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CAMBRIDGE
International Education

Cambridge International AS & A Level

CANDIDATE NAME

CENTRE NUMBER

CANDIDATE NUMBER

5220706504

BUSINESS **9609/32**

Paper 3 Business Decision-Making **May/June 2026**

1 hour 45 minutes

You must answer on the question paper.

You will need: Insert (enclosed)

INSTRUCTIONS

- Answer **all** questions.
- Use a black or dark blue pen.
- Write your name, centre number and candidate 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 HB pencil for any diagrams, graphs or rough working.

INFORMATION

- The total mark for this paper is 60.
- The number of marks for each question or part question is shown in brackets [ ].
- The insert contains the case study.

This document has **12** pages. Any blank pages are indicated.

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Answer **all** questions.

1 Analyse **two** factors that may have determined the site for the relocation of CC's showroom.

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2 Analyse **two** difficulties CC may have when valuing inventory.

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3 **(a)** Using the data from Figure 1.2, calculate the span of control for the showroom sales manager.

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(b) Using the data from Table 1.1, calculate the accounting rate of return (ARR) for the proposed Enterprise Resource Planning (ERP) programme.

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..... [3]

(c) Evaluate whether the directors should delayer CC's organisational structure.

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4 **(a)** Using the data from Table 1.2, calculate the change in CC's rate of inventory turnover between 2024 and 2025.

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(b) Evaluate the importance for CC of forecasting sales.

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5 Evaluate the extent to which economic factors may impact CC's decision making.

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