

# Professional Level Examinations

## March 2024



A total of 4,112 students sat the March 2024 session. 6,146 exams were attempted in total, with 2,937 passing all the exams they took. A total of 857 students passed the Professional Level this session, with 311 of these not failing any exams.

### Analysis of results

Exams sat	Total	Number of Exams Passed								Failed all	
		4		3		2		1			
		Pass	PR%	Pass	PR%	Pass	PR%	Pass	PR%		
4	2	-	-	1	50.0%	-	-	-	-	1	50.0%
3	356	-	-	235	66.0%	60	16.9%	36	10.1%	25	7.0%
2	1,329	-	-	-	-	959	72.2%	224	16.9%	146	11.0%
1	2,425	-	-	-	-	-	-	1,743	71.9%	682	28.1%
<b>Total</b>	<b>4,112</b>	-	-	<b>236</b>	<b>5.7%</b>	<b>1,019</b>	<b>24.8%</b>	<b>2,003</b>	<b>48.7%</b>	<b>854</b>	<b>20.8%</b>

### Exam Pass Rates

Exam	All Students			First Attempts			Re-sits		
	Sat	Passed	PR%	Sat	Passed	PR%	Sat	Passed	PR%
Audit and Assurance	1,163	888	76.4%	890	703	79.0%	273	185	67.8%
Financial Accounting and Reporting (IFRS)	1,193	876	73.4%	857	660	77.0%	336	216	64.3%
Financial Accounting and Reporting (UK GAAP)	5	4	80.0%	1	0	0.0%	4	4	100.0%
Tax Compliance	933	722	77.4%	758	615	81.1%	175	107	61.1%
Business Planning: Taxation	975	688	70.6%	729	539	73.9%	246	149	60.6%
Business Strategy and Technology	1,013	878	86.7%	796	717	90.1%	217	161	74.2%
Financial Management	864	693	80.2%	691	584	84.5%	173	109	63.0%

### Europe vs Rest of the World

Exam	Europe			Rest of the world		
	Sat	Passed	PR%	Sat	Passed	PR%
Audit and Assurance	1,084	841	77.6%	79	47	59.5%
Financial Accounting and Reporting (IFRS)	1,113	824	74.0%	80	52	65.0%
Financial Accounting and Reporting (UK GAAP)	5	4	80.0%	-	-	-
Tax Compliance	889	701	78.9%	44	21	47.7%
Business Planning: Taxation	899	657	73.1%	76	31	40.8%
Business Strategy and Technology	912	815	89.4%	101	63	62.4%
Financial Management	788	644	81.7%	76	49	64.5%