

**Department:**

Business

**Course Description:**

This course focuses on the development of mathematical skills to address business problems and applications. Skills include computations, reasoning, and problem solving used in the workplace and in personal lives. Students will use a calculator and spreadsheet software to solve a variety of applications.

**Course Competencies:**

Upon completion of the course, the student should be able to:

1. Perform basic math functions using addition, subtraction, multiplication, and division.
2. Complete calculations using fractions and mixed numbers.
3. Convert decimals and fractions to percent and convert percent to decimal and fractions.
4. Find the part, rate, and base to complete percentage calculations.
5. Maintain a checkbook and a check register.
6. Reconcile a bank statement.
7. Calculate gross pay, gross earnings, and payroll deductions and withholdings.
8. Calculate property tax, unemployment tax, and income tax.
9. Review insurance plans and calculate premiums.
10. Calculate discounts, net prices and sales tax.
11. Price merchandise and calculate markdowns and markups.
12. Calculate simple and compound interest.
13. Calculate payments, finance charges, and payoffs.
14. Understand annuities, stocks, and bonds.
15. Calculate depreciation using different accounting methods.
16. Create an income statement and balance sheet and understand financial ratios.
17. Calculate mean, median, and mode.
18. Use data to prepare charts.
19. Use a 10-Key calculator with accuracy and efficiency.

**Course Content:**

- A. 10-Key Skill Builder
- B. Basic Math Functions
- C. Fractions
- D. Percent
- E. Bank Services
- F. Payroll
- G. Taxes
- H. Insurance
- I. Invoices and Discounts
- J. Markup and Markdown

- K. Interest
- L. Consumer Credit and Mortgages
- M. Annuities, Stocks, and Bonds
- N. Depreciation
- O. Financial Statements
- P. Business Statistics

## Learning Assessments:

Student assessment may include homework, written assignments, skills practice, quizzes, exams, and projects as determined by the instructor.

## Instructional Materials:

Burton, S. & Shelton, N. (2012). *Business Math Using Excel* (2<sup>nd</sup> ed.). Mason, OH: Cengage. ISBN-13: 978-0538731195.

### **Guidelines for Requesting Accommodations Based on Documented Disability or Medical Condition**

It is the intention of Highland Community College to work toward full compliance with the Americans with Disabilities Act, to make instructional programs accessible to all people, and to provide reasonable accommodations according to the law.

Students should understand that it is their responsibility to self-identify their need(s) for accommodation and that they must provide current, comprehensive diagnosis of a specific disability or medical condition from a qualified professional in order to receive services. Documentation must include specific recommendations for accommodation(s). Documentation should be provided in a timely manner prior to or early in the semester so that the requested accommodation can be considered and, if warranted, arranged.

In order to begin the process all students **must** complete the “Disabilities Self-Identification Form” on our [Disability Services website](#).

This form can also be accessed at the Highland Community College homepage under Students Services/Student Resources/Disability Service or by contacting the Disabilities Coordinator.

### **A Note on Harassment, Discrimination and Sexual Misconduct**

Highland Community College seeks to assure all community members learn and work in a welcoming and inclusive environment. Title VII, Title IX, and College policy prohibit harassment, discrimination and sexual misconduct. Highland Community College encourages anyone experiencing harassment, discrimination or sexual misconduct to talk to report to the Vice President for Student Services, the Human Resources Director or complete an [online report](#) about what happened so that they can get the support they need and Highland Community College can respond appropriately.

There are both confidential and non-confidential resources and reporting options available to you. Highland Community College is legally obligated to respond to reports of sexual misconduct, and therefore we cannot guarantee the confidentiality of a report, unless made to a confidential resource. Responses may vary from support services to formal investigations. As a faculty member, I am required to report incidents of sexual misconduct and thus cannot guarantee confidentiality. I must provide our Title IX coordinator with relevant details such as the names of those involved in the incident. For more information about policies and resources or reporting options, please review our [Equity Grievance Policy](#).