# MARK SCHEME for the May / June 2014 - 0450 BUSINESS STUDIES 0450/21 Paper 2

#### (a) Identify and explain two advantages and two disadvantages to Fabian of working for himself rather than being an employee of another business. [8]

Advantages: • Make own decisions • Choose own work hours • Keep any profits made • Taking more responsibility • More power • Less worried about being unemployed • High level of motivation

Disadvantages: • Not a regular wage • May not be able to take holidays • No one to help him • Limited capital • More worry about business failure • More risk of losing personal possessions • No experience of management/flower business • More administration to carry out

Advantage: Can work the hours Fabian chooses.

Explanation: Can work the hours Fabian chooses as he works for himself and he could work early in the morning if he chooses and take time off later in the day

#### (b) Refer to Appendix 1. Consider the advantages and disadvantages of each person who wants to form a partnership with Fabian. Recommend which one Fabian should choose. Justify your choice. [12]

Content: Gowri – experience of running her own business/quite young/large amount of money to invest/young family/no experience in flower arranging. Miranda – experience of shop work/well qualified/no family commitments/little money to invest. Pamela – enthusiastic about learning the requirements for the job/has some skills in flower arranging/large amount of capital to invest/no family commitments/older person so more experience with people/no formal qualifications in flower arranging.

Detailed discussion of at least two answers and then a conclusion at the end which justifies who is the best person to choose compared to the other people. Possible application marks: anything from Appendix 1; flowers; flower shop; part-time employees; hotels and restaurants; flower arrangements; new business. There may be other examples in context which have not been included here.

#### 2 (a) Identify and explain two possible business objectives Fabian and his new partner could set for their business. [8]

 Survival/break-even • To make a profit • Growth/expansion • Customer satisfaction/quality of service • Creating a good brand image/reputation

Possible application marks: flowers; flower shop; partnership; hotels and restaurants; flower arrangements; weddings/Valentine's Day/birthdays; imported supplies of flowers.

Objective: Survival Developed explanation: Survival (1) as the business is new and small the partners may not have much experience in the flower market (2). So they want the business to start to get customers and get established in the first year as many businesses fail in their first year (3).

# **May June 2014 Paper Accounting Mark Scheme**

Cătălin-Gabriel Stănescu, Asress Adimi Gikay

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ACCA F6 Taxation FA2014 BPP Learning Media, 2014-12-02 BPP Learning Media s status as official ACCA Approved Learning Provider Content means our ACCA Study Texts and Practice Revision Kits are reviewed by the ACCA examining team BPP Learning Media products provide you with the exam focussed material you need for exam success up for a Sustainable World Claude Henry, Johan Rockström, Nicholas Stern, 2020-12-25 The world has witnessed extraordinary economic growth poverty reduction and increased life expectancy and population since the end of WWII but it has occurred at the expense of undermining life support systems on Earth and subjecting future generations to the real risk of destabilising the planet This timely book exposes and explores this colossal environmental cost and the dangerous position the world is now in Standing up for a Sustainable World is written by and about key individuals who have not only understood the threats to our planet but also become witness to them and confronted them van der Ven, 2019-03-21 Beyond Greenwash systematically investigates the credibility of transnational eco labeling organizations across countries and commercial sectors It uses original data an innovative mixed method research design and a unique measure of credibility in transnational governance to challenge the conventional wisdom that only governments or environmental NGOs can create meaningful environmental governance National Parliaments after the Lisbon Treaty and the Euro Crisis Davor Jancic, 2017-04-05 A critical assessment by eminent legal and political science experts in the field this book examines the two key factors which have deeply affected the position of national parliaments in European integration the entry into force of the Lisbon Treaty and the sovereign debt crisis in the Eurozone Structured in three parts the book will address the question Do national parliaments exhibit resilience or resignation in these changed politico legal and socio economic circumstances in the EU Part I investigates the impact of the aforementioned factors against the theoretical concepts of constitutionalism and democratic legitimacy Part II evaluates the changing nature of parliamentary functions and Part III appraises the evolving relationships between national parliaments and national governments national courts and EU institutions in addition to surveying the emerging patterns of interparliamentary cooperation This interdisciplinary collection yields novel insights into how the deepening of the Economic and Monetary Union and the pursuance of new initiatives for parliamentary action impact the shape and nature of EU democracy Discrimination, Vulnerable Consumers and Financial Inclusion Cătălin-Gabriel Stănescu, Asress Adimi Gikay, 2020-12-28 This book addresses the questions of discrimination vulnerable consumers and financial inclusion in the light of the emerging legal socioeconomic and technological challenges New technologies such as artificial intelligence driven consumer credit risk assessment and Fintech platforms the changing nature of vulnerability due to the ongoing COVID 19 pandemic as well as the sophistication of digital technologies which help circumvent legal barriers and protections necessitate the continuous study of the existing legal frameworks and measures that are capable of tackling these challenges Organized in two major parts the first addresses from multiple national angles

the idea of a human rights approach to consumer law in order to replace the mantra of economic efficiency that characterizes financial services with those of human dignity and freedom from discrimination and from debt induced servitude The second tackles the challenges posed by increased usage of technology in connection with financial services which tends to solve but also creates additional issues for consumers in general and for vulnerable groups in particular

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