

33					PWS		MONTH		YTD		MONTH		YTD		USED VEHICLE DEPARTMENT			
34	CAR/TRUCK GROSS																	
35	6200	COST OF SALES ADJ: LIFO		6200					(4507		(
36	F&I NET INCOME (LINE 32)										4527							
37	S	TOTAL VEHICLE			S	USED GROSS % SALES					4537							
38	G				G						4547							
39					% TOTAL USED GROSS				USED VEHICLE SALES EXPENSE									
40	COMM & INCENT.	7000	SALESPERSON		7200							4557						
41		7010	SALES MANAGERS		7210							4567						
42		7400	F&I		7400							4577						
43	7030	PRE-DELIVERY																
44	7040	PRE-DELIVERY ALLOWANCES																
45	7050	FREE SERVICE/MAINT & POLICY		7250									4587					
46	TOTAL VARIABLE EXPENSE												4597					
47	VARIABLE GROSS												4607					
48	S A L A R I E S	7070	SALESPERSONS		7270									4637				
49		7080	SALES MANAGERS		7280									4647				
50		7300	OTHER		7300									4657				
51		7400	F&I		7400									4667				
52	TOTAL ADVERTISING												4677					
53	7100 7121	ADVERTISING REBATES		7320 7321					(4697		(
54	7130	PROMOTION		7330									4707					
55	7140	TRAINING		7340									4717					
56	7150	DEMO EXPENSE		7350									4727					
57	7160 7170	SERVICE LOANERS		7360 7370									4737					
58	7420	F&I OTHER		7470									4747					
59	7180	INTEREST-FLOOR PLAN		7380									4757					
60	7190	FLOOR PLAN ASSISTANCE		7390					(4767		(
61	TOTAL SEMI-FIXED EXPENSES												4777					
62	SELLING GROSS												4787					

USED VEHICLE DEPARTMENT

Ford Motor Company Accounting Manual

Jin-Ying Zhang



Ford Motor Company Accounting Manual:

Manual of Accounting Procedure Ford Motor Company,1939 Manual of Accounting Procedure for Ford Dealers.
(Revised.). Ford Motor Company,1936 Handbook of Accounting Methods Jacob Kay Lasser,1943 CPA Handbook
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purchasing organization the development of policy and procedure manuals the legal aspects the purchase order sources of
supply ethics quality control pricing inventory management and forecasting stock automation commoditys buying capital
goods and services purchasing abroad training etc and includes a glossary of purchasing terminology Bibliography diagrams
and references **Benefits and Costs of the Federal Trade Commission's Line of Business Program** United States.

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More Reliable Automobile Fuel Economy Data United States. General Accounting Office,1981 Every new automobile sold in
the United States has a label showing its tested fuel economy In addition all fuel economy test results are published annually
to encourage the production and purchase of more fuel efficient automobiles Consumers are skeptical however because their
on road experience often falls far short of the tested mileage figures **Financial Accounting** Jamie Pratt,Michael F.

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