

# BUSINESS ARITHMETIC



## READING AND WRITING NUMBERS

**1.** Numbers are expressed in three ways: (1) by written words, (2) by letters (Roman system), and (3) by figures (Arabic system).

### ROMAN NOTATION

**2.** In the Roman system of writing numbers seven letters are used. They are:

I	V	X	L	C	D	M
1	5	10	50	100	500	1000

**3.** Writing numbers by the Roman system is based on the following principles:

PRINCIPLES: **1.** *Repeating a letter repeats its value.*

**2.** *The value of a letter written after a letter of greater value is to be added to the larger value.*

**3.** *The value of a letter written before a letter of greater value is to be subtracted from the greater value.*

**4.** *A horizontal bar over a letter increases its value one thousand times.*

NOTES. (1) Only whole numbers can be written in the Roman system of notation.

(2) Arithmetical calculation cannot be made by means of the Roman system.

(3) Roman notation is of little practical value, being used only to record dates and chapters in books, dates on buildings, numbers on a watch face, etc.