

BUSINESS MATH FORMULAS



BUSINESS MATH DEFINITIONS AND FORMULAS

N = L(1-d)

[Net Price = List Price (1 - discount rate %)]

for Sale Price = Regular Selling Price (1 - MD%)

[or Old Price - New Price (1 - MD%)]

N = L - D

[Net Price = List Price - Discount Amount \$]

D = Ld

[Net Price = List Price x discount rate %]

MARKUP

MS = E + P

[Markup \$ = Expense = Profit]

 $MS = M\% \times P$

[Markup \$ = Markup % x Price].

MS = S - C

[Markup \$ = Selling Price - Cost]

S = C + M

[Selling Price = Cost + Markup \$]

Markup of Cost Price = M/C

[Markup of Cost Price = Markup Value \$ / Cost Price]

Markup of Sale Price = M/S

[Markup of Sale Price = Markup Value \$ / Sale Price]

INVOICES DISCOUNT PERIODS

ROG - discount period starts after receipt of goods

EOM - discount period starts the end of the month

Amount Paid = Amount Credited (1 - discount rate%)

Amount Credited = Amount Paid / (1 - discount%)

Invoice Balance = Invoice Amount - Amount Credited

2/15, n/60 ROG

[discount rate/length of discount time period, total due date & type of discount period]

INTEREST AND PRINCIPAL

i = Prt; P = I/(rT) r = I/(Pt); t = I/(Pr)

[Interest = Principal x rate x time]

[time is always per year, i.e. / 12 mths, / 365 days, / 52 wks]

T = P + 1

[Total Amount Due = Principal + Interest]



Math For Business Study Guide Answers

Guillaume Favre

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