

ACCOUNTING

Cambridge International Advanced Subsidiary and Advanced Level

Grade thresholds taken for Syllabus 9706 (Accounting) in the October/November 2013 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 | 69 | 63 | 35 |
| Component 22 | 90 | 69 | 63 | 35 |
| Component 23 | 90 | 69 | 63 | 35 |
| Component 31 | 30 | 25 | 23 | 12 |
| Component 32 | 30 | 24 | 22 | 12 |
| Component 33 | 30 | 25 | 22 | 12 |
| Component 41 | 120 | 96 | 90 | 49 |
| Component 42 | 120 | 81 | 76 | 28 |
| Component 43 | 120 | 89 | 79 | 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.

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 | 288 | 265 | 242 | 206 | 171 | 136 |

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Grade Thresholds

| Option | Combination of components | A* | A | B | C | D | E |
|--------|---------------------------|-----|-----|-----|-----|-----|-----|
| AY | 12, 22, 32, 42 | 270 | 248 | 226 | 189 | 152 | 115 |
| AZ | 13, 23, 33, 43 | 287 | 258 | 229 | 194 | 160 | 126 |
| BX | 31, 41, 66 | 296 | 268 | 240 | 202 | 165 | 128 |
| BY | 32, 42, 66 | 277 | 251 | 225 | 185 | 146 | 107 |
| BZ | 33, 43, 66 | 294 | 261 | 228 | 191 | 154 | 118 |
| CX | 31, 41, 67 | 290 | 265 | 240 | 204 | 169 | 134 |
| CY | 32, 42, 67 | 271 | 248 | 225 | 187 | 150 | 113 |
| CZ | 33, 43, 67 | 288 | 258 | 228 | 193 | 158 | 124 |
| SX | 11, 21 | 135 | 129 | 116 | 99 | 83 | 67 |
| SY | 12, 22 | 135 | 129 | 116 | 99 | 83 | 67 |
| SZ | 13, 23 | 135 | 129 | 116 | 99 | 83 | 67 |

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