



Observation and Audit Techniques for Measuring Retail Sales (Classic Reprint) (Paperback)

By Earl E Houseman

Forgotten Books, 2018. Paperback. Condition: New. Language: English . Brand New Book ***** Print on Demand *****. Excerpt from Observation and Audit Techniques for Measuring Retail Sales The purchase invoice technique. - Another variation of the observation technique used to derive estimates of retail sales of certain products is the purchase invoice technique. It is particularly relevant to items that have a relatively large turn over compared with their inventory at any time. Retailer purchase invoices as estimates of retailer sales can likewise be used for other high-turnover products, such as fresh milk and ice cream. There is a constant flow of deliveries of these products and thus little need for any substantial retail inventory. Direct measures of sales. - Frequently the problem of partial cooperation has been encountered among retailers in auditing products that have high unit cost. Often retailers will permit the collection of certain types of information but not others. In auditing jewelry and cameras, a variation of the warranty card procedure has been employed with the card being filled out at the retail counter. As each consumer purchase is made, the retailer fills out a form attached to the sales slip, then...



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