

Please write clearly in block capitals.

Centre number

Candidate number

Surname

Forename(s)

Candidate signature

I declare this is my own work.

INTERNATIONAL AS BUSINESS

Unit 2 Managing Operations, Human Resources and Finance

Thursday 14 May 2026

08:00 UK Time

Time allowed: 1 hour 30 minutes

Materials

For this paper you must have:

- a calculator, which you are expected to use where appropriate.

Instructions

- Use black ink or black ball-point pen.
- Fill in the boxes at the top of this page.
- Answer **all** questions.
- You must answer the questions in the spaces provided.
Do not write outside the box around each page or on blank pages.
- If you need extra space for your answer(s), use the lined pages at the end of this book. Write the question number against your answer(s).
- All working must be shown.
- Do all rough work in this book. Cross through any work you do not want to be marked.
- You may **not** use an English dictionary.

Information

- The marks for questions are shown in brackets.
- The maximum mark for this paper is 80.

Advice

- You may use a bilingual dictionary.

For Examiner's Use	
Question	Mark
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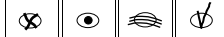


J U N 2 6 B U 0 2 0 1

Section A

Answer **all** questions in the spaces provided.Only **one** answer per question is allowed.

For each multiple-choice question completely fill in the circle alongside the appropriate answer.

CORRECT METHOD WRONG METHODS If you want to change your answer you must cross out your original answer as shown. If you wish to return to an answer previously crossed out, ring the answer you now wish to select as shown. **0 1** Capacity utilisation (%) is calculated by:**[1 mark]**

- A** (actual output divided by maximum possible output) $\times 100$ 
- B** (maximum possible output divided by actual output) $\times 100$ 
- C** (maximum possible output plus actual output) $\times 100$ 
- D** (minimum possible output divided by actual output) $\times 100$ 

1**0 2** Which **one** of the following is not a motivating factor according to Herzberg?**[1 mark]**

- A** Achievement 
- B** Recognition 
- C** Responsibility 
- D** Salary schemes 

1

0 3

Margin of safety is calculated by:

[1 mark]

- A** actual level of output minus average costs.
- B** actual level of output minus break-even level of output.
- C** contribution per unit minus actual level of output.
- D** contribution per unit minus break-even level of output.

☐☐☐☐**1****0 4****Table 1: Financial data for a business investment**

Initial investment	\$120 million
Sales	\$300 million
Profit margin	10%

Using **Table 1**, calculate the percentage return on investment for the project.**[2 marks]**

2**0 5**Explain **one** consequence on the sales of a manufacturing business of producing poor quality goods.**[3 marks]**

3**Turn over ►**

0	6
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Explain **one** likely impact of rising interest rates on a business with a large overdraft.

[3 marks]

3

0	7
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Explain **one** way a restaurant could reduce its break-even output.

[3 marks]

3



0 8

Table 2: Selected financial data for a business

	\$
Turnover	5 000 000
Cost of sales	2 950 000
Operating expenses	500 000

Using the data in **Table 2**, calculate the operating profit margin.

[3 marks]

3

Turn over for Section B**Turn over ►**

Answer **all** questions in the spaces provided.

A retailer currently has a centralised organisational design. To remain competitive, it is planning to change its organisational design to be decentralised.

[9 marks]

Extra space _____

9



[9 marks]

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

[illegible]

9

[9 marks]

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slight shadow on the right side, suggesting it's resting on a surface.[illegible]

9



Turn over for Section C

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ANSWER IN THE SPACES PROVIDED**

Turn over ►



Answer **all** questions in the spaces provided.

A hotel has an objective to be more efficient. The business has made a decision to operate at 100% capacity utilisation to achieve this.

[12 marks]

[illegible]

12

[12 marks]

[illegible]

12



A business operates internationally. When setting its human resources objectives the business believes that retention of staff rather than diversity is more important.

Assess the arguments for and against and make a judgement.

[illegible]

END OF QUESTIONS

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ANSWER IN THE SPACES PROVIDED**



[illegible]

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