SYLLABUS

DIVISION: Business and Engineering Technology   **REVISED:** Spring 2014

CURRICULA IN WHICH COURSE IS TAUGHT: Business Management, Marketing, Accounting, Office Information Processing, Administrative Support Technology

COURSE NUMBER AND TITLE: BUS 121, Business Math I

CREDIT HOURS: 3 HOURS/WK   LEC: 3 HOURS/WK   LAB: 0   LEC/LAB COMB: 3

I.   **CATALOG DESCRIPTION:** Applies mathematical operations to business processes and problems. Reviews operations, equations, percents, sales and property taxes, insurance, checkbook and cash records, wage and payroll computations, depreciation, overhead, inventory turnover and valuation, financial statements, ratio analysis, commercial discounts, markup, and markdown.

II. **RELATIONSHIP OF THE COURSE TO CURRICULA OBJECTIVES:**
BUS 121 will address the following DCC Business Management outcome:
Graduates will demonstrate the ability to perform and interpret basic business math, accounting, and business statistical calculations.

Specifically, students will develop and use basic math skills to demonstrate their understanding of business math applications presented in statistics, accounting, economics and finance. Without a calculator the student will be able to solve problems using basic math skills. Additionally the student will be able to solve more complex business math problems requiring formulas and tables with the aid of a calculator.

III. **REQUIRED BACKGROUND/PREREQUISTIES:** This course has no general required course prerequisites. If students have developmental studies requirements, MTE 1, MTE 2, ENF 1 must be completed prior to enrollment. ENF 2 may be taken concurrently.

IV. **COURSE CONTENT:**
- Operations
- Fractions
- Decimals
- Checkbook and cash records
- Equations
- Percents
- Commercial discounts
- Markup, and markdown
- Wage and payroll computations
- Simple Interest

V.   **THE FOLLOWING GENERAL EDUCATION OBJECTIVES WILL BE ADDRESSED IN THIS COURSE   (Place X by all that apply)**

X   Communication
X   Critical Thinking
___   Cultural and Social Understanding
___   Information Literacy
___   Personal Development
X   Quantitative Reasoning
_   Scientific Reasoning

VI. LEARNER OUTCOMES	VII. EVALUATION
Mathematical Operations • Successfully complete basic mathematical computations using addition, subtraction, multiplication, and division. • Understand how to dissect and solve word problems.	**Evaluation method** Homework assignments Written test
Fractions • Successfully complete basic mathematical computations of fractions using addition, subtraction, multiplication, and division. • Understand how to dissect and solve word problems involving fractions.	**Evaluation method** Homework assignments Written test
Decimals • Successfully complete basic mathematical computations of decimals using addition, subtraction, multiplication, and division. • Understand how to dissect and solve word problems involving decimals.	**Evaluation method** Homework assignments Written test
Checking/Banking Processes • Successfully understand how to complete basic retail banking recordkeeping (i.e. check writing, check register, bank statements, etc.). • Identify and complete checkbook balancing process.	**Evaluation method** Homework assignments Written test
Equations • Successfully complete basic mathematical computations of equations using addition, subtraction, multiplication, and division. • Understand how to dissect and solve word problems involving equations.	**Evaluation method** Homework assignments Written test
Percents • Successfully complete basic mathematical computations of percents using addition, subtraction, multiplication, and division. • Recognize percentage relationships in problem solving and ratio analysis. • Understand how to dissect and solve word problems involving percents.	**Evaluation method** Homework assignments Written test
Commercial discounts • Recognize components of commercial discounting. • Understand trade and cash discounting applications. • Successfully complete mathematical computations encompassing discounting.	**Evaluation method** Homework assignments Written test
Markup and Markdown • Recognize components of markup and markdown valuations. • Understand markup and markdown applications. • Successfully complete mathematical computations including markup and markdowns.	**Evaluation method** Homework assignments Written test
Simple Interest • Recognize components of simple interest valuations and applications. • Successfully complete mathematical computations encompassing simple interest.	**Evaluation method** Homework assignments Written test