

East Texas A&M University
College of Business
Department of Accounting, Finance, Economics, and Business Law
Course Syllabus
Principles of Accounting II — ACCT 2302 (Online)
Fall 2026

Instructor: Dr. Chu Chen, CMA

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Office Hours: M & W 12:30–1:45 p.m. online via Zoom (link posted in D2L); M & W 3:15–4:15 p.m. face-to-face, Commerce office 314; or by appointment.

****Email subject should begin with "ACCT 2302". Emails are usually answered within one business day (Monday–Friday).*

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: ACCT 2301.

Course Materials

Required Text:

Fundamentals of Managerial Accounting, Version 3.0, by Kurt Heisinger and Joe Hoyle.
Published by FlatWorld. ISBN (Digital) 979-8-90191-245-4

This is a low-cost text available directly from FlatWorld (catalog.flatworldknowledge.com). You may choose the online eText, a study pass, or a printed copy. Registration, purchase options, and any FlatWorld homework access will be posted in the D2L Content area during the first week of class. All required readings, homework, and quizzes are accessed through D2L and/or FlatWorld as directed in each weekly module.

Recommended Tools:

A calculator (any type) and access to Microsoft Excel.

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.

COB Student Learning Outcomes (SLOs)	Course Outcomes — After successfully completing this course, students will be able to:	Measurement Methods (Outcome Assessments)
1, 2, 5	• Demonstrate an understanding of the types of costs used by management to make decisions. • Understand the difference between job order and process costing systems. • Prepare and interpret budgets, cost-volume-profit analyses, and other managerial reports. • Demonstrate an understanding of the information needed for capital budgeting and other business decisions.	• Exams and Comprehensive Final • Homework and Quizzes

Online Course Policies

1. This course is delivered online through D2L. Students are responsible for following the weekly module order, reading assigned chapters, watching posted instructional materials and animations, completing homework and quizzes, and submitting all required work by the posted deadline.

2. Communicate with civility, respect, and professionalism in email, D2L discussions, and Zoom sessions. Avoid communication that might be categorized as profane or offensive.
3. Fair and ethical behavior: please do not request special exceptions or that rules be “bent.” All students are graded with equality and fairness; the course grade reflects only the points earned during the semester.
4. You will need reliable internet access, a computer capable of running D2L and Excel, and a calculator. Technical problems are not automatic extensions, so begin each week's work early enough to contact support before a deadline.
5. This course has a myLeo/D2L online presence. Grades and announcements are posted to D2L; check D2L and your myLeo (ETAMU) email frequently every week.

Student Responsibilities

Learning is every student's responsibility. My role is to facilitate your learning. Each student is required to:

1. Read assigned material on schedule, before completing the chapter's homework and quiz.
2. Complete all assignments on time; late work follows the policy below.
3. Prepare for online exams and quizzes; ask questions about the material before the deadline.
4. Submit homework, quizzes, and exams as scheduled in D2L.
5. Check D2L and myLeo email frequently and respond when a response is requested.
6. Respect the online learning environment and complete individual work independently unless collaboration is specifically allowed.

EXAMS, COURSEWORK, AND ASSESSMENT

The course grade is composed of the following:

Item	Weight
Homework (Chapters 1–12, lowest dropped)	30%
Quizzes (Chapters 1–12, lowest dropped)	15%
Exam 1 (Chapters 1–5)	15%
Exam 2 (Chapters 6–9)	15%
Comprehensive Final Exam (emphasis Chapters 10–12)	25%
Total	100%

Cheating will not be tolerated. Anyone caught cheating will receive a zero on that test or assignment and will be subject to academic sanction.

Late work — Unless extenuating circumstances exist, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties, or running out of time. Documentation must be provided in a timely manner. A 30% late penalty may apply even if an extenuating circumstance exists.

GRADE CONVERSION

There is no grade curve and no extra-credit assignments.

90–100%	A
80–89%	B
70–79%	C
60–69%	D
<60%	F

ASSESSMENTS

Homework

Read and outline each chapter before attempting the homework. Homework is completed online and is designed to build problem-solving skill through practice and repetition. The lowest homework grade is dropped at the end of the semester.

Quizzes

A short quiz accompanies each chapter (Chapters 1–12) and gives you feedback on how well you have mastered the material in preparation for exams. The lowest quiz grade is dropped at the end of the semester.

Exams

This course has three exams delivered online through D2L within a stated availability window: Exam 1 (Chapters 1–5), Exam 2 (Chapters 6–9), and a Comprehensive Final Exam (all chapters, with emphasis on Chapters 10–12). The final exam window occurs during the University final exam period. Make-up exams will be considered only under extenuating circumstances with documentation, and must be arranged in advance.

Chapter Animations and Learning Aids

Interactive chapter animations and a student reference guide are posted in D2L to illustrate key managerial accounting concepts (for example, cost flows, job cost sheets, cost behavior, break-even, variances, and the statement of cash flows). These support your reading and homework and are strongly recommended before each quiz and exam.

TENTATIVE COURSE SCHEDULE — Fall 2026 Online

University classes begin Thursday, August 20; the online orientation module opens August 20–23. Regular online modules run Monday–Sunday beginning Monday, August 24. The University is closed Monday, September 7 (Labor Day). Fall Break is Thursday, October 8. Thanksgiving Break begins Wednesday, November 25. The last class day is Friday, December 4. Final exam week runs Saturday, December 5–Friday, December 11. Unless D2L states otherwise, online submissions are due by 11:59 p.m. Central Time on the listed due date.

Week	Dates	Chapter	Assignment / Due Date
Orientation	Thu Aug. 20– Sun Aug. 23	Course orientation; syllabus; D2L and FlatWorld setup	Syllabus quiz and introduction post due Sun Aug. 23
1	Mon Aug. 24– Sun Aug. 30	Ch 1: What Is Managerial Accounting? (cost terms)	Ch 1 HW & Quiz due Sun Aug. 30
2	Mon Aug. 31– Sun Sep. 6	Ch 2: Job Order Costing	Ch 2 HW & Quiz due Sun Sep. 6
3	Mon Sep. 7–Sun Sep. 13	Ch 3: Activity-Based Costing (Labor Day Mon Sep. 7 – University Closed)	Ch 3 HW & Quiz due Sun Sep. 13
4	Mon Sep. 14– Sun Sep. 20	Ch 4: Process Costing	Ch 4 HW & Quiz due Sun Sep. 20
5	Mon Sep. 21– Sun Sep. 27	Ch 5: Cost Behavior Patterns	Ch 5 HW & Quiz due Sun Sep. 27
6	Mon Sep. 28– Sun Oct. 4	Exam 1 review and Exam 1 (Chapters 1–5)	EXAM 1 window closes Sun Oct. 4
7	Mon Oct. 5–Sun Oct. 11	Ch 6: Cost-Volume-Profit Analysis (Fall Break Thu Oct. 8)	Ch 6 HW & Quiz due Sun Oct. 11
8	Mon Oct. 12– Sun Oct. 18	Ch 7: Relevant Revenues and Costs (short-term decisions)	Ch 7 HW & Quiz due Sun Oct. 18
9	Mon Oct. 19– Sun Oct. 25	Ch 8: Capital Budgeting (NPV, IRR)	Ch 8 HW & Quiz due Sun Oct. 25
10	Mon Oct. 26– Sun Nov. 1	Ch 9: Operating Budgets (Master Budget)	Ch 9 HW & Quiz due Sun Nov. 1
11	Mon Nov. 2–Sun Nov. 8	Exam 2 review and Exam 2 (Chapters 6–9)	EXAM 2 window closes Sun Nov. 8
12	Mon Nov. 9–Sun Nov. 15	Ch 10: Standard Costs and Variance Analysis	Ch 10 HW & Quiz due Sun Nov. 15
13	Mon Nov. 16– Sun Nov. 22	Ch 11: Performance Evaluation in Decentralized Organizations	Ch 11 HW & Quiz due Sun Nov. 22
14	Mon Nov. 23– Sun Nov. 29	Ch 12: Statement of Cash Flows — introduction (Thanksgiving Break begins Wed Nov. 25)	—
15	Mon Nov. 30–Fri Dec. 4	Ch 12: Statement of Cash Flows; Final Exam review	Ch 12 HW & Quiz due Fri Dec. 4
Finals	Sat Dec. 5–Fri	Comprehensive Final Exam (all	FINAL EXAM window

	Dec. 11	chapters; emphasis Chapters 10–12)	closes Fri Dec. 11
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Note: THIS SYLLABUS IS SUBJECT TO CHANGE AS NEEDED TO MEET THE OBJECTIVES OF THE COURSE OR TO AID IN COURSE ADMINISTRATION AT THE DISCRETION OF THE INSTRUCTOR.

CPA Exam Candidates — State of Texas

Candidates who plan to take the CPA Exam or become certified in Texas should review the Texas State Board of Public Accountancy's current requirements. Effective August 1, 2026, Texas recognizes Pathway A and Pathway B, which have different education and experience requirements. For the latest CPA Exam eligibility and certification information, visit <https://www.tsbpa.texas.gov/news/new-pathway-for-cpa-exam-and-certification/>.

TECHNICAL SUPPORT

D2L (Brightspace) Support:

If you experience technical problems, contact Brightspace Technical Support at 1-877-325-7778 or <https://community.brightspace.com/support/s/contactsupport>. LMS requirements: <https://community.brightspace.com/s/article/Brightspace-Platform-Requirements>.

myLeo Support:

Your myLeo email address is required for all student correspondence. Email helpdesk@etamu.edu or call 903-468-6000 for help setting up your account. Access myLeo at <https://leo.etamu.edu>.

Learner Support:

The One Stop Shop (<https://www.etamu.edu/admissions/onestopshop/>) and the Academic Success Center (<https://www.etamu.edu/campusLife/campusServices/academicSuccessCenter/>) provide student resources.

Interaction with Instructor Statement

Email is the best way to contact the instructor; please allow 24 hours for a response on weekdays. Send email from your myLeo account with the course section in the subject line. The instructor will not respond to email from personal accounts or to poorly written 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 to modify the syllabus during the semester. Any changes will be announced in advance where possible.

Student Conduct

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment (see the Student Guidebook). Students should also consult the Rules of Netiquette for interacting in an online forum.

Academic Integrity

Students at East Texas A&M University are expected to maintain high standards of integrity and honesty in all of their scholarly work. See Undergraduate Academic Dishonesty 13.99.99.R0.03 for details and definitions.

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

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. 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, Velma K. Waters Library 162; 903-886-5150;
email StudentDisabilityServices@etamu.edu.

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

Texas Senate Bill 11 authorizes the carrying of a concealed handgun on East Texas A&M University campuses only by license holders, subject to restricted locations. The open carrying of handguns is prohibited on all campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

Mental Health Support

The Counseling Center (Halladay Building, Room 203) offers counseling services and 24/7 crisis assessment at 903-886-5145. More information: www.etamu.edu/counsel.

TECHNOLOGY REQUIREMENTS

Ensure your browser has JavaScript and Cookies enabled. Brightspace is optimized for the latest versions of Google Chrome, Apple Safari, Microsoft Edge, and Mozilla Firefox. Personal computer or internet problems do not excuse late work; keep a backup plan (campus lab, library, or a second device) for completing and submitting work on time.