

The Hong Kong University of Science and Technology
ACCT 2200: Principles of Accounting II
Syllabus – 2025 Spring

Instructor

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Office hours: By appointment

Class Information

Course hours: Tuesdays & Thursdays 9:00-10:20 (L5), 10:30-11:50 (L4), 15:00-16:20 (L6)
Location: LSK1014
TA: Mandy Cheung
Email: acmandy@ust.hk

Course description

This class provides an introduction to the fundamental principles, analyses, and applications of accounting and control in organizations. The goal of the course is to prepare students with the necessary skills and knowledge to utilize available accounting information for planning, directing, controlling, and decision-making in their respective organizations. The topics covered include cost concepts, costing techniques, strategic and operational decision making, budgeting, organizational design, and performance evaluation.

Learning Objective

Upon completion of this course, you should be able to:

- Discuss the role of accounting information in planning, controlling, and evaluating performance.
- Apply managerial accounting techniques to interpret accounting information and provide appropriate recommendations to the organization.
- Discuss the fundamental concepts underlying managerial accounting and explain their limitations.

Textbook and Course Materials

- Textbook: Managerial Accounting, 5th Edition, 2023 By Whitecotton, Libby, and Phillips.
- Connect Access Code (**Required**): all homework assignments will be assigned and graded on Connect.
- In-class exercises (will not be graded)
- Course materials outside of textbook and Connect platform will be shared on Canvas (<http://canvas.ust.hk/>).

Grading Scheme

Participation	6%
Assignment	9%
Mid-term 1: closed book; 1.5 hours; chapters 1-4	20%
Mid-term 2: closed book; 1.5 hours; chapters 5-7	15%
Final: closed book (2 pages cheat sheet allowed); 2 hours; cumulative, chapters 1-11	50%

Participation (6%)

- I will not take attendance. However, active in-class participation is encouraged and will be considered in the final grade. In-class participation includes:
 - (1) Asking thoughtful questions during the class
 - (2) Volunteering to answer questions from myself or other students
 - (3) Explaining a solution to a practice problem covered in class
- Any behavior that disrupts the instructor and the classroom will result in a penalty on your participation score. Please refer to **Class Policy** – (4) Classroom Conduct.

Assignment (9%)

- There will be **three** assignments via the **Connect** platform.
- Late submissions will not be accepted.
- Assignments are due on **February 27, March 25, May 8**, respectively.

Exams (Total 85%)

- You are expected to complete exams at the specified time in the course schedule. **No make-up exams will be given.** You can only miss exams for medical reasons, and you must inform me **BEFORE** the start of the exam by email. If you do not attend Midterm 1 or 2 due to extenuating circumstances, the weight will be reassigned to the Final.
- All three exams are closed book, and the final exam is cumulative. **Two pieces of A4-size cheat sheet will be allowed only for the final exam.**
- Please bring a regular calculator to the exams. Smartphones or any other electronic devices are not allowed during the exams.

Class Policy

(1) Questions on course materials

If you have any questions regarding course materials, you may ask questions to me **face-to-face during or after the class**. I highly encourage you to ask questions **during the class** since this allows me to adjust the teaching in real-time. To avoid miscommunication, I will not take any questions on course materials via email.

(2) Office Hours

In case you have more questions about course materials or you want to discuss other topics, I will be available **by appointment**. To set up an office hour appointment, please use the sign-up link (posted on canvas) and clearly list the questions/topics you wish to discuss. If

the suggested time in the sign-up link is in conflict with your schedule, kindly send me an email to set up a meeting at an alternative time.

(3) Email communication

Email communication is reserved for emails related to course logistics (e.g., missing an exam due to illness).

(4) Classroom conduct

Please refrain from any behavior that disrupts the classroom (e.g., private conversations, leaving the classroom during the class). Any disruptions can result in a penalty on your participation score.

(5) Class Recordings

Class video recordings will not be provided.

(6) Academic Integrity

All students are assumed to have carefully read and understood [the HKUST Academic Honor Code](#). Graders are instructed to flag any suspicious passages for audit, and any violations will result in significant consequences, including but not limited to, grade deductions and/or reporting to the University. This will apply especially to the use of materials prepared by other students in prior terms, such as previously completed case write-ups or summaries of readings. If a student is unsure whether a certain action constitutes a violation of the Academic Honor Code, it is that student's responsibility to consult with the instructor to clarify any ambiguities.

Tentative Class Schedule (Subject to Change)

Date	Topics	Chapter	
2/4	Introduction to Managerial Accounting	1	
2/6	Introduction to Managerial Accounting	1	
2/11	Job Order Costing	2	
2/13	Job Order Costing	2	
2/18	Process Costing	3	
2/20	Activity-Based Costing	4	
2/25	Activity-Based Costing	4	
2/27	Review & Cost Behavior	5	Assignment #1 Due Date
3/4	Midterm 1 (Chapters 1-4) (time 20:00-21:30)	no class	
3/6	Cost Behavior	5	
3/11	Cost-Volume-Profit Analysis	6	
3/13	Cost-Volume-Profit Analysis	6	
3/18	Incremental Analysis for ST Decision Making	7	
3/20	Incremental Analysis for ST Decision Making	7	
3/25	Review & Budgetary Planning	8	Assignment #2 Due Date
3/27	Midterm 2 (Chapters 5-7) (time 20:00-21:30)	no class	
	Mid-Term Break		
4/8	Budgetary Planning	8	
4/10	Standard Costing and Variance Analysis	9	
4/15	Standard Costing and Variance Analysis	9	
4/17	Standard Costing and Variance Analysis	9	
4/17	Decentralized Performance Evaluation	10	
4/22	Decentralized Performance Evaluation	10	
4/24	Decentralized Performance Evaluation	10	
4/29	Capital Budgeting	11	
5/1	Labor Day		
5/6	Capital Budgeting	11	
5/8	Review Session		Assignment #3 Due Date
5/12-5/16	Study Break		
TBD	Final Exam (cumulative)		

* **Syllabus is subject to change.** For updates, please closely monitor communications from me on Canvas.

Practice problems from the textbook

Chapter	Practice Questions
1	M1-1, E1-4, 10, 13
2	E2-12, PB2-3, 5, 8
3	PB3-1, 2, 3, 4
4	E4-15, PA4-4, PB4-1, 2, 3
5	PB5-6, 7
6	PB6-1, 2, 3, 5, 6
7	PB7-1, 2, 3, 4, 6
8	PB8-1, 2, 3, 4, 5, 6
9	PB9-1, 2, 4, 5, 7
10	PB10-1, 2, 3, 4, 5
11	PB11-1, 2, 3, 4