I. Course Description:

Application of consumer, economic and merchandising trends to analysis, planning and problem solving in fashion and interior merchandising operations, including mathematical calculation of sales figures, discounts, markup/markdowns, six-month budgets, inventory planning and productivity measures. Prerequisite: three hours general education core mathematics; nine hours merchandising. Course Fee: none.

Major topics contained in the course include: Basic merchandising mathematics, profitability, cost of merchandise sold, markup as a merchandising tool, retail pricing for profit, inventory valuation, dollar merchandise planning, open-to-buy and assortment planning.

II. Course Justification:

“Merchandising Mathematics is a 3 hour credit course. This course will typically be taught two days a week for 150 minutes for 15 weeks culminating with a 2-hour final exam week 16. Students have significant reading, 23 significant homework assignments/math calculations, 2 quizzes, 2 major exams and a comprehensive final examination. These activities average at a minimum 6 hours of work each week to prepare outside of classroom hours.

III. Intended Learning Outcomes/Goals/Objectives (Program/Student Learning Outcomes):

Faculty, staff, alumni and students of Stephen F. Austin State University believe in doing things "The SFA Way," by expecting the best from ourselves and from each other. We hold each other accountable when we fail to maintain these standards. Five “root principles” upon which the SFA Way are grounded, and that the members of the SFA community use to strive for personal excellence in all that we do are: respect, caring, responsibility, unity, and integrity. More information about these principles can be found at http://www.sfasu.edu/universityaffairs/182.asp

The objectives of this course support the University Vision to be "a high quality, student-focused, comprehensive university whose graduates are productive citizens and successful leaders” and the University Mission to "provide students a foundation for success, a passion for learning and a commitment to responsible global citizenship.” Understanding the global nature of the fashion industry is particularly important for professionals in fashion merchandising to develop commitment to responsible global citizenship.

The objectives of this course support the James I. Perkins College of Education (PCOE) Vision, Mission, Goals and Core Values to "prepare competent, successful, caring, and enthusiastic professionals dedicated to responsible service, leadership and continued professional and intellectual development.” The PCOE values and goals are: 1) Academic excellence through critical, reflective, and creative thinking, 2) Lifelong learning, 3) Collaboration and shared decision-making, 4) Openness to new ideas, to cultural diverse people, and to innovation and change, 5) Integrity, responsibility, diligence, and ethical behavior, and 6) Service that enriches the community.

Student learning outcomes for fashion merchandising courses are aligned with International Textiles and Apparel Association (ITAA) Four-Year Baccalaureate Program Meta-Goals—Industry Processes; Appearance and Human
Behavior; Aesthetics and the Design Process*; Global Interdependence; Ethics, Social Responsibility, and Sustainability; Critical, Creative, and Quantitative Thinking*; and Professional Development.

*Asterisks indicate the goals addressed specifically by this course.

Program Learning Outcomes

This course enhances student learning and serves as one of the foundation courses in the Merchandising program in the School of Human Sciences. No specific program learning outcomes for this major are addressed in this course.

This course supports Merchandising Program Learning Outcomes (PLOs) listed below:

- The student will display the professional dispositions (academic excellence, life-long learning, collaboration, openness, integrity and service) relative to the field of Human Sciences.*
- The student will exhibit the professional behavior (strong communication skills, a professional image, a good work ethic and adequate preparation for employment in his/her specific discipline) expected in the field of Human Sciences.
- The student will demonstrate competence in his/her specific discipline (using oral and written forms.).
- The student will know the global issues facing fashion merchandising.

Student Learning Outcomes

- Gain information on a variety of careers in merchandising and the importance of mathematics to each.
- Review fundamentals of arithmetic (percentages, fractions, decimals.)
- Practice practical word problems which occur in everyday merchandising situations.
- Become familiar with principles and terminology important to understanding profitable merchandising.

IV. Course Assignments, Activities, Instructional Strategies, use of Technology:

Methods of instruction will include lecture, demonstration, and discussion. The course syllabus, course calendar, assignments, mail and grades will be available on the Desire to Learn (D2L) course page. Students are expected to check the D2L course page, web mail and course calendar regularly. There will be regular practice problems assigned daily. There are no assignments in this course related to accountability and accreditation which require submission in LiveText.

V. Evaluation and Assessments (Grading):

- Unit Exam #1 having 25 written objective questions and 10 word problems for which to calculate solutions; covers Ch. 1-3; 100 possible points.
- Unit Exam #2 having 25 written objective questions and 10 word problems for which to calculate solutions; covers Ch. 4-6; 100 possible points
- Unit Exam #3 having 25 written objective questions and 10 word problems for which to calculate solutions; covers Ch. 7-9, 100 possible points
- Daily Practice Problem Assignments, 10 points each for total of 350 possible points; for credit, students must show work and label all steps used to reach solution for each practice problem.

Total possible – 650 points; no grades/points are dropped.

Pencils and non-graphing, non-memory calculators must be provided for calculations portion of exams,

*Grading scale:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Points Range</th>
<th>Description</th>
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<tbody>
<tr>
<td>A</td>
<td>582 - 650</td>
<td>(represents exceptional work-above &amp; beyond expectations)</td>
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<tr>
<td>B</td>
<td>517 - 581</td>
<td>(represents above average work)</td>
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<tr>
<td>C</td>
<td>452 - 516</td>
<td>(represents average work)</td>
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<tr>
<td>Week</td>
<td>Topics</td>
<td>Reading</td>
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<td><strong>VI. Tentative Course Outline/Calendar:</strong></td>
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<tr>
<td>8/27</td>
<td>INTRODUCTION-Retailing &amp; Merchandising Defined BASIC MERCHANDISING MATHEMATICS</td>
<td>Ch. 1</td>
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<tr>
<td>8/29</td>
<td>Chapter 2 Decimals</td>
<td>Ch. 2</td>
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<tr>
<td>9/03</td>
<td>Unit Measures</td>
<td>Ch. 2</td>
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<tr>
<td>9/05</td>
<td>Percents &amp; Basic Percentage Calculations</td>
<td>Ch. 2</td>
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<tr>
<td>9/10</td>
<td>Using Percents</td>
<td>Ch. 2</td>
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<tr>
<td>9/12</td>
<td>Finding the Percents</td>
<td>Ch. 2</td>
</tr>
<tr>
<td>9/17</td>
<td>Calculating Percent Increase or Decrease PROFITABILITY–Basic Factors</td>
<td>Ch. 3</td>
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<td>9/19</td>
<td>Net Sales</td>
<td>Ch. 3</td>
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<tr>
<td>9/24</td>
<td>EXAM #1 (written portion) covering Ch. 1-3</td>
<td>Ch 1 - 3</td>
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<tr>
<td>9/26</td>
<td>COST OF MERCHANDISE SOLD- Negotiations/Discounts</td>
<td>Ch. 4</td>
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<td>10/01</td>
<td>Dating</td>
<td>Ch. 4</td>
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<tr>
<td>10/3</td>
<td>Allowances &amp; Transportation Costs MARKUP-Basic Calculations</td>
<td>Ch. 5</td>
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<td>10/8</td>
<td>Markup Percent on a Group of Items</td>
<td>Ch. 5</td>
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<td>10/10</td>
<td>Timing of Markups; Averaging Markups Initial Markup</td>
<td>Ch. 5</td>
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<td>10/15</td>
<td>Cumulative Markup</td>
<td>Ch. 5</td>
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<td>10/17</td>
<td>Maintained Markup RETAIL PRICING FOR PROFIT</td>
<td>Ch. 5</td>
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<tr>
<td>10/22</td>
<td>Markdowns-Calculating Markdown Percent</td>
<td>Ch. 6</td>
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<td>10/24</td>
<td>Markdown Cancellation and Net Markdown</td>
<td>Ch. 6</td>
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<tr>
<td>10/29</td>
<td>Additional Markup Cancellations &amp; Discounts</td>
<td>Ch. 6</td>
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<tr>
<td>10/31</td>
<td>EXAM #2 (written portion) covering Ch. 4-6</td>
<td>Ch 4 -6</td>
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<tr>
<td>11/05</td>
<td>INVENTORY VALUATION- Book Inventory Calculation of Shortage &amp; Estimated Shortage</td>
<td>Ch. 7</td>
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<tr>
<td>11/07</td>
<td>Methods of Inventory Evaluation Gross Margin Return on Inventory (GMROI)</td>
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<td>THE DOLLAR MERCHANDISING PLAN-Planning Sales</td>
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**HMS 306: Merchandising Mathematics**  
L.Bridwell/Fall 2019

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Chapter</th>
<th>Assignments</th>
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<tbody>
<tr>
<td>11/12</td>
<td>Planning Stocks &amp; Stock Turnover</td>
<td>Ch. 8</td>
<td>Exercise 8.1 Due Thursday</td>
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<td>Planning Stocks-Stock-Sales Ratio</td>
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<td>Exercise 8.2</td>
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<td>Markdowns, Purchases &amp; Converting Retail to Cost Value</td>
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<td>Exercise 8.3 Due Thursday</td>
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<td>11/14</td>
<td>PreparatioOPEN-TO-BUY Assortment Planning; Inventory Replenishment</td>
<td>Ch. 8</td>
<td>Exercise 8.4 Due Tuesday</td>
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<td>Preparatio of the Merchandise Plan</td>
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<td>Exercise 8.5</td>
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<td>11/19</td>
<td>Thanking Holiday</td>
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<tr>
<td>11/21</td>
<td>Assortment Planning; Inventory Replenishment</td>
<td>Ch. 9</td>
<td>Exercise 9.2 &amp; 9.3</td>
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<tr>
<td>11/26</td>
<td>Preparation of the Merchandise Plan</td>
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<tr>
<td>11/28</td>
<td>Thanksgiving Holiday</td>
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<tr>
<td>12/03</td>
<td>Assortment Planning; Inventory Replenishment</td>
<td>Ch. 9</td>
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<tr>
<td>12/05</td>
<td>Course Wrap-up; Review for Final Exam</td>
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<tr>
<td>12/10</td>
<td>8:00 – 10:00 AM EXAM #3 (written and calculations)</td>
<td>Ch 7-9</td>
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*Only selected problems announced in class will be required from each Practice Problem Exercise. Instruction and tips for completion of required assigned daily problems will also be given in class. This makes attendance each and every class very important for success in completion of daily practice problems (worth total of 350 points) and the overall course!*

**Interior Design, Construction Management, & Merchandising Student Charrette**  
(Required for all ID students)  
ALL OF THESE MAJORS SHOULD PLAN TO BE PART OF THIS CHARRETTE!!

All students must sign up prior Wednesday Sept. 25th. Signup sheet is posted on Mrs. Bridwell's Door HMSS Room 102B. Teams will be assigned on Thursday at 4:30 p.m.

**We want to have a mixture of majors ID, CM and MRCH students in each team.**

The goal for this year’s Design Charrette is to create a plan for the EDU Annex (EDAN) to include functional storage for the Historical Fashion Collection to include climate controlled area for garments, storage for props, mannequins etc., add a large custom glass case in the hallway to allow students to create a “store window” style display and to renovate the existing Culinary Café into a new Merchandising Gallery with a flexible wall display. Scope of Services we will perform:

- Measure and draw up existing spaces.
- Take pictures for references.
- Generate an existing plan.
- Research and interview existing facilities others have seen.
- Create a proposed plan with furniture/furnishings/lighting/materials/color scheme and sketches of proposed areas.

**Thursday, September 26th: 4:30 – 5:30**

- 4:30- 5 p.m. Check in and meet your team.
- 5-5:15 p.m. – Presentation on “How to Measure” (Bring a tape measure and a pad).
- 5:15 p.m. – Q & A about project, tour facility, measure existing space.
- 8 p.m. - Ice Cream Social and meet the officers of ASID/IIDA

**Friday, September 27th:** 8:00 a.m. – 5 p.m. Teams will work in HMS building. (in between presentations your team may brainstorm)

- Doors open at 8:00 a.m. Check in and get with team
- 8:30 a.m. Presentation on overview of objectives of project
- 9:00 a.m. Time to work and verify measurements of the spaces
- 10:00 a.m. Write your objectives and start researching
- 11:00 a.m. Review and write your program, begin planning
- 11:30 a.m. Prepare schematics to scale and review with program to determine which plan works the best
- Noon – Lunch provided by Interior Design Faculty
- 1:00 p.m. Review and implement ADA requirements, and Security
VII. Readings (Required and recommended—including texts, websites, articles, etc.):

REQUIRED: PLEASE PURCHASE THE TEXTBOOK. YOU WILL NEED THIS BOOK FOR OTHER CLASSES.

VIII. Course Evaluations:

Near the conclusion of each semester, students in the Perkins College of Education electronically evaluate courses taken within the PCOE. Evaluation data is used for a variety of important purposes including:
1. Course and program improvement, planning, and accreditation;
2. Instruction evaluation purposes; and
3. Making decisions on faculty tenure, promotion, pay, and retention.

As you evaluate this course, please be thoughtful, thorough, and accurate in completing the evaluation. Please know that the PCOE faculty is committed to excellence in teaching and continued improvement. Therefore, your response is critical!”

In the Perkins College of Education, the course evaluation process has been simplified and is completed electronically through MySFA. Although the instructor will be able to view the names of students who complete the survey, all ratings and comments are confidential and anonymous, and will not be available to the instructor until after final grades are posted.

Additional Note: Students will receive an email stating the time frame during which evaluations will be available for completion. Students who complete the course evaluation process will receive five extra credit points on the final examination. Students who fail to complete the course evaluations on-line during the announced time forfeit the opportunity to provide an evaluation.

IX. Student Ethics and Other Policy Information: Found at https://www.sfasu.edu/policies

Class Attendance and Excused Absence: Policy 6.7

Regular, punctual attendance, documented participation, and, if indicated in the syllabus, submission of completed assignments are expected at all classes, laboratories, and other activities for which the student is registered. Based on university policy, failure of students to adhere to these requirements shall influence the course grade, financial assistance, and/or enrollment status. The instructor shall maintain an accurate record of each student’s attendance and participation as well as note this information in required reports and in determining final grades. Students may be excused from attendance for reasons such as health, family emergencies, or student participation in approved university-sponsored events. However, students are responsible for notifying their instructors in advance, when possible, for excusable absences. Whether absences are excused or unexcused, a student is still responsible for all course content and assignments. Students with accepted excuses may be permitted to make up work for up to three weeks of absences during a semester or one week of a summer term, depending on the nature of the missed work. Make-up work must be completed as soon as possible after returning from an absence. NOTE: As a courtesy, faculty permit students TWO free (or up to a week) undocumented absences per course each semester. After the third absence, students will be dropped one letter grade on their semester total grade.

Additional Note: This course is a web-enhanced face-to-face course. Regular, punctual attendance is required on regularly scheduled class days and is important for success in the course. Students are expected to attend for the full class period and are required to be responsible for any information or materials given in class. Supplemental materials or
handouts given in class will only be distributed one time in class--students who are not in attendance cannot receive these at a later time. The course syllabus, course calendar, assignments, mail and grades will be posted on the Desire to Learn (D2L) course web page. Web-directed activities or assignments may substitute for class attendance only on days specified on course calendar, in web-page email, or announced in class. Students are expected check the home page, web mail and course calendar prior to each class and to be prepared for each class meeting by reading the assigned materials.

**Academic Accommodation for Students with Disabilities: Policy 6.1 and 6.6**
To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, and Room 325, 936-468-3004 as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to [http://www.sfasu.edu/disabilitieservices/](http://www.sfasu.edu/disabilitieservices/)

**Student Academic Dishonesty: Policy 4.1**
Abiding by university policy on academic integrity is a responsibility of all university faculty and students.

**Definition of Academic Dishonesty**
Academic dishonesty includes both cheating and plagiarism. Cheating includes, but is not limited to:
- using or attempting to use unauthorized materials on any class assignment or exam;
- falsifying or inventing of any information, including citations, on an assignment; and/or;
- helping or attempting to help another in an act of cheating or plagiarism.

Plagiarism is presenting the words or ideas of another person as if they were one’s own. Examples of plagiarism include, but are not limited to:
- submitting an assignment as one’s own work when it is at least partly the work of another person;
- submitting a work that has been purchased or otherwise obtained from the Internet or another source; and/or,
- incorporating the words or ideas of an author into one’s paper or presentation without giving the author credit.

**Penalties for Academic Dishonesty**
Penalties may include, but are not limited to reprimand, no credit for the assignment or exam, re-submission of the work, make-up exam, failure of the course, or expulsion from the university

**Student Appeals**
A student who wishes to appeal decisions related to academic dishonesty should follow procedures outlined in Academic Appeals by Students (6.3).

**Withheld Grades: Policy 5.5**
At the discretion of the instructor of record and with the approval of the academic unit head, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F, except as allowed through policy [i.e., Active Military Service (6.14)]. If students register for the same course in future semesters, the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average.

**Student Code of Conduct: Policy 10.4**
Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program. Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic or other penalties. This policy applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare: Early Alert Program at SFA. Information regarding the iCare program is found at [https://www.sfasu.edu/judicial/earlyalert.asp](https://www.sfasu.edu/judicial/earlyalert.asp) or call the office at 936-468-2703.
Additional Note: Professional conduct, including common courtesy towards the instructor and fellow students, is expected of all students at all times. Remember, students are establishing the reputation in this class on which any future reference requested from the instructor will be based.

Additional Information: (DOES NOT pertain to this course.)

To complete Certification/Licensing Requirements in Texas related to public education and other professional settings, you will be required to:

1. Undergo criminal background checks for field or clinical experiences on public school campuses; the public school campuses are responsible for the criminal background check; YOU are responsible for completing the information form requesting the criminal background check. If you have a history of criminal activity, you may not be allowed to complete field or clinical experiences on public school campuses. At that point, you may want to reconsider your major while at SFASU.

2. Provide one of the following primary ID documents: passport, driver’s license, state or providence ID cards, a national ID card, or military ID card to take the TExES exams (additional information available at [www.texes.ets.org/registrationBulletin/](http://www.texes.ets.org/registrationBulletin/)). YOU must provide legal documentation to be allowed to take these mandated examinations that are related to certification/licensing requirements in Texas. If you do not have legal documentation, you may want to reconsider your major while at SFASU.

3. Successfully complete state mandated a fingerprint background check. If you have a history of criminal activity, you may want to reconsider your major while at SFASU.

For further information concerning this matter, contact Katie Snyder 936-468-1740 or snyderke1@sfasu.edu.

IX. Other Relevant Course Information:

University Policies and Information—This class will adhere to all applicable university policies. Students should read and be familiar with policies in the General Bulletin.

Assignments—To receive points for an assignment, it must be submitted AS INSTRUCTED, through D2L Dropbox or in class. To receive credit, any work must have student name prominently displayed on the first page, or if in a folder or notebook, on the outside as well. Any work submitted to the instructor for grading must be neat and professional. Late work will be penalized 10 percent of point value per class day. ABSOLUTELY NO STUDENT WORK WILL BE ACCEPTED AFTER THE LAST SCHEDULED CLASS MEETING TIME, in other words, no work may be submitted for grading during final exam week or thereafter.

Exams—Students must bring a number two lead pencil(s) for the written portion of each exam; pencils and a non-graphing/non-memory calculator must be brought by students for the calculations portion or each exam. Students are expected to be on-time to begin each exam. Those arriving late will not be granted additional exam-taking time. Those arriving after any other students have completed the exam and left the room will not be allowed to take the exam and will receive zero points for the exam. To begin the exam and during the exam period, the student work area must be cleared of all materials except the computer answer sheet and pencil. All books and papers must be closed and stowed out of sight beneath the seat. Cell phones must be turned off and stored out of sight during exams. No caps with bills are allowed to be worn during exams. No electronic listening devices of any kind may be used during exams. If a student leaves the exam room, his/her exam must be turned in at that time—students may not leave and then return to continue on the exam.

Missing an Exam—According to university policy, serious personal illness or death in one’s immediate family are acceptable reasons for an exam to be missed. Zero points will be recorded for an exam when missed for unacceptable reasons. When an acceptable reason arises, to receive points, the student must notify the instructor PRIOR TO THE EXAM and provide written documentation/proof for the reason upon returning to class. If these two requirements are met, the student may set an appointment with the instructor for a makeup exam within the following two weeks. This
procedure applies to missing one exam only. All students must take the final exam at the official university-scheduled final examination time. Any requests for other times for the final exam must be for a legitimate reason and must be submitted in writing at least two weeks in advance to allow approval through appropriate university channels. Any extenuating circumstances must be discussed individually with the instructor during office hours or by appointment.

**Facilities**—According to the Department of Human Sciences Building Policy, eating and drinking of beverages are prohibited in all classroom and instructional laboratories unless these are part of the instructional process. This policy will be enforced.

**Cell Phones**—Cell phone use is not allowed during class or examinations. Cell phone must be turned off and stored out of sight when class begins and remain off and out of sight until class is dismissed at each class meeting.

**Laptops Computers & Tablets**—Laptop computers & tablets may be used in class for class purposes ONLY, except during exams (see exam policy above), unless banned by the instructor. Instructor has the right to ban computers for the remainder of the semester in the class if students are observed during any class meeting time to be using devices for inappropriate purposes unrelated to class.

**Dress**—Modest, comfortable dress is expected of all students for regular classes. For class presentations, professional dress is required of students. In general, professional dress includes: a jacket or jacket substitute such as a vest or cardigan, modest full-length pant or knee-to-calf length skirt, modest shirt with sleeves, and closed-toe shoes. Hair of shoulder-length or longer should be pulled up or back. Common professional dress errors to avoid are denim clothing, tennis shoes, flip-flops, sleeveless clothing, underwear that shows, tight-form-fitting clothing, bare midriffs, and low-cut tops which reveal male chest or female cleavage, low-rise pants which reveal naval, abdomen or upper hips.

**Honors Contracts**—Any requests for honors contracts must be presented to the instructor, discussed, approved and submitted to the Honors office before the end of the third week of classes.