



## **ACCT 2302, Principles of Accounting II**

COURSE SYLLABUS: Summer II 2026

*This syllabus/schedule is subject to change*

### **INSTRUCTOR INFORMATION**

Instructor: **Dr. Veronica Paz, CPA, CITP, CFF, CGMA**

Office Hours: By appointment only through Zoom. Please email me directly to schedule.

University Email Address: [Veronica.Paz@etamu.edu](mailto:Veronica.Paz@etamu.edu)

Preferred Form of Communication: E-mail

Communication Response Time: 24 hours

Office Hours: You can schedule time directly on my calendar via my website

<https://www.drvpaz.com/appointments>

### **TEXTBOOK**

Managerial Accounting (2025). Wild & Shaw. McGraw Hill.

**What does Inclusive Access mean?** MyLeo/ D2L opens the first week of classes. You should receive an email about Inclusive Access for this course. 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 McGraw Hill Connect from the Content area of D2L. Upon login/registration to Connect, you will be given the option of ordering a “print copy” of the textbook. All coursework will be completed in McGraw Hill Connect.

### **COURSE DESCRIPTION**

This course is the study of the role of management accounting and control in business firms, with an emphasis on organizational activities that create value for customers and financial information for key executives' decision making. Topics include financial cash flows, activity-based costing, cost behavior, cost allocation, pricing and product mix decisions, capital budgeting, compensation, benchmarking, continuous improvement, and other organizational issues. The prerequisite for this course is a C or better grade in ACCT 2301.

## **College of Business Student Learning Outcomes:**

1. Students will demonstrate proficiency in spoken communications by delivering clear and well-structured business presentations.
2. Students will demonstrate proficiency in written communications by creating clear and well-structured business documents.
3. Students will identify and evaluate ethical business issues.
4. Students will identify and evaluate global business challenges.
5. Students will be analytical problem solvers in business environments.

## **Course Embedded Assessment Objectives:**

Upon satisfactory completion of this course, you should be able to:

1. demonstrate an understanding of the types of costs used by management to make decisions.
2. understand the difference between job order and process costing systems.
3. prepare and interpret budgets, cost-volume-profit analyses, and other managerial reports.
4. demonstrate an understanding of the information needed for capital budgeting and other business decisions.

## **COURSE INTRODUCTION**

This course is delivered as 100% online. Everything will be delivered using D2L. This includes lectures, resources, slides, videos, quizzes, and tests.

Each module opens at the start of the term and all assignments for that module must be completed through D2L by 11:55 p.m. U.S. Central Time that upcoming Sunday is the recommendation. But I accept assignments up until the last day of class to allow you to work at your own pace.

We will use asynchronous learning, meaning the class will not meet live. Therefore, online interactions will not be in real time but will instead use forums and other tools, allowing you to interact with others asynchronously.

## **TIPS FOR SUCCESS IN THIS COURSE**

The most common mistake I see is when students try to complete an entire module, and all its assignments, on the last day of the week. This course cannot be completed in one day a week. You should engage with the material early and throughout the week. The assignments should mark the culmination of a thorough review of the material.

## GRADING

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

Grade	Range
A	≥ 90% (≥ 900 points out of 1,000)
B	≥ 80% (≥ 800 points out of 1,000)
C	≥ 70% (≥ 700 points out of 1,000)
D	≥ 60% (≥ 600 points out of 1,000)
F	< 60% (≥ 600 points out of 1,000)

- Grade Components: Your final grade will be distributed as follows:

Description with Week Number(s)	Points	Percent of Total
<b>Lecture Videos</b> - 9 sets at 10 points each (W1, W2, W3, W5, W6, W7)	90	9%
<b>Homework</b> – 9 problem sets at 15 points each (W1, W2, W3, W5, W6, W7)	135	13.5%
<b>Quizzes</b> – 9 quizzes at 20 points each (W1, W2, W3, W5, W6, W7)	180	18%
<b>Excel Assignments</b> – 4 problem sets at 30 points each (W3, W5, W7)	120	12%
<b>Exams</b> <ul style="list-style-type: none"> <li>• Midterm Exam – 225 points</li> <li>• Final Exam – 250 points</li> </ul>	475	47.5%
<b>All Lessons, Assignments, and Exams</b>	<b>1,000</b>	<b>100%</b>

## CLASS POLICIES

- Syllabus Change Policy: The syllabus is a guide. Circumstances and events, such as student progress, may necessitate the instructor modifying the syllabus during the semester. Any changes made to the syllabus will be announced in advance.
- Student Travel: Since this course is delivered 100% online, you are free to travel during the term. However, traveling is not an excuse for your inability to access the course, participate in the course, get online, or submit assignments on time. If you travel to, or live in, a different time zone, you take the responsibility to ensure all your work is submitted on time as expressed in U.S. Central Time (UTC -6).
- Communication between Instructor and Students: Group e-mails will be sent to your ETAMU e-mail accounts. It is your responsibility to regularly check your ETAMU e-mail account. When you email your instructor, please insert “**ACCT 2302**” in the subject line and *always sign your emails with your first and last name*. I will make every effort possible to respond to your emails within one business day.

- Late Assignments and Make-up Policy: I will accept late assignments up until the last day of class.
- Extra Credit Policy: I do not anticipate offering extra credit in this course and you should not expect that extra credit will be offered.

## 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](https://documentation.brightspace.com/EN/brightspace/requirements/all/browser_support.htm) YouSeeU Virtual Classroom Requirements:

<https://support.youseeu.com/hc/en-us/articles/115007031107-Basic-System-Requirements>

**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](mailto: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, an 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 1-877-3257778. Other support options can be found here:

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

## **System Maintenance**

D2L runs monthly updates during the last week of the month, usually on Wednesday. The system should remain up during this time unless otherwise specified in an announcement. You may experience minimal impacts to performance and/or look and feel of the environment.

## **Interaction with Instructor Statement:**

Email is the best way to contact the instructor. Please allow 24 hours for a response. If you do not receive a response within 24 hours (Monday-Friday), feel free to send another email. Make sure email is sent from your myLeo account with the class section in the subject. The instructor will not respond to emails received from a personal email account or emails that are poorly written.

## **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, where possible.

## **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.etamu.edu/Admissions/oneStopShop/undergraduateAdmissions/st>

udentGuidebook.aspx

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

## **ETAMU Attendance**

For more information about the attendance policy please visit the Attendance webpage. 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**

### **ADA Statement:**

### **Students with Disabilities**

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 Services East Texas A&M University Gee Library-Room 162 Phone (903) 886-5930 or (903) 886-5835 Fax (903) 468-8148  
Email: [studentdisabilityservices@ETAMU.edu](mailto: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 East Texas A&M 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 campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

### **Career Development:**

The Career Development Department develops relationships with employers resulting in career opportunities for students and alumni, while providing quality career preparation tools to develop the essential skills needed to compete in the job market. Please let lacey.henderson@etamu.edu know if you need anything. Services available to all students include:

#### **ONE-ON-ONE CAREER COACHING**

- Resume and cover letter writing guide and other resources
  - Mock interviews: Big Interview
  - Professional headshot in our LinkedIn photo booth
  - Dress to impress with The Lion Wardrobe
  - HireALion job portal CAREER EXPLORATION
  - Career assessment: YouScience (need name and email for access code)
- 
- Lion Mentorship Program
  - East Texas A&M Candid Careers
  - Goin' Global

## **The Counseling Center:**

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](http://www.etamu.edu/counsel)

## **AI use policy**

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.

13.99.99.R0.03 Undergraduate Academic Dishonesty

13.99.99.R0.10 Graduate Student Academic Dishonesty

# CLASS SCHEDULE

**East Texas A& M University**  
**ACC T 2302 Principles of Accounting II**  
**Credit: 3 hours**

Module	Module Start Date	Module Title	Chapter	Subject	Homework	Quizzes	Excel Assignments	Lecture Videos	Exams
1	Monday, July 6, 2026	<b>Managerial Accounting</b>		<b>Managerial Accounting</b> Introduction and Syllabus Course Overview					
			<b>1</b>	Managerial Accounting Concepts & Principles	15	20		10	
2	Wednesday, July 8, 2026	Costing Systems and Analysis	<b>2</b>	Job Order Costing and Analysis	15	20		10	
			<b>3</b>	Process Costing and Analysis	15	20		10	
3	Monday, July 13, 2026	CVP	<b>5</b>	Cost Behavior and Cost-Volume-Profit Analysis	15	20	30	10	
			<b>6</b>	Variable Costing and Analysis	15	20		10	
<b>4</b>	<b>Monday, July 20, 2026</b>	<b>Midterm Exam</b>		<b>Midterm Exam</b>					<b>225</b>

5	Thursday, July 23, 2026	Budgeting	7	<b>Master Budgets and Planning</b>	15	20	30	10		
			8	<b>Flexible Budgets and Standard Costs</b>	15	20	30	10		
6	Monday, July 27, 2026	Responsibility Accounting	9	<b>Performance Measurement and Responsibility Accounting</b>	15	20		10		
7	Thursday, July 30, 2026	Costs for Managerial Decisions	10	<b>Relevant Costs for Managerial Decisions</b>	15	20	30	10		
8	<b>Thursday, August 6, 2026</b>			<b>Final Exam</b>					<b>250</b>	
					<b>135</b>		<b>180</b>	<b>120</b>	<b>90</b>	<b>475</b>
					9	9	4	9	2	1,000

## TECHNOLOGY REQUIREMENTS

### LMS

All course sections offered by Texas A&M University-Commerce 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](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](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@tamuc.edu](mailto:helpdesk@tamuc.edu).

### TECHNOLOGY POLICY

This course will be delivered fully online. To succeed in this course, you will need the following tools:

- Reliable and constant access to the Internet
- Adobe Reader or equivalent software to open and read PDF files
- Microsoft Office Word or equivalent software to open and read DOCX files
- Microsoft Office Excel or equivalent software to open and read XLSX files
- Microsoft Office PowerPoint or equivalent software to open and read PPTX files

If you need an alternative to Adobe Reader, you can download an open source equivalent called PDF X-Change Viewer available at the following web address or by scanning the QR code to the right: <http://pdf-xchange-viewer.en.softonic.com>.



If you need an alternative to Microsoft Word, Excel, or PowerPoint, you can download an open source equivalent to Microsoft Office called Apache Open Office available at the following web address or by scanning the QR code to the right: <https://www.openoffice.org/download/index.html>.



### TECHNICAL SUPPORT

As this is an online course, you must have access to the Internet during the entire session and you must possess properly functioning computer equipment. Use of a desktop computer with a backup power supply or use of a notebook computer is strongly

encouraged, as a means of protecting you against power failures at inopportune times. Computer, power, or related failures not directly caused by D2L will not be accepted as excuses for late or incomplete work. If you experience a technical issue, such as inability to enter the course or access the internet, please do not email the instructor until you have taken every step possible to resolve the issue on your own.

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 POLICIES AND 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.

<https://inside.tamuc.edu/admissions/registrar/documents/studentGuidebook.pdf>.

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>

### **TAMUC Attendance**

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

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

### **Academic Integrity**

Students at Texas A&M University-Commerce 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](#)

[Graduate Students Academic Dishonesty 13.99.99.R0.10](#)

[Graduate Student Academic Dishonesty Form](#)

### **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

Texas A&M University-Commerce  
Velma K. Waters Library Rm 162  
Phone (903) 886-5150 or (903) 886-5835  
Fax (903) 468-8148  
[StudentDisabilityServices@etamu.edu](mailto:StudentDisabilityServices@etamu.edu)

### Nondiscrimination Notice

Texas A&M University-Commerce 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 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 A&M-Commerce 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 A&M-Commerce campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

### A&M-Commerce Supports Students' Mental Health

The Counseling Center at A&M-Commerce, 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](http://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 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. <http://telusproduction.com/app/5108.html>

### **AI use policy**

Texas A&M University-Commerce 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.

13.99.99.R0.03 Undergraduate Academic Dishonesty  
13.99.99.R0.10 Graduate Student Academic Dishonesty

### **QUESTIONS?**

In this course we use the forum to ask and answer any questions not specifically related to something of a personal nature, such as your grade, family circumstances, or health concerns. Therefore, if you have any questions about the course material, the assignments, class policies, or this very syllabus, please do not email your instructor but post the question directly in the forum.