

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

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 \_\_\_\_\_