

The Counseling Center at East Texas A&M University, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center's crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit www.etamu.edu/counsel



CONE 424 Construction Accounting and Financial Management

COURSE SYLLABUS: Spring 2026

INSTRUCTOR INFORMATION

Instructor:	Dr. Eddie Oh
Office Location:	AG/ET 204
Office Hours:	Monday & Wednesday (10:30 AM – 12:00 pm & 6:00 pm – 7:00 pm)
Office Phone:	903-886-5474
University Email Address:	Eddie.Oh@tamuc.edu
Preferred Form of Communication:	Email
Communication Response Time:	24 hours

COURSE INFORMATION

Materials – Textbooks, Readings, Supplementary Readings

Textbook Required: Construction accounting and financial management / Steven J. Peterson. 3rd ed, ISBN-13: 978-0-13-501711-1

Optional Texts and/or Materials:

- Instructors' Lecture Materials, Notes and Handouts.

Lecture/Lab: Monday & Wednesday 3:00 – 4:15 pm, AG/ET 118A

Course Description

This course covers the role of accounting and financial management in construction engineering and management.

Student Learning Outcomes:

Upon completion of the course, the student will have:

1. Use statistical methodology and tools in the engineering problem-solving process.
2. Complete and interpret descriptive statistics using numerical and graphical techniques.
3. Understand the basic concepts of probability, random variables, probability distribution, and joint probability distribution.
4. Compute the point estimation of parameters, explain sampling distribution and joint probability distribution.
5. Construct confidence intervals on parameters for a single simple.

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COURSE REQUIREMENTS

Minimal Technical Skills Needed

- Prerequisites: ENGR 411.
- Students must be able to access the Internet, use the D2L learning management system, and use Microsoft Office tools (Word, Excel, PowerPoint).

Instructional Methods

This course is an enhanced course. This means course materials and lecture notes will be provided via a course website on D2L. All announcements will be posted on the course website as well. Assignments will be asked to be submitted in class or on the course website. Students' grades for assignments and exams will be indicated on the submitted papers if available and on the course website.

Student Responsibilities or Tips for Success in the Course

To be successful in this class, the student must:

- Attend all classes
- Arrive for class on time
- Actively participate in class work and discussions
- Regularly log into the course website
- Perform research and homework supporting class learning objectives
- Participate as both an individual and as a team member on projects
- Prepare and provide presentations for research and/or projects

GRADING

Final grades in this course will be based on the following scale:

A = 90%-100%

B = 80%-89%

C = 70%-79%

D = 60%-69%

F = 59% or Below

Assessments

Student's final grade will be assessed based on the following:

Assignments	50%
Midterm Exam 1	25%
Midterm Exam 2	25%
TOTAL	100%

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TECHNOLOGY REQUIREMENTS

LMS

All course sections offered by East Texas A&M University have a corresponding course shell in the myLeo Online Learning Management System (LMS). Below are technical requirements

LMS Requirements:

<https://community.brightspace.com/s/article/Brightspace-Platform-Requirements>

LMS Browser Support:

https://documentation.brightspace.com/EN/brightspace/requirements/all/browser_support.htm

ACCESS AND NAVIGATION

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or helpdesk@etamu.edu.

Note: Personal computer and internet connection problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, office service companies, Starbucks, a ETAMU campus open computer lab, etc.

COMMUNICATION AND SUPPORT

If you have any questions or are having difficulties with the course material, please contact your Instructor.

Technical Support

If you are having technical difficulty with any part of Brightspace, please contact Brightspace Technical Support at 1-877-325-7778. Other support options can be found here:

<https://community.brightspace.com/support/s/contactsupport>

University Specific Procedures

Student Conduct

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the [Student Guidebook](#).

<http://www.tamuc.edu/Admissions/oneStopShop/undergraduateAdmissions/studentGuidebook.aspx>

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: <https://www.britannica.com/topic/netiquette>

ETAMU Attendance

For more information about the attendance policy please visit the [Attendance](#) webpage and [Procedure 13.99.99.R0.01](#).

<http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx>

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<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/academic/13.99.99.R0.01.pdf>

Academic Integrity

Students at East Texas A&M University are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:

[Undergraduate Academic Dishonesty 13.99.99.R0.03](#)
[Undergraduate Student Academic Dishonesty Form](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/documents/13.99.99.R0.03UndergraduateStudentAcademicDishonestyForm.pdf>

[Graduate Student Academic Dishonesty Form](#)

<http://www.tamuc.edu/academics/graduateschool/faculty/GraduateStudentAcademicDishonestyFormold.pdf>

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/undergraduates/13.99.99.R0.03UndergraduateAcademicDishonesty.pdf>

Students with Disabilities-- ADA Statement

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

Office of Student Disability Resources and Services

East Texas A&M University
Velma K. Waters Library Rm 162
Phone (903) 886-5150 or (903) 886-5835
Fax (903) 468-8148
Email: studentdisabilityservices@tamuc.edu

Website: [Office of Student Disability Resources and Services](#)

<http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/>

Nondiscrimination Notice

East Texas A&M University will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

Campus Concealed Carry Statement

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas

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License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and East Texas A&M University Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations.

For a list of locations, please refer to the [Carrying Concealed Handguns On Campus](#) document and/or consult your event organizer.

Web url:

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>

Pursuant to PC 46.035, the open carrying of handguns is prohibited on all ETAMU campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

East Texas A&M University Supports Students' Mental Health

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COURSE AND UNIVERSITY PROCEDURES/POLICIES

Course Specific Procedures/Policies

Syllabus Change Policy

The syllabus is a guide. Circumstances and events, such as student progress, may make it necessary for the instructor to modify the syllabus during the semester. As the instructor for this course, I reserve the right to adjust this schedule in any way that serves the educational needs of the students enrolled in this course

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COURSE OUTLINE / CALENDAR

Week #	Week of	Topic
1	12-Jan	Ch 1: Introduction to Construction Financial Management Ch 2: Construction Accounting Systems
2	19-Jan	MLK Ch 3: Accounting Transactions
3	26-Jan	Ch 4: More Construction Accounting Ch 5: Depreciation
4	02-Feb	Ch 6: Analysis of Financial Statements
5	9-Feb	Ch 7: Managing Costs Ch 8: Determining Labor Burden
6	16-Feb	Ch 9: Managing General Overhead Costs
7	23-Feb	Ch10: Setting Profit Margins for Bidding
8	02-Mar	Course Review: Chapter 1 - 10 Exam 1
9	9-Mar	Spring Break
10	16-Mar	Ch11: Profit Center Analysis
11	23-Mar	Ch 12: Cash Flows for Construction Projects Ch 13: Projecting Income Tax
12	30-Mar	Ch 14: Cash Flows for Construction Companies
13	06-Apr	Ch 15: Time Value of Money
14	13-Apr	Ch 16: Financing A Company's Financial Needs
15	20-Apr	Ch 17: Tools for Making Financial Decisions
16	27-Apr	Ch 18: Income Tax and Financial Decisions
17	04-May	Final Exam Week

- This schedule is tentative. It is subject to change.
- Specific dates for Homework and Exams will be announced a week in advance based on the class progress.

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