

Retail Operation 1

# MERCHANDISE HANDLING PROCEDURE

Noor Rahayu binti Mohd Salleh  
Azyati Ilyani binti Aznan

# *Merchandise Handling Procedure*

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# SYNOPSIS

Inventory is an essential part of a retail business because it is what the shop is offering for sale to customers. In order to achieve customer's satisfaction, retailers have to create, maintain and monitor inventory records accurately. Hence, retailers have to take note the procedures to adhere to and the documents used for verification. Handling merchandise procedure explains about ordering, receiving, checking, marking and stocking procedure in running a retail operation.



# PREFACE

Merchandise Handling Procedure e-book is written based on Retail Operation 1 syllabus for Polytechnic students. The objective of this e-book is to assist the students who use this e-book as their quick reference to get knowledge and enhance their understanding on Merchandise Handling Procedure. This e-book also can be used as a teaching material for Polytechnic lecturers in their teaching and learning.

The e-book covers topic on merchandise handling procedure in ordering, receiving, checking, marking and stocking merchandise in a retail store. Other than that, there are also questions for students to do revision on this topic. We hope this e-book will be beneficial for students.

We would like to take this opportunity to thank those who have contributed directly or indirectly in the preparation and publication of this e-book.

Noor Rahayu binti Mohd Salleh I Azyati Ilyani binti Aznan  
Commerce Department, Politeknik Ungku Omar  
2022



# ABOUT THE AUTHORS



Noor Rahayu Binti Mohd Salleh is a Retail Management lecturer in Commerce Department, Politeknik Ungku Omar and has 11 years of experience in teaching diploma students. She received her Bachelor of Business Administration (Hons) Retail Management from Universiti Teknologi Mara (UiTM), Shah Alam. She has previously worked as a Junior Buyer Executive in Mydin Mohamed Holdings Berhad (HQ) at Subang Jaya, Selangor.



Azyati Ilyani Binti Aznan is a Retail Management lecturer in Commerce Department, Politeknik Ungku Umar and has 10 years of experience in teaching diploma students. She received her Bachelor of Business Administration (Hons) Retail Management from Universiti Teknologi Mara (UiTM), Shah Alam. Then, she pursued her study at Universiti Utara Malaysia (UUM), Kuala Lumpur in Master Of Business Administration (MBA).



# TABLE OF CONTENTS

1	PREFACE	i
2	ORDERING	1 – 7
	RECEIVING	8 – 10
	CHECKING	11 – 12
	MARKING	13 – 18
	STOCKING	19 – 25
3	DOCUMENTS	26 – 32
4	REVISION	33
5	REFERENCE	34





# 1st Procedure



## ORDERING PROCEDURE

**Purchase Order (PO)** is a written contract authorizing the delivery of certain goods at specific prices and times.

Important!

- Know your stock.
- Know your supplier/vendor.
- Be familiar with store policies on the ordering procedures.
- Ensure sufficient time for the order to be processed and sent to the store.

**Ordering is a request for new supplies to refill the inventory and replenish shelves.**



# NEGOTIATION WITH VENDOR

**Negotiation is the process of finding mutually satisfying solutions when the retail buyer and vendor have conflicting objectives.**



Negotiate factors:

- 1. DISCOUNTS** - trade, quantity, promotional, seasonal & cash
- 2. DELIVERY TERMS** - FOB factory, FOB shipping point & FOB destination
- 3. PACKAGING**

# Types of Discount

## **Quantity discount**

is price reduction on purchase large quantities of merchandise

## **Trade discount**

is compensation for performing certain wholesaling or retailing services for the manufacturer

## **Promotional discount**

is provided for performing an advertising or promotional service for the manufacturer

## **Seasonal discount**

is provided for purchasing and taking delivery of merchandise in the off-season

## **Cash discount**

is offered to the retailer for the prompt payment of bills



Read more



# Delivery Terms

## **Free on Board (FOB) Factory**

A method of charging for transportation where the buyer assumes title to the goods at the factory and pays all transportation costs for the vendors factory.

## **Free on Board (FOB) Shipping Point**

A method of charging for transportation in which the vendor pays for transportation to a local shipping point where the buyer assumes title and then pays all further transportation costs.

## **Free on Board (FOB) Destination**

A method of charging for transportation in which the vendor pays for all transportation costs and the buyer takes title on delivery.

# Ordering Procedure





**Regular order** is stock order for line merchandise

**Special order** is an order for merchandise to satisfy individual customers rather than for regular stock

**Reorder point** is the level of inventory which triggers an action to replenish that particular inventory stock.

## Types of Order

Advance Order

Merchandise orders with a longer lead time before the delivery date.

Back Order

Merchandise orders that have not been filled within the time specified and have not been cancelled by the buyer.

Promises to buy from favored vendors over a period of time, with no detail of colors, sizes or shipment until later.

Additional orders of the same merchandise as ordered previously.

Reorder

An order placed with a resident buyer or vendor with no restrictions as for style, color, price or delivery.

Blanket Order

Open Order





## 2nd Procedure

# RECEIVING PROCEDURE

What should be recorded?

- Date and time
- Supplier/ Vendor's name
- No. of packages/ cartons
- Receiver's name

**Receiving merchandise is the actual physical receipt of merchandise from supplier.**

# Receiving Procedure

Receiving procedures vary depending on the size and type of store.

1.

In order to speed up the goods receiving process, a designated store employee usually the store manager could sign the DO first. Otherwise, the DO will be signed after checking.

2.

A copy of the DO is kept and filed in case a claim for lost or damaged merchandise is necessary.

Big store – receive from central warehouse and transfer to the retail outlets  
Small store – receive from central warehouse and/or from vendor directly

3.

A record of the number of packages received, the date and time, the vendor's name and any other information about receipt of goods are entered in receiving book/ file (manually/ system).

Documents involved:

- Receiving log/ file
- Delivery Order (DO)/ Invoice
- Purchase order (PO)



# Shipping Receiving Procedure



**1. Inspecting shipment** – The first step in inspecting incoming merchandise is a visual inspection of the exterior of each package to determine whether the package has been damaged (crushed, punctured) or opened (broken seal).



**2. Verifying shipment** – After inspecting the shipment for visual damage, the receiving clerk should make several verifications. **First**, the clerk must verify that the shipment was ordered by consulting the receiving department's file of purchase orders or a log (schedule) of incoming shipments.

**Second**, the completeness of the shipment must be verified, sometimes suppliers ship only partial orders.

**Third**, the receiving clerk should verify that the actual makeup of the shipment is the same as that describe on the bill of landing (transportation document between the shipper and carrier that serves as a receipt for the goods tendered to the carrier).

**3. Logging shipment** – To facilitate and organize the processing of incoming shipments, each shipment is logged in a receiving record and assigned a receiving number. The receiving record and number follow the shipment through the checking, marking and stocking steps of the handling process and serve as a quick reference should problems arise. The accounting department also uses the record to verify shipment before invoices are paid.





# 3rd Procedure



## CHECKING PROCEDURE

**Checking merchandise is part of the receiving procedures to ensure the quality and quantity are as ordered.**

**Invoice check** – check invoice against purchase order

**Quantity check** (check quantity of goods received against the amount on the invoice)  
(Quantity, colour, size, flavours)

**Quality check** (inspect the inner and outer quality of the goods)  
(Style, material, workmanship, physical and inner condition)



# Checking Procedure



1. Check invoice/  
delivery order/  
slip against  
purchase order

2. Open  
containers/  
cartons/  
parcel



3. Unpack  
and sort  
goods

4. Quantity  
and quality  
check



5. Sign delivery  
order/  
receive  
goods



## 4th Procedure



## MARKING PROCEDURE

**Marking the merchandise** consists of affixing the individual items with a price tag and additional inventory related information that is required to stock, control and sell the merchandise.

The objective of marking is to record merchandise information on the product.



The information includes:

Product  
Code

Price



Merchandise  
Classification

Delivery/  
Expiry Date

Supplier  
Code



# Types of Marking:



## Pre priced merchandise

- Price ticketed by the vendors and arrived at the shop with price tags already attached
- The merchandise will be displayed for sale immediately after checking
- Pre-priced merchandise from manufacturers can be placed on shelves with the price labels attached on the edge of the shelf



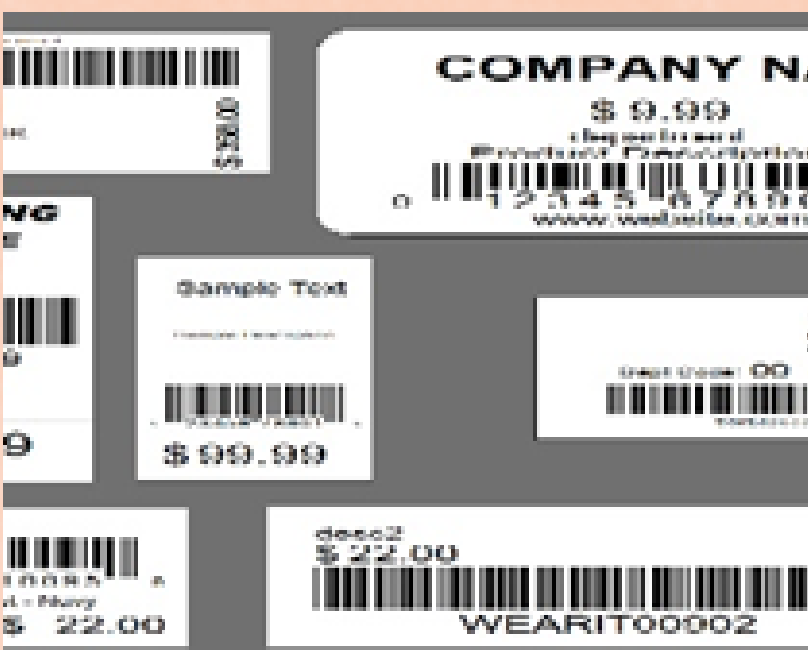
## Unpriced merchandise

- Merchandise are not pre-priced and do not have any price ticket attached to them
- Sales associates will have to tag the items based on the price list provided by the merchandiser or vendor



## Non Marking

- Merchandise that are not marked at all.
- Groups of products on special offers can be displayed in bins or on tables with large price signs.



## Computerized marking

- Adopted the Universal Product Code (UPC) marking system.
- Input all information (price, date of delivery, merchandise code, supplier number) into the system
- UPC tags (barcodes) with this information are printed and attached to the merchandise.



Main consideration of price ticket information:

Consideration	Merchandise / Usage/ Methods	Information Needed
Types of merchandise	Fashion and apparel	Size, color and season
Types of merchandise	Perishable	Expiry date
Types of merchandise	Small stationery	Do not require any additional information other than price
Types of merchandise	Sale item that are limited in assortment	Group tag
User of information	Stock control	Expiry date, supplier code, price
Method of presentation	Gun tags	Price – usually have limited space
Method of presentation	Computerized – barcode	More information than price



# Types of price ticket:



## **Gummed label**

- used on items with a hard surface like book, plate, wood, appliances

## **Pin tickets**

- used on items with a soft surface like socks and underwear



## **String tags**

- suitable for soft merchandise like dresses, shirts and trousers



Watch video on how to use the tool here:

<https://www.youtube.com/watch?v=IUpREZMkHsw>

<https://www.youtube.com/watch?v=dr8nX-Wz1Hs&t=4s>



# Price Ticket Placement Procedures

1. Attach the tag in such way that the merchandise will not be destroyed
2. Price tags should be placed on the merchandise in a consistent manner (same spot for all the units of a particular item).
3. Important information such as brand name, expiry date and ingredients on the item should not be covered by the price tag
4. Retailer must ensure the tags are not easily removed especially who does not implemented the computerized marking system
5. The price must always be correct





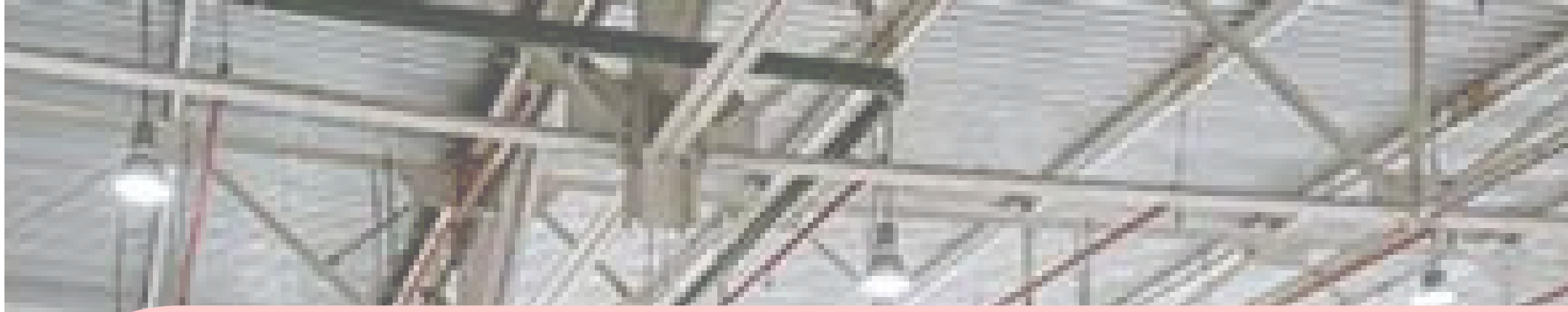
## 5th Procedure

# STOCKING PROCEDURE

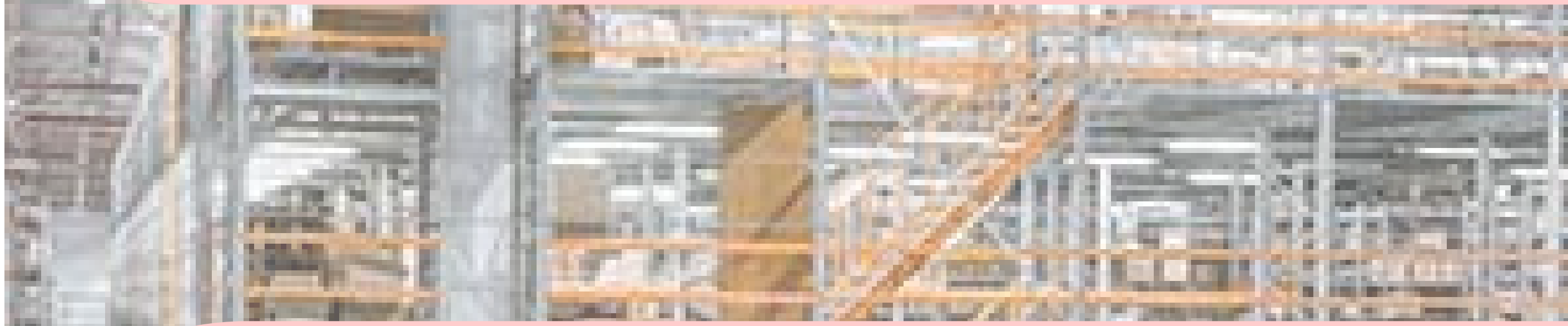
The main objective of planning the stocking process is to move the merchandise as close as possible to the point of selling.

**Stocking is the process of filling the store's shelves and displays with merchandise for sale.**






**In-store stocking** is maximising the amount of display and forward stock and minimizing the stock in reverse.



**Warehouse stocking** is used where stocking in the store may not be feasible. This is used especially for Fast Moving Consumer Goods (FMCG) products that are stocked in a warehouse and only few pieces are on display in the store.



**Contract warehousing** is warehousing and distribution activities are outsourced to a third party.



# Prepare ways of storing:

## **Forward Stock**

is the stock used as a backup and is hence stored temporarily on the sales floor near the selling area.

For example, in the drawer or cupboards below the shelves and cabinets above the racks.

## **Reserve Stock**

is the backup stock held in reserve usually in a central stockroom.

This merchandise is stored off the selling floor either in the stock room or at the central warehouse.

It is converted to forward stock or display stock quickly when the need arises.



# Procedures of receipt and removal stock:

1. Upon new stock is received and checked, it will be stored as either forward or reserve stock.

2. Prepare stock sheet. A stock sheet is a record of stock movement. Its required to record the merchandise code and quantities of each merchandise placed in the cabinet or stock room.

3. Any removal of stock should be recorded in the stock sheet and balance updated.

4. More merchandise should be displayed on the selling floor (forward stock) in order to encourage selling and to reduce space and cost. Minimum merchandise kept in the stock room (reserve stock).



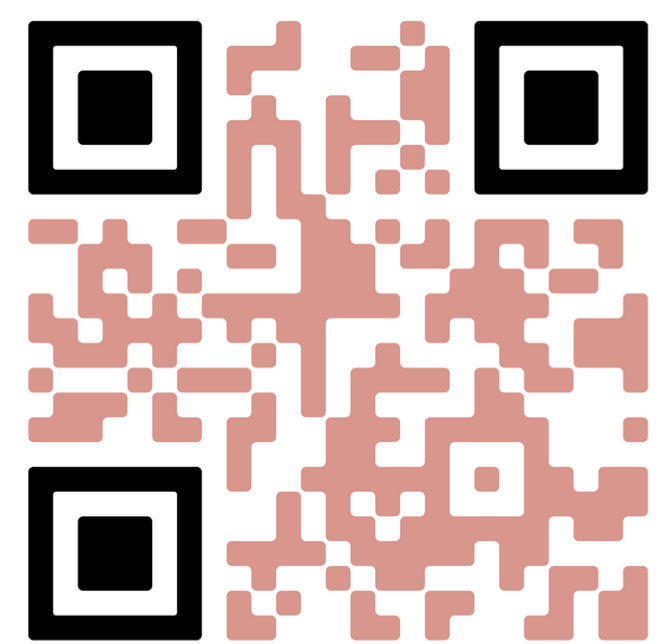
## **STOCK TAKE**

Involves the physical counting of every item in the shop and stockroom.

Used to monitor physical movement of stocks.

## **STOCK SHEET/ CARD**

- Daily
- Weekly
- Monthly
- Yearly



Read more!



## Advantages of Stock Take

**1**

to determine the saleable products, outdated merchandise or damaged goods due for return to suppliers

**2**

to retrieve any misplaced merchandise

**3**

to spring clean the shop

**4**

to rearrange the shelf displays



# Stock Take Procedures

## Before:

1. Give advance notice of the stock take.
2. Arrange all stock in proper order before the actual stocktaking day.
3. Brief staff on the exact location they are designated to do the stock take and make sure that there are no overlapping areas.

## During:

1. Pre number the stock take sheets.
2. Record the counts on the stock take sheets.
3. Conduct the stock take with a team of two staff; a counter and a checker.
4. The counter calls out the merchandise code / descriptions and its quantity.
5. The checker verifies the count done by the counter and records the figure on the stock take sheet.
6. Use a pen to fill in the count quantity. In case there is an error, cancel the original number and initial besides the number. Do not erase or use correction pen.

## After:

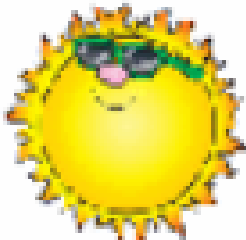
1. Arrange all stock take sheets according to the serial number and return them and any unused sheets to the supervisor.
2. The supervisor counterchecks the quantity with the inventory records.




# DOCUMENTS INVOLVED IN MERCHANDISE HANDLING PROCEDURE

## Delivery order (DO)

A document issued by the transporter to deliver goods to another party. It will comes together with the goods arrived in the store that details the items and quantity of items being ordered.



**Sunshine Pte Ltd**  
41 Tuas Road South , #01-02 Tuas Complex E  
Singapore 924241  
Tel : 6454 4541    WhatsApp: 8414 4454  
UEN No : 2018241414N



**DELIVERY ORDER**  
GST No : 2018241414N  
Reference No : DO0000001  
Date : 24-01-2020

**Deliver To :**  
**Suspendisse ligula mauris Pte Ltd**  
4 Yishun Industrial Estate Street 1A  
#01-401  
Singapore 245004  
Tel : +65 2411 5455  
Attn: Chua En Lai (Mr)

Your PO No.	S/O No.	D/O No.	Sales Rep.	Terms	Due Date
SUS-PO24545/18		DO1000454	Roger Hia		

Item	Description	Quantity
1	BP-2454-24 Lorem ipsum dolor sit amet, consectetur adipiscing elit. Nulla ornare, orci id egestas tincidunt, augue mi facilisis sem, at vec leo	1.00 SET
2	CX-2454-54 Nunc nunc eros, fermentum ut fringilla	1.00 EA
TOTAL QUANTITY :		2.00 Units

Goods are sold subject to the Terms & Conditions of Sales of Sunshine Pte Ltd and remain the property of Sunshine Pte Ltd until fully paid for(F&OE)

Remark :  
We shall deem all Entries stated herein is correct unless any discrepancy is reported to us within 7 days from date of this invoice.

Received Goods In Good Order and Condition :

On behalf of Sunshine Pte Ltd

Company's Stamp & Signature, Date

Authorised Signature



# Purchase order (PO)

A written authorization from buyer to acquire goods or services. Authorizes a supplier to deliver to buyer at the price, quality level and delivery date.



## Purchase Control

Boston Office  
One Post Office Square, Suite 3600  
Boston MA, 02109  
USA

## Purchase Order

PO No.: PO00495  
04/26/2017  
PO Status Closed Completed

Supplier	Delivery Address
Taylor Dickens 70 Bowman St. South Windsor, CT 06074 USA  Terms: 30 Days Phone No: 800-123-4567 Attn: John Sullivan Email: john@taylordickens.com	Boston Office One Post Office Square, Suite 3600 Boston MA, 02109 USA  Phone No: 800-504-3364 Attn: Patrick

DELIVERY DATE	REQUESTED BY	APPROVED BY	DEPARTMENT
04/28/2017	Patrick Smith	Patrick Smith	IT Department

Notes
Description ABC


ITEM NAME	ITEM CODE	QTY.	ITEM PRICE	DISC.	TOTAL
Nescafe Gold Blend Coffee 7oz.	QD2-00350	1.00	34.99	0.00	34.99
Tetley Tea Round Tea Bags 440/Pk	QD2-TET440	1.00	20.49	0.00	20.49
Niceday Economy Lever Arch File A4 Black	Q81-4857579	15.00	1.90	0.00	28.50
3 Tier Letter Tray	QD2-1523055	3.00	23.89	0.00	71.67
Viking A4 Economy Copier	QD2-9537	5.00	3.59	0.00	17.95
Economy Manilla Envelopes - 500	QD2-2071074	2.00	15.49	0.00	30.98
3 Tier Letter Tray	QD2-1523055	1.00	23.89	0.00	23.89

Order Total	\$ 228.47
-------------	-----------



# Invoice

A detailed list of goods delivered or services rendered with an account of all cost. It is usually in itemized bills which details the credit transactions only.



Acme Supplies Inc.

Acme Supplies Inc.  
596, Grant Road  
Boston, MA, 46225  
987-654-3214  
[support@acmesup.org](mailto:support@acmesup.org)

Attendant Name :  
Attendant Email :

Richard M. Jones  
[rmjones@acmesup.org](mailto:rmjones@acmesup.org)

Ship To :

Contact Person : David Jones  
Street Address : 500, East Main St.  
City, State, Zip : Branford, CT, 6405  
Phone : 123-456-7890  
Email : info@chhosp.com

Invoice

Invoice No.	Date
10024	4/23/19
Customer ID	Terms
CT204	Net 30 Days

P. O. No	Order Date
8035	4-23-2019
Packing Date	Shipping Date
4-27-2019	4-29-2019
Sales Person	Delivery Date
John Smith	4-30-2019

Item ID.	Item	Description	Quantity	Price	Total
RDLP01	Pencils	Extra Dark - Pack of 12	20	7.58	151.6
BP0316	Pens	Pack of 12 colors	20	12.5	250
CPC450	Paper Clips	Pack 100 of each	10	11.77	117.7
RC2000C	Printer Paper	White 8.5 x 11, Letter size	40	46.45	1858
NCP7	Nescafe powder	Powder 750g each	60	69.65	4179
CCLD002	Disposable cups	With Lids, Pack of 12	50	19.99	999.5
C2612A	Black 12A cartridge	Printer Lazerjet Toner	1	999	999

Terms :

Please pay invoice by 5-10-2019

Sub Total

Discount

Sales Tax %

Shipping

Total

\$8,554.80

\$150.00


5.00

29.99

\$8,855.03

John Smith

Sign on the dotted line above

 More info!

28 | Merchandise Handling Procedure



# Stock sheet

The counting over of goods coming in and out.  
This document is used to monitor physical  
movement of stocks.

[illegible]

Watch video to record stock card:

<https://www.youtube.com/watch?v=SmJiqv41jJo>



Stock  
take  
sheet

The examination or counting over of materials or goods on hand as in a stockroom or store. This exercise is usually carried out once or twice a year.

STOCK-TAKING FORM

No	Item Code	Item Name	Unit Price	Card Quantity	Counted Quantity	Difference	Remarks

Signature	Signature	Signature
Name	Name	Name
Date	Date	Date



Goods  
return  
note

A document used by a buyer to inform a vendor of the quantity and amount of goods being returned and requesting that the amount to be returned to the buyer. This document is normally issued when there is a sales return or when a sales price is overstated.



GOODS RETURN NOTE

NAME :  
ADDRESS :

DOCUMENT NO : GRTN00050  
DATE : 24/07/2018  
SUPPLIER DO NO :  
TERM : 30 Days Term  
CURRENCY : MYR  
PAGE : Page 1 of 1

PHONE :  
GST Reg # :  
FAX :

Item	Description	Quantity	Uom	Unit Price	Discount	Amount
1	LOVE EARTH TEN GRAINS RICE	1	EA	9.03	0.00	9.03
2	LOVE EARTH TEN GRAIN RICE 2X1KG (TWINPACK)	1	EA	17.51	0.00	17.51
3	LOVE EARTH ORGANIC BABY RICE (WHITE RICE + BUCKWHEAT + CORN MEAL) 1KG	1	EA	11.16	0.00	11.16
4	LOVE EARTH ORGANIC BABY RICE (BUCKWHEAT) 2X900G	1	PO2	21.52	0.00	21.52
5	LOVE EARTH ORGANIC WHITE RICE 1KG	3	EA	10.43	0.00	31.29

Malaysia, Ringgits	: Ninety and Cents Fifty-One Only	Sub Total :	90.51
Remark	:	Discount :	0.00
E. & O.E.		Total Amount :	90.51

Company Chop & Signature  
Name  
Date



# INVOICE


Document used to notify the buyer that payment is due

Issued by the supplier

Sent to the buyer

Invoice is created after the purchase order

Confirms that the sale occurred



Acme Supplies Inc.

Invoice

Acme Supplies Inc.  
596, Grant Road  
Boston, MA, 46225  
987-654-3214  
[support@acmesup.org](mailto:support@acmesup.org)

Invoice No.  
10024  
Customer ID  
CT204

Date  
4/23/19  
Terms  
Net 30 Days

Attendant Name :  
Attendant Email :

Richard M. Jones  
[rmjones@acmesup.org](mailto:rmjones@acmesup.org)

Ship To :  
Contact Person : David Jones  
Street Address : 500, East Main St.  
City, State, Zip : Branford, CT, 6405  
Phone : 123-456-7890  
Email : info@chhosp.com

P. O. No.  
8035  
Order Date  
4-23-2019

Packing Date  
4-27-2019  
Shipping Date  
4-29-2019

Sales Person  
John Smith  
Delivery Date  
4-30-2019

Item ID.	Item	Description	Quantity	Price	Total
RDLP01	Pencils	Extra Dark - Pack of 12	20	7.58	151.6
BP0316	Pens	Pack of 12 colors	20	12.5	250
CPC450	Paper Clips	Pack 100 of each	10	11.77	117.7
RC2000C	Printer Paper	White 8.5 x 11, Letter size	40	46.45	1858
NCP7	Nescafe powder	Powder 750g each	60	69.65	4179
CCLD002	Disposable cups	With Lids, Pack of 12	50	19.99	999.5
C2612A	Black 12A cartridge	Printer Lazerjet Toner	1	999	999
Sub Total					\$8,554.80
Discount					\$150.00
Sales Tax %					5.00
Shipping					29.99
Total					\$8,855.03

Terms:

Please pay invoice by 5-10-2019

John Smith

Sign on the dotted line above

VS

# PURCHASE ORDER

Document used to order goods/services from a seller

Issued by the buyer

Sent to the seller

Purchase order comes before the invoice

Defines the terms of the sale

## Purchase Control

Boston Office  
One Post Office Square, Suite 3600  
Boston MA, 02109  
USA

## Purchase Order

PO No.: PO00495  
04/26/2017  
PO Status Closed Completed

Supplier	Delivery Address
Taylor Dickens 70 Bowman St. South Windsor, CT 06074 USA  Terms: 30 Days Phone No: 800-123-4567 Attn: John Sullivan Email: john@taylor dickens.com	Boston Office One Post Office Square, Suite 3600 Boston MA, 02109 USA  Phone No: 800-504-3364 Attn: Patrick

DELIVERY DATE	REQUESTED BY	APPROVED BY	DEPARTMENT
04/28/2017	Patrick Smith	Patrick Smith	IT Department

Notes
Description ABC

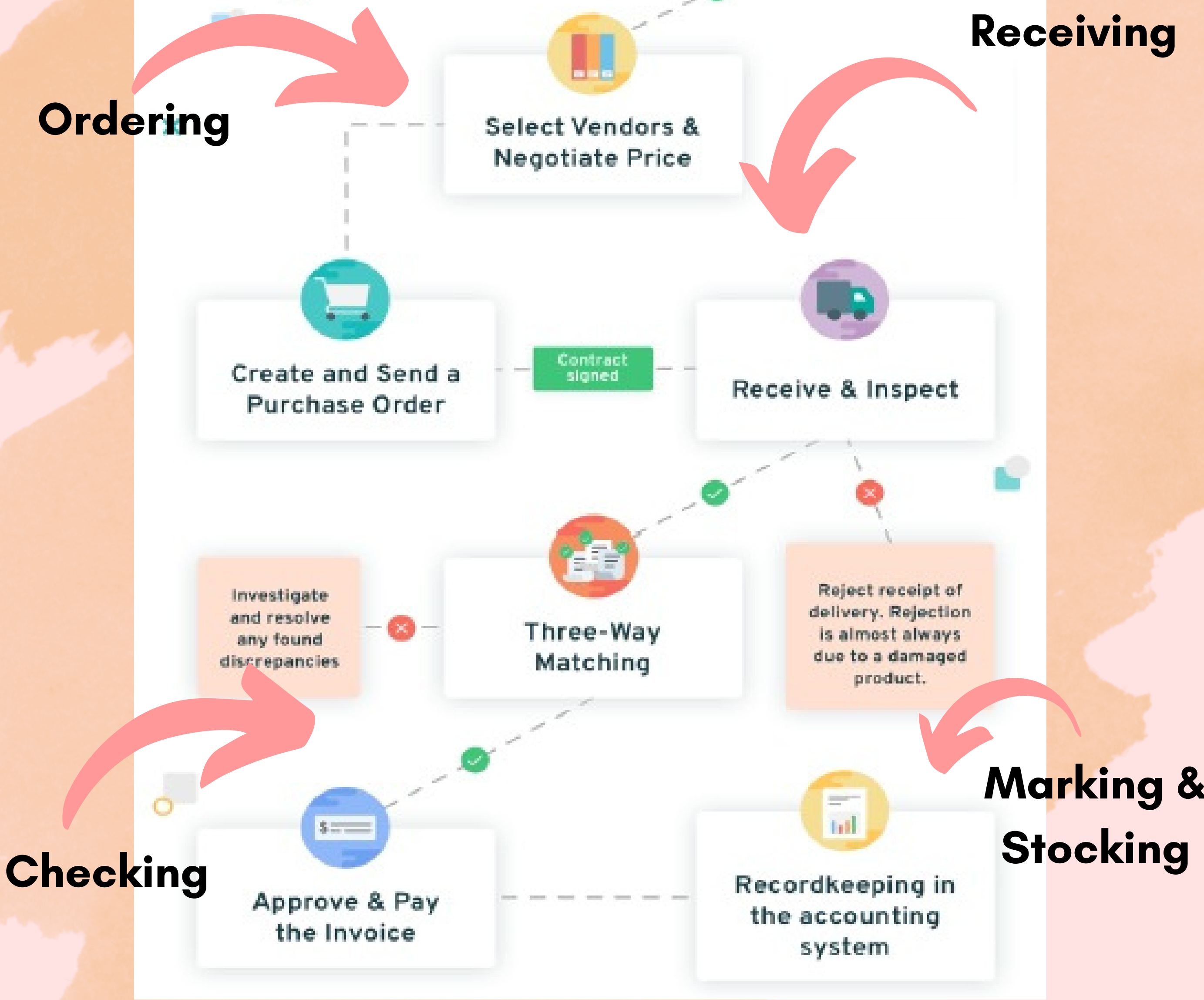
ITEM NAME	ITEM CODE	QTY.	ITEM PRICE	DISC.	TOTAL
Nescafe Gold Blend Coffee 7oz.	QD2-00350	1.00	34.99	0.00	34.99
Tetley Tea Round Tea Bags 440/Pk	QD2-TET440	1.00	20.49	0.00	20.49
Niceday Economy Lever Arch File A4 Black	Q81-4857579	15.00	1.90	0.00	28.50
3 Tier Letter Tray	QD2-1523055	3.00	23.89	0.00	71.67
Viking A4 Economy Copier	QD2-9537	5.00	3.59	0.00	17.95
Economy Manilla Envelopes - 500	QD2-2071074	2.00	15.49	0.00	30.98
3 Tier Letter Tray	QD2-1523055	1.00	23.89	0.00	23.89

Order Total \$ 228.47

32 | Merchandise Handling Procedure



# Let's revise!



Scan here to answer questions.





# REFERENCES

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<https://www.youtube.com/watch?v=IUpREZMkHsw>

<https://www.youtube.com/watch?v=dr8nX-Wz1Hs>