

Solutions

2.1

- Any one of: number, deadline, starting point, or stated result.

2.2

- It says who does a specific task and when.
- **Action**

2.3

- A customer may pay later, for example after receiving an invoice.
- Cash arrives later even though the sale is recorded.

3.1

- A suitable answer includes a numerical target and deadline.
- Example: **Increase weekday breakfast sales from 20 to 30 by the end of May.**

3.2

- The review compares actual sales with the target.
- It can reveal whether the action is working and allow changes before the final deadline.
- This improves control of the plan.

3.3

- Saving the budget can improve short-term cash.
- Fewer customers may learn about the café, so sales could fall later.