TestGorilla

TEST FACT SHEET

Advanced Accounting (IFRS) Test

The advanced accounting (IFRS) test evaluates a person's accounting knowledge, including posting and calculating accounting figures and managing financial records according to IFRS. It helps identify people with strong accounting/bookkeeping skills.

Covered skills

- ✔ Defining basic terminologies and accounting concepts
- ✔ Posting figures in the correct accounts and on the correct side (Dr/Cr)
- ✔ Calculating accounting figures
- ✔ Managing accounting figures and financial records

Use the Advanced Accounting (IFRS) test to hire

Accountants, bookkeepers, and other roles requiring strong accounting expertise.

Test type	Role specific skills
Available languages	English, Dutch, French, German, Spanish
Administration time	10 minutes
Level	Advanced
Number of questions	16 questions delivered to test-takers 92 questions in the question bank

Scoring benchmarks

Benchmarks are available for various education levels (ranging from some high school education to Master's degree or higher), business functions (from administrative to software development), and seniority levels (junior to senior).

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Psychometric properties

Each of the metrics reported below is based on a sample size (*N*) of at least 1,000 candidates, unless indicated otherwise.

Reliability	Cronbach's alpha coefficient = .63
Face validity	Candidates rated this test as accurately measuring their skills (average score of 3.67 out of 5.00).
Criterion-related validity	Candidates with higher scores on this test received higher average ratings from the hiring team during the selection process (*r* = .36, *N* = 143).

	SUFFICIENT DATA AVAILABLE TO CONDUCT ANALYSES AND CHECKS	ANALYSES AND CHECKS CONDUCTED	ACCEPTABLE OUTCOME
RELIABILITY AND VALIDITY			
RELIABILITY	●	●	◒
CONTENT VALIDITY	●	●	●
FACE VALIDITY	●	●	●
CONSTRUCT VALIDITY	●	●	●
CRITERION-RELATED VALIDITY	●	●	●
GROUP DIFFERENCES			
AGE DIFFERENCES	○	○	○
GENDER DIFFERENCES	●	●	●
ETHNICITY DIFFERENCES	○	○	○

○ Pending ◒ Minimally acceptable ● Yes/Good

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Glossary

Reliability	The extent to which test scores are stable, consistent, and free from measurement error. Reliability coefficients between .6 and .69 are typically considered reasonable, values between .7 and .79 are considered acceptable, values between .8 and .89 are considered good, and values above .9 are considered great.
Validity	The accuracy of the inferences or interpretations drawn from test scores. There are several types of validity detailed below.
Face validity	The extent to which a test appears to measure what it is intended to measure, and whether, on the surface, the test feels relevant and appropriate for what it is supposed to be assessing. After completing a test, TestGorilla surveys candidates about the perceived validity and relevance of the test.
Content validity	The extent to which a test covers a representative sample of the skills and knowledge content relevant to the topic in question. TestGorilla uses a standardized test development process and formal test structures to ensure the skills and knowledge necessary for a particular topic are well-represented by the test and the test items.
Construct validity	The extent to which the test accurately measures the construct it is intended to measure.
Convergent validity	A type of construct validity. Convergent validity examines whether constructs that are supposed to be theoretically related to each other are, in fact, related. This is the opposite of discriminant validity.
Discriminant validity	A type of construct validity. Discriminant validity examines whether tests that are not supposed to be theoretically related are, in fact, unrelated. This is the opposite of convergent validity.
Criterion validity	The degree to which test scores are related to scores on an outcome measure of interest (e.g. performance ratings, turnover). Based on the newest research in the field, values of validity coefficients below .07 are typically seen as low, values .07 - .15 are seen as moderate, values between .16 - .29 are seen as substantial, and values above .29 are considered high.
Group differences	The extent to which different groups (e.g. different age, gender, ethnic and/or racial groups) differ significantly from each other in terms of the scores obtained on a test.

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