

Paper Reference 4BS1/01
Pearson Edexcel
International GCSE

Business
PAPER 1: Investigating small
businesses

Data Booklet

**In the boxes below, write your name,
centre number and candidate number.**

Surname					
Other names					
Centre Number					
Candidate Number					

Y70735A

INSTRUCTIONS

There may be spare copies of some data sheets in case you need them.

**THIS DATA BOOKLET MUST
BE RETURNED WITH THE
QUESTION PAPER AT THE END OF
THE EXAMINATION.**

Contents

Page

4–6 Formulae for International GCSE

Business

7 Question 1(e)

8 Question 4(b)

FORMULAE FOR INTERNATIONAL GCSE BUSINESS

Gross profit margin:

Gross profit = revenue — cost of sales

$$\text{Gross profit margin} = \frac{\text{gross profit}}{\text{revenue}} \times 100$$

Operating profit margin:

Operating profit =

gross profit — other operating expenses

Operating profit margin =

$$\frac{\text{operating profit}}{\text{revenue}} \times 100$$

(continued on the next page)

Turn over

Formulae for International GCSE Business continued.

Mark up:

$$\text{Mark up} = \frac{\text{profit per item}}{\text{cost per item}} \times 100$$

Return on capital employed (ROCE):

$$\text{ROCE} = \frac{\text{operating profit}}{\text{capital employed}} \times 100$$

Current ratio:

$$\text{Current ratio} = \frac{\text{current assets}}{\text{current liabilities}}$$

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Formulae for International GCSE Business continued.

Acid test ratio:

$$\text{Acid test ratio} = \frac{\text{current assets} - \text{inventory}}{\text{current liabilities}}$$

Question 1(e)

	SGD
Variable costs per unit	0·93
Fixed costs	555·31

Question 4(b)

2018	0.75
2019	0.87
2020	0.88