

**HONG KONG UNIVERSITY OF SCIENCE & TECHNOLOGY**  
**DEPARTMENT OF ACCOUNTING**  
**ACCT 2200: Principles of Accounting II**  
**Spring Semester 2025**  
**Course Syllabus**

**Instructor:** Dr. Tommy Leung  
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**Office hours:** Monday 10:30-12:30 (*Please email for appointment*)  
**Lecture time:**

<b>Session</b>	<b>Time</b>	<b>Venue</b>
L01	Tue 12:00 - 13:20 and Thu 12:00 - 13:20	LSK1014
L02	Tue 13:30 - 14:50 and Thu 13:30 - 14:50	LSK1014
L03	Mon 9:00 - 10:20 and Wed 9:00 - 10:20	LSK1009

**Teaching Assistant:** Mr Qili Di (Email: [acqili@ust.hk](mailto:acqili@ust.hk), LSK6066; 2358 7566)  
**TA office hours:** By appointment

### **Course Description**

This course is an introduction to the use of accounting information by managers for decision making, planning, control, and performance evaluation roles. The goal is to provide students with a conceptual framework and the basic tools for identifying and resolving accounting issues faced by managers regardless of their background and specific job-related duties. This course is somewhat of a "how-to" course, introducing several generic management tools, procedures, perspectives, and issues that are basic to the management process. The course should be useful for those who intend to work as management consultants, and in general, for those who will become senior managers.

### **Course Intended Learning Outcomes (ILOs)**

By the end of this course, you should be able to:

1. Define and classify cost accounting concepts used by managers.
2. Calculate and analyze costs used by manufacturing organizations using various costing methods.
3. Distinguish between types of cost behaviors and investigate the relationships between costs, volume, and profit.
4. Understand how standard costs are determined and variances are investigated.
5. Understand how management accounting utilizes financial accounting information for the measurement of the performance of individuals and business segments.
6. Effectively use the understanding of management accounting principles to facilitate the analysis of information that is relevant in decision making.

## Course Materials

**Required Textbook:** Whitecotton, Libby, and Phillips. *Managerial Accounting*, 5<sup>th</sup> Edition, (McGraw-Hill).

**Canvas:** The Canvas course website contains the critical files for the course, including the lecture notes and the solutions to practice problems. Students are advised to check the course website before every class for updates. The teaching materials are normally uploaded under the “**Modules**” page in Canvas.

**Appropriate access to course materials is given for personal academic study and review purposes only. Unless otherwise stated in writing, the course content may not be shared, distributed, modified, transmitted, reused, sold, or otherwise disseminated. These materials may also be protected by additional copyright; any further use of this material may violate Hong Kong copyright law. Unethical sharing of course materials on commercial websites such as CourseHero is a breach of academic conduct. Students who violate this policy will be referred to the University Legal Counsel for disciplinary purposes.**

<b>Assessment Task</b>	<b>Contribution to Course grade (%)</b>
Mid-term Test One (Closed-book, Chapters 1-4)	20 %
Mid-term Test Two (Closed-book, Chapters 5-7)	15 %
Individual Assignment	15 %
Final Exam (Closed book, cumulative)	50%
<b>Total</b>	100%

### *Individual Assignment*

- There will be **one** individual assignment and it accounts for 15% of the final grade. Students are required to upload their take-home individual assignment on Canvas by the deadline. The details of the individual assignment would be announced in due course.

### *Mid-term test*

- There are two mid-term tests. The mid-term test is closed-book. The detailed instruction will be given before the test.
- There is no make-up test for the mid-term test 1 and 2. If you miss the test due to extenuating circumstances, the weight of your examination will be re-allocated to the final exam.

### *Final Exam*

The examination is closed-book and cumulative. You are allowed to bring two pieces of A4-sized cheat sheets (both sides) only for the final exam.

### **Mapping of Course ILOs to Assessment Tasks (Subject to change)**

<b>Assessment Task</b>	<b>Mapped ILOs</b>	<b>Explanation</b>
Mid-term Test 1	ILO 1, ILO 2, ILO 6	This assessment component assesses the abilities of the students to understand the basic management accounting concept and costing techniques.
Mid-term Test 2	ILO 1, ILO 3, ILO 5, ILO 6	This assessment component assesses the abilities of the students to understand and apply the principles of management accounting in performance evaluation and different business decisions.
Individual Assignment	ILO 1, ILO 2, ILO 5, ILO 6	This assessment component assesses the students in their understanding and application of the relevant principles in the course.
Final Exam	ILO1, ILO 2, ILO 3, ILO 4, ILO5, ILO6	This assessment component assesses the abilities of the students in overall understanding and application of all the related principles in the course.

### **Course AI Policy**

The use of generative artificial intelligence tools to complete assessment tasks is prohibited.

### **Conduct of this Course**

*Teaching materials:* Handouts on the Canvas course web (<http://canvas.ust.hk>). The teaching materials would be uploaded to Canvas at least one week prior to the lecture. You will be able to download copies of the slides and/or other documents used in this course. You will need to either print the notes and documents or bring your computer with the files. You are also expected to bring some rough work papers to attempt some problems together.

*Practice Problems:* A set of questions for each chapter are recommended for your practice. Practice problems aim to improve your understanding of and as practices for your assessment. You are strongly encouraged to do additional practice while preparing for the examinations. The solutions to practice problems at the end of each chapter will be posted on the course website.

*Participation:* Students are strongly encouraged to participate in class discussion, ask questions, and help each other through their questions, in order to promote an interactive learning atmosphere. Students are not penalized for saying something incorrect. You are also welcome to contact me for post class consultation during office hours or other time by appointment.

*Feedback:* Please do not hesitate to give feedback to me anytime during the semester regarding the course so that I may refine my instructional method accordingly if appropriate.

## **Final Grade Descriptors**

<b>Grades</b>	<b>Short Description</b>	<b>Elaboration on subject grading description</b>
A	Excellent Performance	Demonstrates a comprehensive grasp of management accounting principles, with expertise in analysing management accounting information and demonstrate excellent capacity to integrate and apply the appropriate cost and management accounting concepts in critically analyzing problems and business decisions.
B	Good Performance	Demonstrates a good understanding of the relevant management accounting principles, competent in analysing management accounting information and are able to integrate and apply the appropriate cost and management accounting concepts in business decisions.
C	Satisfactory Performance	Demonstrates an adequate understanding of the relevant management accounting principles, able to apply management accounting information and concepts in business context to a certain extent.
D	Marginal Pass	Demonstrate a threshold knowledge of core management accounting principles only, understand the importance of relevant management accounting information in business decision making.
F	Fail	Demonstrate a poor knowledge of the core management accounting concepts, and fail to utilize any relevant principles and information to assist with business decisions.

## **Academic Integrity**

Academic Standards are the standards that individual degree-awarding bodies set and maintain for the award of their academic credit or qualifications. Students are expected to adhere to the university's academic integrity policy. Students are expected to uphold [HKUST's Academic Honor Code](#) and to maintain the highest standards of academic integrity. The University has zero tolerance of academic misconduct. *Any academic misconduct will be reported to the undergraduate administration office.*

Please refer to [Academic Integrity / HKUST – Academic Registry](#) for the University's definition of plagiarism and ways to avoid cheating and plagiarism.

**Teaching Schedule L01, L02 (Tue & Thu Class, Subject to change)**

Week	Lec	Date	Topic	Practice Problems
Wk 1	1	Feb 4	Introduction to Managerial Accounting	
	2	Feb 6	Introduction to Managerial Accounting	M1-1, E1-1, 10, 13, PA1-4
Wk 2	3	Feb 11	Job Order Costing	
	4	Feb 13	Job Order Costing	E2-12, PB2-3,4,5,8
Wk 3	5	Feb 18	Process Costing	
	6	Feb 20	Process Costing	PB3-1, 3
Wk 4	7	Feb 25	Activity-Based Costing	
	8	Feb 27	Activity-Based Costing	E4-15; PA4-4; PB4-1, 2, 3
Wk 5	9	Mar 4	Cost Behaviour	PB5-2, 5, 6
	10	<b>Mar 6</b>	<b>No Class: Mid-Term Test 1 (Thursday, Mar 6, 19:30-21:00)</b>	
Wk 6	11	Mar 11	Cost-Volume-Profit Analysis	
	12	Mar 13	Cost-Volume-Profit Analysis	PB6-1, 2, 3, 5, 6
Wk 7	13	Mar 18	Incremental Analysis for ST Decision Making	
	14	Mar 20	Incremental Analysis for ST Decision Making	
Wk 8	15	Mar 25	Incremental Analysis for ST Decision Making	E7-17, PB7-1, 2, 3, 4, 6
	16	Mar 27	Budgetary Planning	
Wk 9	17	Apr 1	<i>(Mid-term Break)</i>	
	18	Apr 3	<i>(Mid-term Break)</i>	
	19	Apr 8	Budgetary Planning	PB 8-1, 2, 3, 4, 5, 6
	20	Apr 10	Standard Costing and Variance Analysis	
Wk 10	21	<b>Apr 15</b>	<b>No Class: Mid-Term Test 2 (Tuesday, Apr 15, 20:00-21:30)</b>	
	22	Apr 17	Standard Costing and Variance Analysis	PB9-1, 2, 4, 5, 7
Wk 11	23	Apr 22	Decentralized Performance Evaluation	
	24	Apr 24	Decentralized Performance Evaluation	PB10-1, 2, 3, 4, 5
Wk 12	25	Apr 29	Capital Budgeting	
Wk 13	26	May 6	Capital Budgeting	PB11-1, 2, 3, 4
	27	May 8	Review Session	

**Teaching Schedule L03 (Mon & Wed class, Subject to change)**

Week	Lec	Date	Topic	Practice Problems
Wk 1	1	Feb 3	Introduction to Managerial Accounting	
	2	Feb 5	Introduction to Managerial Accounting	M1-1, E1-1, 10, 13, PA1-4
Wk 2	3	Feb 10	Job Order Costing	
	4	Feb 12	Job Order Costing	E2-12, PB2-3,4,5,8
Wk 3	5	Feb 17	Process Costing	
	6	Feb 19	Process Costing	PB3-1, 3
Wk 4	7	Feb 24	Activity-Based Costing	
	8	Feb 26	Activity-Based Costing	E4-15; PA4-4; PB4-1, 2, 3
Wk 5	9	Mar 3	Cost Behaviour	PB5-2, 5, 6
	10	Mar 5	<i>(No Class)</i>	
		<b>Mar 6</b>	<b>Mid-Term Test 1 (Thursday, Mar 6, 19:30-21:00)</b>	
Wk 6	11	Mar 10	Cost-Volume-Profit Analysis	
	12	Mar 12	Cost-Volume-Profit Analysis	PB6-1, 2, 3, 5, 6
Wk 7	13	Mar 17	Incremental Analysis for ST Decision Making	
	14	Mar 19	Incremental Analysis for ST Decision Making	
Wk 8	15	Mar 24	Incremental Analysis for ST Decision Making	E7-17, PB7-1, 2, 3, 4, 6
	16	Mar 26	Budgetary Planning	
Wk 9	17	Mar 31	Budgetary Planning	PB8-1, 2, 3, 4, 5, 6
	18	Apr 2	<i>(Mid-term Break)</i>	
	19	Apr 7	Standard Costing and Variance Analysis	
	20	Apr 9	Standard Costing and Variance Analysis	PB9-1, 2, 4, 5, 7
Wk 10	21	Apr 14	<i>(No Class)</i>	
		<b>Apr 15</b>	<b>Mid-Term Test 2 (Tuesday, Apr 15, 20:00-21:30)</b>	
	22	Apr 16	Decentralized Performance Evaluation	
Wk 11	23	Apr 23	Decentralized Performance Evaluation	PB10-1, 2, 3, 4, 5
Wk 12	24	Apr 28	Capital Budgeting	
	25	Apr 30	Capital Budgeting	PB11-1, 2, 3, 4
Wk 13	26	May 7	Review Session	