

# Professional Level June 2023

## SUBJECT ORDERS OF MERIT

#### **Business Strategy and Technology**

First place and the Railton prize Oliver Simpson, London (BDO LLP)

#### Audit and Assurance

First place and the Watts prize Holly Chen, London (Ernst & Young LLP)

#### **Financial Management**

Joint first place and the Howitt prize Alexander Attwal, Tunbridge Wells (PricewaterhouseCoopers LLP) William Clennell, Camberley (PricewaterhouseCoopers LLP) Matt Hellewell, Manchester (PricewaterhouseCoopers LLP) Katie Orbell, Norwich (Lovewell Blake LLP) Nicholas Parford, London (Mazars LLP)

#### **Financial Accounting and Reporting**

Joint first place and Spicer and Pegler prize Siti Sarah Binti Ahmad Lutpi, Malaysia Holly Chen, London (Ernst & Young LLP) Anonymous, London (RSM UK Audit LLP)

#### **Tax Compliance**

First place and the Knox prize Mandy Pui Mun Lai, Malaysia

### **Business Planning: Taxation**

First place and the Little prize Rhys Tottle, Somerset (Albert Goodman LLP)

## Business Planning: Insurance First place

Michelle Ly, London (Mazars LLP)