

Western Career Prep High School Applied Business Math First Semester  
Resource: 1997 Applied Business Mathematics by Schultheis and Kaczmariski  
Teacher developed worksheet packets and summative assessment

#### First Semester

##### CH 1: Money Records

- 1.1 Cash Receipts
- 1.2 Cash Payments Records
- 1.3 Columnar Cash Payments Records
- 1.4 Check Register Records
- 1.5 Electronic Banking
- 1.6 Reconciling the Check Register Balance
- 1.7 Special Reconciliation Problems

##### CH 2: Gross and Average Pay

- 2.2 Finding Gross Pay
- 2.4 Finding Average Pay

##### CH 3: Regular and Overtime Pay

- 3.1 Multiplying, Simplifying, and Dividing Fractions
- 3.2 Adding and Subtracting Fractions
- 3.3 Ratio and Proportion
- 3.4 Regular and Overtime Pay
- 3.5 Mixed Numbers
- 3.6 Fractional Relationships

##### CH 4: Net Pay, Fringe Benefits, and Commission

- 4.1 Decimals
- 4.2 Percents
- 4.3 Deductions and Take Home Pay
- 4.5 Fringe Benefits and Job Expenses
- 4.6 Percent Relationships
- 4.7 Commission

##### CH 8: Paying Your Taxes

- 8.1 Property Taxes
- 8.2 Sales Taxes
- 8.3 Social Security Taxes and Benefits
- 8.4 Federal Income Tax
- 8.5 State and City Taxes

This class is an elective course and can be used for 4<sup>th</sup> year math. It is not written to MAISA common core.