



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

A. CATALOG DESCRIPTION

- 1. Credits: 3**
- 2. Hours/Week: 3**
- 3. Prerequisites (if any):** None
- 4. Co-requisites (if any):** 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. Recommended Entry Skills/Knowledge: College-level reading and math skills.

B. DATE LAST REVISED (use current date): February, 2005

C. OUTLINE OF MAJOR CONTENT AREAS:

1. Fractions
2. Decimal numbers
3. Calculating withholding from paychecks
4. Calculating net pay for employees
5. Reconciling a bank statement
6. Finding the percentage, rate and base of the interest calculation
7. Finding selling price based on the markup based on cost
8. Finding selling price based on the markup based on selling price
9. Finding trade and cash discounts
10. Finding interest on notes
11. Finding the discount on notes
12. Compounding interest
13. Finding present value
14. Learning the touch method for using the desk calculator
15. Using the desk calculator for repetitive calculation
16. 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 business math.
2. Describe the basic principles of proper ethical conduct.
3. Use math to solve 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 for daily assignments, group activities, quizzes and exams.

G. SPECIAL INFORMATION (if any): None