

Customer Discount Approval



Customer	Croma
Product(s)	P1
Date	

Parameters	Discount	COGS	Average NIP	GM Target
	15%	30%	\$ 6.00	\$ 1,00,000

	Best Case	Realistic	Worst Case
⇒ Sales Unit	100000	50000	25000
⇒ Net Invoice Sales	\$ 6,00,000	\$ 3,00,000	\$ 1,50,000
⇒ Post Discount	\$ 90,000	\$ 45,000	\$ 22,500
⇒ Net Sales	\$ 5,10,000	\$ 2,55,000	\$ 1,27,500
⇒ COGS	\$ 1,53,000	\$ 76,500	\$ 38,250
⇒ Gross Margin	\$ 3,57,000	\$ 1,78,500	\$ 89,250
⇒ vs Target	▲ \$ 2,57,000	▲ \$ 78,500	▼ \$-10,750