

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]



Study Guide For Business Math

Cheryl Cleaves, Margie Hobbs



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