

**I. COURSE INFORMATION**

- A. Business 121 Business Mathematics
- B. 3 credit hours
- C. Slater, Jeffrey. *Practical Business Math Procedures*. 13<sup>th</sup> ed. New York: McGraw Hill, 2020
- D. Prerequisites: None

**II. COURSE DESCRIPTION**

This course provides students with a review of the fundamental mathematical problems involved in business. Special attention is given to interest, consumer credit, discounts, payroll procedures, depreciation, taxes, and related problems.

**III. LEARNING OUTCOMES**

- A. Perform fundamental mathematical computations rapidly and accurately
- B. Demonstrate how to read, analyze, and interpret financial reports
- C. Explain the concept and causes of depreciation
- D. Demonstrate how sales, excise, and property taxes are figured
- E. Explain inventory and overhead
- F. Explain types of insurance, stocks, bonds, and mutual funds
- G. Explain the different types of business statistics

**IV. MAJOR CONTENT AREAS**

- A. Fundamental mathematical computations
- B. Financial reports
- C. Concept of depreciation
- D. Types of taxes
- E. Types of financial funds

**V. ASSIGNMENTS** (may include but are not limited to)

- A. Discussions
- B. Assignments on topics relating to business math procedures
- C. Quizzes and exams

**VI. EVALUATION METHODS** (may include but are not limited to)

- A. Attendance and participation
- B. Assignments
- C. Quizzes and exams