

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

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		129	116	99	83	67
SY	12, 22		129	116	99	83	67
SZ	13, 23		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.