



Acct 2302 Principles of Accounting II 02W Fall 2026

INSTRUCTOR INFORMATION

Instructor: Hongmei Jia, PhD, IAP

Office: BA307

Office Hours: T/Th Noon – 12:30 pm (F2F), M 1pm – 5pm (online)

University Email / Preferred Form of Communication: hongmei.jia@etamu.edu

Communication Response Time: As soon as possible or within 24 hours during the week. Emails sent after 4 p.m. on Friday will not receive a response until Monday. If you do not receive a response within that timeframe, please re-send the email. Please include the course section in all email correspondence.

COURSE INFORMATION

Book Information: *Fundamentals of Managerial Accounting* v3.0.1

ISBN (Digital) 979-8-90191-245-4

Direct Purchase Link/Bookstore Redemption

Link: <https://students.flatworldknowledge.com/course/2618584>

FlatWorld supplies bookstores with a generic access code, the link above will allow students to redeem the correct book for the course, or purchase directly from the website.

Course Description: The 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. Topics include activity based costing, cost behavior, cost allocation, pricing and product mix decisions, capital budgeting, compensation, benchmarking and continuous improvement, and organizational issues. Prerequisite: ACCT 2301 – Principles of Accounting I

Course Embedded Assessment Objectives

Upon satisfactory completion of this course, students will:

- 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.

COURSE REQUIREMENTS

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

Assessment	Points
Homework	300
Exam 1	100
Exam 2	100
Exam 3	100
Total Points	600

Exams are closed-book, closed-note, and proctored.

Recommended tools:

Calculator: Any type is acceptable during normal class. **NOTE:** Cell phone calculators **CANNOT** be used on exams.

Student Responsibilities:

1. **Read** assigned material on schedule (prior to covering the chapter in class) and **come** to class.
2. Complete all assignments on time on D2L. Emails containing photo images of your completed homework will not be graded. In fairness to persons submitting assignments in a timely manner, assignments submitted late will not receive full credit.
3. Prepare for homework, exams, and projects.

4. Be considerate of other students during the class time. Students disrupting the class will be asked to leave. 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.
5. Include the course section in all email correspondence, preferably in the subject. Poorly written emails (no salutation, incomplete sentences, etc...) will not receive a response.

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 the 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@tamuc.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.

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>

COURSE POLICIES

Late Work – Due dates are posted on the syllabus and in our D2L course. Assignments, exams, quizzes, etc. must be submitted no later than the date outlined in our course. Absent extenuating circumstances, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties or running out of time. The evaluation of an extenuating circumstance is judged on a case-by-case basis. Documentation MUST be provided in a timely manner. A 30% late penalty may apply even if an extenuating circumstance exists.

Exams/Quizzes – You need to go to D2L to complete homework and exams. You will have a **six-day** window to complete each assignment. The content and format of the exam/quiz will vary but may include any of the following: multiple choice questions, problems, matching, or essays. The exam/quiz will be administered on the date outlined in our course. You must plan to take the exam/quiz on or before its due date. Make-up exams/quizzes are given **ONLY** under extenuating conditions. The following are considered extenuating conditions: hospitalization, medical emergency, physical injury, or death of an immediate family member. You **MUST** bring proof of the extenuating circumstance in order to facilitate an exam/quiz make-up. Proof of the extenuating circumstance must be received in a timely manner. For extenuating conditions make-up exams/quizzes must be taken within three days of release or recovery. A 30% late penalty may apply even if an extenuating circumstance exists. Students attending university sponsored events must provide necessary documentation in order to accommodate any make-up exam/quiz.

Academic Dishonesty Policy

All students must follow and conform to the University policy on Academic Dishonesty. Each student is required to download the Academic Dishonesty Policy from Course Home tab in D2L. Enter your name and the date at the bottom of the form. This means you agree to abide by the policy. Upload the completed form to the assignment tab titled Academic Dishonesty Policy. You will not receive a grade in the course if you do not agree to abide by this policy.

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://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>

ETAMU 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 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>

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

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: [Student Disability Services](#)

<https://www.tamuc.edu/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.

Web url:

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

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

Course Coverage Schedule

Week/Date	Chapter	Homework due	Exam due
8/20 – 8/23	Introduction		
8/24 – 8/30	Chapter 1	8/30	
8/31 – 9/6	Chapter 2	9/13	
9/7 – 9/13 (labor day on 9/7)	Chapter 2	9/13	
9/14 – 9/20	Chapter 3	9/20	
9/21 – 9/27	Exam 1		9/27
9/28 – 10/4	Chapter 5	10/4	
10/5 – 10/11 (Fall break on 10/8)	Chapter 6	10/11	
10/12 – 10/18	Chapter 7	10/18	
10/19 – 10/25	Exam 2		10/25
10/26 – 11/1	Chapter 8	11/1	
11/2 – 11/8	Chapter 9	11/8	
11/9 – 11/15	Chapter 10	11/15	
11/16 – 11/22	Chapter 11	11/29	
11/23 – 11/29 (Thanksgiving on 11/25)	Chapter 11	11/29	
11/30 – 12/6	Exam 3		12/6

The schedule printed above is subject to change at any time by the professor. You are responsible for any changes announced on D2L, or by email.