

# ACCOUNTING

## GCE Advanced Level and GCE Advanced Subsidiary Level

Grade thresholds taken for Syllabus 9706 (Accounting) in the May/June 2013 examination.

	maximum mark available	minimum mark required for grade:		
		A	B	E
Component 11	30	24	19	12
Component 12	30	24	19	12
Component 13	30	25	20	13
Component 21	90	70	62	29
Component 22	90	70	62	29
Component 23	90	65	57	32
Component 31	30	25	23	12
Component 32	30	26	23	13
Component 33	30	27	25	14
Component 41	120	86	78	35
Component 42	120	78	67	34
Component 43	120	90	80	40

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>288</b>	<b>258</b>	<b>228</b>	<b>190</b>	<b>152</b>	<b>114</b>
AY	12, 22, 32, 42	<b>287</b>	<b>252</b>	<b>217</b>	<b>182</b>	<b>148</b>	<b>114</b>

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Option	Combination of components	A*	A	B	C	D	E
AZ	13, 23, 33, 43	297	265	233	196	159	122
BX	31, 41, 66	285	257	229	192	155	119
BY	32, 42, 66	282	250	218	185	152	120
BZ	33, 43, 66	293	264	235	199	163	127
CY	32, 42, 67.	280	248	216	184	152	121
CZ	33, 43, 67	291	262	233	198	163	128
SX SY SZ	AS Level		132	113	95	77	59

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