

Certified Public Accountants Association: Professional Certification in Public Practice Accountancy Debrief 2025



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About the CPAA

The Certified Public Accountants Association (CPAA) is a UK-based professional body dedicated to supporting micro- and small-accountancy practices. Established as a not-for-profit company limited by guarantee without share capital, the Association represents a diverse membership of around 1,000 practising accountants and a further 300 non-practising and international members. CPAA's focus is on championing the needs, interests, and professional development of small practitioners, many of whom operate as sole traders or within small partnerships and serve individuals, micro-businesses, and local communities.

CPAA mission statement

The Certified Public Accountants Association (CPAA) is committed to advancing the profession of public practice accountancy, focusing on micro- to small-accountancy practices. We support our members through accessible education, qualifications, and professional development while promoting high ethical standards. Acting in the public interest, our mission is to raise professional standards, empower accountants, and ensure they deliver trusted, high-quality services that benefit both clients and communities.

About the Professional Certification in Public Practice Accountancy

The CPAA Professional Certification is the Association's principal route for recognising competence among practising accountants. Designed to reflect the skills, knowledge, and ethical standards required of micro- and small-practice professionals, the certification provides an accessible yet robust framework for demonstrating professional capability. The programme has been benchmarked against the Qualifications and Credit Framework (QCF) Level 5, ensuring that its learning outcomes and assessment standards align with nationally recognised expectations for advanced vocational competence. By situating the certification at this level, CPAA affirms its commitment to maintaining high professional standards while supporting the development and recognition of experienced practitioners.

Syllabus design and amendments

The 2025 cohort represents the first year in which the CPAA Professional Certification has been delivered. As this was the inaugural year of operation, there are no amendments to the syllabus to report for this cycle. The syllabus used for the 2025 assessments reflects the original structure and content developed during the extensive design phase undertaken by CPAA.

The design of the syllabus was informed by a comprehensive research process intended to ensure that the certification was aligned with the needs of micro- and small-accountancy practitioners. CPAA engaged directly with its membership through detailed surveys, virtual consultations, and in-person focus groups to gather insights into the knowledge areas and practical competencies most relevant to public practice. This member engagement shaped the scope, depth, and intended learning outcomes of the certification, ensuring that it reflects real-world professional demands.

Alongside member feedback, CPAA conducted substantial market research into existing professional and vocational qualifications, both within the accountancy sector and across related fields. This benchmarking exercise helped establish an appropriate level of challenge, rigour, and comparability, supporting the certification's alignment with QCF Level 5.

To further ensure the quality and relevance of the syllabus, CPAA collaborated with a panel of subject matter experts (SMEs) during its development. These SMEs included experienced public practitioners as well as individuals working in academia and professional tuition for established qualifications. All participating experts held at least a Level 7 qualification in a relevant field and were members of a recognised professional body such as ICAEW, ACCA, or CIOT. Their expertise contributed significantly to the structure, content, and assessment design of the programme, ensuring that the certification meets recognised professional standards.

This rigorous development process provides a strong foundation for the CPAA Professional Certification, supporting its validity, relevance, and credibility as an assessment of competence for small-practice accountants. Minor amendments will be considered in each year based on ongoing performance review, feedback, regulatory expectations and changes affecting the profession. It is envisioned that the current

Candidate demographic and progression

A total of fourteen candidates registered for the CPAA Professional Certification 2025 cohort. The average age of candidates was 49 years, reflecting the profile of CPAA's broader membership, many of whom enter or progress within the profession through substantial practical experience rather than traditional academic routes. The cohort was predominantly UK-based, with 93% of candidates residing within the United Kingdom and the remainder located internationally.

Overall, 43% of registered candidates were awarded the Certification. Candidate engagement with the assessment process was high, with 86% of candidates attempting at least one exam sitting—either in August or October. However, a notable factor affecting completion rates was the submission of the required self-reflective piece. Of those who attempted the examination, 33% did not submit this component, and therefore could not be awarded the Certification despite sitting the exam. This indicates a potential area for additional candidate support or clearer communication in future cycles to ensure full understanding of the certification requirements.

No demographic data was collected regarding candidates' gender, ethnic background, or cultural identity. CPAA recognises the importance of understanding the diversity of its candidate base, both for internal monitoring and to support sector-wide efforts to promote equality, diversity, and inclusion. Consideration will therefore be given to collecting this information in future years, subject to appropriate data protection and ethical considerations.

Exam review

Exam sitting overview

The August exam sitting was held on Thursday the 14th of August 2025. 57% of candidates attempted this exam sitting. No exams in this sitting were voided. 63% of candidates attempting the exam during this sitting passed.

The October exam sitting was held on 29 October 2025. 43% of candidates attempted this exam sitting. 33% of candidates attempting this exam sitting were resitting from the August exam sitting, after an unsuccessful attempt. 33% of candidates attempting the exam during this sitting passed. Of those candidates resitting 50% were successful during this sitting.

Domain-Level Performance Analysis

The below table shows the percentage of candidates attempting each exam who passed the case study questions on each domain. It should be noted that assessment of the Advanced Ethics and Compliance for Accountancy Practitioners domain is weighted to the OTQ sections A of the exam, and only one case study question is asked on this domain.

| | Financial Reporting and Analysis | Advanced Taxation for Accountancy Practitioners | Advanced Ethics and Compliance for Accountancy Practitioners |
|---------|----------------------------------|---|--|
| August | 38% | 63% | 75% |
| October | 50% | 33% | 17% |
| Overall | 43% | 50% | 50% |

Performance across the three domains varied between the August and October sittings, highlighting differing areas of strength and challenge for candidates.

In Financial Reporting and Analysis, 38% of candidates passed the domain in August, improving to 50% in the October sitting. This produced an overall pass rate of 43%, suggesting moderate performance with some evidence of improvement later in the year.

In Advanced Taxation for Accountancy Practitioners, results were more mixed. August showed relatively strong performance, with 63% of candidates passing this domain; however, this fell sharply to 33% in October.

Advanced Ethics and Compliance for Accountancy Practitioners produced the highest pass rate in August, at 75%, indicating strong candidate competency in ethical and compliance matters at the outset. However, results declined substantially in October, with only 17% achieving a pass.

Overall, the data suggests that domain performance was inconsistent across the two sittings, with both Advanced Taxation and Advanced Ethics showing significant variability. This may indicate differences in candidate preparedness, question difficulty, sitting-specific factors, or the smaller cohort size amplifying statistical fluctuations. Candidates who engaged with the program of study provided as part of the Certification performed better on all domains, when compared with those who did not engage; indicating that poorer performance was linked to candidate preparedness.

Candidates found the Financial Reporting and Analysis domain to be the most challenging, although overall performance in this area was not significantly lower than in the other two domains. This may be partly attributed to the syllabus' emphasis on International Financial Reporting Standards (IFRS). Many candidates (most of whom were based in the UK and had experience in micro-practice environments) are likely to have been more familiar with the UK's Financial Reporting Standards, particularly FRS 102 and FRS 105. The reliance on IFRS within the assessment may therefore have introduced concepts and frameworks that were less commonly encountered in their day-to-day professional work, contributing to the perceived difficulty of the domain. Future candidates are encouraged to engage in the live revision sessions focused on this domain.

Delivery review

All examination sessions held in August were deemed valid. However, 25% of candidates reported unacceptable setup delays when using ProctorU's remote invigilation service, with wait times exceeding 40 minutes. CPAA investigated these incidents and determined that the delays were situational and attributable to ProctorU rather than candidate actions. Affected candidates were offered an adjustment to their results in recognition of the disruption, although this ultimately did not impact any final grades, as the pass/fail marks achieved were unaffected by the adjustments.

Delivery challenges were more significant during the October sitting. A total of 33% of exams were voided due to breaches of examination conditions. Of these cases, 17% resulted in formal appeals. As CPAA does not yet operate an Academic Committee, appeals were considered by the CPAA Board at its scheduled meeting. In all cases, the Board upheld the original decisions, finding that the evidence supported the determination that exam conditions had been breached.