

THE OHIO STATE UNIVERSITY
Department of Agricultural, Environmental, and Development Economics
AEDECON-2105 (32144) Course Syllabus
SP/24 Semester (01/08/2024 to 04/22/2024)

COURSE: AEDECON-2105 (32144) Managerial Records and Analysis

CREDITS: 3.00 credit hours

PREREQUISITES: AEDE 2001 or ECON 2001

INSTRUCTOR: Mark Kelnhofer, CFBE, CTA, MBA, kelnhofer.2@osu.edu

VIRTUAL OFFICE HOURS: Zoom meeting can be requested and scheduled via email

CLASS SCHEDULE: This class is a live in person course meeting 2:20 p.m. – 3:40 p.m. on Mondays and Wednesdays, Psychology Building, 1835 Neil Avenue, Columbus, OH 43210, Room 014.

DESCRIPTION OF COURSE: Nature and need for business records, analysis, and interpretation of essential records from manager/owner viewpoint and their use in small business practices.

REQUIRED TEXTBOOK: There is an e-textbook and My Accounting Lab (MAL) subscription as part of Carmenbooks and is included with the course fees. If you still would like to purchase an optional hardcopy of the text, the information regarding the text is below and is available via Pearson or Amazon:

- *Horngren's Financial & Managerial Accounting: The Financial Chapters*, Miller-Nobles, Mattison, 7th Edition, 2021, Pearson Education, ISBN 978-0134486840

COURSE MATERIALS: Pearson's My Accounting Lab (MAL). As part of Carmenbooks, My Accounting Lab is already included with your fees. My Accounting Lab will be used for pre-homework and post homework exclusively for the course and is required.

TAs: During this term we do not have TAs assigned to the course.

SUGGESTED READINGS: If you are interested specifically in a resource related to agriculture, the following textbook may interest you and is completely **optional**:

- *Agricultural Accounting: A Practitioner's Guide*, Steven M. Bragg, CPA, 2nd Edition, 2019, Accounting Tools Series, ISBN 978-1642210293

COURSE OBJECTIVES: AEDE 2105 is an intermediate-level course designed to introduce students to managerial tools needed to operate a small business. A sustainable business requires effective planning, accurate record keeping, and financial management. Course materials and assignments will focus on becoming proficient with the accounting cycle using both manual and computerized accounting systems; analyze financial reports for accuracy; and analyze financial results for performance by identifying strengths and weaknesses of the business.

This course stresses the impact of record keeping on the ability of a small business to achieve its strategic goals. After establishing a foundation in accounting principles, a problem-based and problem-solving learning approach will be taken allowing students to gain a working knowledge of analyzing financial results. Through laboratory exercises and assignments, students will learn to perform the various accounting functions using a manual-based accounting approach and using accounting software and analyzing financial results.

SUCCESS IN THIS COURSE: AEDE 2105 is an 100% live in person course. Accounting can be a challenging discipline for majors and non-majors. There are three keys to being successful in this course: 1) **master the content of Chapters 1, 2, 3, and 4.** These are the foundational chapters for the entire course; 2) engage daily with the course materials – you learn accounting by securing principles and then by DOING it – practice often!; 3) immediately reach out to your instructor should you need assistance or clarification about a concept or topic – **do not wait to seek help.**

STUDENT RESPONSIBILITIES

As a student in this course, it is your responsibility to:

- Read and use all of the course content provided in Carmen.
- Check your e-mail account daily.
- Complete and submit assignments on a timely basis using Carmen. **No** assignment will be accepted for credit if it is submitted past the due date or if the assignment is not submitted through Carmen.
- Print preview all of your assignments before submitting them for grading to ensure that they are print ready and in good form.
- All assessments (unit assignments, course project, quizzes and exams) are to be your own individual work. **There is no group work in this class.** Any and all instances of possible academic misconduct where students collaborate on assessments will be given a score of zero and reported to the Office of Academic Misconduct.
- Complete all exams according to the course schedule. There are no exam make-ups in this course. All exams will be available through Carmen and proctored live during class. View the exam dates in the 'Assignments' tab in Carmen so that you do not miss anything.
- Obtain or have access to the required hardware and software for this course.

STANDARDS AND METHODS FOR EVALUATION:

Tests, quizzes, assignments and course projects have the following weights and your course grade will be determined based on the following scale:

1) My Accounting Lab Pre-Homework (13 chapters @ 10 points each)	130 points
2) My Accounting Lab Post Homework (13 chapters @ 20 points each)	260 points
3) Exams (4 @ 100 points each)	400 points
5) Participation and Professionalism	90 points
6) Discussion Posts (4 @ 30 points each)	120 points
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Total possible points for course:	1,000 points

- 1) **My Accounting Lab (MAL) Pre-Homework:** For each chapter there is pre-homework to complete prior to listening to the lecture. All the homework is to be completed by the assigned due dates. Each pre-homework assignment is 10 points and can be

attempted multiple times. Grades will automatically be posted into Carmen once the due date has been passed.

- 2) **My Accounting Lab (MAL) Post Homework:** For each chapter there is post homework due that is 20 points each. On post homework you only have **one** attempt to complete the assignment. It is recommended to listen to the voice over Power Point files prior to completing the post homework. Grades will automatically be posted into Carmen once the due date has passed.
- 3) **Exams:** There are four exams during the course and will be conducted online. Each exam is for 100 points. The exams will be made up of a combination of multiple choice and written response. Ensure to bring a basic function calculator. **Tentative dates** for the exams are:
 - a. Exam #1 – Chapters 1 – 3: Wednesday, 01/31/2024
 - b. Exam #2 – Chapters 4 – 6: Monday, 02/26/2024
 - c. Exam #3 – Chapters 7 – 9: Wednesday, 03/27/2027
 - d. Exam #4 – Chapters 10 – 13: Monday, 04/30/2024 (do not schedule flights to return home or other travel plans prior to the final exam date). Graduating seniors will have to take exam #4 prior to 04/30/2024.
- 4.) **Discussion Posts:** During the course there will be four discussion posts. Each post is for **30 points each**. Students are **REQUIRED** to participate constructively in class discussions.
 - **Original posts (20 points)** – Discussion boards are open for 7 days. At the beginning of discussion board students need to post a short (3 to 4 sentences) post with discussion points to Carmen discussion board for the respective period.
 - **Responses (10 points/5 points each response)** - Students need to respond to with **two** different discussion posts by other students and provide valuable feedback prior to the due date.
 - **Both original posts and Responses must be completed for eligible points**
 - Generic posts (e.g. I like this idea; Good job; I completely agree/disagree with this) do not count as a posting. You need to provide meaningful feedback and add value to the discussion.

Weekly Online Discussions Rubric			
Criteria	Excellent	Average	Poor
Relevance of the Original Post 40%	Posts topics related to discussion topic; prompts further discussion of topic	Posts topics that are related to discussion content	Posts topics which do not relate to the discussion content; makes short or irrelevant remarks
Quality of Responses 40%	Appropriate comments: thoughtful, reflective, and respectful of other's postings.	Appropriate comments and responds respectfully to other's postings.	Responds, but with Minimum effort. (e.g. "I agree with Bill")
Timely Discussion Contributions 20%	2 responses well distributed throughout the week	1 response postings distributed throughout the week	No responses distributed throughout the week

Tentative dates for discussion posts are:

- Discussion #1 – due 01/23/2024

- Discussion #2 – due 02/13/2024
- Discussion #3 – due 03/26/2024
- Discussion #4 – due 04/22/2024

Extra Credit Statement: As a general rule, there is **NO** planned extra credit assignments for this course. Any extra credit is at the discretion of the professor and would be announced to the complete class. There will be no extra credit given to any individual student or groups of students.

GRADING SCALE AND POINT DISTRIBUTION

Course grading is based on the total points earned of the total points possible (total points earned divided by total points possible equals percentage earned). **Rounding Note:** There is **NO** rounding given to the final grade. Each letter grade has a minimum score to attain it. As an example, if your final score was 92.7% it would be a letter grade of A-. It would **NOT** be rounded up to 93.0% which is the minimum score needed for a letter grade of an A.

Grading Scale:

93% - 100%	=	A
90% - 93%	=	A-
87% - 90%	=	B+
83% - 87%	=	B
80% - 83%	=	B-
77% - 80%	=	C+
73% - 77%	=	C
70% - 73%	=	C-
67% - 70%	=	D+
60% - 67%	=	D
Below 60%	=	E

ONLINE GRADE BOOK

This course will utilize the online grade book in Carmen. The student is responsible for monitoring of grades throughout the term. Any discrepancies or missing grades must be brought to the attention of the professor within 24 hours after the grade for the assignment has been posted. The grades in My Accounting Lab should automatically be posted in Carmen once the due date has passed.

LATE ASSIGNMENT POLICY

Generally, there are **NO** make-ups given for any homework, exams, or discussion posts that are missed. If there is a valid documented reason (i.e. doctor's excuse, family emergency, etc.), notification must be made within **48 hours** of the due date to be considered. Otherwise, a zero score will be posted in Carmen.

CLASSROOM BEHAVIOR/ETIQUETTE

Students are expected to participate in an online class. This means that participation in discussion boards should be robust, exhibiting a critical and thoughtful analysis of the topic.

ATTENDANCE & PARTICIPATION

Attendance is taken every class session at the beginning of class. If you walk in tardy after the initial attendance is taken, it is recommended that you approach the professor after class to change your attendance from absent to tardy.

INSTRUCTOR FEEDBACK AND AVAILABILITY

Grades for assignments and exams will be posted within one week of the respective due date. Grades for the mid-term exam and the course project will be posted within two weeks of the respective due date due to its complexity.

The instructor will respond to emails within 24 hours during weekdays. The instructor may periodically check e-mail during evening and weekend hours. Please feel free to email me directly if you have questions or need additional assistance with a topic.

ACADEMIC HONESTY POLICY

As members of a university community, students are expected to uphold the highest standards of academic honesty in all course work. Penalties for plagiarism, cheating, or other acts of academic dishonesty may include receiving a failing grade, dismissal from the University, or revocation of degree. More information can be found in *The Ohio State University Code of Student Conduct*.

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's Code of Student Conduct, and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the University's Code of Student Conduct and this syllabus may constitute Academic Misconduct.

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: Any activity that tends to compromise the academic integrity of the University or subvert the educational process. Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an excuse for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If I suspect that a student has committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the University's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University.

If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

SAFE AND HEALTHY BUCKEYES

Health and safety requirements: All students, faculty and staff are required to comply with and stay up to date on all university safety and health guidance (<https://safeandhealthy.osu.edu>), which includes wearing a face mask in any indoor space and maintaining a safe physical distance at all times. Non-compliance will result in a warning first, and disciplinary actions will be taken for repeated offenses.”

COUNSELING AND CONSULTATION SERVICES/MENTAL HEALTH

As a student you may experience a range of issues that can cause barriers to learning such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student's ability to participate in daily activities. The Ohio State University offers services to assist you with addressing these and other concerns you may be experiencing. If you or someone you know are suffering from any of the aforementioned conditions, you can learn more about the broad range of confidential mental health services available on campus via the Office of Student Life Counseling and Consultation Services (CCS) by visiting ccs.osu.edu or calling (614) 292- 5766. CCS is located on the 4th Floor of the Younkin Success Center and 10th Floor of Lincoln Tower. You can reach an on-call counselor when CCS is closed at (614) 292-5766 and 24-hour emergency help is also available through the 24/7 National Prevention Hotline at 1-(800)-273-TALK or at suicidepreventionlifeline.org.

David Wirt, wirt.9@osu.edu, is the CFAES embedded mental health counselor. He is available for new consultations and to establish routine care. To schedule with David, please call 614-292-5766. Students should mention their affiliation with CFAES when setting up a phone screening.

ADA STATEMENT

Students who have documented any learning disabilities with the Office of Disability Services are encouraged to meet with the course instructors to discuss arrangements for any approved accommodations. Please contact the Office of Disability Services at 614-292-3307 if you have any questions. Students requiring modified versions of written materials (large print, Braille, tape, etc.), class modifications (e.g. American Sign Language), or an alternate format for submission of written materials, please privately contact one of the instructors. Every effort will be made to work with you to accommodate your specific learning needs.

The University strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability (including mental health, chronic or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a

timely fashion. SLDS contact information: slds@osu.edu; 614-292-3307; slds.osu.edu; 098 Baker Hall, 113 W. 12th Avenue.

CREATING AN ENVIRONMENT AND FREE FROM HARASSMENT, DISCRIMINATION, AND SEXUAL MISCONDUCT

The Ohio State University is committed to building and maintaining a community to reflect diversity and to improve opportunities for all. All Buckeyes have the right to be free from harassment, discrimination, and sexual misconduct. Ohio State does not discriminate on the basis of age, ancestry, color, disability, ethnicity, gender, gender identity or expression, genetic information, HIV/AIDS status, military status, national origin, pregnancy (childbirth, false pregnancy, termination of pregnancy, or recovery therefrom), race, religion, sex, sexual orientation, or protected veteran status, or any other bases under the law, in its activities, academic programs, admission, and employment. Members of the university community also have the right to be free from all forms of sexual misconduct: sexual harassment, sexual assault, relationship violence, stalking, and sexual exploitation.

To report harassment, discrimination, sexual misconduct, or retaliation and/or seek confidential and non-confidential resources and supportive measures, contact the Office of Institutional Equity:

1. Online reporting form at equity.osu.edu,
2. Call 614-247-5838 or TTY 614-688-8605,
3. Or Email equity@osu.edu

The university is committed to stopping sexual misconduct, preventing its recurrence, eliminating any hostile environment, and remedying its discriminatory effects. All university employees have reporting responsibilities to the Office of Institutional Equity to ensure the university can take appropriate action:

- All university employees, except those exempted by legal privilege of confidentiality or expressly identified as a confidential reporter, have an obligation to report incidents of sexual assault immediately.
- The following employees have an obligation to report all other forms of sexual misconduct as soon as practicable but at most within five workdays of becoming aware of such information: 1. Any human resource professional (HRP); 2. Anyone who supervises faculty, staff, students, or volunteers; 3. Chair/director; and 4. Faculty member.

This course adheres to The Principles of Community adopted by the College of Food, Agricultural, and Environmental Sciences. These principles are located on the Carmen site for this course; and can also be found at <https://go.osu.edu/principlesofcommunity>. For additional information on Diversity, Equity, and Inclusion in CFAES, contact the CFAES Office for Diversity, Equity, and Inclusion (<https://equityandinclusion.cfaes.ohio-state.edu/>). If you have been a victim of or a witness to a bias incident, you can report it online and anonymously (if you choose) at <https://studentlife.osu.edu/bias/report-a-bias-incident.aspx>.

LAUREN'S PROMISE — I will listen and believe you if someone is threatening you.

Lauren McCluskey, a 21-year-old honors student athlete, was murdered on Oct. 22, 2018, by a man she briefly dated on the University of Utah Campus. We must all take actions to ensure this never happens again. Any form of sexual harassment or violence will not be excused or tolerated at The Ohio State University.

In cases of sexual harassment or violence, Ohio State will:

- Respond promptly and effectively to sexual assault, relationship violence, and stalking,
- Provide interim measures as necessary
- Provide confidential and non-confidential support resources,
- Conduct a thorough, reliable, and impartial investigation,
- Provide remedies as necessary.

If you are experiencing sexual assault, relationship violence, or stalking, you can take the following actions:

- If you are in immediate danger, call 911.
- Report it to me, and I will connect you to resources.
- Seek confidential sources of support and help:
 - Counseling and Consultation Service Available 24/7 through the Office of Student Life, ccs.osu.edu, 614-292-5766
 - Medical services through the Office of Student Life Wilce Student Health Center, shs.osu.edu, 614-292-4321
 - Legal services through Student Legal Services, [Studentlegal.osu.edu](https://studentlegal.osu.edu), 614.292-5853

OSU's Office of Institutional Equity has established procedures and resources for Sexual Misconduct Response and Prevention. They are detailed here: [https://womensplace.osu.edu/sites/default/files/documents/2018/04/Reporting-Resources Brochure Columbus.pdf](https://womensplace.osu.edu/sites/default/files/documents/2018/04/Reporting-Resources%20Brochure%20Columbus.pdf).

FOOD INSECURITY:

It can be challenging to do your best in class if you have trouble meeting basic needs. If you have difficulty affording groceries or accessing sufficient food to eat every day, I urge you to visit the two food pantries on campus. ***Please note the following days and times may be affected by social distancing and telework policies put in place by the University.***

Food pantries at Ohio State:

- **Buckeye Food Alliance**, Lincoln Tower, Suite 150. (1800 Cannon Drive.) Please call 614-688-2508 or visit buckeyefoodalliance.org for specific hours.
- **Advocates for Communities and Education Scholars**, PAES building, Suite A100. (305 Annie and John Glenn Blvd.) M-F, 8-5pm.

THE OHIO STATE UNIVERSITY

AEDECON-2105 (01/08/2024 to 04/22/2024)

Spring Semester SP/24 Master Calendar

*Subject to change	Monday		Wednesday		MAL Deliverables	
Week 1	01/08/2024	Intro / Chapter 1	01/10/2024	Chapter 1/2	Pre-1	due 01/09
Week 2	01/15/2024	NO CLASS HOLIDAY - MLK DAY	01/17/2024	Chapter 2	Post-1 Pre-2	due 01/16 due 01/16
Week 3	01/22/2024	Chapter 2	01/24/2024	Chapter 3	Post-2 Pre-3	due 01/23 due 01/23
Week 4	01/29/2024	Chapter 3	01/31/2024		Post-3	due 01/30
	Exam Review		EXAM #1: Chapters 1-3			
Week 5	02/05/2024	Chapter 4	02/07/2024	Chapter 4	Pre-4	due 02/06
Week 6	02/12/2024	Chapter 5	02/14/2024	Chapter 5	Post-4 Pre-5	due 02/13 due 02/13
Week 7	02/19/2024	Chapter 6	02/21/2024	Chapter 6	Post-5 Pre-6	due 02/20 due 02/20
Week 8	02/26/2024		02/28/2024	Chapter 7	Pre-7 Post 6	due 02/27 due 02/27
	EXAM #2: Chapters 4-6					
Week 9	03/04/2024	Chapter 7	03/06/2024	Chapter 8	Post-7 Pre-8	due 03/05 due 03/05
Week 10	03/11/2024		03/13/2024			
	SPRING BREAK					
Week 11	03/18/2024	Chapter 8	03/20/2024	Chapter 9	Post-8 Pre-9	due 03/19 due 03/19
Week 12	03/25/2024	Chapter 9/10	03/27/2024		Post-9 Pre-10	due 03/26 due 03/26
	Exam Review		EXAM #3 Chapters7-9			
Week 13	04/01/2024	Chapter 10/11	04/03/2024	Chapter 11	Post-10 Pre-11	due 04/02 due 04/02
Week 14	04/08/2024	Chapter 12	04/10/2024	Chapter 12	Pre-12 Post-11	due 04/09 due 04/09
Week 15	04/15/2024	Chapter 13	04/17/2024	Chapter 13	Pre-13 Post-12	due 04/16 due 04/16
Week 16	04/22/2024	Chapter 13	04/24/2024	NO CLASS	Post-13	due 04/22
	Last Day of Classes					

Exam #4: Chapters 10-14 Tuesday, 04/30/2024, 4:00 p.m. - 5:45 p.m.

Other Key Due Dates:	
Discussion #1 Post	due 01/22/2024

Discussion #1 Post - due 01/23/2024
Discussion #2 Post - due 02/13/2024

Discussion #3 Post - due 03/26/2024

Discussion #4 Post - due 04/22/2024