

**29** Which type of organisation would use process costing?

- A** charity
- B** college
- C** oil refinery
- D** supermarket

**30** Why does a company prepare a cash budget?

- A** to establish the figure for cash for inclusion in the financial statements
- B** to identify a month in which there will be a cash shortage
- C** to look for seasonal trends in profitability
- D** to reconcile bank statement figures with cash book figures