

Student Name _____ Instructor Name _____

High School or Vocational Center _____ Grade _____

COMPETENCY RECORD FOR ARTICULATION
Muskegon Community College
Business Services and Technology
BUS 185B Electronic Calculator – 2 credits

Please check below each skill the student has mastered as described, with 80 percent accuracy, or with an A or B grade. The skills needed for articulation of each course are listed.

Task	Satisfactory	Unsatisfactory
Addition Problems		
Subtraction Problems		
Multiplication Problems		
• Multiply whole numbers and decimals		
• Multiply whole numbers and fractions		
• Multiply three or more fractions		
• Operate multiplication key, the memory and the total key in completing problems in accumulative multiplication		
Division		
• Divide whole numbers and decimals		
• Divide whole numbers and fractions		
• Operate division key, the memory, and the total key in completing problems in accumulative division		
Calculate Base, Rate, Portion		
Calculating from practical job applications		
• Extend and audit invoices and quantity		
• Calculate the amount of discount and net amount, given the cost price and tax rate		
• Calculate the amount of sales tax and the total cost, given the cost price and the tax rate		
• Calculate the complement and net amount, given the gross amount and discount rate		
• Calculate the chain discount equivalent and the net amount, given the gross amount and chain discount rates		

Task	Satisfactory	Unsatisfactory
<ul style="list-style-type: none"> Calculate the amount and percentage of increase and decrease, given the amount of sales this year and last year 		
<ul style="list-style-type: none"> Calculate the amount of gross profit, percentage of gross profit, net profit, and percentage of net profit, given the cost price, selling price, overhead and expenses 		
<ul style="list-style-type: none"> Calculate the amount of markup and the selling price, given the cost price and the markup percent based on cost price 		
<ul style="list-style-type: none"> Calculate the amount of markdown and the new selling price, given the original selling price and percent of markdown 		
<ul style="list-style-type: none"> Calculate problem in prorating rental expenses involving whole numbers, decimal numbers, and dollar amounts 		
<ul style="list-style-type: none"> Calculate amount of simple interest, given the principal, rate, and time 		
<ul style="list-style-type: none"> Calculate the true annual interest rate, given the principal, rate and time 		
<ul style="list-style-type: none"> Calculate mixed operations (addition, subtraction, multiplication, and division) 		
Calculate Payroll		
<ul style="list-style-type: none"> Calculate commission payroll plans 		
<ul style="list-style-type: none"> Figure hours worked from time cards 		
<ul style="list-style-type: none"> Figure overtime hours and overtime pay 		
<ul style="list-style-type: none"> Figure regular pay 		
<ul style="list-style-type: none"> Figure net pay 		
<ul style="list-style-type: none"> Transfer data from time cards to payroll register 		
Technique		
<ul style="list-style-type: none"> Use correct finger movement on ten-key number pad 		
Speed		
<ul style="list-style-type: none"> Complete data entry speed of <u>150</u> keystrokes/minute with no errors 		

The textbook currently used is Solving Business Problems on the Electronic Calculator by Polisky, Glencoe (Sixth Edition).

Next course in sequence -- none

Instructor's Signature _____ Date _____