

Las Positas College  
3000 Campus Hill Drive  
Livermore, CA 94551-7650  
(925) 424-1000  
(925) 443-0742 (Fax)

**Course Outline for BUSN 107**  
**BUS ARITHMETIC APPLICATIONS**  
**Effective: Spring 1994**

**I. CATALOG DESCRIPTION:**

BUSN 107 — BUS ARITHMETIC APPLICATIONS — 3.00 units

Application of decimals, fractions, percents, ratios, proportions and equations to common business problems including, but not limited to, bank statement reconciliation, payrolls, purchase orders, invoices, and sales.

2.00 Units Lecture 1.00 Units Lab

**Grading Methods:**

Letter or P/NP

**Discipline:**

	<b>MIN</b>
<b>Lecture Hours:</b>	36.00
<b>Lab Hours:</b>	54.00
<b>Total Hours:</b>	90.00

**II. NUMBER OF TIMES COURSE MAY BE TAKEN FOR CREDIT: 1**

**III. PREREQUISITE AND/OR ADVISORY SKILLS:**

**IV. MEASURABLE OBJECTIVES:**

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

- A. Add, subtract, multiply, and divide decimals;
- B. Add, subtract, multiply, and divide fractions;
- C. Change to and from percent;
- D. Find base, rate, and percentage;
- E. Solve ratios, proportions, and equations;
- F. Reconcile a bank statement;
- G. Calculate interest;
- H. Calculate payroll under various pay basis;
- I. Calculate discounts and sales returns and allowances.

**V. CONTENT:**

- A. Decimals:
  - 1. Writing decimal numbers
  - 2. Addition of decimals
  - 3. Subtraction of decimals
  - 4. Multiplication of decimals
  - 5. Division of decimals
  - 6. Rounding and estimating
  - 7. Business applications such as
    - a. Crossfooting
    - b. Trial Balance
    - c. Insurance Premiums
    - d. Payroll
- B. Fractions:
  - 1. Changing denominator and numerator
  - 2. Addition of fractions
  - 3. Subtraction of fractions
  - 4. Multiplication of fractions
  - 5. Division of fractions
  - 6. Decimal/fraction equivalents
  - 7. Business applications such as:
    - a. Calculate payroll on a time, commission or piecework basis
    - b. Purchase orders
- C. Percents:
  - 1. Changing to and from percents
  - 2. Finding rate
  - 3. Finding percentage

4. Finding base
5. Business applications such as:
  - a. Simple and compound interest
  - b. Term, cash and trade discounts
  - c. Sales tax
  - d. Prorating
- D. Ratio, proportion, and equations:
  1. Writing ratios
  2. Converting ratios to fractions
  3. Finding unit rates
  4. Determining if proportions are true
  5. Solving for unknowns using proportions and equations
  6. Solving word problems

VI. METHODS OF INSTRUCTION:

- A. **Discussion** -
- B. **Lecture** -
- C. Problem solving

VII. TYPICAL ASSIGNMENTS:

VIII. EVALUATION:

- A. **Methods**
  1. Exams/Tests
  2. Class Work
  3. Home Work
- B. **Frequency**

IX. TYPICAL TEXTS:

1. Martinka *Vocational Math for Business.*, Southwestern Publishing Co, 0.

X. OTHER MATERIALS REQUIRED OF STUDENTS: