

Results analysis

A unique, transparent and detailed breakdown of previous pass rates



Results analysis

ICAEW		RBS pass rate % (Cumulative from Jan 09-Aug 09)		
Professional Stage Knowledge Level	Accounting	86		
	Assurance	100		
	Principles of Tax	97		
	Law	66		
	Business and Finance	58		
	Management Information	96		
		RBS pass rate %	National pass rate%	Difference %
Professional Stage Application Level June 2009	Financial Accounting	87	85	+2
	Audit & Assurance	81	83	-2
	Financial Reporting	80	75	+7
	Taxation	95	92	+3
	Business Strategy	89	80	+11
	Financial Management	79	86	-9
Advanced July 2009	Business Reporting	92	80	+15
	Business Change	92	82	+12
	Case Study	91	78	+17
	All three Advanced papers at first attempt	81	56	+45

Note: Knowledge level Law The pass rates for Law were lower than usual with 29/44 passing. Previous results for this paper in 2008 were 91 % with 88/97 passing. The '09 course had been reduced in length to reduce the time out of the office but following these results the course has been extended to its original format with the e-assessment on the following day to allow extra time for revision.

Knowledge level Business and Finance The cumulative results for BF were disappointing with 14/24 students passing. Previous results for this paper have been 93 % with 14/15 passing. Student numbers for this paper are low due to exemptions granted. In response to the 09 pass rates, the e-assessment sitting date has been postponed to a later date to allow students more time for consolidation and revision.

ACCA June 2009 (Platinum accredited results)

Fundamental papers taken as computer based assessments at RBS		Paper No.	RBS pass rate %	Worldwide pass rate %
Fundamentals Knowledge	Accounting in Business	F1	100*	73
	Management Accounting	F2	100*	57
	Financial Accounting	F3	100*	55

*<8 students only therefore statistics unreliable

		Paper No.	RBS pass rate %	Worldwide pass rate %	Difference %
Fundamentals Skills	Corporate and Business Law	F4	57	43	+33
	Performance Management	F5	87	41	+112
	Taxation	F6	100	61	+64
	Financial Reporting	F7	80	30	+167
	Audit & Assurance	F8	83	34	+144
	Financial Management	F9	62	42	+48
Professional Essentials	Professional Accountant	P1	71	48	+48
	Corporate Reporting	P2	92	44	+109
	Business Analysis	P3	95	50	+90
Professional Options	Advanced Performance Management	P5	63	32	+97
	Advanced Taxation	P6	82	37	+122
	Advanced Audit & Assurance	P7	70	37	+89



CIMA CIMA Certificate in Business Accounting Computer based exams

	Paper No.	CBA Sitting	RBS pass rate %
Fundamentals of Management Accounting	C02	May 09	89
Fundamentals of Business Economics	C04	Feb 09	57*
Fundamentals of Ethics, Corporate Governance & Business Law	C05	July 09	100

Note: C04 Fundamentals of Business Economics The results for this paper were lower than expected with 4/7 students passing. The syllabus for this level paper is very wide and covers complex areas for the level of study. The three failures were between 3-10% short of a pass mark and have been offered additional time with the tutor to convert their fail to a pass.

CIMA Professional Qualification May 2009

			RBS pass rate %	National pass rate %	Difference %
		Paper No.			
Managerial	Management Accounting Performance Evaluation	1	64	51	+25
	Management Accounting Decision Management	2	92	67	+37
	Organisational Management & Information Systems	4	100*	66	n/a*
	Integrated Management	5	86	62	+39
	Financial Accounting & Tax Principles	7	60	61	-2
	Financial Analysis	8	65	55	+18
Strategic	Management Accounting Risk & Control Strategy	3	60	60	0
	Management Accounting Business Strategy	6	75	65	+15
	Management Accounting Financial Strategy	9	73	59	+24
TOPCIMA	Test of Professional Competence In Management Accounting	10	89	60	+48
TOPCIMA on PC			Paper No.	RBS pass rate %	
March 2009	Test of Professional Competence In Management Accounting		10	73	
Sept 2009	Test of Professional Competence In Management Accounting		10	65	

*<8 students only therefore statistics unreliable

National statistics not available for Certificate Level and TOPCIMA on PC sittings

Certificate in Financial Planning Jan - June 2009

	Paper No.	Jan 09	Feb 09	March 09	April 09	May 09	June 09
UK Financial Services Regulation & Ethics	CF1	*80%					
Investment and Risk	CF2		*67%				*100%
Financial Protection	CF3			*100%			*100%
Retirement Planning	CF4			*75%			*100%
Integrated Financial Planning	CF5				*33%		*75%
Mortgage Advice	CF6		*67%				

*<8 students only therefore statistics unreliable

Note: CF5 April sitting Due to the economic down turn during 2009, class sizes for the Certificate in Financial Planning papers have all been small. There were only 3 students attending the CF5 April exam sitting.

