

Retail Accounting Formulas



Cost Of Goods Sold (COGS)

Starting Inventory + Purchases - Ending Inventory

First In First Out (FIFO)

Oldest inventory + Purchases = $\left[\begin{array}{c} \text{Goods available} \\ \text{for sale} \end{array} - \begin{array}{c} \text{Ending} \\ \text{inventory} \end{array} \right] = \text{Cost of goods sold}$

Last In First Out (LIFO)

Newest inventory + Purchases = $\left[\begin{array}{c} \text{Goods available} \\ \text{for sale} \end{array} - \begin{array}{c} \text{Ending} \\ \text{inventory} \end{array} \right] = \text{Cost of goods sold}$

Weighted Average

$\frac{\text{Total cost of goods available for sale}}{\text{by total units available for sale}}$

The Retail Method

Step 1:

$\left[\frac{\text{A product's wholesale price per item}}{\text{Amount you charge at retail}} \right] \times 100 = \text{Cost to retail \%}$

Step 2:

Ending inventory at cost = Ending inventory at retail \times Cost to retail %



Accounting Manuals On Retail Stores

PricewaterhouseCoopers (Firm), Pwc



Accounting Manuals On Retail Stores:

Accounting Procedures for Clothing Sales Store Operations United States. Department of the Air Force,1956

Introduction to Business Lawrence J. Gitman,Carl McDaniel,Amit Shah,Monique Reece,Linda Koffel,Bethann Talsma,James C. Hyatt,2024-09-16 Introduction to Business covers the scope and sequence of most introductory business courses The book provides detailed explanations in the context of core themes such as customer satisfaction ethics entrepreneurship global business and managing change Introduction to Business includes hundreds of current business examples from a range of industries and geographic locations which feature a variety of individuals The outcome is a balanced approach to the theory and application of business concepts with attention to the knowledge and skills necessary for student success in this course and beyond This is an adaptation of Introduction to Business by OpenStax You can access the textbook as pdf for free at openstax org Minor editorial changes were made to ensure a better ebook reading experience Textbook content produced by OpenStax is licensed under a Creative Commons Attribution 4 0 International License

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Commissary Accounting Procedures United States. Department of the Air Force,1987

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Maller,2021-09-20 About the Book Ind AS transition has resulted in high quality principles based globally comparable financial reporting of large Indian companies The transition not only impacted the financial results of companies but also caused far reaching consequential business impact Since last two years there have been several changes in Ind AS for example amendments in the revenue recognition standard and new leases standard has drastically changed the performance reporting in the balance sheet composition of companies Further certain Ind AS principles are implicitly complex for example the accounting for financial instruments acquisitions and business combinations are quite nuanced and can get difficult to apply without proper understanding Towards this end this book attempts to provide insights and in depth analysis on interpretative issues and complex principles in the Ind AS standards Ind AS contains extensive presentation and disclosure requirements The relevant chapters extensively deal with these requirements with illustrative examples To simplify the reading experience the chapters include a brief easy to understand summary of the relevant standard followed by Frequently

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Manual of Accounting: Narrative Reporting 2012

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Accountants' Index ,1921

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