## **ACCOUNTING**

## GCE Advanced Level and GCE Advanced Subsidiary Level

Grade thresholds taken for Syllabus 9706 (Accounting) in the May/June 2010 examination.

	maximum	minimum mark required for grade:		
mark available	_	Α	В	Е
Component 11	30	24	21	14
Component 12	30	24	21	14
Component 13	30	24	21	14
Component 21	90	71	61	41
Component 22	90	67	59	40
Component 23	90	71	63	35
Component 31	30	24	22	13
Component 32	30	24	22	13
Component 33	30	24	22	13
Component 41	120	83	74	37
Component 42	120	83	74	37
Component 43	120	88	79	32

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.

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