ACCOUNTING

GCE Advanced Level and GCE Advanced Subsidiary Level

Grade thresholds taken for Syllabus 9706 (Accounting) in the October/November 2012 examination.

	maximum mark available	minimum mark required for grade:		
		A	B	E
Component 11	30	25	22	14
Component 12	30	25	22	14
Component 13	30	21	18	10
Component 21	90	63	55	31
Component 22	90	66	58	31
Component 23	90	71	62	31
Component 31	30	24	22	13
Component 32	30	24	22	13
Component 33	30	24	22	13
Component 41	120	70	60	30
Component 42	120	81	76	30
Component 43	120	78	72	36

The thresholds (minimum marks) for Grades C and D are normally set by dividing the mark range between the B and the E thresholds into three. For example, if the difference between the B and the E threshold is 24 marks, the C threshold is set 8 marks below the B threshold and the D threshold is set another 8 marks down. If dividing the interval by three results in a fraction of a mark, then the threshold is normally rounded down.

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.

For AS Level components, small adjustments may be made to the marks awarded for some versions of the paper in order to neutralise any differences in the difficulty of the different versions and so make sure that all candidates face an equal demand.

The maximum total mark for this syllabus is **340** for A Level and **170** for AS Level.

For this syllabus in this series the grade thresholds were as follows:

Option	Combination of components	A*	A	B	C	D	E
AX	11, 21, 31, 41	266	237	208	177	146	116
AY	12, 22, 32, 42	272	248	224	188	152	116

Option	Combination of components	A*	A	B	C	D	E
AZ	13, 23, 33, 43	270	245	220	187	154	122
BX	31, 41 and AS from last June	267	238	209	179	149	119
BY	32, 42 and AS from last June	273	249	225	189	154	119
BZ	33, 43 and AS from last June	271	246	221	189	157	125
CX	31, 41 and AS from last Nov.	268	241	214	182	151	120
CY	32, 42 and AS from last Nov.	274	252	230	193	156	120
CZ	33, 43 and AS from last Nov.	272	249	226	192	159	126
SX	AS Level		129	113	97	81	65
SY	AS Level		129	113	97	81	65
SZ	AS Level		129	113	97	81	65

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