

An accounting teaser for you!

A company's cash flow will be adversely affected by which of the following?

- A. A subsidiary has been sold at a considerable loss
- B. The working capital cycle has been reduced
- C. A reduction in operating profit as a result of increased depreciation charges for computer equipment, which is now being depreciated over a shorter life
- D. Purchasing policy is changed. All cash discounts are now taken and this has reduced the payables in the balance sheet

Why the question? Recruitment can be difficult. Despite the best efforts of the company, recruiter and consultant individuals can be recruited whose technical ability limits performance and the benefit they bring to an organisation. As part of our standard service we are offering a first in the financial recruitment sector: tests to ascertain Accountants technical and commercial acumen.

We have employed a current and long-standing CIMA exam setter and marker (Final Stage TOP CIMA Case Study plus other papers) to design three separate tests aimed at junior Part-Qualified, Senior Part Qualified/Passed Finalist and up to three years PQE.

The test can easily be incorporated into the recruitment process:

- Tests are conducted on-line.
- Entry is gained via our website www.accountancyrecruitment.com.
- After the personal interview, whether first or second, the candidate is requested to take the test on any PC available in the office where the interview is taking place.
- Each test is timed to last 25 minutes. After this time has elapsed the test automatically closes down.
- The results will be e-mailed to the recruiter within 24 hours.

Greenwell Gleeson envisages the test becoming a tool, to be used in conjunction with other existing tests and processes the recruiting organisation has in place. The weighting put on the results will be at the discretion of the individual recruiter. To ensure the recruiter is able to make direct comparisons between all potential candidates the tests will be made available to any candidate whether they are submitted by Greenwell Gleeson or from another source.

For further details please contact Greenwell Gleeson and one of our consultants will readily provide information on this service.

PS The answer to the question is D

