

**Section A – EXAMINATION RESULTS**

The mark attained for each paper attempted at the last session of examinations is shown overleaf. Please read the following notes for additional information.

**ACCA Qualification Candidates**

The pass standard in all papers is 50%.

Ninety marks are available for papers F1, F2 and F3. The marks achieved are converted into a mark out of one hundred and the result issued is the percentage attained in the paper.

**MSER Candidates**

The pass standard in papers MFA and MMA is 50%.

Ninety marks are available for papers MMA and MFA. The marks achieved are converted to a mark out of one hundred and the result issued the percentage attained in the paper.

You must pass papers MFA and MMA within four consecutive examination sessions following registration, calculated from the first examination session you are eligible to sit. If you do not attend a session, this will still be counted as one of the four sessions.

If you have completed the MSER examinations this session, you have been transferred to the ACCA Qualification register. This is reflected overleaf.

If you have failed to complete the MSER examinations in the time available, you have automatically been transferred to the ACCA Accounting Technician Register and further information in this regard will follow under separate cover.

**ACCA Certified Accounting Technician Candidates**

The pass standard for each level is as follows:

Introductory Level papers – 55%

Intermediate Level papers – 50%

Advanced Level papers – 40%

All individual paper passes will be retained.

**Diploma in Financial Management Candidates**

The pass standard in all papers is 50%.

All passes in individual papers will be retained.

Project titles for the next sitting are included. Projects, together with completed Project Submission Forms, must be received by the date stated.

**Diploma in International Financial Reporting Candidates**

The pass standard in this paper is 50%.

You must pass the paper within four consecutive sessions following registration, calculated from the first session you are eligible to sit. Failure to do so will result in you having to re-register for the Diploma and pay the appropriate fee. If you do not attend a session, it will be counted as one of the four sessions.

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**Administrative Review**

ACCA has a range of procedures in place which reviews the academic judgements made by examiners and these ensure that the final results are robust. However following publication of the results if you do not feel that your result reflects your perceived performance, you may request an Administrative Review under the following circumstances:

- ACCA's procedures have not been properly applied in arriving at your mark
- you have received an absent mark but you were present at the examination
- you were not present at an examination but have received a mark.

If you wish to request an Administrative Review, please complete the form which you will find in *student accountant* and submit it to the return address at the bottom of this form within 15 days from results release date, enclosing the appropriate fee.

ACCA will carry out an Administrative Review of all processes followed to determine your final mark. You will receive written confirmation of the outcome of the Review in week commencing 23 March for February results and week commencing 22 September for August results. If your mark is amended as a result of the Administrative Review, you will receive a refund of your Administrative Review fee and an amended examination entry form, if applicable.

If on receipt of your Administrative Review you believe that ACCA did not apply its procedures properly you may appeal to the Examination Appeals Committee by submitting your appeal in writing to Head of Examinations within 10 working days of the issue of your Administrative Review by ACCA and submitting the required fee. Your appeal will be forwarded to the Committee for consideration.

Please note that candidate scripts remain the property of ACCA and will not be returned under any circumstance.

**Section B – EXAMINATION STATUS**

This statement shows your examination status following the most recent examination session and includes all exemptions awarded and CBE passes achieved before the date stated.

Students holding provisional converted passes in P1 and P4 must pass either P1 or any outstanding option other than P4 in addition to twelve other papers in order to complete the exam requirement of the syllabus.

**Section C – ETHICS**

The Professional Ethics module is a mandatory element of the ACCA Qualification for students registering or re-registering from 1 January 2007. The module – which is interactive – can be accessed through *myACCA*.

If the Professional Ethics module is not mandatory for you to complete but you would like to do so, simply log into *myACCA* and follow the link to Ethics and Professionalism. To take the Professional Ethics module you must be eligible to sit a Professional level paper.

If you have opted in to complete the Oxford Brookes BSc in Applied Accounting and intend to submit the research and analysis project after 1 August 2008 you will be required to complete the Professional Ethics module prior to submitting the project, irrespective of your date of registration.

If you do not have regular access to the Internet you can request a CD-rom or paper version of the Professional Ethics module. Please note that a handling fee will apply. To order please contact:

- by telephone: +44 (0) 141 582 2000
- by fax: +44 (0) 141 582 2222
- by email: [info@accaglobal.com](mailto:info@accaglobal.com) quoting 'Request for Professional Ethics module' in the subject title
- In writing to: *ACCAConnect* 2 Central Quay 89 Hydepark Street Glasgow G3 8BW

Your status for the Professional Ethics module will show as completed on the statement overleaf where you have either completed the module online, or your "module completion form" which accompanies the Cdrom and workbook versions of the Professional Ethics module have been submitted and recorded by ACCA, by the date shown in the examination status section of the form.

**Section D – PRACTICAL EXPERIENCE REQUIREMENT (PER) STATUS**

This section shows the performance objectives you have achieved and recorded with ACCA as at the date of this status report. In order to be eligible to apply for ACCA membership, you need to achieve all nine Essentials and at least four Options performance objectives.

If you are using the online trainee development matrix (TDM), any additional performance objectives you have achieved since the date of this report will be reflected online. If you are using the paper TDM, you will have the opportunity to update your performance objective status on your annual PER return. You can access the TDM and online annual PER return through the ACCA e-business site, *myACCA*. Alternatively, you may use the paper annual PER return that is despatched with your annual subscription demand.

This section also shows the time (in months) that you have accumulated and recorded in a relevant accounting or finance role. To be eligible for membership you are required to complete 36 months in a relevant role. This information can also be updated on your annual PER return.

**Transition from STR (student training record) to PER**

If you registered with ACCA before 1 January 2007, you may have some signed off STR elements of competence that you have transferred to performance objectives; or all of the required STR elements of competence signed off. This will be reflected in your status report showing performance objectives as 'achieved' if you used the online TDM and online annual PER return. All paper versions of completed STRs and sign offs must be retained as ACCA may require to view these for PER audit purposes.

**Section E – OXFORD BROOKES STATUS**

Your current status on the Oxford Brookes University degree is detailed in this section. If you wish to study towards the degree, and are eligible to do so, you must opt in prior to attempting Papers F7, F8, or F9. If you intend to take the research and analysis project after 1 August 2008 you will be required to complete the Professional Ethics module prior to submitting the project, irrespective of your date of registration.

**Section F - YOUR PROGRESS TO MEMBERSHIP**

This section shows your progress towards ACCA membership. To be eligible for membership you must complete all 14 examinations, 9 Essential and 4 Options within the performance objectives and have a minimum of 36 months experience in a relevant accounting or finance role. If you registered with ACCA after 1 January 2007 you must also complete the Professional Ethics module.