I. Here are some uses of the word 'sale': a. Make a sale: sell something b. Be on sale: be available to buy c. Unit sales: the number of the things sold d. Sales: A department in a company whose primary task is the purchasing process e. A sale: a period when a shop is charging lower prices on his commodity than usual f. The sales: a period when many shops are having a sale. Definition of Sales: -Sales is a transaction between two or more parties in which the buyer receives tangible or intangible goods, services, or assets in exchange for money; - Sales are activities related to selling or the number of goods sold in a given targeted time period. The person who sells goods or service on behalf of the owner is known as a salesperson (salesman or saleswoman), but this often refers to someone selling goods in a store/shop, in which case other terms are also common, including salesclerk, shop assistant, and retail clerk. Types of Sales: - Direct sales: is a type of sales that implies direct contact between a seller and a consumer without involving any third parties. Indirect sales are often made through resellers, such as specialty stores and big-box retailers. In this type, there are an indirect interaction between the seller and the buyer. Instead, sales occur at home, work, online, or other non-store locations. In this type, there are a direct interaction between the seller and the buyer. - Indirect sales: Indirect sales are performed with the help of intermediaries. - Indirect sales are the sale of a good or service by a intermediaries (third-party), such as a partner or affiliate. Direct sales occur in a non-retail environment. There is a passing of title (ownership) of the item, and settlement of its price. The seller sets the conditions under which he accepts to give up his product. There is no personal contact between the ??? seller and the buyer. II. Costs ?Definition of Costs: ?Sales