

# Professional Level Examinations

## June 2026



A total of 7,844 students sat the June 2026 Session. 12,448 exams were attempted in total, with 6,326 passing all the exams they took.

A total of 1,682 students passed the Professional Level this session, with 870 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         | 166   | -                      | -     | 126  | 75.9% | 22    | 13.3% | 9     | 5.4%  | 9          | 5.4%  |
| 2         | 4,314 | -                      | -     | -    | -     | 3,647 | 84.5% | 464   | 10.8% | 203        | 4.7%  |
| 1         | 3,362 | -                      | -     | -    | -     | -     | -     | 2,552 | 75.9% | 810        | 24.1% |
| Total     | 7,844 | 1                      | 0.01% | 127  | 1.6%  | 3,669 | 46.8% | 3,025 | 38.6% | 1,022      | 13.0% |

### Exam Pass Rates

| Exam                                         | All Students |        |        | First Attempts |        |        | Re-sits |        |        |
|----------------------------------------------|--------------|--------|--------|----------------|--------|--------|---------|--------|--------|
|                                              | Sat          | Passed | PR%    | Sat            | Passed | PR%    | Sat     | Passed | PR%    |
| Fundamental Case Study                       | 4,654        | 4,346  | 93.4%  | 4,560          | 4,279  | 93.8%  | 94      | 67     | 71.3%  |
| Assurance, Risk and Reporting                | 2,925        | 2,715  | 92.8%  | 2,907          | 2,707  | 93.1%  | 18      | 8      | 44.4%  |
| Corporate Reporting, Data and Assurance      | 40           | 33     | 82.5%  | 40             | 33     | 82.5%  | 0       | 0      | 0.0%   |
| Tax Compliance and Planning                  | 950          | 712    | 74.9%  | 919            | 698    | 76.0%  | 31      | 14     | 45.2%  |
| Business and Digital Strategy                | 1,539        | 1,295  | 84.1%  | 1,500          | 1,277  | 85.1%  | 39      | 18     | 46.2%  |
| Corporate Financial Strategy                 | 812          | 685    | 84.4%  | 786            | 677    | 86.1%  | 26      | 8      | 30.8%  |
| Audit and Assurance                          | 293          | 202    | 68.9%  | 109            | 76     | 69.7%  | 184     | 126    | 68.5%  |
| Financial Accounting and Reporting (IFRS)    | 267          | 143    | 53.6%  | 91             | 53     | 58.2%  | 176     | 90     | 51.1%  |
| Financial Accounting and Reporting (UK GAAP) | 2            | 2      | 100.0% | 1              | 1      | 100.0% | 1       | 1      | 100.0% |
| Tax Compliance                               | 237          | 169    | 71.3%  | 58             | 34     | 58.6%  | 179     | 135    | 75.4%  |
| Business Planning: Taxation                  | 213          | 140    | 65.7%  | 72             | 50     | 69.4%  | 141     | 90     | 63.8%  |
| Business Planning: Banking                   | 23           | 17     | 73.9%  | 4              | 2      | 50.0%  | 19      | 15     | 78.9%  |
| Business Planning: Insurance                 | 5            | 5      | 100.0% | 0              | 0      | 0.0%   | 5       | 5      | 100.0% |
| Business Strategy and Technology             | 243          | 181    | 74.5%  | 128            | 98     | 76.6%  | 115     | 83     | 72.2%  |
| Financial Management                         | 245          | 136    | 55.5%  | 79             | 48     | 60.8%  | 166     | 88     | 53.0%  |

### Europe vs Rest of the World

| Exam                                         | Europe |        |        | Rest of the world |        |       |
|----------------------------------------------|--------|--------|--------|-------------------|--------|-------|
|                                              | Sat    | Passed | PR%    | Sat               | Passed | PR%   |
| Fundamental Case Study                       | 4,486  | 4,212  | 93.9%  | 168               | 134    | 79.8% |
| Assurance, Risk and Reporting                | 2,868  | 2,671  | 93.1%  | 57                | 44     | 77.2% |
| Corporate Reporting, Data and Assurance      | 36     | 33     | 91.7%  | 4                 | 0      | 0.0%  |
| Tax Compliance and Planning                  | 865    | 646    | 74.7%  | 85                | 66     | 77.6% |
| Business and Digital Strategy                | 1,493  | 1,278  | 85.6%  | 46                | 17     | 37.0% |
| Corporate Financial Strategy                 | 720    | 616    | 85.6%  | 92                | 69     | 75.0% |
| Audit and Assurance                          | 202    | 150    | 74.3%  | 91                | 52     | 57.1% |
| Financial Accounting and Reporting (IFRS)    | 207    | 114    | 55.1%  | 60                | 29     | 48.3% |
| Financial Accounting and Reporting (UK GAAP) | 2      | 2      | 100.0% | 0                 | 0      | 0.0%  |
| Tax Compliance                               | 192    | 143    | 74.5%  | 45                | 26     | 57.8% |
| Business Planning: Taxation                  | 183    | 119    | 65.0%  | 30                | 21     | 70.0% |
| Business Planning: Banking                   | 13     | 9      | 69.2%  | 10                | 8      | 80.0% |
| Business Planning: Insurance                 | 5      | 5      | 100.0% | 0                 | 0      | 0.0%  |
| Business Strategy and Technology             | 164    | 129    | 78.7%  | 79                | 52     | 65.8% |
| Financial Management                         | 198    | 116    | 58.6%  | 47                | 20     | 42.6% |