4 RHN is a clothing retailer. It has 50 shops and 290 employees. All RHN's employees are provided with training. Commission is used as one method of financial reward. The business often uses internal recruitment when there is a job vacancy. Last year RHN made a profit of $1.5 million. The Managing Director, as an internal user of accounts, has been analysing RHN's statement of financial position.

(a) Define 'commission'.

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.... [2]

(b) Identify **two** external users of accounts.

External user 1: ....

....

External user 2: ....

.... [2]

(c) Identify **four** ways the information in a statement of financial position can be used.

Way 1: ....

....

Way 2: ....

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Way 3: ....

....

Way 4: ....

.... [4]

(d) Explain **two** possible reasons why providing training for its employees is important to RHN.

Reason 1: ....

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Explanation: ....

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Reason 2: ....

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Explanation: ....

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.... [6]

(e) Do you think the advantages for a business of using internal recruitment are greater than the disadvantages? Justify your answer.

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.... [6]