



FAKULTI PENGURUSAN DAN INDUSTRI HALAL

PROGRAM	Diploma in Accountancy
COURSE NAME	Business Mathematics
COURSE CODE	MAT 112
CREDIT HOUR	3
SYNOPSIS	The course is primarily designed to develop the mathematical knowledge needed by the students to meet the demands of business operation. It is to provide a solid coverage of the most basic and frequently occurring business situations.
COURSE STRUCTURE	
CHAPTER	TOPICS
1	Review on Algebra 1.1 Fractions 1.2 Decimals 1.3 Percentage 1.4 Linear Equations
2	Sequence 2.1 Arithmetic Sequence 2.2 Geometric Sequence
3	Simple Interest 3.1 Simple Interest Formula - Days
4	Bank Discount and Promissory Notes 4.1 Discounting Promissory Notes 4.2 Simple Interest Rate Equivalent to Bank Discount Rate
5	Compound Interest 5.1 Introduction to Compound Interest 5.2 Compound Interest Formula
6	Annuity 6.1 Future Value of Ordinary Annuity 6.2 Present Value of Ordinary Annuity



7	Trade and Cash Discounts 7.1 Trade Discounts 7.2 Cash Discount
8	Markup and Markdown 8.1 Markup 8.2 Markdown 8.3 Profit and Loss
9	Installment Purchase 9.1 Interest based on Original Balance 9.2 Interest based on Reducing Balance 9.3 Rule of 78
10	Depreciation 10.1 Depreciation using Straight Line Method 10.2 Depreciation using Declining Balance
References:	Lau Too Kya, Phang Yook Ngor and Wee Kok Kiang, <i>Business Mathematics for UiTM</i> , 6th edition, Oxford Fajar Sdn Bhd, 2019, ISBN: 9789834729