

**The Hong Kong University of Science & Technology
Department of Accounting**

ACCT2200 – Principles of Accounting II

Course Syllabus – L04, L05 Spring 2023

Instructor: Xinlei Li
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Classes: L04 Mon/Wed 10:30 -11:50 LSKG012
L05 Mon/Wed 12:00 -13:20 LSKG012

Instructor office hours: By appointment via email.
Class Website: <http://canvas.ust.hk/>

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Course Objectives

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

1. Discuss the fundamental principles underlying managerial accounting.
2. Explain the role of managerial accounting information in the decision-making process of business.
3. Apply the analytical skills developed to prepare accounting records and reports, interpret them, and explain their limitations.
4. Evaluate available accounting information and provide recommendations for a business decision.

Textbook and Supplementary Readings

- (1) Whitecotton, Libby, Phillips. *Managerial Accounting*, 5th Edition, McGraw-Hill/Irwin.
*4th edition is acceptable.
- (2) I will post course materials on Canvas (<http://canvas.ust.hk/>). Please check the course before every class for updates and announcements.

Course Schedule (Subject to Change)

I will make changes to the course schedule if necessary. I will announce it on Canvas and post an updated syllabus to the course website if this happens. Students are responsible for finding out what has been announced during their absence from the class.

Dates	Chapter No.	Topic	Practice Problems	Due dates
Feb 6, 8	1	Introduction to Managerial Accounting	1	Feb 13 at 11:59 pm
Feb 13, 15	2	Job Order Costing	2	Feb 20 at 11:59 pm
Feb 20, 22	3	Process Costing	3	Feb 27 at 11:59 pm
Feb 27, Mar 1	4	Activity-Based Costing and Cost Management	4	Mar 6 at 11:59 pm
March 6: 7:30 pm (No class on March 6)		Exam 1 (1.5 hours, close book, Chapters 1-4)		
Mar 8, 13	5	Cost Behavior	5	Mar 15 at 11:59 pm
Mar 15, 20	6	Cost-Volume-Profit Analysis	6	Mar 22 at 11:59 pm
Mar 22, 27	7	Incremental Analysis for ST Decision Making	7	Mar 30 at 11:59 pm
March 30: 7:30 pm (No class on March 29)		Exam 2 (1.5 hours, close book, Chapters 5-7)		
April 3, 12 (No class on April 5, 10)	8	Budgetary Planning	8	April 17 at 11:59 pm
April 17, 19	9	Standard Costing and Variances Analysis	9	April 24 at 11:59 pm
Apr 24, 26	10	Decentralized Performance Evaluation	10	May 3 at 11:59 pm
May 3, 8 (No class on May 1)	11	Capital Budgeting	11	May 8 at 11:59 pm
Exam 3		Venue and Time TBA (2 hours, open book, Chapters 8-11)		

Grading Scheme

Description

Weight

Assignment and in-class exercises	10%
Exam 1: close book; 1.5 hours; chapters 1-4	25%
Exam 2: close book; 1.5 hours; chapters 5-7	25%
Exam 3: open book; 2 hours; chapters 8-11	40%

Exams

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. Supporting medical documents should be submitted by email within 24 hours of the start of the exam. If you could not attend Exam 1 or 2 due to extenuating circumstances, the weight will be reassigned to Exam 3, which is usually harder than the first two. Do not abuse this policy.

Cheat sheets are not allowed for the close book exams.

You will need a regular calculator for the exams. Programmable calculators, smartphones or any other communicational devices are not allowed during the exams.

Practice problems and in-class exercises

These problems aim to improve your understanding of and familiarity with the topics. You are strongly encouraged to do additional practice in preparing for the exams. Practice problem and solutions are posted on Canvas.

We grade practice problems based on effort only. You will get a full score of 1 point (i.e., 0.5% towards your final grade) as long as you make a fair effort for the homework, 0.5 points for little effort, and 0 point for no submission on time. You can get a full 5% in the best 10 out of 11 practice problem sets. It means you can miss one practice problem set.

I will give simple in-class exercises every class to check your understanding of the topic in real-time. There will be 22 in-class exercises for the 11 chapters we cover. Please come to the class and upload your answer to Canvas in real-time to get 1 point (i.e., 0.25% towards your final grade). You can get a full 5% as long as you make a fair effort to attempt 20 out of 22 in-class exercises. It means you can miss two in-class exercises.

Conduct of This Course

Class Preparation: Students who read the textbook or slides before classes will benefit more from the class. The “demonstration cases” at the end of each chapter in the textbook are very good guidance for your self-study.

Class Participation: Focus on the class and avoid any distractions. I expect you to be actively involved in all class discussions, including asking and answering questions and sharing your knowledge and experiences.

Ask questions on Canvas Discussion Board: Please use the discussion board on Canvas to ask questions after class because it benefits other students with a similar question. **Therefore, I will NOT answer such questions by email.** I will check the discussion board regularly every week on the morning your homework is due & your exam date. You are encouraged to reply to other students' questions on Canvas as part of a supportive learning environment.

Maintain the highest standard of integrity: Cheating and plagiarism are **strictly prohibited**