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**TEST INFORMATION GUIDE**

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This test information guide provides a summary of concepts that are tested on the written (multiple choice) examination for the **Accountant Supervisor** job. This information can be reviewed in combination with the class specification and examination announcement to assist you in preparing for the examination.

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**I. WORK DIRECTION (10 Questions)**

Employees in this job may sometimes assign, monitor and review work performed by subordinate staff. This section emphasizes the techniques used to assign work tasks to lower level staff and the means to provide direction to staff in effectively carrying out assigned tasks. Knowledge of basic instructional methods will also be assessed. Test question topics include:

- New employee training;
- Planning/scheduling work assignments.

**II. FINANCIAL DATA ANALYSIS (12 Questions)**

The questions in this test section assess your capacity to collect relevant financial data, compile these data in a logical and appropriate format and analyze the data to draw accurate conclusions. You are asked to perform the following based on information given within the exam:

- Prorate and determine profits;
- Determine cash investment and working capital;
- Prepare bank statements;
- Determine the amount of money which can be drawn for a program;
- Derive information from various ledgers;
- Determine budget adjustments based on information presented in a chart;
- Determine cumulative indirect costs.

**III. FINANCIAL RECORD MANAGEMENT (20 Questions)**

This section assesses your familiarity with various financial recordkeeping strategies and techniques. Emphasis is placed upon record management terminology as well as the accurate recording of financial data and reconciliation of accounts. Test question topics include:

- Debits/credits; assets/liabilities;
- Correcting entry errors;
- Use of controlling accounts;
- Journal entries;
- Budgetary accounts;
- Encumbrance accounts;
- Governmental accounting records.

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#### **IV. FINANCIAL REPORTS**

**(18 Questions)**

Employees in this job must have the capability to prepare basic financial reports and financial statements. This section assesses your ability to compile financial data and prepare financial reports. The terminology associated with financial reports and the use of financial reports is also covered in detail. Test question topics include:

- Assignment and arrangement of accounts on balance sheet;
- Profit and loss statements;
- Income statements;
- Statement of changes in financial position;
- Trial balances;
- Governmental agency balance sheets and budgetary statements.

#### **V. TECHNICAL ASSISTANCE**

**(18 Questions)**

The questions in this section assess your capacity to clearly and precisely respond to technical accounting questions. The questions test your ability to read administrative directives, rules, procedures related to accounting practices and to interpret these for non-technical personnel in an informative manner. In this section, you read a passage and choose a statement from a group of four that best interprets the information presented.

#### **VI. AUDITS**

**(10 Questions)**

In this section, you are tested on basic internal and external audit terminology and concepts. Your knowledge of typical audit report components is also assessed. Test question topics include:

- Appropriate procedures for internal control;
- Purchasing procedures;
- Balance sheet audits;
- Compliance tests;
- Technical audit terminology.