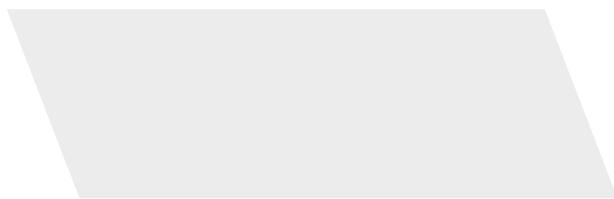


CIPFA Professional Accountancy Qualification - (effective for March, June, September and December 2025 exams)

EXAM	MULTIPLE CHOICE QUESTIONS	OBJECTIVE QUESTIONS	SCENARIO BASED AND ESSAY QUESTIONS	TOTAL MARKS	PASS MARKS	LENGTH
Audit and Assurance	N/A	8 x 5 marks (40 marks)	4 x 15 marks each scenario question (60 marks)	100	50	150 mins
Business Planning and Financial Management	N/A	8 x 5 marks (40 marks)	4 x 15 marks each scenario question (60 marks)	100	50	150 mins
Business Reporting	N/A	7 x 5 marks (35 marks)	2 x scenario/computational based upon single and consolidated accounts (65 marks)	100	50	180 mins
Developing Strategy and Data Analysis	N/A	N/A	Pre-release material and case study with multiple requirements	100	50	150 mins
Financial Accounting	30 x 2 marks (60 marks)	8 x 5 marks (40 marks)	N/A	100	50	120 mins

EXAM	MULTIPLE CHOICE QUESTIONS	OBJECTIVE QUESTIONS	SCENARIO BASED AND ESSAY QUESTIONS	TOTAL MARKS	PASS MARKS	LENGTH
Governance and Risk Management	15 x 2 marks (30 marks)	6 x 5 marks (30 marks)	2 x 20 marks each scenario question (40 marks)	100	50	180 mins
Implementing Business Change	N/A	N/A	2 extended response questions with up to 4 requirements each (50 marks per question)	100	50	180 mins
Management Accounting	30 x 2 marks (60 marks)	8 x 5 marks (40 marks)	N/A	100	50	120 mins
Public Sector Financial Reporting (UK)	N/A	8 x 5 marks (40 marks)	4 x 15 marks scenario/computational questions (60 marks)	100	50	180 mins
Public Sector Financial Reporting (International)	N/A	8 x 5 marks (40 marks)	4 x 15 marks scenario/computational questions (60 marks)	100	50	180 mins



EXAM	MULTIPLE CHOICE QUESTIONS	OBJECTIVE QUESTIONS	SCENARIO BASED AND ESSAY QUESTIONS	TOTAL MARKS	PASS MARKS	LENGTH
Strategic Case Study	N/A	N/A	Pre release material and case study. 2 extended response questions with up to 4 requirements per question. (between 40 and 60 marks per question)	100	50	210 mins
Strategic Public Financial Management	N/A	N/A	2 extended response questions with up to 4 requirements each (between 40 and 60 marks per question)	100	50	180 mins
Tax and Law (UK)	15 x 2 marks (30 marks)	6 x 5 marks (30 marks)	2 x 15 marks and 1 x 10 marks scenario questions (40 marks)	100	50	180 mins
Tax and Law (International)	15 x 2 marks (30 marks)	6 x 5 marks (30 marks)	2 x 15 marks and 1 x 10 marks scenario questions (40 marks)	100	50	180 mins

Template details

Template Name	Assessment Rubrics
Template Owner	Assessment Manager
Version	2.0
Approval	Head of Qualifications Innovation and Development
Update	September 2024
Template Review Date	September 2024