1) - Easy movement of goods
- It creates more employment opportunities
- Provide income to those whom are employed.
- Provides accessibility of remote areas.

2). - Computers
- Calculator
- Counting machine.
- Photocopying machine.
- Calculators

3). - Favourable terms of sales
- Change in taste and fashion in favour of the product.
- Favourable government policy e.g reduced taxation.
- Increase in consumers level of income.

4 - Proper security of the warehouse
- Proper location of the warehouse.
- Should have equipments
- Should adhere to laws
- Should be affordable to hire.

5) When products are new in the market
Incase the company needs to tailor the product to meet customers specification.
Inorder to demonstrate to customers
When the value of product is high.
When the market is concentrated in one area.

6)

7) Mark up = $\frac{25}{100}$

8)

Mark-up = $\frac{GP}{\text{cost of goods sold.}}$

$\frac{1}{4} = \frac{100\,0000}{x}$.

$x = 400\,000$

Sales = 400 000 + 100 000
= Sh. 500 000

9) -One can transact at any time
- Minimises the cost of transport inorder to transact.
- It is safe compared to cash.
- Its service fee is relatively affordable than over the counter withdrawal.

b) Rosto = $\frac{\text{Cost of goods sold}}{\text{Average stock}}$

Average stock = $\frac{40\,000}{2}$
= 20 000

Rosto = $\frac{40\,000}{20\,000}$

20 times