ACCOUNTING

International General Certificate of Secondary Education

Grade thresholds taken for Syllabus 0452 (Accounting) in the May/June 2012 examination.

| | maximum | minimum mark required for grade: | | | | | |
|--------------|-------------------|----------------------------------|----|----|----|--|--|
| | mark available | Α | С | E | F | | |
| Component 11 | 120 | 80 | 52 | 28 | 20 | | |
| Component 12 | 120 | 85 | 60 | 31 | 23 | | |
| Component 13 | 120 | 80 | 52 | 28 | 20 | | |
| Component 21 | 120 | 75 | 38 | 28 | 20 | | |
| Component 22 | 120 | 84 | 53 | 36 | 26 | | |
| Component 23 | 120 | 75 | 38 | 28 | 20 | | |

The threshold (minimum mark) for B is set halfway between those for Grades A and C. The threshold (minimum mark) for D is set halfway between those for Grades C and E. The threshold (minimum mark) for G is set as many marks below the F threshold as the E threshold is above it. 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.

The maximum total mark for this syllabus is 240.

The overall thresholds for the different grades were set as follows.

| Option | Combination of components | A * | Α | В | С | D | E | F | G |
|--------|---------------------------|------------|-----|-----|-----|----|----|----|----|
| AX | 11, 21 | 185 | 153 | 121 | 90 | 73 | 56 | 40 | 24 |
| AY | 12, 22 | 194 | 167 | 140 | 113 | 90 | 67 | 49 | 31 |
| AZ | 13, 23 | 185 | 153 | 121 | 90 | 73 | 56 | 40 | 24 |

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