

## **Business Education Planned Course: Business Math**

- State Curriculum Standards:
- 1.1.11A Locate various texts, media and traditional resources for assigned and independent projects before reading.
  - 1.1.11C Use knowledge of root words and words from literary works to recognize and understand the meaning of new words during reading. Use these words accurately in speaking and writing.
  - 1.1.11D Identify, describe, evaluate and synthesize the essential ideas in text. Assess those reading strategies that were most effective in learning from a variety of texts.
  - 1.1.11E Establish a reading vocabulary by identifying and correctly using new words acquired through the study of their relationships to other words. Use a dictionary or related reference.
  - 1.1.11F Understand the meaning of and apply key vocabulary across the various subject areas.
  - 1.1.11H Demonstrate fluency and comprehension in reading.
  - 1.2.11A Read and understand essential content of informational texts and documents in all academic areas
  - 1.2.11B Use and understand a variety of media and evaluate the quality of material produced.
  - 2.2.11A Develop and use computation concepts, operations and procedures with real numbers in problem-solving situations.
  - 2.2.11F Demonstrate skills for using computer spreadsheets and scientific and graphing calculators.
  - 2.4.11E Demonstrate mathematical solutions to problems (e.g., in the physical sciences).
  - 2.5.11B Use symbols, mathematical terminology, standard notation, mathematical rules, graphing and other types of mathematical representations to communicate observations, predictions, concepts, procedures, generalizations, ideas and results.
  - 2.8.11D Formulate expressions, equations, inequalities, systems of equations, systems of inequalities and matrices to model routine and non-routine problem situations.
  - 2.8.11H Select and use an appropriate strategy to solve systems of equations and inequalities using graphing calculators, symbol manipulators, spreadsheets and other software.
  - 2.8.11Q Represent functional relationships in tables, charts and graphs.
  - 2.11.11B Interpret maximum and minimum values in problem situations.

## Business Education Planned Course: Business Math

Unit: **Gross Pay**

Content Standard: **Examine various payment methods in the workplace including hourly, salary, and commission methods.**

Course Content	Student Performance	Resources	Assessments
<p>A. Hourly Pay and Salary</p> <ul style="list-style-type: none"> <li>Identify gross pay for hourly rate employees</li> <li>Identify gross pay for salaried employees</li> </ul>	<ul style="list-style-type: none"> <li>Calculate gross pay for hourly and salaried rate employees</li> </ul>	<ul style="list-style-type: none"> <li><u>Business Math 15<sup>th</sup> Edition</u> (South-Western Publishing, 2003)</li> <li>Business Math activities and study guide</li> <li>Business Math data activities CD</li> <li>Business Math National Standards Correlation charts</li> <li>Explore Algebra and Geometry activities</li> <li>Competitive events preparation</li> <li>Using technology and the Internet guide</li> <li>Internet activities</li> <li>Guest speakers from the community</li> <li>Computer application software: <ul style="list-style-type: none"> <li>Word processing</li> <li>Spreadsheets</li> <li>Presentation software</li> </ul> </li> <li>Newspapers</li> <li>Magazines</li> </ul>	<ul style="list-style-type: none"> <li>Problems from text</li> <li>Vocabulary review</li> <li>Quizzes</li> <li>Group-work projects</li> <li>Question and answer session</li> <li>Current event assignment</li> <li>Worksheets from workbook</li> <li>Unit test</li> <li>Homework</li> </ul>
<p>B. Average Pay</p> <ul style="list-style-type: none"> <li>Learn simple averages</li> <li>Learn averages in grouped data</li> <li>Discuss unknown items in a set of data</li> </ul>	<ul style="list-style-type: none"> <li>Calculate simple averages</li> <li>Calculate averages from grouped data</li> <li>Find the unknown item in a set of data</li> </ul>		
<p>C. Regular and Overtime Pay</p> <ul style="list-style-type: none"> <li>Discuss recording hours worked</li> <li>Learn about overtime and overtime pay rates</li> <li>Discuss regular and overtime wages</li> </ul>	<ul style="list-style-type: none"> <li>Compute overtime pay rates</li> <li>Calculate regular and overtime pay</li> </ul>		
<p>D. Commission</p> <ul style="list-style-type: none"> <li>Discuss straight commission</li> <li>Learn commission based on quota</li> <li>Explore graduated commission</li> <li>Discuss rate of commission on sales</li> </ul>	<ul style="list-style-type: none"> <li>Calculate straight commission earnings</li> <li>Calculate commission earnings based on quota</li> <li>Calculate graduated commission earnings</li> <li>Find the rate of commission</li> </ul>		

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Course Content	Student Performance	Resources	Assessments
E. Other Wage Plans <ul style="list-style-type: none"><li>• Discuss Piece-rate employees</li><li>• Learn about per diem employees</li><li>• Identify tip employees</li></ul>	<ul style="list-style-type: none"><li>• Calculate gross pay for piece-rate employees</li><li>• Calculate gross pay for per diem employees</li><li>• Calculate gross pay for tip employees</li></ul>		

## Business Education Planned Course: Business Math

Unit: **Net Pay**

Content Standard: **Identify payroll deductions, columnar record keeping, and budgets**

Course Content	Student Performance	Resources	Assessments
<p>A. Deductions from Gross Pay</p> <ul style="list-style-type: none"> <li>Discuss federal withholding tax deduction</li> <li>Identify social security and Medicare tax deductions</li> <li>Learn about total deductions and net pay</li> </ul> <p>B. Benefits and Job Expenses</p> <ul style="list-style-type: none"> <li>Discuss total job benefits</li> <li>Learn about net job benefits</li> <li>Compare net job benefits</li> </ul> <p>C. Federal Income Taxes</p> <ul style="list-style-type: none"> <li>Discuss adjusted gross and taxable income</li> <li>Identify income tax due</li> <li>Discuss income tax refunds for single dependents</li> </ul> <p>D. State and City Income Taxes</p> <ul style="list-style-type: none"> <li>Discuss state and city flat and graduated income taxes</li> </ul>	<ul style="list-style-type: none"> <li>Find federal withholding tax deductions</li> <li>Calculate social security and Medicare tax deductions</li> <li>Calculate total deductions and net pay</li> <li>Find total job benefits</li> <li>Find net job benefits</li> <li>Compare net job benefits</li> <li>Calculate adjusted gross income and taxable income</li> <li>Calculate income tax due</li> <li>Calculate the income tax refunds for single dependents</li> <li>Calculate state and city income taxes using a flat and graduated tax rate table</li> </ul>	<ul style="list-style-type: none"> <li><u>Business Math 15<sup>th</sup> Edition</u> (South-Western Publishing, 2003)</li> <li>Business Math activities and study guide</li> <li>Business Math data activities CD</li> <li>Business Math National Standards Correlation charts</li> <li>Explore Algebra and Geometry activities</li> <li>Competitive events preparation</li> <li>Using technology and the Internet guide</li> <li>Internet activities</li> <li>Guest speakers from the community</li> <li>Computer application software: <ul style="list-style-type: none"> <li>Word processing</li> <li>Spreadsheets</li> <li>Presentation software</li> </ul> </li> <li>Newspapers</li> <li>Magazines</li> </ul>	<ul style="list-style-type: none"> <li>Problems from text</li> <li>Vocabulary review</li> <li>Quizzes</li> <li>Group-work projects</li> <li>Question and answer session</li> <li>Current event assignment</li> <li>Worksheets from workbook</li> <li>Unit test</li> <li>Homework</li> </ul>

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Course Content	Student Performance	Resources	Assessments
E. Cash Receipts and Payment Records <ul style="list-style-type: none"> <li>Discuss cash receipts records</li> <li>Learn about columnar cash payments record</li> </ul>	<ul style="list-style-type: none"> <li>Keep a cash receipts record</li> <li>Keep a columnar cash payments record</li> </ul>		
F. Budgets <ul style="list-style-type: none"> <li>Identify expense percentages</li> <li>Discuss budgeting</li> </ul>	<ul style="list-style-type: none"> <li>Calculate the percent of income spent on expenses</li> <li>Prepare a budget</li> </ul>		

## Business Education Planned Course: Business Math

Unit: **Banking Services**

Content Standard: **Explore various banking services.**

Course Content	Student Performance	Resources	Assessments
<b>A. Checking Accounts</b> <ul style="list-style-type: none"> <li>Learn about deposit slips</li> <li>Discuss check registers</li> </ul>	<ul style="list-style-type: none"> <li>Prepare a deposit slip</li> <li>Record entries in a check register</li> </ul>	<ul style="list-style-type: none"> <li><u>Business Math 15<sup>th</sup> Edition</u> (South-Western Publishing, 2003)</li> <li>Business Math activities and study guide</li> <li>Business Math data activities CD</li> <li>Business Math National Standards Correlation charts</li> <li>Explore Algebra and Geometry activities</li> <li>Competitive events preparation</li> <li>Using technology and the Internet guide</li> <li>Internet activities</li> <li>Guest speakers from the community</li> <li>Computer application software: <ul style="list-style-type: none"> <li>Word processing</li> <li>Spreadsheets</li> <li>Presentation software</li> </ul> </li> <li>Newspapers</li> <li>Magazines</li> </ul>	<ul style="list-style-type: none"> <li>Problems from text</li> <li>Vocabulary review</li> <li>Quizzes</li> <li>Group-work projects</li> <li>Question and answer session</li> <li>Current event assignment</li> <li>Worksheets from workbook</li> <li>Unit test</li> <li>Homework</li> </ul>
<b>B. Electronic Banking</b> <ul style="list-style-type: none"> <li>Discuss electronic banking</li> <li>Discuss recording electronic transactions</li> </ul>	<ul style="list-style-type: none"> <li>Record electronic banking transactions</li> <li>Find account balance when banking electronically</li> </ul>		
<b>C. Online Banking</b> <ul style="list-style-type: none"> <li>Identify online-account access</li> </ul>	<ul style="list-style-type: none"> <li>Calculate account balance needed to make online payments</li> </ul>		
<b>D. Check Register Reconciliation</b> <ul style="list-style-type: none"> <li>Discuss reconciling the bank statement</li> <li>Discuss reconciling the check register</li> </ul>	<ul style="list-style-type: none"> <li>Reconcile a bank statement</li> <li>Reconcile and correct a check register</li> </ul>		
<b>E. Other Reconciliation Problems</b> <ul style="list-style-type: none"> <li>Discuss reconciling the checking account</li> </ul>	<ul style="list-style-type: none"> <li>Reconcile a checking account with outstanding transactions and other errors</li> </ul>		
<b>F. Savings Accounts</b> <ul style="list-style-type: none"> <li>Identify simple interest</li> <li>Discuss compound interest</li> <li>Examine compound</li> </ul>	<ul style="list-style-type: none"> <li>Calculate simple interest on savings deposits</li> <li>Calculate compound interest on savings deposits</li> <li>Calculate interest using a</li> </ul>		

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interest tables	compound interest table		
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Course Content	Student Performance	Resources	Assessments
<p>G. Money Market and CD Accounts</p> <ul style="list-style-type: none"> <li>• Discuss special savings accounts</li> <li>• Examine penalties on CDs</li> <li>• Explore comparison of savings accounts</li> <li>• Discuss effective rate of interest</li> </ul>	<ul style="list-style-type: none"> <li>• Calculate interest earned on special savings accounts</li> <li>• Calculate penalty for early withdrawals from CD accounts</li> <li>• Compare interest earned on savings accounts</li> <li>• Calculate effective rate of interest</li> </ul>		

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Unit: **Spend Wisely**

Content Standard: **Evaluate various methods of purchasing goods and services.**

Course Content	Student Performance	Resources	Assessments
<b>A. Sales Tax</b> <ul style="list-style-type: none"> <li>Discuss sales taxes on purchases</li> <li>Identify non-taxable items</li> </ul>	<ul style="list-style-type: none"> <li>Calculate sales tax on purchases</li> <li>Calculate sales taxes when some items are not taxed</li> </ul>	<ul style="list-style-type: none"> <li><u>Business Math 15<sup>th</sup> Edition</u> (South-Western Publishing, 2003)</li> <li>Business Math activities and study guide</li> <li>Business Math data activities CD</li> <li>Business Math National Standards Correlation charts</li> <li>Explore Algebra and Geometry Activities</li> <li>Competitive Events Preparation</li> <li>Using technology and the Internet guide</li> <li>Internet Activities</li> <li>Guest speakers from the community</li> <li>Computer application software: <ul style="list-style-type: none"> <li>Word processing</li> <li>Spreadsheets</li> <li>Presentation software</li> </ul> </li> <li>Newspapers</li> <li>Magazines</li> </ul>	<ul style="list-style-type: none"> <li>Problems from text</li> <li>Vocabulary review</li> <li>Quizzes</li> <li>Group-work projects</li> <li>Question and answer session</li> <li>Current event assignment</li> <li>Worksheets from workbook</li> <li>Unit test</li> <li>Homework</li> </ul>
<b>B. Sales Receipts</b> <ul style="list-style-type: none"> <li>Discuss sales slip extensions</li> <li>Identify sales slip totals</li> </ul>	<ul style="list-style-type: none"> <li>Calculate extensions</li> <li>Calculate sales slip totals</li> </ul>		
<b>C. Unit Prices</b> <ul style="list-style-type: none"> <li>Discuss unit price comparisons</li> <li>Identify group pricing</li> </ul>	<ul style="list-style-type: none"> <li>Calculate and compare unit prices</li> <li>Calculate unit prices from group prices</li> </ul>		
<b>D. Comparative Shopping</b> <ul style="list-style-type: none"> <li>Discuss prices at sales, different stores, and in different amounts</li> <li>Identify rental options</li> <li>Discuss renting versus buying</li> </ul>	<ul style="list-style-type: none"> <li>Compare prices at sales, at different stores, and in different amounts</li> <li>Compare cost of rental options</li> <li>Compare cost of renting versus buying</li> </ul>		
<b>E. Personal Internet Access</b> <ul style="list-style-type: none"> <li>Discuss Internet connection costs</li> <li>Identify Internet speeds</li> </ul>	<ul style="list-style-type: none"> <li>Calculate and compare the costs of connecting to the Internet</li> <li>Calculate and compare speeds of online connections</li> </ul>		

## **Business Education Planned Course: Business Math**

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Unit: **Own a Home or Car**

Content Standard: **Address and compare key factors of renting, leasing, and purchasing options**

Course Content	Student Performance	Resources	Assessments
<b>A. Borrowing to Buy a Home</b> <ul style="list-style-type: none"> <li>Discuss down payments and closing costs</li> <li>Identify mortgage loan interest costs</li> <li>Examine refinancing a mortgage</li> </ul>	<ul style="list-style-type: none"> <li>Calculate the down payment, closing costs, and mortgage loan amounts</li> <li>Calculate the total interest cost of a mortgage loan</li> <li>Calculate the savings from refinancing mortgages</li> </ul>	<ul style="list-style-type: none"> <li><u>Business Math 15<sup>th</sup> Edition</u> (South-Western Publishing, 2003)</li> <li>Business Math activities and study guide</li> <li>Business Math data activities CD</li> <li>Business Math National Standards Correlation charts</li> <li>Explore Algebra and Geometry activities</li> <li>Competitive events preparation</li> <li>Using technology and the Internet guide</li> <li>Internet activities</li> <li>Guest speakers from the community</li> <li>Computer application software: <ul style="list-style-type: none"> <li>Word processing</li> <li>Spreadsheets</li> <li>Presentation software</li> </ul> </li> <li>Newspapers</li> <li>Magazines</li> </ul>	<ul style="list-style-type: none"> <li>Problems from text</li> <li>Vocabulary review</li> <li>Quizzes</li> <li>Group-work projects</li> <li>Question and answer session</li> <li>Current event assignment</li> <li>Worksheets from workbook</li> <li>Unit test</li> <li>Homework</li> </ul>
<b>B. Renting or Owning a Home</b> <ul style="list-style-type: none"> <li>Discuss the costs of home ownership</li> <li>Identify costs of property rental</li> <li>Compare renting/owning of homes</li> </ul>	<ul style="list-style-type: none"> <li>Calculate the costs of home ownership</li> <li>Calculate the cost of renting a home or apartment</li> <li>Calculate the costs of renting versus owning</li> </ul>		
<b>C. Property Taxes</b> <ul style="list-style-type: none"> <li>Discuss decimal tax rate</li> <li>Identify tax rates per \$100 or \$1,000 of assessed value</li> <li>Examine tax rates in mills or cents per dollar of assessed value</li> </ul>	<ul style="list-style-type: none"> <li>Calculate the decimal tax rate</li> <li>Calculate property taxes for tax rates per \$100 or \$1,000</li> <li>Calculate property taxes for tax rates in mills or cents per dollar</li> </ul>		
<b>D. Property Insurance</b> <ul style="list-style-type: none"> <li>Discuss property owners insurance premiums</li> <li>Identify renters insurance premiums</li> <li>Discuss collecting on insurance claims</li> </ul>	<ul style="list-style-type: none"> <li>Calculate property insurance premiums for homeowners</li> <li>Calculate property insurance premiums for renters</li> <li>Calculate how much can be collected on insurance claims</li> </ul>		

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## Business Education Planned Course: Business Math

Unit: **Own a Home or Car**

Content Standard: **Address and compare key factors of renting, leasing and purchasing options**

Course Content	Student Performance	Resources	Assessments
<b>E. Buying a Car</b> <ul style="list-style-type: none"> <li>Discuss manufacturer's suggested retail price</li> <li>Examine costs of a new car purchase</li> <li>Examine costs of a used car purchase</li> </ul>	<ul style="list-style-type: none"> <li>Calculate the MSRP for a new car, including optional equipment</li> <li>Calculate the delivered price and the balance due for a new car</li> </ul>	<ul style="list-style-type: none"> <li><u>Business Math 15<sup>th</sup> Edition</u> (South-Western Publishing, 2003)</li> <li>Business Math activities and study guide</li> <li>Business Math data activities CD</li> <li>Business Math National Standards Correlation charts</li> <li>Explore Algebra and Geometry activities</li> <li>Competitive events preparation</li> <li>Using technology and the Internet guide</li> <li>Internet activities</li> <li>Guest speakers from the community</li> <li>Computer application software: <ul style="list-style-type: none"> <li>Word processing</li> <li>Spreadsheets</li> <li>Presentation software</li> </ul> </li> <li>Newspapers</li> <li>Magazines</li> </ul>	<ul style="list-style-type: none"> <li>Problems from text</li> <li>Vocabulary review</li> <li>Quizzes</li> <li>Group-work projects</li> <li>Question and answer session</li> <li>Current event assignment</li> <li>Worksheets from workbook</li> <li>Unit test</li> <li>Homework</li> </ul>
<b>F. Depreciating a Car</b> <ul style="list-style-type: none"> <li>Explain average annual depreciation</li> <li>Examine the rate of depreciation</li> </ul>	<ul style="list-style-type: none"> <li>Calculate the delivered price and the balance due for a used car</li> <li>Calculate average annual depreciation on a car</li> <li>Calculate the rate of depreciation</li> </ul>		
<b>G. Car Insurance</b> <ul style="list-style-type: none"> <li>Discuss car insurance premiums</li> </ul>	<ul style="list-style-type: none"> <li>Calculate car insurance premiums</li> </ul>		
<b>H. Car Purchases and Leases</b> <ul style="list-style-type: none"> <li>Discuss financing car purchases</li> <li>Examine costs of leasing</li> <li>Compare leasing and buying</li> <li>Examine costs of operating cars</li> </ul>	<ul style="list-style-type: none"> <li>Calculate the total amount paid and the finance charge for installment loan car purchases</li> <li>Calculate the cost of leasing cars</li> <li>Compare the costs of leasing and buying cars</li> <li>Calculate the cost of operating cars</li> </ul>		

## Business Education Planned Course: Business Math

Unit: **Business Technologies**

Content Standard: **Explore purchasing/leasing a computer system, software licenses, e-business and airtime charges for wireless phones.**

Course Content	Student Performance	Resources	Assessments
<b>A. Computer Hardware and Storage</b> <ul style="list-style-type: none"> <li>Evaluate buying computer hardware</li> <li>Evaluate leasing computer hardware</li> <li>Identify computer storage</li> </ul>	<ul style="list-style-type: none"> <li>Calculate the costs of buying computer hardware</li> <li>Calculate the costs of leasing computer hardware</li> <li>Calculate the costs and capacities of data storage</li> </ul>	<ul style="list-style-type: none"> <li><u>Business Math 15<sup>th</sup> Edition</u> (South-Western Publishing, 2003)</li> <li>Business Math activities and study guide</li> <li>Business Math data activities CD</li> <li>Business Math National Standards Correlation charts</li> <li>Explore Algebra and Geometry activities</li> <li>Competitive events preparation</li> <li>Using technology and the Internet guide</li> <li>Internet activities</li> <li>Guest speakers from the community</li> <li>Computer application software: <ul style="list-style-type: none"> <li>Word processing</li> <li>Spreadsheets</li> <li>Presentation software</li> </ul> </li> <li>Newspapers</li> <li>Magazines</li> </ul>	<ul style="list-style-type: none"> <li>Problems from text</li> <li>Vocabulary review</li> <li>Quizzes</li> <li>Group-work projects</li> <li>Question and answer session</li> <li>Current event assignment</li> <li>Worksheets from workbook</li> <li>Unit test</li> <li>Homework</li> </ul>
<b>B. Software</b> <ul style="list-style-type: none"> <li>Discuss buying software</li> <li>Evaluate developing software</li> </ul>	<ul style="list-style-type: none"> <li>Calculate the cost of buying software</li> <li>Calculate the cost developing software</li> </ul>		
<b>C. Computer System Support</b> <ul style="list-style-type: none"> <li>Identify total costs of operating computer systems</li> <li>Discuss technical support</li> </ul>	<ul style="list-style-type: none"> <li>Calculate the total costs of operating computer systems</li> <li>Calculate the number and costs of technical support personnel</li> </ul>		
<b>D. E-Business</b> <ul style="list-style-type: none"> <li>Evaluate e-business Websites</li> <li>Identify high-speed Internet access</li> </ul>	<ul style="list-style-type: none"> <li>Calculate costs of an e-business web site</li> <li>Calculate the costs and capacities of high-speed Internet access</li> </ul>		
<b>E. Wireless Communications</b> <ul style="list-style-type: none"> <li>Discuss wireless phone service</li> <li>Discuss paging service</li> </ul>	<ul style="list-style-type: none"> <li>Calculate the cost of wireless phone service</li> <li>Calculate the cost of paging service</li> </ul>		

## Business Education Planned Course: Business Math

Unit: **Manage People and Inventory**

Content Standard: **Understand employee recruitment, cost of employees, and tracking inventory.**

Course Content	Student Performance	Resources	Assessments
<b>A. Employee Recruitment Costs</b> <ul style="list-style-type: none"> <li>Evaluate employment advertising</li> <li>Discuss hiring costs</li> <li>Identify employment agency recruitment</li> </ul>	<ul style="list-style-type: none"> <li>Calculate the cost of employment advertising</li> <li>Calculate the cost of hiring an employee</li> <li>Calculate the cost of outside agency recruitment</li> </ul>	<ul style="list-style-type: none"> <li><u>Business Math 15<sup>th</sup> Edition</u> (South-Western Publishing, 2003)</li> <li>Business Math activities and study guide</li> <li>Business Math data activities CD</li> <li>Business Math National Standards Correlation charts</li> <li>Explore Algebra and Geometry activities</li> </ul>	<ul style="list-style-type: none"> <li>Problems from text</li> <li>Vocabulary review</li> <li>Quizzes</li> <li>Group-work projects</li> </ul>
<b>B. Wage and Salary Increases</b> <ul style="list-style-type: none"> <li>Discuss cost-of-living adjustments</li> <li>Learn about bonuses</li> <li>Discuss profit-sharing</li> </ul>	<ul style="list-style-type: none"> <li>Calculate cost-of-living adjustments (COLA)</li> <li>Calculate bonuses</li> <li>Calculate profit sharing</li> </ul>	<ul style="list-style-type: none"> <li>Competitive events preparation</li> <li>Using technology and the Internet guide</li> <li>Internet activities</li> <li>Guest speakers from the community</li> </ul>	<ul style="list-style-type: none"> <li>Question and answer session</li> <li>Current event assignment</li> </ul>
<b>C. Total Costs of Labor</b> <ul style="list-style-type: none"> <li>Identify costs of full-time employees</li> <li>Discuss cost of part-time employees</li> </ul>	<ul style="list-style-type: none"> <li>Calculate cost of full-time employees</li> <li>Calculate cost of part-time employees</li> </ul>	<ul style="list-style-type: none"> <li>Computer application software:</li> <li>Word processing</li> <li>Spreadsheets</li> <li>Presentation software</li> </ul>	<ul style="list-style-type: none"> <li>Worksheets from workbook</li> <li>Unit test</li> </ul>
<b>D. Tracking and Re-Ordering Inventory</b> <ul style="list-style-type: none"> <li>Evaluate inventory records</li> <li>Identify re-order point</li> </ul>	<ul style="list-style-type: none"> <li>Calculate inventory balances</li> <li>Calculate the stock re-order point</li> </ul>	<ul style="list-style-type: none"> <li>Magazines</li> </ul>	<ul style="list-style-type: none"> <li>Homework</li> </ul>
<b>E. Inventory Valuation</b> <ul style="list-style-type: none"> <li>Discuss First In, First Out method</li> <li>Discuss Last In, First Out method</li> <li>Discuss Weighted Average method</li> </ul>	<ul style="list-style-type: none"> <li>Calculate inventory value on FIFO basis</li> <li>Calculate inventory value on LIFO basis</li> <li>Calculate inventory value on weighted average basis</li> </ul>		
<b>F. Ordering/Carrying Inventory</b> <ul style="list-style-type: none"> <li>Identify ordering costs</li> <li>Discuss carrying costs</li> </ul>	<ul style="list-style-type: none"> <li>Find ordering costs of inventory</li> <li>Find carrying costs of inventory</li> </ul>		



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