

14.2 Trade Discount (Complement Method) Pg 520

$C = 100 - TD\%$      $NP = LP \times \text{Comp of TDR}$      $NP = LP \times \% Pd$

Ex #1 LP = 845 TD = 40%

$C = 100 - 40 = 60\%$

$NP = 845 \times .60$

$NP = \$507.00$

$TD = 845 \times .40$   
338

$\frac{845}{.60} = 1408.33$   
 $1408.33 - 338 = 1070.33$   
 $1070.33 \times .60 = 642.20$   
 $642.20 - 338 = 304.20$   
 $304.20 + 507 = 811.20$

① LP = 24 TD = 30%

$C = 100 - 30 = 70\%$

$NP = 24 \times .70$

$NP = \$16.80$

Ex #2:

$100 - r = C$   
 $(3)(100 - r) = 3r$  (3)

$300 - 3r = 2r$   
 $+3r +3r$

$300 = 5r$   
 $r = 60\%$

Comp = 60% = r

③

$100 - r = C$

$100 - r = \frac{1}{2}r - 5$   
 $+5 +5$

(2)  $(105 - r) = \frac{1}{2}r$  (2)

$210 - 2r = r$   
 $+2r +2r$

$\frac{210}{3} = \frac{3r}{3}$

$70\% = r$

$NP = 89.97 \times .60$

$NP = \$53.98$

$TD = 89.97 \times .40$

$TD = \$35.99$

④  $100 - r = 3r$   
 $+r +r$

$\frac{100}{4} = \frac{4r}{4}$

$25\% = r$

$NP = LP \cdot 10\%$

$12.40 = LP \cdot .25$   
 $.25 .25$

$\$49.60 = LP$

①

$TD = 49.60 \times .75$

$\$37.20$

a)

Quantity	LP	Disc	NP/Item	Total Net
36	18.25	38%	$18.25 \times .62 = 11.32$	$11.32 \times 36 = 407.34$

12a)

Quantity	LP	Total List	NP
2	155.90	$2 \times 155.90 = 311.80$	$311.80 \times .59 = 183.96$

⑤

$100 - r = 2r - 5$   
 $+5 +5$

$105 - r = 2r$   
 $+r +r$

$105 = 3r$   
 $3 3$

$35\% = r$  (comp)

$\frac{37.90}{LP} = .65$

$105 LP = 37.90$   
 $105 .65$

$LP = \$58.31$

⑬

$40\% \rightarrow 33\% \rightarrow 25\%$   
 $480 = .60 \rightarrow 288 \times .67 \rightarrow x$   
 $288.00$

$\frac{TD}{LP} = \%$

$NP = 58.31 \times .55 = \$20.41$

# 14.2 Trade Discount (Complement Method) Pg 520

$C = 100 - TD\%$      $NP = LP \times \text{Comp of TDR}$      $NP = LP \times \%Pd$

EX#1 LP = 845    TD = 40%

$C = 100 - 40 = 60\%$

$NP = 845 \times .60$

$NP = \$507.00$

$TD = 845 \times .40$   
338

$\frac{845}{-338}$   
 $\$507$

① LP = 24    TD = 30%

$C = 100 - 30$

$NP = 24 \times .70$

$C = 70\%$

$\$16.80$

EX#2:

$100 - r = C$

(3)  $(100 - r) = \frac{3}{5}r$  (3)

$300 - 3r = 2r$   
 $+3r \quad +3r$

$\frac{300}{5} = \frac{5r}{5}$

Comp =  $\frac{5}{5}60\% = r$

③  $100 - r = C$

$100 - r = \frac{1}{2}r - 5$   
 $+5 \quad +5$

$NP = 148.50 \times .70$   
 $NP = \$103.95$

④  $100 - r = 3r$   
 $+r \quad +r$

$\frac{100}{4} = \frac{4r}{4}$

$25\% = r$

$NP = LP \times \%Pd$

$12.40 = LP \times .25$   
 $125 \quad .25$

$\$49.60 = LP$

(2)  $(105 - r) = \frac{1}{2}r$  (2)

$210 - 2r = r$   
 $+2r \quad +2r$

$\frac{210}{3} = \frac{3r}{3}$

$70\% = r$

$NP = 148.50 \times .3$   
 $TD = 44.55$

LP	Comp	NP
360	15%	$360 \times .85$
		$\$306.00$

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Quantity	LP	DISC	NP/item	Total Net
36	18.25	38%	$18.25 \times .62$ $\$11.32$	$11.32 \times 36 =$ $407.34$

$TD = 49.60 \times .75$   
 $\$37.20$

12a)

Quantity	LP	Total List	NP
2	155.90	$2 \times 155.90$ $311.80$	$311.80 \times .59$ $183.96$

⑮  $100 - r = 2r - 5$   
 $+5 \quad +5$

$105 - r = 2r$   
 $+r \quad +r$

$\frac{105}{3} = \frac{3r}{3}$

$35\% = r$  (Comp)

$\frac{37.90}{LP} = .65$

$165 LP = 37.90$

$165 \quad 165$   
 $LP = \$58.31$

13.

40% → 33% → 25%  
 $480 \times .60 \rightarrow 288 \times .67 \rightarrow x$   
 $288.00$

$\frac{TD}{LP} = \%$

$NP = 58.31 \times .35$   
 $= \$20.41$