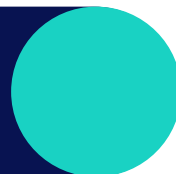




Results Analysis

A detailed breakdown of recent pass rates

2021



Certificate Level: E-assessments taken at RBS

(January–June 2021)

Subject	RBS Pass Rate %*	National Pass Rate %**	Difference %
Accounting	100	70.9%	41.0%
Assurance	97.1%	88.8%	9.3%
Principles of Tax	100.0%	98.5%	14.3%
Business Technology and Finance	92.3%	89.6%	3.0%
Management Information	100.0%	81.5%	22.7%

Professional Level

(March 2021)

Subject	RBS Pass Rate %	National Pass Rate %	Difference %
Business Strategy & Technology	90	94.7	-5.0
Financial Management	93.9	88.8	5.8

Professional Level

(June 2021)

Subject	RBS Pass Rate %	National Pass Rate %	Difference %
Audit & Assurance	58.6	74.9	-21.7
Financial Accounting & Reporting (UKGAAP)	81.5	75.0	8.6
Tax Compliance	96.6	83.0	16.3
Financial Management	86.2	83.1	3.7
Business Strategy & Technology	92.5	94.2	-1.8

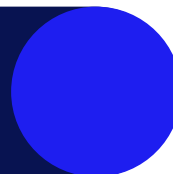
Advanced Level

(July 2021)

Subject	RBS Pass Rate %	National Pass Rate %	Difference %
Strategic Business Management	97.7	90.1	8.4
Corporate Reporting	95.1	90.4	5.2
Case Study	90.7	89.8	1.0
Passed all 3 papers at 1st attempt	89.5	85.6	4.5

* All attempts. E-assessments taken as remote exams (due to COVID restrictions) therefore it is not known if all the results were passed at first attempt

** ICAEW E-Assessment Cumulative pass rates for all papers sat between 1 January 2021 and 31 August 2021



Fundamental papers taken as computer based assessments at RBS

(June–June 2021)

			RBS pass rate %
Knowledge/ Dip. Accounting & Business	Accountant in Business	BT/FBT	100*
	Financial Accounting	FA/FFA	100*
Fundamental Skills	Corporate & Business Law	LW	100

Platinum Accredited Results

(March 2021)

			RBS pass rate %	Global pass rate %**	Difference %
Fundamental Skills	Audit & Assurance	AA	83*	43	93.0

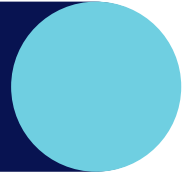
(June 2021)

			RBS pass rate %	Global pass rate %**	Difference %
Fundamental Skills	Performance Management	PM	62	41	51.2
	Taxation	TX	100	48	108.3
	Financial Reporting	FR	100*	51	96.1
	Audit & Assurance	AA	80	39	105.1
	Financial Management	FM	88	53	66.0
Professional	Advanced Taxation	ATX	75	42	78.6
	Advanced Audit & Assurance	AAA	75	32	134.4
	Strategic Business Reporting	SBR	100	44	127.3
	Strategic Business Leader	SBL	100	46	117.4

* <8 students therefore may be statistically unreliable

** ACCA do not provide UK pass rates.

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



Case Study Pass Rate (total exams passed/total exams taken)

(May 2021)

	RBS Pass Rate %	Global Pass Rate %	Difference %
Operational Level	67*	46	45.7
Management Level	100*	69	44.9

* <8 students therefore may be statistically unreliable





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