

Comptometer[®]
Course

FOR BUSINESS TRAINING

ANSWER BOOK

To The Instructor

This Comptometer Course was designed and written particularly for high schools and business colleges to train and develop operating skill in the basic operations and applications of the Comptometer to modern accounting.

The text is presented in a self-explanatory manner, and the student should be urged to follow this method of instruction as much as possible. The purpose of this is to train the student to follow written instructions as more and more accounting offices today are using the "Job Operations Manual" to instruct on the job.

Each lesson has enough problems to cover a 40- to 45-minute class period. If more time is available, permit the student to re-check the work.

A ten-minute addition drill precedes each lesson so that the student has addition practice each day to develop skill gradually but consistently. After the first two lessons of addition instructions, the student should not be permitted to do addition only for an entire class period. This tends to become monotonous and will discourage the student.

The speed drills which start in the third section should be carefully timed. It is advisable to use an interval timer for this.

The Review Tests, which are separate from the textbook, should be retained by the teacher until time to be used.

The daily progress card is designed for the convenience of the teacher in posting grades and provides a report of each student's progress at a glance. Thus the instructor can easily know if a student needs extra help.

Lesson No. 1

ANSWER BOOK

Addition

It is advisable to use a wall keyboard chart to aid in the explanation of the keyboard and the other features of the machine.

Stress, to the student, that addition is a touch operation. Watch for correct position of Comptometer, correct use of the pencil and correct position of book. Speed is not important at this time.

Answers:	(1) 308	(7) 312	(13) 353
	(2) 391	(8) 252	(14) 333
	(3) 322	(9) 330	(15) 375
	(4) 288	(10) 314	(16) 363
	(5) 312	(11) 280	(17) 414
	(6) 345	(12) 353	(18) 270

Lesson No. 2

Addition drill. Be sure that the student always adds up on the keyboard for the combination numbers 7 and 9. That is, add the 3 before the 4 for 7, and add the 4 before the 5 for 9. This is the natural method not only for the Comptometer, but also for other types of accounting machines such as the full keyboard printing calculator etc., therefore should be learned properly.

Answers:	(1) 594	(7) 727	(13) 612
	(2) 633	(8) 846	(14) 575
	(3) 640	(9) 823	(15) 521
	(4) 613	(10) 602	(16) 563
	(5) 649	(11) 611	(17) 473
	(6) 792	(12) 561	(18) 464

Multiplication. Watch the student particularly for smoothness of operation in moving from one column to another. Encourage them not to watch the keyboard after the first keyboard position has been located.

Answers:	(1) 400	(8) 1936	(15) 144	(22) 5146	(29) 1242
	(2) 1984	(9) 988	(16) 4158	(23) 1952	(30) 1980
	(3) 2508	(10) 2451	(17) 888	(24) 868	
	(4) 2542	(11) 2144	(18) 828	(25) 3172	
	(5) 1728	(12) 456	(19) 946	(26) 1036	
	(6) 441	(13) 5986	(20) 2184	(27) 3822	
	(7) 1403	(14) 3025	(21) 1258	(28) 1748	

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Lesson No. 3

Addition Drill Answers:

(1) 535	(6) 588	(11) 757	(16) 514
(2) 632	(7) 763	(12) 624	(17) 564
(3) 617	(8) 843	(13) 613	(18) 640
(4) 616	(9) 568	(14) 552	(19) 634
(5) 572	(10) 668	(15) 674	(20) 677

Subtraction Answers:

(1) 32	(5) 582	(9) 111	(13) 131
(2) 149	(6) 388	(10) 78	(14) 183
(3) 317	(7) 117	(11) 288	(15) 488
(4) 571	(8) 381	(12) 160	

Lesson No. 4

Addition Drill Answers:

(1) 699	(6) 609	(11) 653	(16) 586
(2) 540	(7) 666	(12) 478	(17) 659
(3) 575	(8) 738	(13) 517	(18) 670
(4) 639	(9) 762	(14) 530	(19) 846
(5) 751	(10) 729	(15) 495	(20) 643

Multiplication Answers:

In this lesson it should be stressed to the student, the importance of having the decimal point in the correct place.

(1) 156.10	(11) 390.04	(21) 8.160
(2) 252.00	(12) 71.50	(22) 2.325
(3) 31.20	(13) 44.80	(23) 3755.8
(4) 289.25	(14) 204.75	(24) 1.0989
(5) 137.02	(15) 222.00	(25) 2.254
(6) 179.07	(16) 27.048	(26) 12.888
(7) 404.48	(17) 1.2247	(27) 168.
(8) 68.25	(18) 8.316	(28) 120.8
(9) 163.68	(19) 3.003	(29) 3.332
(10) 135.15	(20) 4251.4	(30) 8.51

THE NUMBER IN PARENTHESIS INDICATES MIS-OPERATED KEY

Problem No.	5	3	6	4	Machine signalled error on what key?	Rule I	Rule II	Continued addition on what key
A	5	3	6	4	4		✓	4
B	3	7	4	2	4		✓	4
C	3	7	4	8	5		✓	5
D	5	1	(5)	7	3	✓		3
E	6	4	8	(5)	2	✓		2
F		2	8	(4)	5	✓		5
G	1	9	(4)	3	3	✓		3
H	1	9	8	1	4 of 8		✓	4
I	8	4	5	(5)	4 of 9			4 of 9
J	9	1	7	6	1		✓	1

Addition Drill Answers:

- | | | | |
|---------|----------|----------|----------|
| (1) 825 | (7) 780 | (13) 848 | (19) 871 |
| (2) 776 | (8) 775 | (14) 820 | (20) 772 |
| (3) 817 | (9) 788 | (15) 828 | (21) 846 |
| (4) 780 | (10) 878 | (16) 904 | (22) 986 |
| (5) 868 | (11) 977 | (17) 835 | (23) 734 |
| (6) 815 | (12) 857 | (18) 815 | (24) 750 |

Multiplication Answers:

- | | |
|-------------|--------------|
| (1) 100035 | (11) 539478 |
| (2) 72630 | (12) 2077794 |
| (3) 12038 | (13) 114586 |
| (4) 144144 | (14) 348552 |
| (5) 308864 | (15) 616018 |
| (6) 17160 | (16) 398031 |
| (7) 339968 | (17) 998910 |
| (8) 245784 | (18) 726981 |
| (9) 31962 | (19) 856584 |
| (10) 189660 | (20) 847096 |

Lesson No. 7

Addition Drill Answers:

- | | | | |
|---------|----------|----------|----------|
| (1) 828 | (7) 874 | (13) 874 | (19) 768 |
| (2) 765 | (8) 869 | (14) 872 | (20) 816 |
| (3) 872 | (9) 816 | (15) 817 | (21) 839 |
| (4) 825 | (10) 790 | (16) 906 | (22) 831 |
| (5) 859 | (11) 877 | (17) 831 | (23) 851 |
| (6) 875 | (12) 797 | (18) 770 | (24) 725 |

Subtraction Answers:

- | | | |
|---------|--------------|-------------|
| (1) 113 | (6) 360.23 | (11) 414.72 |
| (2) 50 | (7) 70.48 | (12) 116.88 |
| (3) 80 | (8) 642.49 | (13) 187.05 |
| (4) 92 | (9) 141.31 | |
| (5) 100 | (10) 1555.58 | |

Addition Drill Answers:

- | | | | |
|---------|----------|-----------|----------|
| (1) 959 | (7) 806 | (13) 779 | (19) 764 |
| (2) 919 | (8) 880 | (14) 904 | (20) 979 |
| (3) 877 | (9) 843 | (15) 652 | (21) 781 |
| (4) 900 | (10) 884 | (16) 882 | (22) 895 |
| (5) 901 | (11) 859 | (17) 1044 | (23) 906 |
| (6) 984 | (12) 798 | (18) 1021 | (24) 971 |

Division Answers -- reduction or "short" division method.

- | | |
|--------|--------|
| (1) 19 | (5) 21 |
| (2) 40 | (6) 16 |
| (3) 11 | (7) 12 |
| (4) 13 | (8) 18 |

Review Test No. 1

- (1) 769
- (2) 853
2
- (3) -a 2 key
-b 2 key, 3 key
- (4) Count off from the right towards the left, one answer dial for each decimal digit in both factors, set the decimal point before the first answer dial of the sum of these digits.
- | | |
|------------|-----------|
| (5) 290.78 | (10) 5677 |
| (6) 20.24 | (11) 7511 |
| (7) 57.57 | (12) 27 |
| (8) 4367 | (13) 16 |
| (9) 3403 | (14) 23 |
| | (15) 35 |

Addition Drill Answers:

- | | | | |
|----------|-----------|-----------|-----------|
| (1) 1009 | (7) 1088 | (13) 853 | (19) 1050 |
| (2) 1014 | (8) 954 | (14) 1035 | (20) 1098 |
| (3) 1180 | (9) 1119 | (15) 811 | (21) 972 |
| (4) 1085 | (10) 974 | (16) 920 | (22) 1067 |
| (5) 1012 | (11) 965 | (17) 1016 | (23) 1009 |
| (6) 1020 | (12) 1031 | (18) 993 | (24) 939 |

Multiplication - 3 and 4 digits

- | | |
|---------------|----------------|
| (1) 953.781 | (11) 28.563 |
| (2) 14.493 | (12) 57.648 |
| (3) 594.863 | (13) 16.994 |
| (4) 20186.575 | (14) 12660.710 |
| (5) 5810.730 | (15) 21.879 |
| (6) 57.329 | (16) 3459.139 |
| (7) 36087.324 | (17) 89.566 |
| (8) 1972.631 | (18) 5.294 |
| (9) .359 | (19) 23785.031 |
| (10) 66.301 | (20) 211.908 |

Lesson No. 10

Addition Drill Answers:

- | | | | |
|----------|-----------|-----------|-----------|
| (1) 1073 | (7) 1095 | (13) 1028 | (19) 1050 |
| (2) 1121 | (8) 953 | (14) 930 | (20) 1043 |
| (3) 1006 | (9) 1087 | (15) 1195 | (21) 1033 |
| (4) 1084 | (10) 1075 | (16) 943 | (22) 1076 |
| (5) 1180 | (11) 1170 | (17) 930 | (23) 926 |
| (6) 1233 | (12) 951 | (18) 1044 | (24) 1096 |

Multiplication - Payroll Square Balance:

- | | Gross | Net | | Gross | Net |
|-----|---------|---------|------|---------|---------|
| (1) | \$66.00 | \$52.57 | (7) | \$64.75 | \$56.33 |
| (2) | 64.80 | 51.75 | (8) | 80.00 | 72.88 |
| (3) | 70.20 | 59.04 | (9) | 61.20 | 51.10 |
| (4) | 72.00 | 62.73 | (10) | 66.60 | 53.86 |
| (5) | 66.00 | 53.34 | (11) | 68.00 | 58.91 |
| (6) | 59.50 | 48.16 | (12) | 66.00 | 56.62 |

Totals (A) 446 (C) \$805.05 (D) \$127.76 (E) \$677.29

Lesson No. 11

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Addition Drill Answers:

(1) 1055	(6) 6055	(11) 4816	(16) 4270
(2) 2055	(7) 7055	(12) 5510	(17) 5097
(3) 3055	(8) 8055	(13) 4500	(18) 4904
(4) 4055	(9) 9055	(14) 7530	(19) 4927
(5) 5055	(10) 4957	(15) 4660	(20) 4782

Multiplication - Left of keyboard:

(1) 2297.388	(6) 6560.666
(2) 175.075	(7) 922.203
(3) 3769.772	(8) .443
(4) .005	(9) 18.412
(5) 12.246	(10) 378.572

Lesson No. 12

Addition Drill Answers:

(1) 5084	(6) 4697	(11) 5664	(16) 5471
(2) 4443	(7) 4316	(12) 4833	(17) 3840
(3) 6675	(8) 5665	(13) 4515	(18) 5676
(4) 6321	(9) 4659	(14) 4810	(19) 5367
(5) 5585	(10) 4941	(15) 4460	(20) 4289

Split Multiplication:

(1) 2.062	(11) 243257.822
(2) 62986.306	(12) 8556.654
(3) 28912.508	(13) 582022.125
(4) 61442.504	(14) 14436.576
(5) 248282.964	(15) 7472305.750
(6) 145891.536	(16) 6842.761
(7) .548	(17) 376.551
(8) 37186.252	(18) 4407.397
(9) 13027.240	(19) 168206.976
(10) 8536.345	(20) 29510.832

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Lesson No. 13

Addition Drill Answers:

(1) 5397	(6) 6376	(11) 3646	(16) 4611
(2) 5349	(7) 5329	(12) 5209	(17) 5952
(3) 5596	(8) 5129	(13) 6660	(18) 6565
(4) 5988	(9) 5995	(14) 5307	(19) 5183
(5) 5194	(10) 5650	(15) 6957	(20) 5503

Permanent Decimal Multiplication:

(1) 36.675	(2) 128.325	(3) 122.388	(4) 59.34
			(5) 1.725

Lesson No. 14

Addition Drill Answers:

(1) 6275	(6) 6332	(11) 5963	(16) 5600
(2) 6406	(7) 5879	(12) 5679	(17) 6049
(3) 6040	(8) 6094	(13) 5149	(18) 5495
(4) 5812	(9) 5526	(14) 6338	(19) 5782
(5) 6142	(10) 6125	(15) 5092	(20) 5857

Permanent decimal multiplication,
fractions and whole numbers.

(1) \$42.22	(11) \$13.13
(2) .95	(12) 8.53
(3) 8.94	(13) 25.10
(4) 6.88	(14) 17.83
(5) 4.34	(15) 20.13
(6) 8.66	(16) 20.70
(7) 43.04	(17) 1.80
(8) 16.28	(18) 12.35
(9) 28.28	(19) 38.70
(10) 4.06	(20) 901.25

Lesson No. 15

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Addition Drill Answers:

(1) 7222	(6) 7087	(11) 4432	(16) 6736
(2) 6588	(7) 7423	(12) 6703	(17) 5328
(3) 7517	(8) 6853	(13) 7168	(18) 4719
(4) 6443	(9) 6711	(14) 6720	(19) 6787
(5) 6907	(10) 6063	(15) 7809	(20) 5413

Permanent Decimal Accumulation:

(1) \$402.26	(2) \$3385.76	(3) \$2150.18
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Lesson No. 16

Addition Drill Answers:

(1) 8026	(6) 6586	(11) 7288	(16) 6960
(2) 7368	(7) 6616	(12) 7841	(17) 6921
(3) 7078	(8) 7201	(13) 6694	(18) 6055
(4) 7779	(9) 7417	(14) 5936	(19) 6787
(5) 6894	(10) 7689	(15) 5908	(20) 7714

Lesson No. 17

Addition Drill Answers:

(1) 7273	(6) 6899	(11) 6721	(16) 6370
(2) 8001	(7) 7583	(12) 7260	(17) 7504
(3) 7090	(8) 6745	(13) 7366	(18) 7085
(4) 7021	(9) 7350	(14) 4933	(19) 7655
(5) 6824	(10) 7702	(15) 6462	(20) 6359

Division:

(1) 8.787	(6) .118	(11) 1246.368
(2) .289	(7) 356.333	(12) 2.681
(3) 127.333	(8) 17.514	(13) 53.682
(4) 1.022	(9) .536	(14) 3.161
(5) .371	(10) .198	(15) 40.438

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Review Test No. 2

(1) 1669.513	(11-14) \$4191.38
(2) 11.198	(15) .545
(3) 89.712	(16) .53
(4) <u>right, whole, both</u>	(17) 2656.061
(5) 8802.459	(18) 2.
(6) 1504.817	(19) <u>dividend, one,</u> <u>left, whole, divisor.</u> <u>dividend, is not moved.</u>
(7) .2348	(20) <u>3 key, 3 key, 2 key</u>
(8) \$949.50	
(9) \$118.13	
(10) \$.05	

Lesson No. 18

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Addition Drill Answers:

(1) 7847	(6) 8091	(11) 8216	(16) 5750
(2) 7498	(7) 8948	(12) 7562	(17) 7221
(3) 7186	(8) 7883	(13) 8443	(18) 6766
(4) 8247	(9) 7924	(14) 6825	(19) 7726
(5) 7502	(10) 8244	(15) 8114	(20) 8630

Permanent Decimal Multiplication:

(1) \$826.25	(6) \$ 11.00	(11 thru 15) \$269.85
(2) 4.50	(7) 43.75	(16 thru 20) 292.33
(3) 138.46	(8) 2.00	
(4) 3.99	(9) 441.00	
(5) 2.36	(10) 36.44	

Lesson No. 19

Addition Drill Answers:

(1) 9402	(6) 7808	(11) 9060	(16) 8429
(2) 9606	(7) 8091	(12) 8400	(17) 8480
(3) 9211	(8) 8558	(13) 8914	(18) 8531
(4) 9522	(9) 8919	(14) 8319	(19) 7893
(5) 8991	(10) 8834	(15) 8325	(20) 7826

Decimal Division:

(1) 19.44	(6) 646.667	(11) 2818.226
(2) 2870.625	(7) .412	(12) 1.075
(3) 1049.954	(8) 106.791	(13) 4895.810
(4) .008	(9) 1306.065	(14) .584
(5) 247.881	(10) .207	(15) .130

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Lesson No. 20

Addition Drill Answers:

(1) 8447	(6) 9166	(11) 8799	(16) 8104
(2) 8372	(7) 8127	(12) 6933	(17) 8793
(3) 8984	(8) 8984	(13) 6518	(18) 9641
(4) 8642	(9) 8730	(14) 8561	(19) 8999
(5) 8788	(10) 9395	(15) 9211	(20) 8954

Speed Drills

Multiplication:

(1) 60.45	(6) 3.58	(11) 528.00	(16) 104.50
(2) 10.63	(7) 8.91	(12) 53.94	(17) 9.63
(3) 9.08	(8) 13.68	(13) 66.80	(18) 286.20
(4) 13.98	(9) 52.50	(14) 3.30	(19) 23.52
(5) 1125.00	(10) .13	(15) 19.80	(20) .11

Subtraction:

(1) 342.89	(6) 416.75	(11) 51.56	(16) 178.31
(2) 39.07	(7) 642.94	(12) 139.57	(17) 712.30
(3) 32.84	(8) 60.76	(13) 36.36	(18) 56.99
(4) .73	(9) 306.49	(14) 86.67	(19) 143.41
(5) 549.42	(10) 745.16	(15) 45.67	(20) 448.78

Division:

(1) 2.184	(6) 20.364
(2) .617	(7) 211.845
(3) 283.831	(8) 7548.214
(4) 3.563	(9) 2.663
(5) 4.403	(10) .843

Addition Drill Answers:

- | | |
|------------|-------------|
| (1) 84078 | (11) 61071 |
| (2) 72072 | (12) 68060 |
| (3) 45067 | (13) 60071 |
| (4) 60078 | (14) 60078 |
| (5) 75078 | (15) 62085 |
| (6) 90078 | (16) 77772 |
| (7) 105077 | (17) 85726 |
| (8) 120076 | (18) 105969 |
| (9) 135080 | (19) 85881 |
| (10) 64076 | (20) 55011 |

Weekly Sales Report and Averages:

	(1) <u>Gross Sales</u>	(2) <u>Returns</u>	(3) <u>Net</u>	(4) <u>Daily Average Sales</u>
A-	\$448.75	\$23.50	\$425.25	\$85.05
B-	463.22	---	463.22	92.64
C-	402.57	15.75	386.82	77.36
D-	608.71	26.74	581.97	116.39
E-	340.28	---	340.28	68.05
F-	610.39	52.50	557.89	111.58
G-	385.93	12.75	373.18	74.64
H-	413.53	33.60	379.93	75.99
I-	615.62	---	615.62	123.12
J-	575.64	102.17	473.47	94.69

Addition Drill Answers:

- | | |
|------------|------------|
| (1) 47243 | (11) 46820 |
| (2) 48230 | (12) 60389 |
| (3) 63988 | (13) 61540 |
| (4) 46259 | (14) 67364 |
| (5) 46090 | (15) 69373 |
| (6) 54679 | (16) 55318 |
| (7) 54836 | (17) 66554 |
| (8) 52726 | (18) 53022 |
| (9) 58003 | (19) 57787 |
| (10) 54461 | (20) 60275 |

Fractions:

- | | | | |
|------------|-------------|---|--------------|
| (1) .5161 | (11) 2.3334 | } | Total 9.4375 |
| (2) .9142 | (12) 1.875 | | |
| (3) .6 | (13) 1.5208 | | |
| (4) .0156 | (14) 1.6666 | | |
| (5) .3061 | (15) 2.0417 | | |
| (6) .3438 | (A) 1.375 | } | Total 9.4375 |
| (7) .3462 | (B) 2.5208 | | |
| (8) .5556 | (C) 2.125 | | |
| (9) .0092 | (D) 3.4167 | | |
| (10) .1053 | | | |

Addition Drill Answers:

- | | |
|------------|------------|
| (1) 46798 | (11) 74293 |
| (2) 53089 | (12) 59976 |
| (3) 48124 | (13) 44112 |
| (4) 57459 | (14) 50618 |
| (5) 55042 | (15) 55583 |
| (6) 57039 | (16) 67222 |
| (7) 63536 | (17) 43556 |
| (8) 54497 | (18) 61500 |
| (9) 63111 | (19) 49127 |
| (10) 46301 | (20) 57514 |

Three-Factor Multiplication:

- | |
|---------------|
| (1) \$ 497.28 |
| (2) 4009.95 |
| (3) 5510.40 |
| (4) 950.40 |
| (5) 6110.72 |
| (6) 470.64 |
| (7) 2000.00 |
| (8) 1236.60 |
| (9) 96.12 |
| (10) 612.50 |
| (11) 348.48 |
| (12) 1764.00 |
| (13) 2700.00 |
| (14) 972.00 |
| (15) 1012.50 |

Addition Drill Answers:

- | | |
|------------|------------|
| (1) 56140 | (11) 72499 |
| (2) 76610 | (12) 69957 |
| (3) 57106 | (13) 64567 |
| (4) 58630 | (14) 70489 |
| (5) 62450 | (15) 71869 |
| (6) 60889 | (16) 58638 |
| (7) 69169 | (17) 51883 |
| (8) 68142 | (18) 62798 |
| (9) 65115 | (19) 66305 |
| (10) 61590 | (20) 56598 |

Inventory Stock Sheet:

<u>Vegetables:</u>	<u>Cereals:</u>
\$ 25.00	\$ 13.23
33.88	28.32
63.24	7.25
54.86	32.48
34.44	23.50
60.60	5.76
76.64	
43.86	\$110.54 Total
31.68	
<u>\$424.20 Total</u>	
	<u>Soaps</u>
	\$ 21.08
	27.50
	33.21
	45.50
	36.60
	20.50
	<u>\$184.39 Total</u>
<u>All Inventory Total</u>	
\$719.13	

Lesson No. 25

ANSWER BOOK

Addition Drill Answers:

(1) 82179	(11) 62119
(2) 72067	(12) 64325
(3) 78844	(13) 69670
(4) 70548	(14) 74104
(5) 61525	(15) 68395
(6) 70548	(16) 59697
(7) 68368	(17) 69161
(8) 63859	(18) 78922
(9) 61252	(19) 66451
(10) 64750	(20) 70403

C-CWT-M Pricing:

(1) \$42.00	(6) \$1.22	(11-15) \$1713.15
(2) 2.85	(7) 7.46	
(3) 2.80	(8) .12	(16-20) \$1792.21
(4) 488.90	(9) 1.19	
(5) 9.91	(10) .13	

Lesson No. 26

Addition Drill Answers:

(1) 929.01	(6) 964.89
(2) 861.84	(7) 926.56
(3) 748.30	(8) 785.05
(4) 669.62	(9) 758.00
(5) 794.42	(10) 944.78

Accumulation, C-CWT-M

(1) \$307.32	(4) \$979.44
(2) 263.15	(5) 491.22
(3) 1567.61	(6) 262.19

ANSWER BOOK

Review Test No. 3

(1) \$293.63
(2) \$ 12.17
(3) \$ 1.69
(4) 212.771
(5) 39629.767
(6) .096
(7) 7.619
(8) .173
(9) .2609
(10) .375
(11) .2778
(12) .0227
(13) .125
(14) 2.4791
(15) \$114.30
(16) \$7367.36
(17) \$9.34
(18) \$.44
(19) \$66.18
(20) <u>Control Key</u> <u>3 Key</u> <u>2 Key</u>

Lesson No. 27

ANSWER BOOK

Addition Drill Answers:

(1) 752.48	(6) 792.37
(2) 704.20	(7) 947.04
(3) 707.00	(8) 853.57
(4) 658.70	(9) 804.08
(5) 764.42	(10) 782.46

Gross and Dozen:

(1) \$ 8.54	(6) \$659.38	(11) \$46.62
(2) 7.38	(7) 14.85	(12) 1.04
(3) 4.50	(8) .39	(13) 19.02
(4) 16.75	(9) 7.58	(14) 68.23
(5) 8.50	(10) 5.19	(15) .97

Totals	45.67	687.39	135.88
--------	-------	--------	--------

Lesson No. 28

Addition Drill Answers:

(1) 762.90	(6) 649.41
(2) 855.91	(7) 753.07
(3) 764.47	(8) 891.90
(4) 860.23	(9) 853.47
(5) 810.00	(10) 769.07

Gross and Dozen:

(1) \$.53	(6) \$1.82	(11) \$81.31
(2) 21.20	(7) 7.55	(12) 7.58
(3) 1.65	(8) .87	(13) 75.78
(4) 8.34	(9) 3.51	(14) 30.08
(5) 1.03	(10) 5.51	(15) 25.80

ANSWER BOOK

Lesson No. 29

Addition Drill Answers:

(1) 608.30	(6) 651.22
(2) 511.37	(7) 720.57
(3) 716.43	(8) 723.64
(4) 579.08	(9) 710.93
(5) 629.25	(10) 824.25

Tonnage:

(1) \$112.84	(6) \$.92
(2) 3.06	(7) 7.26
(3) 199.36	(8) 33.41
(4) 81.03	(9) 10.93
(5) 21.88	(10) 1.95

Lesson No. 30

Addition Drill Answers:

(1) 681.22	(6) 618.31
(2) 654.84	(7) 721.97
(3) 707.73	(8) 637.50
(4) 604.07	(9) 615.67
(5) 708.83	(10) 722.52

Permanent Decimal Multiplication:

(1) 59.80	(7) 17.92	(13) 63.27	(19) 6.84
(2) 2.08	(8) 365.49	(14) 7.04	(20) 86.94
(3) 81.03	(9) 3.68	(15) 167.48	(21) 99.36
(4) 176.80	(10) 33.06	(16) 98.58	(22) 42.66
(5) 1.56	(11) 8.16	(17) 2.00	(23) 146.88
(6) 52.75	(12) 74.88	(18) 44.50	(24) 98.55

Subtraction:

(1) 143.93	(7) 101.18	(13) 344.42	(19) 34.06
(2) 56.22	(8) 111.78	(14) 69.91	(20) 8.88
(3) 131.45	(9) 7.57	(15) 14.04	(21) 19.43
(4) 62.18	(10) 166.62	(16) 169.87	(22) 12.66
(5) 6.36	(11) .22	(17) 31.44	(23) 70.86
(6) 37.20	(12) 61.94	(18) 788.29	(24) 123.57

Division:

(1) 701.950	(5) 1.267	(9) 1.261
(2) 1.437	(6) 1.201	(10) 39.256
(3) 90.162	(7) 2.521	(11) 17.336
(4) 1.184	(8) .302	(12) .938

Addition Drill Answers:

- | | |
|------------|-------------|
| (1) 805.69 | (6) 709.60 |
| (2) 719.98 | (7) 601.95 |
| (3) 590.30 | (8) 751.11 |
| (4) 850.06 | (9) 848.64 |
| (5) 793.55 | (10) 857.65 |

Percentage:

- | | | |
|--------------|-------------|---------------|
| (1) \$252.00 | (6) 86.19% | (11) 3464.00 |
| (2) 313.63 | (7) 83.66% | (12) 5280.00 |
| (3) 600.25 | (8) 14.51% | (13) 67307.69 |
| (4) 1889.16 | (9) 311.16% | (14) 3243.75 |
| (5) 2000.64 | (10) 50.00% | (15) 6329.55 |

Lesson No. 32

Addition Drill Answers:

- | | |
|------------|-------------|
| (1) 871.22 | (6) 927.89 |
| (2) 835.60 | (7) 846.09 |
| (3) 823.37 | (8) 856.62 |
| (4) 789.63 | (9) 638.74 |
| (5) 862.64 | (10) 770.53 |

Sales Comparison on Percentage Basis:

<u>Gain or Loss</u>	<u>Percent of Gain or Loss</u>
(1) \$ 97.60	1.10 %
(2) 22443.29	29.07 %
(3) 10522.86	18.52 %
(4) (22209.66)	(22.52)%
(5) 2026.82	43.68 %
(6) (5034.46)	(14.12)%
(7) (7901.59)	(21.63)%
(8) 5466.90	15.83 %
(9) (7286.00)	(36.56)%
(10) (1222.03)	(12.39)%

Addition Drill Answers:

- | | |
|------------|-------------|
| (1) 787.99 | (6) 619.08 |
| (2) 871.10 | (7) 778.76 |
| (3) 862.91 | (8) 775.27 |
| (4) 970.83 | (9) 840.28 |
| (5) 969.35 | (10) 899.09 |

Rate of Increase or Decrease:

- | | |
|--------------|----------------|
| (1) 63.27 % | (6) 9.53 % |
| (2) 2.77 % | (7) 39.55 % |
| (3) 16.67 % | (8) 27.07 % |
| (4) 6.97 % | (9) 3.93 % |
| (5) (8.52 %) | (10) (16.06 %) |

Lesson No. 34

Addition Drill Answers:

- | | |
|-------------|-------------|
| (1) 892.51 | (6) 915.10 |
| (2) 882.77 | (7) 1020.95 |
| (3) 1164.87 | (8) 690.18 |
| (4) 852.59 | (9) 1007.37 |
| (5) 941.64 | (10) 894.46 |

Cash Discounts:

(1) \$ 3.30	(6) \$ 22.50
(2) 10.68	(7) 99.00
(3) 2.48	(8) 89.50
(4) 17.50	(9) 37.50
(5) 1.05	(10) 11.70
\$35.01 Total	\$260.20 Total
1.75 Discount	26.02 Discount
\$33.26 Net	\$234.18 Net

Lesson No. 35

ANSWER BOOK

Addition Drill Answers:

- | | |
|-------------|--------------|
| (1) 1047.11 | (6) 1058.56 |
| (2) 822.72 | (7) 950.00 |
| (3) 953.49 | (8) 920.17 |
| (4) 1008.50 | (9) 1114.16 |
| (5) 854.83 | (10) 1031.83 |

Invoice Audit:

- | | |
|-------------------|------------------|
| (1) correct | (6) correct |
| (2) correct | (7) correct |
| (3) 31.50* | (8) correct |
| (4) correct | (9) 19.32 * |
| (5) correct | (10) 41.64 * |
| 163.80 Total | 75.18 Total |
| 8.19 Discount | 3.76 Discount |
| <u>155.61</u> Net | <u>71.42</u> Net |

errors corrected*

Review Test No. 4

- | | |
|---------------|--|
| (1) \$2.58 | (11) 49.58% |
| (2) \$2.40 | (12) 31.23% |
| (3) \$1.50 | (13) 992 |
| (4) 4.76 | (14) 1534.72 |
| (5) \$145.02 | (15) \$544.00 -- 7.91% (Gain) |
| (6) \$14.02 | (16) 45.70% (Gain) |
| (7) \$27.12 | (17) 7.00% (Loss) |
| (8) \$6.22 | (18) \$5.92 - \$5.62 Net |
| (9) \$962.88 | (19) \$63.25 - \$60.09 Net |
| (10) \$666.75 | (20) <u>5 key, release button,</u>
<u>3 key</u> |

ANSWER BOOK

Lesson No. 36

Addition Drill Answers:

- | | |
|-------------|-------------|
| (1) 891.93 | (6) 974.72 |
| (2) 933.57 | (7) 1056.10 |
| (3) 993.98 | (8) 1071.63 |
| (4) 984.58 | (9) 1052.91 |
| (5) 1020.58 | (10) 944.34 |

Trade Discounts:

	<u>Gross</u>	<u>Discount</u>	<u>Net</u>
(1)	\$ 51.10	\$ 20.44	\$ 30.66
(2)	283.50	28.35	255.15
(3)	31.25	1.56	29.69
(4)	36.00	3.60	32.40
(5)	42.00	10.50	31.50
(6)	516.25	387.19	129.06
(7)	42.00	3.78	38.22
(8)	146.25	43.88	102.37
(9)	13.20	2.64	10.56
(10)	51.98	plus 2.60	54.58
Grand Totals	1213.53	499.34	714.19

Lesson No. 37

Addition Drill Answers:

- | | |
|-------------|--------------|
| (1) 1175.18 | (6) 957.98 |
| (2) 997.10 | (7) 949.82 |
| (3) 1208.56 | (8) 919.75 |
| (4) 948.43 | (9) 1095.15 |
| (5) 972.28 | (10) 1051.21 |

Trade Discounts: Net Amounts

(1) \$147.84	(6) \$200.19	(11) \$ 16.03
(2) 51.32	(7) 142.00	(12) 90.13
(3) 225.33	(8) 75.00	(13) 132.40
(4) 1.98	(9) 1825.74	(14) 508.26
(5) 13.37	(10) 142.50	(15) 4359.96

Lesson No. 38

ANSWER BOOK

Addition Drill Answers:

(1) 973.71	(6) 1026.80
(2) 1059.99	(7) 992.66
(3) 1092.96	(8) 953.06
(4) 1027.25	(9) 913.30
(5) 900.01	(10) 980.90

Chain Discounts - New List Price:

(1) \$ 1.51	(6) \$ 7.91
(2) 5.42	(7) 1.94
(3) 18.81	(8) 10.06
(4) 3.76	(9) 6.38
(5) 2.55	(10) 10.40

Lesson No. 39

Addition Drill Answers:

(1) 976.46	(6) 1072.66
(2) 1151.27	(7) 1098.16
(3) 909.72	(8) 1118.59
(4) 1070.44	(9) 1051.42
(5) 850.66	(10) 1082.63

Chain Discounts - Net Decimal Equivalents:

(1) .6885	(6) .75026	(11) .83363
(2) .92625	(7) .70763	(12) .81169
(3) .87994	(8) .81284	(13) .74925
(4) .78975	(9) .65408	(14) .76713
(5) .7695	(10) .85738	(15) .702

ANSWER BOOK

Lesson No. 40

Addition Drill Answers:

(1) 1097.16	(6) 983.37
(2) 923.28	(7) 958.83
(3) 878.00	(8) 970.79
(4) 1207.81	(9) 1221.76
(5) 1172.16	(10) 1104.93

Chain Discount - Net Amount:

(1) \$ 28.47	(6) \$100.33
(2) 96.15	(7) 6.38
(3) 480.65	(8) 54.64
(4) 115.96	(9) 63.18
(5) 68.28	(10) 50.25

Lesson No. 41

Addition Drill Answers:

(1) 1026.83	(6) 1027.51
(2) 1296.45	(7) 1023.41
(3) 1017.11	(8) 966.20
(4) 986.84	(9) 1174.87
(5) 1211.02	(10) 1144.49

Permanent Decimal Multiplication:

(1) \$ 1.89	(6) \$12.06	(13) \$ 5.43	(19) \$20.35
(2) 3.78	(7) 72.07	(14) 19.06	(20) 24.50
(3) 49.59	(8) 17.90	(15) .31	(21) 8.33
(4) 6.98	(9) .13	(16) 8.70	(22) 13.63
(5) 3.10	(10) 23.40	(17) 16.38	(23) .33
(12) 22.93	(11) 43.89	(18) 5.93	(24) 28.38

Subtraction:

(1) 28.24	(7) 7.32	(13) 80.76	(19) 94.98
(2) 121.94	(8) 123.42	(14) 541.73	(20) 157.30
(3) 78.37	(9) 160.23	(15) 40.24	(21) 20.22
(4) 821.04	(10) 12.10	(16) 553.32	(22) 218.24
(5) 713.74	(11) 114.97	(17) 109.83	(23) 48.21
(6) 115.10	(12) 50.65	(18) 69.70	(24) 69.81

Division:

(1) 7.700	(5) 6.987	(10) 1.024
(2) 1.325	(6) 74.781	(11) 8486.987
(3) 6.430	(7) .079	(12) 112145.882
(4) .098	(8) .136	
	(9) .125	

Lesson No. 42

ANSWER BOOK

Addition Drill Answers:

(1) 1193.61	(6) 1028.50
(2) 1221.95	(7) 1337.22
(3) 1221.11	(8) 1173.15
(4) 1188.84	(9) 1038.87
(5) 1070.97	(10) 1218.08

Inventory - Cost Price:

(1) \$791.25	(6) \$150.48	(11) \$40.50
(2) 1094.40	(7) 3.08	(12) 11.88
(3) 27.50	(8) 105.15	(13) 125.28
(4) 2040.50	(9) 109.98	(14) 101.75
(5) 243.95	(10) 747.72	(15) 153.00
Total \$5,746.42		

Lesson No. 43

Addition Drill Answers:

(1) 1173.96	(6) 1234.53
(2) 1114.01	(7) 1209.68
(3) 1300.27	(8) 1068.05
(4) 1061.38	(9) 1112.87
(5) 1247.32	(10) 1233.09

Inventory - Sale Price:

(1) \$29.04	(6) \$16.50	(11) \$5.99
(2) 11.90	(7) 160.48	(12) 7.96
(3) 6.74	(8) 37.95	(13) 17.00
(4) 7.34	(9) 30.49	(14) 73.26
(5) 436.10	(10) 37.49	(15) 4.83
Total \$883.07		

ANSWER BOOK

Lesson No. 44

Addition Drill Answers:

(1) 1154.25	(6) 1190.06
(2) 1205.00	(7) 1325.75
(3) 1116.69	(8) 1192.89
(4) 1118.34	(9) 1353.65
(5) 1157.51	(10) 1108.17

Inventory:

<u>Selling Price</u>	<u>Cost Price</u>
(1) \$486.50	(1) \$234.50
(2) 330.00	(2) 194.25
(3) 175.00	(3) 81.25
(4) 179.90	(4) 89.30
(5) 270.00	(5) 144.00
(6) 239.70	(6) 165.00
(7) 225.00	(7) 147.00
(8) 187.50	(8) 119.85
(9) 210.00	(9) 88.25
(10) 300.00	(10) 169.80
(11) 87.50	(11) 49.75
(12) 450.00	(12) 202.50
(13) 105.00	(13) 75.00
(14) 180.00	(14) 89.40
(15) 65.00	(15) 35.50
Total \$3,491.10	Total \$1,885.35

Review Test No. 5

ANSWER BOOK

<u>Gross</u>	<u>Discount</u>	<u>Net</u>
(1) \$ 8.91	\$ 1.34	\$ 7.57
(2) 112.20	5.61	106.59
(3) 50.16	5.02	45.14
(4) 53.00	10.60	42.40
(5) 12.00	.60	11.40
(6) Net \$ 6.89		
(7) " "	10.10	
(8) " "	10.13	
(9) \$2.94 List Price		
(10) 5.07 " "		
(11) 9.78 " "		

Net Decimal Equivalents:

- (12) .87994
- (13) .70763
- (14) .72675
- (15) .78975

	<u>Gross Amount</u>	<u>Net Amount</u>
(16)	\$25.50	\$20.71
(17)	78.00	63.36
(18)	14.96	12.15
(19)	6.75	5.48
(20)	3 key - open - re-add - release button - 2 key.	

ANSWER BOOK

Lesson No. 45

Addition Drill Answers:

1. 365.77	6. 461.21
2. 576.87	7. 534.88
3. 624.60	8. 415.69
4. 432.49	9. 444.12
5. 542.39	10. 496.36

Time Cards:

1. 8 hrs. - \$17.20	6. 8 hrs. - \$15.60	11. 8 hrs. - \$16.80
2. 8 " - 17.20	7. 7-1/2 " - 14.63	12. 8 " - 16.80
3. xxxx xxxx	8. 8 " - 15.60	13. 7 " - 14.70
4. 8 " - 17.20	9. 8 " - 15.60	14. 4-1/2 " - 9.45
5. 8 " - 17.20	10. 8 " - 15.60	15. xxxxxx
<u>32</u>	<u>\$68.80</u>	<u>27-1/2</u> <u>\$57.75</u>
	<u>39-1/2</u>	<u>\$77.03</u>

Lesson No. 46

Addition Drill Answers:

1. 371.55	6. 513.16
2. 519.47	7. 443.40
3. 422.00	8. 426.55
4. 606.07	9. 673.80
5. 504.66	10. 529.76

Overtime:

Hrs. (A) Amt.	Hrs. (B) Amt.	Hrs. (C) Amt.
1. 39 \$65.52	4-1/2 \$ 7.56	43-1/2 \$73.08
2. 40 70.00	2-1/4 3.94	42-1/4 73.94
3. 32 64.00	4-1/2 9.00	36-1/2 73.00
4. 40 78.00	6 11.70	46 89.70
5. 40 84.00	2-1/4 4.73	42-1/4 88.73
6. 40 74.80	6 11.22	46 86.02
7. 40 76.00	3 5.70	43 81.70
8. 40 74.00	9 16.65	49 90.65
9. 40 82.00	XX XXXX	40 82.00
10. 24 45.60	4-1/2 8.55	28-1/2 54.15

Lesson No. 47

ANSWER BOOK

Addition Drill Answers:

- | | |
|-----------|------------|
| 1. 408.03 | 6. 646.46 |
| 2. 709.93 | 7. 498.01 |
| 3. 717.46 | 8. 888.70 |
| 4. 853.04 | 9. 709.54 |
| 5. 678.64 | 10. 675.67 |

Weekly Payroll:

<u>Deductions</u>	<u>Net Pay</u>	<u>Deductions</u>	<u>Net Pay</u>
1. \$21.70	\$63.30	6. \$17.25	\$67.75
2. 8.80	51.20	7. 15.35	64.65
3. 14.65	60.35	8. 11.00	64.00
4. 12.70	52.30		
5. 18.30	71.70		

Lesson No. 48

Addition Drill Answers:

- | | |
|-----------|------------|
| 1. 675.96 | 6. 701.96 |
| 2. 604.35 | 7. 809.11 |
| 3. 588.70 | 8. 901.37 |
| 4. 766.26 | 9. 824.53 |
| 5. 613.99 | 10. 718.06 |

Labor Distribution: Re-Cap

<u>Job</u>	<u>Dept. Amt.</u>	<u>Job</u>	<u>Dept. Hours</u>
1. \$48.99	A - \$52.61	1. 25.5	A - 28.25
2. 43.50	B - 77.08	2. 22.5	B - 37.
3. 31.21	C - 93.70	3. 14.	C - 49.75
4. 42.40	D - 121.80	4. 21.	D - 59.
5. 50.76	E - 102.73	5. 25.5	E - 50.75
6. 48.07		6. 22.25	
7. 54.39	\$447.92	7. 27.25	224.75 hrs.
8. 44.37		8. 21.25	
9. 51.00		9. 23.	
10. 33.23		10. 22.5	
\$447.92		224.75 hrs.	

ANSWER BOOK

Lesson No. 49

Addition Drill Answers:

- | | |
|-----------|------------|
| 1. 538.85 | 6. 780.72 |
| 2. 587.79 | 7. 755.35 |
| 3. 516.13 | 8. 620.15 |
| 4. 700.86 | 9. 784.71 |
| 5. 420.21 | 10. 697.22 |

Speed Drills:

Multiplication:

- | | | | |
|-----------|------------|-------------|------------|
| 1. \$3.12 | 7. \$11.55 | 13. \$18.51 | 19. \$.04 |
| 2. .49 | 8. 17.39 | 14. 27.17 | 20. 396.00 |
| 3. 10.69 | 9. 2.63 | 15. 12.38 | 21. 37.62 |
| 4. 12.66 | 10. 52.55 | 16. 28.43 | 22. 1.53 |
| 5. 9.90 | 11. 35.65 | 17. 24.05 | 23. 5.66 |
| 6. 14.61 | 12. 34.22 | 18. 44.36 | 24. 29.43 |

Subtraction:

- | | | | |
|-----------|------------|------------|------------|
| 1. 115.76 | 7. 122.00 | 13. 66.90 | 19. 99.67 |
| 2. 145.84 | 8. 114.48 | 14. 2.35 | 20. 36.53 |
| 3. 90.51 | 9. 95.57 | 15. 12.62 | 21. 40.86 |
| 4. 116.35 | 10. 121.14 | 16. 82.14 | 22. 408.67 |
| 5. 286.53 | 11. 330.00 | 17. 58.06 | 23. 91.47 |
| 6. 279.36 | 12. 175.90 | 18. 215.66 | 24. 97.86 |

Division:

- | | | |
|------------|-----------|------------|
| 1. 158.951 | 5. 2.312 | 9. 83.770 |
| 2. 2.891 | 6. .826 | 10. .830 |
| 3. 5.171 | 7. 10.170 | 11. 27.758 |
| 4. .823 | 8. 8.297 | 12. 26.209 |

Lesson No. 50

ANSWER BOOK

Addition Drill Answers:

1. 609.98	6. 787.45
2. 838.29	7. 798.06
3. 843.01	8. 657.43
4. 767.17	9. 857.07
5. 673.27	10. 728.21

Compensation Record:

	<u>Reg.</u>	<u>O.T.</u>	<u>Gross</u>	<u>F.I.C.</u>	<u>Inc. T.</u>	<u>Net</u>	<u>Cumul.</u>
1.	74.40		74.40	1.49	14.88	49.78	2008.80
2.	78.12	1.86	79.98	1.60	16.00	56.13	2088.78
3.	74.40		74.40	1.49	14.88	51.78	2163.18
4.	70.68		70.68	1.41	14.14	48.88	2233.86
5.	74.40		74.40	1.49	14.88	49.78	2308.26
6.	74.40		74.40	1.49	14.88	51.78	2382.66
7.	74.40		74.40	1.49	14.88	51.78	2457.06
8.	74.40		74.40	1.49	14.88	51.78	2531.46
9.	74.40		74.40	1.49	14.88	51.78	2605.86
10.	78.12	1.86	79.98	1.60	16.00	54.13	2685.84
11.	81.84	3.72	85.56	1.71	17.11	60.49	2771.40
12.	74.40		74.40	1.49	14.88	51.78	2845.80
13.	74.40		74.40	1.49	14.88	51.78	2920.20
	2903.56	16.64	2920.20	58.42	584.05	2146.98	
		Union Dues 12.00		Bonds 118.75			

Lesson No. 51

Addition Drill Answers:

1. 872.85	6. 842.78
2. 742.87	7. 845.88
3. 816.60	8. 987.86
4. 900.86	9. 939.15
5. 785.08	10. 965.11

Compensation Record:

	<u>Reg.</u>	<u>O.T.</u>	<u>Gross</u>	<u>F.I.C.</u>	<u>Inc. T.</u>	<u>Net</u>	<u>Cumul.</u>
1.	231.20	---	231.20	4.62	46.24	171.34	231.20
2.	231.20	26.01	257.21	5.14	51.44	190.88	438.41
3.	231.20	---	231.20	4.62	46.24	171.34	719.61
4.	231.20	26.01	257.21	5.14	51.44	190.88	976.82
5.	231.20	---	231.20	4.62	46.24	171.34	1208.02
6.	231.20	---	231.20	4.62	46.24	170.59	1439.22
7.	231.20	43.35	274.55	5.49	54.91	205.15	1713.77

ANSWER BOOK

Lesson No. 52

Addition Drill Answers:

1. 892.74	6. 770.02
2. 719.81	7. 991.65
3. 854.94	8. 959.18
4. 665.69	9. 812.13
5. 1134.35	10. 942.46

Reciprocals:

(1)	<u>Dec.</u>	<u>%</u>	(2)	<u>Dec.</u>	<u>%</u>	(3)	<u>Dec.</u>	<u>%</u>
	.1137	11.37		.1913	19.13		.2485	24.85
	.1634	16.34		.1527	15.27		.1614	16.14
	.2000	20.00		.2300	23.00		.2008	20.08
	.3353	33.53		.2189	21.89		.1497	14.97
	.1876	18.76		.2071	20.71		.2396	23.96
	Tot. Rent-1934.00			Tot. Rent-1811.00			Tot. Rent-2577.75	
	Recip. - 51706			Recip. - 55218			Recip. - 38793	

Lesson No. 53

Addition Drill Answers:

1. 894.23	6. 1014.94
2. 1017.53	7. 705.68
3. 1051.93	8. 996.82
4. 896.76	9. 681.80
5. 933.14	10. 858.04

Production Report - Unit Costs:

(1)	(2)	(3)
<u>Prod. Costs</u>	<u>Prod. Costs</u>	<u>Prod. Costs</u>
\$1281.85	\$1584.81	\$ 745.98
1230.57	1471.19	870.31
1053.96	1046.58	1243.29
1766.10	1889.82	1095.28
1424.27	1650.60	982.79
Units 1186	Units 1278	Units 834
Unit Cost \$5.69709	Unit Cost \$5.98044	Unit Cost \$5.92044

Review Test No. 6

Extend time worked by rate:

	<u>Overtime Pay</u>	<u>Regular Pay</u>	<u>Gross Pay</u>
1.	\$ 5.55	\$74.00	\$79.55
2.	11.40	76.00	87.40
3.		88.00	88.00
4.	9.00	80.00	89.00
5.		78.00	78.00

	<u>Gross Pay</u>	<u>Whitholding Tax</u>	<u>F.I.C.</u>	<u>Net Pay</u>
6.	\$65.00	\$13.00	\$1.30	\$50.70
7.	80.00	16.00	1.60	62.40
8.	78.00	15.60	1.56	60.84
9.	62.00	12.40	1.24	48.36
10.	90.00	18.00	1.80	70.20

- 11. 12.5%
- 12. 19.9%
- 13. 25.0%
- 14. 9.9%
- 15. 32.7%

Total 1238
 Rec ip. 80775

- 16. 161.70
- 17. 222.33
- 18. 188.65
- 19. 309.92

Units 131
 Unit Cost \$6.7374

20. 2 key - open - 2 key - release button - 4 key.

Lesson No. 54

Addition Drill Answers:

1. 703.05	6. 888.74
2. 658.78	7. 890.54
3. 537.64	8. 866.51
4. 985.03	9. 1069.42
5. 956.12	10. 1000.06

Expense Distribution - Fixed Percentage Basis:

1. \$88.66	13. \$82.33
2. 54.80	14. 156.40
3. 9.21	15. 60.34
4. 44.62	16. 32.88
5. 184.59	17. 118.11
6. 31.72	18. 143.27
7. 146.28	19. 32.00
8. 41.90	20. 51.14
9. 20.56	
10. 263.54	\$676.47
11. 71.10	
12. 13.00	
<u>\$969.98</u>	

Lesson No. 55

Addition Drill Answers:

1. 624.69	6. 954.98
2. 596.14	7. 866.26
3. 861.29	8. 889.63
4. 974.99	9. 1024.97
5. 1016.79	19. 784.68

Interest:

<u>360 Day Basis</u>	<u>365 Day Basis</u>
1. \$.33	6. \$.54
2. 1.49	7. 1.67
3. 1.23	8. .40
4. .59	9. 2.09
5. .75	10. 1.80
<u>\$4.39</u>	<u>\$6.50</u>

Addition Drill Answers:

- | | |
|-----------|------------|
| 1. 921.61 | 6. 810.43 |
| 2. 969.97 | 7. 1069.73 |
| 3. 892.86 | 8. 910.54 |
| 4. 859.98 | 9. 1071.60 |
| 5. 780.43 | 10. 924.28 |

Bank Deposit Sheet:

- | | |
|-------------|--------------|
| 1. \$807.64 | 9. \$1073.04 |
| 2. 793.04 | 10. 1188.04 |
| 3. 759.04 | 11. 1215.04 |
| 4. 887.04 | 12. 1148.04 |
| 5. 912.04 | 13. 1148.04 |
| 6. 912.04 | 14. 1148.04 |
| 7. 912.04 | 15. 659.04 |
| 8. 723.04 | |

Lesson No. 57

Addition Drill Answers:

- | | |
|-----------|------------|
| 1. 935.20 | 6. 894.91 |
| 2. 866.72 | 7. 791.16 |
| 3. 963.45 | 8. 949.38 |
| 4. 906.10 | 9. 956.02 |
| 5. 883.50 | 10. 710.29 |

Speed Drills:

Permanent Decimal Multiplication

- | | |
|-------------|------------|
| 1. \$102.25 | 11. \$3.68 |
| 2. 5.12 | 12. 1.40 |
| 3. 18.18 | 13. 7.91 |
| 4. 2.79 | 14. 24.84 |
| 5. 21.65 | 15. 8.16 |
| 6. .27 | 16. 32.19 |
| 7. .81 | 17. 3.80 |
| 8. 1.35 | 18. 4.79 |
| 9. 15.39 | 19. .68 |
| 10. 1.59 | 20. 4.56 |

5 minute Drill

- | |
|------------|
| 21. \$1.32 |
| 22. 7.84 |
| 23. 63.86 |
| 24. 5.67 |

Subtraction:

- | | | | |
|-----------|------------|------------|------------|
| 1. 686.38 | 7. 97.86 | 13. 67.97 | 19. 583.30 |
| 2. 67.86 | 8. 172.15 | 14. 48.29 | 20. 104.82 |
| 3. 111.78 | 9. 251.27 | 15. 100.37 | 21. 97.69 |
| 4. 150.41 | 10. 788.29 | 16. 66.48 | 22. -45.38 |
| 5. 344.42 | 11. 185.17 | 17. 42.08 | 23. 124.33 |
| 6. 199.92 | 12. 99.11 | 18. 178.56 | 24. 2.18 |

Division:

- | | |
|-------------|------------|
| 1. 1.150 | 7. 1.282 |
| 2. 642.506 | 8. 9.857 |
| 3. 1340.138 | 9. .878 |
| 4. .018 | 10. 2.618 |
| 5. 1.820 | 11. .858 |
| 6. 41.883 | 12. 81.995 |

Lesson No. 58

Addition Drill Answers:

- | | |
|------------|-------------|
| 1. 1085.04 | 6. 1025.80 |
| 2. 799.13 | 7. 946.99 |
| 3. 1004.39 | 8. 1284.96 |
| 4. 1091.75 | 9. 1069.49 |
| 5. 791.61 | 10. 1065.71 |

Mark-Up:

Gross Retail

- | |
|-------------|
| 1. \$328.78 |
| 2. 49.03 |
| 3. 644.40 |
| 4. 252.00 |
| 5. 31.50 |

Percent of Mark-Up

- | |
|-------|
| 39.5% |
| 42.2% |
| 33.0% |
| 37.1% |
| 27.6% |

Lesson No. 59

ANSWER BOOK

Addition Drill Answers:

- | | |
|------------|-------------|
| 1. 796.92 | 6. 1187.49 |
| 2. 992.02 | 7. 1023.88 |
| 3. 983.38 | 8. 1263.50 |
| 4. 1359.98 | 9. 1116.18 |
| 5. 1146.19 | 10. 1090.37 |

Department Store - Weekly Sales Report:

Net Sales	Total Earnings	Percent of Earnings to Net Sales
1. \$674.45	\$25.84	3.8%
2. 645.85	27.92	4.3%
3. 325.25	14.50	4.5%
4. 528.10	21.12	4.0%
5. 608.20	12.25	2.0%
6. 498.20	12.00	2.4%
7. 998.25	19.97	2.0%
8. 416.80	15.80	3.8%
9. 608.30	23.04	3.8%
10. 393.40	12.45	3.2%
11. 222.40	15.42	6.9%
12. 396.75	16.77	4.2%
13. 429.80	18.30	4.3%
14. 727.33	14.95	2.1%
15. 891.10	20.97	2.4%
16. 555.45	17.55	3.2%
17. 225.93	14.52	6.4%
18. 588.40	17.65	3.0%
19. 693.10	23.04	3.3%
20. 381.95	11.46	3.0%

ANSWER BOOK

Lesson No. 60

Addition Drill Answers:

- | | |
|------------|-------------|
| 1. 1160.67 | 6. 1218.07 |
| 2. 1191.83 | 7. 1193.27 |
| 3. 1036.93 | 8. 1065.04 |
| 4. 1329.09 | 9. 1208.07 |
| 5. 1122.86 | 10. 1138.44 |

Inventory By Seasons:

1. \$1.50	7. \$73.47	13. \$24.00	19. \$17.85
2. 9.16	8. 5.50	14. 39.24	20. 28.91
3. 1.62	9. 1.00	15. 8.96	21. .88
4. .05	10. 8.75	16. 1.49	22. 25.00
5. .70	11. 2.70	17. 7.20	23. 6.00
6. .60	12. .50	18. 3.50	24. 6.00
			25. .25

Seasons A-\$95.29 B-\$53.54 C-\$90.30 D-\$35.70
 Grand Total \$274.83

Lesson No. 61

Addition Drill Answers:

- | | |
|------------|-------------|
| 1. 1481.67 | 6. 1333.65 |
| 2. 1372.63 | 7. 1200.49 |
| 3. 1073.49 | 8. 1347.74 |
| 4. 1128.33 | 9. 1209.13 |
| 5. 1421.61 | 10. 1309.38 |

Per Cent of Profit or Loss:

Gross Cost	Profit or Loss	% Profit or Loss
1. \$28.13	+ \$ 4.37	+ 13.4%
2. 48.96	- 6.46	- 15.2%
3. 16.94	+ 10.56	+ 38.4%
4. 4.00	- 1.00	- 33.3%
5. 17.69	+ 2.51	+ 12.4%
6. 48.34	+ 13.86	+ 22.3%
7. 49.94	+ 38.56	+ 43.6%
8. 521.62	+ 228.88	+ 30.5%
9. 134.28	+ 30.72	+ 18.6%
10. 75.69	+ 9.76	+ 11.4%

Addition Drill Answers:

- | | |
|------------|-------------|
| 1. 1204.67 | 6. 1246.99 |
| 2. 1151.53 | 7. 1217.94 |
| 3. 1461.90 | 8. 1488.35 |
| 4. 1308.53 | 9. 1216.88 |
| 5. 1229.93 | 10. 1104.64 |

Sales Analysis:

1. \$88.00	14. \$48.92	Burke \$247.33
2. 17.68	15. 58.11	Riley 493.40
3. 130.17	16. 84.82	Lawson 335.49
4. 177.18	17. 21.57	Carter 269.62
5. 43.93	18. 19.86	Moore 237.35
6. 41.19	19. 38.30	\$1,583.19
7. 270.79	20. 35.79	
8. 23.04	21. 52.02	
9. 44.61	22. 71.01	
10. 31.60	23. 20.86	
11. 73.90	24. 89.25	
12. 81.40	25. 8.35	
13. 10.84		

Total Sales \$1,583.19

Lesson No. 63

Addition Drill Answers:

- | | |
|------------|-------------|
| 1. 1267.01 | 6. 1123.63 |
| 2. 1337.26 | 7. 1032.69 |
| 3. 1022.08 | 8. 1168.99 |
| 4. 830.44 | 9. 1244.25 |
| 5. 1266.80 | 10. 1130.51 |

Debit and Credit Balances:

1. \$15.34 Dr	6. \$6.28 Dr.
2. 5.68 Dr	7. 8.04 Dr
3. 4.46 Dr	8. 3.81 Dr.
4. 3.53 Cr	9. 7.33 Dr.
5. 6.97 Dr	10. .23 Cr

Addition Drill Answers:

- | | |
|------------|-------------|
| 1. 1380.21 | 6. 1094.09 |
| 2. 1482.68 | 7. 1195.63 |
| 3. 1109.41 | 8. 1364.31 |
| 4. 1072.81 | 9. 1224.83 |
| 5. 1357.32 | 10. 1483.06 |

Square Balance not including Line 15 as subtraction.

1. \$160.63	6. \$122.01	11. \$73.52	
2. 103.95	7. .85	12. 48.73	
3. 129.58	8. 98.18	13. 136.20	\$ 1,659.71
4. 162.98	9. 137.70	14. 147.51	Grand Total
5. 196.32	10. (19.73)	15. 161.28	
(1) \$271.59	(2) \$487.13	(3) \$455.06	(4) \$455.93

Square Balance including Line 15 as subtraction.

1. \$160.63	6. \$122.01	11. \$73.52	
2. 103.95	7. .85	12. 48.73	
3. 129.58	8. 98.18	13. 136.20	\$ 1,337.15
4. 162.98	9. 137.70	14. 147.51	Grand Total
5. 196.32	10. (19.73)	15. (161.28)	
(1) \$177.23	(2) \$383.17	(3) \$402.72	(4) \$374.03

- | | <u>Profit or Loss</u> | <u>% Profit or Loss</u> |
|---|---|-------------------------|
| 1. \$33.20 | 10. \$17.60 Gain | 39.1% Gain |
| 2. \$1876.71 | 11. 24.19 Gain | 62.9% Gain |
| 3. 23.833 | 12. 8.75 Loss | 18.4% Loss |
| 4. 22215.6 | | |
| 5. \$.26 | | |
| 6. \$1.48 | | |
| 7. \$130.99 | 13. \$169.85 | |
| 8. \$70.16 | | |
| 9. \$166.71 | 14. 20.9% increase | |
| | 15. 28935 reciprocal | |
| 16. 45.52% | | |
| 13.62% | | |
| 19.90% | | |
| 12.22% | | |
| 8.74% | | |
| <u>100.00%</u> | Recip. <u>154904</u> | |
| 17. Sales | \$427.82 rental charge | |
| Accounting | 354.48 " " | |
| Cost | 324.79 " " | |
| Pay Roll | 410.36 " " | |
| | <u>\$1517.45</u> Cost per sq. ft. <u>\$1.7462</u> | |
| 18. <u>5 key</u> | | |
| 19. <u>5 key</u> | | |
| 20. <u>3 key, release machine, add 3 key, skip 5 key, add 4 key</u> | | |

VICTOR COMPTOMETER CORPORATION



BUSINESS MACHINES DIVISION

3900 NORTH ROCKWELL ST., CHICAGO 18, ILLINOIS

561-183 (formerly 1610)

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