

Business Formulas A Level Edexcel

Operating profit margin
 $(\text{operating profit} / \text{revenue}) \times 100$

Net capital employed
 $\text{non-current liabilities} + \text{equity}$

Current ratio
 $\text{current assets} / \text{current liabilities}$

Acid test (quick ratio)
 $(\text{current assets} - \text{stock}) / \text{current liabilities}$

Capital intensity
 $\text{capital goods} / \text{fixed costs} \times 100$

Labor productivity
 $\text{Total output} / \text{number of employees}$

Labor turnover
 $\text{number of employees leaving} / \text{total number of employees} \times 100$

Average cost per unit
 $\text{total production costs} / \text{total output}$

Actual output/maximum possible output $\times 100$
capacity utilization

Gearing Ratio
 $\text{Non-Current Liabilities} / \text{Capital employed} \times 100$

Return on Capital Employed
 $\text{Operating Profit} / \text{Capital Employed} \times 100$

Rate of Absenteeism
 $(\text{Number of day absent on a day}) / (\text{Total number of staff employed}) \times 100$

% mark up
 $(\text{Difference in price} / \text{original cost}) \times 100$

Excedel

Alan Smith, Sophie Goldie



Excedel:

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