

OCR GCSE Business (9-1) UNIT 5 - Finance

Revenue - ANSWER-Money generated from sales.

Revenue Formula - ANSWER- $\text{Revenue} = \text{Quantity sold} \times \text{Selling price}$

Total Costs - ANSWER-Fixed and variable costs added together.

Uses of Break-Even Graphs - ANSWER-The figures help businesses to plan how much to sell in order to make a profit.

Banks also ask to see break-even graphs as part of a businesses business plan. They can be used to make judgements about prices and costs.

Limitations of Break-Even Graphs - ANSWER-Actual figures may turn out to be different from the forecast. Figures usually relate to only one product. Assumes all output is sold.

Break-Even Output Formula - ANSWER- $\text{Break-even output} = \frac{\text{Total fixed costs}}{\text{Selling price} - \text{Variable costs}}$

Internal Finance - ANSWER-Finance obtained from within the business. Does not have to be paid back, no interest charge.

External Finance - ANSWER-Finance obtained from outside the business. Usually has to be paid back, costs money in the form of dividends or interest.

Interest - ANSWER-An amount of money that has to be paid on borrowed money.

Reasons Why Businesses Need Finance - ANSWER-Starting up a new business, internal growth, takeover or acquisition of another company, replacing old machinery and equipment, moving to new premises, cash-flow problems and research and development.

Overdraft - ANSWER-Arrangement with the bank where a business will be able to withdraw more money from its bank account than it actually has. Usually used to help a business overcome a temporary shortage of funds. Interest is charged on the amount a business owes the bank.

Trade Credit - ANSWER-A business asks a supplier of raw materials to provide goods, but arranges to pay for them later. Helps the business to overcome a temporary shortage of funds. Interest-free.

Retained Profit - ANSWER-Profit not distributed to shareholders as a dividend, but kept to finance the purchase of equipment, premises and research. Opportunity cost.

Unit R08delivery Guide Ocr

Daniel F McAuley



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