

# ACCOUNTING

## GCE Advanced Level and GCE Advanced Subsidiary Level

Grade thresholds taken for Syllabus 9706 (Accounting) in the May/June 2012 examination.

	maximum mark available	minimum mark required for grade:		
		A	B	E
Component 11	30	23	19	12
Component 12	30	23	19	12
Component 13	30	23	19	12
Component 21	90	68	61	33
Component 22	90	70	63	33
Component 23	90	67	60	33
Component 31	30	25	23	12
Component 32	30	25	23	12
Component 33	30	25	23	12
Component 41	120	89	80	37
Component 42	120	82	73	40
Component 43	120	98	89	46

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. Grade 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.

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	<b>287</b>	<b>259</b>	<b>231</b>	<b>194</b>	<b>157</b>	<b>121</b>
AY	12, 22, 32, 42	<b>280</b>	<b>252</b>	<b>224</b>	<b>190</b>	<b>157</b>	<b>124</b>

Option	Combination of components	<b>A*</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
AZ	13, 23, 33, 43	<b>296</b>	<b>268</b>	<b>240</b>	<b>203</b>	<b>166</b>	<b>130</b>
BX	31, 41 and AS from last June	<b>288</b>	<b>259</b>	<b>230</b>	<b>194</b>	<b>159</b>	<b>124</b>
BY	32, 42 and AS from last June	<b>281</b>	<b>252</b>	<b>223</b>	<b>191</b>	<b>159</b>	<b>127</b>
BZ	33, 43 and AS from last June	<b>297</b>	<b>268</b>	<b>239</b>	<b>203</b>	<b>168</b>	<b>133</b>
CY	32, 42 and AS from last Nov.	<b>274</b>	<b>246</b>	<b>218</b>	<b>186</b>	<b>154</b>	<b>122</b>
CZ	33, 43 and AS from last Nov.	<b>290</b>	<b>262</b>	<b>234</b>	<b>198</b>	<b>163</b>	<b>128</b>
SX SY SZ	AS Level		<b>131</b>	<b>115</b>	<b>98</b>	<b>81</b>	<b>64</b>

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