

# ACCOUNTING

## Cambridge International Advanced Level and Advanced Subsidiary Level

Grade thresholds taken for Syllabus 9706 (Accounting) in the May/June 2014 examination.

|              | maximum mark available | minimum mark required for grade: |    |    |    |    |
|--------------|------------------------|----------------------------------|----|----|----|----|
|              |                        | A                                | B  | C  | D  | E  |
| Component 11 | 30                     | 24                               | 20 | 17 | 14 | 12 |
| Component 12 | 30                     | 24                               | 20 | 17 | 14 | 12 |
| Component 13 | 30                     | 22                               | 18 | 15 | 13 | 11 |
| Component 21 | 90                     | 62                               | 56 | 47 | 40 | 31 |
| Component 22 | 90                     | 62                               | 56 | 47 | 40 | 31 |
| Component 23 | 90                     | 57                               | 50 | 39 | 31 | 22 |
| Component 31 | 30                     | 25                               | 21 | 18 | 15 | 12 |
| Component 32 | 30                     | 25                               | 21 | 18 | 15 | 12 |
| Component 33 | 30                     | 24                               | 22 | 18 | 14 | 11 |
| Component 41 | 120                    | 86                               | 78 | 66 | 54 | 42 |
| Component 42 | 120                    | 86                               | 78 | 66 | 54 | 42 |
| Component 43 | 120                    | 93                               | 83 | 69 | 55 | 40 |

Grade A\* does not exist at the level of an individual component.

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            | <b>276</b> | <b>247</b> | <b>218</b> | <b>186</b> | <b>154</b> | <b>123</b> |
| AY     | 12, 22, 32, 42            | <b>276</b> | <b>247</b> | <b>218</b> | <b>186</b> | <b>154</b> | <b>123</b> |
| AZ     | 13, 23, 33, 43            | <b>281</b> | <b>253</b> | <b>225</b> | <b>190</b> | <b>155</b> | <b>120</b> |
| BX     | 31, 41, 66                | <b>292</b> | <b>258</b> | <b>224</b> | <b>189</b> | <b>155</b> | <b>121</b> |
| BY     | 32, 42, 66                | <b>292</b> | <b>258</b> | <b>224</b> | <b>189</b> | <b>155</b> | <b>121</b> |
| BZ     | 33, 43, 66                | <b>295</b> | <b>263</b> | <b>231</b> | <b>193</b> | <b>155</b> | <b>117</b> |
| CY     | 32, 42, 67.               | <b>283</b> | <b>255</b> | <b>227</b> | <b>194</b> | <b>161</b> | <b>129</b> |
| CZ     | 33, 43, 67                | <b>286</b> | <b>260</b> | <b>234</b> | <b>197</b> | <b>161</b> | <b>125</b> |
| SX     | 11, 21                    | –          | <b>122</b> | <b>107</b> | <b>91</b>  | <b>76</b>  | <b>61</b>  |
| SY     | 12, 22                    | –          | <b>122</b> | <b>107</b> | <b>91</b>  | <b>76</b>  | <b>61</b>  |

Cambridge International Advanced and Advanced Subsidiary Level  
9706 Accounting June 2014  
Grade Thresholds

| Option | Combination of components | <b>A*</b> | <b>A</b>   | <b>B</b>   | <b>C</b>  | <b>D</b>  | <b>E</b>  |
|--------|---------------------------|-----------|------------|------------|-----------|-----------|-----------|
| SZ     | 13, 23                    | –         | <b>122</b> | <b>107</b> | <b>91</b> | <b>76</b> | <b>61</b> |