

**HONG KONG UNIVERSITY OF SCIENCE & TECHNOLOGY**  
**DEPARTMENT OF ACCOUNTING**  
**ACCT 2200: Principles of Accounting II**  
**Spring Semester 2026**  
**Course Syllabus**

**Instructor:** Dr. Tommy Leung  
**Office:** LSK6005  
**Phone:** 2358 7588  
**Email:** *actommyleung@ust.hk*  
**Office hours:** Wednesday 10:00-12:00nn (*Please email for appointment*)  
**Lecture time:**

<b>Session</b>	<b>Time</b>	<b>Venue</b>
L12	Wed 13:30 - 14:50 and Fri 13:30 - 14:50	Rm 2404
L11	Wed 15:00 - 16:20 and Fri 15:00 - 16:20	Rm 2404
L10	Wed 16:30 - 17:50 and Fri 16:30 - 17:50	Rm 2404

**Teaching Associate:** Ms Chloe Tay (Email: *actaychloe@ust.hk*, LSK6066; Tel: 2358 7582)  
**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 organizations using various costing methods.
3. Distinguish between types of cost behaviors and investigate the relationships between costs, volume, and profit.
4. Understand how management accounting utilizes financial accounting information for the measurement of the performance of individuals and business segments.
5. Understand how standard costs are determined and variances are investigated.
6. Effectively apply management accounting principles to facilitate the analysis of information and assist decision making.

<b>ILOs</b>	<b>Textbook Chapter</b>
Define and classify cost accounting concepts used by managers.	<i>Chapter 1</i>
Calculate and analyze costs used by organizations using various costing methods.	<i>Chapter 2, 3 and 4</i>
Distinguish between types of cost behaviors and investigate the relationships between costs, volume, and profit.	<i>Chapter 5 and 6</i>
Understand how management accounting utilizes financial accounting information for the measurement of the performance of individuals and business segments.	<i>Chapter 7,8,9,10 and 11</i>
Understand how standard costs are determined and variances are investigated.	<i>Chapter 9</i>
Effectively apply management accounting principles to facilitate the analysis of information and assist decision making.	<i>All chapters</i>

### **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.**

### **Assessment**

<b>Assessment Task</b>	<b>Contribution to Course grade (%)</b>
Class Participation	6 %
Individual Assignment	9 %
Mid-term Test One (Closed-book, Chapters 1-4)	20 %
Mid-term Test Two (Closed-book, Chapters 5-7)	15 %
Final Exam (Closed book, Cumulative)	50 %
<b>Total</b>	<b>100 %</b>

### *Class Participation*

- Active in-class participation is encouraged and will be counted towards the final grade. In-class participation that may contribute to your marks may include:
  - Answering questions in class and participate in class discussion.
  - Asking thoughtful and constructive questions in class.
  - Provide answers to questions raised by the other students.
- Any disruptive behaviour in class such as gossip in class will result in penalty on your participation score.

### *Individual Assignment*

There will be **one** individual assignment and it accounts for 9% of the final grade. Students are required to upload their take-home individual assignment on Canvas by the deadline. The individual assignment is scheduled to be submitted between Test One and Test Two (tentative). 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. In case you wish to claim for extenuating reason for absence from the test, you must submit relevant proof, such as a medical certificate on or before the date of assessment.

### *Final Examination*

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>
Class Participation	ILO1, ILO2, ILO3, ILO4, ILO5, ILO6	This assessment component assesses the abilities of the students in understanding and comprehension of all the related principles in the course.
Mid-term Test 1	ILO1, ILO2, ILO6	This assessment component assesses the abilities of the students to understand the basic management accounting concept and costing techniques.
Mid-term Test 2	ILO1, ILO3, ILO4, ILO6	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	ILO2, ILO3, ILO4, ILO6	This assessment component assesses the students in their understanding and application of the relevant principles in the course.
Final Examination	ILO2, ILO3, ILO4, 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 and In-class Exercises:* 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. Some in-class exercises would be provided for class practices as well but they would not be graded.

*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. You are also welcome to contact me for post class consultation during office hours or other time by appointment.

## **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 and the importance of relevant management accounting information in business decision making only.
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 L10, L11, L12 (Subject to change)**

Week	Lec	Date	Topic	Practice Problems (Subject to change)
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 20	<i>(Class Cancelled)</i>	
Wk 4	6	Feb 25	Process Costing	
	7	Feb 27	Process Costing	PB3-1, 3
Wk 5	8	Mar 4	Activity-Based Costing	
	9	Mar 6	Activity-Based Costing	E4-15; PA4-4; PB4-1, 2, 3
Wk 6	10	Mar 11	Cost Behaviour	PB5-2, 5, 6
	11	Mar 13	Cost-Volume-Profit Analysis	
Wk 7		<b>Mar 16</b>	<b>Mid-Term Test 1 (Cover Ch 1-4): Monday, March 16, 7:00-8:20pm</b>	
	12	Mar 18	Cost-Volume-Profit Analysis	PB6-1, 2, 3, 5, 6
	13	Mar 20	Incremental Analysis for ST Decision Making	
Wk 8	14	Mar 25	Incremental Analysis for ST Decision Making	
	15	Mar 27	Incremental Analysis for ST Decision Making	E7-17, PB7-1, 2, 3, 4, 6
Wk 9	16	Apr 1	Budgetary Planning	
	17	Apr 8	<i>(Mid-term Break)</i>	
	18	Apr 10	Budgetary Planning	PB 8-1, 2, 3, 4, 5, 6
Wk 10		<b>Apr 13</b>	<b>Mid-Term Test 2 (Cover Ch 5-7): Monday, April 13, 7:00-8:20pm</b>	
	19	Apr 15	Standard Costing and Variance Analysis	
	20	Apr 17	Standard Costing and Variance Analysis	PB9-1, 2, 4, 5, 7
Wk 11	21	Apr 22	Decentralized Performance Evaluation	
	22	Apr 24	Decentralized Performance Evaluation	PB10-1, 2, 3, 4, 5
Wk 12	23	Apr 29	Capital Budgeting	
Wk 13	24	May 6	Capital Budgeting	PB11-1, 2, 3, 4
	25	May 8	Review Session	