly and questions omitted.

Hiring managers only interested in one or two accounting topics can concentrate on a candidate's performance in topics essential to success in the role.

#### Individual Questions

The most detailed level of the report lists all 40 questions topics, whether they were answered correctly, incorrectly or omitted, allowing selection panels to drill down to explore particular elements of accounting most important to their organisation, and their candidates performance against those questions.