



Excel for Business Math

Implementing Basic Business Math Concepts in Excel 2010

Payroll

Pay based on hourly wages is pay based on the hours of work done by an employee.

Gross Pay = Number of Regular Hours × Regular Hourly Rate + Number of Overtime Hours × Overtime Hourly Rate

EX: =B2*B3 in F2 in **Payroll 1** is weekly gross pay for Employee 1 with no overtime.

EX: =B2*B3+B4*B5 in F3 in **Payroll 1** is weekly gross pay for Employee 2 with 10 hours of overtime at 1.5 times the pay rate.

	A	B	C	D	E
	Employee ID	Regular Hours	Regular Hourly Rate	Overtime Hours	Overtime Pay Rate
1	Employee 1	40	\$15.00	0	0.0
2	Employee 2	40	\$15.00	10	1.5
3	Employee 3				
4	Employee 4				
5	Employee 5				
6	Employee 6				
7	Employee 7				
8	Employee 8				
9	Employee 9				
10	Employee 10				

Pay based on piece work is pay based on the number of acceptable pieces of work an employee produces.

Gross Pay = Total Number of Acceptable Pieces Produced × Piece Work Rate

EX: =B4*B5 in F4 in **Payroll 1** is gross pay for Employee 3, who is working at a piece rate of \$1.25 per piece produced.

Pay based on commission is usually paid to the person generating the sales, commission is a percentage of sales.

Gross Pay = Commission × Sales × Commission Rate

EX: =B7*B8 in F7 in **Payroll 1** is gross pay for Employee 6, who is working on a commission rate of 3%.

Net pay is pay after federal income tax, Social Security, and Medicare (i.e., total deductions).

Net Pay = Gross Pay - Total Deductions

Part 1: Payroll System - Initial Characteristics													
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	A	B	C	D	E	F	G	H	I	J	K	L	M
	Employee ID	Marital Status	Dependents	Regular Hours	Regular Hourly Rate	Overtime Hours	Overtime Pay Rate	Gross Pay	Federal Income Tax	Social Security	Medicare	Total Deductions	Net Pay
1	Employee 1	Single	0	40	\$15.00	0	0.0	\$600.00	\$75.00	\$72.00	\$9.00	\$156.00	\$444.00
2	Employee 2	Married	2	40	\$15.00	10	1.5	\$825.00	\$103.13	\$97.92	\$12.39	\$213.44	\$611.56
3	Employee 3	Single	0	40	\$15.00	0	0.0	\$600.00	\$75.00	\$72.00	\$9.00	\$156.00	\$444.00
4	Employee 4	Single	0	40	\$15.00	0	0.0	\$600.00	\$75.00	\$72.00	\$9.00	\$156.00	\$444.00
5	Employee 5	Single	0	40	\$15.00	0	0.0	\$600.00	\$75.00	\$72.00	\$9.00	\$156.00	\$444.00
6	Employee 6	Single	0	40	\$15.00	0	0.0	\$600.00	\$75.00	\$72.00	\$9.00	\$156.00	\$444.00
7	Employee 7	Single	0	40	\$15.00	0	0.0	\$600.00	\$75.00	\$72.00	\$9.00	\$156.00	\$444.00
8	Employee 8	Single	0	40	\$15.00	0	0.0	\$600.00	\$75.00	\$72.00	\$9.00	\$156.00	\$444.00
9	Employee 9	Single	0	40	\$15.00	0	0.0	\$600.00	\$75.00	\$72.00	\$9.00	\$156.00	\$444.00
10	Employee 10	Single	0	40	\$15.00	0	0.0	\$600.00	\$75.00	\$72.00	\$9.00	\$156.00	\$444.00

EX: Weekly net pay calculations for Employee 1 in **Payroll 1** include the following: =B2*B3 in F2 is the federal income tax at an 8% rate, =B2*B3 in F3 is the Social Security deduction, =B2*B3 in F4 is the Medicare deduction, =B2*B3 in F5 is the total deductions, and =B2*B3 in F6 is net pay.

Invoices, Discounts & Sales Tax

An **invoice** is an itemized list of goods shipped with item details, which usually include invoice number and date, discount terms (e.g., trade 1/5% and cash 3% if paid within 10 days of invoice date), item SKUs (goods keeping track number and name, quantity, unit price).

EX: =C7*D7 in E7 in **Invoice 1** is the item unit price for Toy A (initially calculated for E8 and E9 for Toy B and Toy C).

EX: =E8/E9 in E8 in **Invoice 1** is the total list price before discounts.

Discounts represent the reduction in a base price.

- Trade discounts** (i.e., "functional discounts") are discounts given to partners in the distribution channel of goods in purchase-specific trade.
- Net Price** = Total List Price - Trade Discount Amount

EX: =B8/ND8 in B8 in **Invoice 1** is the trade discount amount, which is 25% of the total list price resulting in two decimal places.

EX: =B8/E8 in E8 in **Invoice 1** is the net price after the trade discount.

- Cash discounts** are discounts given to customers for paying with cash, a cash discount is also called a "cash discount" by the seller or a "prompt discount" by the buyer.
- Cash Discount** = Net Price × Cash Discount Rate
- Total Price** = Net Price + Cash Discount

	A	B	C	D	E
	Invoice No.	1001			
	Date	1/1/10			
	Due Date	1/10			
	Trade Terms	2/10			
	Item No.	Item	Quantity	Unit Price	Total Price
1	1001	Toy A	10	\$10.00	\$100.00
2	1002	Toy B	20	\$5.00	\$100.00
3	1003	Toy C	10	\$10.00	\$100.00
4	1004	Toy D	10	\$10.00	\$100.00
5	1005	Toy E	10	\$10.00	\$100.00
6	1006	Toy F	10	\$10.00	\$100.00
7	1007	Toy G	10	\$10.00	\$100.00
8	1008	Toy H	10	\$10.00	\$100.00
9	1009	Toy I	10	\$10.00	\$100.00
10	1010	Toy J	10	\$10.00	\$100.00
11	1011	Toy K	10	\$10.00	\$100.00
12	1012	Toy L	10	\$10.00	\$100.00
13	1013	Toy M	10	\$10.00	\$100.00
14	1014	Toy N	10	\$10.00	\$100.00
15	1015	Toy O	10	\$10.00	\$100.00
16	1016	Toy P	10	\$10.00	\$100.00
17	1017	Toy Q	10	\$10.00	\$100.00
18	1018	Toy R	10	\$10.00	\$100.00
19	1019	Toy S	10	\$10.00	\$100.00
20	1020	Toy T	10	\$10.00	\$100.00

Credit terms define the cash discount rate, a credit term of 2/10 net 30 means that a 2% cash discount is allowed if the payment is made within 10 days of the date of the invoice, the cash discount period ends when 10 days after the invoice date, the cash discount period ends when 10 days after the invoice date, the cash discount period ends when 10 days after the invoice date.

EX: =B8/ND8 in B8 in **Invoice 1** is the trade discount amount, which is 25% of the total list price resulting in two decimal places.

EX: =B8/E8 in E8 in **Invoice 1** is the net price after all discounts.

Sales tax is tax paid on the purchase of most goods and services, though some purchases are exempt from sales tax, it is applied to the net price (selling price - trade discounts) but not to shipping charges, sales tax varies between states, it is collected by the business and paid to the state government.

Sales Tax = Net Price × Total Price When There Is a Cash Discount × Tax Rate

Total Invoice Amount = Net Price × Total Price When There Is a Cash Discount + Sales Tax

EX: =B8/ND8 in B8 in **Invoice 1** is the trade discount amount, which is 25% of the total list price resulting in two decimal places.

EX: =B8/E8 in E8 in **Invoice 1** is the net price after all discounts.

Markup & Markdown

Markup is the amount required to cover operating expenses and make a profit, **markup** is the amount given on the original selling price.

- Cost of goods** is what the retailer pays the supplier or manufacturer for goods.
- Selling price of goods** is what the customer pays the retailer for goods (i.e., the buyer's purchasing price).
- Markup rate** is the percent markup on item cost or the percent markup on selling price.
- Cost** = Markup = Selling Price

Markup on Margin = Selling Price - Cost

Markdown rate is the percent markdown on the original selling price of the item.

Sale Price = Original Selling Price - Markdown (or Discount)

Markup Based on Cost

Given Cost & Selling Price

Markup = Selling Price - Cost

EX: =B2-B3 in B2 in **Markup 1** is the markup for Toy A.

Percent Markup on Cost = Markup / Cost

EX: =B2/B3 in B3 in **Markup 1** is the percent markup for Toy A.

	A	B	C	D	E
	Item No.	Item	Cost	Selling Price	Markup
1	1001	Toy A	\$5.00	\$10.00	\$5.00
2	1002	Toy B	\$5.00	\$10.00	\$5.00
3	1003	Toy C	\$5.00	\$10.00	\$5.00
4	1004	Toy D	\$5.00	\$10.00	\$5.00
5	1005	Toy E	\$5.00	\$10.00	\$5.00
6	1006	Toy F	\$5.00	\$10.00	\$5.00
7	1007	Toy G	\$5.00	\$10.00	\$5.00
8	1008	Toy H	\$5.00	\$10.00	\$5.00
9	1009	Toy I	\$5.00	\$10.00	\$5.00
10	1010	Toy J	\$5.00	\$10.00	\$5.00
11	1011	Toy K	\$5.00	\$10.00	\$5.00
12	1012	Toy L	\$5.00	\$10.00	\$5.00
13	1013	Toy M	\$5.00	\$10.00	\$5.00
14	1014	Toy N	\$5.00	\$10.00	\$5.00
15	1015	Toy O	\$5.00	\$10.00	\$5.00
16	1016	Toy P	\$5.00	\$10.00	\$5.00
17	1017	Toy Q	\$5.00	\$10.00	\$5.00
18	1018	Toy R	\$5.00	\$10.00	\$5.00
19	1019	Toy S	\$5.00	\$10.00	\$5.00
20	1020	Toy T	\$5.00	\$10.00	\$5.00

Given Cost & Percent Markup on Cost

Markup = Cost × Percent Markup on Cost

EX: =C2*B2 in B2 in **Markup 1** is the markup for Toy A.

Selling Price = Cost + Markup

EX: =C2+B2 in B3 in **Markup 1** is the selling price of Toy A.

The following formulas can also be used for selling price:

Selling Price = Cost × (100% + Percent Markup on Cost)

EX: =B2*(1+B3) in B3 in **Markup 1** is the selling price of Toy A.

	A	B	C	D	E
	Item No.	Item	Cost	% Markup on Cost	Markup
1	1001	Toy A	\$5.00	10.00%	\$0.50
2	1002	Toy B	\$5.00	10.00%	\$0.50
3	1003	Toy C	\$5.00	10.00%	\$0.50
4	1004	Toy D	\$5.00	10.00%	\$0.50
5	1005	Toy E	\$5.00	10.00%	\$0.50
6	1006	Toy F	\$5.00	10.00%	\$0.50
7	1007	Toy G	\$5.00	10.00%	\$0.50
8	1008	Toy H	\$5.00	10.00%	\$0.50
9	1009	Toy I	\$5.00	10.00%	\$0.50
10	1010	Toy J	\$5.00	10.00%	\$0.50
11	1011	Toy K	\$5.00	10.00%	\$0.50
12	1012	Toy L	\$5.00	10.00%	\$0.50
13	1013	Toy M	\$5.00	10.00%	\$0.50
14	1014	Toy N	\$5.00	10.00%	\$0.50
15	1015	Toy O	\$5.00	10.00%	\$0.50
16	1016	Toy P	\$5.00	10.00%	\$0.50
17	1017	Toy Q	\$5.00	10.00%	\$0.50
18	1018	Toy R	\$5.00	10.00%	\$0.50
19	1019	Toy S	\$5.00	10.00%	\$0.50
20	1020	Toy T	\$5.00	10.00%	\$0.50

Given Markup & Percent Markup on Cost

Cost = Markup / Percent Markup on Cost

EX: =C2/B2 in B2 in **Markup 1** is the cost of Toy A.

Selling Price = Cost + Markup

EX: =B2+B2 in B3 in **Markup 1** is the selling price of Toy A.

	A	B	C	D	E
	Item No.	Item	Markup	% Markup on Cost	Cost
1	1001	Toy A	\$5.00	10.00%	\$5.00
2	1002	Toy B	\$5.00	10.00%	\$5.00
3	1003	Toy C	\$5.00	10.00%	\$5.00
4	1004	Toy D	\$5.00	10.00%	\$5.00
5	1005	Toy E	\$5.00	10.00%	\$5.00
6	1006	Toy F	\$5.00	10.00%	\$5.00
7	1007	Toy G	\$5.00	10.00%	\$5.00
8	1008	Toy H	\$5.00	10.00%	\$5.00
9	1009	Toy I	\$5.00	10.00%	\$5.00
10	1010	Toy J	\$5.00	10.00%	\$5.00
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15	1015	Toy O	\$5.00	10.00%	\$5.00
16	1016	Toy P	\$5.00	10.00%	\$5.00
17	1017	Toy Q	\$5.00	10.00%	\$5.00
18	1018	Toy R	\$5.00	10.00%	\$5.00
19	1019	Toy S	\$5.00	10.00%	\$5.00
20	1020	Toy T	\$5.00	10.00%	\$5.00

Given Selling Price & Percent Markup on Cost

Cost = Selling Price / (100% + Percent Markup on Cost)

EX: =B2/(1+B3) in B3 in **Markup 1** is the cost of Toy A.

Markup = Selling Price - Cost

EX: =B2-B3 in B4 in **Markup 1** is the markup for Toy A.

	A	B	C	D	E
	Item No.	Item	Selling Price	% Markup on Cost	Cost
1	1001	Toy A	\$10.00	10.00%	\$9.09
2	1002	Toy B	\$10.00	10.00%	\$9.09
3	1003	Toy C	\$10.00	10.00%	\$9.09
4	1004	Toy D	\$10.00	10.00%	\$9.09
5	1005	Toy E	\$10.00	10.00%	\$9.09
6	1006	Toy F	\$10.00	10.00%	\$9.09
7	1007	Toy G	\$10.00	10.00%	\$9.09
8	1008	Toy H	\$10.00	10.00%	\$9.09
9	1009	Toy I	\$10.00	10.00%	\$9.09
10	1010	Toy J	\$10.00	10.00%	\$9.09
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13	1013	Toy M	\$10.00	10.00%	\$9.09
14	1014	Toy N	\$10.00	10.00%	\$9.09
15	1015	Toy O	\$10.00	10.00%	\$9.09
16	1016	Toy P	\$10.00	10.00%	\$9.09
17	1017	Toy Q	\$10.00	10.00%	\$9.09
18	1018	Toy R	\$10.00	10.00%	\$9.09
19	1019	Toy S	\$10.00	10.00%	\$9.09
20	1020	Toy T	\$10.00	10.00%	\$9.09

Excel For Business Math Quick Study Computer

Yicheng Fang



Excel For Business Math Quick Study Computer:

Excel for Business Math Ravi Behara, 2013-12-31 Explains essential business math and how to create equations and spreadsheets in Microsoft Excel to compute that math More than a guide to using Excel written by a professor that teaches the course Business Math with Spreadsheets this well rounded coverage includes screenshots Excel equations and an explanation of the math Great for students or anyone needing a handy guide for reference [Practical Business Math Procedures](#) Jeffrey Slater, 2003 **Excel For Business Math** Speedy Publishing, 2014-08-22 Excel is a common spreadsheet program used in businesses across the country for nearly everything from tracking accounts to tracking the wages of employees If you are learning business math chances are you are being asked to learn Excel and become proficient in using the program If you look into any jobs in business from running your own business to working as an administrative assistant to simply working the front desk you will find that Excel is a program you need to be well acquainted with If you are having trouble you can either contact a local tutor or research online help resources *Excel for Business Math* Speedy Publishing LLC, 2014-08-24 Excel is a common spreadsheet program used in businesses across the country for nearly everything from tracking accounts to tracking the wages of employees If you are learning business math chances are you are being asked to learn Excel and become proficient in using the program If you look into any jobs in business from running your own business to working as an administrative assistant to simply working the front desk you will find that Excel is a program you need to be well acquainted with If you are having trouble you can either contact a local tutor or research online help resources

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Excel Formulas John Hales, Krista Jensen, 2013-12-31 Guide to developing and using functions and formulas in Excel This clear and concise coverage of the ins and outs of formula creation and use touches on many forms of math from statistics trig to financial math The sheer volume and wealth of information in these 6 pages is equal to 30 pages or more from your average book on the same subject Includes screen shots **PC Mag**, 1992-11-10 PCMag.com is a leading authority on technology delivering Labs based independent reviews of the latest products and services Our expert industry analysis and practical solutions help you make better buying decisions and get more from technology **PC Mag**

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