

**Paper Reference 4BS1/01R**  
**Pearson Edexcel International GCSE**

**Business**

**PAPER 1: Investigating small businesses**

**Monday 13 May 2024 – Afternoon**  
**(Time: 1 hour 30 minutes)**

**DATA BOOKLET**

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THE QUESTION PAPER.**

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**Formulae for International GCSE Business**

## 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**

$$\text{Operating profit margin} = \frac{\text{operating profit}}{\text{revenue}} \times 100$$

### MARKUP:

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

### RETURN ON CAPITAL EMPLOYED (ROCE):

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

**(continued on the next page)**

## **FORMULAE FOR INTERNATIONAL GCSE BUSINESS**

**continued**

### **CURRENT RATIO:**

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

### **ACID TEST RATIO:**

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