



Syllabus

Cambridge O Level Commerce 7100

Use this syllabus for exams in 2026, 2027 and 2028.

Exams are available in the June and November series.

This syllabus is **not** available in all administrative zones.

Please check the syllabus page at www.cambridgeinternational.org/7100 to see if this syllabus is available in your administrative zone.



Why choose Cambridge International?

Cambridge International prepares school students for life, helping them develop an informed curiosity and a lasting passion for learning. We are part of the University of Cambridge.

Our Cambridge Pathway gives students a clear path for educational success from age 5 to 19. Schools can shape the curriculum around how they want students to learn – with a wide range of subjects and flexible ways to offer them. It helps students discover new abilities and a wider world, and gives them the skills they need for life, so they can achieve at school, university and work.

Our programmes and qualifications set the global standard for international education. They are created by subject experts, are rooted in academic rigour and reflect the latest educational research. They provide a strong platform for learners to progress from one stage to the next, and are well supported by teaching and learning resources. Learn more about our research at www.cambridgeassessment.org.uk/our-research/

We believe education works best when curriculum, teaching, learning and assessment are closely aligned. Our programmes develop deep knowledge, conceptual understanding and higher-order thinking skills, to prepare students for their future. Together with schools, we develop Cambridge learners who are confident, responsible, reflective, innovative and engaged – equipped for success in the modern world.

Every year, nearly a million Cambridge students from 10 000 schools in 160 countries prepare for their future with the Cambridge Pathway.

School feedback: ‘We think the Cambridge curriculum is superb preparation for university.’

Feedback from: Christoph Guttentag, Dean of Undergraduate Admissions, Duke University, USA

Quality management



Cambridge International is committed to providing exceptional quality. In line with this commitment, our quality management system for the provision of international education programmes and qualifications for students aged 5 to 19 is independently certified as meeting the internationally recognised standard, ISO 9001:2015. Learn more at www.cambridgeinternational.org/about-us/our-standards/

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Important: Changes to this syllabus

For information about changes to this syllabus for 2026, 2027 and 2028, go to page 27.



1 Why choose this syllabus?

Key benefits

Cambridge O Level is typically for 14 to 16 year olds and is an internationally recognised qualification. It has been designed especially for an international market and is sensitive to the needs of different countries. Cambridge O Level is designed for learners whose first language may not be English, and this is acknowledged throughout the examination process.

Our programmes promote a thorough knowledge and understanding of a subject and help to develop the skills learners need for their next steps in education or employment.

Cambridge O Level Commerce provides an introduction to the nature of commercial activities, how these activities are affected by changes in the commercial environment and the impact they have on national and international consumers, producers, retailers and wholesalers.

The syllabus looks at the purpose and function of major commercial activities, examining language, concepts and decision-making procedures and the importance of communication and documentation.

Candidates learn about the nature and importance of innovation and change and develop complementary skills of enquiry, interpretation and communication.

Our approach in Cambridge O Level Commerce encourages learners to be:

confident, in understanding the key ideas and principles of commerce and communicating those effectively to others in active learning situations.

responsible, through considering the ethical concerns affecting key commercial issues in local, national and global contexts.

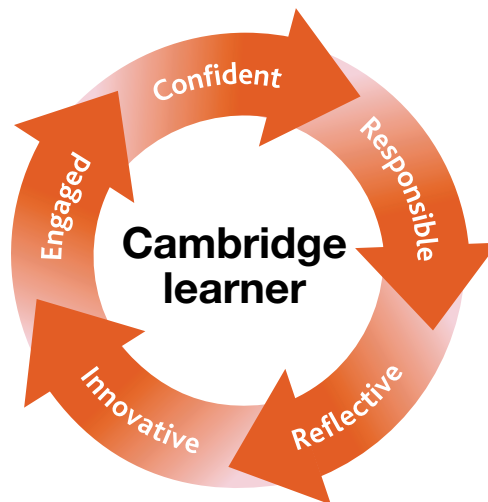
reflective, through developing an ability to evaluate their own work and to continually review their understanding of commerce.

innovative, through identifying and applying solutions to commercial problems drawn from a constantly changing commercial world.

engaged, in understanding the role of commerce in society and developing an appreciation of how commerce influences decision-making in real life.

School feedback: ‘Cambridge O Level has helped me develop thinking and analytical skills which will go a long way in helping me with advanced studies.’

Feedback from: Kamal Khan Virk, former student at Beaconhouse Garden Town Secondary School, Pakistan, who went on to study Actuarial Science at the London School of Economics



International recognition and acceptance

Our expertise in curriculum, teaching and learning, and assessment is the basis for the recognition of our programmes and qualifications around the world. The combination of knowledge and skills in Cambridge O Level Commerce gives learners a solid foundation for further study. Candidates who achieve grades A* to C are well prepared to follow a wide range of courses including Cambridge International AS & A Levels.

Cambridge O Levels are accepted and valued by leading universities and employers around the world as evidence of academic achievement. Cambridge students can be confident that their qualifications will be understood and valued throughout their education and career, in their home country and internationally. Many universities require a combination of Cambridge International AS & A Levels and Cambridge O Levels or equivalent to meet their entry requirements.

Learn more at www.cambridgeinternational.org/recognition

Supporting teachers

We believe education is most effective when curriculum, teaching and learning, and assessment are closely aligned. We provide a wide range of resources, detailed guidance, innovative training and targeted professional development so that you can give your students the best possible preparation for Cambridge O Level. To find out which resources are available for each syllabus go to our School Support Hub.

The School Support Hub is our secure online site for Cambridge teachers where you can find the resources you need to deliver our programmes. You can also keep up to date with your subject and the global Cambridge community through our online discussion forums.

Find out more at www.cambridgeinternational.org/support

Support for Cambridge O Level			
Planning and preparation <ul style="list-style-type: none"> Syllabuses Schemes of work Specimen Question Papers and Mark Schemes 	Teaching and assessment <ul style="list-style-type: none"> Endorsed resources Online forums Support for coursework 	Learning and revision <ul style="list-style-type: none"> Example candidate responses Past papers and mark schemes Specimen paper answers Test Maker 	Results <ul style="list-style-type: none"> Candidate Results Service Principal examiner reports for teachers

Sign up for email notifications about changes to syllabuses, including new and revised products and services, at www.cambridgeinternational.org/syllabusupdates

Syllabuses and specimen materials represent the final authority on the content and structure of all of our assessments.

Professional development

Find the next step on your professional development journey.

- Introductory Professional Development – An introduction to Cambridge programmes and qualifications.
- Extension Professional Development – Develop your understanding of Cambridge programmes and qualifications to build confidence in your delivery.
- Enrichment Professional Development – Transform your approach to teaching with our Enrichment workshops.
- Cambridge Professional Development Qualifications (PDQs) – Practice-based programmes that transform professional learning for practising teachers. Available at Certificate and Diploma level.

Find out more at:

www.cambridgeinternational.org/support-and-training-for-schools/professional-development/



Supporting exams officers

We provide comprehensive support and guidance for all Cambridge exams officers. Find out more at: www.cambridgeinternational.org/eoguide

2 Syllabus overview

Aims

The aims describe the purposes of a course based on this syllabus.

The aims are to enable students to:

- develop an interest in and enjoyment of commerce that could lead to further study or employment
- understand terminology, concepts, documentation, processes and trends in commerce
- develop the skills to use written, visual and numerical data effectively
- develop an awareness of the nature and significance of innovations such as digital technologies and their impact on commercial activities
- understand how supply chains, ethics and sustainability operate in a dynamic commercial environment
- apply knowledge and understanding to current developments and challenges in a wide range of commercial contexts.



Cambridge Assessment International Education is an education organisation and politically neutral. The contents of this syllabus, examination papers and associated materials do not endorse any political view. We endeavour to treat all aspects of the exam process neutrally.

Content overview

1 Commerce and production

This section provides an introduction to the concepts of commerce and production, including global supply chains, trading costs and the impact of digitalisation on commerce and production which will be studied in more depth in later sections.

2 Commercial operations

This section looks at the different types of commercial enterprises and the changing role of retailers and wholesalers in the global economy. Students will also learn about outsourcing and communications.

3 Globalisation of trade

This section considers the evolving dynamics of the international nature of commerce. Students will understand how supply chains are transforming international trade and commerce and gain knowledge of how increasingly commercial enterprises are integrating supply chain risk management into their commercial operations.

4 Logistics in commerce

This section focuses on the key elements of transport and warehousing in the logistics of commerce.

5 Aids to trade that support commerce

This section focuses on three of the aids to trade: advertising, banking and insurance. Students will gain knowledge about how commercial enterprises raise finance and the application of commercial calculations.

6 Sustainability and ethics

This section looks at the impact of sustainability, ethics and consumer protection on commercial activities.

Assessment overview

All candidates take two components. Candidates will be eligible for grades A* to E.

All candidates take:		and:	
Paper 1	1 hour	Paper 2	2 hours
Multiple Choice	30%	Written	70%
40 marks		80 marks	
The paper consists of 40 multiple-choice questions.		This is a written paper consisting of structured questions. Candidates answer all questions.	
Some questions may involve simple calculations.		Some questions may involve simple calculations.	
Externally assessed		Externally assessed	

Information on availability is in the **Before you start** section.

Assessment objectives

The assessment objectives (AOs) are:

AO1 Knowledge and Understanding

Candidates should be able to demonstrate knowledge and understanding of terminology, concepts, processes and trends in relation to commerce.

AO2 Application

Candidates should be able to:

- apply knowledge and understanding of terminology, concepts, processes and trends.
- use relevant data and information in written, visual and numerical forms, including simple calculations.

AO3 Analysis and Evaluation

Candidates should be able to:

- select, analyse and interpret commercial information in written, visual and numerical forms, using appropriate techniques.
- present reasoned explanations and use these to draw conclusions
- make reasoned judgements and recommendations.

Weighting for assessment objectives

The approximate weightings allocated to each of the assessment objectives (AOs) are summarised below.

Assessment objectives as a percentage of the qualification

Assessment objective	Weighting in O Level %
AO1 Knowledge and Understanding	33
AO2 Application	29
AO3 Analysis and Evaluation	38
Total	100

Assessment objectives as a percentage of each component

Assessment objective	Weighting in components %	
	Paper 1	Paper 2
AO1 Knowledge and Understanding	45	28
AO2 Application	35	27
AO3 Analysis and Evaluation	20	45
Total	100	100

3 Subject content

This syllabus gives you the flexibility to design a course that will interest, challenge and engage your learners. Where appropriate you are responsible for selecting resources and examples to support your learners' study. These should be appropriate for the learners' age, cultural background and learning context as well as complying with your school policies and local legal requirements.

During their study, learners would benefit from the opportunity to visit centres of industry and commerce.

1 Commerce and production

1.1 Trade and commerce

1.1.1 Trade

- the meaning of the terms trade and commerce, showing the differences between the two terms
- the meaning of home trade (retail and wholesale)
- the meaning of international trade (exports and imports)

1.1.2 Aids to trade and logistics

- the meaning of aids to trade
- the types of aids to trade: communications, transport, warehousing, advertising, banking and insurance
- the meaning of logistics
- the elements of logistics in a supply chain: transport, freight forwarders and warehousing

1.1.3 Types of commerce

- the meaning of traditional commerce: buying and selling goods and/or services at a physical location
- the meaning of ecommerce (electronic commerce): buying and selling goods and/or services via the internet/websites
- the meaning of mcommerce (mobile commerce): buying and selling goods and/or services via a mobile device, such as a smartphone or tablet
- the meaning of scommerce (social commerce): buying and selling goods and/or services via social media channels

1.1.4 The relationship between production, trade and commerce

- understand how production, trade and commerce are interdependent

1.2 Production

1.2.1 Sectors of production and specialisation

- the features of primary (extractive) industries, secondary (manufacturing and construction) industries, tertiary activities (commercial services and direct services) and quaternary activities (digital technology)
- the meaning of specialisation
- the advantages and disadvantages of specialisation for an individual, factory and country

1.2.2 In-house production and outsourced production

- the meaning of in-house production and outsourced production
- the benefits of in-house production over outsourced production, including control on quality and information
- the benefits of outsourced production over in-house production, including accessing expertise and cost savings

1.2.3 Global supply chains

- the meaning of a global supply chain and a domestic supply chain

1.2.4 Intermediaries in a supply chain

- the role of home trade intermediaries in a supply chain: wholesaler and retailer
- the role of international trade intermediaries in a supply chain: agent and factor

1.2.5 Effects of digital technology on production

- the impact of automation, e.g. using robotics in production
- the impact on production of digital communication with suppliers, e.g. using electronic data interchange (EDI)

1.2.6 Costs involved in trade, commerce and production

- identifying the different types of costs used in trade, commerce and production: advertising, bank charges, commission, customs duties, inventory, labour, packaging, transport, utilities and warehousing
- complete simple calculations of costs in given situations

2 Commercial operations

2.1 Commercial enterprises

2.1.1 Private and public sector enterprises

- the difference between private and public sector enterprises

2.1.2 Types of private and public sector enterprises

- the features of private sector enterprises: sole trader, cooperative, partnership, private limited company and public limited company
- the features of public corporations
- the reasons for public corporations
- the appropriateness of different types of ownership in given situations

2.1.3 Multinational companies (MNCs) in the global economy

- the features of multinational companies
- the reasons for the existence of multinational companies in the global economy
- the positive and negative impacts on a country of multinational companies locating in the country

2.1.4 Franchises

- the features of franchises
- the advantages and disadvantages of franchises

2.1.5 Physical and ecommerce location factors

- the physical location factors: labour, markets, transport, power, raw materials, competition, suppliers, communication and government influence
- the ecommerce location factors: wi-fi, warehousing, technology specialists, and logistics
- the appropriateness of physical and ecommerce location factors in given situations

2.2 Outsourcing

2.2.1 Growth of outsourcing

- the growth of outsourcing: contract manufacturing and logistics

2.3 Retailing

2.3.1 Types of retailers

- the different types of small-scale and large-scale retailers: itinerant retailers, vending machines, independent retailers, street markets, speciality shops, online retailers, multiple chain stores, supermarkets, hypermarkets and department stores
- the features of each type of retailer
- the advantages and disadvantages of each type of retailer
- reasons why the small-scale retailer often survives, e.g. personal service, flexible opening hours and additional services provided

2.3.2 Retail selling techniques

- the different types of retail selling techniques: branding, own brands, logos, packaging, self service, after-sales service, barcoding, direct mail, loyalty programmes, informal credit and cash on delivery

2.3.3 Digital retail trends

- the different types of digital retail trends: omnichannel retailing, cashless stores, Electronic Point of Sale (EPoS), click and collect, self-service checkouts, subscription commerce, QR codes, Virtual Reality (VR) showrooms, dropshipping, mobile phone/smartphone apps and multi-channel retailing

2.3.4 Effects of ecommerce on traditional commerce

- the positive impacts of ecommerce on traditional commerce, e.g. 24/7 selling opportunities, more potential customers, increased revenue, targeted marketing and reduced operating store costs
- the negative impacts of ecommerce on traditional commerce, e.g. increased costs (delivery, staff training and larger warehousing space) and website maintenance

2.4 Wholesaling

2.4.1 Functions and importance of the wholesaler

- the functions and services provided by the wholesaler
- the importance of the wholesaler to the manufacturer and retailer
- reasons why the independent wholesaler survives: cash and carry and voluntary chains

2.5 Trading documents

2.5.1 Documents of home trade

- different types of documents used in home trade: enquiry, quotation, order, invoice, delivery note, credit note, statement of account and receipt

2.5 Trading documents continued

2.5.2 Documents of international trade

- different types of documents used in international trade: certificate of origin, bill of lading, air waybill and documentary credit (letters of credit)

2.5.3 Digital use of trading documents

- the stages of the online ordering process: from buyer browsing website to receiving order
- identifying digital technology in trading documents, e.g. digital signatures, secure access, cloud-based storage, electronic receipts and etickets

2.6 Communication

2.6.1 Types of communication

- the distinction between different types of communication: written, oral, electronic and visual communication

2.6.2 Methods of communication

- the different methods of communication: letter, telephone, face to face, videoconferencing, email, web-based chat (including chatbots), social media and posters

2.6.3 Factors that affect communication

- the appropriateness of factors affecting choice of method of communication in given situations: urgency, cost, security, distance, availability of networks and importance of the message

3 Globalisation of trade

3.1 International trade

3.1.1 Benefits of international trade to a country

- the benefits of international trade to a country: wider choice of goods, higher standard of living, lower cost of imports, more investment and creation of jobs

3.1.2 Challenges of international trade to exporters and importers

- the challenges of international trade to exporters and importers: distance, language, methods of payment, documentation, transport, customs duties, non-payment, currencies, foreign exchange rates, competition and different legal systems

3.1 International trade continued

3.1.3 Balance of Trade and Balance of Payments

- the difference between Balance of Trade and Balance of Payments
- calculation and interpretation of Balance of Trade and Balance of Payments from given figures
- how commercial activities affect the Balance of Trade and Balance of Payments

3.1.4 Free trade, trading blocs, trade restrictions and sources of support for exporters

- the meaning of free trade
- the features of a trading bloc
- the advantages and disadvantages of joining a trading bloc
- the types of trade restrictions: tariffs, quotas and embargoes
- the potential effects of trade restrictions on commercial activities
- the sources of support for exporters: international trade fairs, cheaper bank loans and insurance guarantees

3.2 Global supply chain management

3.2.1 Global supply chains

- the different types of global supply chains: simple supply chain (supplier to manufacturer to consumer) and complex supply chains (supplier to agent to wholesaler to retailer to consumer)
- the features of global supply chain management: upstream, the enterprise and downstream
- the importance of suppliers in the global supply chain
- the benefits of global supply chain management: lower cost of production, lower labour costs, lower cost of purchasing, advancement in logistics and communication

3.2.2 Global supply chain risks

- the risks to global supply chains: environmental (e.g. pollution, deforestation), natural disasters, financial, ethical, technological and political risks
- the importance of risk assessment in the global supply chain

4 Logistics in commerce

4.1 Transport

- the three functions of transport in the supply chain: time, place and quantity
- the types and methods of transport:
 - road: delivery vans, trucks, couriers
 - rail: freight trains
 - air: freight planes
 - sea: ferry, tanker, container ship, cargo liner
 - pipeline
- the advantages and disadvantages of different methods of transport
- the appropriateness of factors affecting choice of method of transport in given situations: nature of goods, urgency, cost, security, distance and reliability of transporter
- the features of containerisation, including transshipment
- the advantages and disadvantages of containerisation

4.2 Warehousing

- the functions of warehousing in the supply chain: links with seasonal production, demand, protecting supply and price stability and logistics postponement
- the different types of warehouse: bonded, cold storage, cash and carry and regional distribution centres (RDCs)
- the uses of automation in warehousing: robotics, automated sorting and voice picking
- the benefits of warehouse automation: lower labour costs, less human error, improved picking accuracy, improved inventory control and improved customer service

5 Aids to trade that support commerce

5.1 Advertising

5.1.1 Types of advertising

- the purposes of advertising
- the types of advertising: informative, persuasive, collective (generic) and competitive
- the advantages and disadvantages of the different types of advertising

5.1 Advertising continued

5.1.2 Methods of traditional and digital advertising media

- the methods of traditional advertising media: television, radio, cinema, newspapers (local and national), magazines/trade journals, leaflets/flyers, packaging, direct mail, sponsorship, catalogues/brochures, posters, transport vehicles, window displays, point of sale displays, signboards and word of mouth
- the methods of digital advertising media: social media advertising and other internet advertising (including websites, search engines), display advertisements, video advertisements, email marketing, digital billboards and social media influencers
- the advantages and disadvantages of different methods of traditional and digital media for advertising campaigns
- the appropriateness of the factors affecting choice of method of advertising in given situations: audience, cost, cultural and legal considerations, flexibility to change, local and international market coverage, multi-channel advertising, timing and type of product

5.1.3 Methods of appeal used in advertising

- the different types of methods of appeal used in advertising: emotion, fear, humour, rational, ambition, social acceptance, romantic, adventure, music, endorsement by celebrities and social media influencers
- the appropriateness of methods of appeal used in advertising in given situations

5.1.4 Sales promotion

- the meaning of sales promotion
- the methods of sales promotion: point of sale, special offers, sponsorship, displays, competitions, coupons, sales periods, loss leaders, free gifts and free samples
- the factors affecting choice of sales promotion methods in given situations: business type, competitors, cost, nature of product, new/old product and timing

5.2 Banking

5.2.1 Banking services

- the different types of banking services:
 - accounts: current and deposit/savings
 - customer services: ATM, night safe, foreign currency, financial advice and telephone banking
 - payments: cash, cheque, credit card, debit card, store card, credit transfer, standing order, direct debit, electronic transfer and documentary credit (letter of credit)
 - sources of finance: loan, overdraft, mortgage and hire purchase
- the appropriateness of choosing banking services in given situations

5.2.2 Digital technology in banking

- the different types of digital banking: internet banking and mobile banking
- the advantages and disadvantages of digital banking
- the impact of digital banking: closure of bank branches, more digital-only banks and less use of cash (cashless society)

5.3 Insurance

5.3.1 Purposes of insurance

- the purposes of insurance: risk reduction, compensation, financial protection, business confidence and investment

5.3.2 Types of insurance risk

- the different types of insurance risk: consequential loss, employer's liability, fire, motor, premises, public liability and theft

5.3.3 How enterprises make use of insurance

- the use of pooling of insurance risk
- the calculation of insurance premiums
- the use of insurance documents: proposal form, cover note and policy
- the role of an insurance broker

5.4 Sources of finance and commercial performance

5.4.1 Ways in which entrepreneurs and commercial enterprises raise finance

- the meaning of entrepreneurship
- the sources of short-term finance: trade credit, debt factoring, hire purchase, leasing, sale and leaseback, overdraft, selling assets, owner's savings and retained profit
- the sources of long-term finance: ordinary and preference shares, loans, debentures, venture capital and crowdfunding
- the advantages and disadvantages of each source of finance
- the appropriateness of choice of source of finance in given situations
- the meaning and use of financial terms: sales, revenue, profit, working capital, assets and liabilities, interest, capital, cash discounts and trade discounts

5.4 Sources of finance and commercial performance continued

5.4.2 Commercial calculations

- the calculation of revenue, gross profit, gross profit margin, profit for the year (net profit), working capital and mark-up percentage
 - 1 **Revenue (Sales or Turnover)**
= Selling price per unit × Number of units sold
 - 2 **Gross profit**
= Revenue – Cost of Sales (the cost of purchasing inventory)
 - 3 **Gross profit margin (%)**
= $\frac{\text{Gross profit}}{\text{Revenue}} \times 100$
 - 4 **Net profit/net loss for the year**
= Gross profit – Expenses
 - 5 **Working capital**
Current assets – Current liabilities
 - 6 **Mark-up percentage**
= $\frac{\text{Average Selling Price} - \text{Unit Cost}}{\text{Unit Cost}}$

5.4.3 Improving commercial performance

- the methods to improve sales turnover, profit, mark-up and working capital, e.g. reducing expenses, increasing mark-up, changing prices, improving advertising, introducing new products in given situations

6 Sustainability and ethics

6.1 Sustainability

6.1.1 Purpose of sustainability in the supply chain

- the purpose of sustainability in the supply chain: making commercial processes eco-friendly and environmentally responsible for future generations

6.1.2 Actions to improve sustainability

- actions to improve sustainability: using sustainable materials in the production process, implementing sustainable logistics, reducing packaging, selling eco-friendly products, recycling and reducing waste, reducing the need for returns and exchanges, offering digital resale marketplaces, offering free repair services and water stewardship

6.2 Ethics

6.2.1 Ethics and ethical issues in commerce

- the meaning of ethics
- the role of fair trade in commerce
- ethical issues in commerce: misleading advertising and harmful disposal of products

6.3 Consumer protection

- the reasons for consumer protection
- the actions taken by buyers and sellers to resolve consumer protection complaints

4 Details of the assessment

Paper 1 – Multiple Choice

Written paper, 1 hour, 40 marks

This is a compulsory paper consisting of multiple-choice questions.

The paper assesses content drawn from the entire syllabus.

Candidates answer all questions.

Some of the questions require candidates to analyse diagrams and charts and perform simple calculations relevant to Commerce using basic numeracy (addition, subtraction, multiplication and division), percentages and simple ratios.

Candidates write their answers on an answer sheet.

The paper assesses the following assessment objectives:

AO1: Knowledge and Understanding

AO2: Application

AO3: Analysis and Evaluation.

Paper 2 – Written

Written paper, 2 hours, 80 marks

This is a compulsory paper consisting of structured questions of varying length.

The paper assesses content drawn from the entire syllabus.

Candidates answer all questions.

All questions are based on commercial scenarios and some questions will contain stimulus response material such as numerical, textual and visual information. Some questions will require candidates to perform simple calculations relevant to Commerce using basic numeracy (addition, subtraction, multiplication and division), percentages and simple ratios.

Candidates answer on the question paper.

The paper assesses the following assessment objectives:

AO1: Knowledge and Understanding

AO2: Application

AO3: Analysis and Evaluation.

Command words

Command words and their meanings help candidates know what is expected from them in the exams. The table below includes command words used in the assessment for this syllabus. The use of the command word will relate to the subject context.

Command word	What it means
Analyse	examine in detail to show meaning, identify elements and the relationship between them
Assess	make an informed judgement
Calculate	work out from given facts, figures or information
Compare	identify/comment on similarities and/or differences
Consider	review and respond to given information
Define	give precise meaning
Describe	state the points of a topic / give characteristics and main features
Discuss	write about issue(s) or topic(s) in depth in a structured way
Evaluate	judge or calculate the quality, importance, amount, or value of something
Explain	set out purposes or reasons / make the relationships between things clear / say why and/or how and support with relevant evidence
Give	produce an answer from a given source or recall/memory
Identify	name/select/recognise
Justify	support a case with evidence/argument
Outline	set out the main points
State	express in clear terms

5 What else you need to know

This section is an overview of other information you need to know about this syllabus. It will help to share the administrative information with your exams officer so they know when you will need their support. Find more information about our administrative processes at www.cambridgeinternational.org/eoguide

Before you start

Previous study

We do not expect learners starting this course to have previously studied Commerce.

Guided learning hours

We design Cambridge O Level syllabuses to require about 130 guided learning hours for each subject. This is for guidance only. The number of hours a learner needs to achieve the qualification may vary according to each school and the learners' previous experience of the subject.

Availability and timetables

Cambridge O Levels are available to centres in administrative zones 3, 4 and 5.

You can enter candidates in the June and November exam series. You can view the timetable for your administrative zone at www.cambridgeinternational.org/timetables

Check you are using the syllabus for the year the candidate is taking the exam.

Private candidates can enter for this syllabus. For more information, please refer to the *Cambridge Guide to Making Entries*.

Combining with other syllabuses

Candidates can take this syllabus alongside other Cambridge International syllabuses in a single exam series. The only exceptions are:

- syllabuses with the same title at the same level.

Cambridge O Level, Cambridge IGCSE™ and Cambridge IGCSE (9–1) syllabuses are at the same level.

Making entries

Exams officers are responsible for submitting entries to Cambridge International. We encourage them to work closely with you to make sure they enter the right number of candidates for the right combination of syllabus components. Entry option codes and instructions for submitting entries are in the *Cambridge Guide to Making Entries*. Your exams officer has access to this guide.

Exam administration

To keep our exams secure, we produce question papers for different areas of the world, known as administrative zones. We allocate all Cambridge schools to an administrative zone determined by their location. Each zone has a specific timetable.

Some of our syllabuses offer candidates different assessment options. An entry option code is used to identify the components the candidate will take relevant to the administrative zone and the available assessment options.

Support for exams officers

We know how important exams officers are to the successful running of exams. We provide them with the support they need to make entries on time. Your exams officer will find this support, and guidance for all other phases of the Cambridge Exams Cycle, at www.cambridgeinternational.org/eoguide

Retakes

Candidates can retake the whole qualification as many times as they want to. Information on retake entries is at www.cambridgeinternational.org/retakes

Language

This syllabus and the related assessment materials are available in English only.

Accessibility and equality

Syllabus and assessment design

At Cambridge International, we work to avoid direct or indirect discrimination in our syllabuses and assessment materials. We aim to maximise inclusivity for candidates of all national, cultural or social backgrounds and candidates with protected characteristics, which include special educational needs and disability, religion and belief, and characteristics related to gender and identity. We also aim to make our materials as accessible as possible by using accessible language and applying accessible design principles. This gives all candidates the fairest possible opportunity to demonstrate their knowledge, skills and understanding and helps to minimise the requirement to make reasonable adjustments during the assessment process.

Access arrangements

Access arrangements (including modified papers) are the principal way in which Cambridge International complies with our duty, as guided by the UK Equality Act (2010), to make 'reasonable adjustments' for candidates with special educational needs (SEN), disability, illness or injury. Where a candidate would otherwise be at a substantial disadvantage in comparison to a candidate with no SEN, disability, illness or injury, we may be able to agree pre-examination access arrangements. These arrangements help a candidate by minimising accessibility barriers and maximising their opportunity to demonstrate their knowledge, skills and understanding in an assessment.

Important:

Requested access arrangements should be based on evidence of the candidate's barrier to assessment and should also reflect their normal way of working at school. This is explained in the *Cambridge Handbook* www.cambridgeinternational.org/eoguide

- For Cambridge International to approve an access arrangement, we will need to agree that it constitutes a reasonable adjustment, involves reasonable cost and timeframe and does not affect the security and integrity of the assessment.
- Availability of access arrangements should be checked by centres at the start of the course. Details of our standard access arrangements and modified question papers are available in the *Cambridge Handbook* www.cambridgeinternational.org/eoguide
- Please contact us at the start of the course to find out if we are able to approve an arrangement that is not included in the list of standard access arrangements.
- Candidates who cannot access parts of the assessment may be able to receive an award based on the parts they have completed.

After the exam

Grading and reporting

Grades A*, A, B, C, D or E indicate the standard a candidate achieved at Cambridge O Level.

A* is the highest and E is the lowest. 'Ungraded' means that the candidate's performance did not meet the standard required for grade E. 'Ungraded' is reported on the statement of results but not on the certificate.

In specific circumstances your candidates may see one of the following letters on their statement of results:

- Q (PENDING)
- X (NO RESULT).

These letters do not appear on the certificate.

On the statement of results and certificates, Cambridge O Level is shown as GENERAL CERTIFICATE OF EDUCATION (GCE O LEVEL).

How students and teachers can use the grades

Assessment at Cambridge O Level has two purposes:

- 1 to measure learning and achievement
The assessment confirms achievement and performance in relation to the knowledge, understanding and skills specified in the syllabus.
- 2 to show likely future success
The outcomes help predict which students are well prepared for a particular course or career and/or which students are more likely to be successful.
The outcomes help students choose the most suitable course or career.

Changes to this syllabus for 2026, 2027 and 2028

The syllabus has been reviewed and revised for first examination in 2026.

You must read the whole syllabus before planning your teaching programme.

Changes to syllabus content

- The syllabus content has been updated and refreshed for the twenty-first century to reflect current commercial knowledge and practices.
 - Digital advancements and new topics such as sustainability and ethics have been introduced.
 - The topics have been reorganised into six areas.
 - Knowledge and understanding of the topics build as learners work through the syllabus.
 - Some syllabus content has been removed.
 - The list of command words has been updated.
-

Changes to assessment (including changes to specimen papers)

Aims and assessment objectives

- The syllabus aims have been updated.
- The number of assessment objectives has changed to three. These are:
AO1: Knowledge and Understanding
AO2: Application
AO3: Analysis and Evaluation.
- The wording of the assessment objectives has been updated. The newly worded assessment objectives test the same knowledge and skills as the previous syllabus.
- The weightings of the assessment objectives have changed due to the move to three assessment objectives. The overall balance of knowledge and skills tested remains the same as in the previous syllabus.

Learner attributes

- Subject-specific learner attributes have been introduced.

Paper 1

- The style and format of the questions in Paper 1 will be familiar to teachers and candidates.
- Questions have been updated to reflect changes to assessment objectives and subject content.
- The duration of the paper and number of marks have not changed.

Paper 2

- The style and format of the questions in Paper 2 will be familiar to teachers and candidates.
- Questions have been updated to reflect changes to assessment objectives and subject content.
- The following question types have been removed: True/False questions and circling style questions.
- The duration of the paper and number of marks have not changed.
- The marking criteria have been updated.
- The levels-based marking grids have been reworded for clarity.

In addition to reading the syllabus, you should refer to the updated specimen assessment materials. The specimen papers will help your students become familiar with exam requirements and command words in questions. The specimen mark schemes explain how students should answer questions to meet the assessment objectives.

Any textbooks endorsed to support the syllabus for examination from 2026 are suitable for use with this syllabus.



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