

Professional Level Examinations

September 2026



A total of 4,797 students sat the September 2026 session. 6,903 exams were attempted in total, with 3,657 passing all the exams they took.
A total of 686 students passed the Professional Level this session.

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	3	2	66.7%	-	-	1	33.3%	-	-	-	-
3	89	-	-	60	67.4%	16	18.0%	7	7.9%	6	7%
2	1,924	-	-	-	-	1,484	77.1%	276	14.3%	164	9%
1	2,781	-	-	-	-	-	-	2,111	75.9%	670	24%
Total	4,797	2	66.7%	60	1.3%	1,501	31.3%	2,394	49.9%	840	17.5%

Exam Pass Rates

Exam	All Students			First Attempts			Re-sits		
	Sat	Passed	PR%	Sat	Passed	PR%	Sat	Passed	PR%
Fundamental Case Study	1,817	1,634	89.9%	1,593	1,452	91.1%	224	182	81.0%
Assurance, Risk and Reporting	1,590	1,313	82.6%	1,455	1,230	84.5%	135	83	61.0%
Corporate Reporting, Data and Assurance	377	294	78.0%	373	293	78.6%	4	1	25.0%
Tax Compliance and Planning	835	587	70.3%	699	505	72.2%	136	82	60.3%
Business and Digital Strategy	793	713	89.9%	630	575	91.3%	163	138	84.7%
Corporate Financial Strategy	702	562	80.1%	636	522	82.1%	66	40	59.4%
Audit and Assurance	118	76	64.4%	25	13	52.0%	93	63	67.7%
Financial Accounting and Reporting - IFRS	164	77	47.0%	42	22	52.4%	122	55	44.7%
Financial Accounting and Reporting - UK GAAP	2	0	0.0%	1	0	0.0%	1	0	0.0%
Tax Compliance	106	67	63.2%	21	14	66.7%	85	53	61.6%
Business Planning: Taxation	131	88	67.2%	41	29	70.7%	90	59	64.1%
Business Planning: Banking	18	11	61.1%	6	4	66.7%	12	7	58.3%
Business Planning: Insurance	1	1	100.0%	0	0	0%	1	1	100.0%
Business Strategy and Technology	124	100	80.6%	47	41	87.2%	77	59	75.9%
Financial Management	125	61	48.8%	36	17	47.2%	89	44	49.4%

Europe vs Rest of the World

Exam	Europe			Rest of the world		
	Sat	Passed	PR%	Sat	Passed	PR%
Fundamental Case Study	1,679	1,521	90.6%	138	113	81.9%
Assurance, Risk and Reporting	1,468	1,223	83.3%	122	90	73.8%
Corporate Reporting, Data and Assurance	355	277	78.0%	22	17	77.3%
Tax Compliance and Planning	750	540	72.0%	85	47	55.3%
Business and Digital Strategy	696	647	93.0%	97	66	68.0%
Corporate Financial Strategy	653	530	81.2%	49	32	65.3%
Audit and Assurance	72	48	66.7%	46	28	60.9%
Financial Accounting and Reporting (IFRS)	121	57	47.1%	43	20	46.5%
Financial Accounting and Reporting (UK GAAP)	2	0	0.0%	0	0	0.0%
Tax Compliance	81	55	67.9%	25	12	48.0%
Business Planning: Taxation	99	67	67.7%	32	21	65.6%
Business Planning: Banking	8	7	87.5%	10	4	40.0%
Business Planning: Insurance	1	1	100.0%	0	0	0.0%
Business Strategy and Technology	78	67	85.9%	46	33	71.7%
Financial Management	92	48	52.2%	33	13	39.4%