

# ACCOUNTING

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## GCE Advanced Level and GCE Advanced Subsidiary Level

Grade thresholds taken for Syllabus 9706 (Accounting) in the May/June 2009 examination.

	maximum mark available	minimum mark required for grade:		
		A	B	E
Component 1	30	23	21	14
Component 21	90	61	51	26
Component 22	90	61	51	26
Component 3	30	24	22	14
Component 4	120	89	80	39

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