

East Texas A&M University
College of Business
Department of Accounting, Finance, and Business Law
Syllabus
Principles of Accounting II ACCT 2302
Fall 2026

Instructor: Cheryl Scott, CPA
Office: BA 314G
Email: cheryl.scott@etamu.edu (include course section in all emails)
Office hours: Wednesdays 10:00-11:00am (BA 314G)
Acct 2301 Tuesdays 8-10AM (zoom) Register via-
<https://etamu-edu.zoom.us/join/9tZ3R26URYCMGFCq2rEI4Q>
Acct 311 Thursdays 8-10AM (zoom) Register via-
https://etamu-edu.zoom.us/join/KpGh8_kCQpWTn_Wfg4W6Nw

Please email to set up an in-person meeting ahead of time if possible or register via the links above for an online meeting. The courses shown above are suggestions, not restrictions. These are general times; certain campus events may supersede these. These are not the only times I can meet. Contact me if you would like to set up a meeting outside of these times. I do my best to answer emails within 24 hours (weekdays). THESE ARE ALSO SUBJECT TO CHANGE! PLEASE CHECK THE D2L SHELL FOR THE MOST UP TO DATE INFO!

Course Meeting Days: MWF 9:00-9:50am in BA244 (attendance is required)

Course Description:

A study of the role of management accounting and control in business firms with an emphasis on organizational activities that create value for customers. Topics include activity based costing, cost behavior, cost allocation, pricing and product mix decisions, capital budgeting, compensation, benchmarking and continuous improvement, and behavioral and organizational issues.

Prerequisite: ACCT 2301

Course Materials:

Required Text

Fundamentals of Managerial Accounting v3.0.1

****D2L Inclusive Access****

Authors: Kurt Heisinger and Joe Ben Hoyle

ISBN-13 : 979-8-90191-245-4 (A printed copy can be ordered)

What does Inclusive Access mean? MyLeo/ D2L opens the first day of classes. 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. The print version is highly recommended for this course.

Recommended tools:

Calculator- Any type is acceptable.

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:

Your achievement level for each objective will be measured by your success in completing the homework, quizzes, and examinations. The successful student, upon completion of this course, will be expected to have achieved the following as a result of this course

1. CO 3: Demonstrate an understanding of the types of costs used by management to make decisions.
2. CO 3 and 5: Understand the difference between job order and process costing systems.
3. CO 2, 3 and 5: Prepare and interpret budgets, cost-volume-profit analyses, and other managerial reports.
4. CO 2, 3 and 5: Demonstrate an understanding of the information needed for capital budgeting and other business decisions.

Student Responsibilities:

1. **COME TO CLASS!!!** Arrive on time. This is only a 50 minute class so every minute counts.
2. **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.
3. Complete all assignments on time. 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.
4. Prepare for homework, examinations, and quizzes. Quizzes are given at the **beginning** of class and cannot be made up if you are late.
5. Communicate if you will arrive late or miss class **prior** to class starting.
6. Watch any assigned videos in their entirety.
7. Utilize additional resources provided with the book- PowerPoint, flashcards, podcasts, chapter videos...
8. Cell phones must be on silent during the class and can only be used to access course materials. No cell phones can be seen or heard during exams.
9. No ear buds can be worn during class.
10. Be considerate of other students during the class time. Students disrupting the class will be asked to leave.
11. 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.
12. 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.

Teaching Procedures:

This class will be conducted face to face and will incorporate several teaching styles: traditional instruction, interactive activities, 360, and case discussions. Be prepared to discuss and ask questions about the material assigned for each class period. Quizzes and exams will be given during class time. Homework assignments will be completed in D2L and cannot be turned in late. Reading the material and coming to class is required because of the complexity of the material in this course. 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. Participation is based on volunteering for class activities and exhibiting a positive attitude, demonstrated by attentive, courteous, and respectful behavior at all times. The nature of this course allows for interaction among students, and everyone has something valuable to contribute. You are more than welcome to work together on assignments, but your answers must be your own. Answers that appear to be plagiarized will not be considered. Disruptive or rude behavior will not be tolerated.

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. No work will be accepted after the assigned due dates. Make sure to stay on top of the homework and quiz due dates. Even though coursework is not due every week, please budget your time to complete a chapter each week. 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.**

Course Evaluation:

Your final grade will be based upon the following items:

Possible Points:

Exams (3)	40% (10%,15%,15%)
Homework	40%
Quizzes	20%

Grade Determination:

89.5%– or above A
79.5% – 89.4% = B
69.5% – 79.4% = C
59.5% – 69.4% = D
59.4% or below = F

Exam Candidates - State of Texas:

CPA Exam Candidates – For State of Texas <https://www.tsbpa.texas.gov/exam-qualification/examination-requirements.html>

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria: 1) Have a bachelor's degree or higher; 2) Completed 120 semester hours of courses; 3) Included in the 120 semester hours, 21 of upper level accounting courses **in any format**. You must have a minimum of 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication, and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

CMA Exam Candidates – State of Texas Candidates who seek the Certified Management Accountant (CMA) designation must pass the CMA examination. This exam has two parts covering twelve (12) competencies. 1) Part I – Financial planning, performance, and analytic & 2) Part II – Strategic financial management Each part has six subparts that test the candidate's knowledge about managerial/cost accounting and decision making for businesses. In addition to passing the CMA exam, candidates must have a bachelor's degree or professional accounting certification and two years of work experience to receive the CMA designation. Further information is available at www.imanet.org/cmacerification.

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, 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>

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.

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.

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](#).
<https://www.etamu.edu/student-guidebook/>

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](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.

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. 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) 886-5150

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 ETAMU campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

Career Development:

The COB Career Services 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 email COBCareers@etamu.edu if you need anything or have any questions. 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

For more valuable resources involving career exploration, preparation and engagement, visit the [Office of Student Career Preparedness](#).

CAREER EXPLORATION SERVICES

- Career assessment: YouScience (need name and email for access code)
- Lion Mentorship Program
- ETAMU 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 [HTTPS://WWW.ETAMU.EDU/COUNSELING-CENTER/](https://www.etamu.edu/counseling-center/)

Course Schedule:

The following schedule lists the due dates for this semester. This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the professor. It is not anticipated there will be any substantive changes. No work will be accepted after the assigned due dates. Stay on top of the due dates and manage your time appropriately!!!

There will be no extra credit offered on an individual basis to bring up your grade. **Do not send an email** asking for extra assignments to bring up your grade at any point in the semester. Giving individual students extra assignments is not fair to the rest of the class.

*****IMPORTANT***Missed quizzes and exams cannot be made up! All exams must be taken on the scheduled days so please plan accordingly. 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 your lowest homework and quiz grades at the end of the semester.**

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Aug	17	18	19	20	21	22
				Fall Begins	1st Class/ Intro	
	24	25	26	27	28	29
	Ch 1					
	31	1	2	3	4	5
	Ch 2					Ch 1-2 Due
Sept	7 Labor Day	8	9	10	11	12
	No Class		Ch 3			
	14	15	16 Pre-assigned	17	18	19
	Ch 3/4		work- no f2f			Ch 3-4 Due
	21	22	23	24	25	26
	Review		Exam 1 Part 1		Exam 1 Part 2	
	28	29	30	1	2	3
	Ch 5					
Oct	5	6	7	8	9	10
	Ch 6			Fall Break →		
	12	13	14	15	16	17
	Ch 7					
	19	20	21 Pre-assigned	22	23	24
	Ch 8		work- no f2f			Ch 5-8 Due
	26	27	28	29	30	31
	Review		Exam2 Part 1		Exam 2 Part 2	
Nov	2	3	4	5	6	7
	Ch 9					
	9	10	11	12	13	14
	Ch 10					
	16	17	18 Pre-assigned	19	20	21
	Ch 11		work- no f2f			
	23	24	25	26	27	28
	Ch 12		Thanksgiving break →			
Dec	30	1	2	3	4	5
	Ch 12		Final Review		Final Review	Ch 9-12 Due
	7	8	9 Final 8AM	10	11	12
	Finals Week		*(Not cumulative)			
	* All due dates are midnight (11:59PM)					