

ACCOUNTING

GCE Advanced Level and GCE Advanced Subsidiary Level

Grade thresholds taken for Syllabus 9706 (Accounting) in the May/June 2011 examination.

	maximum mark available	minimum mark required for grade:		
		A	B	E
Component 11	30	24	20	12
Component 12	30	24	20	12
Component 13	30	24	20	12
Component 21	90	68	61	35
Component 22	90	68	61	35
Component 23	90	65	57	30
Component 31	30	23	21	12
Component 32	30	23	21	12
Component 33	30	23	21	12
Component 41	120	89	80	37
Component 42	120	89	80	37
Component 43	120	89	80	37

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	283	255	227	192	158	124
AY	12, 22, 32, 42						

Option	Combination of components	A*	A	B	C	D	E
AZ	13, 23, 33, 43	283	255	227	192	158	124
BX BY	31, 41 and AS from last June 32, 42 and AS from last June	281	254	227	196	165	134
BZ	33, 43 and AS from last June	281	254	227	196	165	134
CY	32, 42 and AS from last Nov.	284	258	232	196	160	125
CZ	33, 43 and AS from last Nov.	284	258	232	196	160	125
SX SY SZ	AS Level		130	114	98	82	67

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