ACCOUNTING

International General Certificate of Secondary Education

	maximum	minimum mark required for grade:					
	mark available	А	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		

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

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 *	A	В	С	D	Е	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.