



**COMMON COURSE OUTLINE: Course discipline/number/title: ACCT 1807: Accounting Math/Calculators**

**A. CATALOG DESCRIPTION**

1. Credits: 3
2. Hours/Week: 3
3. Prerequisites (Course discipline/number): None
4. Co-requisites (Course discipline/number): None
5. MnTC Goals (if any): NA

This course is designed to provide basic mathematical skills needed to make calculations relative to computing percentages, commissions, interest, promissory notes, discounts, markup, simple interest, payroll and bank reconciling. Additionally, this course covers development of the touch system on desk calculator keyboards and microcomputer number pad keyboards. Students will develop speed and accuracy using the touch system for the four basic arithmetic operations and solving business problems.

**B. DATE LAST REVISED (Month, year):** April, 2010

**C. OUTLINE OF MAJOR CONTENT AREAS:**

1. Calculate profitability and financial ratios
2. Calculate depreciation and fixed assets
3. Calculate the cost of inventory
4. Calculate the interest on ordinary and discounted notes
5. Reconciling a bank statement
6. Calculate the percentage, rate and base
7. Calculate the selling price based on the markup based on cost and selling price
8. Calculate the present value of cash flow amounts and annuities
9. Calculate trade and cash discounts
10. Finding interest on notes
11. Learning the touch method for using the desk calculator
12. Using the desk calculator for repetitive calculation
13. Developing speed in using the desk calculator

**D. LEARNING OUTCOMES (GENERAL):** The student will be able to:

1. Use the terminology that is used in accounting.
2. Describe the basic principles of proper ethical conduct.
3. Use math to solve accounting and business problems.
4. Develop speed, accuracy, and proofing in using the desk calculator.
5. Use the desk calculator to solve math problems.

**E. LEARNING OUTCOMES (MNTC):** NA

**F. METHODS FOR EVALUATION OF STUDENT LEARNING:**

Evaluation will be on a point-accumulated system based on:

1. Daily assignments
2. Group activities
3. Quizzes
4. Exams

**G. SPECIAL INFORMATION (if any):**

This course aligns with the following RCTC Core Outcomes:

1. Critical Thinking