## ACCOUNTING

## GCE Advanced Level and GCE Advanced Subsidiary Level

Grade thresholds taken for Syllabus 9706 (Accounting) in the October/November 2009 examination.

|  | maximum <br> mark <br> available | minimum mark required for grade: |  |  |
| :--- | :---: | :---: | :---: | :---: |
|  |  | B | E |  |
| Component 11 | 30 | 24 | 21 | 13 |
| Component 12 | 30 | 24 | 21 | 13 |
| Component 21 | 90 | 62 | 51 | 27 |
| Component 22 | 90 | 64 | 53 | 28 |
| Component 31 | 30 | 24 | 22 | 13 |
| Component 32 | 30 | 24 | 22 | 13 |
| Component 41 | 120 | 86 | 80 | 39 |
| Component 42 | 120 | 76 | 69 | 31 |

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.

