

Senior Accountant

Take Home Test

Documents you'll need:

Excel spreadsheets containing the invoicing details related to Dec '18 for XYZ from a SaaS company based in Spain with operations all around the world.

- Sentor Accountant Test Data Ex1 > for exercise 1
- Sentor Accountant Test Data Bx2 > for exercise 2

EXERCISE 1

Prepare the journal entries in the BS and PL for Dec 2018 and following months related to:

- la) Revenue recognition
- 1b) Tax compliance
- 1c) Accounts receivable and cash

Considering the following assumptions

- a) The company has 2 different subscriptions, monthly (39) and annual (399).
- All the collections of the company are received by credit card.
- c) The prices of the company are VAT included.
- d) The company is selling both B 2B and B 2C.
- e) Please assume that when the company is invoicing, the company has all the tax information from its customers.

EXERCISE 2 - Partners

XYZ makes revenue sharing (Revshare) agreements with different types of partners. The agreements incentivize the partners to promote XYZ products to potential customers. The partners may bill and collect money from the customers, or direct the customers to XYZ to complete their purchase. In the case the partner collects subscription revenue from the customer, the net proceeds are paid to XYZ.

Senior Accountant Exam Sample

Jo Watkins

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