

Paper Reference 4BS1/02R
Pearson Edexcel International GCSE

Business

PAPER 2: Investigating large businesses

Monday 3 June 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

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:

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

Q1(a)(v)

FIGURE 1

	£
Open balance	38 000
Cash inflow	27 000
Cash outflow	17 000

Q4(a)

Key:

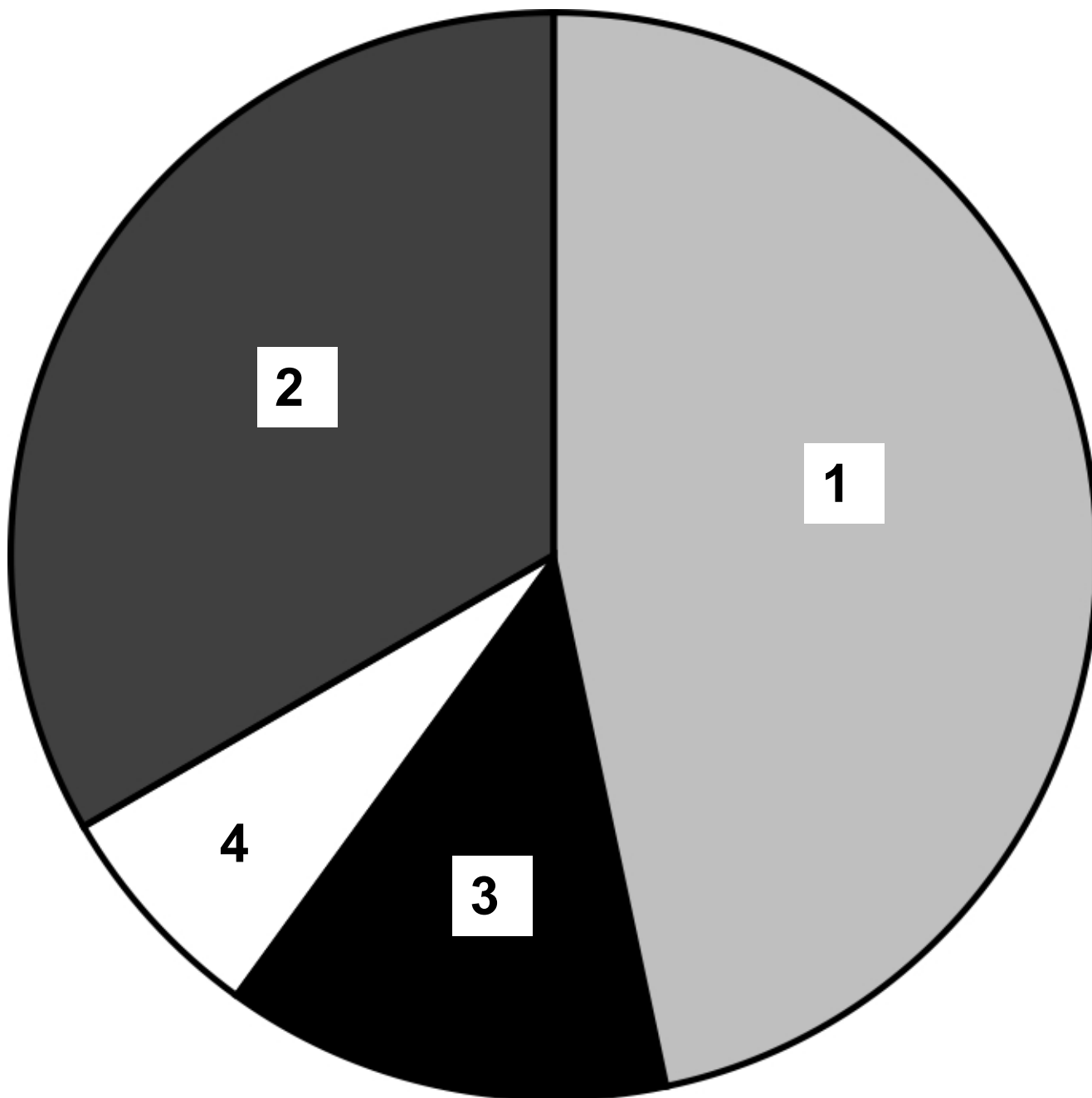
1 = UK: 7

2 = Canada: 5

3 = Ireland: 2

4 = Australia: 1

FIGURE 2



SOURCE

<https://comparecamp.com/recycling-statistics/#TOC2>