GrindSpot
ONLINE GRINDS PLATFORM

LEAVING CERT 2027

LEAVING CERT BUSINESS

Exam Ready

Ordinary 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
- **56** 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 Ordinary 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
Finance, budgets & tax	4	4	3	3	3	5	5	5	4	9/9
Marketing	4	3	6	3	3	4	3	2	7	9/9
Economy & government	1	2	2	2	5	3	2	6	4	9/9
Planning, organising & control	3	4	2	2	3	1	3	4	3	9/9
Business plan & expansion	2	2	2	3	3	3	4	3	2	9/9
Communication	3	3	4	3	3	2	–	3	1	8/9
HRM & change	2	1	1	4	2	4	3	2	3	9/9
Employees, law & IR	3	3	1	4	1	3	2	1	1	9/9
Enterprise	4	2	2	2	2	2	2	1	2	9/9
International trade	2	4	2	1	2	2	1	2	2	9/9
Forms of business	1	3	3	1	3	2	2	1	1	9/9
The EU	2	2	2	1	2	3	1	1	1	9/9
Consumer rights	1	1	1	2	2	1	3	1	2	9/9
Insurance & risk	2	1	1	1	2	1	1	1	2	9/9
Leading & motivating	1	1	1	1	1	2	1	1	2	9/9
Ethics, community & environment	1	1	1	–	1	1	1	1	2	8/9
Stakeholders	1	2	–	–	1	2	–	2	1	6/9
Contract law (old only)	1	–	1	–	1	1	2	1	1	7/9
Accounts & ratios (old only)	1	1	1	1	1	–	–	–	1	6/9

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.

Money and marketing lead. Finance was used in 36 questions and marketing in 35. The new course keeps saving, borrowing and costs, but not household budgets or tax sums.

Every year. Enterprise, the economy, the EU, HR, employment law, planning and trade: all 9 papers.

What is new. Business models, ESG, fintech, digital currency, the gig economy and remote working.

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

TOPIC 1

Business & stakeholders

Worked answers →

In the real exam

9 stakeholder and 17 ownership questions, 2017 to 2026: the power–interest grid and ESG are new.



Fionn's tip: An **internal** stakeholder is inside the business (owners, managers, employees). An **external** stakeholder is outside it (customers, suppliers, the bank, the government, the local community).

1. Name two internal stakeholders and two external stakeholders of a pharmacy in your town. (8 marks)

2. Indicate whether each statement is true or false. (6 marks)

Statement	True	False
1. The owners of a company are called shareholders.	☐	☐
2. A sole trader has limited liability.	☐	☐
3. A co-operative is owned by its members.	☐	☐

3. Give an Irish example of a public enterprise and of a not-for-profit enterprise. Describe one way a not-for-profit enterprise helps its community. (9 marks)

Question 1 (continued) (90 marks)

(a) (i) What type of business is Breeze Surf School Ltd now? Tick (✓) one box. 10

Sole trader	Partnership	Private limited company
☐	☐	☐

(ii) Indicate whether each statement is true or false.

Statement	True	False
1. The owners of a private limited company are called shareholders.	☐	☐
2. Partners have limited liability.	☐	☐
3. Selling to customers in other EU countries is exporting.	☐	☐

(b) Calculate the profit Breeze made in 2026. Using the text, explain why cash is tight in winter. 10

(c) Identify two internal and two external stakeholders of Breeze Surf School Ltd, and state one interest of each. 15

(d) Describe two types of market research Breeze could use before opening its online shop. 15

(e) Complete a force field analysis of Sinéad's plan to sell online. Using the text, give two forces for the plan and two forces against it, and say whether she should go ahead. (Use the frame on the second answer page for Question 1.) 15

(f) Recommend how Breeze could pay for the €12,000 online shop, and explain your choice. 10

(g) Outline three ways Breeze Surf School Ltd shows that it cares about the environment and the community. Refer to the text. 15

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.

Question 1 (90 marks)

(a) (i) **Private limited company**

(ii) 1 **True**

2 **False** (partners have unlimited liability)

3 **True**

10 marks · (i) 4 · (ii) 3 × 2

(b) Profit = sales − total costs = 84,000 − 67,500 = **€16,500**

Lessons run only from April to October and most customers are tourists and school groups, so very little money comes in from November to March, but the rent on the shop and the van repayments still have to be paid every month.

10 marks · profit 4 (2 for the method, 2 for the answer) · reason 6 (3 + 3, linked to the text)

(c) Internal: Sinéad and Kwame, the owners: want the business to make a profit. Instructors (employees): want fair pay and steady work. **External:** customers (tourists, schools): want safe, good-value lessons. Suppliers of wetsuits: want orders and to be paid on time. (Also: the bank, Clare County Council, the local community.)

15 marks · 4 stakeholders × 3 (1 for naming + 2 for the interest), + 3 for correctly sorting internal and external

(d) Primary research (survey): send an online survey to past customers asking what surf clothes they would buy online and at what price. **Secondary research (desk research):** look at competitors' websites and reports on online shopping to see prices and what sells.

15 marks · 2 types: 8 (3 + 5) + 7 (3 + 4) · *Partial credit:* type named only

(e) Forces for: money would come in all year round, not just in summer; customers all over Ireland and Europe can be reached. **Forces against:** the €12,000 cost; competition from larger online shops (also: finding the time to run it). **Should she go ahead?** Yes, if they do market research first and plan the cost, because the winter cash problem is serious and online sales help solve it.

15 marks · 4 forces × 3 (from the text) · decision with a reason 3