

AEB 3122 – Financial Planning for the Agribusiness

3 Credits

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Class Details: This is an on-line course.

TA Zoom Office Hours: ~~Wednesday from noon – 1:00 pm. or when mutually convenient.~~

Course Prerequisites: None.

Course Description: This course will enable the student to learn the basic principles of accounting theory and practices currently used in accounting information systems. Topics covered include accounting for service and merchandising business enterprises. The processes of analyzing, journalizing, and posting are covered in depth. The student will learn about adjusting accounts, preparing financial statements, and completing the accounting cycle. Deferrals, accruals, accounting for merchandise inventory, cash, and receivables are also covered. In addition, the course includes discussion of ethics, internal controls, GAAP, and IFRS. Other specific topics include accounting for property, plant, and equipment (fixed assets), natural resources, intangible assets, current liabilities, and long-term liabilities. The course also expands on accounting issues related to corporations. The capstone piece to this course is the addition of the statement of cash flows and the analysis of financial information.

Required Resources:

Title: MyAccountingLab with Pearson E-book -- For Financial Accounting,
Author: Thomas, Tietz, Harrison, & Horngren
Edition: 12th

This course is participating in UF All Access, which is a program designed to provide the most affordable option for materials to everyone in this course. The required course material will be delivered digitally through MyLab/Mastering. Should you feel you need additional print support, please visit the University Bookstore located in the Reitz Union. To opt in to the program, please go to <https://www.bsd.ufl.edu/G1C/bookstore/allaccess.asp>. OR

Students will have a choice to “Opt-In” to *MyAccountingLab* access through a link provided in Canvas.

Course Delivery: This is an on-line course. All the course materials will be presented on-line. There will be no lecture/class meetings. The course material will be delivered on-line through canvas and a Pearson product – My Account Lab (MAL).

Studying and Reading: Learning research shows that long-term learning is most effective when learning activities are done in small segments over a period of time. The recommended study cycle for each chapter

is reading the chapter, doing the MAL study plan, doing the homework, completing the quiz, and all assignments. Students are expected to (1) preview, scan chapters and review the videos before attempting the study plan; (2) read chapters more closely while completing the MAL study plan and the homework, and then the quiz (3) consider examples within each chapter and end-of-chapter materials to focus attention on emphasized concepts, relationships, and problem-solving examples.

MyAccountingLab (MAL): One of the most important skills college students can develop is time management. The most common cause of failure to successfully complete this course is getting behind from lack of self-discipline or from succumbing to other competing time demands. Your primary tool for online work is MAL. The learning pace and timing of MAL activities will help you successfully complete the course and retain the knowledge you acquire.

Study Plan: This personalized study plan will be open and available for you to complete for each chapter. The study plan results will not influence your grade BUT the exams will basically come from the problems that you will work on in the study plan.

Special Assignments AND Excel Assignments: Special assignments include the Accounting Cycle Tutorial (in MAL) and other activities, as assigned from the end of each chapter. This may include Continuing Exercises, Continuing Problems, and/or Continuing Financial Statement Analysis Problems. Excel assignments are part of every chapter.

Exams: There will be three online exams. No late exams and no make-up exams will be offered BUT there will be an optional comprehensive final that will be used to substitute for one of your three exams. The exams will consist of multiple-choice and problem-solving exercises/problems covering the designated chapters.

Grading Policy: The course grade will be determined based on the following:

<i>Course Activity</i>		<i>Final grades will be assigned as follows</i>	
Exams	30%	94 - 100	A
Quiz	20%	90 - 93	A -
Homework	30%	87 - 89	B+
Special assignments and Excel assignments	<u>20%</u>	83 - 86	B
	100%	80 - 82	B -
		77 - 79	C+
		70 - 76	C
		60 - 69	D

Information on UF grading policies for assigning grade points can be obtained from this website.
<https://catalog.ufl.edu/ugrad/current/regulations/info/grades.aspx>

Academic Honesty: As a student at the University of Florida, you have committed yourself to uphold the Honor Code, which includes the following pledge: *“We, the members of the University of Florida community, pledge to hold ourselves and our peers to the highest standards of honesty and integrity.”* You are expected to exhibit behavior consistent with this commitment to the UF academic community, and on all work submitted for credit at the University of Florida, the following pledge is either required or implied: *“On my honor, I have neither given nor received unauthorized aid in doing this assignment.”*

It is assumed that you will complete all work independently in each course unless the instructor provides explicit permission for you to collaborate on course tasks (e.g. assignments, papers, quizzes, exams). Furthermore, as part of your obligation to uphold the Honor Code, you should report any condition that facilitates academic misconduct to appropriate personnel. It is your individual responsibility to know and comply with all university policies and procedures regarding academic integrity and the Student Honor Code. Violations of the Honor Code at the University of Florida will not be tolerated. Violations will be reported to the Dean of Students Office for consideration of disciplinary action. For more information regarding the Student Honor Code, please see: <https://sccr.dso.ufl.edu/process/student-conduct-code/>

Software Use: 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.

Campus Helping Resources: Students experiencing crises or personal problems that interfere with their general well-being are encouraged to utilize the university’s counseling resources. The Counseling & Wellness Center provides confidential counseling services at no cost for currently enrolled students. Resources are available on campus for students having personal problems or lacking clear career or academic goals, which interfere with their academic performance.

- *University Counseling & Wellness Center, 3190 Radio Road, 352-392-1575, www.counseling.ufl.edu/cwc/*
 - Counseling Services
 - Groups and Workshops
 - Outreach and Consultation
 - Self-Help Library
 - Training Programs
 - Community Provider Database
- *Career Resource Center, First Floor JWRU, 392-1601, www.crc.ufl.edu/*

Services for Students with Disabilities: The Disability Resource Center coordinates the needed accommodations of students with disabilities. This includes registering disabilities, recommending academic accommodations within the classroom, accessing special adaptive computer equipment, providing interpretation services and mediating faculty-student disability related issues. Students requesting classroom accommodation must first register with the Dean of Students Office. The Dean of Students Office will provide documentation to the student who must then provide this documentation to the Instructor when requesting accommodation

0001 Reid Hall, 352-392-8565, www.dso.ufl.edu/drc/