



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

CANDIDATE  
NAME

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CENTRE  
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INDEX  
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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)

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**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.

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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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[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 .....

.....

way 3 .....

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way 4 .....

[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.

conclusion .....

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[12]

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

advantage .....

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explanation .....

.....  
disadvantage .....

.....  
explanation .....

[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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[12]

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**Copyright acknowledgements**

Appendix 1  
Appendix 1

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© 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](http://www.alamy.com)

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