

Professional Bridging Examination Examinable Contents

The examinable contents are determined on 31 May each year (cut-off date) which applies to the December session of the same year and the following June session.

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. 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.