

Professional Level Examinations

June 2025

A total of 7,950 students sat the June 2025 Session. 14,358 papers were attempted in total, with 6,005 passing all the papers they took.
A total of 1,943 students passed the Professional Level this session, with 983 of these not failing any papers



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	4	-	-	1	25%	-	-	2	50%	1	25.0%
3	1,335	-	-	1,034	77.5%	187	14.0%	60	4.5%	54	4.0%
2	3,755	-	-	-	-	2,920	77.8%	502	13.4%	333	8.9%
1	2,856	-	-	-	-	-	-	2,051	72.0%	805	28.2%
Total	7,950	-	-	1,035	13.0%	3,107	39.1%	2,615	32.9%	1,193	15.0%

Exam Pass Rates

Exam	All Students			First Attempts			Re-sits		
	Sat	Passed	PR%	Sat	Passed	PR%	Sat	Passed	PR%
Audit and Assurance	2,825	2,303	81.5%	2,503	2,094	83.7%	322	209	64.9%
Financial Accounting and Reporting (UK GAAP)	29	22	75.9%	27	21	77.8%	2	1	50.0%
Financial Accounting and Reporting (IFRS)	2,778	2,260	81.4%	2,527	2,127	84.2%	251	133	53.0%
Tax Compliance	2,252	1,862	82.7%	1,949	1,664	85.4%	303	198	65.3%
Business Planning: Banking	119	89	74.8%	79	64	81.0%	40	25	62.5%
Business Planning: Insurance	34	25	73.5%	31	24	77.4%	3	1	33.3%
Business Planning: Taxation	2,175	1,832	84.2%	1,833	1,574	85.9%	342	258	75.4%
Business Strategy and Technology	2,141	1,843	86.1%	2,000	1,764	88.2%	141	79	56.0%
Financial Management	2,005	1,699	84.7%	1,819	1,574	86.5%	186	125	67.2%

Europe vs Rest of the World

Exam	Europe			Rest of the world		
	Sat	Passed	PR%	Sat	Passed	PR%
Audit and Assurance	2,667	2,213	83.0%	158	90	57.0%
Financial Accounting and Reporting (UK GAAP)	29	22	75.9%	0	0	#DIV/0!
Financial Accounting and Reporting (IFRS)	2,626	2,157	82.1%	152	103	67.8%
Tax Compliance	2,173	1,821	83.8%	79	41	51.9%
Business Planning: Banking	106	83	78.3%	13	6	46.2%
Business Planning: Insurance	33	25	75.8%	1	0	0.0%
Business Planning: Taxation	2,053	1,745	85.0%	122	87	71.3%
Business Strategy and Technology	2,043	1,791	87.7%	98	52	53.1%
Financial Management	1,905	1,635	85.8%	100	64	64.0%