

## قوانين الوحدة السادسة - CH6

1. **Net Sales** = Gross Sales – (Sales Discount + Sales Returns and Allowance)
2. **Net Purchases** = Gross Purchases – (Purchases Discount + Purchases Returns)
3. **Cost of purchases** = Net Purchases + Expenses on Purchases



- Carriage-In (Transportation-In and Freight-In)
- Insurance on Purchase
- Import Tax

4. **Cost of Goods Available for Sales** = Opening Inventory + Cost of purchases
5. **Cost of Goods Sold** = Cost of Goods Available for Sales - Ending Inventory
6. **Gross Profit** = Net Sales - Cost of Goods Sold
7. **Income from Operation** = Gross Profit – Operation Expenses



- Advertising
- Repair
- Maintenance
- Transportation-Out (Carriage-Out and Freight-Out)
- Salaries or Wages
- Rent

8. **Net Income Before tax** = Income from Operation + Other Revenues and gain  
– Other Expenses and losses
9. **Net Income** = Net Income Before tax – (Net Income Before tax × %)