

Professional Level Examinations

September 2025



A total of 4,916 students sat the September 2025 session. 7,898 exams were attempted in total, with 3,655 passing all the exams they took.
A total of 872 students passed the Professional Level this session, with 370 of these not failing any exams

Analysis of results

Exams sat	Total			Number of exams passed								Failed all	
		5		4		3		2		1			
		Pass	PR%	Pass	PR%	Pass	PR%	Pass	PR%	Pass	PR%		
5	1	-	-	-	-	-	-	-	-	-	-	1	100.0%
4	2	-	-	1	50.0%	-	-	1	50.0%	-	-	-	-
3	697	-	-	-	-	544	78.0%	92	13.2%	32	4.6%	29	4.2%
2	1,596	-	-	-	-	-	-	1,150	72.1%	275	17.2%	171	10.7%
1	2,620	-	-	-	-	-	-	-	-	1,960	74.8%	660	25.2%
Total	4,916	-	-	1	0.02%	544	11.1%	1,243	25.3%	2,267	46.1%	861	17.5%

Exam Pass Rates

Exam	All Students			First Attempts			Re-sits		
	Sat	Passed	PR%	Sat	Passed	PR%	Sat	Passed	PR%
Audit and Assurance	1,463	1,166	79.7%	1,115	911	81.7%	348	255	73.3%
Financial Accounting and Reporting (IFRS)	1,582	1,266	80.0%	1,226	1,025	83.6%	356	241	67.7%
Financial Accounting and Reporting (UK GAAP)	7	3	42.9%	2	2	100.0%	5	1	20.0%
Tax Compliance	1,496	1,269	84.8%	1,208	1,058	87.6%	288	211	73.3%
Business Planning: Taxation	998	806	80.8%	718	596	83.0%	280	210	75.0%
Business Planning: Banking	43	23	53.5%	25	16	64.0%	18	7	38.9%
Business Planning: Insurance	5	3	60.0%	4	2	50.0%	1	1	100.0%
Business Strategy and Technology	1,009	847	83.9%	791	703	88.9%	218	144	66.1%
Financial Management	1,295	1,009	77.9%	1,051	855	81.4%	244	154	63.1%

Europe vs Rest of the World

Exam	Europe			Rest of the world		
	Sat	Passed	PR%	Sat	Passed	PR%
Audit and Assurance	1,345	1,102	81.9%	118	64	54.2%
Financial Accounting and Reporting (IFRS)	1,437	1,170	81.4%	145	96	66.2%
Financial Accounting and Reporting (UK GAAP)	6	2	33.3%	1	1	100.0%
Tax Compliance	1,339	1,149	85.8%	157	120	76.4%
Business Planning: Taxation	904	739	81.7%	94	67	71.3%
Business Planning: Banking	29	19	65.5%	14	4	28.6%
Business Planning: Insurance	5	3	60.0%	-	-	-
Business Strategy and Technology	932	807	86.6%	77	40	51.9%
Financial Management	1,228	987	80.4%	67	22	32.8%