Big Bend
COMMUNITY COLLEGE

MASTER COURSE OUTLINE

Prepared By: Preston Wilks   Date: June 2014

COURSE TITLE

Business Calculators

GENERAL COURSE INFORMATION

Dept.: BUS	Course Num: 161	(Formerly:)
CIP Code: 52.0302	Intent Code: 21	Program Code: 505
Credits: 2		
Total Contact Hrs Per Qtr.: 44		
Lecture Hrs:	Lab Hrs: 44	Other Hrs:

Distribution Designation: General Elective (GE)

COURSE DESCRIPTION (as it will appear in the catalog)

Touch control training on the ten-key electronic display/printing calculator. Basic functions; development of proficiency with proration, percentage, interest, discount, present value, and profit computations.

PREREQUISITES

Successful completion of MATH 090 or MAP 117 or placement score into MATH 098 or above

TEXTBOOK GUIDELINES

Business Calculators text as decided by ACCT Faculty (Example: *Calculator Proficiency* by Merchant)

COURSE LEARNING OUTCOMES

Upon successful completion of the course, students should be able to demonstrate the following knowledge or skills:

1. Operate a ten-key electronic display/printing calculator using the "touch" method.
2. Solve the following types of problems using the electronic calculator
   a. Simple addition, subtraction, multiplication and division
   b. Problems dealing with decimals, fractions and percentages
   c. Simple interest, bank discount, maturity value and present value
   d. Compute trade discounts and cash discounts
   e. Merchandising problems dealing with: selling price, cost price, percent of markup computed on sales, cost and markdown

INSTITUTIONAL OUTCOMES

COURSE CONTENT OUTLINE

1. Addition, subtraction, multiplication and division problems.
2. Varying decimals in listings; subtotals; grand totals; repeated numbers.
3. Multiplication using decimals, constants, multi-factor, sums and differences, sequential operations, and interest.
4. Fractions: addition, subtraction, multiplication, and division.
5. Division problems working with percentages, constants, accumulative and proration.

6.   Promissory notes, simple interest, bank discounts, maturity value and present value.
7.   Trade and Cash discounts.
8.   Merchandising problems dealing with markup and markdown based on cost and sales

DEPARTMENTAL GUIDELINES *(optional)*
The class syllabus must contain course learning outcomes, class environment/expectations/rules, evaluation/grading guidelines, and a disability services statement. A class schedule must be provided to students that contains content covered (text chapters, topics, etc.) and tentative test dates (to include final date/time). These documents should be reviewed with the ACCT Faculty at least one week prior to class start. If an LMS or software is used for the course, it must be approved by the ACCT Faculty.

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DIVISION CHAIR APPROVAL   **DATE**