



The University of Edinburgh Business School
Professional Accounting Accreditation Guidelines

2018/19

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This is **ONLY A GUIDE** and will be subject to constant updating arising from changes in both the requirements of the various professional accountancy bodies and the university. These accountancy bodies make the final decisions on exemption matters with their respective students. This means that the level of exemptions may change by the time a student graduates from the University of Edinburgh four years later. The exemptions listed are applicable for graduates of 2018.

Information is correct as at 1 January 2018 and reviews are being conducted with a view of changes to be made on some courses for students commencing their studies in September 2018.

MA (Hons) Accounting and Business – Recommended Degree Structure¹

1st Year

ACCN08007	Accountancy 1A
ACCN08008	Accountancy 1B
BUST08035	Global Challenges for Business
BUST08036	The Business of Edinburgh
ECNM08003	Economic Principles AND ECNM08004
	Economic Applications
OR	
ECNM08013	Economics 1

2nd Year

ACCN08009	Accountancy 2A
ACCN08010	Accountancy 2B
BUST08003	Principles of Finance ²
LAWS08058	Business Law
BUST08033	Business Research Methods I: Introduction to Data Analysis
	Further Business Studies Course

3rd Year

ACCN10008	Advanced Financial Accounting
ACCN10010	Management Accounting Applications
ACCN10009	Auditing ³
BUST09001	Research in Management
CMSE10002	Strategic Management
	One of these two courses:
BUST10032	Investment and Securities Markets OR
BUST10023	Futures and Options
CMSE10003	Business Research Methods II: Applications and Analysis

4th Year

ACCN10005	Audit Practice ⁴
	Any other honours Accounting Course
	Any two other honours Business Studies Course
BUST 10049	Management Honours Dissertation

IMPORTANT – REFER TO NOTES IN NEXT PAGE

¹ Refer to the university Degree Regulations and Programmes of Study (DRPS) for entry into third-year honours for this programme as well as course options guidelines for Honours years.

² Refer to ICAS exemption grid in page 11 for general guidance.

³ A mark of 60% in this subject is required by ICAS for accreditation purposes. This requirement does not hold if Audit Practice (ACCN10005) is also taken as a 4th-year subject.

⁴ This requirement is only necessary for accreditation purposes if a mark of below 60% is achieved in Auditing in 3rd-year.

MA (Hons) Accounting and Business – Recommended Degree Structure⁵

IMPORTANT:

- **Students are strongly advised to consult their Personal Tutors before undertaking this programme.**
- **Students who are thinking of enrolling for the ICAS examinations should read the announcement on developments relating to exemptions at ICAS (see relevant page).**

⁵ Refer to the university Degree Regulations and Programmes of Study (DRPS) for entry into third-year honours for this programme as well as course options guidelines for Honours years.

MA (Hons) Economics and Accounting – Recommended Degree Structure⁶

1st Year

ACCN08007	Accountancy 1A
ACCN08008	Accountancy 1B
ECNM08013	Economics 1
BUST08026	Introduction to Business
BUST08014	Computing for Business

2nd year⁷

ACCN08009	Accountancy 2A
ACCN08010	Accountancy 2B
ECNM08006	Economics 2
ECNM08016	Statistical Methods for Economics
BUST08003	Principles of Finance ⁸
LAWS08058	Business Law

3rd Year

ACCN10008	Advanced Financial Accounting
ACCN10010	Management Accounting Applications
ACCN10009	Auditing ⁹
BUST09001	Research in Management*
ECNM10070	Topics in Microeconomics
ECNM10069	Topics in Macroeconomics
ECNM10052	Essentials of Econometrics

4th Year

ECNM10020	Economics of Financial Markets Any other honours Economics Course Any two other honours Accounting Course ¹⁰
BUST10049	Management Honours Dissertation OR
ECNM10030	Economics Honours Dissertation

IMPORTANT – REFER TO NOTES IN NEXT PAGE

⁶ Refer to the university Degree Regulations and Programmes of Study (DRPS) for entry into third-year honours for this programme as well as course options guidelines for Honours years.

⁷ Doing all of the recommended courses will result in an overload of 20 course-credits for the 2nd-year. Students are reminded to request the approvals of their respective Personal Tutor to do any credit overload for the year.

⁸ Refer to ICAS exemption grid in page 11 for general guidance

⁹ A mark of 60% in this subject is required by ICAS for accreditation purposes. This requirement does not hold if Audit Practice (ACCN10005) is also taken as a 4th-year subject.

¹⁰ The requirement of including Audit Practice (ACCN10005) as one of the two Accounting courses is only necessary for accreditation purposes if a mark of below 60% is achieved in Auditing in 3rd-year.

MA (Hons) Economics and Accounting – Recommended Degree Structure¹¹

ADDITIONAL NOTES

- BUST09001-Research in Management is compulsory for students who choose BUST10049 Management Honours Dissertation within the Business School
- 4th-year students must do a dissertation and take 40 credits from Accounting courses and 40 credits from Economics courses.

IMPORTANT:

- **Students are strongly advised to consult their Personal Tutors before undertaking this programme.**
- **Students who are thinking of enrolling for the ICAS examinations should read the announcement on developments relating to exemptions at ICAS (see relevant page).**

¹¹ Refer to the university Degree Regulations and Programmes of Study (DRPS) for entry into third-year honours for this programme as well as course options guidelines for Honours years.

Law and Accountancy (LLB Hons) - Recommended Degree Structure¹²

1st Year

ACCN08007	Accountancy 1A
ACCN08008	Accountancy 1B
LAWS08123	Public Law of the UK and Scotland
LAWS08128	Scottish Legal System
LAWS08127	Contract and Unjustified Enrichment
LAWS08126	Family Law (Ordinary)
LAWS08125	European Union Law (Ordinary) A
LAWS08139	Critical Legal Thinking
BUST08014	Computing for Business

2nd Year

ACCN08009	Accountancy 2A
ACCN08010	Accountancy 2B
LAWS08131	Commercial Law (Ordinary)
LAWS08134	Business Entities
LAWS08135	Delict
LAWS08118	Revenue Law
LAWS08132	Public Law and Individual Rights
LAWS08130	Succession and Trust Law
LAWS08133	Property Law (Ordinary)

3rd Year

ACCN10008	Advanced Financial Accounting
ACCN10010	Management Accounting Applications
ACCN10009	Auditing ¹³
LAWS10202	Advanced Legal Writing
	Any other Honours Law Course (<i>one 40 credit course or two 20 credit courses</i>)

4th Year

ACCN10005	Audit Practice ¹⁴
	Any one or two (if Audit Practice is not taken) honours Accounting Courses totalling 40 credits
	Any other Honours Law Course (<i>one 40 credit course or two 20 credit courses</i>)
LAWS10097	Dissertation in Law

IMPORTANT NOTE:

Students are strongly advised to consult their Personal Tutors before undertaking this programme.

Note that enrolling in all the recommended courses for 2nd Year will result in 130 credits.

¹² Refer to the university Degree Regulations and Programmes of Study (DRPS) for entry into third-year honours for this programme as well as course options guidelines for Honours years. The structure is based upon the DRPS for 2017-18.

¹³ A mark of 60% in this subject is required by ICAS for accreditation purposes. This requirement does not hold if Audit Practice is also taken as a 4th-year subject.

¹⁴ It is necessary to take Audit Practice (ACCN10005) for ICAS accreditation purposes if a mark of 60% has not been achieved in the 3rd-year Auditing course.

MA (Hons) Accounting and Finance – Recommended Degree Structure¹⁵

1st Year

ACCN08007	Accountancy 1A
ACCN08008	Accountancy 1B
BUST08035	Global challenges for Business
ECNM08003	Economic Principles
BUST08029	Introduction to Financial Markets
BUST08036	The Business of Edinburgh OR
ECNM08004	Economic Applications

(Students can opt to do ECNM08013 Economic 1 instead of ECNM 08003 and ECNM08004 or Bust08036 -- under consideration)

2nd Year

ACCN08009	Accountancy 2A
ACCN08010	Accountancy 2B
BUST08030	Introduction to Corporate Finance ¹⁶
LAWS08058	Business Law
BUST08033	Business Research Methods I: Introduction to Data Analysis
BUST08032	Business Analytics and Information Systems OR
BUST08018	Applications of Finance

3rd Year

ACCN10008	Advanced Financial Accounting
ACCN10010	Management Accounting Applications
ACCN10009	Auditing ¹⁷
BUST09001	Research in Management
BUST10032	Investment and Securities Markets
CMSE10003	Business Research Methods II: Applications and Analysis
	One further course in Business Studies (Finance) ¹⁸

4th Year

BUST10012	Corporate Finance
ACCN10005	Audit Practice ¹⁹
	Any Honours Accounting Course
	Any Honours Business Studies Course (Finance Elective)
BUST10049	Management Honours Dissertation (in related Accounting or Finance area)

IMPORTANT – REFER TO NOTES IN NEXT PAGE

¹⁵ Refer to the university Degree Regulations and Programmes of Study (DRPS) for entry into third-year honours for this programme as well as course options guidelines for Honours years.

¹⁶ Refer to ICAS exemption grid in page 11 for general guidance.

¹⁷ A mark of 60% in this subject is required by ICAS for accreditation purposes. This requirement does not hold if Audit Practice (ACCN10005) is also taken as a 4th-year subject.

¹⁸ To choose one from these two courses: BUST10133 Business Analytics and BUST10023 Futures and Options as per DPT.

¹⁹ This requirement is only necessary for accreditation purposes if a mark of below 60% is achieved in Auditing in 3rd-year. Otherwise, another course in Accounting is needed to make up two Accounting courses.

MA (Hons) Accounting and Finance – Recommended Degree Structure²⁰

ADDITIONAL NOTES

- Entry into third year honours normally requires (i) passes in all six subjects taken in the first two years, (ii) a mark of 50% or above at the first attempt in Introduction to Financial Markets and Introduction to Corporate Finance, **AND** either Business Analytics and Information Systems **OR** Applications of Finance in second year, and (iii) a pass in each of Accountancy 2A and Accountancy 2B and an average of 50% in both at the first attempt. (**Under review**).
- Although registered for the BUST09001- Research in Management, students will be required to attend a dedicated course related to research in Accounting and Finance.

IMPORTANT:

- **Students are strongly advised to consult their Personal Tutors before undertaking this programme.**
- **Students who are thinking of enrolling for the ICAS examinations should read the announcement on developments relating to exemptions at ICAS (see relevant page).**

²⁰ Refer to the university Degree Regulations and Programmes of Study (DRPS) for entry into third-year honours for this programme as well as course options guidelines for Honours years.

The Institute of Chartered Accountants of Scotland (ICAS)

[www.icas.org.uk]

- **Syllabus**

ICAS have three stages of examinations:

1. **Test of Competence**

- Financial Accounting
- Principles of Auditing and Reporting
- Business Management
- Finance
- Business Law
- Principles of Tax

Exemptions are available from all of the five out of six papers of the Test of Competence (no accreditation available for Principles of Tax)

2. **Test of Professional Skills**

- Financial Reporting
- Assurance & Business Systems
- Taxation
- Advanced Finance

3. **Test of Professional Expertise (TPE)**

- **TPE:** Combining your knowledge and skills from the previous levels, you will work on a multi-disciplinary case study, providing business advice to people in real life situations. By this point you will have gained the confidence and expertise to exercise your own professional judgement.
- **Business Ethics:** In addition to including ethics within the three levels, Business Ethics forms a stand-alone subject and assessment

- **Exemptions for ICAS Intake Year 2018**

MA (Hons) Accounting and Business

Graduates pursuing recommended degree pathway (page 2) will gain exemption from all 5 of 6 examinations (i.e., full accreditation) at the Test of Competence stage.

MA (Hons) Economics and Accounting

Graduates pursuing recommended degree pathway (page 3) gain exemption from all 5 of 6 examinations (i.e., full accreditation) at the Test of Competence stage.

MA (Hons) Accounting and Finance

Graduates pursuing recommended degree pathway (page 5) gain exemption from all 5 of 6 examinations (i.e., full accreditation) at the Test of Competence stage.

Law and Accountancy (LLB Hons)

Graduates pursuing recommended degree pathway (page 4) gain exemption from 2 examinations at the Test of Competence stage:

- Financial Accounting
- Principles of Auditing and Reporting
Business Law

IMPORTANT ANNOUNCEMENT ON DEVELOPMENTS RELATING TO EXEMPTIONS AT ICAS:

TC Subject – Principles of Taxation

In 2014 an additional Test of Competence subject will be introduced into the CA qualification, Principles of Taxation (PoT). However, exemptions from PoT will not be available for students applying to join ICAS in 2014. Accredited degrees where students have achieved the minimum grades required will obtain exemptions from all TC subjects for which exemptions are available. ICAS will be investigating the possibility of offering exemptions from PoT, subject to certain conditions, going forward and will provide any relevant information in relation to this as it becomes available.

Minimum pass mark for modules

Following discussions with a number of universities and employers regarding pass marks for modules contributing towards exemptions, the ICAS Student Education Committee has approved a minimum **50% pass mark**, or equivalent grade, being required for all modules that are required to obtain exemptions from TC subjects. The existing requirement for a **pass mark of 60% for a single auditing module** will be retained. Feedback has been positive on this change as it is seen as motivating students to study the subject fundamentals at the start of their course and strengthen their core knowledge and provides a clear message to students of the level they are required to achieve to progress onto their professional exams.

• **Accreditation Arrangement**

(This is a general guideline only and applies to graduates in 2018. Other accreditation requirements apply)

ICAS PAPER	Awarded on the basis of passes in courses taken at the University of Edinburgh	Minimum Pass Mark required for all modules
Financial Accounting	Accountancy 1A Accountancy 2A Advanced Financial Accounting	The exemption for Financial Accounting is available on successful completion of the courses. A mark of at least 50% is required in each course.
Auditing	Auditing Audit Practice Advanced Financial Accounting	The exemption for Auditing is available on successful completion of the courses. IF a mark of 60% or greater (i.e., at least a B grade) is achieved in ACCN10009 Auditing, then the course Audi Practice is not required. A mark of at least 50% is required in all other course.
Finance	Economics: Economic Principles and Applications or Economic 1 or Economic Principles (for Accounting and Finance programme) Finance 1: Accountancy 1A, Accountancy 1B, Accountancy 2B and either Principles of Finance (2 nd -yr) Year 3 Finance module: Investment and Securities Market or Futures and Options or Applications of Finance (a second Yr-2 course) or Corporate Finance or Economics of Financial Markets	The exemption for Finance is available on successful completion of the following courses with a mark of at least 50% in Principles of Finance and either Investment and Securities Markets, Futures and Options, Applications of Finance, Economics of Financial Markets or Corporate Finance. A mark of at least 50% is required in all other courses.
Business Law	Modules: Business Law for MA Accounting and Business, MA Accounting and Finance, and MA Economics and Accounting; For LLB Law and Accountancy (See Note 5) – Commercial Law (Ordinary), Business Entities, Delict (Ordinary), Contract and Unjustified Enrichment, Public Law of the UK and Scotland, Critical Legal Thinking.	The exemption for Business Law is available on successful completion of the courses as shown. A mark of at least 50% is required in each course.
Business Management	Statistics Module: Business Research Methods (I) or Economic 1 and Essentials of Econometrics Business Studies: Introduction to Business (For Economics and Accounting programme) Management Accounting 1: Accountancy 1B and Accountancy 2B Management Accounting 2: Management Accounting Applications	The exemption for Business Management is available on successful completion of the courses as shown. A mark of at least 50% is required in each course.

The Institute of Chartered Accountants in England and Wales (ICAEW)

[www.icaew.co.uk]

- **Syllabus**

ICAEW has two stages of examinations:

1. Professional Stage

(a) Knowledge modules

- Accounting
- Assurance
- Law
- Principles of Taxation
- Management Information
- Business and Finance

(b) Applications modules

- Business Strategy
- Financial Management
- Financial Accounting
- Financial Reporting
- Audit and Assurance
- Taxation

2. Advanced Stage

(a) Technical Integration

- Business Change
- Business Reporting

(b) Case Study

- **Accreditation Arrangement**
- (This is a general guideline only and applies to graduates in 2018. Other accreditation requirements apply)

MA (Hons) Accounting and Business
MA (Hons) Accounting and Finance
MA (Hons) Economics and Accounting

ICAEW PAPER	Awarded on the basis of passes in	Minimum Pass Mark required for all modules
Accounting	Accountancy 1A Accountancy 2A	50%
Assurance	Auditing	50%
Business, Technology and Finance	Introduction to Business Principles of Finance Accountancy 1A Auditing Economic Principles and Economic Applications OR Economics 1	Upper Second or first degree award Students with other degree awards will need to make an individual application
Law	Business Law	50%
Management Information	Accountancy 1B Accountancy 2B Management Accounting Applications	50%

Law and Accountancy (LLB Hons)

(This is a general guideline only and applies to graduates in 2018. Other accreditation requirements apply)

ICAEW PAPER	Awarded on the basis of passes in	Minimum Pass Mark required for all modules
Accounting	Accountancy 1A Accountancy 2A	50%
Assurance	Auditing	50%
Law	Commercial Law Ordinary Contract and Unjustified Enrichment	50%
Management Information	Accountancy 1B Accountancy 2B Management Accounting Applications	50%

The Association of Chartered Certified Accountants (ACCA)
[www.accaglobal.com]

Exemptions from ACCA examinations

Due to changing requirements of ACCA, potential students should refer to existing exemptions in ACCA website.

The Chartered Institute of Public Finance & Accountancy

[www.cipfa.org]

- **Syllabus**

Level 1 - Professional Certificate

(Affiliate membership)

Financial Accounting
Management Accounting
Financial Reporting
Audit and Assurance

Level 2 – Professional Diploma

(Associate membership)

Public Sector Financial Reporting
Governance Public Policy and Ethics
Financial Management
Business Strategy
Business Management
Public Finance
Taxation

Level 3 - Strategic Stage

(full CIPFA membership)

Strategic Leadership
Strategic Financial Management

Exemptions from CIPFA professional examinations

MA (Hons) Accounting and Business

(Was known as MA (Hons) Business and Accounting before 2018)

MA (Hons) Economics and Accounting

MA (Hons) Accounting and Finance

Law and Accountancy (LLB Hons)

Strictly for graduates pursuing the recommended degree pathways in this guidebook:

CIPFA papers

Accredited Modules

Financial Accounting

On successful completion of degree programme

Management Accounting

On successful completion of degree programme

Financial Reporting

Accountancy 2A plus
Advanced Financial Accounting

Audit and Assurance

Auditing

Financial Management

Principles of Finance plus
Investment and Securities
Markets*

Note:

*

Exemption from the CIPFA Financial Management paper will be available if students successfully passed both of the Principle of Finance and Investment & Securities Markets courses.

The Association of International Accountants
[www.aiaworldwide.com]

- **AIA Profession Examinations Syllabus**

Foundation Level (Certificate in Accountancy)

Module A

Financial Accounting 1

Business Economics

Management Accounting 1

Module B

Law

Auditing and Taxation

Information Processing

Professional Level (Diploma in Accountancy)

Module C

Auditing

Company Law

Management Information

Module D

Business Management

Financial Accounting 2

Management Accounting 2

Professional Level (Diploma in Professional Accountancy)

Module E

Financial Accounting 3

Financial Management

Module F

Professional Practice (Auditing)

Taxation and Tax Planning

PLUS

3 years Initial Professional Development (IPD)

[Gain before, after or during study for the examinations]

LEADS to

Professional Accountancy Qualification/ Associate Membership (**AAIA**)

Exemptions from AIA professional examinations

MA (Hons) Accounting and Business

(Was known as MA (Hons) Business and Accounting before 2018)

MA (Hons) Economics and Accounting

MA (Hons) Accounting and Finance

AIA Examinations

Accredited Subjects at UoE

Module A

Paper 1 – Financial Accounting 1

Paper 2 – Business Economics

Paper 3 – Management Accounting 1

On successful completion of degree programme

Module B

Paper 4 -- Business Law

Paper 5 – Auditing and Taxation

Paper 6 – Information Processing

On successful completion of degree programme

Module C

Paper 7 – Auditing

Auditing

Module D

Paper 11 – Financial Accounting 2

Paper 12 – Management Accounting 2

Accountancy 2A plus
Advanced Financial Accounting
Accountancy 2B plus
Management Accounting
Applications

Note:

Strictly for graduates pursuing the recommended degree pathways in this accreditation guidebook

Exemptions from AIA professional examinations

Law and Accountancy (LLB Hons)

Strictly for graduates pursuing the recommended degree pathways in this guidebook:

AIA Examinations

Accredited Subjects at UoE

Module A

Paper 1 – Financial Accounting 1

Paper 2 – Business Economics

Paper 3 – Management Accounting 1

On successful completion of degree programme

Module B

Paper 4 -- Business Law

Paper 5 – Auditing and Taxation

Paper 6 – Information Processing

On successful completion of degree programme

Module C

Paper 7 – Auditing

Paper 8 – Company Law

Auditing

On successful completion of degree programme

Module D

Paper 11 – Financial Accounting 2

Paper 12 – Management Accounting 2

Accountancy 2A plus

Advanced Financial Accounting

Accountancy 2B plus

Management Accounting

Applications

Note:

Strictly for graduates pursuing the recommended degree pathways in this accreditation guidebook

The Chartered Institute of Management Accountants (CIMA)

[www.cimaglobal.com]

- **Syllabus**

Certificate Level

Award: CIMA Certificate in Business Accounting (CIMA Cert BA)

- BA1 Fundamentals of Business Economics
- BA2 Fundamentals of Management Accounting
- BA3 Fundamentals of Financial Accounting
- BA4 Fundamentals of Ethics, Corporate Governance and Business Law

Operational Level

Award: CIMA Diploma in Management Accounting (CIMA Dip MA)

- Paper E1 Organisational Management
- Paper P1 Management Accounting
- Paper F1 Financial Reporting and Taxation

Operational Case Study Exam

Management Level

Award: CIMA Advanced Diploma in Management Accounting (CIMA Adv Dip MA)

- Paper E2 Project and Relationship Management
- Paper P2 Advanced Management Accounting
- Paper F2 Advanced Financial Reporting

Management Case Study Exam

Strategic Level

- Paper E3 Strategic Management
- Paper P3 Risk Management
- Paper F3 Financial Strategy

Strategic Case Study Exam

On successful exemption/completion of the 4 levels and appropriate assessment of practical experience, graduates can apply to become members of the Chartered Institute of Management Accountants and the CGMA designation.

Exemptions from CIMA examinations*

CIMA Exemptions

(Intake from September 2017-2020)

MA(Hons) Accounting and Business
MA(Hons) Economics and Accounting
MA(Hons) Accounting and Finance
Law and Accountancy (LLB Hons)

Papers Exempted (Under discussion)

All papers at Certificate Level
All papers at Operational Level + Operational Case Study Exam
All papers at Management Level

For UoE graduates in the 4 identified programmes to qualify as members:

Management Case Study Exam
All 3 papers at Strategic Level + Strategic Case Study Exam
Assessment of practical experience (normally 3 years):

*The new accreditation arrangement will result in more papers exemption compared to previous years.

ICAS – Performance (pass rate) of students sitting for the TPS (Test of Professional Stage) subjects for the first time

The TPS is the second-stage of the ICAS professional examinations. There is no exemption available to any student taking the examinations in this stage.

The average performance (pass rate) of students who graduated from Edinburgh University had consistently been higher when compared with (i) overall pass rate of all students, and (ii) all students from ICAS accredited universities who took the various subjects for the first time.

	FR		ABS		Tax		A Fin	
	# of first Attempts by students	Pass %	# of first Attempts by students	Pass %	# of first attempts by students	Pass %	# of first attempts by students	Pass %
Overall - University of Edinburgh	433	78%	474	88%	450	87%	462	90%
Overall pass Rate	77%		75%		80%		80%	

Accredited Results - University of Edinburgh	105	83%	103	88%	103	87%	104	91%
Overall Accredited pass Rate	69%		69%		73%		68%	

Breakdown of University of Edinburgh Accredited students by academic year

	FR		ABS		Tax		A Fin	
	# of first attempts by students	Pass %	# of first Attempts by students	Pass %	# of first attempts by students	Pass %	# of first attempts by students	Pass %
2015/2016	13	87%	14	95%	13	97%	14	90%
2014/2015	18	80%	16	82%	18	91%	16	95%
2013/2014	13	85%	14	91%	14	91%	15	91%
2012/2013	10	83%	10	89%	10	86%	10	93%
2011/2012	13	79%	13	82%	13	81%	13	88%
2010/2011	17	85%	19	97%	17	82%	19	97%
2009/2010	12	74%	10	78%	10	75%	10	75%
2008/2009	9	91%	7	86%	8	93%	7	87%
Accredited Results -	105	83%	103	88%	103	87%	104	91%