

Retail Merchandise Financial Planning and Open-to-Buy Training Course

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Overview

Retail Merchandise Financial Planning and Open-to-Buy is a one-week course for retail planners, merchandise buyers, inventory controllers, store operations managers, finance business partners, and category managers who leave with a Merchandise Budget and Open-to-Buy Control Pack. Participants connect sales, margin, receipts, inventory, markdowns, and purchase commitments through a pre-season merchandise budget, open-to-buy control, an in-season retail reforecast, and a weekly trade review. The course applies retail merchandise financial planning to store and channel decisions. Agile Leaders Training Center provides this course on merchandise budgeting and buying control.

Who Should Attend

- Teams responsible for merchandise targets, seasonal plans, and category budgets
- Functions responsible for assortment commitments, purchase orders, and supplier intake
- Teams responsible for inventory availability, aging, shrinkage, and stock productivity
- Store and channel operations functions responsible for trading performance and corrective actions
- Finance partners responsible for margin, working capital, forecast, and plan governance

The course assumes participants already work with retail sales, purchase, or inventory data and leaves out bookkeeping, warehouse process design, and software configuration.

Departments and Industries

The course supports merchandise and finance decisions in product-led retail and distribution environments.

- Merchandise planning, buying, and category management departments
- Inventory control, replenishment, and allocation functions
- Retail finance, commercial planning, and management accounting teams
- Store operations, e-commerce, and omnichannel trading functions
- Fashion, consumer goods, grocery, specialty retail, and wholesale distribution

Learning Objectives

By the end of this course, participants will be able to:

- Build sales, margin, receipt, markdown, and inventory budgets.
- Apply retail-, cost-, and unit-based open-to-buy methods.
- Analyze sell-through, stock turn, weeks of supply, and GMROI.
- Diagnose plan variances, aged stock, shrinkage, and commitment exposure.
- Prioritize in-season reforecasts and merchandise actions.
- Evaluate and approve a governed merchandise plan.

Course Agenda

Day 1: Merchandise Planning Foundations

- Merchandise Financial Planning Lifecycle and Decision Calendar
- Product Hierarchy, Location, Channel, and Time Planning Grid
- Sales, Gross-Margin, Receipt, Markdown, and Inventory Measure Map
- IAS 2 Cost and Net Realizable Value Boundary Checklist
- Historical Baseline, Seasonality, and Assumption Register

Day 2: Pre-Season Budget Construction

- Top-Down Target and Bottom-Up Category Reconciliation Model
- Sales Forecast and Gross-Margin Budget Workbook
- Beginning Stock, Receipt Flow, and Ending Stock Plan
- Initial Markup, Markdown, and Promotional Allowance Schedule
- Pre-Season Merchandise Budget Approval Pack

Day 3: Open-to-Buy and Inventory Investment

- Retail-, Cost-, and Unit-Based Open-to-Buy Calculation Sheet
- On-Hand, On-Order, Commitment, and Cancellation Control Ledger
- Stock Turn, Weeks-of-Supply, Sell-Through, and GMROI Scorecard
- Category, Store, and Channel Inventory Investment Matrix
- Shrinkage, Aged Stock, and Net Realizable Value Risk Register

Day 4: In-Season Review and Reforecast

- Weekly Actual-versus-Plan Trading Review Board
- Demand, Receipt, Margin, and Inventory Variance Bridge
- Markdown, Transfer, Replenishment, and Exit Decision Matrix
- Open-to-Buy Reforecast and Purchase Commitment Update
- Exception Escalation, Approval, and Version-Control Workflow

Day 5: Integrated Practice and Capstone

- Exercise: Reconcile Conflicting Category and Finance Targets
- Exercise: Calculate Open-to-Buy after Sales and Receipt Variances
- Exercise: Diagnose Sell-Through, Stock Turn, and GMROI Exceptions
- Exercise: Select Markdown, Transfer, and Replenishment Actions
- Capstone Exercise: Build the Merchandise Budget and Open-to-Buy Control Pack

Practical Exercises

The course uses suggested activities to convert retail data into governed merchandise decisions.

- Suggested activity: build a category budget from sales, margin, receipt, markdown, and stock assumptions.
- Suggested activity: calculate open-to-buy under retail, cost, and unit methods and explain the differences.
- Suggested activity: run a weekly trade review and diagnose inventory productivity exceptions.
- Suggested activity: update the reforecast and prepare an approval-ready corrective action pack.

FAQs

Who suits retail merchandise financial planning training, and what does it assume?

Retail merchandise financial planning training suits people who use sales, purchase, margin, or inventory data and assumes familiarity with routine retail trading reports.

How does retail merchandise financial planning differ from general budgeting training?

Retail merchandise financial planning links budgets to product hierarchy, receipts, markdowns, stock, purchase commitments, stores, and channels, while general budgeting training usually addresses organization-wide income, cost, and cash plans.

What is open-to-buy control in retail merchandise planning?

Open-to-buy control is a governed calculation of purchasing capacity after planned sales, markdowns, target ending stock, current stock, and existing commitments are considered.

Which measures support retail inventory investment decisions?

Retail inventory investment decisions use sell-through, stock turn, weeks of supply, gross margin, GMROI, aged stock, shrinkage, and actual-versus-plan variance together rather than relying on one measure.

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Conclusion

Participants take back a Merchandise Budget and Open-to-Buy Control Pack. It combines assumptions, targets, calculations, approval evidence, weekly performance measures, and corrective actions. The pack changes merchandise reviews from isolated stock and sales discussions into linked buying-budget decisions across categories, stores, and channels.

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