

AEB 3122: Financial Planning for the Agribusiness

Spring 2026

Instructor Information:

Dr. Fan Fan

Office: McCarty A 1181

Phone: (352)-294-7649

Email: ffan@ufl.edu (Please begin the subject line with “AEB3122”)

Office Hours and Location:

Monday and Wednesday, 2:00-3:00 pm (ET), held online via Zoom

Meeting ID: [975 5849 8872](#) (Password: AEB3122)

In person meetings are available in McCarty A1181, by appointment.

TA Information: TBD

TA Office Hours and Location: TBD

Review Session for Questions: TBD

Course Access:

<http://elearning.ufl.edu/> (Canvas login)

Class Structure: This is an online class.

Credits: 3

Prerequisites: MAC 1105 or higher.

Course Description:

This course is designed for students from non-accounting majors who want a practical foundation in financial accounting within the agribusiness sector. It introduces the core principles of financial accounting and highlights how financial information is generated, interpreted, and applied to support decision-making in agricultural enterprises. Students will learn to read and analyze financial statements, understand what accounting information communicates, and use these insights for real-world financial planning and problem-solving. The course covers essential topics such as the four primary financial statements and the accounting concepts underlying them; the bookkeeping process and transaction analysis; accounting for current assets, property, plant and equipment, liabilities, and equity; the preparation and interpretation of the income statement and statement of cash flows; and introductory methods for analyzing financial statements to evaluate agribusiness performance.

Course Learning Objectives:

Upon successful completion of AEB 3122, students should be able to:

1. Explain the purpose and content of the four primary financial statements and evaluate how producers, managers, lenders, and other agribusiness stakeholders use this information to guide operational and financial decisions.
2. Identify and classify common agribusiness transactions—such as input purchases, inventory changes, equipment investments, and product sales—and apply transaction analysis to record their financial effects.
3. Interpret key financial statement relationships relevant to agribusiness and use these relationships to assess profitability, liquidity, and overall financial performance within agricultural enterprises.

Required Course Materials:

Textbook: Accounting: What the Numbers Mean, 13th Edition, David Marshall and Wayne McManus and Daniel Viele

This course participating in UF All Access program, which provides students with the most affordable option for obtaining course materials. The required textbook will be delivered digitally through **McGraw-Hill Connect**, which includes a fully searchable e-text, embedded learning tools, and access to all required homework, quizzes, and assignments.

To opt into UF All Access, visit <https://www.bsd.ufl.edu/G1C/bookstore/allaccess.asp>. Detailed steps are provided in the “Student Instructions for Opting-In” document on the Welcome Page of our Canvas course.

E-Learning Canvas (Primary Course Platform):

All course information—including modules, lectures, announcements, links, and exam access—will be delivered through UF’s E-Learning (Canvas) system. You can access Canvas at: <http://elearning.ufl.edu>. Log in using your GatorLink username and password.

McGraw-Hill Connect (Textbook & Graded Assignments):

This course uses McGraw-Hill Connect for all graded work, including homework, quizzes, and some course activities. You will access Connect directly through the Canvas course site, under the Modules tab where each chapter’s materials are organized. Exams will be accessed through the **Honorlock** link on the Canvas homepage.

All Connect assignments must be completed and submitted by the posted deadlines. Please ensure that you are working on a reliable computer with stable internet access, as technical issues with your device or connection are not considered valid reasons for missing graded work.

Important: Canvas is the central hub for this course. You will always access McGraw-Hill Connect **through Canvas**, not directly, to ensure proper grade synchronization.

Technical Support:

For any technical issues related to **Canvas**, the UF Helpdesk is available 24 hours a day, 7 days a week. Visit <https://helpdesk.ufl.edu/>, call (352) 392-HELP or email helpdesk@ufl.edu for assistance.

For technical problems within McGraw-Hill **Connect**, contact Connect Support directly. You can access support by clicking the “?” icon in the left menu of any Connect page. Always request and retain an incident number if your issue is not immediately resolved. To minimize technical problems, ensure you have a stable internet connection, perform regular browser checks, and clear your cache and cookies throughout the semester, especially before quizzes and exams.

How to Succeed in This Course:

To succeed in this course, it is essential to stay engaged and keep up with the material each week. If you stay current with the content, the course will remain manageable throughout the semester. Complete all quizzes, homework, projects, and exams—and **complete them on time**—to ensure steady progress and avoid falling behind. The steps below will help you stay on track:

1. Begin each week by checking the Modules tab on Canvas, where all chapter materials are organized.
2. Read the assigned chapter before watching the recorded lecture and take notes as you read.
3. Watch the recorded lecture following the schedule at the end of the syllabus to avoid falling behind.
4. After the lecture, view the example problem demonstrations, then complete the corresponding homework assignment on time.
5. Use office hours and TA review session to ask questions or clarify homework difficulties.
6. Complete the chapter quiz by the posted due date.

Communication Guidelines:

All important updates will be posted in the Announcements section on Canvas. It is your responsibility to check announcements regularly and stay informed about course reminders, changes, and deadlines. The best way to contact me or TA is by email, and all messages should be sent from your UF email account. We make every effort to respond within 24–48 hours and typically reply within 24 hours during the workweek.

Lectures:

Recorded lectures for each chapter will be posted in the **Modules** tab on Canvas. Simply navigate to the corresponding chapter module to access the lecture videos and related materials.

Homework:

There are **11 homework assignments**, each worth 12 points, available under the **Modules** tab in Canvas. All homework must be submitted by the posted due date, and **no late submissions will be accepted**. An assignment is not considered submitted until you click the “**Submit**” button.

Each homework remains open until 11:59 p.m. on its due date, and all due dates are listed at the end of the syllabus.

Quizzes:

There will be **9 chapter quizzes**, each worth **12 points**, assigned throughout the semester.

Key policies:

1. Quiz due dates are listed at the end of the syllabus.
2. All quizzes are delivered through **McGraw-Hill Connect**, accessed via the **Modules** tab on Canvas.
3. Quizzes remain open until **11:59 p.m.** on the due date. You must click **Submit** before 11:59 p.m. for the quiz to count.
4. Once you submit, the quiz is automatically graded and **cannot be reopened**. Closing your browser without submitting will result in **no grade** and **no additional attempt**.
5. Quizzes will only be reopened for students with a **valid, documented medical excuse**. If illness prevents you from taking a quiz, you must send medical documentation **within one week** of the quiz date. Upon approval, a make-up attempt will be granted.
6. If you experience technical issues accessing Connect during a quiz, you must contact **McGraw-Hill Support immediately**.
 - You must obtain an **incident number** *before the quiz deadline* and email the incident number to me or TA.
 - Without an incident number issued before the due date, a make-up quiz will **not** be granted.
7. You may review your completed quiz in Connect after the due date has passed.

Exams:

There will be **three proctored exams** during the semester, each worth **100 points**.

Key policies:

1. Exams typically include **30–35 multiple-choice questions** covering the designated chapters and will be accessed under the **Modules** tab in Canvas. Exam questions may draw from **lectures, assigned readings, and homework**, and chapter coverage for each exam is provided in the course schedule.
2. Each exam is **120 minutes**, closed book, and closed note. Exams must be completed individually, and any form of collaboration is strictly prohibited.
3. All exams are administered **online through Honorlock**. Detailed Honorlock instructions appear later in the syllabus. To ensure you have enough time to complete the exam, you must begin **no later than 8:00 PM (ET)** on the final day of the exam window. Exams automatically close at **11:59 PM (ET)**; extensions are not provided, and exam times will not be adjusted for students in different time zones. Issues such as Honorlock complications, Wi-Fi dropouts, or failure to begin on time are **not valid excuses** for incomplete exams.
4. Connection issues are the most common problem during online exams. If you use Wi-Fi, a dual- or tri-band router is recommended. If you experience technical difficulties during an exam, you must notify me or TA **within 12 hours** of the exam end time.

5. Missing an exam without a valid, documented excuse results in a **zero**. Excused absences are granted at the instructor's discretion, and events such as weddings, vacations, student organization activities, job interviews, or club sports are **not** considered excused reasons. Excused absences due to illness require a doctor's note dated within one day of the exam (the day before or after) and must be submitted within **one week** of the exam date.
6. Students must have a computer with reliable internet access; lack of internet or an uncharged laptop is **not** an acceptable excuse for missing an exam.
7. Students who miss **Exam 1 or Exam 2** with an approved excuse may take a makeup exam on a date determined by the instructor. Students who miss **Exam 3** with an excused reason—and have completed Exams 1 and 2—will receive an **Incomplete** if the exam cannot be taken before the end of the semester.
8. Only **non-programmable calculators** may be used during exams. Devices capable of communication or internet access—such as phones, tablets, graphing calculators, or smart devices—are strictly prohibited. The use of programmable calculators or any form of **AI tools** (e.g., Navigator, ChatGPT) is not permitted and will be treated as an **Honor Code violation**. Before beginning the exam, Honorlock will require you to show the **front and back** of your calculator, and you must present a valid **UF Gator 1 ID** during authentication.
9. Students may use up to **two pages of scratch paper** during the exam. All scratch paper must be torn up before submitting the exam while still connected to Honorlock. Failure to do so is considered an honor code violation.
10. The **University Honor Code** will be strictly enforced for each exam. Please note that Honorlock records each exam session, and recordings will be used as evidence in any suspected case of academic dishonesty.
11. **International students who are required to complete an in-person component for this course may fulfill that requirement by taking the third exam in person. Please coordinate your preferred time with TA in advance.**

Proctoring (Honorlock):

All online exams in this course are proctored using **Honorlock**. To access and complete an exam, you must use a computer with a functioning webcam, **Google Chrome**, and the **Honorlock Chrome extension** (available at:

<https://chrome.google.com/webstore/detail/honorlock/hnbmpknhjackfpkpcbapafmpepgmmddc>).

Before each exam, restart your computer for optimal performance.

Best Practices for Honorlock Exams:

1. Download and install the Honorlock extension in advance and test your system prior to the exam.
2. Ensure Chrome is not blocking third-party cookies and that pop-up blocking is disabled.
3. Restart your computer before the exam and close all unnecessary apps to improve connection stability.
4. Have all required items ready: a government-issued photo ID or UF Gator 1 ID, up to **two pages of scratch paper**, a **non-programmable calculator**, and a clean workspace that meets Honorlock's testing area requirements.

5. Begin your exam **no later than 8:00 PM (ET)** on the last day of the exam window. Do not rely on Canvas's "End" or "Due" times—these do not reflect the latest allowed start time for a two-hour exam.
6. To avoid being flagged for review, keep your face fully visible in the camera frame, avoid speaking aloud, and ensure there is no artwork or images with faces behind you. Only use instructor-approved resources.
7. For any issues during the exam, use **Honorlock's live chat** immediately.

Make-up quizzes, homework assignments and exams will be arranged **only** for absences that fall under the [UF Attendance Policy](#) and adhere to the time requirements stated earlier. Whenever possible, students should notify the instructor at least five business days in advance to coordinate a make-up exam. Medical documentation must be submitted **within one week** of the quiz, assignment, or exam date. Unforeseen absences or emergencies may be excused without advance notice, but documentation may be required to verify that the absence qualifies under university policy. Non-qualifying reasons—such as travel, work, or personal events—will not be approved. Absences for religious observances do not require documentation but should be communicated in advance when possible.

Review Sessions:

Review sessions will be conducted by the teaching assistant to help you with questions related to course material or homework. Students who feel they need additional support—especially those with limited background in accounting or economics—are strongly encouraged to participate. The TA will not lecture during review sessions; instead, the sessions will focus on answering your questions and guiding you through problems. You may also be asked to work through examples to facilitate discussion and collaborative learning.

Review sessions will be offered **via Zoom** or **in person upon request**. Detailed instructions and session links will be announced through **Canvas** and email. If no students are present within ten minutes of the scheduled start time, the session may be canceled.

In addition to taking the third exam in person, **international students** who are required to complete an in-person component must also attend **one review session** in person. The teaching assistant will post details about the in-person review session on Canvas.

Discussion Board:

To enhance engagement with the course material, the teaching assistant will create Discussion Boards on Canvas for class communication. These boards serve as a space for students to ask questions, share insights, and support one another. The TA will monitor the boards and respond regularly, but students are encouraged to contribute and help answer their peers' questions as well. If you would like to form study groups, you may include your contact information in the discussion board. You are strongly encouraged to collaborate and study together throughout the semester.

Course Grading Structure:

Student performance in this course will be assessed through 11 homework assignments, 9 chapter quizzes, and 3 proctored exams, each contributing to your overall grade in the course:

Category	Total Points	% of Total
Homework & Quizzes	240 points (11 homework + 9 quizzes at 12 points each)	44%
Exams	300 points (3 exams at 100 points each)	56%
Total	540 points	100%

Grading Scale:

Grades are not subject to negotiation, and no individualized extra credit will be offered at the end of the term. Final grades are not rounded; however, a grade curve may be applied at the instructor's discretion if appropriate.

Final grades will be awarded as follows:

Grade	Percentage	Total Points	Grade Points
A	93% or more	≥ 502	4.00
A-	90.0 – 92.9%	486 - 501	3.67
B+	86.0 – 89.9%	464 – 485	3.33
B	83.0 – 85.9%	448 - 463	3.00
B-	80.0 – 82.9%	432 - 447	2.67
C+	76.0 – 79.9%	410 – 431	2.33
C	73.0 – 75.9%	394 - 409	2.00
C-	70.0 – 72.9%	378 – 393	1.67
D+	66.0 – 69.9%	356 - 377	1.33
D	63.0 – 65.9%	340 – 355	1.00
D-	60.0 – 62.9%	324 – 339	0.67
E	59.9% or less	≤ 323	0.00

Course grading is consistent with [UF grading policies](#).

Academic Integrity:

Students are expected to abide by the [University of Florida Honor Code](https://sccr.dso.ufl.edu/process/honor-code/). The Honor Code (<https://sccr.dso.ufl.edu/process/honor-code/>) outlines behaviors that constitute academic misconduct and the corresponding sanctions. Students are also responsible for reporting any

situation that may encourage or enable academic dishonesty to the appropriate university authorities.

Violations of the University of Florida Honor Code will not be tolerated. Any form of academic misconduct—including plagiarism, unauthorized collaboration, or cheating—will be reported to the Dean of Students Office for review and possible disciplinary action in accordance with university regulations.

Software Use Policy:

All faculty, staff and students of the university are required and expected to obey the laws and legal agreements governing software use. Failure to do so can lead to monetary damages and/or criminal penalties for the individual violator. Because such violations are also against university policies and rules, disciplinary action will be taken as appropriate.

Students with Disabilities:

Students requesting classroom accommodations should first contact the Disability Resource Center (DRC) in the Dean of Students Office, located at 0001 Reid Hall (phone: 352-392-8565, website: <https://www.dso.ufl.edu/drc/>). The DRC is responsible for verifying disabilities, recommending appropriate academic accommodations, and facilitating communication between students and instructors. Once registered, students will receive official documentation, which should be provided to the instructor as early as possible in the semester to ensure timely accommodations.

Undergraduate Advisor:

Ms. Michelle Baldwin; 1170B McCarty Hall A; (352) 294-7640; E-mail: baldwin.ma@ufl.edu; [Schedule an appointment](#)

Undergraduate Coordinator:

Dr. Misti Sharp; 1189 McCarty Hall A; (352)294-7632; E-mail: mistisharp@ufl.edu; [Schedule an appointment](#)

FRE Technology Assistance:

Dave Depatie; 1197 McCarty Hall A; (352) 294-7641; E-mail: ddepatie@ufl.edu

Academic Resources:

Students are encouraged to take advantage of the many academic resources available at UF to support their learning and success. These services provide assistance with technical issues, study skills, writing, research, and career planning. In addition, students can find information about academic policies and the process for submitting complaints if any issues arise.

- **E-learning Technical Support:** For help with Canvas and other e-learning tools, contact 352-392-4357 (select option 2), email learningsupport@ufl.edu, or visit <https://elearning.ufl.edu/supported-services/>.

- **Career Connections Center:** Located in the Reitz Union (352-392-1601), the Center provides career planning, resume help, mock interviews, and job search support. Learn more at <https://career.ufl.edu>.
- **Library Support:** Get research assistance, citation help, and more through UF Libraries at <http://cms.uflib.ufl.edu/ask>.
- **Teaching Center:** Offers tutoring and study skills workshops in Broward Hall. Call 352-392-2010 or 352-392-6420, or visit <http://teachingcenter.ufl.edu>.
- **Writing Studio:** Located in 302 Tigert Hall (352-846-1138), the Studio helps students at any stage of the writing process—from brainstorming to final editing. Visit <http://writing.ufl.edu/writing-studio>.
- **Student Complaints (On-Campus):** For policies and procedures regarding student conduct and complaints, see <https://www.ombuds.ufl.edu/complaint-portal/>
- **Online Student Complaints:** If you are an online student and need to file a complaint, use the following resource: <http://distance.ufl.edu/student-complaint-process/>.

Health, Counseling, and Emergency Services:

Your well-being is an important part of your success at the University of Florida. If you experience personal challenges, distress, or need support, the university offers a range of free and confidential resources to help you stay healthy and connected.

- **U Matter, We Care:** If you or a friend is in distress, please contact umatter@ufl.edu or call 352-392-1575 so that a team member can reach out to the student.
- **Counseling and Wellness Center:** <https://counseling.ufl.edu/> | 352-392-1575
- **Sexual Assault Recovery Services (SARS):** Student Health Care Center | 352-392-1161
- **University Police Department:** 352-392-1111 or 9-1-1 for emergencies | <http://www.police.ufl.edu/>

End-of-Term Course Evaluations:

At the end of the semester, you'll have the opportunity to provide feedback on this course and my teaching through UF's official course evaluation system. I strongly encourage you to take this process seriously—your thoughtful and constructive input plays a key role in helping me improve the course. I continually revise and adapt my teaching based on student feedback, so your comments truly matter. As we approach the end of the term, I'll remind you in class about how and where to submit your evaluation. You can access the evaluation system at: <https://ufl.bluera.com/ufl/>

Privacy and Accessibility Policies:

This online course uses several digital platforms. Students are responsible for reviewing the privacy and accessibility policies associated with each tool.

- Instructure (Canvas)
 - [Instructure Privacy Policy](#)
 - [Instructure Accessibility](#)
- Zoom

- [Zoom Privacy Policy](#)
 - [Zoom Accessibility](#)
- Honorlock
 - [Honorlock Privacy Policy](#)
 - [Honorlock Accessibility](#)
- McGraw-Hill Connect
 - [Connect Privacy Policy](#)
 - [Connect Accessibility](#)

Course Outline and Chapter Coverage:

Chapter 1: Accounting—Present and Past

Chapter 2: Financial Statements and Accounting Concepts/Principles

Chapter 3: Fundamental Interpretations Made From Financial Statement Data

Chapter 4: The Bookkeeping Process and Transaction Analysis

Chapter 5: Accounting for and Presentation of Current Assets

Chapter 6: Accounting for and Presentation of Property, Plant and Equipment, and Other Noncurrent Assets

Chapter 7: Accounting for and Presentation of Liabilities

Chapter 8: Accounting for and Presentation of Stockholders' Equity

Chapter 9: The Income Statement and the Statement of Cash Flows

Chapter 10: Corporate Governance, Notes to the Financial Statements and Other Disclosures

Chapter 11: Financial Statement Analysis

Chapter 16: Costs for Decision Making

Course Schedule:

Date	Lecture	Quizzes	Homework	Readings	Exams
Mon, Jan 12	Course Introduction / Begin Ch 1			Ch 1	
Wed, Jan 21	Ch 1 Due / Begin Ch 2		CH 01 HW	Ch 2	
Wed, Jan 28	Ch 2 Due / Begin Ch 3	CH 02 QZ	CH 02 HW	Ch 3	
Wed, Feb 4	Ch 3 Due / Begin Ch 4	CH 03 QZ	CH 03 HW	Ch 4	
Wed, Feb 11	Ch 4 Due	CH 04 QZ	CH 04 HW	Review Ch 1–4	
Wed, Feb 18					Exam 1 (Ch 1–4)
Thu, Feb 19	Begin Ch 5			Ch 5	
Wed, Feb 25	Ch 5 Due / Begin Ch 6	CH 05 QZ	CH 05 HW	Ch 6	
Wed, Mar 4	Ch 6 Due / Begin Ch 7	CH 06 QZ	CH 06 HW	Ch 7	
Wed, Mar 11	Ch 7 Due	CH 07 QZ	CH 07 HW	Review Ch 5–7	
Mon–Fri, Mar 16–20	SPRING BREAK – No Class				
Wed, Mar 25					Exam 2 (Ch 5–7)
Thu, Mar 26	Begin Ch 8			Ch 8	
Wed, Apr 1	Ch 8 Due / Begin Ch 9	CH 08 QZ	CH 08 HW	Ch 9	
Wed, Apr 8	Ch 9 Due / Begin Ch 10	CH 09 QZ	CH 09 HW	Ch 10	
Wed, Apr 15	Ch 10 Due / Begin Ch 11		CH 10 HW	Ch 11	
Mon, Apr 20	Begin Ch 16			Ch 16	
Wed, Apr 22	Ch 11 Due	CH 11 QZ	CH 11 HW	Review Ch 8–11, 16	
Apr 23–25	Reading Days				
Wed, Apr 29					Exam 3 (Ch 8–11 & 16)

The schedule, policies, procedures, and assignments in this course are subject to change in the event of extenuating circumstances, by mutual agreement, or when such changes are necessary to ensure better student learning.

You should **start each exam no later than 8:00 PM (ET)** on the last day it is open to ensure time to complete the 2-hour exam before Honorlock closes the window at 11:59 PM.

This course adheres to all UF Academic Policies: <https://go.ufl.edu/syllabuspolicies>