

Every answer below is written to the length the command word asks for, with the marking shown beside it so you can see exactly where each mark was earned. Read the annotation, not just the answer – the pattern is what transfers to a different question. 每篇范文旁均标注得分点，重点在于模式而非内容本身。

Short-answer command words

I Identify two features of a partnership. [2]

Two or more owners share the ownership of the business. The partners have unlimited liability for the business's debts.

Two marks, one per feature, and nothing more is required. Each is a single clause. A student who explains why unlimited liability matters spends time on marks that do not exist – “identify” never rewards development. Note also that both features are specific to partnership: “it is a business” would score nothing.

I Explain one advantage to a business of using social media for promotion. [3]

Social media has a very low cost per person reached compared with television advertising. This means a small business with a limited marketing budget can reach a large audience, so it can increase sales without a large rise in fixed costs.

Three marks: one for identifying the advantage (low cost per person), one for developing it (a small business with a limited budget), and one for the consequence (sales rise without a large cost rise). The chain is what “explain” means: point, then because, then therefore. Listing three separate advantages would score one mark, not three.

I Analyse the impact on a manufacturer of a fall in the exchange rate of its currency. [6]

A fall in the exchange rate makes the manufacturer's exports cheaper in foreign currency. This means overseas customers can buy the same product for less, so demand from abroad is likely to rise and the business may increase output and revenue. However, the same fall makes imported raw materials more expensive in the home currency. This raises the cost of production, so the profit margin on each unit falls unless prices are increased. The overall impact therefore depends on how much of the manufacturer's inputs are imported compared with how much of its output is exported.

Six marks, and the structure is two developed chains plus a linking sentence. Each chain has three steps: what changes, what that causes, what it means for the business. The final sentence is what lifts an analysis from a list into a connected argument, and it is where the highest mark sits. “Analyse” does not require a judgement – that is “evaluate” – but it does require the two sides to be connected.

Extended answers

I A small bakery is considering opening a second shop. Do you think it should? Justify your answer. [6]

Opening a second shop could increase total revenue, because the bakery would reach customers in a different area who currently cannot travel to the first shop. It may also gain some economies of scale, for example by buying flour in larger quantities at a lower price per kilogram, which would reduce the average cost of each loaf. On the other hand, a second shop needs a large amount of capital for rent, equipment and staff before it earns anything. If the bakery borrows this money, interest payments increase fixed costs, and the business would make a loss if sales at the new shop are lower than expected. There is also a risk that the owner cannot supervise both shops, so quality falls at the original one. I think the bakery should only open the second shop if it has carried out market research showing enough demand in the new area, and if it can finance the shop without borrowing so heavily that a slow start would threaten the whole business. Without that evidence the risk to a small business is too great.

Six marks. Two developed points for, two against, then a justified judgement. The judgement is not “it should” or “it should not” – it is a CONDITION: it should, IF market research supports it and IF it can be financed safely. That conditional form is what examiners reward, because it shows the decision depends on evidence. An answer that argues one side well and then simply asserts a conclusion caps below the top band.

I A business is deciding between paying its production workers a time rate or a piece rate. Recommend which it should use. Justify your recommendation. [6]

A piece rate pays workers for each unit produced, so it gives a strong incentive to work quickly and output per worker is likely to rise. This reduces the labour cost per unit, which helps the business compete on price. However, when workers are paid per unit they may rush, and quality can fall. The business would then face higher costs from wasted materials and returns, and its reputation could suffer. A time rate pays for hours worked, so workers have no reason to rush, but there is also no incentive to work faster and output may be lower. I recommend a time rate with a quality-linked bonus. This is because the products described are hand-finished, where quality matters more to customers than speed. If the business instead made a simple standardised product where every unit is identical, a piece rate would be the better choice.

The recommendation is specific to the CONTEXT given, and it says what would change the answer. That last sentence – naming the circumstance in which the opposite choice would be right – is the clearest way to show the judgement is reasoned rather than remembered, and it reliably reaches the top band.

Calculation and data questions

I A business sells 4,000 units at \$15. Variable cost is \$9 per unit and fixed costs are \$18,000. Calculate the profit and the break-even output. [4]

Contribution per unit = $\$15 - \$9 = \$6$. Total contribution = $4,000 \times \$6 = \$24,000$. Profit = $\$24,000 - \$18,000 = \$6,000$. Break-even output = $\$18,000 \div \$6 = 3,000$ units.

Four marks, one per visible step. Writing only “\$6,000 and 3,000 units” earns two of the four even though both figures are right, because the contribution calculation is separately credited. Always show contribution as its own line: it is the quantity both answers depend on, and it is where an error would otherwise be invisible.