



Coimisiún na Scrúduithe Stáit
State Examinations Commission

Leaving Certificate Examination 2025

Business

Section 1 and Answerbook

Ordinary Level

Thursday 12 June Morning 9:30 - 12:00

400 marks

Examination Number

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Date of Birth

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For example, 3rd February
2005 is entered as 03 02 05

Centre Stamp

Instructions

Write your Examination Number and your Date of Birth in the boxes on the front cover.

Write your answers to all parts of the examination into this Answerbook. This Answerbook will be scanned and your work will be presented to an examiner on screen. Anything that you write outside of the answer areas may not be seen by the examiner.

Write your answers in blue or black pen. You may use pencil for sketches, graphs and diagrams only.

There are two sections in this examination. Questions for **Section 2** are supplied separately but your answers must be written in this Answerbook.

Candidates are required to answer:

(A) Ten questions from Section 1 and

(B) Four questions from Section 2 as follows:

One question from Part 1

One question from Part 2

and any other TWO questions.

All questions in Section 2 carry equal marks.

Make and Model of calculator used:

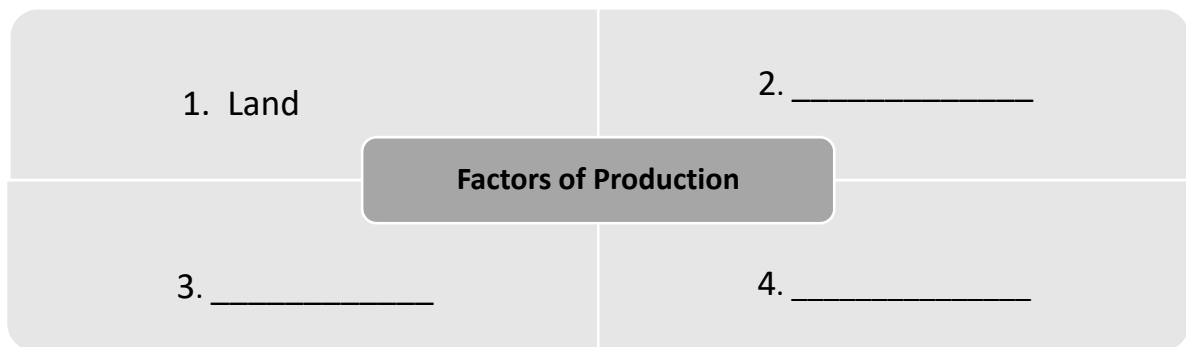
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Answer 10 questions. Each question carries 10 marks.

1. What do the following letters stand for? Write each answer in the space provided.

EGM	
LEO	
GDP	

2. Complete the missing **factors of production**.



3. Write the word **TRUE** or **FALSE** after each of the following statements.

Statement		True or False
(i)	Safety/security needs relate to the need for food and shelter.	
(ii)	Esteem needs relate to being successful and achieving a high status.	
(iii)	Maslow believed that when one need is satisfied, the next one becomes the main motivator.	
(iv)	McGregor's Theory Y managers believe that most workers dislike work.	

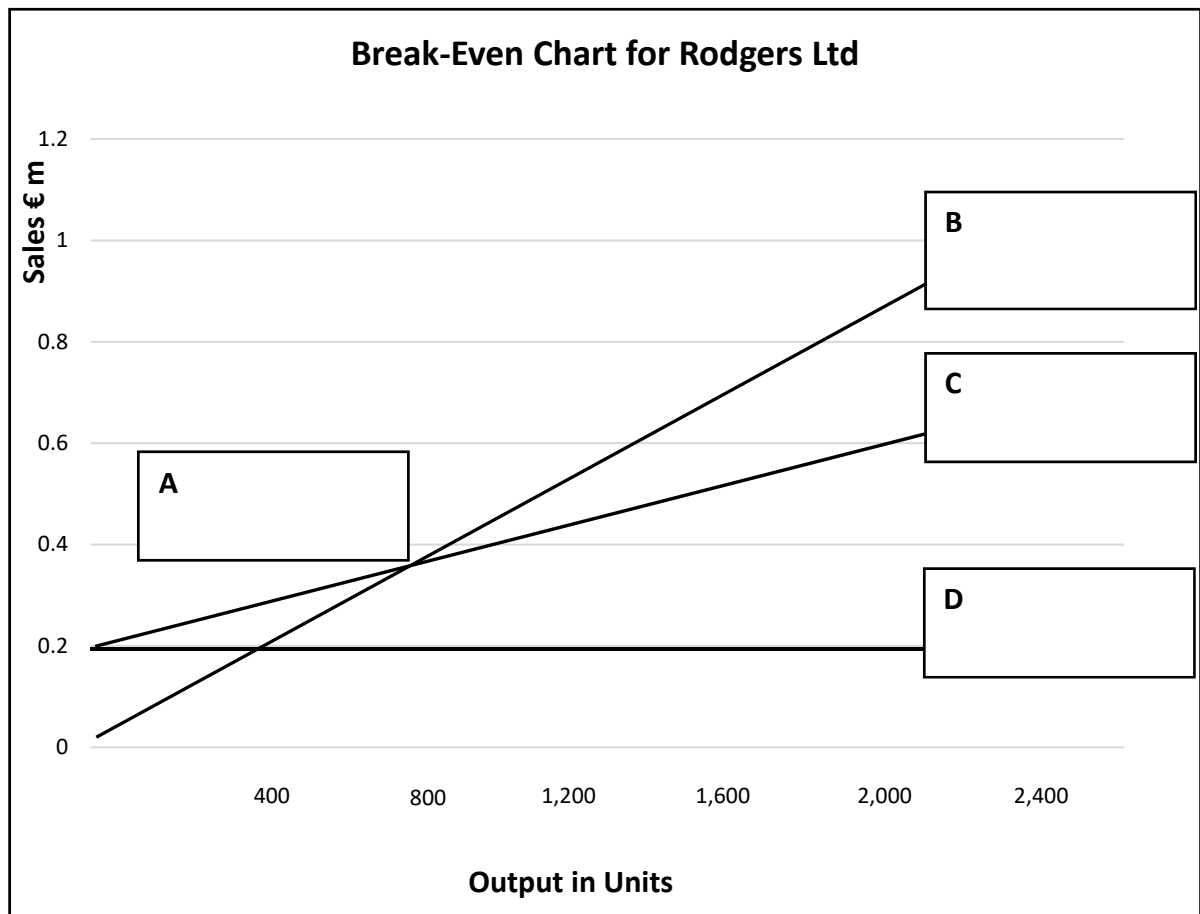
4. Complete the break-even chart below by placing the following labels in the correct position on the chart:

Fixed Costs (FC)

Total Revenue (TR)

Break-Even Point (BEP)

Total Costs (TC)



5. Outline **two** benefits of teamwork to an organisation.

(i)
(ii)

6. Indicate by placing a tick (✓) in the correct box, the **method of production** that each statement best describes.

Statement		Job	Batch	Mass
(i)	Produced by robots on an automated assembly line.			
(ii)	Each product has a unique design.			
(iii)	Produces a limited quantity of identical products.			

7. Match the images with the most relevant term from the list below.

Sales Promotion

Personal Selling

Sponsorship

		
(i)	(ii)	(iii)

8. Choose the appropriate words to complete the sentence below. (Two words do not apply.)

Stakeholders

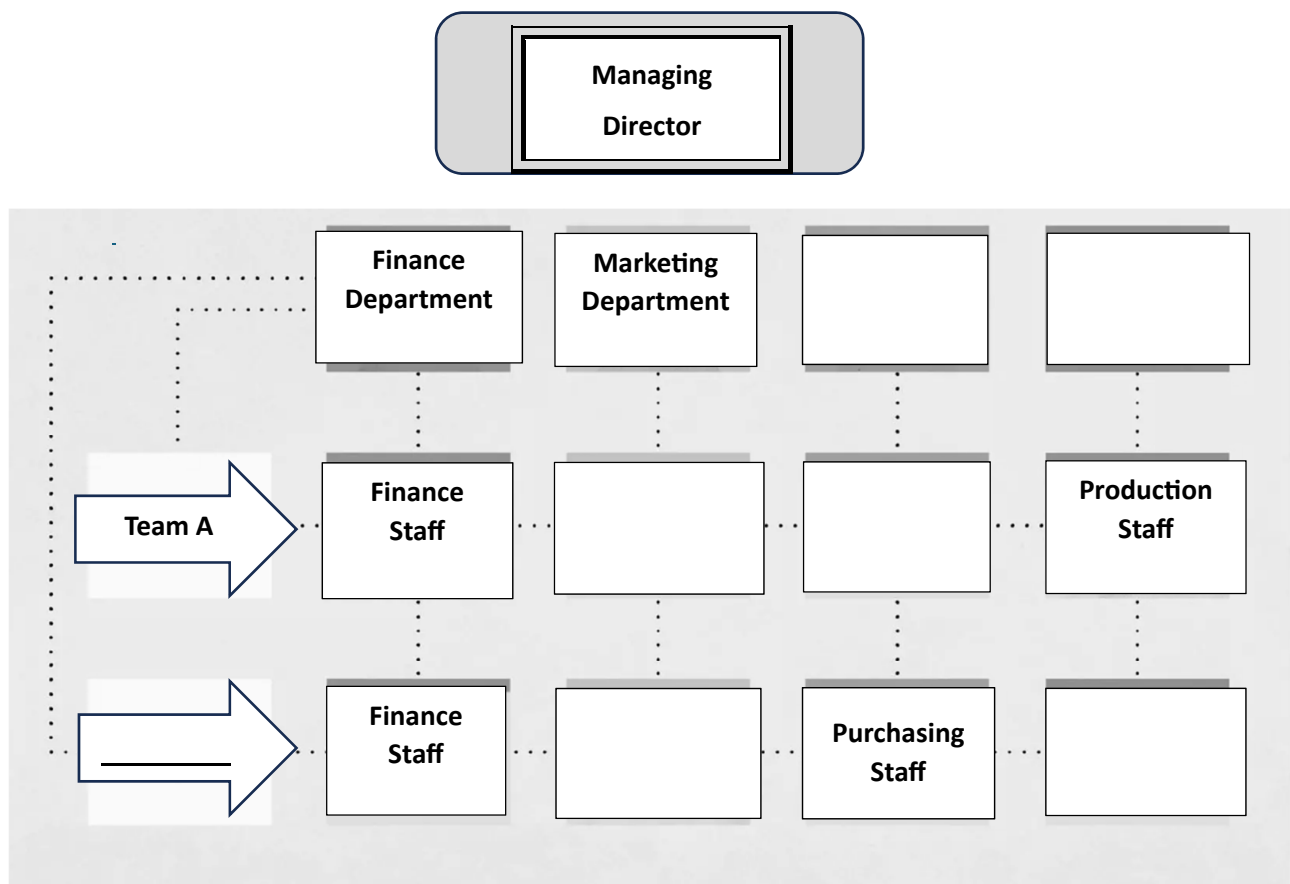
Competitive

Consumers

Co-operative

A _____ relationship is where a business's _____ work together to achieve the same objectives.

9. Complete the Matrix Structure for an organisation with two project teams.



10. Below is a copy of the **Cashflow Forecast** for Smith Ltd., for the first three months of 2025. Fill in the missing figures represented by the letters **A**, **B**, **C** and **D**.

2025	January	February	March	Total
	€	€	€	€
Total Receipts (A)	115,000	110,000	120,000	345,000
Total Payments (B)	90,000	85,000	92,000	267,000
Net Cash (A-B)	25,000	25,000	B.	78,000
Opening Cash	20,000	A.	70,000	C.
Closing Cash	45,000	70,000	98,000	D.
Workings:				

11. Match the explanation with the correct type of plan from the list below.
One type of plan is not explained.

Tactical Plan		Contingency Plan	Operational Plan	Strategic Plan
Explanation				Type of plan
(i)	A back-up plan to deal with unforeseen circumstances or emergencies.			
(ii)	A long-term plan devised by senior management to achieve the overall goal of the business.			
(iii)	A short-term plan for the day-to-day running of the business.			

12. Circle the correct option in **each** of the following statements.

- (i) A credit card is used to pay for goods and services. An example of a credit card would be a **Public Services Card / Visa Card**.
- (ii) A Bank Overdraft is an example of a **short term / long term** source of finance.
- (iii) With Hire Purchase, the buyer becomes the legal owner when the **first / last** instalment is paid.
- (iv) An unpaid debt owed to a business is written off as a **bad debt / debenture**.

13. Explain the term **franchising** and state **one** example of a franchise.

Explanation:
Example:

14. Indicate whether **each** of the following is an example of an Irish **Visible or Invisible Export**.

Exports		Visible or Invisible
(i)	Kerrygold butter sold in France.	
(ii)	The Irish band, The Script, playing at a concert in Spain.	
(iii)	American fans coming to Croke Park to watch the All-Ireland Hurling Final.	
(iv)	Irish beef exported to China.	

15. In the following table, Column 1 is a list of business terms and Column 2 is a list of explanations.

Column 1: Business Terms	Column 2: Explanations
1. Inflation	A The cost of one currency expressed in terms of another.
2. Unemployment Rate	B Compulsory payments made to the government from individuals and business.
3. Exchange Rate	C The rise in the average price of goods and services.
4. Taxation	D The cost of borrowing money.
5. Interest Rate	E Money given by the government that does not have to be repaid.
	F The percentage of the labour force that does not have a job.

Match the two lists by placing the letter of the correct explanation under the number of the relevant business term below. One explanation has no match.

Business Term	1	2	3	4	5
Explanation					

Answerbook for Section 2

Instructions

Questions for **Section 2** are supplied separately.

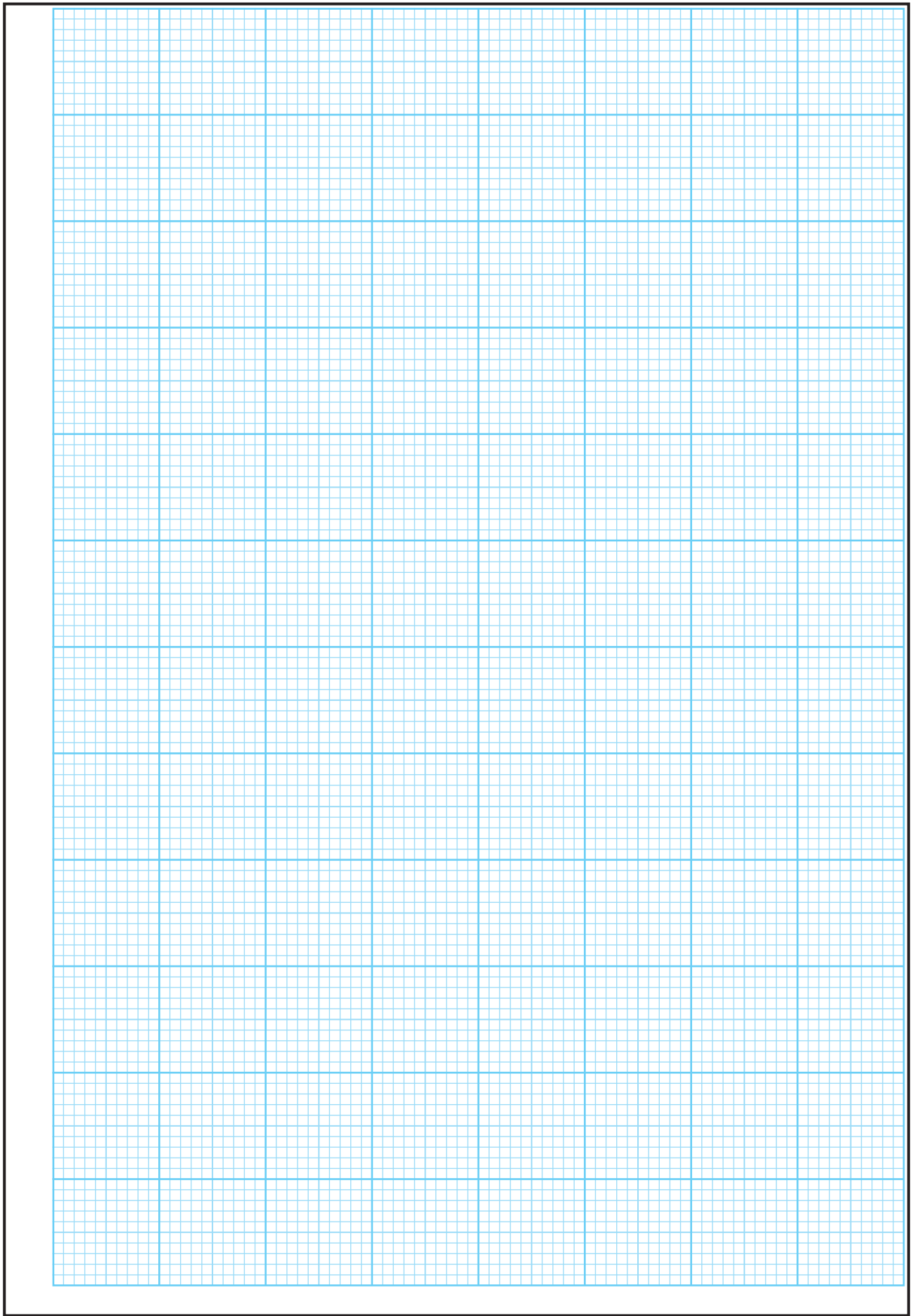
Start each question on a new page. Write the question number in the box at the top of each page. Use the left-hand column to label each part, as shown below.

Question	
04	
Start each question on a new page	
Part	
(a)	
(b)(i)	
(b)(ii)	

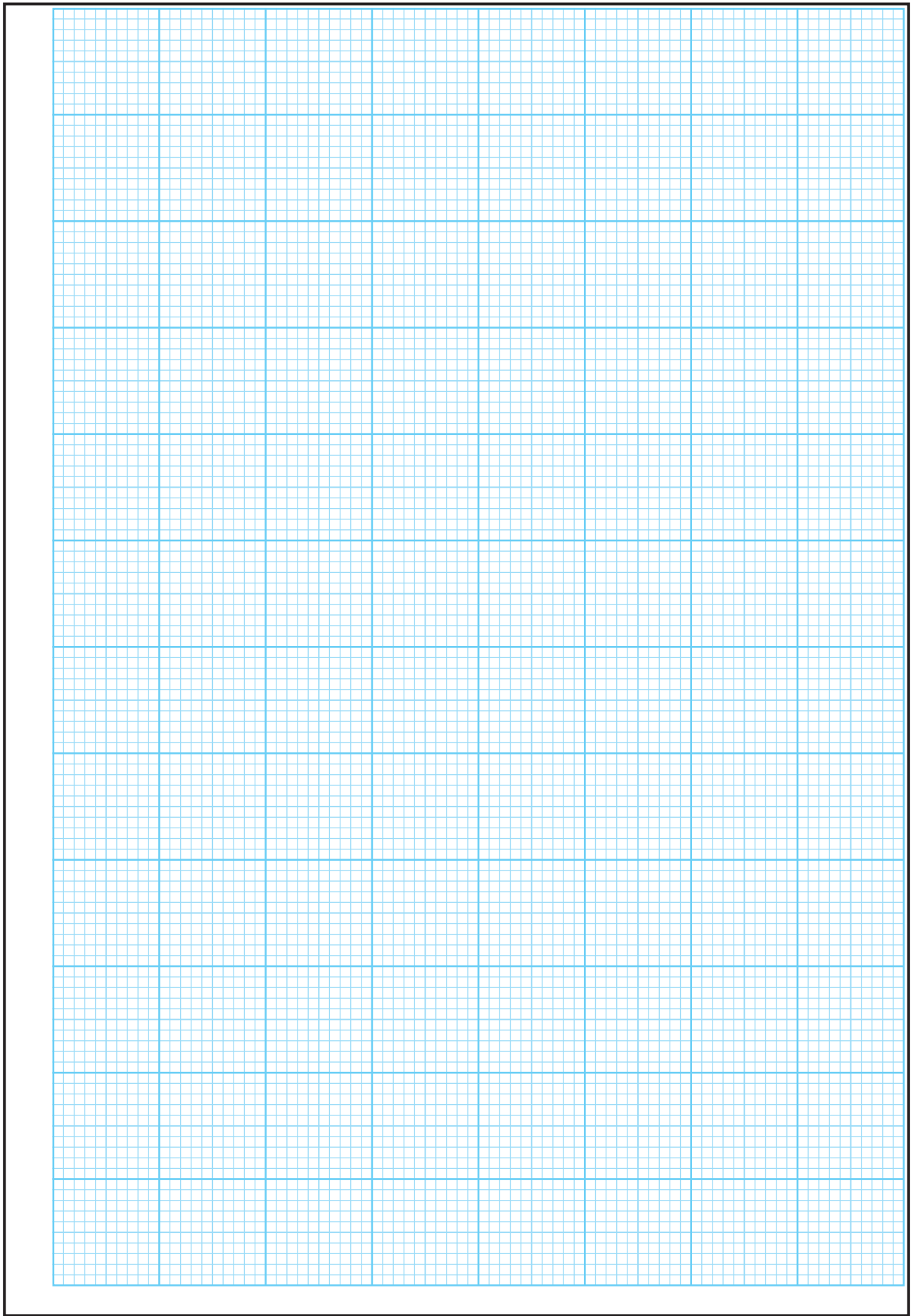
Two pages of graph paper are provided in this answerbook. On pages with graph paper, the box for the question number is at the bottom of the page.

You do not need to use all of the pages in this answerbook. If you run out of space in this answerbook, you may ask the superintendent for more paper or graph paper.

Write your answers in blue or black pen. You may use pencil for sketches, graphs and diagrams only.



Question



Question

Part

[illegible]

Part

[illegible]

Part

[illegible]

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Part

[illegible]

Part

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Leaving Certificate – Ordinary Level

Business Section 1 and Answerbook

Thursday 12 June

Morning 9:30 - 12:00



Coimisiún na Scrúduithe Stáit
State Examinations Commission

Leaving Certificate Examination 2025

Business

Section 2 Ordinary Level

Thursday 12 June Morning 9:30 – 12:00

Candidates are required to answer:

Four questions from **Section 2** as follows:

One question from **Part 1**

One question from **Part 2**

and any other **two** questions.

All questions in Section 2 carry equal marks.

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Section 2

300 Marks

Write your answers in the Answerbook containing **Section 1**

Answer four questions from SECTION 2 as follows:

One question from **Part 1**,

One question from **Part 2**,

and any other **two** questions.

All questions carry equal marks (75 marks).

Part 1

Question 1

People in Business

Read the information supplied and answer the questions which follow.



Sale of Goods and Supply of Services Act 1980

- (A) Explain, using examples, **two** of the following provisions of the Sale of Goods and Supply of Services Act 1980:
- (i) Goods must be of merchantable quality
 - (ii) Goods must be fit for purpose
 - (iii) Goods must be as described
 - (iv) Goods must conform to sample (15)
- (B) Outline any **two** forms of redress that consumers are entitled to if any of the provisions of the Sale of Goods and Supply of Services Act 1980 are broken. (15)
- (C) Describe **two** advantages to a consumer of taking a case to the Small Claims Court. (15)



Complaints made over high price of Oasis tickets charged by Ticketmaster

Adapted from rte.ie

- (D) Many consumers were unhappy with how the overpricing of tickets by Ticketmaster was managed. Outline **two** steps (non-legislative) a consumer might take to resolve this issue? (15)
- (E) Outline **two** functions of the Competition and Consumer Protection Commission (CCPC). (15)

Question 2

Domestic Environment

Read the information supplied and answer the questions which follow.



Little Steps
towards a better
planet



wren.
urban nest

Wren Urban Nest, located in central Dublin, is an innovative hotel designed for sustainability. It is powered by 100% renewable energy, eliminating fossil fuel dependency. This makes the hotel a model of eco-friendly hospitality for travellers looking to reduce their carbon footprint.

Adapted from wrenhotel.ie

- (A) Outline **one** reward and **one** risk for Wren Urban Nest of being more environmentally friendly. (15)
- (B) Describe **two** benefits that Wren Urban Nest brings to the local economy. (15)
- (C) (i) Name and explain the sector of the economy in which Wren Urban Nest operates. (15)
- (ii) List the other **two** sectors, giving an example of an occupation in each sector. (15)

Read the information supplied and answer the questions which follow.

Over half of the total cost of petrol and diesel goes to the government		
PETROL		DIESEL
31.3%	Excise Duty	26.6%
18.7%	VAT	18.7%
8.5%	Carbon Tax	10.2%
1.1%	Nora Levy	1.1%
0.7%	Better Energy Charge	0.7%
39.7%	Fuel Supply Costs / Other	42.7%
<i>Adapted from rte.ie</i>		

- (D) Excise Duty, VAT and Carbon Tax are mentioned above. Explain **two** of these taxes. (15)
- (E) The government uses the revenue from taxation to assist business in Ireland. Outline **two** ways in which the government helps Irish businesses. (15)

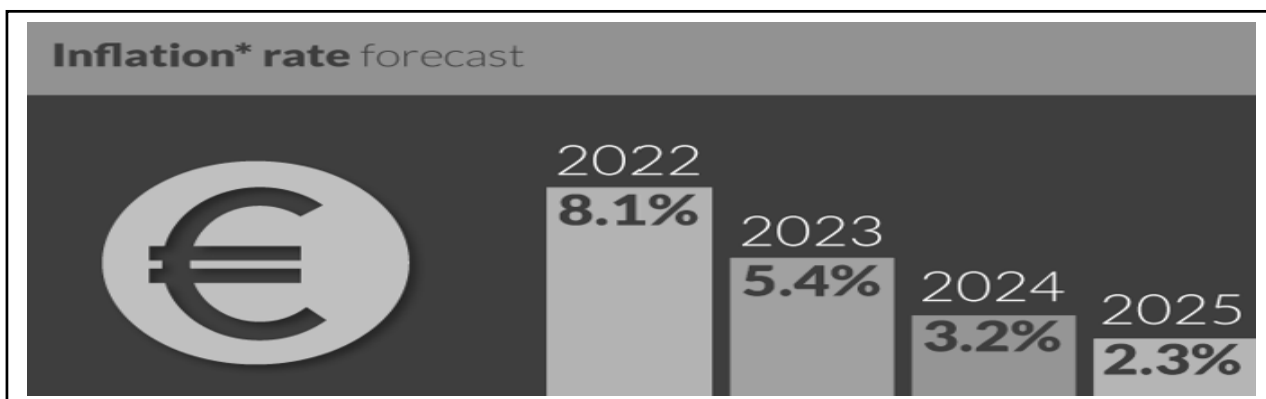
Question 3

Domestic / International Environment

Read the information supplied and answer the questions which follow.

	Multinational company Apple must pay Ireland €13 billion in unpaid corporation tax, EU's top court rules <i>Adapted from www.independent.ie</i>
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- (A) Outline **two** reasons (other than corporation tax) why a Multinational Company like Apple would locate in Ireland. (15)
- (B) Outline **one** positive and **one** negative impact the EU's top court ruling could have on the Irish Economy. (15)



- (C) (i) What is the official measure of inflation in Ireland?
- (ii) Explain **two** effects a decrease in inflation would have on the consumer. (15)

2023 marked the 50-year anniversary of Ireland formally joining the EEC (European Economic Community), which is known today as the European Union

Adapted from www.independent.ie



- (D) (i) Name **three** EU countries with which Ireland trades.
- (ii) Outline **two** benefits to Ireland of exporting to EU countries. (15)
- (E) Explain the role of **one** of the following EU institutions:
- European Parliament European Commission Council of the European Union** (15)

Read the information supplied and answer the questions which follow.

Health workers represented by the INMO vote in favour of industrial action over staff shortage

Adapted from rte.ie



- (A) Outline **two** types of industrial action available to employees involved in an industrial dispute with their employer. (15)
- (B) Outline the effects industrial action would have on any **two** stakeholders in the health service. (15)

On 6 January 2025, the McGrath family signed a contract with Buildings AFD Ltd to add a conservatory to their home for an agreed cost. A deposit was paid, and the project was scheduled to be completed by 1 May 2025. This was specified in the contract. However, it is now 1 June 2025, and the project is still not started.

- (C) (i) Explain with reference to the text above **one** way the McGrath family can terminate the contract.
- (ii) Explain **one** other way a contract can be terminated. (15)

**THE EMPLOYMENT
EQUALITY ACTS
1998-2015**



Race and sexual orientation discrimination complaints up sharply last year – WRC

Adapted from rte.ie

- (D) Outline **two** grounds, other than race or sexual orientation, on which discrimination is outlawed under the Employment Equality Acts. (15)
- (E) Explain **two** functions of the Workplace Relations Commission (WRC). (15)

Part 2

Question 5

Enterprise / Managing

Read the information supplied and answer the questions which follow.

	Aimee Connolly is honoured as the Emerging Entrepreneur of the Year
Aimee Connolly, a makeup artist and beauty entrepreneur, founded <i>Sculpted by Aimee</i> in 2016. At the age of 23, she launched her own brand, driven by her desire to create products she felt were missing, all with a focus on making them more accessible. Today, <i>Sculpted by Aimee</i> is one of the fastest-growing brands in its field. It reported a 50% increase in revenue, reaching €22.23 million last year. It has 55 employees, over 500 stockists, and, together with its booming online shopping website, it exports to 68 countries.	
<i>Adapted from thinkbusiness.ie</i>	

- (A) Outline **one** risk and **one** reward for Aimee of setting up her own business. (15)
- (B) Aimee turned her passion into a business opportunity.
Outline **two** other sources of new product/business ideas. (15)
- (C) Outline **three** entrepreneurial characteristics/skills associated with entrepreneurs like Aimee. (15)
- (D) Outline **two** benefits for Aimee of using social media to communicate with her customers. (15)
- (E) (i) Explain the term **stock control**.
(ii) Outline **two** reasons why stock control is important to a business like Sculpted. (15)

Question 6**Business in Action / Managing**

Read the information supplied and answer the questions which follow.

United Football Club's AGM will take place at the Castlemore clubhouse on Friday, 9 January 2026, at 8:00 p.m.

Chairperson Steven Farrell and Secretary Mary Byrne are preparing for the meeting, focusing on improving cash flow and on raising finance to build a gym.



- (A) State **two** advantages of meetings as a method of communication. (15)
- (B) (i) Outline **one** duty of the Chairperson of a club.
(ii) Outline **one** duty of the Secretary of a club. (15)
- (C) Draft the Notice and Agenda of the Annual General Meeting of United Football Club.
(The Agenda must contain at least **five** items.) (15)
- (D) Explain **two** reasons why a club should prepare a Cash Flow Forecast. (15)
- (E) Outline **two** sources that United Football Club could use to finance the building of a gym. (15)

Read the information supplied and answer the questions which follow.



Dexcom's upcoming manufacturing facility in Athenry, Co. Galway, is set to generate 1,000 new jobs. The HR Department in Dexcom provides extensive training opportunities such as induction and on-the-job training. Dexcom also offers a range of reward schemes such as benefit-in-kind, bonuses and remote work options.

Adapted from irishtimes.ie

- (A) Explain the terms **induction training** and **on the job training**. (15)
- (B) Explain **two** benefits for Dexcom of rewarding its employees. (15)

Read the information supplied and answer the questions which follow.

David Mulroy was successful in his application to work as a Staff Industrial Engineer at Dexcom. The following is a breakdown of his earnings:

Annual Gross Pay	€46,000
PAYE	20% on the first €42,000 and 40% on the remainder
Annual Tax Credit	€3,750
PRSI	4.1%
USC	3.0%

- (C) Outline any **two** steps in the recruitment and selection process that the Human Resource Department would have carried out before employing David Mulroy. (15)
- (D) Outline **two** differences between a **salary** and a **wage**. (15)
- (E) Calculate David's **Annual Net Salary**. Show your workings. (15)

Read the information supplied and answer the questions which follow.

Cadbury is constantly coming up with new and innovative ideas and increasing its product portfolio



- (A) Outline **two** benefits to Cadbury of having a good brand name. (15)
- (B) Explain **two** factors that a business should consider before setting the price of a product or service. (15)
- (C) (i) Explain the term **Target Market**, with reference to Cadbury.
 (ii) List **two** advertising media that a business could use. (15)
- (D) Name and explain **two** types of market research a business like Cadbury could have used before launching new products. (15)
- (E) Using the graph paper on page 10 of the answerbook, draw and label a **Product Life Cycle** diagram for a product such as Cadbury's Dairy Milk chocolate. (15)

Read the information supplied and answer the questions which follow.



IKEA and Tesco have expanded their successful partnership in Ireland

IKEA launches seven new 'Click and Collect' sites with Tesco, offering more convenient and affordable collection services nationwide.

Adapted from rte.ie

- (A) Outline **two** reasons for a business like IKEA to expand its services. (15)
- (B) Outline **two** benefits to IKEA of completing a SWOT/SCOT analysis before its 'Click and Collect' partnership with Tesco. (15)
- (C) Explain **two** services that Enterprise Ireland provides to businesses. (15)



Businesses still face costly insurance in spite of reform

A recent survey revealed that many businesses are struggling with rising insurance premiums. While reforms have brought some stability to motor insurance premiums for consumers, businesses are facing increased costs for public liability insurance along with higher employer PRSI costs.

Adapted from Irish Examiner

- (D) Explain any **three** of the insurance terms underlined above. (15)
- (E) Businesses must abide by the insurance principles of **insurable interest**, **indemnity** and **utmost good faith**. Explain **two** of these principles. (15)

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Leaving Certificate 2025 – Ordinary Level

Business – Section 2

Thursday 12 June

Morning 9:30 – 12:00