

# Assessment Rubrics – 2025 exams

**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
<b>Audit and Assurance</b>	N/A	8 x 5 marks (40 marks)	4 x 15 marks each scenario question (60 marks)	100	50	150 mins
<b>Business Planning and Financial Management</b>	N/A	8 x 5 marks (40 marks)	4 x 15 marks each scenario question (60 marks)	100	50	150 mins
<b>Business Reporting</b>	N/A	7 x 5 marks (35 marks)	2 x scenario/computational based upon single and consolidated accounts (65 marks)	100	50	180 mins
<b>Developing Strategy and Data Analysis</b>	N/A	N/A	Pre-release material and case study with multiple requirements	100	50	150 mins
<b>Financial Accounting</b>	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
<b>Governance and Risk Management</b>	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
<b>Implementing Business Change</b>	N/A	N/A	2 extended response questions with up to 4 requirements each (50 marks per question)	100	50	180 mins
<b>Management Accounting</b>	30 x 2 marks (60 marks)	8 x 5 marks (40 marks)	N/A	100	50	120 mins
<b>Public Sector Financial Reporting (UK)</b>	N/A	8 x 5 marks (40 marks)	4 x 15 marks scenario/computational questions (60 marks)	100	50	180 mins
<b>Public Sector Financial Reporting (International)</b>	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
<b>Strategic Case Study</b>	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
<b>Strategic Public Financial Management</b>	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
<b>Tax and Law (UK)</b>	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
<b>Tax and Law (International)</b>	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

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