

Professional Level Examinations

December 2024



A total of 7,549 students sat the December 2024 session. 13,110 exams were attempted in total, with 5,595 passing all the exams they took. A total of 1,794 students passed the Professional Level this session, with 924 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	1	-	-	-	-	1	100.0%	-	-	-	-
3	1,013	-	-	739	73.0%	151	14.9%	71	7%	52	5.1%
2	3,558	-	-	-	-	2,690	75.6%	548	15%	320	9.0%
1	2,977	-	-	-	-	-	-	2,166	73%	811	27.2%
Total	7,549		0.00	739	9.8%	2,842	37.6%	2,785	36.9%	1,183	15.7%

Exam Pass Rates

Exam	All Students			First Attempts			Re-sits		
	Sat	Passed	PR%	Sat	Passed	PR%	Sat	Passed	PR%
Audit and Assurance	2,147	1,575	73.4%	1,775	1,349	76.0%	372	226	60.8%
Financial Accounting and Reporting (IFRS)	1,981	1,584	80.0%	1,676	1,396	83.3%	305	188	61.6%
Financial Accounting and Reporting (UK GAAP)	23	16	69.6%	20	14	70.0%	3	2	0.0%
Tax Compliance	2,439	1,991	81.6%	2,049	1,715	83.7%	390	276	70.8%
Business Planning: Taxation	2,148	1,715	79.8%	1,791	1,462	81.6%	357	253	70.9%
Business Planning: Banking	150	92	61.3%	112	69	61.6%	38	23	60.5%
Business Planning: Insurance	26	21	80.8%	26	21	80.8%	0	0	0.0%
Business Strategy and Technology	1,998	1,727	86.4%	1,801	1,624	90.2%	197	103	52.3%
Financial Management	2,198	1,965	89.4%	1,955	1,774	90.7%	243	191	78.6%

Europe vs Rest of the World

Exam	Europe			Rest of the world		
	Sat	Passed	PR%	Sat	Passed	PR%
Audit and Assurance	1,970	1,492	75.7%	177	83	46.9%
Financial Accounting and Reporting (IFRS)	1,834	1,499	81.7%	147	85	57.8%
Financial Accounting and Reporting (UK GAAP)	23	16	69.6%	0	0	0.0%
Tax Compliance	2,357	1,944	82.5%	82	47	57.3%
Business Planning: Taxation	2,053	1,665	81.1%	95	50	52.6%
Business Planning: Banking	135	85	63.0%	15	7	46.7%
Business Planning: Insurance	25	21	84.0%	1	0	0.0%
Business Strategy and Technology	1,871	1,677	89.6%	127	50	39.4%
Financial Management	2,071	1,873	90.4%	127	92	72.4%