KNOWLEDGE TEST FOR RECRUITMENT

Finance Manager - EN - Accounting & Reporting

Accounting & Reporting

A test in English for finance managers according to Swedish accounting standards (ÅRL, BFNAR, K2/K3). Validates ownership of the financial statements, the closing process, accounting judgements and fixed assets - combined with the ability to analyse and explain financial performance.

30 QUESTIONS | 40 MIN | ENGLISH | SV GAAP



WHAT THE TEST MEASURES

Income Statement & Balance Sheet

Presentation formats under ÅRL, restricted equity, short-term liabilities and year-end appropriations. Performance measures, funds and new issues, free cash flow, customer advances, provisions, tax loss carryforwards, leases and spotting misclassifications.

Financial Analysis

Solvency, debt-to-equity, interest coverage, quick ratio and return measures, the indirect cash flow method, credit periods and capital lock-up. The leverage formula, the DuPont relationship over several years, adjusted equity and the impact of working capital on cash flow.

Closing of Accounts

Accruals, account reconciliations and planning a year-end close with critical controls and materiality. Analytical review, holiday pay liability, inventory valuation and obsolescence, taxable income, anticipated customer losses and provisions versus contingent liabilities.

Accounting Theory

Fundamental principles and choice of framework (K2, K3 or IFRS). Revenue recognition, deferred tax, changes in accounting policies versus estimates, percentage of completion, the matching principle, financial instruments and events after the reporting period.

Fixed Assets

Different types of fixed assets and fixed asset registers, depreciation and impairment, consumable inventories, acquisition cost versus fair value, disposals and capital gains, tax depreciation under the main and supplementary rules, goodwill impairment testing under IFRS, revaluation, component depreciation under K3, and development expenditure with the development expenditure reserve.

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