

# Professional Level Examinations December 2022



A total of 7,168 students sat the December 2022 session. 12,704 exams were attempted in total, with 4,582 passing all the exams they took.  
A total of 1,469 students passed the Professional Level this session, with 851 of these not failing any papers

## Analysis of results

| Number of Exams sat | Total        | Number of Exams passed |          |            |              |              |              |              |              | Failed All   |              |
|---------------------|--------------|------------------------|----------|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                     |              | 4                      |          | 3          |              | 2            |              | 1            |              |              |              |
|                     |              | Sat                    | PR%      | Sat        | PR%          | Sat          | PR%          | Sat          | PR%          |              |              |
| 4                   | 1            | -                      | -        | -          | -            | -            | -            | -            | -            | 1            | 100.0%       |
| 3                   | 1,222        | -                      | -        | 772        | 63.2%        | 183          | 15.0%        | 155          | 12.7%        | 112          | 9.2%         |
| 2                   | 3,115        | -                      | -        | -          | -            | 2,043        | 65.6%        | 647          | 20.8%        | 425          | 13.6%        |
| 1                   | 2,830        | -                      | -        | -          | -            | -            | -            | 1,767        | 62.4%        | 1,063        | 37.6%        |
| <b>Total</b>        | <b>7,168</b> | <b>-</b>               | <b>-</b> | <b>772</b> | <b>10.8%</b> | <b>2,226</b> | <b>31.1%</b> | <b>2,569</b> | <b>35.8%</b> | <b>1,601</b> | <b>22.3%</b> |

## Exam Pass Rates

| Exam   | All Students |        |       | First Attempts |        |       |
|--|--------------|--------|-------|----------------|--------|-------|
|  | Sat          | Passed | PR%   | Sat            | Passed | PR%   |
| Audit and Assurance                          | 2,264        | 1,683  | 74.3% | 1,893          | 1,428  | 75.4% |
| Financial Accounting and Reporting (IFRS)    | 2,232        | 1,320  | 59.1% | 1,865          | 1,167  | 62.6% |
| Financial Accounting and Reporting (UK GAAP) | 46           | 28     | 60.9% | 42             | 25     | 59.5% |
| Tax Compliance                               | 2,458        | 1,682  | 68.4% | 1,987          | 1,423  | 71.6% |
| Business Planning: Taxation                  | 1,777        | 1,455  | 81.9% | 1,503          | 1,287  | 85.6% |
| Business Planning: Banking                   | 248          | 156    | 62.9% | 212            | 141    | 66.5% |
| Business Planning: Insurance                 | 30           | 22     | 73.3% | 28             | 21     | 75.0% |
| Business Strategy and Technology             | 1,848        | 1,572  | 85.1% | 1,725          | 1,522  | 88.2% |
| Financial Management                         | 1,801        | 1,418  | 78.7% | 1,569          | 1,287  | 82.0% |