

BUSINESS MATH FORMULAS



BUSINESS MATH DEFINITIONS AND FORMULAS

$$N = L(1 - d)$$

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

[or 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 \$]

$$\text{Markup of Cost Price} = M/C$$

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

$$\text{Markup of Sale Price} = M/S$$

[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

$$I = Prt; \quad P = I / (rT); \quad r = I / (Pt); \quad t = I / (Pr)$$

[Interest = Principal x rate x time]

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

$$T = P + I$$

[Total Amount Due = Principal + Interest]



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CH Cherryholmes



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Research and Development in University Mathematics Education Viviane Durand-Guerrier, Reinhard Hochmuth, Elena Nardi, Carl Winsløw, 2021-04-16

In the last thirty years or so the need to address the challenges of teaching and learning mathematics at university level has become increasingly appreciated by university mathematics teachers and beyond by educational institutions around the world Indeed mathematics is both a condition and an obstacle to success for students in many educational programmes vital to the 21st century knowledge society for example in pure and applied mathematics engineering natural sciences technology economics finance management and so on This breadth of impact of mathematics implies the urgency of developing research in university mathematics education and of sharing results of this research widely This book provides a bespoke opportunity for an international audience of researchers in didactics of mathematics mathematicians and any teacher or researcher with an interest in this area to be informed about state of the art developments and to heed future research agendas This book emerged from the activities of the research project INDRUM acronym for International Network for Didactic Research in University Mathematics which aims to contribute to the development of research in didactics of mathematics at all levels of tertiary education with a particular concern for the development of early career researchers in the field and for dialogue with university mathematicians The aim of the book is to provide a deep synthesis of the research field as it appears through two INDRUM conferences organised in 2016 and 2018 It is an original contribution which highlights key research perspectives addresses seminal theoretical and methodological issues and reports substantial results concerning the teaching and learning of mathematics at university level including the teaching and learning of specific topics in advanced mathematics across a wide range of university programmes

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