San Bernardino Valley College
Curriculum Approved: 02/02/04
Last Updated: June 16, 2004
I. CATALOG DESCRIPTION:
A. Department Information:

Department:
Business \& Information Technology
Course ID: CIT 033
Course Title: Machine Calculations
Units: 3
Lecture: 2 hours
Laboratory: 3 hours
Prerequisite: None
B. Catalog and Schedule Description:

Instruction and practice on electronic desk calculators with application of skills to problems and mathematical computation for business and industry. (Formerly OIS 142)
II. NUMBER OF TIMES COURSE MAY BE TAKEN FOR CREDIT: One.
III. EXPECTED OUTCOMES FOR STUDENT:

Upon successful completion of the course, the student should be able to:
A. use the special features found on most modern business electronic desk calculators;
B. apply the four basic functions of business arithmetic using adding and desk calculating machines in performing business calculations;
C. operate a desk calculator by "touch control"
D. demonstrate skills in "touch control"
E. use basic business math formulas to analyze business reports

## IV. CONTENT

A. Introduction to Numbers and Calculators
B. Fundamental Operations
C. Fractions
D. Percentages
E. Metrics
F. Purchasing and Pricing Merchandise
G. Payroll
H. Taxes and Insurance
I. Financial Statements and Accounting Practices
J. Interest
K. Bank Records
L. Credit
M. Investments

## v. METHODS OF INSTRUCTION

A. Lecture
B. Discussion
C. Demonstrations
D. Hands-On Activities
E. Individual Instruction

## VI. TYPICAL ASSIGNMENTS

A. Reading, problem solving and performance

1. Read and complete exercises on buying and selling goods. Be able to define cash accounts, trade discounts.
2. Timed Drills on the electronic calculator
VII. EVALUATION
A. Methods of Evaluation
3. End of chapter examinations
a. Bartlett's Department Store (Add all amounts in each column. Determine Sales Journal the total debit amount and the total credit amount.
Date: $\quad$ November 30, XXXX Set decimal control on add-mode. Set round-off switch At 5/4 position (if applicable). Depress total or
clear key.)

| Receivable Tax Income |  |  |  |  |
| :--- | :--- | ---: | ---: | ---: |
| Date | Customer;s Name | Accounts | Sales | Sales |
|  |  | Debit | Credit | Credit |
|  |  |  |  |  |
| Jan 2 | Jay Camp | 26.20 | 1.25 | 24.95 |
| 2 | Bill Wooden | 92.93 | 4.43 | 88.50 |
| 3 | R. K. Warden | 20.99 | 1.00 | 19.99 |
| 3 | James Burnett | 99.23 | 4.73 | 94.50 |
| 3 | Lyn Holt | 62.99 | 3.00 | 59.99 |
| 3 | Barb Watson | 68.25 | 3.25 | 65.00 |
| 4 | Bill Dodson | 18.38 | .88 | 17.50 |
| 4 | Susan Martin | 9.96 | .47 | 9.49 |
| 4 | Betty Cox | 35.16 | 1.66 | 33.50 |
| 4 | David Hughes 202.02 | 9.62 | 192.40 |  |
|  |  |  |  |  |

Totals
a. $\qquad$ b. $\qquad$ $+c$. $\qquad$
Total Debits d. \$636.11 Total Credits e. $\qquad$
2. Practice Exercises
3. Class Participation
B. Frequency of Evaluation

1. Examinations
2. Weekly practice exercises
3. One (1) final exam.

## VIII. TYPICAL TEXTS

Briggs, Robert and Kosy, Eugene J. and Seymour Sue. Electronic Calculators and Office Machines With Business Math Applications. Cincinnati, OH: SouthWestern Publishing, 2000. Polisky, Mildred. Solving Business Problems Using A Calculator, Columbus, OH: Glencoe, Mc Graw Hill, 2003.
Pasewark, William R. Electronic Office Machines, Cincinnati, OH: SouthWestern Publishing, 2000.
IX. OTHER SUPPLIES REQUIRED OF STUDENTS: None.

