



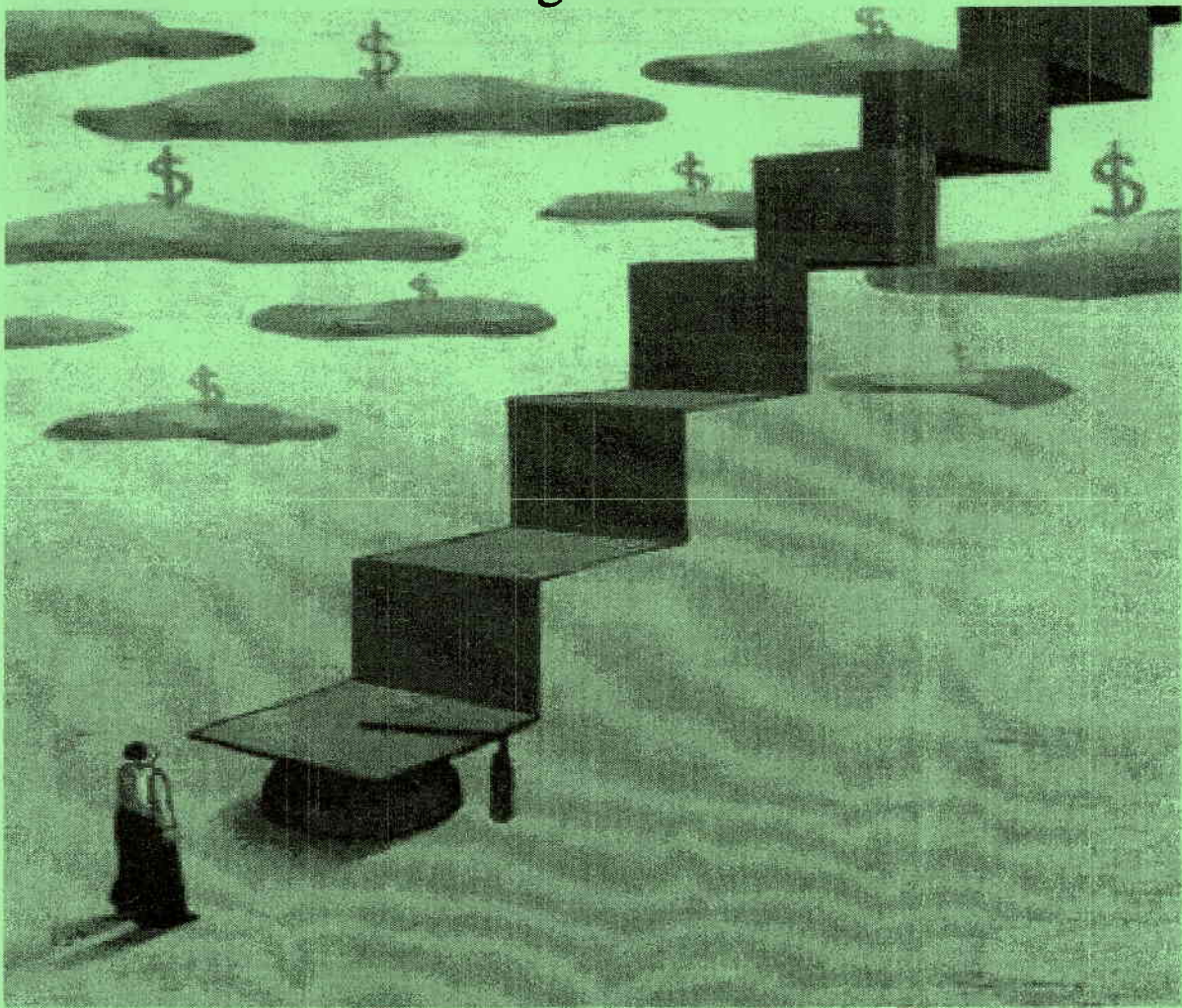
NEW

Department of Examinations - Sri Lanka
G.C.E. (A/L) Examination - 2019

32- Business Studies

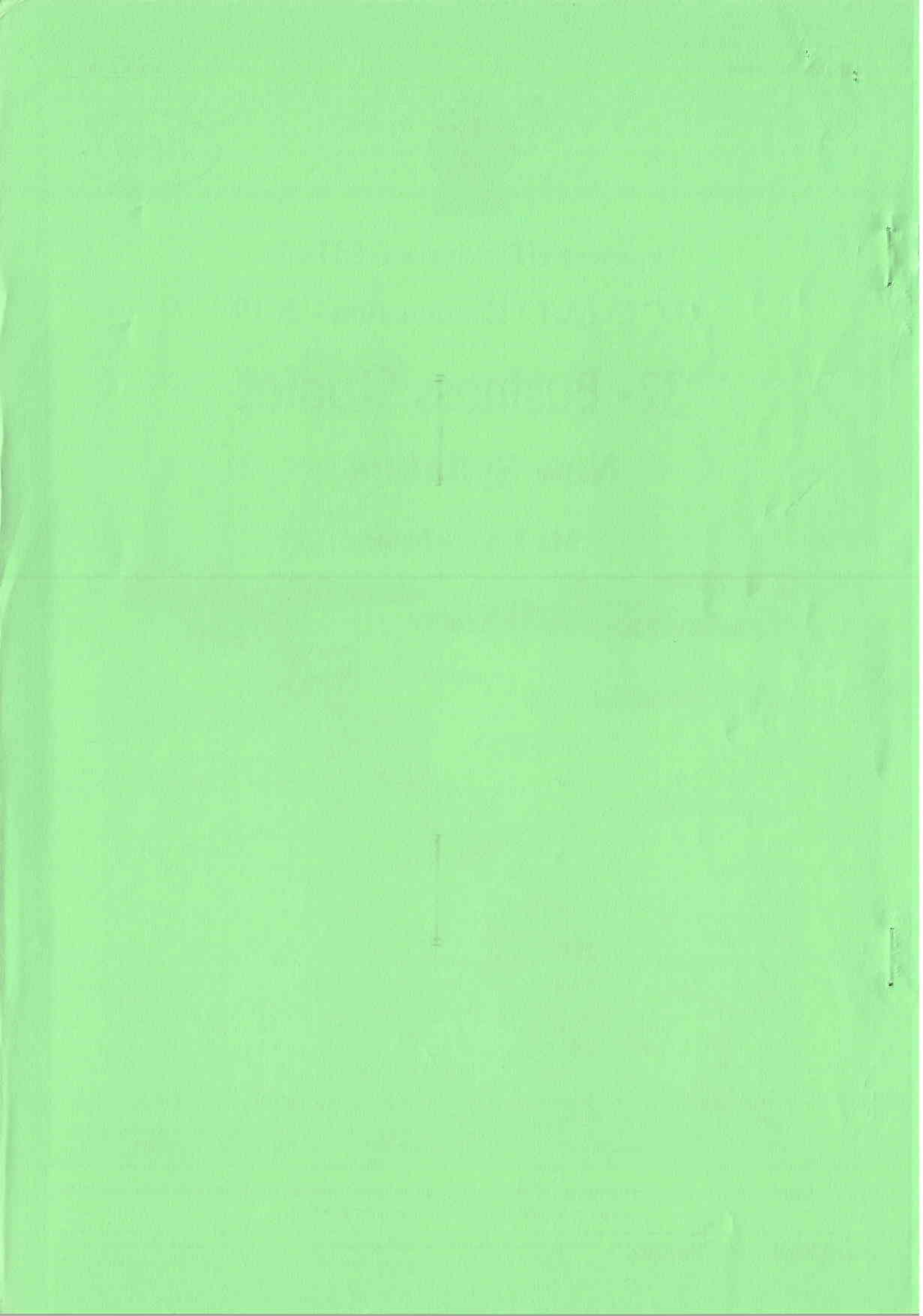
New Syllabus

Marking Scheme



This document has been prepared for the use of Marking Examiners. Some changes would be made according to the views presented at the Chief Examiners' meeting.

Amendments to be included



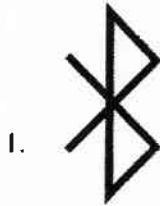
48. State four types of background tests that can be used by an organization in selecting a new employee.

1. 2.
3. 4.

49. State four tasks related to data processing.

1. 2.
3. 4.

50. Indicate the meaning of each symbol given below.



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ශ්‍රී ලංකා විභාග දෙපාර්තමේන්තුව
இலங்கை பரீட்சைத் திணைக்களம்

අ.පො.ස.(උ.පෙළ)විභාගය/க.பொ.த. (உயர் தர)ப் பரீட்சை- 2019

නව නිර්දේශය/ புதிய பாடத்திட்டம்

විෂයයඅංකය
பாட இலக்கம்

32

විෂයය
பாடம்

Business Studies

ලකුණු දීමේ පටිපාටිය/புள்ளி வழங்கும் திட்டம்

I පත්‍රය/பத்திரம் I

ප්‍රශ්න අංකය வினா இல.	පිළිතුරු අංකය விடை இல.	ප්‍රශ්න අංකය வினா இல.	පිළිතුරු අංකය விடை இல.	ප්‍රශ්න අංකය வினா இல.	පිළිතුරු අංකය விடை இல.
01.	5	11.	4	21.	5
02.	5	12.	4	22.	3
03.	5	13.	1	23.	5
04.	2	14.	4	24.	2
05.	2	15.	3	25.	3
06.	3	16.	1	26.	1
07.	4	17.	1	27.	4
08.	2	18.	5	28.	1
09.	2	19.	3	29.	3
10.	2	20.	5	30.	1

විශේෂ උපදෙස්/விசேட அறிவுறுத்தல் :

එක් පිළිතුරකට/ஒரு சரியான விடைக்கு 02 ලකුණු வழங்க/புள்ளி வீதம்

මුළු ලකුණු/மொத்தப் புள்ளிகள் 2 × 30 = 60

31. a) (Sole Proprietorship, Partnership)
b) (Inflation, Interest)
32. a) (Sales/Production, Royalty)
b) (Profits, Welfare)
33. a) (Labour, Employment)
b) (Buyer/Seller, Consumer)
34. a) (Entrepot, Re)
b) (Draft, Credit)
35. a) (Effectiveness, Efficiency)
b) (Decision, Entrepreneur)
36. a) (Lower / First line/Front line, Interpersonal/Human)
b) (Responsibility, Authority)
37. a) (Production /Target, Interpersonal/Human)
b) (Output, Labour/Employee)
38. a) (Family, Private)
b) (Cost, Competition)
39. a) (Capital, Dividends)
b) (Investment, Operating, Financial) or (cash inflows, cash outflows)
40. a) (Employee, Succession)
b) (Orientation, Probationary)
41. (Advantages):
- Make available various goods for buyers by collecting them from producers and suppliers
 - Introduction of new goods and services
 - Ability to obtain new information about market
 - Simplification of exchange
 - Assisting for exchange of goods and transport of services
- (Disadvantages):
- Influencing for revenue and information control
 - Ability to increase price
 - Possibility of shortage of necessary goods in the market

42.

- Increasing export value of products and services
- Building positive and satisfactory image for Sri Lankan exports
- Promoting selected products
- Creating a conducive environment for exports including SMEs

43.

- Financial issues
- Inability to meet competition
- Financial management weakness
- Lack of entrepreneurial skills
- General management weakness
- Inadequate infrastructure facilities
- Less knowledge and uses of new technology

44.

- The Housing Development Finance Corporation Bank of Sri Lanka
- National Savings Bank
- Sri Lanka Savings Bank
- Regional Development Bank
- State Mortgage and Investment Bank
- Sanasa Bank

45.

- Reduction
- Reuse
- Recycling
- Recovery

46.

- Decreasing top management duties
- Ability to take quality decisions
- Ability to implement the decisions easily
- Subordinator development
- Increasing employee motivation and satisfaction

47.

EOQ: Economic Order Quantity
c: Cost **per** Order
d: Annual Stock Requirement (Demand)
h: Cost of holding / Carrying **per** unit

48.

- Family background
- Educational background
- Personal character
- Financial background
- Social background
- Professional background

49.

- Classifying
- Sorting
- Calculating
- Summarizing

50.



Bluetooth



QR Code



Email



Wi-Fi

Part I

- (1) Anusha is a mobile phone retailer and a designer of novelty phone covers. She has a good knowledge and experience in designing. She generally set a low price for her phone covers through which she expects to increase sales and profits. By mid 2019, her phone cover sales have reached 50000 units and of which 20000 units were sold through online. Anusha is conducting a SWOT analysis to identify strategies for business expansion.

- (i) (a) Describe the two core business activities in the above case.

1. Marketing (Retailing) – fulfilling wants and needs by retailing of mobile phones
2. Designing - value addition by designing phone covers

(Two activities $1/2 \times 2 = 01$ marks)

(Explain $1/2 \times 2 = 01$ marks)

- (b) What are the main objectives of the above business?

1. Increasing sales/ sales maximization
2. Increasing profits/ profit maximization

(Two objectives $2 \times 1 = 02$ marks)

- (ii) Mention four factors which could have an influence on the high turnover of phone covers.

1. Design
2. Novelty
3. Price level
4. Easy to purchase/ online purchase

(Factors $4 \times 1 = 04$ marks)

- (iii) Explain two advantages and two, Anusha could obtain from online trading.

Advantages

1. More customers
2. Expansion of market
3. Decreasing cost
4. Easy access to market/ Able to global competition easily
5. Minimization of overhead costs
6. Less employees
7. 24 hours services
8. Less space for business

(For $2 = 1 \times 2 = 02$ marks)

Disadvantages

1. Cost for web design
2. Decreasing customer trust
3. Security issues
4. Legal issues
5. Payment issues

(For 2 - 1 x 2 = 02 marks)

(iv) (a) Give four advantages of SWOT analysis for a business.

Advantages

1. To identify strengths
2. To minimize weaknesses
3. To capitalize opportunities
4. To overcome threats

(1/2 x 4 = 02 marks)

(b) Write two opportunities and two threats for phone cover industry in general.

Opportunities

1. Increasing use of mobile phones
2. Interest about new models
3. Concern about the protection of the phone

(1/2 x 2 = 01 marks)

Threats

1. New competitors
2. Frequent model changes
3. Price increase of the inputs

(v) Write two strengths that Anusha possesses and explain, how those strengths could be used for future development of the business.

1. Design skill
2. Design knowledge
3. Design experience
4. Use of new technology
5. Ability to identify strategies

(for 2 strengths - 1 x 2 = 02 marks)

(for explanation - 1 x 2 = 02 marks)

(02)

- (i) A manager said that conflicts between company objectives and shareholder objectives pose challenges for managers. Describe this statement by taking examples from company objectives and objectives of the shareholders.**

The objective of the shareholders is profit/rent maximization as the dividend whereas objective of the company is business sustainability through reinvestment.

(04 marks for similar idea)

(ii)

- (a) Explain the term, "sustainable development".**

Sustainable development is development that meets the needs of the present, without compromising the ability of future generations to meet their own needs.

(02 marks for similar idea)

- (b) Name two social responsibilities of a business organization towards its consumers.**

1. Fairness
2. Minimizing damages
3. Protecting rights
4. Providing quality products
5. Full filling customer expectation/completing promises given to customers

(Explain 1 x 2 = 02 marks)

- iii. State four benefits that a business organization could obtain by following business ethics.**

1. Growing customer confidence
2. Able to attract and retain customers
3. Able to meet competition successfully
4. Ability to maintain better human resource management
5. Ability to avoid irregularities of the affairs of accounting
6. Easy employee attraction
7. Able to attract investors easily

(1 x 4 = 4 marks)

iv. (a) State four services that small and Medium Scale Firms could obtain from Sri Lanka Standards Institution.

1. Able to get standard specification
2. Providing lab facilities
3. Able to obtain local and international product certificates
4. Able to get training standardization and quality control
5. Obtaining library services
6. Providing services on system certification
7. Information service

(1/2 x 4 = 02 marks)

(b) Describe two services types of policy interest rate used by the Central Bank of Sri Lanka to implement the financial policies.

1. Repurchase rate

The Interest rate charged when obtaining funding by securing government securities.

2. Reverse repurchase rate

Interest rate that paid when investing in government securities (repurchasing transactions)

3. Bank Interest rate

The rate at which the Central Bank grants advances to commercial banks for their temporary liquidity purposes.

4. Statutory Reserve Ratio

The proportion of rupee deposit liabilities that commercial banks are required to maintain as a deposit with the Central Bank.

(Naming 1/2 x 2 = 01 mark)

(Explain 1/2 x 2 = 01 mark)

V. Describe four objectives of the Consumer Affairs Authority

1. A delighted consumer through regulation of trade.
2. Provide redress to consumers affected by unfair trade practices.
3. Protection of traders and manufactures against anti-competitive trade practices and promotion of healthy competition.
4. Protecting consumers from exploitation
5. Consumer empowerment through education and awareness.
6. Organizational development through capacity enhancement.

(1 x 4 = 4 marks)

(03) (i) “Since the prices of inputs of bakery products have been increased, a bakery owner decided to find additional capital by forming a partnership. Describe four advantages of this decision.

1. Able to collect more capital
2. Able to synergize the abilities and skills of partners
3. Distributing of responsibilities
4. Increasing interest and efficiency because of collective responsibility
5. Sharing losses among partners

(For 4 facts 1/2X 4 = 02 marks)

(Explain 1/2x 4 = 02 marks)

(ii) Srimalee established a firm by investing Rs. 50,000, to produce ladies handbags, caps and other ornamental products using banana fiber which is widely available in her area. She recruited three unemployed females from her area on the basis of paying Rs. 800 per day after providing training on the given products. Arrangement has also been made to market her products at tourist hotels. Give the social and economic benefits of this business.

1. Using Local Resources
2. Reduce income inequality
3. Arising new job opportunities
4. Arising new income sources
5. Increasing living standard of people
6. Development of new market
7. Ability to consumer new goods

(Explain 1x 4 = 04 marks)

(III) **Describe, giving four reasons, why some of the firms may wish to remain small despite the benefits of being large**

1. Minimization of employees issues
2. Minimization of overheads
3. Flexibility
4. Securing the quality of products and services
5. Entitlement of high profits
6. Able to maintain direct relationship with customers

(Two facts $1/2 \times 4 = 02$ marks)

(Explanation $1/2 \times 4 = 02$ marks)

(iv) (a) **State two advantages that a businessman could obtain through 'Quick Response Code.'**

1. Enhancing consumer trust
2. Earning more profits by selling more units
3. Ability to obtain quick information about goods
4. Minimize promotion expenses due to information availability
5. Ability use as a method of trade promotion
6. Speed of transactions

(1x 2 = 02 marks)

(b) **State two basic requirements that a person has to fulfill when making payments for transactions using e-wallets through a mobile phone.**

1. Download e-wallet application
2. Enter personnel information (name, email address, mobile number etc....)
3. Prepare personnel identification number (PIN)
4. Coordinate e-purse with credit and debit card

(1x 2 = 02 marks)

v. (a) **State four characteristics of a government department.**

1. Direct control under line Ministry
2. Adhering to establishment code and financial regulations
3. Mostly provide service
4. Financing through consolidated funds
5. Not a legal person

(1/2 x 4 = 02 marks)

(b) **Explain two characteristics with which state corporation can be identified from a government department.**

1. Incorporated under special and common Acts/Enactments
2. Legal personality
3. Management by Director Board
4. Able to collect funds through government loans, Institutional loans and re-investment of surplus
5. Public and Private Partnership

(explanation of 2 = 1x 2 = 02 marks)

04. i. **Luxmi wishes to start a firm in her village to buy and sell dairy products by obtaining finance from formal and informal sources. Describe four advantages that Luxmi could gain from formal financial sources over informal sources.**

1. Certain about interest rate
2. Protection from collateral
3. Formal and exact conditions
4. Able to get more time for repayment
5. Motivate to continue the business
6. Supervision by lender
7. Less possibility for failure
8. Comparatively low interest

(Facts 4, (1/2x 4 = 02 marks)

(Explanation 4, (1/2x 4 = 02 marks)

ii. (a) Compare bearer cheque with order checks.

bearer cheque	order cheque
1. Payment for bearer	1. Payments for order only
2. No need of endorsement	2. Need endorsement
3. Less security	3. More Security

(Compare two facts, (1x 2 = 02 marks)

(b) Describe employee liability insurance.

Employers' liability insurance protects employee against the cost of compensation claims made in the event of an employee injury or work-related illness.

(02 marks similar ideas)

(III) State four weaknesses of train transport service in Sri Lanka and suggest solutions to rectify each weakness.

	Weaknesses	Suggest solutions
1.	Non-availability of island wide railway network	Build and expansion of railway lines
2.	Inability of use the same transport method up to the end of the journey	Connecting facilities with other mode of transport.
3.	Inability to get the service whenever needs	Increase the number of turns of railway transports
4.	Frequently delay due to poor signal, poor conditions of railway tracks	<ul style="list-style-type: none"> • Repair signal lights • Using new technological methods • Maintaining railway lines
5.	Damaging goods in railway transport	Use of new technological equipment for uploading and reload
6.	Less facilities for transport goods and passengers	Modifying compartments and use various compartment for goods.

(Weakness 4, (1/2x 4 = 02 marks)

(Suggest 4, (1/2x 4 = 02 marks)

iv. (a) State four ways of the importance of communication for business activities.

1. To exchange ideas between relevant parties in business transactions
2. To maintain employer – employee relationships
3. To promote marketing activities
4. To manage human and physical resources well
5. To obtain capital
6. To research and development activities

(Naming 4 factors ($\frac{1}{2} \times 4 = 02$ marks))

(b) Give four reasons for distortion of a message in verbal communication.

1. Lack of language understandability
2. Problems in presenting correct ideas
3. Weakness in understanding correct message
4. Not concentrate on message
5. Barriers in listening
6. Present ideas quickly
7. More information present at once
8. Not presenting sufficient information

(Naming 4 factors ($\frac{1}{2} \times 4 = 02$ marks))

V**(a) Describe the term, 'comparative cost advantage'.**

Comparative advantage occurs when one country can produce a good or service at a lower opportunity cost than another.

(Answer = 02 marks)

(b) What is meant by 'e-payment systems'?

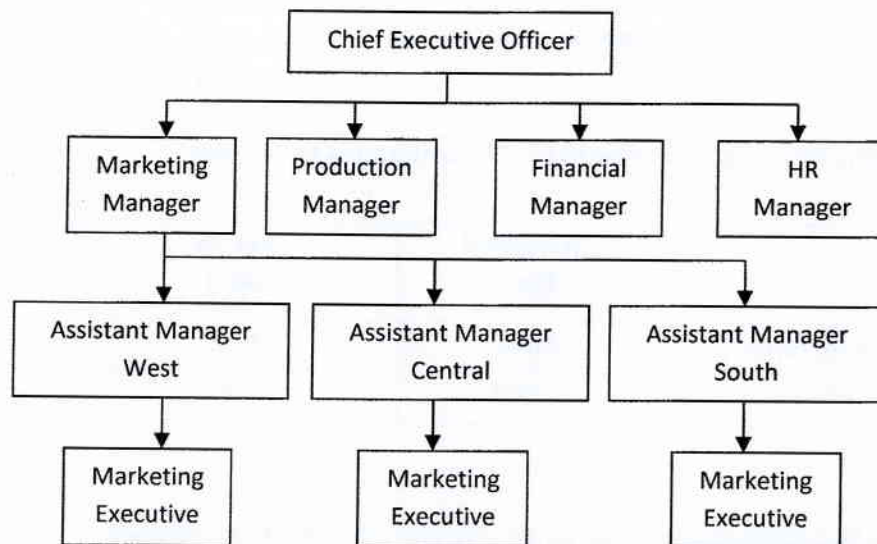
E-payment system is a way of making transactions or paying for goods and services through an electronic medium without the use of cheque or cash.

(Explain = 2 marks)

Part II

(05)

i. Following is a part of an organization chart.



(a) What is meant by organizational structure?

The typically hierarchical arrangement of lines of authority, communications, rights and duties of an organization. Organizational structure determines how the roles, power and responsibilities are assigned, controlled, and coordinated, and how information flows between the different levels of management.

(Explanation 02 marks)

(b) Explain the term, 'span of control' and state the extent of span of control of marketing manager according to the above organizational chart.

The number of subordinates directly report to a particular manager is span of control
(1 mark)

Wide span of control

(1 mark)

ii

(a) Explain what is meant by 'concurrent' control and 'feedback' control.

- Concurrent Control refers steps taken to prevent deviation occur during the production process

01 mark

- Taking corrective action to rectify the deviation between expected performance and actual performance

01 mark

(b) **Mention four reasons for research and development to be important for a business organization.**

1. To upgrade the quality of products
2. To enhance the efficiency of the production
3. To introduce new goods and services
4. To minimize the wastage
5. To satisfy the consumer in a better way

(1/2x 4 = 02 marks)

iii **Some of the information related to XY company is as follows.**

	Budgeted (Rs.)	Actual (Rs.)
Sales Revenue	3000	2750
Cost of Sales	2100	12700

(a) **Calculate the sales revenue variance and the cost of sales variance**

Sales revenue variance = $3000 - 2750 = 250$

Cost of sales variance = $2100 - 12700 = (10600)$

(1X2 = 02 marks)

(b) **Explain two possible reasons for variance in sales revenue**

1. Increase/decrease sales volume
2. Increase/decrease sales price

iv. **“Flow production method is widely used in motor vehicle manufacturing.” Explain four advantages of using this method for motor vehicle manufacturing and explain them.**

1. Unit cost is less due to economies of scale
2. mostly the production flow can be controlled with less number of employee
3. Expansion of entire market
4. Ability to use modern technology easily
5. Ability to create market monopoly according to large scale production
6. Easy to face competition

(4 = 04 marks)

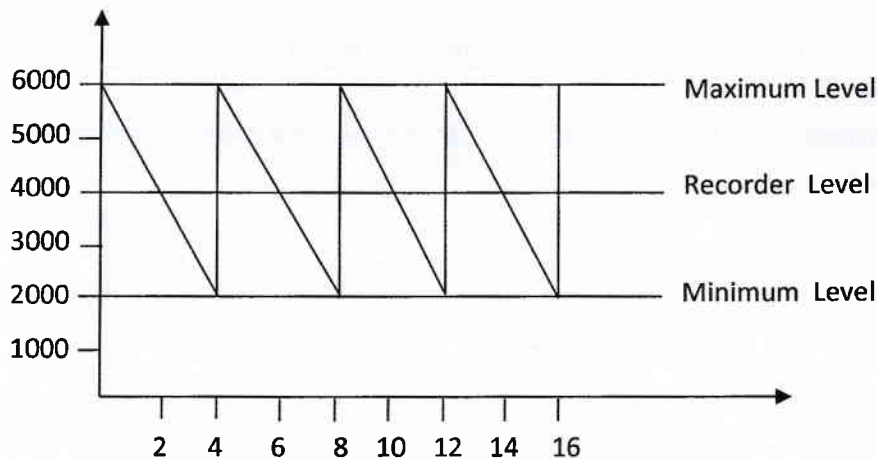
v. Compare 'process layout' with 'product layout'.

Process Layout	Product layout
1. All activities relating to one stage of production happens in one work station	1. Line production
2. Backward and forward movement	2. moving products in a liner manner
3. Comparatively less capital investment	3. High capital investment
4. Same machine is used for multi-purpose	4. Specific purpose machine
5. Relatively high production time	5. Less time for production
6. Relatively high stocks	6. Less stock
7. More work involvement	6. Less diverse work

(06)

(i) Following diagram shows the stock levels of XYZ Company pertaining to Television sets.

No. of Television sets



Calculate the following

- (a) Cycle times = 4 weeks
- (b) Reorder level = 4000 units
- (c) Buffer stocks = 2000 units
- (d) Lead time = 2 weeks

ii. State four ways to improve material productivity.

- 1. Use of high quality raw materials
- 2. Minimize of waste
- 3. Optimal stock level
- 4. Recycle and reuse
- 5. Use of modern/state art of technology

(1x4 = 4 marks)

iii.

(a) what is 'market segmentation'?

Market segmentation is the process of dividing a market of potential customers into groups, or segments, based on different characteristics.

(2 marks)

(b) Briefly explain how market segmentation would help increase of sales

1. Identification particular customer groups
2. easy to access
3. Ability take marketing decisions by efficiently allocating resources and ideal strategies
4. Able to provide better services so that sales will be increased.

(02 Marks)

iv. Describe the relationship between consumer value and consumer satisfaction.

1. Consumer value is the total evaluation of customers about the ability to satisfy customers' needs
2. Customer satisfaction is the satisfaction by manufacturing a product suiting to customers expectation

(2X 1 = 02 marks)

If the value of the product is greater than the expectation satisfaction and higher and vice versa

(02 marks)

v.

(a) what is meant by PLC?

Product Life Cycle means the sequence of stages that every product progresses through until it reaches the stage where it is finally abandoned or discontinued from the market.

(02 marks)

(b) Write two advantage that producer can gains through understanding PLC.

1. Able to comprehend the challenges of each stage of PLC and can be ready in advance
2. Able to take decisions quickly and conveniently
3. Ability to take competitive advantages
4. Ability to marketing strategies and tools for each stage of PLC
5. Ability to forecast sales

(1x 2 = 02 marks)

7. (i). Explain two sources of external finance of a business organization with two limitations of them.

External source of finance

1. Share issues
2. Bank loans
3. Leasing
4. Mortgage
5. Hire purchase
6. Debentures
7. Bank overdrafts

Facts 1 X 2 = 02 marks

Limitations of external source of funding

1. Sourcing cost
2. Not easy source the funds
3. Need of collaterals
4. Increasing liability of the company

(01 marks for two limitations 1x 2 = 02 marks)

ii.

- (a) Describe the importance of liquidity ratios for a business.

- Able to understand the ability to meet short term liabilities
- Able to understand the ability of settling current liabilities quickly.

(1x2 = 02 marks)

- (b) State four factors that influence the increase of share price of a company.

- Demand and supply of the share
- Goodwill of the company
- Dividedness policy of the company
- Economic factors of the country
- Political factors
- Behavior of investors
- Competencies of Managers

(1/2 X 4 = 02 marks)

iii. (a) Compare data and information.

Data	information
<ul style="list-style-type: none"> The basic methods used as inputs in data. Processing are data cannot be directly used in decision making Data are no value until they are in the form of data A raw material 	<ul style="list-style-type: none"> Outcome of data processing is information Can be used in decision making A value contains in information A finished product.

(1x 2 = 02 marks)

(b) Explain 'knowledge worker' and provide two examples for them.

Knowledge workers are educationally qualified professionals.

(1/2x 2 = 01 mark)

Ex: lawyers, Accountants, Auditors and Engineers

(1x 2 = 02 marks)

iv. (a) State two difference between job description and job specification

Job description	Job specification
<ul style="list-style-type: none"> Describe the job Describe the activities, duties and responsibilities pertaining to the job It is a record about the characteristics of job Job specification contains a part of the job description 	<ul style="list-style-type: none"> Describe suitable person for the job Describe the basic preparation to have for a person to compete the effectively and efficiently A list of human attributes to be have to complete the job successfully Job description contains a part of the job specification

(01 mark for 2 difference 1x 2 = 02 marks)

(b) Write two reasons for obtaining membership of TU by employees.

1. For reasonable salary
2. For conducive work environment
3. For solving issues relating to working time
4. For protecting from occupational health and safety issues
5. For job security
6. For training and development
7. For collecting bargaining

(for 2 facts 1x 2 = 02 marks)

- v. It was decided by a firm to publish a newspaper advertisement to recruit a marketing assistant. Describe briefly two advantages and two disadvantages of recruiting applicants through a newspaper advertisement.

Advantages

1. Able to select most suitable applicants from all the applicants.
2. Able to attract large number of applicants at less cost
3. Comparatively easy methods
4. Able to include details of application form, limitation, closing date etc.
5. Ability to customize according to business ability.

(1x 2 = 02 marks)

Disadvantages

1. Taking long time to receive the applications
2. Possibility of receiving unsuitable applications
3. Ability to lose most appropriate applicant
4. High cost and time for sorting the applications.

(1x 2 = 02 marks)

8.

(i)

- (a) "Interview is a popular method for selecting employees." Describe two limitations of method.

1. Cannot select most suitable person due to biasness of interview board.
2. Unnecessary fear of candidates
3. Misleading the interview board
4. High cost and time to select most suitable candidate.

(1x 2 = 02 marks)

- (b) Mention four actions that could be taken by the management against a probationary employee who was unable to fulfill the assigned job tasks and responsibilities**

1. Issuing reprimands
2. Extension of probationary period
3. Transfer to another section
4. Termination of employment

(04 actions 1/2x 4 = 02 marks)

- (ii) Propose four suggestions to control cash flows from organization.**

1. Delay in payments
2. Retaining dividends
3. Controlling the outflow of interest and dividends though restricting loan capital
4. Marinating optimum number of employees
5. Minimizing establishment and administrative expenses
6. Stock control.

(for 4 suggestions 1x 4 = 04 marks)

- (iii) (a) Briefly explain the importance of information management for an organization.**

1. To coordinate each section
2. To give feedback
3. Growth in consumer relationship
4. Growth in employee relationship
5. To implement rules
6. Growth in innovation

(1x 2 = 02 marks)

- (b) Briefly describe two reasons for the importance of a business plan for a businessman.**

1. To guide the business operations
2. To give an understanding about the business to interested parties
3. To obtain financial facilities required by the business

(1x 2 = 02 marks)

iv. (a) Explain the basic elements that should be included in a marketing plan.

1. Analysis of industry and the market
2. Expected good or service to be sold
3. Target market
4. Analysis of competition
5. Expected sales
6. Marketing strategies of competitors
7. Proposed marketing strategies of the entrepreneur
8. Sales format
9. Marketing expenses

(1/2x 4 = 02 marks)

(b) Write four factors that should be considered in a competitive analysis.

1. Prevailing competition
2. Competitors and their strengths
3. Entrepreneurs strengths and weaknesses to face the competition
4. Barriers to access the market such as cost time technology, patent rights available and trademarks etc.

(1/2x 4 = 02 marks)

v. Explain 'pre-operating expenses' included in the estimated project cost and provide two examples for them

Expenses that should be incurred before the start of business.

(2 = 02 marks)

Example:

- Property development
- Expenses for obtaining infrastructure facilities like electricity and water
- Expenses for licensing

(1x 2 = 02 marks)

the first of these is the fact that the data are not normally distributed.

The second of these is the fact that the data are not independent.

The third of these is the fact that the data are not normally distributed.

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The twenty-fifth of these is the fact that the data are not normally distributed.