

K to 12 BASIC EDUCATION CURRICULUM
SENIOR HIGH SCHOOL – ACCOUNTANCY, BUSINESS AND MANAGEMENT (ABM) SPECIALIZED SUBJECT

Grade: 11
Core Subject Title: Business Mathematics

No. of Hours/Semester: 80 hours/semester
Pre-requisite (if needed): None

Core Subject Description: This course will provide an understanding of the basic concepts of mathematics as applied in business. It includes a review of the fundamental mathematics operations using decimals, fractions, percent, ratio and proportion; mathematics concepts and skills in buying and selling, computing gross and net earnings, overtime and business data presentation, analysis and interpretation. The use of computer and software applications for computation and data presentation is encouraged.

CONTENT	CONTENT STANDARD	PERFORMANCE STANDARD	LEARNING COMPETENCIES	CODE
Fundamental Operations on: Fractions Decimals Percentage	The learners demonstrate an understanding of: 1. fractions 2. decimals and percentage	The learners are able to: 1. Perform operations: addition, subtraction, multiplication and division accurately 2. Solve problems involving fractions, decimals and percent related to business	The learners 1. Perform fundamental operations on fractions and decimals	ABM_BM11FO-Ia-1
			2. Express fractions to decimals and percent forms and vice versa	ABM_BM11FO-Ia-2
			3. Illustrate how decimals and fractions can be written in terms of percent	ABM_BM11FO-Ib-3
			4. Give real-life situations to illustrate fractions, decimals, and percent	ABM_BM11FO-Ic-4
			5. Solve problems involving fractions, decimals, and percent	ABM_BM11FO-Id-5
Ratio & Proportion	key concepts of ratio and proportion	1. formulate and solve problems involving ratio and proportion 2. use the concept of proportion in making life-decisions	1. Compare and differentiate ratio and rate	ABM_BM11RP-Ie-1
			2. Write proportions illustrating real-life situations	ABM_BM11RP-Ie-2
			3. Identify the different kinds of proportion and give examples for each	ABM_BM11RP-Ie-3

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CONTENT	CONTENT STANDARD	PERFORMANCE STANDARD	LEARNING COMPETENCIES	CODE
			4. Solve problems involving direct, inverse and partitive proportion	ABM_BM11RP-If-4
Buying and Selling	key concepts in buying and selling	Analyze and solve problems on important factors in managing a business: buying products and selling products	1. Differentiate Mark-on, Mark down and Mark-up	ABM_BM11BS-Ig-1
			2. Illustrate how Mark-on, Mark-down, and Mark-up are obtained	ABM_BM11BS-Ih-2
			3. Differentiate mark-up from margins	ABM_BM11BS-Ih-3
			4. Describe how gross margins is used in sales	ABM_BM11BS-Ih-4
			5. Illustrate how to compute single trade discounts and discount series	ABM_BM11BS-Ih-5
			6. Differentiate profit from loss	ABM_BM11BS-Ii-6
			7. Illustrate how profit is obtained and how to avoid loss in a given transaction	ABM_BM11BS-Ii-7
			8. Define break-even; illustrate how to determine break-even point	ABM_BM11BS-Ij-8
			9. Solve problems involving buying and selling products	ABM_BM11BS-Ij-9
			10. Illustrate how interest is computed specifically as applied to mortgage, amortization, and on services/utilities and on deposits and loans	ABM_BM11BS-Ij-10
			11. Illustrate the different types of commissions	ABM_BM11BS-IIa-11
			12. Compute commissions on cash basis and commission on instalment basis	ABM_BM11BS-IIa-12

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CONTENT	CONTENT STANDARD	PERFORMANCE STANDARD	LEARNING COMPETENCIES	CODE
			13. Illustrate how to obtain down payment, gross balance, and current increased balance	ABM_BM11BS-IIa-13
			14. Solve problems involving interests and commissions	ABM_BM11BS-IIb-14
Salaries and Wages	the fundamental operations of mathematics as applied in salaries and wages	apply appropriate mathematical operation in computing salaries and wages	1. Define salary, wage, income, benefits	ABM_BM11SW-IIc-1
			2. Compute gross and net earnings	ABM_BM11SW-IIc-2
			3. Differentiate gross from net earnings	ABM_BM11SW-IIc-3
			4. Enumerate the benefits of a wage earner	ABM_BM11SW-IIc-4
			5. Define each of the benefits given to wage earners	ABM_BM11SW-IIc-5
			6. Distinguish taxable from nontaxable benefits	ABM_BM11SW-IIc-6
			7. Enumerate the standard deductions with the corresponding computation	ABM_BM11SW- IIc-7
			8. Identify the variables needed in the computation of the overtime	ABM_BM11SW- IIc -8
			9. Compute overtime pay	ABM_BM11SW- IIc -9
			10. Use E- spread sheet in the computation of salary and overtime pay	ABM_BM11SW- IIc -10
			11. Present graphical representation of the details or particulars of the salary.	ABM_BM11SW- IIc -13
Presentation and Analysis of Business Data	business data present them in graphs, charts, and tables	solve problems in real-life business situations, present data in graphical form, and analyze them	1. Show samples of business data	ABM_BM11PAD-IIg-1
			2. Compare the forms (textual, tabular, and graphical) of data	ABM_BM11PAD-IIg-2

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CONTENT	CONTENT STANDARD	PERFORMANCE STANDARD	LEARNING COMPETENCIES	CODE
			presentation	
			3. Identify the essential parts of a table	ABM_BM11PAD-IIg-3
			4. Draw the table to present the data	ABM_BM11PAD-IIh-4
			5. Analyze and interprets the data presented in the table using measures of central tendency and variability and tests of significant differences	ABM_BM11PAD-IIh-5
			6. Describe the different kinds of graphs for data presentation	ABM_BM11PAD-III-6
			7. Describe the essential parts of a graph	ABM_BM11PAD-III-7
			8. Give a set of business data; identify the graphs to be used	ABM_BM11PAD-III-8
			9. Draw the graph/table to present the data	ABM_BM11PAD-III-9
			10. Analyze and interpret the data presented in a graph/table	ABM_BM11PAD-IIi-10
			11. Use software (i.e., MS Excel, SPSS) programs to compute and present graphical representation of business data	ABM_BM11PAD-IIj-11

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Code Book Legend

Sample: ABM_BM11FO-Ia-1

LEGEND		SAMPLE	
First Entry	Learning Area and Strand/ Subject or Specialization	Accountancy, Business and Management	ABM_BM11FO
	Grade Level	Grade 11	
Uppercase Letter/s	Domain/Content/ Component/ Topic	Business Math Fundamental Operations	
			-
Roman Numeral <i>*Zero if no specific quarter</i>	Quarter	First Quarter	I
Lowercase Letter/s <i>*Put a hyphen (-) in between letters to indicate more than a specific week</i>	Week	Week one	a
			-
Arabic Number	Competency	perform fundamental operations on fractions and decimals	1

DOMAIN/ CONTENT/ COMPONENT	CODE
Fundamental Operations	FO
Ratio & Proportion	RP
Buying and Selling	BS
Salaries and Wages	SW
Presentation and Analysis of Business Data	PAD