

GCSE Business Formulas

Calculation	Formula
Percentage Change	$\text{Difference} / \text{Original} \times 100$
Revenue	$\text{Number of Sales} \times \text{Selling Price}$
Profit	$\text{Revenue} - \text{Costs}$
Total Variable Costs	$\text{Output} \times \text{Variable Cost Per Unit}$
Total Costs	$\text{Fixed Costs} + \text{Total Variable Costs}$
Breakeven Point	This is where Total Revenue <u>is equal to</u> Total Costs
Breakeven Quantity	$\text{Fixed Costs} / (\text{Selling Price} - \text{Variable Cost Per Unit})$
Gross Profit	$\text{Revenue} - \text{Cost of Sales}$
Gross Profit Margin	$\text{Gross Profit} / \text{Sales Revenue} \times 100$
Net Profit	$\text{Gross Profit} - \text{Expenses}$
Net Profit Margin	$\text{Net Profit} / \text{Sales Revenue} \times 100$
Net Cash Flow	$\text{Total Inflows} - \text{Total Outflows}$
Closing Balance	$\text{Net Cash Flow} + \text{Opening Balance}$
Average Rate of Return	$\text{Average Profit} / \text{Cost of Investment} \times 100$

Business Calculations Today

Camilla Rothe



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