The Ohio State University
Department of Agricultural, Environmental, and Development Economics
Course Syllabus

COURSE: AEDE 2105 Managerial Records and Analysis
CREDITS: 3

PREREQUISITES: AEDE 2001 or ECON 2001

INSTRUCTOR: Lisa L. Briggs (email briggs.341@osu.edu)
OFFICE HOURS: Wednesdays 2:00 – 4:00 pm by appointment – Ag Admin Building, room 250

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.

TEXTBOOK: Financial Accounting Fundamentals

COURSE MATERIALS: TopHat Account; Calculator

TAs:
   1) Alan Xu (xu.748@buckeyemail.osu.edu) – Office Hours: Tuesdays and Thursdays 10:00 – 11:00 am and 4:00 – 5:00 pm [Ag Admin Building - 231]
   2) Osama Sajid (sajid.10@buckeyemail.osu.edu) – Office Hours: Mondays 12:00 – 4:00 pm [Ag Admin Building – 334]

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 online 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 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 and/or TA if you need assistance or clarification about a concept or topic – do not wait to seek help.

This course uses an interactive accounting textbook that contains over 60 short videos and over 115 in-text questions to check your learning and aid in your comprehensive of the course’s concepts and learning objectives.

**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 quizzes and exams according to the course schedule. There are no quiz or exam make-ups in this course.
- 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) **Exams (2)** 150 points 300 points
2) **Quizzes (10)** 15 points (will drop lowest 2) 120 points
3) **Assignments(16)** 25 points (will drop lowest 2) 350 points
4) **Top Hat In-Text Questions** 100 points
5) **Course Project** 150 points

Total possible points for course: 1020 points

1) **Exams:** Format for all exams is accounting application problems. The Mid-Term exam covers the content of Chapters 1-7 which is the full accounting cycle for a sole-proprietor owned company. The Final Exam is **not** comprehensive and will cover content on financial statement analysis for a corporation only.
2) **Quizzes**: The format for quizzes is multiple choice, matching, fill in the blank, and numerical calculation type questions. Each quiz is worth 15 points and there is only one attempt given. Your lowest two quiz scores will be dropped.

3) **Assignments**: The weekly submission of assignments may be an accounting problem, a QuickBooks exercise, or both. Your lowest two assignment scores will be dropped. **No** assignment will be accepted for credit if it is submitted past the due date.

4) **Top Hat Questions**: Online attendance in this class and lab are mandatory and constitutes roughly 10% of the total possible points in this course. There are Top Hat questions built into the textbook which are required and drive most of the points for this method of evaluation category.

5) **Course Project**: The project is a comprehensive QuickBooks problem. It is very involved and will require a significant amount of time to complete well.

**Extra Credit**: There will be one opportunity for 35 points extra credit towards the end of the semester. Details of this opportunity will be posted in Carmen.

**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).

**Possible Points: 1020 points**

**Grading Scale:**

- 93% - 100% = A  
  948 – 1020 points
- 90% - 93% = A-  
  918 – 947 points
- 87% - 90% = B+  
  887 – 917 points
- 83% - 87% = B  
  846 – 886 points
- 80% - 83% = B-  
  816 – 845 points
- 77% - 80% = C+  
  785 – 815 points
- 73% - 77% = C  
  744 – 784 points
- 70% - 73% = C-  
  714 – 743 points
- 67% - 70% = D+  
  683 – 713 points
- 60% - 67% = D  
  612 – 682 points
- Below 60% = E  
  less than 612 points

**ONLINE GRADE BOOK**
This course will utilize the online grade book in Carmen. The student is responsible for monitoring of grades. Any discrepancies or missing grades must be brought to the attention of the instructor within 24 hours after the due date of the respective assignment.

**EXAM and QUIZ POLICIES**
There are **no** make-ups given for any exam or quiz that is missed.
LATE ASSIGNMENT POLICY
If any assignment is submitted past the due date and time, it will not be accepted for credit.

CLASSROOM BEHAVIOR/ETIQUETTE
Students are expected to be present in online class. This means that participation in discussion boards should be robust, exhibiting a critical and thoughtful analysis of the topic.

INSTRUCTOR FEEDBACK AND AVAILABILITY
Grades for assignments and exams will be posted within one week of the respective due date. Grades for the course project will be posted within two weeks of the respective due date.

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 or your TA 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.

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 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.