



**HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS**

**PRACTISING CERTIFICATE ("PC") EXAMINATIONS/  
 APTITUDE TEST ("AT")**

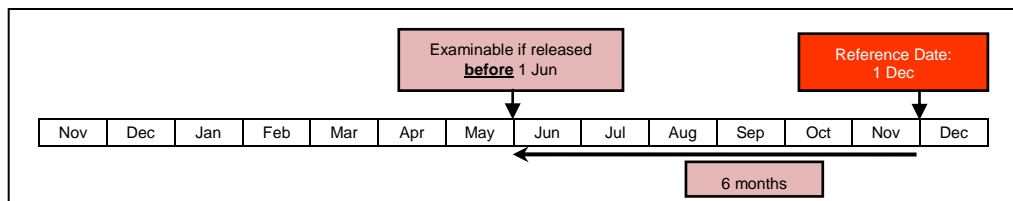
**Examinable contents**

The examinable contents are determined based on an annual cut-off date (i.e. 31 May), and which apply to the December session of the same year and the following June session. Examinable contents are applicable to both the PC and AT.

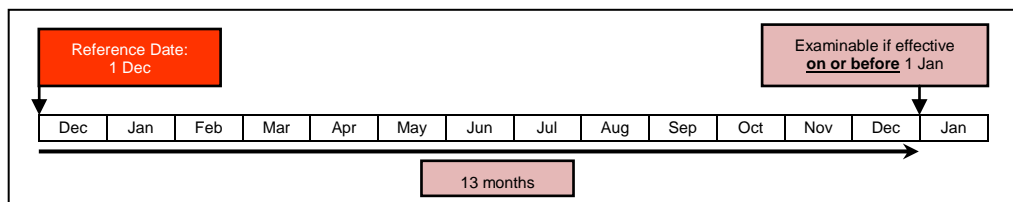
The determination of examinable contents refers to both the release date of the pronouncements (or the enactment date of the legislations) and their corresponding effective date.

Students will be examined on legislations and the Institute's pronouncements that meet the following conditions:

**Condition 1:** Have been released six months prior to the **reference date** (the reference date is determined as the 1<sup>st</sup> day of the month the examination takes place); **AND**



**Condition 2:** Have been effective / will be effective on or before the 13<sup>th</sup> month from the **reference date**.



**For illustration:**

Release date	Effective date	Status under Condition 1	Status under Condition 2
18 May 2013	1 Jan 2015	Proceed to Condition 2	<b>Examinable</b>
18 May 2013	1 Feb 2015	Proceed to Condition 2	<b>Not examinable</b>
25 Jun 2013	1 Jan 2015	<b>Not examinable</b>	Not relevant