

Professional Level Examinations December 2023



A total of 7,535 students sat the December 2023 session. 13,075 exams were attempted in total, with 5,613 passing all the exams they took. A total of 1,661 students passed the Professional Level this session, with 795 of these not failing any exams.

Analysis of results

Number of 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	1,025	-	-	742	72.4%	157	15.3%	78	7.6%	48	4.7%
2	3,510	-	-	-	-	2,686	76.5%	526	15.0%	298	8.5%
1	2,999	-	-	-	-	-	-	2,185	72.9%	814	27.1%
Total	7,535	-	-	742	9.8%	2,843	37.7%	2,790	37.0%	1,160	15.4%

Exam Pass Rates

Exam	Overall			First Attempt		
	Sat	Passed	PR%	Sat	Passed	PR%
Audit and Assurance	2,286	1,806	79.0%	1,973	1,576	79.9%
Financial Accounting and Reporting (IFRS)	2,438	1,897	77.8%	1,925	1,548	80.4%
Financial Accounting and Reporting (UK GAAP)	39	26	66.7%	31	23	74.2%
Tax Compliance	2,223	1,903	85.6%	1,979	1,729	87.4%
Business Planning: Taxation	2,054	1,687	82.1%	1,792	1,501	83.8%
Business Planning: Banking	166	112	67.5%	126	88	69.8%
Business Planning: Insurance	13	10	76.9%	8	7	87.5%
Business Strategy and Technology	1,924	1,593	82.8%	1,770	1,522	86.0%
Financial Management	1,932	1,668	86.3%	1,725	1,528	88.6%