

14.1 Trade Discount (Pg 517)

List Price - catalog price - price of seller  
 Trade Discount - Subtract from L.P.  
 Trade Discount Rate - % being discount  
 Net Price - actually pay

$$\boxed{\begin{matrix} TD = LP \times \% & LP = NP + TD & \% = \frac{TD}{LP} \times 100 \\ NP = LP - TD \end{matrix}}$$

Ex#1)  $LP = 845$   $40\%$   $TD = LP \times \%$   $NP = LP - TD$   
 $845 \times .40 = 338$   $845 - 338 = 507.00$   
 $TD = 338$   $NP = 507.00$

1) a)  $TD = LP \times \%$   $24 \times .30 = 7.20$   
 b)  $NP = LP - TD$   $24 - 7.20 = 16.80$

Ex#2  $LP = 156$   $NP = 117$   $TD = LP - NP = 39$   $\% = \frac{TD}{LP} \times 100 = \frac{39}{156} \times 100 = 25\%$   
 $NP = LP - TD$   $117 = 156 - TD$   $-39 = -TD$   $39 = TD$   
 3)  $LP = 240$   $NP = 168$   
 a)  $240 - 168 = 72$   
 b)  $\frac{72}{240} \times 100 = 30\%$

5	LP	TD%	TD	NP
	360	15%	$360 \times .15 = 54$	$360 - 54 = 306$

12	LP	NP	TD	%
	75.00	50.00	$75 - 50 = 25.00$	$\frac{25}{75} \times 100 = 33.3\%$

21	Quantity	Stock Item	Description	Unit Price	
a	6			2.95	$0.95 \times 6 = 5.70$ $17.70 \times .33 = 5.84$ $17.70 - 5.84 = 11.86$

22)  $180.40 \rightarrow 241.20 \rightarrow 360 \rightarrow 600$   
 $241.20 - 180.90 = 60.30$   $\% = \frac{60.30}{241.20} \times 100 = 25\%$   
 $360 - 241.20 = 118.80$   $\% = \frac{118.80}{360} \times 100 = 33\%$   
 $600 - 360 = 240$   $TD = 240$   $\% = \frac{240}{600} \times 100 = 40\%$

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 Net Price - actually pay.

$TD = LP \times \%$	$LP = NP + TD$ $NP = LP - TD$	$\% = \frac{TD}{LP} \times 100$
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Ex#1)  $LP = 845$     $40\%$     $TD = LP \times \% = 845 \cdot .40 = 338$     $NP = LP - TD = 845 - 338 = 507.00$

1)a)  $TD = LP \times \% = 24 \times .30 = 7.20$    b)  $NP = LP - TD = 24 - 7.20 = 16.80$

Ex#2  $LP = 156$     ~~$TD = LP$~~     $NP = 117$     $NP = LP - TD$     $117 = 156 - TD$     $TD = 156 - 117 = 39$     $\% = \frac{TD}{LP} = \frac{39}{156} \times 100 = 25\%$

③  $LP = 240$     $NP = 168$   
 a)  $240 - 168 = 72$   
 b)  $\frac{72}{240} \times 100 = 30\%$

5	LP	TD%	TD	NP
	360	15%	$360 \cdot .15 = 54$	$360 - 54 = 306$

12	LP	NP	TD	%
	75.00	50.00	$75 - 50 = 25$	$\frac{25}{75} \times 100 = 33.3\%$

21	Quantity	Stack Items	Description	Unit Price	
	6			2.95	

$2.95 \cdot 6 = 17.70$     $17.70 \cdot .33 = 5.84$   
 $17.70 - 5.84 = 11.86$

22)  $180.90 \rightarrow 241.20 \rightarrow 360 \rightarrow 600$

$241.20 - 180.90 = 60.30$     $360 - 241.20 = 118.80$     $600 - 360 = 240$

$TD = 60.30$     $\% = \frac{60.30}{241.20} \times 100 = 25\%$     $TD = 118.80$     $\% = \frac{118.80}{360} \times 100 = 33\%$     $TD = 240$     $\% = \frac{240}{600} \times 100 = 40\%$