

# **CALCULATION**

## 1) TO MARK UP

Esp:

- a) Mark Up 35% ( $100 - 35 = 65$  To 0.65)  
 $RM80.00 \div 0.65 = RM123.08$

## 2) TO ADD. PERCENTAGE (%)

Esp 1:

- a) To Add. 65%  
 $RM165.00 \times 1.65 = RM272.25$

Esp 2:

- b) To Add. 75%  
 $RM185.00 \times 75\% = RM138.75$  (A)  
 $RM185.00 + RM138.75$  (A) =  $RM323.75$

## 3) TO DETERMINE %

Esp:

- a) 85% Of A  
 $RM250.00$  (A)  $\times 85\% = RM212.50$

## 4) TO LESS %

Esp:

- a) To Less 45%  
 $RM250.00 - 45\% = RM137.50$

## 5) A VS B PERCENTGE (%) DIFFERENT

Esp 1:

- a) A =  $RM450.00$  B =  $RM500.00$   
 $RM450.00 - RM500.00 \div RM500.00\% = -10\%$

Esp 2:

- a) A =  $RM800.00$  B =  $RM450.00$   
 $RM800.00 - RM450.00 \div RM450.00\% = 77.77777\%$   
• Cross Check ( $RM450.00 \times 1.777777 = RM800.00$ )

## 6) TO DETERMINE THE MARK UP (RELATED TO NO. 1)

Esp:

- a) A =  $RM950.00$  B =  $RM250.00$   
 $RM950.00 - RM250.00 \div RM950.00 = 73.68\%$

## 7) ACHIVEMENT PERCENTAGE

Esp 1:

- a) A =  $RM960.00$  (Actual) B =  $RM1,500.00$  (Target)  
 $RM960.00 \div RM1,500.00 \times 100 = 64\%$

Esp 2:

- a) A =  $RM1,164.00$  (Actual) B =  $RM915.00$  (Target)  
 $RM1,164.00 \div RM915.00 \times 100 = 127.21\%$