

GCSE Edexcel Business Calculations :

Profit = Revenue - Costs

Revenue = Price x Quantity

Total Costs = Fixed Costs + Variable Costs

Variable Costs = Variable Costs per unit x Output

Average Unit Costs = Total Costs / Output

% Changes = New - Old / Old x 100

Change in % = New % - Old %

Break-Even Output = Fixed Costs / (Selling Price - Variable Costs)

Break-Even point = Breakeven Output x Sales Prices

Margin of Safety = Actual Sales - Break-Even Output

Net Cash Flow = Cash Inflow - Cash Outflow

Opening Balance = The Closing Balance from the Last Period

Closing Balance = Opening Balance + Net Cash Flow

Average Rate of Return (ARR) = Average Annual Profit / Cost of Investment x 100

Gross Profit = Revenue - Cost of Sales

Gross Profit Margin = Gross Profit / Revenue x 100

Net Profit = Gross Profit - other Operating Expenses + Interest

Net Profit Margin = Net Profit / Revenue x 100

Interest on Loans = Total Repayment - Borrowed Amount / Borrowed Amount x 100

Success In Business Calculations

VM Jensen



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