

Title of Lesson: *When the Power Goes Off, Business Goes On*
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Grade Level(s): 9-12

Materials Needed: “Products” to buy with prices showing; play money, including coin; paper/invoices; ink pen or pencil; and hand-held calculator.

Lesson Overview: Students take turns being customers and sales clerks. “Customers” are given \$10 to spend at the store. The “sales clerks” learn to total the purchase, figure sales tax, and count back change.

*Special Note—I have been asked by business owners to PLEASE teach students these basics. Technological advances don’t require employees to know how to complete these basic business math computations so many people don’t know how to do them any more.

Learning Objectives: To show students that sales can be recorded and completed correctly without the use of cash registers or computers that scan prices, total sales, figure tax, and calculate change.

Procedures:

- Students are divided into teams of two
- One student acts as customer, the other as sales clerk
- The customer is given \$10 and selects items to buy
- The sales clerk lists the items individually on an invoice, totals the invoice, figures sales tax, figures the total and makes change. Change must be counted back to the customer correctly
- Students check the work of the sales clerk by using the hand held calculator and refiguring the sale

Method of Evaluation (if applicable, please include the answer key on a separate sheet of paper):

- Teacher observation

Options and variations of lesson (optional):

- Have students figure interest and payments for a car loan

Relevance to NBEA or NCTM Standards (see Educator Resources at www.oscpa.com):

- *Economics and Personal Finance*
 - VI. Productivity: Explain the importance of productivity and analyze how specialization, division of labor, investment in physical and human capital, and technological change affect productivity.

Skills students will gain: The confidence to transact business even when familiar technological resources aren’t available.