

The Hong Kong University of Science and Technology
ACCT2200 – Principles of Accounting II
Course Syllabus, 2024 Spring

COURSE INFORMATION

Division: Accounting

Instructor: Emily Wang

Course Website: <http://canvas.ust.hk/>

Email: emily.wang@ust.hk

Office hours: by appointment

Classes:

Session	Schedule
L01	Tue and Thu 12:00 -13:20
L02	Tue and Thu 15:00 -16:20
L03	Tue and Thu 16:30 -17:50

TA: Vincent Leung (vincentltm@ust.hk)

BRIEF 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.

LEARNING OBJECTIVES

By the end of this course, students will be able to:

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

Required Textbook: Whitecotton, Libby, and Phillips. *Managerial Accounting*, 5th Edition, 2023

**4th edition is acceptable.*

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.

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 material 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.

ASSESSMENT

Students will be assessed through the assessment activities noted below.

Participation	6%
Assignments	9%
Mid-term exam 1 (closed-book, Chapters 1-4)	20%
Mid-term exam 2 (closed-book, Chapters 5-7)	15%
Final Exam (cumulative, Chapters 1-11)	50%
Total:	100%

Make-up policy

- No make-up exams will be given for mid-term exams. If you miss any mid-term exam due to extenuating circumstances, the weight of that mid-term exam will be reassigned to the final exam.

Assignments

- The purpose of assignments is to keep you current with the materials covered in class.
- There are three assignments available on Canvas and each accounts for 3% of the final grade.
- There is a two-hour grace period for a late submission. If you submit within two hours after the deadline, i.e., due to technical issues, your submission will be accepted but the grade of your assignment will be discounted by 20%. **Any submission later than the grace period will not be accepted.** Do not wait until the last minute.
- Emailed answers will NOT be accepted.
- The assignments/assessments are generally expected to receive feedback within two weeks (10 working days) after submission.

Participation

- Participation is primarily based on active in-class participation (i.e., asking and answering questions and sharing your knowledge and experiences in in-class discussions).
- **(Bonus; Optional)** Providing high-quality answers to other students' questions on Piazza will be awarded bonus marks for participation.
- Be courteous and attentive to your classmates in class and the online Piazza community.
- Disruptive behavior in class would cost you participation marks.

COMMUNICATIONS

- We will use **Piazza** (available on Canvas) as the communication platform for questions about the course materials. It is the most efficient way to get a timely response.
 - **Post your questions about course materials on Piazza. Your questions will be answered exclusively on Piazza throughout the course.**
 - Piazza allows you to post publicly with your identity visible or anonymous to other fellow students, but your identity will always be visible to me and the TA.
 - Students are strongly encouraged to participate in the discussion and reply to other students on Piazza. It helps create a supportive and inclusive online learning environment.
 - Students are not allowed to record or distribute the lectures in any form.
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SCHEDULE (Subject to Change)

LEC	Date		Topic	Practice Problems
1	Thu	Feb 1	Introduction to Managerial Accounting	M1-1, E1-4, 10, 13
2	Tue	Feb 6	Introduction to Managerial Accounting	
3	Thu	Feb 8	Job Order Costing	E2-12, PB2-3, 5, 8
4	Thu	Feb 15	Job Order Costing	
5	Tue	Feb 20	Process Costing	PB3-1, 3
6	Thu	Feb 22	Activity-Based Costing	E4-15; PA4-4; PB4-1, 2, 3
7	Tue	Feb 27	Activity-Based Costing	
8	Thu	Feb 29	No class: Mid-term exam 1 (Chapters 1-4)	
9	Tue	Mar 5	Cost Behavior	PB5-2, 3
10	Thu	Mar 7	Cost-Volume-Profit Analysis	PB6-1, 2, 3, 5, 6
11	Tue	Mar 12	Cost-Volume-Profit Analysis	
12	Thu	Mar 14	Incremental Analysis for ST Decision-Making	PB7-1, 2, 3, 4, 6
13	Tue	Mar 19	Incremental Analysis for ST Decision-Making	
14	Thu	Mar 21	Incremental Analysis for ST Decision-Making	
15	Tue	Mar 26	No class: Mid-term exam 2 (Chapters 5-7)	
Mid-term break				
16	Tue	Apr 9	Budgetary Planning	PB8-1, 2, 3, 4, 5, 6
17	Thu	Apr 11	Budgetary Planning	
18	Tue	Apr 16	Standard Costing and Variance Analysis	PB9-1, 2, 4, 5, 7
19	Thu	Apr 18	Standard Costing and Variance Analysis	
20	Tue	Apr 23	Decentralized Performance Evaluation	PB10-1, 2, 3, 4, 5
21	Thu	Apr 25	Decentralized Performance Evaluation	
22	Tue	Apr 30	Decentralized Performance Evaluation	
23	Thu	May 2	Capital Budgeting	PB11-1, 2, 3, 4
24	Tue	May 7	Capital Budgeting	
25	Thu	May 9	Review	