



Cambridge International AS & A Level

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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.



Answer **all** questions.

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

[8]





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

[8]





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

..... [1]

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

[3]

- (c)** Evaluate whether the directors should delay CC's organisational structure.

This image shows a full page of white paper with horizontal dashed lines, typical of primary school handwriting practice paper. The lines are evenly spaced and run across the entire width of the page. There are no margins, text, or other markings present.





[12]



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

[4]

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

[illegible]



[12]



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

[illegible]



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..... [12]









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