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Profitability ratios (SL/HL) = $\frac{\text{gross profit}}{\text{sales revenue}}$ Gross profit margin = $\frac{\text{gross profit}}{\text{net profit before tax}}$

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IB Business and Management - Tests and Examinations Formula

Sheets for Examinations (number of times) = $\frac{\text{ost of goods sold}}{\text{Average stock}}$ or (number of days) = $\text{Average stock} * \text{ost of goods sold} \div 365$ * Where average stock = $\frac{\text{opening stock} + \text{closing stock}}{2}$

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