# Professional Level September 2019



# SUBJECT ORDERS OF MERIT

### **Business Strategy and Technology**

First Place and the Railton prize

Anonymous, Bradford-On-Avon (MHA Monahans)

#### **Audit and Assurance**

First Place and the Watts prize

Nicholas Reynolds, Newcastle Upon Tyne (National Audit Office)

### **Financial Management**

First Place and the Howitt prize
Fern Addy, London (Rees Pollock)

# **Financial Accounting and Reporting**

First Place and the Spicer and Pegler prize
Frederick Sheehan, Hertford (Smith & Williamson LLP)

#### **Tax Compliance**

First Place and the Knox prize

Dane Jones, Potters Bar (National Audit Office)

# **Business Planning: Taxation**

Joseph Burgoyne, London (Ernst & Young LLP) Joseph Pepper, Sleaford (Deloitte LLP)

## **Business Planning: Banking**

**First Place** 

Anonymous, New Malden (Goldman Sachs International)