



Accredited Africa Training Institute for Capacity Development

Unit FO409, Hatfield Plaza · 1122 Burnett St, Hatfield 0028 · Pretoria, Gauteng · South Africa

Tel: +27 12 004 8389 · Mobile: +27 65 077 6310

Email: apply@aaticd.co.za · Website: www.aaticd.co.za

COURSE BROCHURE

Manage Wholesale and Retail Unit Net Income

Services / Wholesale and Retail

Unit Standard 255500 · NQF Level 5 · 8 Credits · 5 Days

COURSE OVERVIEW

This course equips wholesale and retail unit managers with the skills to manage procedures that increase net income. Participants will learn to analyze financial statements, identify cost-saving opportunities, and implement strategies to boost profitability while maintaining operational efficiency.

Category	Services
Subfield	Wholesale and Retail
Unit Standard	255500
Accreditation	SAQA Accredited · NQF Level 5 · 8 Credits
Duration	5 days
Training Method	Online, On-Campus, In-House
Certificate	Issued via AATICD LMS – verifiable online

LEARNING OUTCOMES

- Analyze financial statements to identify key drivers of net income in a wholesale and retail unit.
- Evaluate current procedures and practices to determine their impact on net income.
- Implement strategies to increase revenue and reduce costs without compromising service quality.
- Design action plans to address areas of financial underperformance.
- Monitor and report on the effectiveness of implemented procedures in enhancing net income.
- Apply relevant legislation and industry standards to financial management procedures.

WHO SHOULD ATTEND

- This course is designed for unit managers, assistant managers, and team leaders in wholesale and retail environments who are responsible for financial performance and net income growth.

COURSE OUTLINE

Day 1: Understanding Net Income in Wholesale and Retail

- Introduction to financial management in wholesale and retail.
- Components of net income: revenue, COGS, expenses.
- The income statement: structure and interpretation.
- Gross profit vs. net profit: calculation and significance.
- Basic accounting principles relevant to net income.
- Common financial terminology and acronyms.
- Overview of the unit standard 255500 requirements.

Day 2: Revenue Management and Cost of Goods Sold

- Revenue recognition: cash and credit sales, discounts, returns.
- Inventory valuation methods: FIFO, weighted average, specific identification.
- Calculating cost of goods sold.
- Pricing strategies: mark-up, margin, and break-even analysis.
- Impact of stock losses, theft, and wastage on COGS.
- Practical exercises on revenue and COGS calculations.

Day 3: Operating Expenses and Expense Control

- Types of operating expenses: rent, salaries, utilities, marketing.
- Fixed, variable, and semi-variable expenses.
- Budgeting for expenses: planning and monitoring.
- Cost control techniques: negotiation, efficiency, waste reduction.
- Break-even analysis incorporating expenses.
- Case studies on expense management in retail chains.

Day 4: Financial Analysis and Decision Making

- Financial ratio analysis: profitability, efficiency, liquidity.
- Comparative and trend analysis of income statements.
- Variance analysis: actual vs. budget.
- Decision-making for pricing, cost reduction, and sales mix.
- Using spreadsheets for financial analysis.
- Group activity: analyse a case study and propose improvements.

Day 5: Integration, Reporting, and Compliance

- Finalising the income statement: adjustments and closing entries.
- Regulatory requirements: VAT, tax, and financial reporting standards.
- Internal controls to safeguard net income.
- Effective reporting: dashboards and summaries.
- Comprehensive case study: from transactions to net income.
- Review and practice for assessment.
- Course wrap-up and Q&A.

ASSESSMENT & CERTIFICATION

Delegates are assessed through exercises and a final test. A mark of **50% or above** earns an **AATICD Certificate of Completion**, issued digitally with a unique verification code. This course carries **8 NQF credits** at **NQF Level 5**.

PRICING (PER DELEGATE, EX-VAT)

Delegates	Training Method	Price per Delegate	Total
1	Online	R 24,200.00	R 24,200.00
1	In-House	R 31,400.00	R 31,400.00
1	On-Campus (Pretoria)	R 36,200.00	R 36,200.00

UPCOMING SESSIONS

Start	End	Method	Venue
10 Aug 2026	14 Aug 2026	On-Campus	Durban, South Africa
10 Aug 2026	14 Aug 2026	On-Campus	Abu Dhabi, UAE
10 Aug 2026	14 Aug 2026	On-Campus	Pretoria, South Africa
10 Aug 2026	14 Aug 2026	On-Campus	Dubai, UAE
10 Aug 2026	14 Aug 2026	On-Campus	Cape Town, South Africa
10 Aug 2026	14 Aug 2026	On-Campus	Mauritius
17 Aug 2026	21 Aug 2026	On-Campus	Dubai, UAE
17 Aug 2026	21 Aug 2026	On-Campus	Pretoria, South Africa

Contact us if no suitable date is listed – on-demand sessions can be arranged for groups.

HOW TO GET A QUOTE OR APPLY

1. **Get an instant quotation online:** visit www.aaticd.co.za, open the page for this course (Unit Standard 255500) and click **Get A Quote / Apply**. Select your training method and number of delegates – your quotation is generated immediately and emailed to you with the course brochure attached.
2. **Apply by email:** send the course title, your preferred training method (Online, In-House or On-Campus Pretoria), the number of delegates and your preferred dates to apply@aaticd.co.za – our team will reply with a formal quotation.
3. **Apply by phone or WhatsApp:** call **+27 12 004 8389** or WhatsApp **+27 65 077 6310** and we will prepare your quotation and reserve your seats.
4. **Confirm your booking:** accept the quotation and settle the invoice. As soon as payment is confirmed your delegates are enrolled and receive their AATICD LMS login details by email, along with joining instructions for their chosen training method.

Group discounts apply automatically – the more delegates you enrol, the lower the price per delegate. No payment is required to request a quotation.

Accredited Africa Training Institute for Capacity Development

Unit FO409, Hatfield Plaza, 1122 Burnett St, Hatfield 0028, Pretoria, Gauteng, South Africa

Tel: +27 12 004 8389 · WhatsApp: +27 65 077 6310 · apply@aatid.co.za · www.aatid.co.za