

## **CPE Credits for Introduction to Retail Financials**

The *Introduction to Retail Financials* module is the fourth module in Martec International's Fundamentals of Retail Suite. This module explores the main financial statements used by retail organizations and how retailers make their money.

### **Course Objectives**

Upon completing this course, learners will be able to:

- Recognize the different elements that make up the main retail financial statements
- Identify how retailers achieve their profits
- Highlight the major variables retailers can leverage to improve their profits
- Identify the difference between the retail and cost methods of accounting
- Determine the main elements that are impacted in a return on investment calculation.

### **Eligibility**

If you are a CPA licensed in the United States, you may be eligible for Continuing Professional Education credit for this course. This course offers 1.2 CPE credits.

Martec International Ltd. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State Boards of Accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to NASBA through its website: [nasbaregistry.org](https://nasbaregistry.org).

### **CPE Completion Requirements**

To gain CPE credit, you must complete the course and prove successful completion by passing the Mastery Test (with a 70% grade or better) within one year from the date of purchase. Martec will track your date of purchase and completion date and enforce this policy. If your company licenses the program and it is hosted with Martec, Martec will track your initial log-on date and only award CPE credit if you complete the course and pass the test within one year of the first time you've logged onto the course.

### **Field of Study**

Finance

### **Program Level**

Intermediate

### **Course Prerequisites and Advance Preparation**

Learners without previous retail experience will benefit from studying the Overview of the Retail Industry module first.

### **Delivery Method**

QAS Self-Study. The course is delivered either via Martec's hosted site or a company's internal learning management system.



## **Program Review**

Martec reviews the course content and industry changes to ensure that it remains current. This version (V5.9) of the course was updated in March 2026.

## **Refund Policy**

If you are not completely satisfied with your purchase of this class and you are an individual purchaser, please contact [brian.hume@martec-international.com](mailto:brian.hume@martec-international.com) within one week of purchase and explain why you are not satisfied. If the reason is valid and you have not studied a significant proportion of the content, you will receive a refund. If you accessed the program through a corporate licence held by your employer, no refunds are available.

## **Complaint Resolution Policy**

If you wish to complain about some aspect of the course or the service you received, click on the Contact link at the top of any course screen. The display will then give you all the options to contact Martec. We recommend using email as this works better with multiple time zones. We respond to complaints as quickly as possible.

If we get complaints or messages relating to errors or problems running the class, we first try to repeat the error on our LMS. If that test confirms a problem, we fix it rapidly on our LMS and it will then be live to users on our system. We report the fix to our corporate clients and will issue them an updated release immediately, if they are happy to take it. Some clients prefer to have their new releases limited to once or twice a year and we can recommend but we cannot control this. The majority of errors we receive details of are not reproduceable on our system and we advise users to clear their browser cache and try again. If their problem persists, then we advise them to contact their internal IT support desk.

## **Program Registration Requirements**

If this program is offered through your employer company, contact your training administrator for registration details. If you purchased a licence personally via our website [martec-international.com](http://martec-international.com), you will have received access details via email unless you have not yet paid the fee and your order acknowledgement is confirmation that you are fully registered.

Also, if you purchased via our web site, you will access the program on our LMS and we will provide you with the information you need on successful completion of the course to demonstrate your successful completion and the CPE credits earned.

