



Results Analysis

A detailed breakdown of recent pass rates

Winter 2025



Certificate Level

July – December 2025

Subject - Old ICAEW Syllabus	RBS Pass Rate %	Europe Pass Rate %	Difference %	RBS 5 year average %**
Assurance	100.0	84.5	+18	94.4
Principles of Tax	95.0	84.8	+12	97.1
Business Technology and Finance	57.1*	92.1	-38	91.3
Management Information	86.7	78.3	+11	86.6
<i>Accounting and Law not run in this period</i>				
Subject - New ICAEW Syllabus				
Accounting Fundamentals	95.2	91.5	+4	First sittings
Assurance & Risk Fundamentals	100.0	93.2	+7	
Business Insight & Performance	88.9	85.5	+4	
Sustainability & Ethics	100.0	99.9	+0	
Business Law	89.4	81.2	-2	

Professional Level

December 2025

Subject	RBS Pass Rate %	Global Pass Rate %	Difference %	RBS 5 year average %**
Audit & Assurance	88.9	82.5	+8	84.2
Financial Accounting & Reporting (UK GAAP)	85.7	85.7	+0	81.5
Tax Compliance	80.8	80.8	-1	89.2
Financial Management	93.2	93.2	-4	84.2
Business Strategy & Technology	91.9	91.9	+9	93.8
Business Planning Tax	82.5	82.5	+7	91.5

Advanced Level

November 2025

Subject	RBS Pass Rate %	Global Pass Rate %	Difference %	RBS 5 year average %**
Strategic Business Management	100.0	90.2	+11	97.9
Corporate Reporting	94.4	84.5	+12	93.8
Case Study	87.5	88.6	-1	86.4

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

ICAEW only publish first attempt pass rates for full global results for Professional and Advanced Level.

* <8 students therefore may be statistically unreliable

** 5 year rolling pass rate average based on RBS published results

Fundamental papers taken as computer based assessments

July - December 2025

			RBS pass rate %	Global pass rate % **	Difference %	RBS 5 year average % ***
Knowledge/ Diploma in Accounting & Business	Business & Technology	BT/FBT	100	87	+15	98
	Management Accounting	MA/FMA	70	64	+9	75
	Financial Accounting	FA/FFA	100*	68	+47	92
Applied Skills	Corporate & Business Law	LW	100	82	+22	98

Platinum Accredited Results

December 2025

			RBS pass rate %	Global pass rate % **	Difference %	RBS 5 year average % ***
Applied Skills	Performance Management	PM	100	40	+150	77
	Taxation	TX	100	55	+82	91
	Financial Reporting	FR	100	51	+96	92
	Audit & Assurance	AA	83*	46	+81	70
	Financial Management	FM	100	48	+108	81
Strategic Professionals	Advanced Taxation	ATX	80	50	+60	86
	Advanced Audit & Assurance (Sept-25)	AAA	85	40	+112	76
	Strategic Business Reporting	SBR	86	48	+79	83
	Strategic Business Leader	SBL	100	50	+100	94

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

* <8 students therefore may be statistically unreliable

** ACCA do not provide UK pass rates

*** 5 year rolling pass rate average based on RBS published results



AAT

July – December 2025

	RBS pass rate %	Global pass rate %*	Difference %
Foundation	100%	77.1	+30
Advanced	90.9	68.6	+33
Professional	77.1	70.3	+10

AAT pass rates are calculated for all attempts.

* The pass rates shown are the rates for all CBAs completed between 01 July 2024 and 30 June 2025 on the Q2022 standards. Please note that the information in the above table refers to the pass rates based on computer-based assessments (CBAs) only and not achievement rates for the overall qualification.



"I have used other training providers previously and not had good results. Since starting at Reed, I have improved my pass rate percentage and feel a lot more capable of passing exams!"

– Reed Business School learner

Reed Business School

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