Ch-15 Commercial Arithmetic (Percentage and Profit \& Loss)
Points to remember

1) Percent comes from two Latin words 'per centum' which means " per hundred or out of hundred".
2) The symbol for percent is " $\%$ ".
1. Fill in the blanks.
(a) The word 'per cent' means hundred
(b) 32 per cent means $\frac{32}{100}$
(c) $\frac{74}{100}$ is the same as

$$
74 \%
$$

(d) The symbol $\%$ is the sign for percent
2. Write each of the following as percentage.
(a) $\frac{30}{100}$
(b) $\frac{8}{100}$
(c) $\frac{12}{100}$
(d) $\frac{27}{100}$
(e) $\frac{43}{100}$
(f) $\frac{100}{100}$

Solution 2:-
(a) $\frac{30}{100}$

$$
\text { (c) } \frac{12}{100}
$$

$$
\begin{array}{ll}
=\frac{30}{100}, & =\frac{12}{100} \times+00 \%= \\
=30 \% & =12 \%
\end{array}
$$

(e) $\frac{43}{100}$

$$
\text { (f) } \frac{100}{100}
$$

$$
\begin{array}{ll}
=\frac{43}{1001} \times+00 \% & =\frac{100}{100} \times+00 \% \\
=43 \% & =100 \%
\end{array}
$$

In Q2. (b) and (d) are homework
5. Write each of the following as a decimal.
(a) $75 \%$
(b) $7 \%$
(c) $1 \%$
(d) $25 \%$
(e) $90 \%$
(f) $125 \%$
(g) $3.6 \%$
(h) $74.1 \%$

## Solution 5:-



In Q3. (c) , (d) and (e) are homework

6. Express each of the following as a fraction with lowest terms.
(a) $44 \%$
(b) $10 \%$
(c) $24 \%$
(d) $96 \%$
(e) $60 \%$

## Solution 6:-

| (a) $44 \%$ | (c) | $24 \%$ |  |
| ---: | :--- | ---: | :--- |
|  | $=\frac{44^{-2211}}{100}$ |  | $=\frac{24}{100-25}$ |
|  | $=\frac{11}{25}$ |  | $=\frac{6}{25}$ |
|  |  | $=1$ |  |

(e) $60 \%$

$$
=\frac{60^{-63}}{100+105}
$$

$$
=\frac{3}{5}
$$

In Q6. (b) and (d) are homework
9. Change each of the following fractions into a percentage.
(a) $\frac{4}{5}$
(b) $\frac{3}{10}$
(c) $\frac{11}{20}$
(d) $4 \frac{3}{5}$
(e) $\frac{18}{40}$

Solution 9:-
(a) $\qquad$ (b) $\frac{11}{20}$
$=\frac{4}{-51} \times 100 \%$

$$
=\frac{11}{201} \times+00 \%
$$

$$
=80 \%=55 \%
$$

(d) $4 \frac{3}{5}$
$=\frac{23}{51} \times 100 \%$

$$
=460 \%
$$

In Q9. (b) and (e) are homework
10. Change each of the following into a percentage.
(a) 4
(b) 8
(c) 1
(d) 12
(e) 25

## Solution 10:-



In Q10. (b) and (d) are homework
11. Change each of the following decimals into a percentage.
(a) 1.4
(b) 0.48
(c) 0.05
(d) 3.65
(e) 5.50
(f) 4.05
(g) 0.02
(h) 16.5
(i) 4.03

## Solution 11:-

(a) 1.4
(c) 0.05
$=1.4 \times 100 \%$
$=0.05 \times 100 \%$
$=140 \%$
$=5 \%$
(e) 5.50
(h) 16.5
$=5.50 \times 100 \%$
$=16.5 \times 100 \%$
$=550 \%$
$=1650 \%$

In Q10. (b), (d), (f), (g) and (i) are homework

