



UNIVERSITY *of* CAMBRIDGE  
International Examinations

Cambridge  
**O Level**

# SYLLABUS

**Cambridge O Level  
Principles of Accounts**

**7110**

For examination in June and November 2014

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# 1. Introduction

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## 1.1 Why choose Cambridge?

University of Cambridge International Examinations is the world's largest provider of international education programmes and qualifications for 5 to 19 year olds. We are part of the University of Cambridge, trusted for excellence in education. Our qualifications are recognised by the world's universities and employers.

### Developed for an international audience

Cambridge O Levels have been designed for an international audience and are sensitive to the needs of different countries. These qualifications are designed for students whose first language may not be English and this is acknowledged throughout the examination process. The Cambridge O Level syllabus also allows teaching to be placed in a localised context, making it relevant in varying regions.

### Recognition

Every year, thousands of learners gain the Cambridge qualifications they need to enter the world's universities.

Cambridge O Level is internationally recognised by schools, universities and employers as equivalent to UK GCSE. Learn more at [www.cie.org.uk/recognition](http://www.cie.org.uk/recognition)

### Excellence in education

We understand education. We work with over 9000 schools in over 160 countries who offer our programmes and qualifications. Understanding learners' needs around the world means listening carefully to our community of schools, and we are pleased that 98% of Cambridge schools say they would recommend us to other schools.

Our mission is to provide excellence in education, and our vision is that Cambridge learners become confident, responsible, innovative and engaged.

Cambridge programmes and qualifications help Cambridge learners to become:

- **confident** in working with information and ideas – their own and those of others
- **responsible** for themselves, responsive to and respectful of others
- **innovative** and equipped for new and future challenges
- **engaged** intellectually and socially, ready to make a difference

### Support in the classroom

We provide a world-class support service for Cambridge teachers and exams officers. We offer a wide range of teacher materials to Cambridge schools, plus teacher training (online and face-to-face), expert advice and learner-support materials. Exams officers can trust in reliable, efficient administration of exams entry and excellent, personal support from our customer services. Learn more at [www.cie.org.uk/teachers](http://www.cie.org.uk/teachers)

### Not-for-profit, part of the University of Cambridge

We are a part of Cambridge Assessment, a department of the University of Cambridge and a not-for-profit organisation.

We invest constantly in research and development to improve our programmes and qualifications.

## 1.2 Why choose Cambridge O Level?

Cambridge helps your school improve learners' performance. Learners develop not only knowledge and understanding, but also skills in creative thinking, enquiry and problem solving, helping them to perform well and prepare for the next stage of their education.

Schools worldwide have helped develop Cambridge O Levels, which provide an excellent preparation for Cambridge International AS and A Levels.

Cambridge O Level incorporates the best in international education for learners at this level. It develops in line with changing needs, and we update and extend it regularly.

## 1.3 Why choose Cambridge O Level Principles of Accounts?

Cambridge O Levels are established qualifications that keep pace with educational developments and trends. The Cambridge O Level curriculum places emphasis on broad and balanced study across a wide range of subject areas. The curriculum is structured so that students attain both practical skills and theoretical knowledge.

Cambridge O Level Principles of Accounts is accepted by universities and employers as proof of an understanding of the theory and concepts of accounting, and the ways in which accounting is used in a variety of modern economic and business contexts.

Candidates focus on the skills of:

- Recording
- Reporting
- Presenting
- Interpreting financial information.

Cambridge O Level Principles of Accounts forms an ideal foundation for further study, and for a future career within the profession.

Students may also study for a Cambridge O Level in a number of related subjects including Commerce, Commercial Skills and Economics. In addition to Cambridge O Levels, Cambridge also offers Cambridge IGCSE and Cambridge International AS & A Levels for further study in Accounting as well as other subjects. See **[www.cie.org.uk](http://www.cie.org.uk)** for a full list of the qualifications that may be taken.

## 1.4 How can I find out more?

If you are already a Cambridge school

You can make entries for this qualification through your usual channels. If you have any questions, please contact us at **[international@cie.org.uk](mailto:international@cie.org.uk)**

If you are not yet a Cambridge school

Learn about the benefits of becoming a Cambridge school at **[www.cie.org.uk/startcambridge](http://www.cie.org.uk/startcambridge)**.

Email us at **[international@cie.org.uk](mailto:international@cie.org.uk)** to find out how your organisation can become a Cambridge school.

## 2. Assessment at a glance

For the Cambridge O Level in Principles of Accounts, candidates take two compulsory components: Paper 1 and Paper 2.

| Paper 1: Multiple choice                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1 hour    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| There are 30 questions drawn from across the syllabus. All questions are compulsory.<br>Weighted at 33.3% of total marks                                                                                                                                                                                                                                                                                                                                                                        | 30 marks  |
| Paper 2: Structured written paper                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2 hours   |
| There are 4–6 compulsory questions drawn from topics across the syllabus. One of these questions (carrying approximately one third of the marks for Paper 2) involves the preparation of the financial statements of a manufacturing or trading business e.g. Income Statements (the manufacturing, trading and profit and loss accounts) and the statement of financial position. Questions on this paper may require completion of pro formas and tables.<br>Weighted at 66.6% of total marks | 120 marks |

The use of computerised accounting software is **not** required in the examination. However, an appreciation of the usefulness of computerised accounting systems in the preparation of accounting information **is** required.

### Availability

This syllabus is examined in the May/June examination series and the October/November examination series.

This syllabus is available to private candidates.

Cambridge O levels are available to Centres in Administrative Zones 3, 4 and 5. Centres in Administrative Zones 1, 2 or 6 wishing to enter candidates for Cambridge O Level examinations should contact Cambridge Customer Services.

### Combining this with other syllabuses

Candidates can combine this syllabus in an examination series with any other Cambridge syllabus, except:

- syllabuses with the same title at the same level
- 0452 Accounting
- 0614 Accounting (Botswana)
- 4345 Accounting (Namibia)
- 7091 Principles of Accounts (Singapore)
- 7092 Principles of Accounts (Singapore)

Please note that Cambridge IGCSE, Cambridge International Level 1/Level 2 Certificates and Cambridge O Level syllabuses are at the same level.

### 3. Syllabus aims and assessment objectives

#### 3.1 Syllabus aims

The aims of the Cambridge O Level Principles of Accounts syllabus are to enable candidates to:

- Develop an understanding of the role of accounting in providing an information system for monitoring progress and decision making.
- Develop an understanding of accounting concepts, principles, procedures and terminology.
- Develop skills in preparing and interpreting accounting information.
- Develop knowledge and understanding of the aims and activities of business and non-trading organisations, their accounting implications and the accounting techniques and procedures appropriate to them.
- Develop skills of numeracy, literacy, communication and enquiry.
- Encourage attitudes of accuracy, orderliness, logical thought and an appreciation of professional ethics.

#### 3.2 Assessment objectives

##### AO1 Knowledge with understanding

Candidates should be able to:

1. demonstrate knowledge and understanding of facts, terms, concepts, conventions, principles and techniques appropriate to the syllabus;
2. demonstrate understanding of knowledge through numeracy, literacy, presentation and comprehension;
3. apply knowledge and information to various accounting situations and problems.

The syllabus content defines the factual material that candidates may be required to recall and understand. Questions testing this will often begin with words such as: *state, define, identify, list, outline, write up, record, calculate, compute, explain*.

##### AO2 Analysis

Candidates should be able to:

4. select, analyse and order information in written, numerical and diagrammatic form;
5. present appropriate information in an accepted accounting form.

Questions testing these skills will often begin with words such as: *select, prepare, draw up*.

##### AO3 Evaluation

Candidates should be able to:

6. interpret and evaluate accounting information and to draw reasoned conclusions.

Questions testing this skill will often require written answers and may begin with words such as: *explain, suggest, advise, comment on, discuss, compare*.

### 3.3 Relationship between assessment objectives and components

| Component | AO1 Knowledge with Understanding | AO2 Analysis | AO3 Evaluation |
|-----------|----------------------------------|--------------|----------------|
| 1         | 60%                              | 40%          |                |
| 2         | 25%                              | 55%          | 20%            |

The skills are weighted to give an indication of their relative importance. They are not intended to provide a precise statement of the number of marks allocated to particular skills.



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## 4. Syllabus content

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### 4.1 Basic principles

*Within the following areas, candidates should be able to:*

#### 4.1.1 Role of accounting

- explain the difference between book-keeping and accounting
- explain the role of accounting in providing information for monitoring progress and decision-making
- state the benefits of ICT (Information and Communications Technology) in book-keeping and accounting: accuracy, speed of processing information, ability to process high volumes of information, performing reconciliations, ease and capacity of information storage, security

#### 4.1.2 The Double Entry system of book-keeping

- explain the meaning of assets, liabilities and owner's equity (capital)
- explain and calculate the effect of business transactions on the accounting equation
- explain the double entry system of book-keeping
- process accounting data using the double entry system
- explain the subdivision of the ledger into the sales ledger, the purchase ledger and the general ledger

#### 4.1.3 Documentary records

- understand the use of business documents as sources of information
- name and state the use of an invoice, credit note, debit note, cheque, receipt and statement of account

Questions will **not** require knowledge of document details.

#### 4.1.4 Books of prime entry

- explain the use of, and process, accounting data in the books of prime (original) entry – cash book, sales journal, purchases journal, sales returns journal, purchases returns journal, and general journal
- post the ledger account entries from the books of prime entry
- explain and calculate trade discount

#### 4.1.5 The Cash Book

- explain its dual function both as a book of prime entry and as a ledger account for bank and cash by use of analysis columns
- explain and process transactions involving bank current accounts, bank deposit accounts, bank overdrafts, bank loans and other loans
- explain, calculate and account for cash discount
- draw up a reconciliation of the cash book with the bank statement in respect of the following: unrepresented cheques, bank charges, bank interest paid and received, direct debits, standing orders, credit transfers, dividends, correction of errors, and uncredited deposits

### 4.1.6 The General Journal

- explain that the journal is one of the books of prime entry
- explain the use of the journal
- enter those transactions, including correction of errors, that cannot be recorded in any special journal
- write relevant explanatory narrations for each entry

### 4.1.7 The Ledger

- prepare ledger accounts using the 'T' account format
- post debit and credit entries to record transactions in the ledger accounts
- balance the ledger accounts as required, make transfers to the final accounts
- interpret ledger accounts prepared in 'T' account form and their balances
- explain and interpret ledger accounts prepared using the running balance format

Candidates are **not** required to explain or use folio columns.

### 4.1.8 The Trial Balance

- recognise that it is a statement of ledger balances on a particular date
- extract a trial balance from account balances
- outline its uses and its limitations as a means of checking the accuracy of the double entry
- identify and explain those errors which do not affect the trial balance – omission, commission, principle, compensating, original entry, and reversals

### 4.1.9 Adjustments to ledger accounts

- Other payables and receivables
  - make entries in the journal and ledger accounts to record accrued and prepaid expenses
  - make entries in the journal and ledger accounts to record outstanding and prepaid incomes
- bad debts and the provisions for doubtful debts
  - make entries in the journal and ledger accounts to write off bad debts
  - make entries in the journal and ledger accounts to make and adjust a provision for doubtful debts

Questions will **not** be set on bad debts recovered.

## 4.2 Accounting procedures

*Within the following areas the candidate should be able to:*

### 4.2.1 Capital and revenue expenditure and receipts

- define the meaning of capital expenditure and revenue expenditure
- distinguish between and account for capital and revenue expenditure
- distinguish between and account for capital and revenue receipts
- calculate and comment on the effect on profit and asset valuation of the incorrect treatment of capital and/or revenue expenditure

### 4.2.2 Accounting for depreciation

- define depreciation and be aware that it is not the putting by of cash for asset replacement
- explain the reasons for accounting for depreciation, e.g. passage of time, etc.
- name and describe the straight-line, diminishing (reducing) balance and revaluation methods of depreciation
- prepare ledger accounts and journal entries for the provision of depreciation
- prepare ledger accounts and journal entries for the disposal of non-current assets and calculate the profit or loss on the disposal of an asset

### 4.2.3 Correction of errors

- record journal entries supporting the correction of errors
- explain the use of the suspense account as a temporary measure to balance the trial balance
- open and post entries to a suspense account where necessary
- prepare a statement of revised profit
- prepare revised extracts of statements of financial position

### 4.2.4 Control accounts

- explain that control accounts are an independent check on the sales and purchases ledgers
- explain that control accounts may be used to provide totals of debtors and creditors, locate errors and act as a deterrent against fraud
- identify and use the books of prime entry as sources of information for the control account entries
- enter the following items into the relevant control account: credit sales and purchases, receipts and payments, discounts, returns, bad debts, dishonoured cheques, interest on overdue accounts, contra entries, refunds, opening and closing balances (debit and credit within each account)

Questions will **not** be set on situations where the control accounts are part of the double entry system.

## 4.3 Financial statements

*Within the following areas the candidate should be able to:*

### 4.3.1 Income statements

- calculate the gross and net profits or losses, based on accounting principles, for a specified period
- recognise that net profit (or loss) is the increase (or decrease) in the net value of assets during a financial year
- prepare simple columnar Trading Accounts when dealing with a business which has two departments

### 4.3.2 Statements of Financial Position

- recognise that they are statements of balances of assets and liabilities on a specified date set out in any valid layout
- demonstrate knowledge of the meaning, importance and designation of non-current assets, intangible assets (goodwill), current assets, current liabilities, non-current liabilities and working capital
- comment upon the significance of the inter-relationship of the items
- relate working capital to the liquidity of a business
- explain the basis of valuation of assets as follows:
  - non-current assets at cost less accumulated depreciation
  - inventory at cost or net realisable value, whichever is lower
  - trade receivables at expected collectible amount, i.e. after deduction of provisions for doubtful debts
- distinguish between, and show understanding of, equity and capital employed

## 4.4 Preparation of financial statements

*Within the following areas the candidate should be able to:*

### 4.4.1 Sole trader

- explain the difference between a trading and service business
- prepare income statements and statements of financial position for trading businesses
- prepare income statements and statements of financial position for service businesses
- make adjustments for provision for depreciation using the straight-line, diminishing (reducing) balance and revaluation methods
- make adjustments for provisions for bad and doubtful debts
- make adjustments for other payables and other receivables to take account of accrued and prepaid expenses and outstanding and prepaid income
- make adjustments for goods taken by owner for own use

### 4.4.2 Partnership

- explain the advantages and disadvantages of forming a partnership
- outline the importance and contents of a partnership agreement
- explain the purpose of an appropriation account
- prepare income statements, appropriation accounts and statements of financial position
- explain the uses of and differences between equity (capital) and current accounts
- draw up partners' current and capital accounts both in ledger form and as part of a statement of financial position presentation
- show the treatment of interest on capital, partners' salaries, interest on partners' loans and on drawings
- make simple entries for the formation of a partnership via capital contribution by each partner in cash and/or non-cash assets and amalgamation of two sole traders, including the calculation and recording of intangible assets
- make the other adjustments as detailed under 4.1 as appropriate

Questions will **not** be set on the dissolution of partnership.

### 4.4.3 Clubs and societies

- distinguish between receipts and payments accounts and income and expenditure accounts
- prepare accounts for the following – receipts and payments, revenue generating activities e.g. refreshments, and subscriptions
- define and calculate the accumulated fund
- prepare income and expenditure accounts and statements of financial position
- make the other adjustments as detailed under 4.1 as appropriate.

#### 4.4.4 From incomplete records

- prepare opening and closing statements of affairs
- calculate net profit/loss from change in capital over time
- compute sales and purchases figures and gross profit from incomplete information
- apply the following techniques to arrive at missing figures – mark-up, margin, inventory (stock) turnover
- comment upon the importance of providing information on profitability and financial position of enterprises when the books of account are not compiled by the double entry system

Questions on incomplete records will only relate to sole traders.

#### 4.4.5 Limited liability companies

- prepare income statements, appropriation accounts and statements of financial position
- explain the capital structure of a limited company (comprising preference share capital, ordinary share capital, general reserve and retained profits/profits) and how it appears in the statement of financial position
- recognise the distinctions between authorised, called-up, issued and paid-up share capital and between share capital – ordinary and preference – and loan capital, e.g. debentures

Candidates need to be aware of cumulative and non-cumulative preference shares. They are **not** required to have an awareness of deferred, founders, participating, redeemable or 'A' shares, rights issues, bonus issues, share premium or capital redemption reserve.

#### 4.4.6 Manufacturing accounts

- distinguish between direct and indirect costs
- identify cost accounting terms: direct material, direct labour, prime cost and factory (production) overheads
- make adjustments for work-in-progress
- calculate factory cost of production
- prepare manufacturing accounts, income statements and the statements of financial position of a manufacturing business.

## 4.5 Payroll accounting

*Within the following areas the candidate should be able to:*

### 4.5.1 Payroll records

- name and state the use of a clock card, time sheet, payslip, payroll register, wages sheet
- explain and calculate pay using the time basis and piecework basis
- explain and calculate overtime
- explain statutory deductions for income tax and social security/national insurance
- explain voluntary deductions for pension contributions, subscriptions and charitable donations
- explain and calculate gross and net pay

Understanding of tax and other tables is **not** required. Calculations will be based on fractions and percentages.

Knowledge of bonus schemes is **not** required.

### 4.5.2 Book-keeping entries for payroll

- prepare journal entries to record the payment of wages and salaries, statutory and voluntary deductions
- prepare ledger entries to record the payment of wages and salaries, statutory and voluntary deductions

Questions will **not** be asked on the use of a wages and salaries control account or labour costing.

## 4.6 Advanced principles

*Within the following areas the candidate should be able to:*

### 4.6.1 Financial relationships (ratio analysis)

- compute and explain the importance of rate of turnover of inventory, gross profit/sales, net profit/sales, net profit/capital employed, working capital ratio (current ratio) and quick ratio (acid test ratio)
- explain the relationship of gross and net profits to the valuation of inventory, rate of turnover of inventory, turnover, expenses, and equity
- recognise the importance of valuation of inventory and the effect of an incorrect valuation of inventory on gross profit, net profit, equity, and asset valuation

### 4.6.2 Accounting principles

- explain and recognise the application of the following principles/concepts in the compilation of final accounts:
  - going concern, historical cost, accounting entity, money measurement, accounting year, matching/accruals, prudence, materiality, consistency, and dual aspect
- recognise the influence of international accounting standards in: narrowing the areas of difference and variety of accounting practice; improving comparability; improving reliability and understandability of accounting information
- explain the importance of professional ethics in accounting

Questions will **not** be set on specific international accounting standards.

## 4.7 List of accounting ratios

### Summary of commonly used ratios

#### 1. Profitability ratios

$$(i) \text{ Percentage of gross profit to sales (gross profit margin)} = \frac{\text{Gross Profit}}{\text{Net Sales}} \times 100$$

$$\text{Mark up} = \frac{\text{Gross Profit}}{\text{Cost of Sales}} \times 100$$

$$(ii) \text{ Percentage of net profit to sales (net profit margin)} = \frac{\text{Net Profit Before Interest}}{\text{Net Sales}} \times 100$$

$$(iii) \text{ Return on Capital Employed (ROCE)} = \frac{\text{Net Profit Before Interest}}{\text{Capital Employed}} \times 100$$

*[Capital Employed = Owner's capital + long term liabilities]*

#### 2. Liquidity

$$(i) \text{ Current ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}} \text{ (also known as working capital ratio)}$$

$$(ii) \text{ Quick Ratio} = \frac{\text{Current Assets} - \text{Inventory}}{\text{Current Liabilities}} \text{ (also known as 'Acid Test' or 'Liquid ratio')}$$

$$(iii) \text{ Rate of Inventory Turnover} = \frac{\text{Cost of Goods Sold}}{\text{Average Inventory}} \text{ (answer given in times)}$$

$$\text{Or Inventory Turnover} = \frac{\text{Average Inventory}}{\text{Cost of Goods Sold}} \times 365 \text{ days}$$



## 5. International standards: terminology

The list below is to help Centres become familiar with international terminology which Cambridge uses in accounting syllabuses. Cambridge will include well-known standards, which are relevant to the level of study, in question papers, mark schemes and associated documents.

It is recommended that Centres use this terminology in their teaching and learning materials, however, candidates will not lose marks for using different terms.

| International usage                                               | Previous Cambridge/UK usage                                                  |
|-------------------------------------------------------------------|------------------------------------------------------------------------------|
| Statement of financial position<br>(balance sheet)                | <i>Balance sheet</i>                                                         |
| Bank (and other) loans<br>Interest bearing loans and borrowing    | <i>Loans repayable after 12 months</i>                                       |
| Bank overdrafts and loans<br>Interest bearing loans and borrowing | <i>Loans repayable within 12 months</i>                                      |
| Capital or equity/shareholders' equity                            | <i>Capital</i>                                                               |
| Cash (and cash equivalents)                                       | <i>Bank and cash</i>                                                         |
| Cost of sales                                                     | <i>Cost of goods sold</i>                                                    |
| Current assets                                                    | <i>Current assets</i>                                                        |
| Current liabilities                                               | <i>Current liabilities</i><br><i>Creditors: amounts due within 12 months</i> |
| Finance costs                                                     | <i>Interest payable</i>                                                      |
| Finance income/investment revenues                                | <i>Interest receivable</i>                                                   |
| Financial statements                                              | <i>Final accounts</i>                                                        |
| Gross profit                                                      | <i>Gross profit</i>                                                          |
| Income statement                                                  | <i>Trading and profit &amp; loss account</i>                                 |
| Intangible assets                                                 | <i>Goodwill, etc.</i>                                                        |
| Inventory/inventories<br>(of raw materials and finished goods)    | <i>Stock</i>                                                                 |
| Investment property                                               | <i>Investments</i>                                                           |
| Non-current assets                                                | <i>Fixed assets</i>                                                          |

|                                           |                                                                                          |
|-------------------------------------------|------------------------------------------------------------------------------------------|
| Non-current liabilities                   | <i>Long-term liabilities<br/>Creditors: amounts falling due after more than one year</i> |
| Other operating expenses                  | <i>Sundry expenses (administration and distribution)</i>                                 |
| Other operating income                    | <i>Sundry income</i>                                                                     |
| Other payables                            | <i>Accruals</i>                                                                          |
| Other receivables                         | <i>Prepayments</i>                                                                       |
| Plant and equipment                       | <i>Plant and equipment</i>                                                               |
| Profit (before tax) for the year          | <i>Net profit</i>                                                                        |
| Property                                  | <i>Land and buildings</i>                                                                |
| Raw materials<br>Ordinary goods purchased | <i>Purchases</i>                                                                         |
| Revenue                                   | <i>Sales</i>                                                                             |
| Share capital                             | <i>Share capital</i>                                                                     |
| Trade payables                            | <i>Creditors</i>                                                                         |
| Trade receivables                         | <i>Debtors</i>                                                                           |
| Work in progress                          | <i>Work in progress</i>                                                                  |

## 6. Additional information

### 6.1 Guided learning hours

Cambridge O Level syllabuses are designed on the assumption that candidates have about 130 guided learning hours per subject over the duration of the course. ('Guided learning hours' include direct teaching and any other supervised or directed study time. They do not include private study by the candidate.)

However, this figure is for guidance only, and the number of hours required may vary according to local curricular practice and the candidates' prior experience of the subject.

### 6.2 Recommended prior learning

Candidates beginning this course are not expected to have studied Accounting previously.

### 6.3 Progression

Cambridge O Level Certificates are general qualifications that enable candidates to progress either directly to employment, or to proceed to further qualifications.

Candidates who are awarded grades C to A\* in Cambridge O Level Principles of Accounts are well prepared to follow courses leading to Cambridge International AS and A Level Accounting, or the equivalent.

### 6.4 Component codes

Because of local variations, in some cases component codes will be different in instructions about making entries for examinations and timetables from those printed in this syllabus, but the component names will be unchanged to make identification straightforward.

### 6.5 Grading and reporting

Cambridge O Level results are shown by one of the grades A\*, A, B, C, D or E indicating the standard achieved, Grade A\* being the highest and Grade E the lowest. 'Ungraded' indicates that the candidate's performance fell short of the standard required for Grade E. 'Ungraded' will be reported on the statement of results but not on the certificate.

Percentage uniform marks are also provided on each candidate's statement of results to supplement their grade for a syllabus. They are determined in this way:

- A candidate who obtains...
  - ... the minimum mark necessary for a Grade A\* obtains a percentage uniform mark of 90%.
  - ... the minimum mark necessary for a Grade A obtains a percentage uniform mark of 80%.
  - ... the minimum mark necessary for a Grade B obtains a percentage uniform mark of 70%.
  - ... the minimum mark necessary for a Grade C obtains a percentage uniform mark of 60%.
  - ... the minimum mark necessary for a Grade D obtains a percentage uniform mark of 50%.

- ... the minimum mark necessary for a Grade E obtains a percentage uniform mark of 40%.
- ... no marks receives a percentage uniform mark of 0%.

Candidates whose mark is none of the above receive a percentage mark in between those stated according to the position of their mark in relation to the grade 'thresholds' (i.e. the minimum mark for obtaining a grade). For example, a candidate whose mark is halfway between the minimum for a Grade C and the minimum for a Grade D (and whose grade is therefore D) receives a percentage uniform mark of 55%.

The percentage uniform mark is stated at syllabus level only. It is not the same as the 'raw' mark obtained by the candidate, since it depends on the position of the grade thresholds (which may vary from one series to another and from one subject to another) and it has been turned into a percentage.

## 6.6 Access

Reasonable adjustments are made for disabled candidates in order to enable them to access the assessments and to demonstrate what they know and what they can do. For this reason, very few candidates will have a complete barrier to the assessment. Information on reasonable adjustments is found in the *Cambridge Handbook* which can be downloaded from the website **www.cie.org.uk**

Candidates who are unable to access part of the assessment, even after exploring all possibilities through reasonable adjustments, may still be able to receive an award based on the parts of the assessment they have taken.

## 6.7 Support and resources

Copies of syllabuses, the most recent question papers and Principal Examiners' reports for teachers are on the Syllabus and Support Materials CD-ROM, which we send to all Cambridge International Schools. They are also on our public website – go to **www.cie.org.uk/olevel**. Click the **Subjects** tab and choose your subject. For resources, click 'Resource List'.

You can use the 'Filter by' list to show all resources or only resources categorised as 'Endorsed by Cambridge'. Endorsed resources are written to align closely with the syllabus they support. They have been through a detailed quality-assurance process. As new resources are published, we review them against the syllabus and publish their details on the relevant resource list section of the website.

Additional syllabus-specific support is available from our secure Teacher Support website **http://teachers.cie.org.uk** which is available to teachers at registered Cambridge schools. It provides past question papers and examiner reports on previous examinations, as well as any extra resources such as schemes of work or examples of candidate responses. You can also find a range of subject communities on the Teacher Support website, where Cambridge teachers can share their own materials and join discussion groups.

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