

## Business Math

### Invoice Abbreviations and Definitions

#### Invoice Abbreviations

ea.	each	drm.	drum
doz.	dozen	cs.	case
gro.	gross (144 items)	pr.	pair
gr gro.	great gross (12 gross)	C	Roman numeral for 100
qt.	quart	M	Roman numeral for 1000
gal.	gallon (4 quarts)	cwt.	per hundredweight
bbl.	barrel	cpm.	cost per thousand
cL	centiliter	lb.	pound
L	liter	oz.	ounce
in.	inch	g	gram
ft.	foot	kg	kilogram
yd.	yard	ROG	receipt of goods
mm	millimeter	ex. or x	extra dating
cm	centimeter	FOB	free on board
m	meter	EOM	end of month
km	kilometer	COD	cash on delivery
ct.	crate	FAS	free alongside ship

#### Free on board (FOB) shipping point

Buyer pays for shipping costs. Ownership of goods passes to the purchaser prior to the shipment.

#### FOB destination

Seller pays the shipping charge and retains ownership until goods reach the destination.

#### Cash on delivery (COD)

Payment for goods is made at the time of delivery.

#### Free alongside ship (FAS)

Goods are delivered to the dock with all freight charges to that point paid by the seller.

(source: Business Mathematics, Clendenen & Salzman, 2018)