

Transfer of Results

Appendix I

Corresponding subjects in the PC Examinations	Before 1993 (SPC Examinations)	June 1982 diet to December 1993 diet	June 1994 diet to June 2001 diet		December 2001 diet	
PC-Business Assurance	Passed <u>Paper 3.4</u> - Auditing and Investigations (HK)	Passed <u>Paper 3.4</u> - Auditing and Investigations	Passed or exempted <u>Paper 6</u> - Audit Framework AND passed <u>Paper 10</u> - Accounting and Audit Practice	Acquired conversion pass or exemption from <u>Paper 6</u> and <u>Paper 10</u> , AND passed <u>Paper 13</u> - Financial Reporting Environment	Passed or exempted <u>Paper 2.6</u> - Audit and Internal Review AND passed <u>Paper 2.5</u> - Financial Reporting	Acquired conversion pass or exemption from <u>Paper 2.6</u> and <u>Paper 2.5</u> , AND passed <u>Paper 3.1</u> - Audit and Assurance Services
PC-Law	Passed <u>Paper 2.2H</u> - Company Law (HK)	Passed <u>Paper 2.2H</u> - Company Law (HK)	<u>Graduates</u> of the Joint Scheme passed <u>Paper 2(H)</u> - Legal Framework (HK)		<u>Graduates</u> of the Joint Scheme passed <u>Paper 2.2(H)</u> - Corporate and Business Law (HK)	
PC-Taxation	Passed <u>Paper 3.3H</u> - Advanced Taxation (HK)	Passed <u>Paper 3.3H</u> - Advanced Taxation (HK)	Passed <u>Paper 11(H)</u> - Tax Planning (HK)		Passed <u>Paper 3.2(H)</u> - Advanced Taxation (HK)	

* A "Conversion Pass" or "Satisfactory" result obtained in the relevant paper is not equivalent to a "Pass" and will not be accepted as having passed the paper.

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