

Professional Level Examinations

March 2026



A total of 4,334 students sat the March 2026 Session. 6,093 exams were attempted in total, with 3,406 passing all the exams they took.
A total of 1,096 students passed the Professional Level this session, with 375 of these not failing any exams.

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	152	-	-	-	-	117	77.0%	20	13.2%	9	5.9%	6	3.9%
2	1,469	-	-	-	-	-	-	1,149	78.2%	213	14.5%	107	7.3%
1	2,710	-	-	-	-	-	-	-	-	2,139	78.9%	571	21.1%
Total	4,334	-	-	1	0.02%	117	2.7%	1,171	27.0%	2,361	54.5%	684	15.8%

Exam Pass Rates

Exam	All Students			First Attempts			Re-sits		
	Sat	Passed	PR%	Sat	Passed	PR%	Sat	Passed	PR%
Fundamental Case Study	1,961	1,795	91.5%	1,961	1,795	91.5%	-	-	-
Assurance, Risk and Reporting	681	641	94.1%	681	641	94.1%	-	-	-
Corporate Reporting, Data and Assurance	1	1	100.0%	1	1	100.0%	-	-	-
Tax Compliance and Planning	325	253	77.8%	325	253	77.8%	-	-	-
Business and Digital Strategy	796	718	90.2%	796	718	90.2%	-	-	-
Corporate Financial Strategy	368	310	84.2%	368	310	84.2%	-	-	-
Audit and Assurance	341	245	71.8%	107	74	69.2%	234	171	73.1%
Financial Accounting and Reporting (IFRS)	288	185	64.2%	91	60	65.9%	197	125	63.5%
Financial Accounting and Reporting (UK GAAP)	6	5	83.3%	3	2	66.7%	3	3	100.0%
Tax Compliance	354	222	62.7%	103	61	59.2%	251	161	64.1%
Business Planning: Taxation	387	276	71.3%	115	80	69.6%	272	196	72.1%
Business Strategy and Technology	292	242	82.9%	116	98	84.5%	176	144	81.8%
Financial Management	293	165	56.3%	111	64	57.7%	182	101	55.5%

Europe vs Rest of the World

Exam	Europe			Rest of the world		
	Sat	Passed	PR%	Sat	Passed	PR%
Fundamental Case Study	1,819	1,692	93.0%	142	103	72.5%
Assurance, Risk and Reporting	672	635	94.5%	9	6	66.7%
Corporate Reporting, Data and Assurance	1	1	100.0%	-	-	-
Tax Compliance and Planning	272	226	83.1%	53	27	50.9%
Business and Digital Strategy	690	641	92.9%	106	77	72.6%
Corporate Financial Strategy	313	266	85.0%	55	44	80.0%
Audit and Assurance	273	204	74.7%	68	41	60.3%
Financial Accounting and Reporting (IFRS)	253	171	67.6%	35	14	40.0%
Financial Accounting and Reporting (UK GAAP)	5	4	80.0%	1	1	100.0%
Tax Compliance	330	214	64.8%	24	8	33.3%
Business Planning: Taxation	358	262	73.2%	29	14	48.3%
Business Strategy and Technology	254	220	86.6%	38	22	57.9%
Financial Management	272	160	58.8%	21	5	23.8%