

**ICAEW Certificate Level
E-assessments taken at RBS
Results July – December 2017**

Subject	RBS Pass Rate %	**National Pass Rate %	Difference %
Accounting	72.4	76.4	-5.2
Assurance	92.3	89.6	+3.0
Principles of Tax	91.3	89.0	+2.5
Law	88.4	86.7	+1.9
Business and finance	90.9	91.1	-0.2
Management Information	91.7	81.5	+12.5

**ICAEW Cumulative pass rates sat between 1 January – 31 December 2017 for first time exam sitting

Professional Level - September 2017

Subject	RBS Pass Rate %	National Pass Rate %	Difference %
Tax Compliance	72.7%	75.8%	-4.2%
Business Planning Tax	*83.3%	79.9%	4.1%

*<8 students therefore may be statistically unreliable

Professional Level - December 2017

Subject	RBS Pass Rate %	National Pass Rate %	Difference %
Audit & Assurance	79.2%	73.2%	8.2%
Financial Accounting & Reporting	88.0%	67.5%	30.4%
Tax Compliance	94.6%	84.9%	11.4%
Financial Management	81.3%	77.3%	5.1%
Business Planning Tax	85.0%	79.8%	6.5%
Business Strategy	100.0%	89.0%	12.4%

Advanced Level - November 2017

Subject	RBS Pass Rate %	National Pass Rate %	Difference %
Strategic Business Management	96.7%	88.5%	+9.3%
Corporate Reporting	86.7%	88.2%	-1.7%
Case Study	80.0%	79.8%	+0.3%
Passed all 3 papers at 1 st attempt	75.0%	73.9%	+1.5%

Results are for first attempt based on students attending full link courses.



ACCA September & December 2017

(Platinum accredited results)

Fundamental papers taken as computer based assessments at RBS August - December 2017			RBS pass rate %
Knowledge/ Diploma in Accounting & Business	Accountant in Business	F1/FAB	*60
	Management Accounting	F2/FMA	*83
	Financial Accounting	F3/FFA	*86
Fundamentals Skills	Corporate and Business Law	F4	100

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ACCA September 2017

			RBS pass rate %	**Global pass rate %	Difference %
Professional Essentials	Governance, Risk & Ethics	P1	*86	53	+62
	Business Analysis	P3	89	55	+62

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ACCA December 2017

			RBS pass rate %	**Global pass rate %	Difference %
Fundamentals Skills	Performance Management	F5	71	42	+69
	Taxation	F6	87	49	+78
	Financial Reporting	F7	100	49	+104
	Audit & Assurance	F8	93	40	+132
	Financial Management	F9	87	48	+81
Professional Essentials	Governance, Risk & Ethics	P1	*100	51	+96
	Corporate Reporting	P2	87	52	+67
	Business Analysis	P3	88	56	+57
Professional Options	Advanced Taxation	P6	85	35	+143
	Advanced Audit & Assurance	P7	94	35	+169

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** ACCA do not provide UK pass rates.

ACCA results are based on students attending tuition, revision and mock/QBD courses per paper

