

AEB 3122 – Financial Planning for the Agribusiness

3 Credits

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TA: TBD
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Class Details: This is an on-line course.

Office Hours: 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 to 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 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 assignments. Students are expected to (1) preview and scan chapters before attempting the study plan; (2) read chapters more closely while completing the MAL study plan and the home works, 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: Special assignments 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.

Exams: There will be three online exams. No late exams and no make-up exams will be offered BUT 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	20%	87 - 89	B+
Special assignments and Excel assignments	<u>30%</u>	83 - 86	B
		80 - 82	B -
	100%	77 - 79	C+
		73 - 76	C
		70 - 72	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>

Students Requiring Accommodations

Students with disabilities who experience learning barriers and would like to request academic accommodations should connect with the Disability Resource Center. It is important for students to share their accommodation letter with their instructor and discuss their access needs, as early as possible in the semester.

Course Evaluation

Students are expected to provide professional and respectful feedback on the quality of instruction in this course by completing course evaluations online via GatorEvals. Guidance on how to give feedback in a professional and respectful manner is available at <https://gatorevals.aa.ufl.edu/students/>. Students are notified when the evaluation period opens, and can complete evaluations through the email they receive from GatorEvals, in their Canvas course menu under GatorEvals, or via <https://ufl.bluera.com/ufl/>. Summaries of course evaluation results are available to students at <https://gatorevals.aa.ufl.edu/public-results/>.

In-Class Recording

Students are allowed to record video or audio of class lectures. However, the purposes for which these recordings may be used are strictly controlled.

The only allowable purposes are: (1) for personal educational use, (2) in connection with a complaint to the university, or (3) as evidence in, or in preparation for, a criminal or civil proceeding. All other purposes are prohibited. Specifically, students may not publish recorded lectures without the written consent of the instructor.

A “class lecture” is an educational presentation intended to inform or teach enrolled students about a particular subject, including any instructor-led discussions that form part of the presentation, and delivered by any instructor hired or appointed by the University, or by a guest instructor, as part of a University of Florida course. A class lecture does not include lab sessions, student presentations, clinical presentations such as patient history, academic exercises involving solely student participation, assessments (quizzes, tests, exams), field trips, private conversations between students in the class or between a student and the faculty or lecturer during a class session.

Publication without permission of the instructor is prohibited. To “publish” means to share, transmit, circulate, distribute, or provide access to a recording, regardless of format or medium, to another person (or persons), including but not limited to another student within the same class section. Additionally, a recording, or transcript of a recording, is considered published if it is posted on or uploaded to, in whole or in part, any media platform, including but not limited to social media, book, magazine, newspaper, leaflet, or third party note/tutoring services. A student who publishes a recording without written consent may be subject to a civil cause of action instituted by a person injured by the publication and/or discipline under UF Regulation 4.040 Student Honor Code and Student Conduct Code.

University Honesty Policy

UF students are bound by The Honor Pledge: “We, the members of the University of Florida community, pledge to hold ourselves and our peers to the highest standards of honor and integrity by abiding by the Honor Code. On all work submitted for credit by students 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.” The Conduct Code specifies a number of behaviors that are in violation of this code and the possible sanctions. [Click here to read the Conduct Code](#). If you have any questions or concerns, please consult with the instructor or TAs in this class.

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. We, the members of the University of Florida community, pledge to uphold ourselves and our peers to the highest standards of honesty and integrity.

Student Privacy

There are federal laws protecting your privacy with regards to grades earned in courses and on individual assignments. For more information, please see the [Notification to Students of FERPA Rights](#).

Campus Resources:

Health and Wellness

U Matter, We Care: If you or someone you know is in distress, please contact umatter@ufl.edu, 352-392-1575, or visit [U Matter, We Care website](#) to refer or report a concern and a team member will reach out to the student in distress.

Counseling and Wellness Center: [Visit the Counseling and Wellness Center website](#) or call 352-392-1575 for information on crisis services as well as non-crisis services.

Student Health Care Center: Call 352-392-1161 for 24/7 information to help you find the care you need, or [visit the Student Health Care Center website](#).

University Police Department: [Visit UF Police Department website](#) or call 352-392-1111 (or 9-1-1 for emergencies).

UF Health Shands Emergency Room / Trauma Center: For immediate medical care call

352-733-0111 or go to the emergency room at 1515 SW Archer Road,

Gainesville, FL 32608; [Visit the UF Health Emergency Room and Trauma Center website](#).

Academic Resources

E-learning technical support: Contact the [UF Computing Help Desk](#) at 352-392-4357 or via e-mail at helpdesk@ufl.edu.

Career Connections Center: Reitz Union Suite 1300, 352-392-1601. Career assistance and counseling services.

Library Support: Various ways to receive assistance with respect to using the libraries or finding resources.

Teaching Center: Broward Hall, 352-392-2010 or to make an appointment 352- 392-6420. General study skills and tutoring.

Writing Studio: 2215 Turlington Hall, 352-846-1138. Help brainstorming, formatting, and writing papers.

Student Complaints On-Campus: [Visit the Student Honor Code and Student Conduct Code webpage for more information](#).

On-Line Students Complaints: [View the Distance Learning Student Complaint Process](#).