

The Hong Kong University of Science and Technology

ACCT2200 – Principles of Accounting II

Course Syllabus, 2026 Spring

COURSE INFORMATION

Division: Accounting

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

Email: acpatrick@ust.hk

Office hour: by appointment

Instructor: Dr. Patrick Leung

Phone: 2358 7567

Office: LSK 6013

Classes:

| Session | Schedule | Venue |
|---------|---|---------|
| L4 | Mon 13:30 – 14:50 and Fri 09:00 – 10:20 | LSK1014 |
| L5 | Mon 15:00 – 16:20 and Fri 10:30 – 11:50 | LSK1014 |
| L6 | Mon 16:30 – 17:50 and Fri 12:00 – 13:20 | LSK1014 |

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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.

INTENDED LEARNING OUTCOMES

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.*

COURSE MATERIALS

Required Textbook: Whitecotton, Libby, and Phillips. *Managerial Accounting*, 5th Edition, (McGraw-Hill). ebook is also available.

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 contents 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 AND GRADING

This course will be assessed using criterion-referencing and grades will not be assigned using a curve. Detailed rubrics for each assignment are provided below, outlining the criteria used for evaluation.

| | |
|--------------------------------------|-------------|
| Participation | 6% |
| Assignments | 9% |
| Quiz 1 (Closed book, Chap 1 - 4) | 20% |
| Quiz 2 (Close-book, Chap 5 - 7) | 15% |
| Final Exam (Cumulative, Chap 1 - 11) | 50% |
| Total: | 100% |

Quizzes

- There is no make-up for quizzes. If you miss a quiz due to extenuating circumstances, the weight of your quiz will be re-assigned to the final exam, subject to my consent.
- Please note that the quizzes are scheduled on **March 14 (Saturday)** and **April 11 (Saturday)**, respectively from **19:00 to 20:20**. You should try your best to attend the quizzes.

Assignments

- The purpose of the assignments is to keep you current with the materials covered in class.
- There will be **three** assignments and they account for 9% of the final grade.
- Assignment 1 is due at 11:59 pm on **March 1 (Sunday)**. Assignment 2 is due at 11:59 pm on **April 5 (Sunday)**. Assignment 3 is due at 11:59 pm on **May 3 (Sunday)**.
- 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 would be discounted by 20%. Any submission later than the grace period will **NOT** be accepted. Please do not wait until the last minute.

- Emailed answers will also NOT be accepted. Please submit via the Canvas website.

Participation

- Class participation will be graded based on your attendance and participation in the class discussion. I strongly encourage you to raise questions and answer others’ questions in class to promote an interactive atmosphere. This would facilitate your learning.
- Providing high-quality answers to other students’ questions on Discussion Board in Canvas will be awarded bonus marks for participation (**Bonus, Optional**).
- Be courteous and attentive to your classmates in class and the Discussion Board.
- Disruptive behavior in class would cost you participation marks.

Final Examination

The final exam is cumulative and would cover all the materials in the course. The format and arrangements of the final exam will be announced in due course.

MAPPING OF COURSE ILOs TO ASSESSMENT TASKS

| Assessed Task | Mapped ILOs | Explanation |
|-------------------|--|---|
| Participation | ILO1, ILO2, ILO3, ILO4, ILO5, ILO6, ILO7, ILO8 | Active in-class participation assesses students’ ability to understand the concept and solve problems. |
| Assignments | ILO2, ILO3, ILO4, ILO5, ILO6, ILO7, ILO8 | Assignments evaluate students’ ability to apply analytical tools and demonstrate comprehension of course material. |
| Quiz 1 | IL1, IL2 | This quiz assesses students’ ability to understand the basic cost concepts and their ability to apply various costing methods. |
| Quiz 2 | IL3, IL4 | This quiz assesses students’ ability to perform CVP analysis and use accounting information in decision-making. |
| Final Examination | ILO1, ILO2, ILO3, ILO4, ILO5, ILO6, ILO7, ILO8 | The final exam assesses students’ overall understanding of foundational concepts and their ability to apply the problem-solving skills using managerial accounting information. |

Final Grade Descriptors:

| Grade | Short Description | Elaboration on Subject Grading Description |
|-------|--------------------------|--|
| A | Excellent Performance | Demonstrates a comprehensive grasp of subject matter, expertise in problem-solving, and significant creativity in thinking. Exhibits a high capacity for scholarship and collaboration, going beyond core requirements to achieve learning goals. |
| B | Good Performance | Shows good knowledge and understanding of the main subject matter, competence in problem-solving, and the ability to analyze and evaluate issues. Displays high motivation to learn and the ability to work effectively with others. |
| C | Satisfactory Performance | Possesses adequate knowledge of core subject matter, competence in dealing with familiar problems, and some capacity for analysis and critical thinking. Shows persistence and effort to achieve broadly defined learning goals. |
| D | Marginal Pass | Has threshold knowledge of core subject matter, potential to achieve key professional skills, and the ability to make basic judgments. Benefits from the course and has the potential to develop in the discipline. |
| F | Fail | Demonstrates insufficient understanding of the subject matter and lacks the necessary problem-solving skills. Shows limited ability to think critically or analytically and exhibits minimal effort towards achieving learning goals. Does not meet the threshold requirements for professional practice or development in the discipline. |

CONDUCT OF THIS COURSE

1. Class Preparation: Read the slides **before** coming to the class. Class preparation is essential for earning the class participation marks.
2. Reading after the Class: The lectures give you a guidance of the key concepts. You should read the relevant chapter after class and make sure you can understand the materials in the textbook.
3. Practice Problems: A set of questions for each chapter are recommended for your practice. Practice problems aim to improve your understanding of and familiarity with the topics lectured in class. 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.
4. Ask Questions on CANVAS Discussion Board: Please use the discussion board on CANVAS to ask questions. This benefits everyone. I will check the discussion board and post replies regularly. You are encouraged to reply to other students' questions on CANVAS as part of a supportive learning

environment. I strongly encourage you to raise your questions and express your opinions on the discussion board as soon as your problems arise.

6. Course Schedule: The course schedule is given at the end of this course outline. You are welcome to discuss with us if you have any difficulty in learning those materials. Changes to the course schedule may be made, if necessary. **It is your sole responsibility to find out what has been announced during your absence from the class.**

7. Academic Honor Code and Integrity: Academic integrity and honesty are critical values in upholding **HKUST's** reputation as a community of scholars and its claim to the "intellectual property" created by staff and students. All students who join **HKUST** are therefore committed to an Academic Honor Code. As Set Out in the Academic Honor Code (Details of the code and other information may be found in the Academic Registry's website: [Academic Integrity | HKUST – Academic Registry](#) and [Academic Honor Code](#)) :

- Students must observe and uphold the highest standards of academic integrity and honesty in all their work throughout their programs of study.
- As members of the University community, students have the responsibility to help maintain the academic reputation of HKUST in its academic endeavors.
- Sanctions will be imposed if students are found to have violated the regulations governing academic integrity and honesty.

8. Course AI Policy: The use of generative AI is permitted to assist students with the learning process, but students are required to verify the accuracy of AI-generated content. It should be used ethically with proper caution and acknowledgment, as necessary. Use AI at your own risk. AI is not allowed for Quizzes and Final Exam.

SCHEDULE (Subject to Change)

| Week | LEC | Date | Topic | Practice Problems | |
|------|-----|----------------|----------------------|--|---------------------------|
| Wk1 | 1 | Mon | Feb 2 | Introduction to Managerial Accounting | M1-1, E1-4, 10, 13 |
| | 2 | Fri | Feb 6 | Introduction to Managerial Accounting | |
| Wk2 | 3 | Mon | Feb 9 | Job Order Costing | E2-12, PB2-3, 5, 8 |
| | 4 | Fri | Feb 13 | Job Order Costing | |
| Wk3 | 5 | Mon | Feb 16 | Process Costing | PB3-1, 3 |
| | 6 | Fri | Feb 20 | Process Costing | |
| Wk4 | 7 | Mon | Feb 23 | Activity-Based Costing | E4-15; PA4-4; PB4-1, 2, 3 |
| | 8 | Fri | Feb 27 | Activity-Based Costing | |
| Wk5 | 9 | Mon | Mar 2 | Cost Behavior | PB5-2, 5, 6 |
| | 10 | Fri | Mar 6 | Cost-Volume-Profit Analysis | PB6-1, 2, 3, 5, 6 |
| Wk6 | 11 | Mon | Mar 9 | Cost-Volume-Profit Analysis | |
| | 12 | Fri Sat | Mar 13 Mar 14 | No Class on Mar 13 Mar 14: Quiz 1 (Covers Chap 1-4) (19:00 – 20:20), venue: TBA | |
| Wk7 | 13 | Mon | Mar 16 | Incremental Analysis for ST Decision Making | PB7-1, 2, 3, 4, 6 |
| | 14 | Fri | Mar 20 | Incremental Analysis for ST Decision Making | |
| Wk8 | 15 | Mon | Mar 23 | Budgetary Planning | PB8-1, 2, 3, 4, 5, 6 |
| | 16 | Fri | Mar 27 | Budgetary Planning | |
| Wk9 | 17 | Mon | Mar 30 | Standard Costing and Variance Analysis | PB9-1, 2, 4, 5, 7 |
| | 18 | Fri | Apr 3 | Mid-term Break | |
| | 19 | Mon | Apr 6 | Mid-term Break | |
| | 20 | Fri Sat | Apr 10 Apr 11 | No Class on Apr 10 Apr 11: Quiz 2 (Covers Chap 5-7) (19:00 – 20:20), venue: TBA | |
| Wk10 | 21 | Mon | Apr 13 | Standard Costing and Variance Analysis | PB10-1, 2, 3, 4, 5 |
| | 22 | Fri | Apr 17 | Decentralized Performance Evaluation | |
| Wk11 | 23 | Mon | Apr 20 | Decentralized Performance Evaluation | PB11-1, 2, 3, 4 |
| | 24 | Fri | Apr 24 | Capital Budgeting | |
| Wk12 | 25 | Mon | Apr 27 | Capital Budgeting | |
| | 26 | Fri | May 1 | Holiday | |
| Wk13 | 27 | Mon | May 4 | Review Session | |
| | 28 | Fri | May 8 | No Class | |

Practice problems are recommended exercises for *self-study* purposes. The solutions to practice problems will be posted on the Canvas course website. The numbering of practice problems refers to the 5th edition of the required textbook.