## ACCOUNTING

## International General Certificate of Secondary Education

Grade thresholds taken for Syllabus 0452 (Accounting) in the October/November 2012 examination.

|  | maximum | minimum mark required for grade: |  |  |  |
| :--- | :---: | :---: | :---: | :---: | :---: |
|  | mark <br> available | A | C | E | F |
| Component 11 | 120 | 82 | 50 | 28 | 22 |
| Component 12 | 120 | 82 | 50 | 28 | 22 |
| Component 13 | 120 | 80 | 49 | 28 | 23 |
| Component 21 | 120 | 82 | 49 | 33 | 25 |
| Component 22 | 120 | 82 | 49 | 33 | 25 |
| Component 23 | 120 | 84 | 47 | 33 | 24 |

The threshold (minimum mark) for B is set halfway between those for Grades A and C. The threshold (minimum mark) for $D$ is set halfway between those for Grades $C$ and $E$. The threshold (minimum mark) for $G$ is set as many marks below the $F$ threshold as the $E$ threshold is above it.

Grade $\mathrm{A}^{*}$ does not exist at the level of an individual component.
The thresholds for the syllabus are determined first by adding together the thresholds for the components taken by the candidate. A reduction may be made at the higher grades depending on the correlation of the papers. If the maximum raw marks for the components are not in the weighting/relationship specified in the syllabus, a weighting is applied to arrive at the overall thresholds. The $A^{*}$ threshold is calculated using the difference between $A$ and $B$ as a starting point.

The maximum total mark for this syllabus is 240.
The overall thresholds for the different grades were set as follows.

| Option | Combination of <br> components | A* $^{*}$ | A | B | C | D | E | F | G |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| AX | 11,21 | 196 | 163 | 130 | 98 | 79 | 61 | 47 | 33 |
| AY | 12,22 | 196 | 163 | 130 | 98 | 79 | 61 | 47 | 33 |
| AZ | 13,23 | 197 | 163 | 129 | 95 | 78 | 61 | 47 | 33 |

Grade Thresholds are published for all GCE A/AS and IGCSE subjects where a corresponding mark scheme is available.

