



# Results analysis

## A unique, transparent and detailed breakdown of previous pass rates



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# Results analysis

ICAEW		RBS pass rate % (Jan-Jul 2010)
Professional Stage Knowledge Level	Accounting	90
	Assurance	73
	Principles of Tax	100
	Law	70
	Business and Finance	100
	Management Information	100

		RBS pass rate %	National pass rate%	Difference %
Professional Stage Application Level June 2010	Financial Accounting	96	92	+4
	Financial Accounting Top Up	100	83	+20
	Audit & Assurance	75	81	-8
	Financial Reporting	71	75	-6
	Taxation	88	87	+1
	Business Strategy	92	84	+9
	Financial Management	87	89	-2
Advanced Stage July 2010	Business Reporting	92	82	+12
	Business Change	92	84	+9
	Case Study	85	79	+8

AA results were a little disappointing with 24/32 passing. This is the first written paper at Professional Stage Application level and is taken in conjunction with FA or FA Top Up (results for these papers were excellent). Students tend to focus on the number crunching papers and have little or no experience of Audit. The last real exam is now set for the mock exam to provide a better example of what will be expected and the tutor marks more questions to provide feedback to individuals.

FR results were also slightly lower than expected with 20/28 passing. This paper is taken in conjunction with Tax, and students always favour the number papers. As with AA the past real exam is now used for the mock exam and the tutor marks more questions to provide individual review.

## CIMA CIMA Certificate in Business Accounting Computer based exams (Jan - July 2010)

	Paper No.	CBA Sitting	RBS pass rate %
Fundamentals of Business Accounting	C02	May 2010	67*
Fundamentals of Ethics, Corporate Governance and Business Law	C05	July 2010	100*

\*<8 students only therefore statistics unreliable

## CIMA Professional Qualification May 2010

			RBS pass rate %	National pass rate %	Difference %
		Paper No.			
Operational Level	Enterprise Operations	E1	83	63	+32
	Performance Operations	P1	73	46	+59
	Financial Operations	F1	100	72	+39
Managerial Level	Enterprise Management	E2	60	46	+30
	Performance Management	P2	69	52	+33
	Financial Management	F2	90	56	+61
Strategic Level	Enterprise Strategy	E3	95	61	+56
	Performance Strategy	P3	68	60	+13
	Financial Strategy	F3	67	57	+18

## Case Study on PC

			RBS pass rate %	National pass rate %	Difference %
		Paper No.			
Combined March & May PC	Test of Professional Competence In Management Accounting Case Study	T4	74	68	+9

## Certificate in Financial Planning Jan - June 2010

	Paper No.	Jan 10	Feb 10	Mar 10	Apr 10	May 10	Jun 10
UK Financial Services Regulation & Ethics	CF1		*50%				
Investment and Risk	CF2			*100%			
Financial Protection	CF3			*83%			
Retirement Planning	CF4			*60%			
Integrated Financial Planning	CF5						

\*<8 students only therefore statistics unreliable



## ACCA June 2010 Results of Computer Based Exams sat at Reed Business School

Fundamental papers taken as computer based assessments at RBS		Paper No.	RBS pass rate %
Fundamentals	Accounting in Business	F1	100*
Knowledge	Management Accounting	F2	71*
	Financial Accounting	F3	88

\*<8 students only therefore statistics unreliable

### Platinum accredited results

		Paper No.	RBS pass rate %	Worldwide pass rate %	Difference %
Fundamentals	Corporate and Business Law	F4	67	51	+31
Skills	Performance Management	F5	76	57	+33
	Taxation	F6	86	46	+87
	Financial Reporting	F7	83	28	+196
	Audit & Assurance	F8	67	36	+86
	Financial Management	F9	75	43	+74
Professional Essentials	Professional Accountant	P1	86	53	+62
	Corporate Reporting	P2	71	47	+51
	Business Analysis	P3	63	51	+24
Professional Options	Advanced Performance Management	P5	100	44	+127
	Advanced Taxation	P6	60	35	+71
	Advanced Audit & Assurance	P7	46	32	+43

Option paper P7 (Advanced Audit & Assurance) results were lower than expected with an accredited pass rate of 46%. This is a difficult exam, and many students have very limited practical experience to build upon. Following the release of these results the tutor has re-assessed the revision course format and now includes individual sessions to help students hone their exam technique using previous submitted scripts which have been marked by the tutor.

