GrindSpot
ONLINE GRINDS PLATFORM

LEAVING CERT 2027

LEAVING CERT BUSINESS

Exam Ready

Higher Level · Workbook A

Dyslexia friendly
large, clear text · room to write

Written for the new 2027 exam, with 9 years of past papers read topic by topic: what comes up, how it's marked, and the practice to nail it.

- **9** years of exam trends, topic by topic
- **61** topic drills with model answers
- **1** full practice paper, 300 marks
- ✓ marks for every part of the practice paper



Know what's coming.
Walk in ready.

Original GrindSpot material written in the style of the Leaving Certificate examination. Not an official SEC paper.

What comes up

2017 to 2026

2027 is the first exam on the new specification, so we read every Higher Level paper of the old syllabus, 2017 to 2026 (no exam in 2020). Each number is how many questions used a topic that year; *(old only)* rows are not in the new course. We counted a topic for a question when at least one of its parts could not be answered without it.

	2017	2018	2019	2021	2022	2023	2024	2025	2026	Years
International trade	2	3	2	4	4	4	3	4	2	9/9
Marketing	4	2	3	2	3	3	3	4	3	9/9
Business plan & expansion	2	3	2	3	2	2	3	2	6	9/9
Economy & government	3	3	4	2	4	2	2	4	1	9/9
HRM & change	2	3	2	2	2	3	2	2	4	9/9
Planning, organising & control	1	2	3	3	2	4	3	3	1	9/9
Finance, budgets & tax	3	3	2	2	3	3	1	3	1	9/9
Forms of business	2	3	–	3	3	2	3	2	3	8/9
The EU	2	2	2	1	2	2	3	3	3	9/9
Employees, law & IR	2	1	2	2	1	2	3	3	1	9/9
Stakeholders	2	1	1	2	2	2	1	2	3	9/9
Enterprise	1	1	2	3	1	3	2	1	1	9/9
Communication	1	1	1	2	2	2	1	1	3	9/9
Consumer rights	2	1	2	1	2	2	2	–	1	8/9
Contract law (old only)	1	1	1	2	1	1	2	2	1	9/9
Leading & motivating	–	2	1	2	2	1	1	1	2	8/9
Ethics, community & environment	1	1	1	1	1	1	3	1	1	9/9
Accounts & ratios (old only)	1	1	1	1	1	2	1	1	1	9/9
Insurance & risk	–	1	–	2	1	1	2	1	1	7/9

Darker = more questions. Source: State Examinations Commission papers, 2017 to 2026, read and grouped by GrindSpot. Every question we counted is listed at **grindspot.ie/exam-trends**. A guide to what has come up, not a prediction of what will.

The core came up every year. Marketing, trade, the economy, the EU, HR and employment law: all 9 papers, and all central to the new course.

Trade and marketing lead. 28 and 27 questions. The new course adds STEEPLE, the power–interest grid and Porter's five forces.

What is new. Business models, design thinking, ESG, fintech, digital currency, the gig economy, wellness and force field analysis.

What has gone. Final accounts, ratios and contract law. Insurance stays only as a way of managing risk.

TOPIC 6

Finance, competition & risk

Worked answers →

In the real exam

21 finance and 9 risk questions, 2017 to 2026: Porter's five forces is new.



Fionn's tip: In a cash flow question: find the months where the closing balance is negative, say *why* (which receipt is late or which payment is large), then recommend a specific fix for that cause.

1. Classify each of these costs of a food truck as fixed or variable: pitch rent, ingredients, insurance premium, packaging, interest on the bank loan, fuel for deliveries. (6 marks)

2. Bia Box, a food truck, has an opening bank balance of €2,000 in January. Complete its cash flow forecast, identify the problem and recommend a course of action. (15 marks)

€	Jan	Feb	Mar
Receipts	9,000	7,000	12,000
Payments	8,000	10,500	8,500
Net cash flow			
Opening balance	2,000		
Closing balance			

3. A new coffee shop plans to open in Athlone. Name Porter's five forces and use two of them to analyse its competitive position. (15 marks)

Question 1 (continued) (90 marks)

Muir's accountant has drawn up this cash flow forecast. It includes the supermarket deal and paying for the packing machine in full in February.

€	Jan	Feb	Mar	Apr
Opening balance	8,000			
Receipts: shops and distributor	52,000	48,000	55,000	60,000
Receipts: supermarket	0	0	0	18,000
Payments: wages	21,000	21,000	21,000	21,000
Payments: ingredients and packaging	17,000	16,000	19,000	22,000
Payments: energy	6,500	6,500	5,000	4,500
Payments: loan repayment	3,000	3,000	3,000	3,000
Payments: packing machine	0	25,000	0	0
Net cash flow				
Closing balance				

(a) Draw a power–interest grid and place on it four stakeholders who would be affected if Muir accepts the supermarket deal. Explain how Ciara should deal with each one. 15

(b) Using information from the text, carry out a STEEPLE analysis of the external environment Muir faces. Use any three factors. 15

(c) (i) Fill in the net cash flow and the closing balance for each month. (You may write in the blank rows of the table above.)
(ii) Analyse the forecast and recommend what Muir should do. 15

(d) Compare the *Snack Box* subscription with the way Muir sells now, through shops and a distributor. Refer to how each one brings in revenue and how each one keeps customers buying. 10

(e) Discuss three ways in which Muir operates sustainably, and explain one benefit to the company of publishing an ESG report. 15

(f) Carry out a force field analysis of the supermarket deal, and advise Ciara whether to accept it, giving reasons. 20

Each part shows a model answer, its marks and a guide to partial credit written in the style of the SEC marking schemes (our guide, not an official scheme; the first official scheme for the new paper will appear after June 2027). Most points are marked *point + explanation*, such as 5 marks = 2 + 3. Other good points are marked on their merits, so your answer does not have to match ours word for word.

Question 1 (90 marks)

(a) Supermarket chain (high power, high interest): it sets the price, the volumes and the payment terms; *manage closely*, with regular meetings. **Rafael Costa, the investor** (high power, high interest): owns 30% of the shares and wants growth; *manage closely* and agree the decision together. **Employees** (low to medium power, high interest): the evening shift changes their lives; *keep informed and consult* them on rotas and pay for the shift. **Bank** (high power, low interest): it may fund the machine or an overdraft; *keep satisfied* with the cash flow forecast.

15 marks · a labelled power–interest grid 3 · 4 stakeholders × 3 (1 for correct placing + 2 for the action, linked to the text) · *Partial credit:* stakeholders named but not placed, or no link to the text

(b) Economic: the fall in sterling means Muir earns less in euro from each bag sold in the UK, which is 40% of its sales. **Legal:** seaweed can be cut only under a licence, and the delay on the bigger licence limits how much Muir can grow. **Social:** consumers want healthy, local and sustainable snacks, which suits Muir, but big brands now copy the idea at lower prices. (Also: **Environmental:** the supermarket's ESG demands; **Technological:** online ordering for the Snack Box.)

15 marks · 3 factors × 5 marks (2 for naming the factor correctly + 3 for explaining its effect, linked to the text)