مراجعة الوحدة الثالثة

تاريخ نشر الملف على موقع المناهج: 2024-01-03 20:53:08

التواصل الاجتماعي بحسب الصف الثاني الثانوي

روابط مواد الصف الثاني الثانوي على تلغرام

الرياضيات	اللغة الانجليزية	اللغة العربية	التربية الاسلامية

المزيد من الملفات بحسب الصف الثاني الثانوي والمادة لغة انجليزية في الفصل الأول

Trade Discount: الخصم التجاري

A discount is an amount deducted from the list price. as incentives for a sale and cash paying promptly. It is a percentage of the list price.

الخصم هو مبلغ يتم خصمه من قائمة الأسعار. كحوافز للبيع والدفع النقدي على الفور. إنها نسبة من سعر القائمة

Important Points 3-1-1:

▶ Trade Discount = List Price × Discount Rate

Net price = list price – Trade discount

▶ Discount Rate = $\frac{\text{Trade Discount}}{\text{List Price}} \times 100$

▶ List Price = $\frac{\text{Net Price}}{\text{Complement of Trade Discount Rate}}$

Exercises 1:
The list price of a laptop is BHD520. ABC Computer Co. gives a 30% discount to all retailers. What is the amount of trade discount and payment (net price)?

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Exercises 2:
Retailer's net price is BHD160 for Air- Conditioning with a list price of BHD200. What is the discount rate?

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Exercises 3:
Acar workshop made a special offer through Instagram to buy three tires (while) and the fourth is for Free If the value of each one is BHD20. what is the net price and discount rate?

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Exercises 4:

1. The list price of a window type air-conditioner is BHD180, the net price BHD151. What is the trade discount?

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2. The list price of a motor bike is BHD3000.A manufacturer gives a 20% discount to all retailers. What is the trade discount and net price (payment)?

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3. The list price of a sewing machine is BHD122.990. A manufacturer gives a 30% discount to all retailers. What is the trade discount?

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4. The list price of a washing machine is BHD275 the net price BHD225. What is the discount rate?

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5. A Manufacturer's net price is BHD58.950 for a fan with a list price of BHD72.990. What is the discount rate to the nearest percentage?

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Exercises 5:

The Bahrain Company promoted the price of a baby milk carton at BHD10.000 with trade discount based on the following buyer's order volume or quantities:

Trade Discount	Quantity
0%	1-10
5%	11-50
10%	51-100
20%	Over 100

If a customer buys 70 boxes, how much will he pay to Bahrain Company?

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Exercises 6:

IKEA gave a discount card (IKEA Family Members) to the customer at a rate 10%.
If the customer paid BHD 225. What is the list price of the item?

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Exercises 7:

A manufacturer gives 25% discount to the first hundred refrigerators and 30% over hundred
to all retailers. If the price of each one is BHD 200.
Calculate the trade discount and net price for the following:

        a- Al Dana Electronics bought 80 refrigerators.

        b- Carrefour stores bought 150 refrigerators.

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Exercises 8:

Manama Co. promoted the price of oil carton at BHD12.000 with trade discount 10% to 100
cartons and 12% for more than 100 cartons. Find the net price if the customer bought 170
cartons.

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Exercises 9:

Al Jazeera Supermarket customers enjoy collecting points of sale to obtain a commercial discount at a rate of 5% for every thousand points.

If a customer purchases BHD 165.425 and has 1000 points - How much will he pay to cashier?

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Cash Discount: الخصم النقدي

Cash Discount is a discount for early payment. You should know that the cash discount is subtracted after trade discount but before transportation charges are added.

> **"Shipping costs are excluded from the cash discount"**

Meaning of Some Trade Terms That Might Appear on the Invoices

Terms	Meaning
3/10	3% discount if payment made within 10 days of invoice date.
1/30	1% discount if payment made within 30 days of invoice date.
2/10, E.O.M.	2% discount within 10 days of beginning of next month (E.O.M. means **End Of Month**).
n/30	Net within 30 days of invoice date.
3/10,n/30, R.O.G.	3% within 10 days of **Receipt Of Goods** (R.O.G.), net from 11th to 30th day.

Exercises 10:

Adam received an invoice dated 04th July 2022 from Phone store. That shows a net price of BHD 450 with the terms 2/10, n/30.

a) Find the latest date the cash discount is allowed.

b) How much will he pay on 12 July 2022?

c) How much will he pay assuming on 16 July 2022?

Telephone: 171212xx
Fax: 171212xx – PO Box 78x
Muharraq – Kingdom of Bahrain
https://www.instagram.com/xxxxx_bh/

INVOICE

Date: **04-07-2022**   Invoice No.: 00541

To: Adam Eid Jassim   Term: **2/10, n/30**

S. No. Items	Items Details	Quantity	Unit Price BHD	Fils	Total Price BHD	Fils
1	Phone	4	125	000	500	000

Total Price	500.000
Discount 10%	50.000
Net Price	450.000

Signature

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Exercises 11:

The goods listed on the ABB Tools Store invoice shown were received on 26th March 2022 and the bill was paid on 2nd April 2022. How much was the amount paid?

ABB TOOLS STORE
Tel: 173311xx – PO Box 874x
Isa Town – Kingdom of Bahrain

No. M44452

Date: 26-03-2022

Terms: 4/10, n/30, R.O.G.

INVOICE

Name: Ali Ahmed Maher

https://www.instagram.com/xxxxx_bh

S. No. Items	Items Details	Quantity	Unit Price BHD	Unit Price Fils	Total Price BHD	Total Price Fils
1	Leverage Cutters	40	18	950	758	000
2	Expansive Bit	50	6	950	347	500
				Subtotal	1,105	500
				Less 30% and 10%	409	040
				Balance	696	460
				Freight	29	850
				Total BD	726	310

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Exercises 12:

Find the amount paid for each of the following invoices:

1. Date received: January 24, 2022; date paid: February 2, 2022.

Balance	987	000
Freight	36	000
Total BHD	**1,023**	**000**
Date:	05-01-2022	
Terms:	3/10, 1/30, n/60	

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2. Date received: September 5, 2022; date paid: October 7, 2022.

Balance	5,682	000
Freight	318	000
Total BHD	**6,000**	**000**
Date:	02-09-2022	
Terms:	3/10, E. O. M.	

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3. Date received: May 8, 2022; date paid: May 16, 2022.

Subtotal	2,587	970
Less 7% and 10%		
Balance		
Freight	341	860
Total BHD		
Date:	04-05-2022	
Terms:	4/10, n/30, R.O.G.	

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4. Date received: June 7, 2022; date paid: July 1, 2022.

Subtotal	3,119	990
Less 7% and 10%		
Balance		
Freight	45	650
Total BHD		
Date:	07-06-2022	
Terms:	8/10, n/30, R.O.G.	

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Value Added Tax (VAT): ضريبة القيمة المضافة

VAT is an indirect tax on consumer spending. It is collected on supplies of goods and services as well as on imports of goods and services into Bahrain.

ضريبة القيمة المضافة هي ضريبة غير مباشرة على الإنفاق الاستهلاكي. يتم جمعها على إمدادات السلع والخدمات وكذلك على واردات

السلع والخدمات إلى البحرين.

Below are examples of items that fall within the above treatments

Item	Zero-rated (0%)	Standard rated (10%)
Food	Food items listed in the GCC	Restaurants and coffee shop
Education	Educational services provided by kindergartens	Professional education
Healthcare	General medical health	Cosmetic procedure
Financial Services	Interest payments on loans	General insurance, Fees paid on remittances
Oil and Gas	Oil and Gas	
Construction of new Buildings	Construction services	Construction woks to an existing building
Real Estate	Exempt	Hotel accommodation, Rental of function room and halls
Transportation service	Local transport of goods and passengers	Vehicle purchases, Vehicle rental without a driver
Telecommunication service		Fixed phone services (i.e., landlines) -Home internet
Import and Export	Export of services	Services provided Kingdom of Bahrain by a foreign company.

Excise Goods: السلع الانتقائية **:**
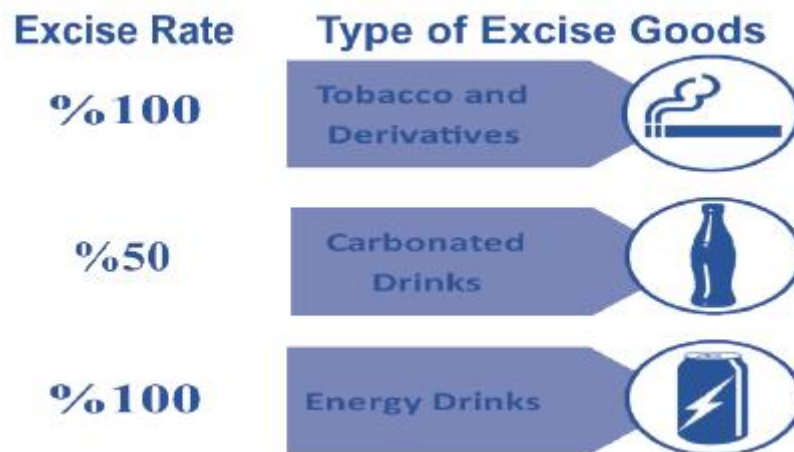
Exercises 13:
Fahad bought the following from supermarket. Calculate the value added tax and Excise Goods for the following purchases:

Milk 1 liter	BHD 0.450
Tv 21" inch	BHD 50.000
Energy Drinks	BHD 1.250

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Exercises 14:
  A. Find value added tax for the following:
  - BHD 6.500 Gasoline for vehicles
  - BHD 12.850 School uniforms
  - BHD 8000 A new extension to an existing building
  - BHD 188 Mobile phone services
  - BHD 161.250 Interest payments on loans

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B. Jassim bought a new car model 2021 for BHD5300 with trade discount 10%. Also, paid the annual insurance premium BHD220. Find the following:

a- Total VAT.

b- Total Payment

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C. Man bought BHD 15.600 of cigarettes – find the VAT and total payment.

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Tariff in the Kingdom of Bahrain: التعريفة الجمركية في مملكة البحرين

Duty %	Example of common goods
Free Duty Exempt	Fresh vegetable and fruits, fresh or frozen fish, diary, meat, all other alive animals that are used for human consumption, books, magazines, catalogues, and all other printed papers for advertising. Includes <u>428</u> listed commodities, mostly food and medical products
10%	All imported items like clothes, perfumes, cars, electronics like television, videos, and calculator.
100%	Tobacco and Tobacco related products.
125%	Alcoholic beverages.

Table (3-4-1): Custom Tariff Percentage Amount in the Kingdom of Bahrain

Exercises 14:

Al-Adliya Furniture imported furniture at cost of BHD12,600. Calculate customs paid on the furniture according to the tariff rate in the Kingdom of Bahrain.

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Exercises 15:

Carrefour Stores imported the following items last month:

- Quantity of fresh vegetables and fruits amounting to BHD1,780.

- Electronic items amounting to BHD23,420.

- Cigarettes and tobacco amounting to BHD 1,910.400.

Calculate how much customs Carrefour Stores paid at customs for all these items.

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Pricing Goods Based on Cost Price: تسعير البضاعة بناءا على سعر التكلفة

Mark-up:

▶ The difference between the selling price and the cost of any goods is called the mark-up.

يسمى الفرق بين سعر البيع وتكلفة أي بضاعة بهامش الربح

Important Points 3-5-1:

- Amount of Mark-up based on cost = Selling price − Cost

- Percentage of Mark- up = $\dfrac{\textbf{Selling Price} - \textbf{Cost}}{\textbf{Cost}} \times 100$

Exercises 16:
A retailer pays BHD157.320 for a stereo receiver and BHD2.050 in transportation charges. What is the retailer's cost?

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Exercises 17:
A retailer pays BHD47.250 for a mattress and BHD1.220 in transportation charges. What is the retailer's cost?

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Exercises 18:
A retailer's cost for a fan was BHD12.880. It sold for BHD24.950. What was the mark-up?

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Exercises 19:
Retailer pays BHD345.970 for a computer and BHD4.740 in transportation charges. If retailer sell a computer for BHD 403.710. What is the retailer's cost and mark-up percentage based on cost?

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Exercises 20:

A retailer's cost for a digital camera was BHD210.500. The camera was sold for BHD250.500. What was the mark-up amount and percentage based on cost?

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Exercises 21:

A retailer sells a washing machine that costs BHD140.980 for BHD201.950. What is the percentage of mark-up based on cost?

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Exercises 22:

A retailer's cost for a Microwave Oven is BHD240. The retailer wants an 65% mark-up based on cost. What is the selling price?

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Exercises 23:

A retailer's cost for a basketball is BHD15. The retailer wants an 80% markup based on cost. What is the selling price?

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Exercises 24:

Retailer knows that consumers will pay at most BHD21.000 for a dress and wants a 40% mark-up based on cost. What is the maximum cost that the retailer pays for the dress?

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Exercises 25:

A retailer knows that consumers will pay at most BHD24.000 for a suit and wants a 40% mark-up based on cost. What is the maximum cost that the retailer pays for the suit?

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Pricing Goods Based on Selling Price

> **Important Points 3-6-1:**
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> ▶ Amount of Margin of Profit = Selling Price − Cost
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> ▶ Percentage of Margin of Profit $= \dfrac{\text{Selling Price} - \text{Cost}}{\text{Selling Price}} \times 100$

Exercises 26:
A retailer sells a television that costs BHD525.750 for BHD679.950. What is the percentage of mark-up based on the selling price or margin of profit (to the nearest percentage)?

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Exercises 27:
A retailer sells a washing machine that costs BD140.980 for BD201.950. What is the percentage of mark-up based on the selling price or margin of profit (to the nearest percentage)?

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Exercises 29:
The percentage of margin of profit of a refrigerator was 25% based on Selling Price. The selling price was BHD579. What was the amount of the margin of profit and cost?

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Exercises 30:
The percentage of mark-up based on the selling price of a stereo was 65%. The selling price was BD256.950. What was the margin of profit?

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Exercises 31:
Retailer knows that consumers will pay at most BHD21.000 for a men's suit and wants a 30% margin of profit based on Selling Price. What is the maximum cost that the retailer may pay for the dress?

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Exercises 32:
The percentage of margin of profit of a radio was 40%. The selling price was BHD22.500. What is the maximum cost that the retailer may pay?

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Exercises 33:
A retailer knows that consumers will pay at most BHD116.200 for a telescope and wants a 25% margin of profit price. What is the maximum cost that the retailer may pay for the telescope?

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Exercises 34:
A retailer's cost for a jacket is BD35.900. The retailer wants a 35% margin of profit based on the selling price. What is the selling price?

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Mark-Down: تخفيض السعر

Important Points 3-6-1:

▶ Mark-Down = Regular Price – Sale Price

▶ Percentage Amount of Mark-Down $= \dfrac{\text{Regular Price} - \text{Sale Price}}{\text{Regular Price}} \times 100$

▶ Mark-Down= Regular Price x Percentage Amount of Mark-Down

Exercises 24:

A casting reel regularly priced at BHD36.290 is sale for BHD29.950. What is the Mark-down?

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Exercises 25:

In the bookstore advertisement the mark-down is 20%. The regular price of a book is BHD24.500. What is the mark-down on the book?

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Exercises 26:

A tailor has a suit for sale marked at BHD35.000 which is shop-soiled. He marks it down by 33⅓%. What will its sale price be (round to the nearest fils)?

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Exercises 27:

A retailer sold a television regularly priced at BHD199.950 for BHD129.950. Find the percentage of mark-down on the regular price for the television?

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Exercises 28:

A retailer sold a stereo receiver regularly priced at BHD169.950 for BHD119.950. Find the percentage of mark-down on the regular price for the stereo receiver?

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General Questions

1Q: The list price of a sewing machine is BHD500. A manufacturer gives a 20% discount to all retailers. What is the trade discount?

2Q: The list price of a washing machine is BHD4000 the net price BHD500. What is the discount rate?

3Q: A Manufacturer's net price is BHD800 for a fan with a list price of BH1200. What is the discount rate to the nearest percentage?

4Q: During the (big sales) season, a wholesaler offered discounts to retailers, at a rate of 15% for the first purchase of BHD 1,000, then 20% for the purchase of BHD 2,000 and 25% for purchases over BHD 2,000.
Find the total discount and net price for each of the following retailers:

Retailers	Purchases BHD
Ahmed	850.250
Mona	1560.240
Khalid	4251

5Q: A woman bought BHD 05.844 of cigarettes – find the VAT and total payment.

6Q A retailer's cost for an electric oven was BHD147.250. The oven is sold for BHD168.880. What was the mark-up?

7Q: A retailer sells a washing machine that costs BHD140.980 for BHD201.950. What is the percentage of mark-up based on cost?

8Q: A retailer pays BHD10.750 for a digital alarm clock and BHD0.880 in transportation charges. What is the retailer's cost?

9Q: A retailer sells on alarm clock that costs BHD10.040 for BHD14.950. What is the percentage of mark-up based on cost (to the nearest percentage)?

10Q: A retailer sells a can opener that costs BHD13.075 for BHD24.028. What is the percentage of mark-up based on cost (to the nearest percentage)?

11Q: A retailer knows that consumers will pay at most BHD16.000 for a shirt and wants a 35% mark-up based on cost. What is the maximum cost that the retailer pays for the shirt?

12Q: A retailer's cost for a jacket is BHD35.900. The retailer wants a 35% margin of profit based on the selling price. What is the selling price?

13Q: A retailer sells a washing machine that costs BHD140.980 for BHD201.950. What is the percentage of mark-up based on the selling price or margin of profit (to the nearest percentage)?

14Q: The percentage of mark-up based on the selling price of a stereo was 65%. The selling price was BHD256.950. What was the margin of profit?

15Q: A retailer knows that consumers will pay at most BHD4.500 for a calculator and wants a 17% margin of profit. What is the maximum cost that the retailer can pay for the calculator?

16Q: A retailer knows that consumers will pay at most BHD24.500 for a blender and wants a 25% margin of profit. What is the maximum cost that the retailer can pay for the blender?

17Q: A retailer has BHD595 with which to buy neckties. Consumers will pay BHD8.500 for each tie. The mark-up based on the cost is to be 30%. How many neckties can be purchased?

18Q: A retailer has BHD600 with which to buy shirts. Consumers will pay BHD15 for each shirt. The margin of profit for each shirt is to be 20%. How many shirts can be purchased?

19Q: The regular price of patriot furniture is BHD840.000. The sale price is 25% off the regular price. What is the mark-down?

20Q: A sleeping bag is on sale at 35% off the regular price of BHD124.950. What is the sale price?

21Q: The regular price of an egg cooker is BHD17.900 and the sale price are BHD13.500. Find the percentage of Mark-down on the sale price?

22Q: Complete the following table:

Item	Regular Price BHD	Sale Price BHD	Percentage of Mark-down on Sale price	Percentage of Mark-down on regular price
Pants	40	26	?	?
Jacket	15.550	?	?	25%
Shirt	?	7.850	33⅓%	?

23Q: A trader buys bicycles to retail at BHD15.000. The trade discount is 331/3%. What should he pay for a bicycle?

24Q: What is the cost of a straight fence of six panels, supported by posts, if the panels are BHD5.000 each and the posts are BHD2.000 each? Labor, etc., costs BHD20.

Financial Mathematics: 111 **Prepared by T: A. JALIL ALAIWI**