

Professional Level Examinations

December 2025



A total of 6,858 students sat the December 2025 session. 11,726 exams were attempted in total, with 5,205 passing all the exams they took.

A total of 1,928 students passed the Professional Level this session, with 1,106 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	861	-	-	687	79.8%	107	12.4%	42	4.9%	25	2.9%
2	3,152	-	-	-	-	2,477	78.6%	450	14.3%	225	7.1%
1	2,844	-	-	-	-	-	-	2,041	71.8%	803	28.2%
Total	6,858	-	-	687	10.0%	2,584	37.7%	2,534	36.9%	1,053	15.4%

Paper Pass Rates

Exam	All Students			First Attempts			Re-sits		
	Sat	Passed	PR%	Sat	Passed	PR%	Sat	Passed	PR%
Audit and Assurance	1,529	1,212	79.3%	1,219	1,006	82.5%	310	206	66.5%
Financial Accounting and Reporting (IFRS)	1,410	1,106	78.4%	1,114	922	82.8%	296	184	62.2%
Financial Accounting and Reporting (UK GAAP)	28	22	78.6%	21	18	85.7%	7	4	57.1%
Tax Compliance	1,764	1,341	76.0%	1,499	1,211	80.8%	265	130	49.1%
Business Planning: Taxation	1,912	1,522	79.6%	1,664	1,373	82.5%	248	149	60.1%
Business Planning: Banking	101	73	72.3%	70	54	77.1%	31	19	61.3%
Business Planning: Insurance	30	23	76.7%	24	20	83.3%	6	3	50.0%
Business Strategy and Technology	2,379	2,117	89.0%	2,179	2,003	91.9%	200	114	57.0%
Financial Management	2,573	2,348	91.3%	2,310	2,152	93.2%	263	196	74.5%

Europe vs Rest of the World

Exam	Europe			Rest of the world		
	Sat	Passed	PR%	Sat	Passed	PR%
Audit and Assurance	1,359	1,111	81.8%	170	101	59.4%
Financial Accounting and Reporting (IFRS)	1,310	1,062	81.1%	100	44	44.0%
Financial Accounting and Reporting (UK GAAP)	28	22	78.6%	0	0	-
Tax Compliance	1,650	1,283	77.8%	114	58	50.9%
Business Planning: Taxation	1,838	1,494	81.3%	74	28	37.8%
Business Planning: Banking	84	68	81.0%	17	5	29.4%
Business Planning: Insurance	28	21	75.0%	2	2	100.0%
Business Strategy and Technology	2,269	2,067	91.1%	110	50	45.5%
Financial Management	2,372	2,181	91.9%	201	167	83.1%