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

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Introduction

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 ICAEW, ACCA (or equivalent) or those with no formal qualifications but whose job categorises them as accountants.

Waiver & Limitations

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

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

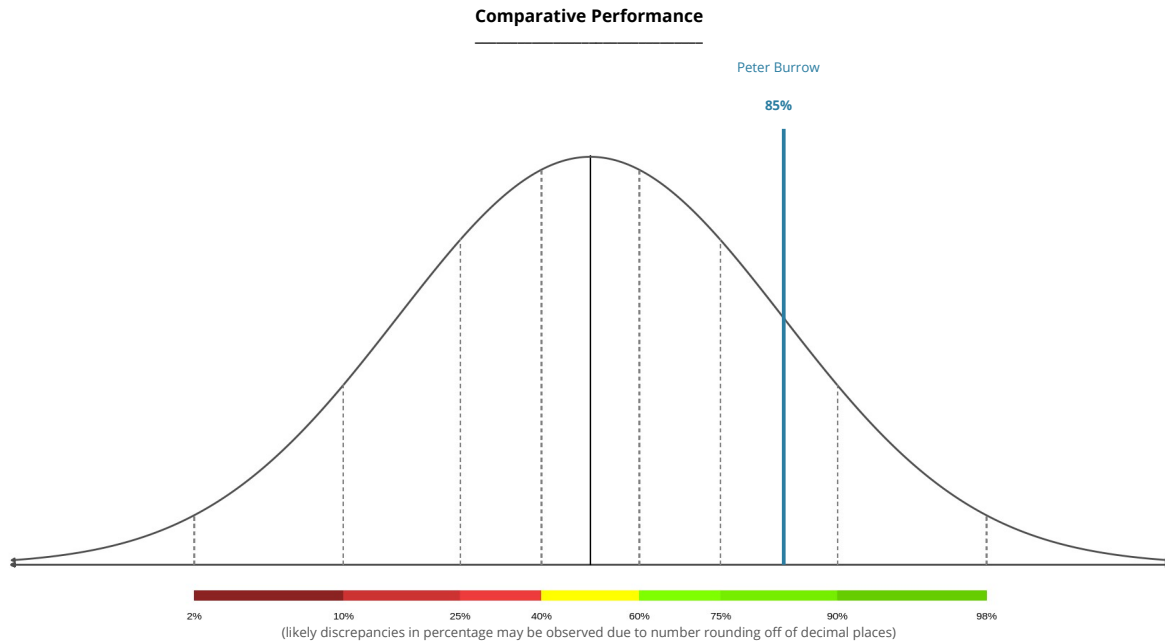
This report is generated from the candidate's responses to 40 questions covering Double Entry Accounting, Accounting & Financial Reporting, Taxation and Business Advisory & Analysis. Questions are also divided into Basic, Intermediate and Advanced categories to test the extent of each candidate's skills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

Norm Group

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

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, Accounting & Financial Reporting, Taxation and Business Advisory & Analysis
5. Performance in each of the 40 Questions
6. Interpreting test scores

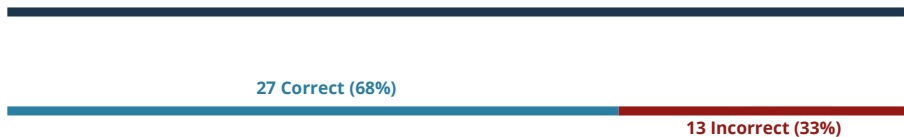


When compared to the existing norm group, Peter Burrow scored in the 85th percentile on this test, suggesting that they would achieve a greater than or equal score to 85 in 100 Part/Non-Qualified Accountants.

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 Double Entry Accounting, Accounting & Financial Reporting, Taxation and Business Advisory & Analysis

13 Questions (100%)



11 Correct (85%)



2 Incorrect (15%)

Intermediate

Performance at the level expected of Part/Non-Qualified Accountants in questions covering Double Entry Accounting, Accounting & Financial Reporting, Taxation and Business Advisory & Analysis

16 Questions (100%)



11 Correct (69%)



5 Incorrect (31%)

Advanced

Performance above the level expected of most Part/Non-Qualified Accountants, or at the level of senior Part/Non-Qualified Accountants in questions covering Double Entry Accounting, Accounting & Financial Reporting, Taxation and Business Advisory & Analysis

11 Questions (100%)



5 Correct (45%)



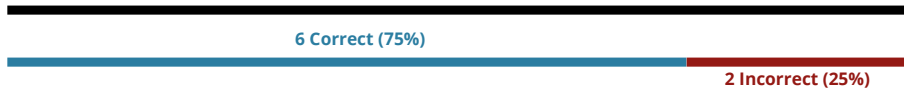
6 Incorrect (55%)

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

Double Entry Accounting

Double Entry Accounting: skills in double entry accounting including easier and more complex journals.

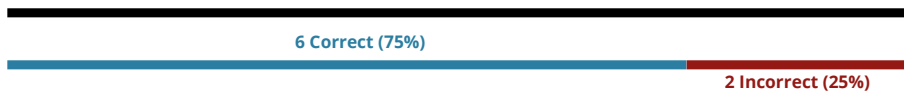
8 Questions (100%)



Accounting & Financial Reporting

Accounting & Financial Reporting: Accounting concepts and reporting but not including FRS or IFRS.

8 Questions (100%)



Taxation

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

12 Questions (100%)



Business Advisory & Analysis

Business Advisory & 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	Accounting & Financial Reporting	Basic	✓
10	When to depreciate	Accounting & Financial Reporting	Basic	✓
11	Accounting terminology	Accounting & Financial Reporting	Basic	✓
12	Calculate equity	Accounting & Financial Reporting	Int	✓
13	Which transaction has no impact on equity	Accounting & Financial Reporting	Int	✗
14	Accounting for VAT	Accounting & Financial Reporting	Int	✓
15	Which transaction reduces equity	Accounting & Financial Reporting	Adv	✗
16	What makes up asset / liability balances	Accounting & 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	Business Advisory & Analysis	Basic	✓
30	Variance terminology	Business Advisory & Analysis	Basic	✓
31	How to improve receivables collection	Business Advisory & Analysis	Basic	✗
32	Does the account balance look right	Business Advisory & Analysis	Basic	✓
33	Project funding analysis	Business Advisory & Analysis	Int	✓
34	Fixed vs variable costs	Business Advisory & Analysis	Int	✓
35	Inventory management	Business Advisory & Analysis	Int	✗
36	Variable costs	Business Advisory & Analysis	Int	✓
37	Analysis of management accounts	Business Advisory & Analysis	Adv	✓
38	Calculate working capital	Business Advisory & Analysis	Adv	✗
39	How to measure cashflow	Business Advisory & Analysis	Adv	✓
40	Variations in sales reports	Business Advisory & Analysis	Adv	✗

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.

Try not to fall into the trap of only considering candidates with very high percentile scores for selection. A candidate with a percentile score in the 'average band' can be described as a typical performer of technical accounting tasks among the norm group, which is representative of the applicant pool in your country. The average band ranges from the 34th - 66th percentile.

If your candidate has achieved an 'average score', take a closer look at their performance in the accounting subjects in the test with a view of determining whether they have performed well in the accounting tasks in the Job Description for your vacant role. You can then determine whether they have reached a benchmark for selection and where you may need to concentrate professional and technical training and support in getting a candidate up to speed if appointed.

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.