

# RETAIL INDUSTRY



WE HELP BUSINESSES GROW AND NURTURE A CONSUMER-FIRST MINDSET.

**Why an  
Accountant  
should  
understand**

# What an accountant should study in Retail

## Retail customer

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Influence the influencer

## Retail strategy

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Finance, Market, Location,  
Management

## Retail store

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Planning , purchasing systems,  
pricing and promotion strategy,  
look and feel , store layout,  
logistics, information system

# Retail subject covers



Commercials to be understood at all stages of retailing

# Merchandize cost

- Product price
- Foreign exchange fluctuation
- Taxes to be paid while importing
- Free zone advantages
- Inventory carrying costs
- Transportation costs
- Issues in global sourcing
- Purchase process
- Raw material producers
- Manufacturers
- Wholesale intermediaries
- Purchasing offices
- Buying contracts