

# ***COCONINO COMMUNITY COLLEGE***

## ***COURSE OUTLINE***

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Status: Permanent  
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Date: December 4, 1991  
Date: October 9, 1996  
Date: February 13, 2001  
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A. Identification:

1. Subject Area: Business
2. Course Number: BUS 100
3. Course Title: MATHEMATICS OF BUSINESS
4. Credit Hrs: 3
5. Catalog Description:

Mathematical concepts and procedures involved in financial transactions. Includes percentages, liabilities, insurance, investments, assets, amortization, proration, taxes, and banking as it pertains to business. Prerequisites: MAT 087 or placement. Three lecture.

B. Course Goals:

To build student confidence in the area of mathematics and to provide skills and knowledge in the everyday uses of mathematics in business; to develop in the student a positive attitude toward mathematics and increase skills in the listed areas.

C. Course Outcomes:

Students will:

1. Illustrate a working knowledge of percentages inherent in business
2. Qualitatively and quantitatively compare various types of loans, investments and insurance
3. Explain the costs of credit
4. Explain the simplified procedures of descriptive statistical applications
5. Determine the best insurance program at least cost
6. Summarize and explain the cost of acquiring stocks, bonds, mutual funds and other passive financial instruments for wealth accrual
7. Calculate the revenue structure based on gross profit analysis
8. Calculate the consequence Time Value of Money has on business operations
9. Determine the best method to value and depreciate assets

D. Course Assessment :

1. Course Examinations

E. Course Content:

Will include:

Applications for business:

- a. Percentages and their applications - general
- b. Sales and marketing discounts, mark-ups, and markdowns

- c. Payroll calculations
- d. Interest calculations, notes, discounts, annuities, sinking funds, and present value
- e. Credit cards, installment buying, and the rule of 78s
- f. Simple accounting, financial reports, and depreciations
- g. Taxes -- sales, excise, and property
- h. Insurance -- life, fire, and auto
- i. Investing -- stocks, bonds, and mutual funds
- j. Simple descriptive statistics
- k. Banking reconciliation