

Group Accountant - SV - IFRS

Group Accounting & Group Reporting

A test in Swedish covering IFRS-based group accounting and group reporting. Validates practical ability to perform and quality-assure consolidation - from group scope and eliminations to PPA, ownership changes, foreign currency translation and disclosure quality.

 24 QUESTIONS

 45 MIN

 SWEDISH

 IFRS

4 skill areas

 Control & Group Scope

 PPA, Goodwill & NCI

 Eliminations & Adjustments

 Ownership Changes, Currency & Disclosures

WHAT THE TEST MEASURES



Group Scope: Control & Scope

Practical assessments of subsidiaries, associates and joint arrangements. Applying IFRS 10 control, de facto control, substantive versus protective rights, structured entities/SPVs and the decision support required for a robust consolidation assessment.



Acquisitions: PPA, Goodwill & NCI

Purchase price allocation under IFRS 3, with focus on application and quality assurance. PPA QC, consideration transferred, fair value adjustments, intangible assets versus goodwill, deferred tax under IAS 12, the measurement period and goodwill impairment under IAS 36.



Eliminations & Consolidation Adjustments

Elimination of intercompany balances and transactions, unrealised profit in inventory and fixed assets, depreciation effects, internal dividends and interest, intercompany cut-off, deferred tax on eliminations, and identification of missing or incorrect eliminations.



Ownership Changes, Currency & Disclosures

Loss of control with a retained interest, translation and CTA under IAS 21, recycling on disposal, classification of joint arrangements under IFRS 11, and quality assurance of IFRS 12 disclosures focusing on consistency, completeness and risk information.

A SECURE AND CLEAR TEST PROCESS

1

Test invitation

2

ID verification

3

Live monitoring

4

Results & AI analysis

MORE THAN A TEST RESULT

A fact-based decision support with verified knowledge, clear strengths and areas for improvement, as well as benchmarking against thousands of tested profiles. The test is designed for all seniority levels.

-  Secure candidate verification
-  AI anti-cheating technology
-  Benchmarking & AI analysis
-  GDPR compliant