

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]



Mathematics For Business Study Guide

Peter Sheahan, Liz Ramsay



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Table of Contents Mathematics For Business Study Guide

1. Understanding the eBook Mathematics For Business Study Guide
 - The Rise of Digital Reading Mathematics For Business Study Guide
 - Advantages of eBooks Over Traditional Books
2. Identifying Mathematics For Business Study Guide
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Mathematics For Business Study Guide
 - User-Friendly Interface
4. Exploring eBook Recommendations from Mathematics For Business Study Guide
 - Personalized Recommendations
 - Mathematics For Business Study Guide User Reviews and Ratings
 - Mathematics For Business Study Guide and Bestseller Lists

5. Accessing Mathematics For Business Study Guide Free and Paid eBooks
 - Mathematics For Business Study Guide Public Domain eBooks
 - Mathematics For Business Study Guide eBook Subscription Services
 - Mathematics For Business Study Guide Budget-Friendly Options
6. Navigating Mathematics For Business Study Guide eBook Formats
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 - Mathematics For Business Study Guide Compatibility with Devices
 - Mathematics For Business Study Guide Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Mathematics For Business Study Guide
 - Highlighting and Note-Taking Mathematics For Business Study Guide
 - Interactive Elements Mathematics For Business Study Guide
8. Staying Engaged with Mathematics For Business Study Guide
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Mathematics For Business Study Guide
9. Balancing eBooks and Physical Books Mathematics For Business Study Guide
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Mathematics For Business Study Guide
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Mathematics For Business Study Guide
 - Setting Reading Goals Mathematics For Business Study Guide
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Mathematics For Business Study Guide
 - Fact-Checking eBook Content of Mathematics For Business Study Guide
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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