

BUSN 135

chapter 1 & 2

A few handwritten Notes

Rounding

① Round 9.86 to the nearest tenth.

9.86

↑

Position we want to round to

look one digit to right

① digit < 5 , remove

② digit ≥ 5 , change

position we want to round to by adding 1

→ $6 \geq 5$ true

→ ~~9.86~~ remove

→ 9.9
↖ add 1

Answer 9.9

② Round \$.054 to the nearest cent

\$.054

↑

→ position we want to round to

→ $4 < 5$ True

→ ~~\$.054~~ remove

→ \$.05
↖ don't add one

In payroll accounting you must round to penny (cent)

Answer \$.05

3

Round \$549.49 to the nearest dollar

\$549.49

↑

→ position we want to round to

→ $4 < 5$ true

→ ~~\$549.49~~ remove

→ \$549.00

↖ don't add 1

Answer \$549.00

In Income Tax Accounting you must round to dollar



Subtracting

Adding

(4)

$$\begin{array}{r}
 98.316 \\
 - 79.839 \\
 \hline
 518.477
 \end{array}$$

check:

$$\begin{array}{r}
 18.477 \\
 + 79.839 \\
 \hline
 598.316
 \end{array}$$

check your work!

checks out!

Answer 518.477

Multiply
\$
Divide

$$\begin{array}{r}
 2 \quad 2 \\
 6 \quad 1 \quad 7 \\
 1 \quad 1 \\
 6718 \\
 * 2392 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 \\
 \\
 + \\
 \hline
 16069456
 \end{array}$$

Answer 16,069,456

check: $2392 \overline{) 16069456}$

Always check your Answer

$$\begin{array}{r}
 251 \\
 2392 \\
 * 6 \\
 \hline
 14352 \\
 \\
 1 \\
 2392 \\
 * 2 \\
 \hline
 4784 \\
 \\
 261 \\
 2392 \\
 * 7 \\
 \hline
 16744 \\
 \\
 371 \\
 2392 \\
 * 8 \\
 \hline
 19136
 \end{array}$$

$$\begin{array}{r}
 \\
 - 14352 \\
 \hline
 \\
 - 16744 \\
 \hline
 \\
 - 2392 \\
 \hline
 \\
 19136
 \end{array}$$

Answer 6718

(19) 20.75×6.46

4 3
3 2
4 3
20.75 ← 2 decimals

* 6.46 ← 2 decimals

- ① count decimals
- ② multiply as if whole numbers
- ③ slide decimals in answer

$$\begin{array}{r}
 20.75 \\
 \times 6.46 \\
 \hline
 12450 \\
 83000 \\
 1245000 \\
 \hline
 1340450
 \end{array}$$

4 total decimals

4 decimal slide

Answer 134.045

check:

$$\begin{array}{r}
 1 \\
 6460 \\
 \times 2 \\
 \hline
 12920 \\
 3 \quad 4 \\
 6460 \\
 \times 7 \\
 \hline
 45220 \\
 2 \quad 3 \\
 6460 \\
 \times 5 \\
 \hline
 32300
 \end{array}$$

						2	0	.	7	5	✓
6.460.	1	3	4	.	0	4	5	.			
	-	1	2	9	2	0	↓				
			4	8	4	5	0				
	-	4	5	2	2	0					
			3	2	3	0	0				

Slide Decimal in both Numerator & denominator

19

309.6

7

$$\begin{array}{r}
 2 \mid 5 \mid 8 \mid 8 \\
 \hline
 1.2 \cdot \sqrt{309.6} \\
 - 24 \\
 \hline
 69 \\
 - 60 \\
 \hline
 96 \\
 96 \\
 \hline
 0
 \end{array}$$

← slide decimal in numerator & denominator

Answer 258

check:

$$\begin{array}{r}
 258 \\
 * 1.2 \\
 \hline
 516 \\
 + 2580 \\
 \hline
 309.6
 \end{array}$$

← 1 decimal
total decimal = 1

- ① Count decimals before beginning
- ② multiply normal
- ③ slide decimal in answer

