

# COMPETENCY PROFILE

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## ELECTRONIC MATHEMATICS

**BTC: BUS 100 – Electronic Math Applications (3 credits)**

**WCC: OFFAD 106 – Using an Electronic Desk Calculator (2 credits)**

Course focuses on the application of the electronic calculator to business transactions and accounting activities. Covers the basic functions & memory features of the electronic printing calculator. Students will develop speed on the 10-key by touch method.



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### Basic Proficiencies

- Key 150 wpm on 3-minute timing with 100% accuracy by touch.
- Demonstrate correct use of the following keys in performing business calculations, grand total, memory, add mode, constant, decimal indicator and percent.
- Estimate and round numbers accurately.
- Solve problems involving whole numbers, fractions, decimals and percents.
- Operate 10-key electronic calculator to solve problems.
- Calculate gross pay, individual deduction and net pay.
- Calculate entries needed to complete a payroll register.
- Explain the use of credit; calculate simple interest on credit cards, loans and savings.
- Demonstrate knowledge of percentage problems using trade and cash discounts, & sales tax.

#### WCC Only:

- Prepare a personal budget.

#### Assessment:

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#### College Textbook Reference:

 BTC & WCC: Solving Business Problems Using a Calculator 6<sup>th</sup> Ed. By Polisky, Glencoe

This document is to certify that this student has completed the required coursework as defined by the Whatcom County Tech Prep Articulation Agreement and has demonstrated mastery for college credit. Further information about any aspect of this program may be obtained by contacting the school and instructor named on this profile.