



MINISTRY OF EDUCATION, SINGAPORE
in collaboration with
CAMBRIDGE INTERNATIONAL EDUCATION
Secondary Education Certificate

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G3 BUSINESS

K344/02

Paper 2 Case Study

For examination from 2027

SPECIMEN PAPER

1 hour 30 minutes

You must answer on the question paper.

You will need: Insert (enclosed)

INSTRUCTIONS

- Answer **all** questions.
- Use a black or dark blue pen. You may use an HB pencil for any diagrams or graphs.
- Write your name, centre number and index number in the boxes at the top of the page.
- Write your answer to each question in the space provided.
- Do **not** use an erasable pen. Do **not** use correction fluid or tape.
- Do **not** write on any bar codes.
- You may use an approved calculator.

INFORMATION

- The total mark for this paper is 80.
- The number of marks for each question or part question is shown in brackets [].
- The insert contains the case study.

This document has **10** pages. Any blank pages are indicated.



Singapore Examinations and Assessment Board



CAMBRIDGE
International Education

- 1 (a) Explain **two** advantages and **two** disadvantages of TT being a private limited company.

advantage 1

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advantage 2

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disadvantage 1

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.....

disadvantage 2

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.....

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[8]

- (b) Consider the following **three** methods of market research TT could use when deciding which products to sell in the new cafe. Which method should TT use? Justify your answer.

competitors' websites

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focus groups

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observation in other cafes

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recommendation

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[12]

- 2 (a) Explain **two** benefits of TT providing employment contracts for its employees.

benefit 1

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explanation

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benefit 2

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explanation

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[8]

- (b) Consider the advantages and disadvantages of the following **two** methods TT could use to motivate its employees. Which method should TT use? Justify your answer.

employee of the month

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job enrichment

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recommendation

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[12]

- 3 (a) (i) Calculate the average cost of each dessert. Show your working.

average cost = [2]

- (ii) Calculate the variable cost of each dessert. Show your working.

variable cost = [2]

- (iii) State **four** ways the cost data in **3(a)(i)** or **3(a)(ii)** might be used by a business.

way 1

.....

way 2

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way 3

.....

way 4

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[4]

- (b)** Use Appendix 2 and other information to consider TT's financial position. Do you think TT's financial position improved in 2025? Justify your answer using suitable calculations.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and extend across the width of the page. There are no margins, text, or other markings on the paper.

conclusion

[illegible]

- 4 (a) Explain **one** advantage and **one** disadvantage of TT using environmentally friendly packaging for its products.

advantage

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explanation

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disadvantage

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explanation

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[8]

- (b) Use Appendix 3 and other information to consider how each of the following **three** changes might affect TT. Which change is likely to have the greatest effect on TT? Justify your answer.

a decrease in tax on people's income

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an increase in tax on business profits

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a decrease in interest rates

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conclusion

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Copyright acknowledgements

Appendix 1
Appendix 1

© Ref: 2GW206F; Panther Media GmbH / Alamy Stock Vector; *Different kinds of desserts on plates illustration*; www.alamy.com
© Ref: 2RFA3C8; Seamartini / Alamy Stock Vector; *Cartoon ice cream desserts isolated vector frozen creamy gelato ice cream, wafer cone. Caramel eskimo, popsicle or chocolate glaze sundae with nuts, whipped cream, fruit ice, vanilla scoops in bowls*; www.alamy.com

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