



ACCT 2302 – Principles of Accounting II

Spring 2026

INSTRUCTOR INFORMATION

Instructor: Ariel Causey

Office Location: Online

Office Hours: Email or Zoom (upon request)

University Email Address: ariel.causey@etamuc.edu

Communication Response Time: I do my best to answer emails within 24 hours (weekdays).

COURSE INFORMATION

Materials – Textbooks, Readings, Supplementary Readings

Textbook(s) Required: **Horngren's Financial & Managerial Accounting Plus**

MyAccountingLab with Pearson eText - Access Card Package, 7/E

*****D2L Inclusive Access*****

Authors: Miller-Nobles, Mattison, Matsumura

ISBN: 9780136505273 (make sure it is the 7th ed), 9780136756149 (loose leaf)

(You can order print copies through MyAccountingLab (MAL) registration or rent a used textbook at the bookstore.)

What does Inclusive Access mean?

MyLeo/D2L opens the first day of class. When you register to take this class, you are automatically charged for access and the e-text (unless you opt out - not recommended). You do not have to purchase the e-textbook or access because they are included in your tuition and fees. You will login to MyAccountingLab (MAL) from the links within D2L. Upon login/registration to MAL, you will be given the option of ordering a "print copy" of the textbook. A used textbook is fine. The print version is recommended but not necessary. All homework and the project will be completed in MAL.

Note About This Book

The Statement of Cash Flows chapter from ACCT 2301 will be the first chapter you will study in your ACCT 2302 Principles of Accounting II.

Recommended Tools

Computer with Internet Access & Calculator (phone calculators are not acceptable)

The syllabus/schedule are subject to change.

Course Description

This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company. The emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision making. Topics include product costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation.

Credits: 3 credit hours

Prerequisite(s): Acct.

2301

TSI Requirement: Recommended Math complete

Student Learning Outcomes (Should be measurable; observable; use action verbs)

Upon successful completion of this course, students will:

1. Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision-making process of managers.
2. Define operational and capital budgeting, and explain its role in planning, control and decision making.
3. Prepare an operating budget, identify its major components, and explain the interrelationship among its various components.
4. Explain methods of performance evaluation.
5. Use appropriate financial information to make operational decisions.
6. Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.
7. Learn the purpose of managerial accounting.
8. Analyze and complete budgets.
9. Apply concepts for operating budgets.
10. Apply concepts for performance evaluation.
11. Apply concepts for operational decision making.
12. Generate and interpret various accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.

COURSE REQUIREMENTS

Instructional Methods

The class will be conducted online using myLeo Online/D2L (ETAMU LMS) and MyAccountingLab (MAL). All coursework will be completed in MAL. Recorded lectures and other course content will be posted in D2L. Reading the material is required because of the complexity of the material in this course. Read them thoroughly. Repetition is how this material is learned. The assignments will force repetition and therefore assist in absorbing the material. Although many of the learning points included in the readings will be covered in the class lectures, all the areas covered in the readings will not be part of class presentations. You are encouraged to participate in class and communicate with the other students in the course. Disruptive or rude behavior will not be tolerated.

The syllabus/schedule are subject to change.

There will be no extra credit offered on an individual basis to bring up your grade at any point during the semester. Offering extra credit for a student would not be fair to the entire class. The last date to submit homework for the semester is 5/1/26 for any credit. No homework will be accepted after this time. Make sure to stay on top of the homework and quiz due dates. Stay on top of the coursework. Getting behind will result in a substantial amount of time required to catch back up and could affect your grade significantly.

*****IMPORTANT***** Missed quizzes and exams cannot be made up! All exams must be taken on the scheduled days. Special arrangements can be made ahead of time for extenuating circumstances. All students, including athletes, who will miss an exam must notify the instructor **PRIOR** to the exam being given to reschedule your exam. I do drop the lowest homework and quiz grades at the end of the semester.

Student Responsibilities or Tips for Success in the Course

1. Read assigned material on schedule. Make sure you do not fall behind. The following schedule includes the suggested weeks you should cover the chapters this semester.
2. Complete all assignments on time in MyAccountingLab (MAL). Homework completed by hand will not be accepted. In fairness to persons submitting assignments in a timely manner, assignments turned in late will not receive full credit.
3. Complete the Semester Project. You can make a 100% on it! Cannot be turned in late.
4. Prepare for homework, examinations, and quizzes.
5. Watch assigned videos in their entirety.
6. You are more than welcome to work together on homework, but your answers must be your own. Answers that appear to be plagiarized will not be considered.
7. Include the course section in all email correspondence, preferably in the subject. Poorly written emails (no salutation, incomplete sentences, etc...) or emails from non-myLeo accounts will not receive a response.

GRADING

The final course grade is based on the following:

Late Work

- Due dates are noted in Blackboard and Connect. Assignments will automatically submit on the due date and time. **Assignments will not be re-opened to work.**
- Exams will be taken online using Pearson. Check D2L & Pearson for the days and times of exams.
- If there is an extreme circumstance, email me to discuss options available. It is at the instructor's discretion if assignments and/or exams are allowed to be made up.
- Students are encouraged to arrange to take exams early if advance notice of an absence is known and based on instructor approval of the circumstances.

The syllabus/schedule are subject to change.

Assignments

Reading the chapters and watching the video lectures are imperative to your success in the course. Both provide in-depth knowledge of the material being covered in each chapter. Video lectures will provide examples of topics covered. These will be a grade. Please do not skip them. They will post on Monday of each week. I would recommend completing the reading and videos before beginning chapter assignments.

Each assignment will have two overall attempts, and three check my works per question. You can save and exit as you work on the assignment. Once you hit submit the assignment will be graded and sent to Blackboard. If you do a second attempt, the highest of the two attempts will be saved as your grade.

Chapter Homeworks Due on Thursdays- These are questions related to the content in the chapter to help you with understanding and application of the learning objectives for the chapter.

Chapter Quizzes Due on Sundays- These are interactive questions to help you apply your understanding of the chapter content.

Assignments and quizzes are a way for you to practice the content covered in the chapter. I expect you to make mistakes and learn from them as you work the various assignments. Accounting is learned by doing, and the more you work problems you increase your learning of the content.

If you become stuck on a question, please email me letting me know:

- Name of the assignment
- Question number in the assignment
- If there are multiple parts, which one you're stuck on
- What you're struggling with and how you've attempted the problem or what calculations you performed.

Students are expected to submit their own work on assignments and exams. This means using outside sources to provide answers, such as Chegg, friends, AI programs, online answer keys, using notes and textbook on exams, etc. is considered academic dishonesty.

Going to tutoring is encouraged. There is a difference in receiving tutoring and using an outside source to provide answers. **If you have questions about what is considered academic dishonesty please contact me to discuss.** Using generative AI programs, such as Chat GPT, Perplexity, Gemini, etc., may be used to help you with understanding the content but **not for completing assignments.**

Using outside sources to do your work for you cheats you from the knowledge needed later on in your career. Accounting is the language of business and is something all businesses use. The course is designed to set you up for success as long as you do the work and put in the effort.

Exams

There will be optional practice assignments for you to complete to help prepare for the exam. These will not be graded and may not include everything on the exam. I will have an Exam Information page in D2L for each exam to provide chapters covered and availability of the exam.

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Students are required to take the final exam. It will be comprehensive (include all topics from the semester) and count as 20% of your overall grade. If a student does not take the final exam they will receive a 0. The final exam may replace one of your lowest three exam grades. If an exam grade is a zero due to academic dishonesty, the final will not replace the zero. If the final is lower than any of your three exam grades, it will only count as the final.

- Exams (including Final) must be started and completed in one sitting. Exams will be timed and submitted automatically once time runs out.
- There is one attempt at each Exam (including the Final Exam).
- There will be a practice exam for you to try before a real exam so you can study and be prepared for what the process is like before you take an actual exam.
- If you encounter a problem while taking the exam, first try closing the browser and re-logging into the exam. Do not submit the exam or try to refresh the exam. The time will continue counting down. If the problem persists, email me immediately describing the situation.
- Students are allowed an on screen calculator (no cell phone), scratch paper and a 3x5 index card of notes.

Course Work	Percentage
Reading/Videos	10%
Chapter Homeworks	20%
Chapter Quizzes	20%
Exams	30%
Final Exam - Comprehensive	20%
Total Percentage	100%

Grade Scale	Percent
A	90% - 100%
B	80%-89%
C	70%-79%
D	60%-69%
F	0%-59%

You should work all assignments as best as you can. Assignments will not be reopened.

Course Outline/Calendar

Students may complete assignments at their own pace. Below is a suggested weekly schedule to help you meet the section due dates.

****Recommended order of assignments for each week:**

1. Read the chapter & watch the video lecture
2. Complete the homework assignment by Thursday at 11:59pm
3. Complete chapter quiz by Sunday at 11:59pm

Week Of	Reading/Video Lectures	Assignments
1/12	Intro to Managerial Accounting	Chapter 1 & Quiz
1/19	Job Order Costing	Chapter 2 & Quiz
1/26	Process Costing	Chapter 3 & Quiz
2/2	Activity-Based Costing and Cost Management	Chapter 4 & Quiz

The *syllabus/schedule* are subject to change.

2/9	Review & take Exam 1	Exam 1 - Opens 2/12
2/16	Cost Behavior	Chapter 5 & Quiz
2/23	Cost-Volume-Profit Analysis	Chapter 6 & Quiz
3/2	Incremental Analysis for Short-Term Decision Making	Chapter 7 & Quiz
3/9	Spring Break for PJC **Dual Credit students - Review and take Exam 2**	Exam 2 - Opens 3/12
3/16	Review and take Exam 2 **for all other students**	Exam 2 - Opens 3/19
3/23	Budgetary Planning	Chapter 8 & Quiz
3/30	Standard Costing and Variance Analysis	Chapter 9 & Quiz

4/6	Decentralized Performance Evaluation	Chapter 10 & Quiz
4/13	Capital Budgeting	Chapter 11 & Quiz
4/20	Review and take Exam 3	Exam 3 - Opens 4/23
4/27	Review for Final	
5/4	Take Comprehensive Final Exam, Open 5/4 - 5/6	

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

Zoom Video Conferencing Tool

https://inside.tamuc.edu/campuslife/CampusServices/CITESupportCenter/Zoom_Account.aspx?source=universalmenu

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.

The *syllabus/schedule* are subject to change.

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 TAMUC 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>

STUDENT RESPONSIBILITIES FOR COURSE

CWID and Password

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.

Technology-Related Issues

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.

TECHNOLOGY REQUIREMENTS AND SUPPORT

Minimal Technical Skills Needed

Students will need reliable computer and internet access for this course. Students must be able to effectively use myLeo email, myLeo Online D2L, and Microsoft Office.

Learning Management System (LMS) – D2L

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 the technical requirements:

- View the [Learning Management System Requirements Webpage](#).

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- Learn more on the [LMS Browser Support Webpage](#).

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 on the [Brightspace Support Webpage](#).

COMMUNICATION AND SUPPORT

Interaction with Instructor Statement

If you have any questions or are having difficulties with the course material, please contact your instructor. Correspondence will always be through university email (your “myLeo” mail) and announcements in myLeo online (D2L). You will not RECEIVE email through D2L, so be sure to check your ETAMU email for communication. Students are encouraged to check university email daily.

Include the Following in Emails with Instructor:

- Course name and subject in the subject line
- Salutation (Good afternoon, Dr. Jackson)
- Proper email etiquette (no “text” emails – use proper grammar and punctuation)
- Student name and CWID after the body of the email (possibly add to student signature on email)

COURSE AND UNIVERSITY 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. Any changes made to the syllabus will be announced in advance.

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 online in the [Student Guidebook](#).

Students should also consult the [Rules of Netiquette Webpage](#) for more information regarding how to interact with students in an online forum.

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ETAMU Attendance

For more information about the attendance policy, please view the [Attendance Webpage](#) and the [Class Attendance Policy](#)

Academic Integrity

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

[Undergraduate Academic Dishonesty University Procedure 13.99.99.R0.03](#)

[Undergraduate Student Academic Dishonesty Form](#)

[Graduate Student Academic Dishonesty University Procedure 13.99.99.R0.10](#)

[Graduate Student Academic Dishonesty Form](#)

Use of Artificial Intelligence

East Texas A&M University acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the capacity to generate text, or suggest replacements for text beyond individual words, as determined by the instructor of the course.

Any use of such software must be documented. Any undocumented use of such software constitutes an instance of academic dishonesty (plagiarism).

Individual instructors may disallow entirely the use of such software for individual assignments or for the entire course. Students should be aware of such requirements and follow their instructors' guidelines. If no instructions are provided the student should assume that the use of such software is disallowed.

In any case, students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes cases in which the AI plagiarized another text or misrepresented sources

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 for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

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

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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@etamu.edu

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

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 East Texas A&M University buildings only by persons who have been issued and are in possession of a Texas 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 ETAMU 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.

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

East Texas A&M Supports Students' Mental Health – Counseling Services

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.tamuc.edu/counsel

Mental Health and Well-Being

The university aims to provide students with essential knowledge and tools to understand and support mental health. As part of our commitment to your well-being, we offer access to Telus Health, a service

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available 24/7/365 via chat, phone, or webinar. Scan the QR code to download the app and explore the resources available to you for guidance and support whenever you need it.



As an Institutional Member of the National Association of Schools of Music, East Texas State A&M University supports the Association's commitment to student health and wellness. The following web address provides links to information for resources related to physical and mental well-being, as well as assists in offering preventative measures that students can take to avoid serious and/or chronic conditions: [Musician Health and Safety - East Texas A&M University](#)

Department and Accrediting Agency Statement:

School of Music Mission Statement:

The School of Music at East Texas A&M University promotes excellence in music through the rigorous study of music history, literature, theory, composition, pedagogy, and the preparation of music performance in applied study and ensembles to meet the highest standards of aesthetic expression.

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