

# Professional Level Examinations

## June 2024



A total of 7,525 students sat the June 2024 Session. 13,253 exams were attempted in total, with 5,590 passing all the papers they took. A total of 1,860 students passed the Professional Level this session, with 949 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%		
3	1,204	911	75.7%	164	13.6%	87	7.2%	42	3.5%
2	3,447	-	-	2,574	74.7%	566	16.4%	307	8.9%
1	2,874	-	-	-	-	2,105	73.2%	769	26.8%
<b>Total</b>	<b>7,525</b>	<b>911</b>	<b>12.1%</b>	<b>2,738</b>	<b>36.4%</b>	<b>2,758</b>	<b>36.7%</b>	<b>1,118</b>	<b>14.9%</b>

### Exam Pass Rates

Exam	All Students			First Attempts			Re-sits		
	Sat	Passed	PR%	Sat	Passed	PR%	Sat	Passed	PR%
Audit and Assurance	2,488	2,086	83.8%	2,159	1,832	84.9%	329	254	77.2%
Financial Accounting and Reporting (IFRS)	2,632	2,191	83.2%	2,215	1,895	85.6%	417	296	71.0%
Financial Accounting and Reporting (UK GAAP)	27	23	85.2%	24	21	87.5%	3	2	66.7%
Tax Compliance	1,887	1,456	77.2%	1,653	1,314	79.5%	234	142	60.7%
Business Planning: Taxation	2,079	1,618	77.8%	1,760	1,408	80.0%	319	210	65.8%
Business Planning: Banking	100	76	76.0%	71	61	85.9%	29	15	51.7%
Business Planning: Insurance	35	30	85.7%	33	28	84.8%	2	2	100.0%
Business Strategy and Technology	2,057	1,805	87.7%	1,905	1,726	90.6%	152	79	52.0%
Financial Management	1,948	1,684	86.4%	1,730	1,536	88.8%	218	148	67.9%

### Europe vs Rest of the World

Exam	Europe			Rest of the world		
	Sat	Passed	PR%	Sat	Passed	PR%
Audit and Assurance	2,361	2,004	84.9%	127	82	64.6%
Financial Accounting and Reporting (IFRS)	2,477	2,088	84.3%	155	103	66.5%
Financial Accounting and Reporting (UK GAAP)	27	23	85.2%	0	0	0.0%
Tax Compliance	1,817	1,425	78.4%	70	31	44.3%
Business Planning: Taxation	1,952	1,554	79.6%	127	64	50.4%
Business Planning: Banking	94	73	77.7%	6	3	50.0%
Business Planning: Insurance	35	30	85.7%	0	0	0.0%
Business Strategy and Technology	1,958	1,773	90.6%	99	32	32.3%
Financial Management	1,864	1,627	87.3%	84	57	67.9%