Basic Course Information

Semester:	**Spring 2026**	Instructor Name:	**Alison Brock**
Course # and Title:	**BUS 105, Business Office Math**	Email:	**alison.brock@imperial.edu**
CRN #:	**21057, 20486**	Webpage (optional):	
Classroom:	**21057: Online** **20486: 3109**	Office #:	**3100-I**
Class Dates:	**21057: February 17-April 17** **20486: April 20-June 12**	Office Hours:	**Mondays and Wednesdays 12:45 to 1:45 p.m.** **Thursdays 9:30 to 11:30 a.m.**
Class Days:	**21057: Asynchronous** **20486: Mondays AND Wednesday**	Office Phone #:	**Use email**
Class Times:	**21057: Asynchronous** **20486: 11:20 a.m.-12:45 p.m.**	Emergency Contact:	**Tisha Nelson**
Units:	**3**	Class Format:	**21057: Asynchronous** **20486: Hybrid**

Course Description

This course provides practice with a wide range of mathematical procedures used in various business applications. Students use a combination of estimation, ten-key calculators, and computers. Topics include a review of basic math skills, banking, invoices, markup and markdown, discounts, interest, promissory notes, and credit.

Course Prerequisite(s) and/or Corequisite(s)

None

Student Learning Outcomes

Upon course completion, the successful student will have acquired new skills, knowledge, and or attitudes as demonstrated by being able to (1) set up and solve business-related problems using equations to solve for an unknown quantity, (2) calculate the parts of an invoice, including discounts and a series of discounts, and (3) calculate markups and markdowns. (ILO2, ILO4).

Course Objectives

Upon satisfactory completion of the course, students will be able to: (1) add, subtract, multiply, and divide whole numbers, (2) add, subtract, multiply and divide fractions and convert fractions to decimals, (3) add, subtract, multiply, and divide decimals and convert decimals to fractions, (4) prepare a bank reconciliation and understand the difference between blank, restrictive, and full endorsements, (5) set up and solve business-related problems using equations to solve for an unknown quantity, (6) solve percentage problems involving portion, rate, and base and find the percent increase or decrease, (7) calculate the parts of an invoice, including single discounts and a series of discounts, (8) calculate markups and markdowns and calculate prices

when markups and markdowns are known, (9) calculate simple interest for loans, (10) calculate finance charges and new balance of business lines of credit, (11) use estimation to evaluate the reasonableness of an answer, and (12) use a ten-key calculator, (13) use a computer spreadsheet to perform business calculations.

Textbooks & Other Resources or Links

It is my intention that the materials required for this course will cost you nothing or very little. We will use one textbook and NO publisher software.

Textbook: Brechner, Robert. Contemporary Mathematics for Business and Consumers, Cengage, 9th edition. (ISBN: 978-035702-644-1) I will accept the 8th or 7th edition also.

How to get the textbook: There are a couple ways to access this textbook.

1. Many of our business courses use Cengage products. If you purchase Cengage Unlimited to access your materials for another course besides this one (ACCT 099, ACCT 210, ACCT 220, economics courses, etc.), you will also have access to all Cengage products for any other courses, including this one, for no extra charge. Free!
2. You may purchase or rent a new or used hard copy book from any website that sells textbooks. The reason I allow older editions (the 8th or 7th edition) is because you can usually find cheap used copies online (less than $20).

(NOTE: Each edition has some problems in each chapter that use different numbers. I will do my best to give you answers for each edition. However, for this particular course only, I have found the benefit of cheaper textbooks to outweigh the inconvenience of a few problems being different in each chapter.)

Course Requirements and Instructional Methods

This course will review basic math concepts and apply those concepts to common business math problems with an emphasis on critical thinking. Along the way, you will learn to use a 10-key calculator (only in in-person classes) and a computer spreadsheet.

Exams: Most of each exam will include new material covered since the last exam. A portion will be comprehensive. Exams must be completed by the due date without make-ups. (I suggest you put the dates on your calendar now.)

Homework: It is imperative that you keep up with assignments because the material will build throughout the semester. I will collect all assignments, and no late work is accepted. To earn points on the homework, you must show all your work. If you earn less than full credit, I will post a comment on the assignment page.

Discussion: It is important that we maintain regular, effective communication in this online environment. Most weeks you will find an assignment in Canvas to participate in a discussion with your

classmates. I will jump in, as needed, to answer questions.

If necessary, I may contact you directly using email, so remember to check your IVC email account regularly. If you have a personal question that you don't want to post in the discussion forum, the best way to contact me is through email. You can send me an email message using the Inbox in Canvas. Out of Class Assignments: The Department of Education policy states that one (1) credit hour is the amount of student work that reasonably approximates not less than one hour of class time and two (2) hours of out-of-class time per week over the span of a semester. WASC has adopted a similar requirements.

Course Grading Based on Course Objectives

Grade	Points
A	900-1000
B	800-899
C	700-799
D	600-699
F	0-599

Grades are posted regularly on Canvas. You may earn up to 1,000 points, as follows:

Points possible	Assignment/Assessment	Details
80	Discussion	5 points each X 16 assignments
420	Homework	Approx. 38 points each X 11 assignments
500	Exams	125 points each X 4 exams

Late work is generally not accepted. Homework solutions are posted after the due date, so **I will not award points for late homework submissions**. Also, the purpose of weekly discussions is for students to connect and get answers to questions. Most students do not read discussion posts from prior weeks, so I do not award points for late discussion posts.

Academic Honesty (Artificial Intelligence -AI)

IVC values critical thinking and communication skills and considers academic integrity essential to learning. Using AI tools as a replacement for your own thinking, writing, or quantitative reasoning goes against both our mission and academic honesty policy and will be considered academic dishonesty, or plagiarism unless you have been instructed to do so by your instructor. In case of any uncertainty regarding the ethical use of AI tools, students are encouraged to reach out to their instructors for clarification.

Accessibility Statement

Imperial Valley College is committed to providing an accessible learning experience for all students, regardless of course modality. Every effort has been made to ensure that this course complies with all state and federal accessibility regulations, including Section 508 of the Rehabilitation Act, the Americans with Disabilities Act (ADA), and Title 5 of the California Code of Regulations. However, if you encounter any content that is not accessible, please contact your instructor or the area dean for assistance. If you have specific accommodations through **DSPS**, contact them for additional assistance.

We are here to support you and ensure that you have equal access to all course materials.

Financial Aid

Your Grades Matter! In order to continue to receive financial aid, you must meet the Satisfactory Academic Progress (SAP) requirement. Makings SAP means that you are maintaining a 2.0 GPA, you have successfully completed 67% of your coursework, and you will graduate on time. If you do not maintain SAP, you may lose your financial aid. If you have questions, please contact financial aid at finaid@imperial.edu.

IVC Student Resources

IVC wants you to be successful in all aspects of your education. For help, resources, services, and an explanation of policies, visit http://www.imperial.edu/studentresources or click the heart icon in Canvas.

Anticipated Class Schedule/Calendar: 8-week online course

Week	Topic	Assignment
NO CALCULATOR		
1A	• Pretest, **Whole Numbers** (Ch. 1)	Read Ch 1, take assessment test, online discussion
1B	• **Fractions** (Ch. 2)	Read Ch 2, take assessment test, online discussion
2A	• **Decimals** (Ch. 3)	Read Ch 3, take assessment test, online discussion
2B	• Review • **Exam 1**	Prepare for exam, discussion
USING CALCULATOR		
3A	• **Banking** (Ch. 4)	Read Ch. 4, take assessment test, online discussion
3B	• **Equations** (Ch. 5)	Read Ch 5, take assessment test, online discussion
4A	• **Percents** (Ch. 6)	Read Ch 6, take assessment test, odd-numbered exercises only, online discussion
4B	• Review • **Exam 2** • Intro to Excel	Prepare for exam, online discussion
USING CALCULATOR AND MICROSOFT EXCEL		
5A	• **Invoices & Disc.** (Ch. 7)	Read Ch 7, take assessment test, do #22 using Excel template and turn in on Canvas, online discussion
5B	• **Markup/Markdown** (Ch. 8)	Read Ch 8, take assessment test, skip #s 8 and 14, online discussion
6A	• **Payroll** (Ch. 9)	Read Ch. 9, take assessment test, online discussion

6B	• Review • **Exam 3**	Prepare for exam, online discussion
7A	• **Simple Interest** (Ch. 10)	Read Ch. 10, take assessment test, odd-numbered exercises only, skip 25, 27, 37, online discussion
7B	• **Compound Interest and Present Value** (Ch. 11)	Read Ch. 11, take assessment test, online discussion
8	• Review • **Exam 4**	Prepare for exam, online discussion Congratulations, you did it! :)

Anticipated Class Schedule/Calendar: 8-week hybrid course

Week	Topic	Assignment
	NO CALCULATOR	
1	• Pretest, **Whole Numbers** (Ch. 1) • Ch. 1 Questions, **Fractions** (Ch. 2)	Read Ch 1, take assessment test, online discussion
2	• Ch. 2 Questions, **Decimals** (Ch. 3) • Questions, **Chapters 1, 2, 3 Exam**	Read Ch 2, take assessment test, online discussion Read Ch 3, take assessment test, online discussion Prepare for exam, discussion
	USING CALCULATOR	
3	• **Banking** (Ch. 4), Intro to 10-Key • Ch. 4 Questions, **Equations** (Ch. 5)	Read Ch. 4, take assessment test, online discussion Read Ch 5, take assessment test, online discussion
4	• Ch. 5 Questions, **Percents** (Ch. 6) • Questions, **Chapter 4, 5, 6 Exam** • Online: Intro to Excel	Read Ch 6, take assessment test, odd-numbered exercises only, online discussion Prepare for exam, online discussion
	USING CALCULATOR AND MICROSOFT EXCEL	
5	• **Invoices & Disc.** (Ch. 7) • Ch. 7 Questions, **Markdown** (Ch. 8)	Read Ch 7, take assessment test, do #22 using Excel template and turn in on Canvas, online discussion Read Ch 8, take assessment test, skip #s 8 and 14, online discussion
6	• • Ch. 8 Questions, **Payroll** (Ch. 9)	Read Ch. 9, take assessment test, online discussion Prepare for exam, online discussion
7	• Questions, **Chapters 7, 8, 9 Exam** • **Simple Interest** (Ch. 10)	Read Ch. 10, take assessment test, odd-numbered exercises only, skip 25, 27, 37, online discussion

8	• Ch. 10 Questions, **Compound Interest and Present Value** (Ch. 11) • Questions, **Chapters 10, 11 Exam**/Cushion	Read Ch. 11, take assessment test, online discussion Prepare for exam, online discussion Congratulations, you did it! :)

Subject to change without prior notice