



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)

Read the information supplied and answer the questions which follow.



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.  
 (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%

*Adapted from rte.ie*

- (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)

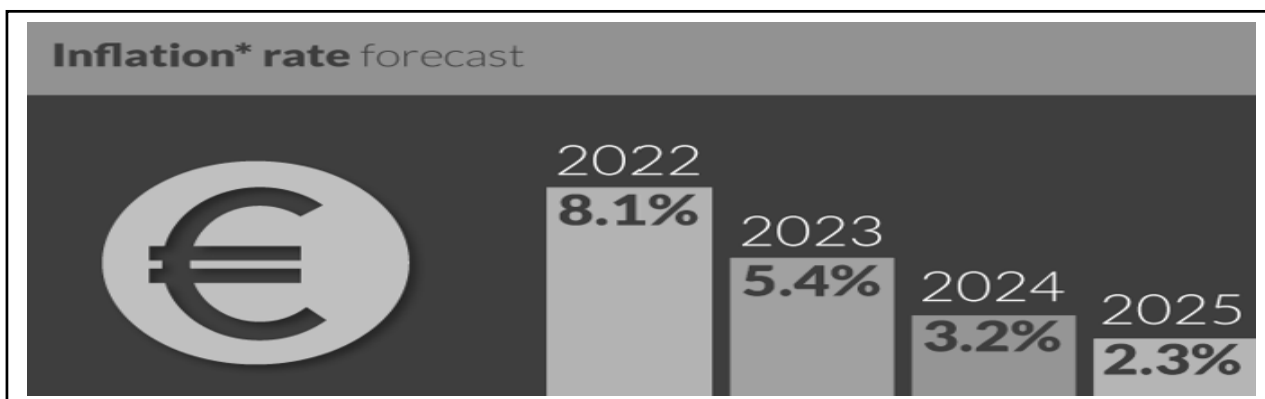
Read the information supplied and answer the questions which follow.



**Multinational company Apple must pay Ireland €13 billion in unpaid corporation tax, EU's top court rules**

*Adapted from [www.independent.ie](http://www.independent.ie)*

- (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](http://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.

	<p><b>Aimee Connolly is honoured as the Emerging Entrepreneur of the Year</b></p>
<p>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.</p> <p>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.</p>	
<p><i>Adapted from thinkbusiness.ie</i></p>	

- (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)

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.

	<p>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.</p>
	<p><i>Adapted from irishtimes.ie</i></p>

- (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.

<p>David Mulroy was successful in his application to work as a Staff Industrial Engineer at Dexcom. The following is a breakdown of his earnings:</p>	
<b>Annual Gross Pay</b>	€46,000
<b>PAYE</b>	20% on the first €42,000 and 40% on the remainder
<b>Annual Tax Credit</b>	€3,750
<b>PRSI</b>	4.1%
<b>USC</b>	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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**Business – Section 2**

Thursday 12 June

Morning 9:30 – 12:00