T/Dialogue Feb 2013 issue

Update on six-month rule

HKIAAT operates a six-month rule whereby students will only be examined on standards and legislation that had been released six months prior to the first day of the month in which the examination takes place. In addition, students will also be examined on standards and legislation which have been effective or will become effective on or before 13 months after the first day of the month in which the examination takes place. Please click here for illustration.

Students can find a list of accounting and auditing standards that is examinable in their examination session by logging onto the HKIAAT website 6 weeks before the examination takes place.