



Worksheet 5: Formulae

Identify the correct formula for each of the following calculations.

Calculations	Formula
Total revenue / Sales revenue / Turnover =	
Profit / Loss =	
Depreciation (Straight line method) =	
Depreciation (Reducing value method) =	
Profit / Loss on disposal of non-current assets =	
Number of shares =	
Inventory valuation =	
Profit / loss share for each partner =	
Interest on loan / debentures =	
Dividends =	
Net current Assets (Working Capital) =	
Total variable costs =	



Calculations	Formula
Contribution =	
Total cost =	
Break-even level of output =	
Margin of safety =	
Contribution to sales ratio =	
Level of output or sales to achieve a target profit =	
Net cash flow =	
Favourable variance =	
Adverse variance =	