KNOWLEDGE TEST FOR RECRUITMENT

Group Accountant - EN - IFRS

Group Accounting & Reporting

A test in English on IFRS-based group accounting and reporting. Validates the hands-on ability to execute and quality-assure the consolidation - from group scope and eliminations to PPA, ownership events, FX translation and disclosure quality.

24 QUESTIONS | 45 MIN | ENGLISH | IFRS



WHAT THE TEST MEASURES

Consolidation: Control & Scope

Practical assessments of subsidiaries, associates and joint arrangements. IFRS 10 control in practice, de facto control, substantive versus protective rights, structured entities/SPVs and the evidence needed for a robust consolidation assessment.

Acquisitions: PPA, Goodwill & NCI

Acquisition accounting under IFRS 3 with a focus on application and quality assurance: PPA QC, consideration, fair value adjustments, intangible assets versus goodwill, deferred tax under IAS 12, measurement period and goodwill impairment under IAS 36.

Practical: Eliminations & Adjustments

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

Ownership, FX & Disclosures

Loss of control with retained interest, translation and CTA under IAS 21, recycling on disposal, classification of joint arrangements under IFRS 11 and quality review 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