

# Professional Level Examinations

## September 2024



A total of 5,042 students sat the September 2024 session. 8,413 exams were attempted in total, with 3,617 passing all the exams they took. A total of 859 students passed the Professional Level this session, with 360 of these not failing any exams.

### Analysis of results

Exams sat	Total	Number of Exams passed						Failed all	
		3		2		1			
		Pass	PR%	Pass	PR%	Pass	PR%		
6	1	-	-	-	-	1	100%	-	-
3	879	652	74.2%	132	15.0%	54	6.1%	41	4.7%
2	1,604	-	-	1,126	70.2%	297	18.5%	181	11.3%
1	2,558	-	-	-	-	1,839	71.9%	719	28.1%
<b>Total</b>	<b>5,042</b>	<b>652</b>	<b>12.9%</b>	<b>1,258</b>	<b>25.0%</b>	<b>2,191</b>	<b>43.5%</b>	<b>941</b>	<b>18.7%</b>

### Exam Pass Rates

Exam	All Students			First Attempts			Re-sits		
	Sat	Passed	PR%	Sat	Passed	PR%	Sat	Passed	PR%
Audit and Assurance	1,715	1,340	78.1%	1,350	1,098	81.3%	365	242	66.3%
Financial Accounting and Reporting (IFRS)	1,742	1,459	83.8%	1,424	1,234	86.7%	318	225	70.8%
Financial Accounting and Reporting (UK GAAP)	4	2	50.0%	4	2	50.0%	0	0	0.0%
Tax Compliance	1,804	1,414	78.4%	1,493	1,204	80.6%	311	210	67.5%
Business Planning: Taxation	1,169	895	76.6%	836	666	79.7%	333	229	68.8%
Business Planning: Banking	47	31	66.0%	32	21	65.6%	15	10	66.7%
Business Planning: Insurance	7	6	85.7%	2	1	50.0%	5	5	100.0%
Business Strategy and Technology	975	847	86.9%	789	715	90.6%	186	132	71.0%
Financial Management	941	669	71.1%	754	558	74.0%	187	111	59.4%

### Europe vs Rest of the World

Exam	Europe			Rest of the world		
	Sat	Passed	PR%	Sat	Passed	PR%
Audit and Assurance	1,631	1,297	79.5%	84	43	51.2%
Financial Accounting and Reporting (IFRS)	1,643	1,392	84.7%	99	67	67.7%
Financial Accounting and Reporting (UK GAAP)	2	1	50.0%	2	1	50.0%
Tax Compliance	1,631	1,300	79.7%	173	114	65.9%
Business Planning: Taxation	1,092	854	78.2%	77	41	53.2%
Business Planning: Banking	36	25	69.4%	11	6	54.5%
Business Planning: Insurance	6	6	100.0%	1	0	0.0%
Business Strategy and Technology	903	813	90.0%	72	34	47.2%
Financial Management	883	646	73.2%	58	23	39.7%