

AEB 3122
Financial Planning for the Agribusiness
Fall 2022

INSTRUCTOR: Daneen Adams, CPA, M.S.
EMAIL: daneen.adams@ufl.edu
WORLD WIDE WEB: <https://lss.at.ufl.edu/> (canvas login)
OFFICE HOURS: Tuesday 12:00-2:00 <https://ufl.zoom.us/j/91414448081>
CLASS STRUCTURE: Online class
COURSE PREREQUISITES: None

COURSE DESCRIPTION:

This is a course designed for non-accounting majors. The purpose of this book is to guide students through the basics: what accounting information is, how it is developed, how it is used, and what it means. Financial statements are examined to learn what they do and do not communicate, enhancing the student's decision-making and problem-solving abilities from a user perspective. Topics covered include the financial statements and accounting concepts/principle; fundamental interpretations made from financial statement data; the bookkeeping process and transaction analysis; accounting for and presentation of current assets, property, plant, and equipment, liabilities, and stockholders' equity; the income statement and the statement of cash flows and financial statement analysis. The objectives of this course are as follows:

1. Identify the information conveyed in each of the four basic financial statements and the way that it is used by different decision makers.
2. Identify what constitutes a business transaction and apply transaction analysis to record the effects of those transactions.
3. Describe common financial statement relationships used in financial analysis.

REQUIRED RESOURCES:

Accounting: What the Numbers Mean, 13th Edition
David Marshall and Wayne McManus and Daniel Viele
ISBN10: 1265645159 | ISBN13: 9781265645151

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 is Accounting: What the Numbers Mean, 13th Edition and will be delivered digitally through Connect. Connect contains a fully searchable e-text with embedded media with extra resources, as well as the required assignments, homework and quizzes for this course. To opt in to the program, please go <https://www.bsd.ufl.edu/G1C/bookstore/allaccess.asp>.

CONNECT:

This course requires the use of Connect from McGraw-Hill publishing company. **All graded assignments, homework and quizzes will be accessed through the canvas class website under the Modules Tab labeled specifically for each chapter. All tests will be accessed under the Modules tab labeled Tests.** You are required to access these assignments by the due date. Having a computer that cannot access Connect or a computer without internet access is not a valid excuse for missing a graded assignment

REGISTERING FOR CONNECT:

See UF All Access Instructions located under the course files tab on the canvas class website.

NOTE: You should always enter your Connect course through Canvas.

HOW TO SUCCEED IN THIS COURSE:

In order to succeed in this course, you must keep up with the material. The following steps will ensure you perform to the best of your ability:

1. Please go to the modules tab to find everything you will need.
2. Read the assigned chapter by completing the SmartBook assignment prior to watching my recorded lecture on the chapter material. Take notes while reading the chapter.
3. Watch the lecture according to the schedule at the end of the syllabus. You don't want to fall behind.
4. After watching the recorded lecture on the chapter material, watch the lecture of the demonstration of how to complete example problems then complete the applicable homework.
5. Attend virtual office hours to review any issues from the homework.
6. Take the assigned quiz for the chapter.

GETTING ASSISTANCE AND STAYING IN TOUCH:

There is an announcement section in our canvas class. I will post important announcements there, so it is your responsibility to read them. The best way to contact me is through email. I will respond to emails within 24-48 hours, usually within 24 hours. Emails must be sent from your UF email address.

CONTACT INFORMATION REGARDING CONNECT:

For technical issues within Connect you should contact Connect support. You can access Connect Support by clicking on the "?" on the left menu. Please always provide an incident number if your issue remains unresolved. Make sure that you are on a stable connection when completing quizzes or exams. Please always do a browser check and clear your cache and cookies often throughout the semester.

ACCESSING THE COURSE WEBSITE:

You must use Google Chrome to access the canvas class website.

Go to <https://lss.at.ufl.edu/> and click on the canvas login.

Then: 1. Log in using your GatorLink Username and password

2. Choose AEB 3122 from the list of courses

LECTURES:

My recorded lectures will be under the Modules Tab in Canvas under the specific chapter it pertains to.

SMARTBOOK ASSIGNMENTS:

There will be a total of 11 Smartbook assignments (under the modules tab) worth 2 points each. The purpose of the Smartbook assignment is to give you a way to read the chapter while also checking to make sure you understand the material. You will not receive any credit if the Smartbook assignment is turned in after the due date (no late assignments accepted). The due dates for the Smartbook assignments will be listed at the end of the syllabus. Each Smartbook will be open until 11:59 p.m. on the assigned due date.

HOMEWORK:

There will be a total of 11 Homework assignments (under the modules tab) worth 3 points each. You will not receive credit if submitted after the due date (no late assignments accepted). In order to submit the

assignment, you must press the **submit** button. The due dates for the homework will be listed at the end of the syllabus. Each homework will be open until 11:59 p.m. on the assigned due date.

QUIZZES:

1. There will be a total of 9 chapter quizzes assigned during the semester worth 4 points each.
2. The due dates for the quizzes will be listed at the end of the syllabus.
3. All chapter quizzes will be assigned in Connect and are located under the modules tab.
4. Each chapter quiz will be open until 11:59 p.m. on the assigned due date. You have unlimited time to complete the quiz during the period it is open. You must submit your quiz (press the submit button) prior to 11:59 pm for your quiz to be considered turned in on time.
5. Once you press the submit button your quiz will be graded and it cannot be re-opened. If you close out of the browser without pressing the submit button your quiz will not be graded and you will not have another opportunity to take the quiz.
6. If you are ill and unable to take a quiz on the assigned date you must send medical documentation to me within one week of the quiz date. Once medical documentation is received you will be granted access to take the quiz.
7. Quizzes must be completed on the assigned date. Quizzes will only be reopened if you missed the quiz for a valid medical excuse once medical documentation is received.
8. If you cannot access Connect within the canvas site for any reason during a scheduled quiz you must contact McGraw-Hill support. When you contact McGraw-Hill support you will be assigned an incident number. You must include the incident number from Connect in your email that you send me. If you do not have an incident number that was assigned prior to the quiz due date you will not be granted access to take the quiz.
9. You may review your quiz in connect after the quiz due date has passed.

EXAMS:

1. There will be three exams scheduled during the semester worth 100 points each. Each exam will consist of approx. 30-35 questions and consist of both multiple choice and problem-solving exercises/problems covering the designated chapters. All exams will be proctored and are located under the modules tab.
2. The exam will last 120 minutes and will be closed note and closed book.
3. All students will take their exam online through Honorlock. Please see Honorlock instructions below.
4. **You should start the test no later than 8:00 PM (Eastern Standard Time) on the last night the test is open to make sure you have enough time for your 2-hour test. If you don't have enough time to finish your test, then that will be on you. There will be no excuses, such as Honorlock issues or any other issues. The exam will close at 11:59 PM. Available exam times will not be adjusted according to the time zone that you are located.**
5. The most common issue with taking an online exam is connection issues. If you use a WI-FI connection you should use a dual or tri-band router to avoid connection issues.
6. If you experience any issues with your exam you must notify me within twelve (12) hours of the exam end time.
7. Examination questions can relate to materials presented in lecture, assigned readings, and homework problems. See schedule below for chapter coverage on each exam.
8. If an examination is missed without a valid, documented excuse, you will receive a grade of zero for the exam. There will be no exceptions to this requirement. More detail on acceptable reasons for absence and UF policies on attendance are found <https://catalog.ufl.edu/ugrad/current/regulations/info/attendance.aspx>

9. Excused absences from exams are at the discretion of the course instructor. Events such as weddings, family vacations, student organization events, job interviews and club sports will NOT be considered excused absences. Excused absences due to illness require a doctor's note dated within one day of the exam date (one day before or after) and must be received within two days of the exam.
10. Having a computer without internet access is not a valid excuse for missing an exam.
11. If you are using a laptop for an exam, make sure you have your charging cable available. An uncharged computer is not considered a valid excuse for missing an exam.
12. If you miss exam 1 or 2 for an excused reason you will be allowed to take a makeup exam (provided your medical documentation is received within two days of the original exam date) on a date determined by the instructor. If you are still ill on the date of the makeup exam your missed exam grade will be replaced with the average of the two exams taken during the semester.
13. If you miss exam 3 for an excused reason, and have taken both exam 1 and exam 2, you will receive an incomplete for the course. If you miss exam 3 for an excused reason and you missed either exam 1 or 2 and were not able to makeup the exam, you will need to apply for a medical withdrawal for the semester.
14. If you wish to use a calculator on exams, it must be non-programmable. Use of a programmable calculator will be considered a violation of the honor code. You will be required to show your computer the front and back of your calculator before you start the exam through Honorlock.
15. The official University of Florida "Gator 1" identification card must be presented at each exam.
16. Each student will be allowed two pages of scratch paper for each exam. The scratch paper must be torn up before submitting the exam. Failure to tear up the scratch paper while still connected to Honorlock is considered a violation of the honor code.
17. The University honor code will be strictly enforced for each exam. **Please note that Honorlock records each exam session, which will be used as evidence in any suspected case of academic dishonesty.**

PROCTORING:

For online proctored exams, you must have:

1. a working webcam and computer (restart your computer before your exam for the most effective testing environment)
2. Google Chrome
3. a downloaded extension to your Chrome browser (Honorlock):
<https://chrome.google.com/webstore/detail/honorlock/hnbmpknhjackfpkpcbapafmpepgmddc>

BEST PRACTICES FOR PREPARING FOR AND TAKING AN HONORLOCK EXAM:

1. Download and install the Honorlock extension from the Chrome Web Store (instructions above) and test your system prior to the exam.
2. Ensure that Chrome is not blocking third-party cookies and that the Chrome pop-up blocker is disabled.
3. Restart your computer to create the best opportunity for a good connection and faster upload/download speed; do not open any extraneous programs or apps.
4. To ensure that you can successfully complete the Honorlock authentication process, as well as your exam, prior to each exam, ensure that you have all:
 - Resources required by Honorlock, such as a government-issued photo ID or UF ID (see Honorlock Student Guide for full list).
 - 2 Pages of scratch paper • Non-programmable calculator

- Exam area requirements, such as a desk or table cleared of all materials not used during the exam (see Honorlock Student Guide for full list).
5. Note: Be sure that you start the exam by 8:00 pm on the last date of the exam window. You cannot rely on the End and Due date found on Canvas to accurately convey your allowed exam start window.
 6. To avoid getting flagged for a post-exam integrity review, try to:
 - Avoid any artwork or images behind you that include faces.
 - Avoid speaking aloud during the exam.
 - Only use allowed resources, as outlined by your instructor.
 7. Prepare a clean desk space, ideally in a place where you have no wall art that might flag the system.
 8. Keep your face in the frame (your exam will pause if not).
 9. For any issues with honorlock during the exam use live chat.

GRADING POLICY STATEMENT:

Your course grade will be solely based on the following:

Type	Quantity	Points Each	Total Points
Exams (E)	3	100	300
Quizzes (Q)	9	4	36
Homework (HW)	11	3	33
SmartBook	11	2	22
TOTAL			391

Grades are not subject to negotiation. I cannot offer extra credit at the end of the term to individual students.

Final course grades will be based on the following numeric scale indicating the minimum number of total course points needed to achieve each letter grade (Course grades are based on total points, not percentages):

Course Grading Scale

Grade Letter	Total points
A	368-391
A-	352-367
B+	340-351
B	325-339
B-	313-324
C+	301-312
C	285-300
C-	274-284
D+	262-273
D	246-261
D-	235-245
E	Below 235

GRADE VALUES:

The grade-point value per credit hour associated with each letter grade is assigned by the Office of the University Registrar: A = 4.0, B+ = 3.33, B = 3.0, C+ = 2.33, C = 2.0, D+ 1.33, D = 1.0, D- = .67, E = 0.0. For more information visit: <https://catalog.ufl.edu/ugrad/current/regulations/info/grades.aspx>

SUPPLEMENTAL INFORMATION:

Attendance and Make-Up Work: Requirements for class attendance and make-up exams, assignments and other work are consistent with university policies that can be found at: <https://catalog.ufl.edu/UGRD/academic-regulations/attendance-policies/> In general, you are expected to be in class each day and submit all work on time on e-Learning.

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. <https://archive.registrar.ufl.edu/catalog0910//policies/regulationferpa.html>

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 <https://umatter.ufl.edu/> 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 <https://counseling.ufl.edu/> 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. <https://shcc.ufl.edu/>

University Police Department: Visit UF Police Department website or call 352-392-1111 (or 9-1- 1 for emergencies). <https://police.ufl.edu/>

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. <https://ufhealth.org/emergency-room-trauma-center>

Academic Resources

E-learning technical support: Contact the UF Computing Help Desk at 352-392-4357 or via email at helpdesk@ufl.edu.

Career Connections Center: Reitz Union Suite 1300, 352-392-1601. Career assistance and counseling services. <https://career.ufl.edu/>

Library Support: Various ways to receive assistance with respect to using the libraries or finding resources. <https://uflib.ufl.edu/>

Teaching Center: Broward Hall, 352-392-2010 or to make an appointment 352- 392-6420. General study skills and tutoring. <https://academicresources.clas.ufl.edu/>

Writing Studio: 2215 Turlington Hall, 352-846-1138. Help brainstorming, formatting, and writing papers. <https://writing.ufl.edu/writing-studio/>

Student Complaints On-Campus: Visit the Student Honor Code and Student Conduct Code webpage <https://sccr.dso.ufl.edu/policies/student-honor-%20code-student-conduct-code/>

On-Line Students Complaints: View the Distance Learning Student Complaint Process <https://distance.ufl.edu/state-authorization-status/#student-complaint>

Key Drop Dates <https://catalog.ufl.edu/UGRD/dates-deadlines/2022-2023/#fall22text>

SCHEDULE OF EXAM DATES AND QUIZ/HOMEWORK/SMARTBOOK DATES

YOU MUST COMPLETE EVERYTHING IN THE TIME PERIOD SHOWN

THE LAST DATE OF THE DATE RANGE ALWAYS FALLS ON A TUESDAY

CH 1 HOMEWORK/SMARTBOOK	8/24-9/6
CH 2 QUIZ/HOMEWORK/SMARTBOOK	9/7-9/13
CH 3 QUIZ/HOMEWORK/SMARTBOOK	9/14-9/20
CH 4 QUIZ/HOMEWORK/SMARTBOOK	9/21-9/27
TEST FOR CH. 1-2-3-4	9/26-9/27
CH 5 QUIZ/HOMEWORK/SMARTBOOK	9/28-10/11
CH 6 QUIZ/HOMEWORK/SMARTBOOK	10/12-10/18
CH 7 QUIZ/HOMEWORK/SMARTBOOK	10/19-10/25
TEST FOR CH. 5-6-7	10/24-10/25
CH 8 QUIZ/HOMEWORK/SMARTBOOK	10/26-11/8
CH 9 QUIZ/HOMEWORK/SMARTBOOK	11/9-11/15
CH 10 HOMEWORK/SMARTBOOK	11/16-11/22
CH 11 QUIZ/HOMEWORK/SMARTBOOK	11/23-12/6
CH 16 (LOOK AT THE PP LECTURE AND PRACTICE PROBLEM)	11/23-12/6
TEST FOR CH. 8-9-10-11-16	12/5-12/6

IT IS RECOMMENDED THAT YOU START THE TESTS NO LATER THAN 8:00 PM (EASTERN STANDARD TIME) ON THE LAST NIGHT THE TEST IS OPEN SO YOU HAVE ENOUGH TIME TO FINISH YOUR 2-HOUR TEST. IF YOU DON'T HAVE ENOUGH TIME TO FINISH THE TEST BECAUSE YOU STARTED TOO LATE, THEN THAT IS ON YOU.

APPROXIMATE COURSE OUTLINE BY WEEK

8/24 Class Introduction

8/31 Chapter 1

9/7 Chapter 2

9/14 Chapter 3

9/21 Chapter 4

9/26-9/27 Exam 1 YOU SHOULD START THE TEST NO LATER THAN 8:00 PM (EASTERN STANDARD TIME) ON TUESDAY 9/27.

10/5 Chapter 5

10/12 Chapter 6

10/19 Chapter 7

10/24-10/25 Exam 2 YOU SHOULD START THE TEST NO LATER THAN 8:00 PM (EASTERN STANDARD TIME) ON TUESDAY 10/25

11/2 Chapter 8

11/9 Chapter 9

11/16 Chapter 10

11/23 No Class Fall Break

11/30 Chapter 11 and Chapter 16 (only material in chapter 16 that you need to know will be in the lecture and practice lecture)

12/5-12/6 Exam 3 YOU SHOULD START THE TEST NO LATER THAN 8:00 PM (EASTERN STANDARD TIME) ON TUESDAY 12/6