ITESTHUB · ABILITY TEST REPORT

Accountancy Comprehension

A report for

Sam Sample

Sam Sample

Completed 08/09/2026 · Norm group: Trainee Accountant & Finance Graduate Job Applicants · Report valid 18–24 months

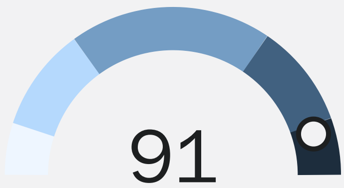
This report is confidential and is intended solely for the person responsible for assessing Sam Sample, who completed the Accountancy Comprehension on 08/09/2026.

Interpreting scores

Scores on Accountancy Comprehension are calculated by comparing an individual's score with a large group of people (norm group) who have also completed the same test. These are expressed as 'percentiles' -- use the key below to benchmark Sam's result.

Very Low	Low	Mid	High	Very High
1–10%ile	11–30%ile	31–69%ile	70–89%ile	90–100%ile

PERCENTILE



Very High

Sten 8.2

TEST SESSION

Recommended time: 25 minutes

Time taken: 19 minutes, 23 seconds

Norm group: Trainee Accountant & Finance Graduate Job Applicants

This accountancy comprehension test assesses a candidate's ability to check, match and interpret financial information accurately, using only the information provided. These skills will be apparent when:

- Checking Figures Against Rules: Financial records must comply with policies, limits and deadlines. Checking each amount, date and calculation against the rule that governs it — and noticing when a figure sits exactly on a limit — keeps expense claims, invoices and ledgers accurate.
- Matching Documents and Spotting Discrepancies: Much of accounting is comparing one document with another: invoice to purchase order, statement to ledger, delivery note to invoice. Reading field by field and catching transposed digits, altered references and changed terms prevents errors becoming payments.
- Drawing Sound Conclusions from Financial Records: Bank statements, aged debtor reports and management accounts are evidence. Knowing what a document proves, what it merely suggests, and what it cannot tell you at all is the difference between a safe conclusion and an assumption.

Areas to probe at interview

The test has three sections, one for each ability on page 1. Each is short, so Sam's result in each is shown as a broad position, not a score. There are no pass marks for individual sections — the overall percentile is the measure of ability. Use the positions to decide which skills to probe in more depth at interview, and decide on the evidence gathered there whether to progress Sam. This page states the skills to explore; it does not prescribe exercises or questions — the interview should not repeat the test.

Area	Position
1. Checking figures against rules	Low / Mid / **High**
2. Matching documents and spotting discrepancies	Low / Mid / **High**
3. Drawing sound conclusions from financial records	Low / **Mid** / High

How to use this. A section shown as Low lists the skills to probe in more depth. High lists what to confirm — the test was taken unsupervised. Mid needs no special attention unless the role leans heavily on that area. The positions are coarse by design; do not read a profile into small differences between them.

Area 1 — Checking figures against rules

What it measures: checking expense-claim lines against a written policy — limits, receipts, deadlines, a calculation shown on the line — including cases exactly on a limit.

If Low — skills to probe in more depth at interview:

- applying a written rule literally, including where a figure sits exactly on the limit
- recalculating a stated figure rather than accepting it
- working through every rule for every item, rather than reading for an overall impression
- noticing what is missing — a receipt, a date, an approval

If High — skills to confirm:

- sustaining that accuracy over a large batch
- judgement when a rule and the circumstances conflict — applying the rule and escalating, rather than quietly waiving it

Area 2 — Matching documents and spotting discrepancies

What it measures: comparing supplier invoices with a purchase order field by field and counting every difference — transposed digits, altered codes, names, terms, addresses.

If Low — skills to probe in more depth at interview:

- comparing two documents field by field in a fixed order
- reading figures digit by digit, so that transposed digits are caught
- attention to names, codes, references and addresses, not only amounts
- recognising when two documents genuinely agree

If High — skills to confirm:

- querying a discrepancy before paying or correcting, and recording it
- accuracy under time pressure and volume

Area 3 — Drawing sound conclusions from financial records

What it measures: reading a bank statement, an aged receivables report and a budget-versus-actual extract against a one-line brief, and being clear about what each proves, disproves, or cannot tell you.

If Low — skills to probe in more depth at interview:

- separating what a document proves from what it merely suggests
- working with dates — due dates, year-end cut-off, due versus overdue, outstanding versus overdue
- computing from the figures given rather than estimating
- being comfortable concluding “cannot tell” when the record does not say

If High — skills to confirm:

- knowing what to check before reporting a figure to a manager
- explaining what a record does and does not show to a non-specialist

Rank candidates on the overall percentile; decide on the interview evidence.