

- 5 (a)** Analyse **two** benefits to a business of using an internal source of finance for business growth. [8]
- (b)** 'The main reason why many small businesses fail is that they do not understand the difference between cash and profit.'
- Evaluate this view. [12]

OR

- 6 (a)** Analyse **two** uses of cost information for a business. [8]
- (b)** 'A large bank loan is the most appropriate source of finance for the expansion of a furniture retailer.'
- Evaluate this view. [12]

- 6 (a)** Analyse **two** advantages to a business of using sale and leaseback of non-current assets as a source of finance. [8]
- (b)** 'The use of budgets is the most effective way to monitor the performance of a hotel.'
- Evaluate this view. [12]