

# Lassen Community College Course Outline

## **BUS-84 - Business Mathematics**

**3.0 Units**

### **I. Catalog Description**

Mathematics used in business transactions, interest, discount, mark-up, depreciation, payroll, taxes, and other business computations.

Does not transfer to UC/CSU

51 Hours Lecture, 102 Expected Outside Class Hours, 153 Total Student Learning Hours

Scheduled: Fall

### **II. Coding Information**

Repeatability: Not Repeatable, Take 1 Time

Grading Option: Graded or Credit/No Credit

Credit Type: Credit - Degree Applicable

TOP Code: 170100

### **III. Course Objectives**

#### **A. Course Student Learning Outcomes**

Upon completion of this course the student will be able to:

1. Compute basic mathematical problems.
2. Use basic mathematical skills to solve consumer-oriented problems.
3. Use basic mathematical skills to solve business-oriented problems.

### **IV. Course Content**

#### **A. Gross Pay**

1. Hourly Pay
2. Salary
3. Commission

#### **B. Net Pay**

1. Deductions from Gross Pay
2. Federal, State and Local Taxes

#### **C. Banking**

1. Savings and Checking Accounts
2. Electronic Banking

#### **D. Credit Cards**

1. Finances Charges
2. Debt Management

#### **E. Loans**

1. Promissory Notes
2. Calculating Interest
3. Installment Loans
4. Annual Percentage Rates

#### **F. Insurance and Investments**

1. Life Insurance
2. Health Insurance
3. Bonds

4. Stocks
  5. Mutual Funds
  6. Real Estate
  7. Retirement Investments
- G. Budgets
1. Average Monthly Expenses
  2. Creating a Budget
- H. Sales and Marketing
1. Cash Sales and Sales on Account
  2. Cash and Trade Discounts
  3. Marketing Surveys
  4. Sales Forecasts
  5. Market Share
  6. Advertising Costs
- I. Costs Management
1. Manufacturing Costs
  2. Breakeven Point
  3. Depreciation Costs
  4. Shipping Costs
  5. Overhead Costs
- J. People and Inventory Management
1. Wage and Salary Increases
  2. Total Costs of Labor
  3. Tracking and Reordering Inventory
  4. Inventory Valuation
  5. Ordering and Carrying Inventory

## **V. Assignments**

### **A. Appropriate Readings**

Students will be required to read from the required text, lecture notes, and instructor assigned or provided documents as required.

### **B. Writing Assignments**

Mathematics. Operation of calculator by touch. Correct utilization of function keys.

### **C. Expected Outside Assignments**

Workbook exercises covering the full range of math applications addressed by the course

### **D. Specific Assignments that Demonstrate Critical Thinking**

The student will be required to analyze and solve word problems.

## **VI. Methods of Evaluation**

### **Traditional Classroom Evaluation**

Math tests including word problems.

### **Online Evaluation**

A variety of methods will be used, such as: research papers, asynchronous and synchronous discussions (chat/forum), online quizzes and exams, postings to online website, and email communications.

### **Hybrid Evaluation**

All quizzes and exams will be administered during the in person class time. Students will be expected to complete online assignments and activities equivalent to in class assignments and activities for the online portion of the course. Electronic communication, both synchronous and asynchronous will be evaluated for participation and to maintain effective communication between instructor and students.

## **VII. Methods of Delivery**

Check those delivery methods for which, this course has been separately approved by the Curriculum/Academic Standards Committee.

**Traditional Classroom Delivery**                       Correspondence Delivery

Hybrid Delivery     Online Delivery

### **Traditional Classroom Delivery**

Lecture, Discussion

### **Online Delivery**

Online written lectures. Participation in forum-based discussions. Online exercises/assignments contained on website. Discussion papers, email communications, postings to forums, and web-links will comprise the method of instruction.

### **Hybrid Delivery**

A combination of traditional classroom and online instruction will be utilized. Each semester a minimum of 17 hours will be taught face-to face by the instructor and the remaining hours will be instructed online through the technology platform adopted by the District. Traditional class instruction will consist of exercises/assignments, lectures, visual aids, and practice exercises. Online delivery will consist of exercises/assignments, lecture posts, discussions, adding extra resources and other media sources as appropriate.

## **VIII. Representative Texts and Supplies**

Hansen, Mary; *Business Math*, 17<sup>th</sup> Edition, 2010, Cengage ISBN-10: 0538448733 or 13:9780538448734

### **Discipline/s Assignment**

Business and Mathematics

## **X. Course Status**

Current Status: Active

Original Approval Date: 06/18/1990

Revised By: Andy Rupley

Latest Curriculum/Academic Standards Committee Revision Date: 03/01/2022