

Work Area 12: Numeric skills

2.22 Make basic mathematical calculations

LO38 Demonstrate knowledge of, and the ability to apply, basic mathematical calculations in simple business situations (e.g. calculate discount or vat).



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Module Details



Work Area Code:	12
Work area title:	Numeric Skills
Unit Code:	2.22
Unit Title:	Make basic mathematical calculations
Learning Outcomes Ids:	LO038
Learning Outcomes titles:	Demonstrate knowledge of, and the ability to apply, basic mathematical calculations in simple business situations (e.g. calculate discount or vat).
Recommended Duration:	1 hour
Trainer:	



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The basic mathematical calculations



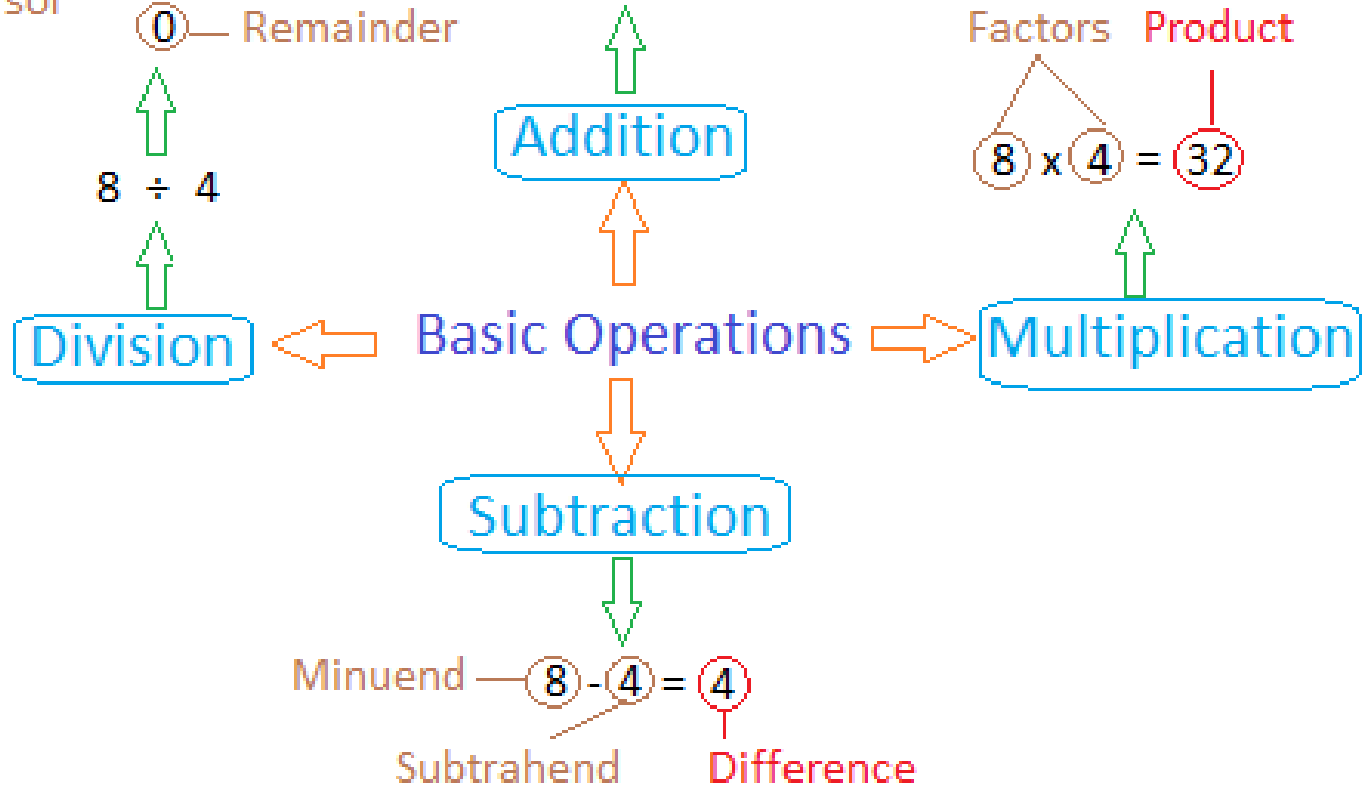
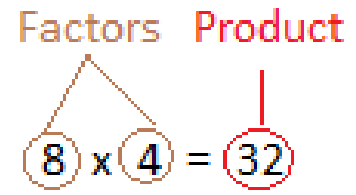
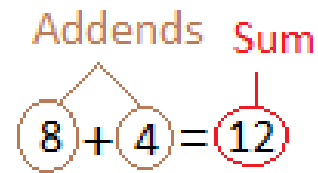
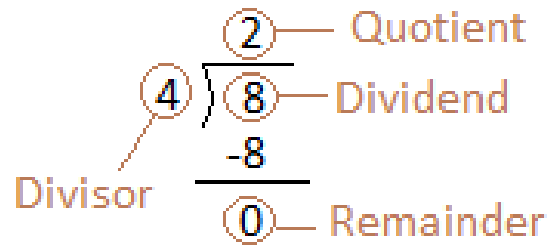
- Addition
- Subtraction
- Multiplication
- Division



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The basic mathematical calculations



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Addition:

- Addends: the numbers being added.
- Sum: the answer to the addition problem.

The diagram shows the equation $1 + 2 = 3$ in large blue numbers. Two red arrows point from the text 'Addends' to the numbers 1 and 2. A large blue arrow with a red outline points from the text 'Sum' to the number 3.



2. Subtraction

- **Subtraction:**
- Minuend: the number you are subtracting from.
- Subtrahend: the number that is to be subtracted from the minuend.
- Difference : the answer to the subtraction problem.

$$\begin{array}{r} 73 \\ - 4 \\ \hline \end{array}$$



3. Multiplication



Multiplication:

- Factors/coefficients: the numbers being multiplied.
- Product: the answer to the multiplication problem.

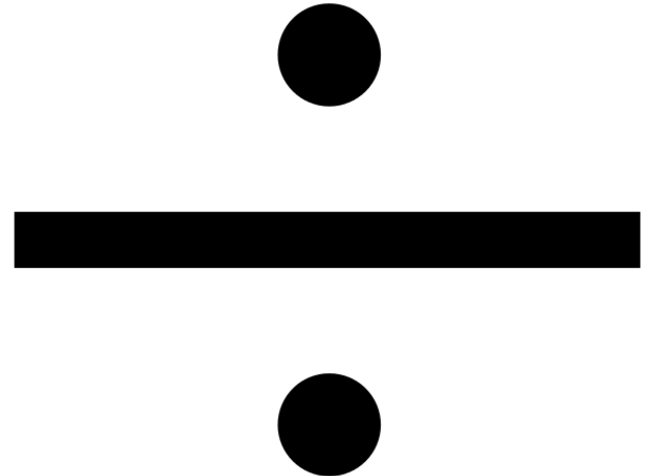
multiplication

$$\begin{array}{ccccccc} & & \text{coefficients} & & & & \\ & & \text{---} & & & & \\ \boxed{3} & \times & \boxed{5} & = & 15 \\ \text{multiplicand} & \times & \text{multiplier} & = & \text{product} \end{array}$$

$3 \times 5 = 3 + 3 + 3 + 3 + 3$ (five threes)
 $= 5 + 5 + 5$ (three fives)
 $= 15$



- **Division:**
- Dividend: the number you need to divide.
- Divisor: the number you will use to divide.
- Quotient: the answer to the division problem.
- Remainder: a leftover when the dividend could not be divided evenly.





- **VAT calculation**
- Sum calculations
- Discount calculations
- Other occasions



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Calculating a discount



1. get the original price (for example \$90)
2. get the the discount percentage (for example 20%)
3. calculate the savings: 20% of \$90 = \$18.
4. subtract the savings from the original price to get the sale price: $\$90 - \$18 = \$72$.



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1. get the original price (for example \$90)
2. get the the VAT percentage (for example 20%)
3. calculate the VAT on \$90:
 $20\% \text{ of } \$90 = \$18.$
4. Add the VAT to the original price to get the total price incl. VAT:
 $\$90 + \$18 = \$108.$



Methodological tool

Calculate VAT and discount

EUPANEXT_LO_033_M_01



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Revision questions



- Describe four basic mathematical calculations (additions, subtraction, multiplication and division)
- List situations where each of the calculations is used in everyday life as well as in business life.



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- **The basic mathematical calculations are:**
 - Addition
 - Subtraction
 - Multiplication
 - Division
- **They are useful in:**
 - VAT calculation
 - Sum calculations
 - Discount calculations
 - Other occasions





Well Done!

You have completed this unit



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