

Understanding Recent ACCA Pass Rates 2024: Deatailed Breakdown

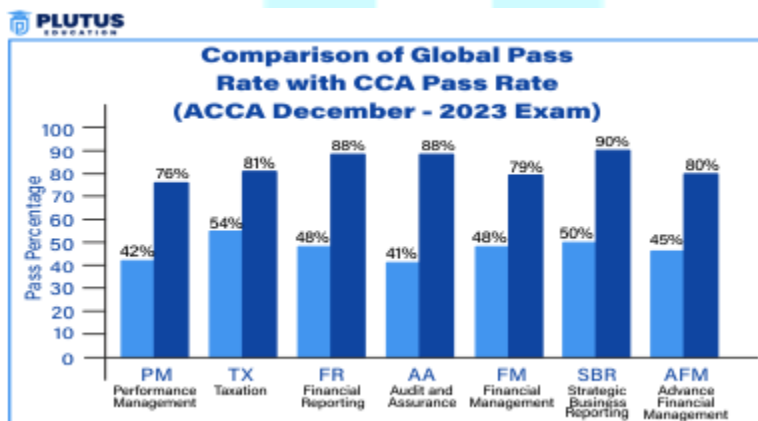
The ACCA qualification is one of the most recognized accounting credentials worldwide. Each examination session furnishes plenty of information regarding student performance, success rates, and business needs. What has been a recent cause for much debate is the ACCA pass rates. Again, reflecting not only the academic rigor but also the preparedness of future accountants, these pass rates are quite telling. In this article, we are going to walk through the present ACCA pass percentages and what factors are dominating them and then offer means to achieve more success in the exams.

Historical Trends in ACCA Pass Percentages

Historical pass rates help students understand the trajectory of ACCA exams, identifying whether they have become more challenging or easier over time.

Historical Pass Rates

- **Foundation papers:** ACCA foundation papers have always reported higher pass rates (70%-90% in general) because the foundational subjects are introductory and meant to create a foundation of knowledge.
- **Applied Skills:** FR and FM types of papers usually have pass rates ranging between 45% and 65%.
- **Professional papers:** The pass rate for Strategic Professional papers, for example, SBL, is generally lower—40%–50%—mainly because these are advanced-level papers.



Impact of Global Factors on Trends

- **COVID-19 pandemic:** During the pandemic, ACCA implemented remote exams, which slightly affected pass rates as students adapted to the new exam environment.
- **Changes in syllabus:** Periodic updates to ACCA syllabuses also lead to fluctuations in pass percentages as students and tutors acclimatize to new content.

Breakdown of ACCA Pass Percentages by Paper

Each ACCA paper has its challenges and pass percentages, which fluctuate depending on the difficulty level and candidate preparation.

Applied Knowledge and Applied Skills

- **F1 (Business and Technology):** Consistently maintains high pass rates of around 80%, largely due to its fundamental nature.
- **F4 (Corporate and Business Law):** Pass rates for this paper typically range from 75%-85% globally.
- **F7 (Financial Reporting):** One of the tougher papers, with pass rates typically between 45%-55%.

| Exam session | BT | MA | FA | LW | PM | TX | FR | AA | FM |
|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Sep 2024 | N/A | N/A | N/A | N/A | 42 | 53 | 50 | 47 | 52 |
| Jun 2024 | 89 | 68 | 68 | 79 | 42 | 55 | 51 | 44 | 48 |
| Mar 2024 | N/A | N/A | N/A | N/A | 45 | 53 | 52 | 44 | 48 |
| Dec 2023 | 85 | 68 | 69 | 78 | 42 | 54 | 48 | 41 | 48 |
| Sep 2023 | N/A | N/A | N/A | N/A | 40 | 54 | 47 | 42 | 49 |
| Jun 2023 | 83 | 63 | 72 | 80 | 40 | 56 | 49 | 45 | 52 |
| Mar 2023 | N/A | N/A | N/A | N/A | 44 | 53 | 52 | 44 | 49 |
| Dec 2022 | 79 | 61 | 68 | 82 | 43 | 52 | 49 | 40 | 51 |
| Sep 2022 | N/A | N/A | N/A | N/A | 40 | 52 | 50 | 44 | 51 |
| Jun 2022 | 85 | 64 | 69 | 82* | 41 | 52 | 51 | 39 | 52 |
| Mar 2022 | N/A | N/A | N/A | N/A | 40 | 51 | 50 | 44 | 50 |
| Dec 2021 | 84 | 65 | 71 | 83 | 43 | 49 | 50 | 38 | 50 |
| Sep 2021 | N/A | N/A | N/A | N/A | 37 | 52 | 48 | 39 | 52 |
| Jun 2021 | 88 | 68 | 74 | 86 | 41 | 50 | 51 | 39 | 53 |
| Mar 2021 | N/A | N/A | N/A | N/A | 44 | 46 | 47 | 43 | 46 |
| Dec 2020 | 84 | 69 | 73 | 86 | 40 | 51 | 48 | 39 | 45 |
| Sep 2020 | 86 | 72 | 77 | 88 | 39 | 49 | 50 | 41 | 52 |
| Mar 2020 | N/A | N/A | N/A | N/A | 35 | 46 | 44 | 36 | 44 |
| Dec 2019 | 82* | 64* | 71* | 83* | 38* | 49* | 46* | 38* | 43* |
| Sep 2019 | N/A | N/A | N/A | N/A | 41* | 51* | 46* | 36* | 50* |
| Jun 2019 | 85* | 66* | 72* | 84* | 38* | 52* | 50* | 39* | 46* |
| Mar 2019 | N/A | N/A | N/A | N/A | 42* | 46* | 47* | 37* | 50* |

| | | | | | | | | | |
|----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Dec 2018 | 83* | 64* | 72* | 82* | 39* | 51* | 51* | 38* | 43* |
| Sep 2018 | N/A | N/A | N/A | N/A | 43* | 49* | 51* | 37* | 47* |
| Jun 2018 | 83* | 67* | 71* | 80* | 38* | 50* | 50* | 40* | 48* |
| Mar 2018 | N/A | N/A | N/A | N/A | 39* | 46* | 48* | 39* | 46* |
| Dec 2017 | 77* | 65* | 71* | 77* | 42* | 51* | 49* | 40* | 48* |
| Sep 2017 | N/A | N/A | N/A | N/A | 43* | 48* | 47* | 37* | 48* |
| Jun 2017 | 83* | 64* | 68* | 77* | 43* | 50* | 48* | 43* | 46* |
| Mar 2017 | N/A | N/A | N/A | N/A | 38* | 41* | 47* | 38* | 40* |
| Dec 2016 | 82* | 63* | 71* | 82* | 40* | 52* | 50* | 40* | 45* |
| Sep 2016 | N/A | N/A | N/A | N/A | 39* | 47* | 48* | 44* | 47* |
| Jun 2016 | 83* | 63* | 72* | 80* | 41 | 46 | 47 | 45 | 46 |
| Mar 2016 | N/A | N/A | N/A | N/A | 39 | 44 | 51 | 41 | 41 |
| Dec 2015 | 84* | 64* | 68* | 74* | 41 | 53 | 45 | 46 | 45 |
| Sep 2015 | N/A | N/A | N/A | N/A | 39 | 47 | 44 | 42 | 35 |
| Jun 2015 | 85* | 58* | 63* | 75* | 37 | 50 | 40 | 39 | 41 |
| Dec 2014 | 83* | 58* | 59* | 70* | 44 | 43 | 43 | 45 | 40 |
| Jun 2014 | 80* | 60* | 63* | 45 | 39 | 53 | 47 | 40 | 40 |
| Dec 2013 | 74* | 61* | 57* | 43 | 41 | 45 | 39 | 35 | 45 |
| Jun 2013 | 72* | 64* | 54* | 37 | 44 | 52 | 45 | 40 | 45 |
| Dec 2012 | 65* | 59* | 55* | 41 | 37 | 47 | 53 | 34 | 43 |
| Jun 2012 | 64* | 52* | 56* | 54 | 42 | 45 | 48 | 56 | 37 |
| Dec 2011 | 63* | 53* | 54* | 49 | 38 | 48 | 56 | 36 | 38 |
| Jun 2011 | 70* | 57* | 55* | 55 | 37 | 51 | 38 | 40 | 38 |

Note:

(*) Results achieved by students for paper-based and computer-based examinations.

Professional Papers

- **Strategic Business Reporting (SBR):** A professional-level paper, SBR often records pass rates in the range of 45%–50%, making it one of the more challenging exams.
- **Strategic Business Leader (SBL):** SBL, an integrated case study paper, usually has a pass rate of around 50%.

Exam session SBL SBR AFM APM ATX AAA

| | | | | | | |
|----------|----|----|----|----|----|----|
| Sep 2024 | 53 | 52 | 44 | 39 | 49 | 38 |
| Jun 2024 | 52 | 49 | 46 | 37 | 47 | 37 |

| | | | | | | |
|----------|-----|-----|-----|-----|-----|-----|
| Mar 2024 | 52 | 49 | 46 | 33 | 49 | 38 |
| Dec 2023 | 52 | 50 | 45 | 34 | 49 | 34 |
| Sep 2023 | 50 | 50 | 45 | 34 | 48 | 34 |
| Jun 2023 | 51 | 51 | 47 | 34 | 43 | 34 |
| Mar 2023 | 50 | 50 | 45 | 35 | 45 | 34 |
| Dec 2022 | 49 | 47 | 41 | 33 | 39 | 32 |
| Sep 2022 | 49 | 51 | 42 | 34 | 43 | 34 |
| Jun 2022 | 50 | 49 | 41 | 33 | 42 | 31 |
| Mar 2022 | 50 | 46 | 43 | 34 | 38 | 33 |
| Dec 2021 | 51 | 48 | 41 | 32 | 37 | 34 |
| Sep 2021 | 51 | 48 | 38 | 30 | 36 | 34 |
| Jun 2021 | 46 | 44 | 39 | 32 | 41 | 32 |
| Mar 2021 | 50 | 52 | 39 | 36 | 44 | 32 |
| Dec 2020 | 49 | 47 | 42 | 32 | 40 | 35 |
| Sep 2020 | 51* | 49* | 37* | 33* | 38* | 33* |
| Mar 2020 | 47* | 51* | 33* | 32* | 44* | 33* |
| Dec 2019 | 46 | 48 | 33 | 33 | 35 | 30 |
| Sep 2019 | 49 | 52 | 36 | 31 | 36 | 36 |
| Jun 2019 | 51 | 48 | 38 | 33 | 43 | 31 |
| Mar 2019 | 46 | 49 | 35 | 32 | 33 | 30 |
| Dec 2018 | 48 | 47 | 41 | 33 | 40 | 31 |
| Sep 2018 | 45 | 47 | 35 | 33 | 30 | 30 |
| Jun 2018 | - | - | 40 | 35 | 40 | 34 |
| Mar 2018 | - | - | 41 | 29 | 37 | 30 |
| Dec 2017 | - | - | 33 | 29 | 36 | 35 |
| Sep 2017 | - | - | 35 | 32 | 33 | 31 |
| Jun 2017 | - | - | 34 | 32 | 43 | 32 |
| Mar 2017 | - | - | 35 | 28 | 38 | 32 |
| Dec 2016 | - | - | 33 | 30 | 34 | 31 |
| Sep 2016 | - | - | 37 | 35 | 35 | 32 |
| Jun 2016 | - | - | 40 | 38 | 35 | 32 |
| Mar 2016 | - | - | 38 | 33 | 44 | 30 |
| Dec 2015 | - | - | 35 | 29 | 42 | 39 |

| | | | | | | |
|----------|---|---|----|----|----|----|
| Sep 2015 | - | - | 36 | 30 | 45 | 29 |
| Jun 2015 | - | - | 36 | 28 | 34 | 40 |
| Dec 2014 | - | - | 33 | 30 | 38 | 42 |
| Jun 2014 | - | - | 35 | 29 | 39 | 36 |
| Dec 2013 | - | - | 42 | 30 | 41 | 33 |
| Jun 2013 | - | - | 34 | 31 | 45 | 31 |
| Dec 2012 | - | - | 33 | 33 | 44 | 32 |
| Jun 2012 | - | - | 37 | 35 | 42 | 32 |
| Dec 2011 | - | - | 34 | 29 | 39 | 31 |
| Jun 2011 | - | - | 30 | 35 | 45 | 31 |

Practical Insights

- **Performance Management (PM):** Typically has a pass rate of around 40%–50%, largely due to its emphasis on practical scenarios and calculations.
- **Advanced Financial Management (AFM):** This professional paper has a pass rate that fluctuates between 35%-45%, reflecting its technical difficulty.

Factors Influencing ACCA Pass Percentages

The ACCA tests have proven rather challenging, with several factors that make the pass rates vary between sessions of the examinations. A better knowledge of these factors will help students in preparation for the exams and, therefore, succeed.

Internal and External Factors

- **Difficulty of the paper:** Some ACCA papers are naturally more challenging than others, but become harder with each level of professional papers.
- **Preparation and preparation strategy:** The kind of preparation matters. Regular time planners and revision class attendees, using approved learning materials, often fare better.
- **Attitude of examiners:** The attitude of examiners in marking papers may also determine the pass rate of the students appearing in the ACCA. The ACCA examiners are rather strict in implementing international accounting standards and ethical guidelines.
- **General economic condition:** Of course, economic downs in the world economies can also impact the ACCA pass rates since this will increase the stress of working professionals in handling both job and studies simultaneously.

Tips to Improve Your ACCA Pass Rate

For students aiming to improve their pass rate, certain strategies can make a significant difference in preparation and exam day performance.

Key Tips to Enhance Success

- **Decide your study plan:** It must be consistent. Do not take all cramming at the last minute. Plan dedicated time for every day.
- **Utilize approved study materials:** Excellent material is ACCA's official learning partners, Kaplan and BPP.
- **Past Paper TIPS:** Attempting past exam papers allows students to get accustomed to the examination format, typical topics tested, and the amount of detail expected in answers.
- **Join an ACCA study group:** Interacting with peers can heighten your learning and provide a new view on difficult topics.
- **Seek Professional Help:** Enroll with an ACCA-approved tuition provider. This way, the student gets a comprehensive structure for studying, regular mock exams, and personalized feedback at every step.

Comparison with Other Accounting Qualifications

How does the ACCA qualification compare to other accounting bodies, such as CPA (Certified Public Accountant) and CIMA (Chartered Institute of Management Accountants)?

- **ACCA vs CPA:** CPA generally reports higher pass rates (around 50%-60%) as compared to ACCA's professional-level exams, which hover around 40%-50%.
- **ACCA vs CIMA:** CIMA exams, especially at the professional level, have lower pass rates (typically around 35%-45%), similar to ACCA's Strategic Professional level papers.

Scope of Qualifications

- **Global recognition:** ACCA offers more global recognition as compared to CPA which appears to be US-based, and CIMA, which has a lean towards management accounting.
- **Format of the course:** the ACCA examinations are comprehensive, providing wide financial, managerial as well as ethical competencies, compared to the more U.S.-focused knowledge of CPA and the leading emphasis on management accounting by CIMA.

Conclusion

In summary, ACCA qualification remains a worthwhile and challenging route for aspiring accountants. Recent pass rates of ACCA contribute to fuller insight into the exams' level of difficulty, helping students who are preparing to tailor their preparation strategy. However, the journey to becoming ACCA qualified can be rigorous, but the right preparation, resources, and mindset can improve pass rates greatly. Having learned the historical trends and paper difficulties of each individual, along with all the study tips, automatically results in increased success, then subsequently to many potential global career chances within the accounting realm.

ACCA Passing Percentage FAQs

What are ACCA pass percentages by paper?

Pass percentages vary by paper. For example, Business and Technology (BT) typically has a pass rate of around 80%, while Financial Reporting (FR) often sees pass rates between 45%-55%.

How can I improve my ACCA pass rate?

To improve your ACCA pass rate, you should follow a structured study plan, practice past exam papers, use ACCA-approved learning materials, and seek help from professional tutors.

How do ACCA pass rates compare to CPA pass rates?

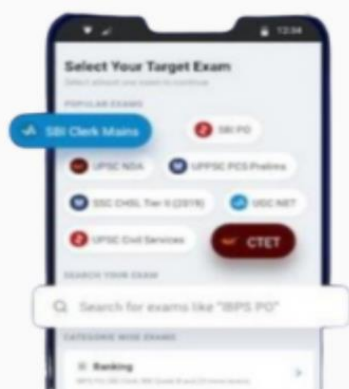
ACCA pass rates, especially at the professional level, are generally lower than CPA pass rates, which tend to hover around 50%-60%.

What factors affect ACCA pass percentages?

Factors include the difficulty of the paper, student preparedness, exam approach, and external factors like global economic conditions.

Are ACCA exams harder than CIMA exams?

Both qualifications are challenging in their own right. CIMA focuses more on management accounting, while ACCA offers a broader scope, including financial and audit competencies. Pass rates are similar at the professional level for both qualifications.



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