

The Hong Kong University of Science and Technology

ACCT2200 – Principles of Accounting II

Course Syllabus, 2026 Spring

3 credits

Course Information

Division: Accounting

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

Office hours: by appointment

TA: Vincent Leung (vincentltm@ust.hk)

Instructor: Emily Wang

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Pre-requisites: ACCT 2010

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(ILO)

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

1. *Define and classify cost accounting concepts used by managers.*
2. *Calculate and analyze costs used by manufacturing organizations using various costing methods.*
3. *Distinguish between types of cost behaviors and investigate the relationships between costs, volume, and profit.*
4. *Effectively use the understanding of management accounting principles to facilitate the analysis of information that is relevant in decision-making.*
5. *Understand the benefits of budgeting and prepare the master budget.*
6. *Understand how standard costs are determined and variances are investigated.*
7. *Understand how management accounting utilizes financial accounting information for the measurement of the performance of individuals and business segments.*
8. *Understand and apply various capital budgeting tools.*

Required Texts and Materials

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

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 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.

Assessment Task	Contribution to Overall Grade (%)	Dates
Participation	6%	n.a.
Assignments	9%	Mar 4, Mar 31, May 8
Quiz 1 (Chap 1-4)	20%	Mar 5
Quiz 2 (Chap 5-7)	15%	Apr 2
Final Exam (Cumulative)	50%	TBA
Total:	100%	

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.
- Disruptive behavior in class would cost you participation marks.

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.
- **The assignments are due by 6 PM** on the respective dates. 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.

Quizzes

- No make-up arrangement will be made for quizzes. If you miss any quiz due to extenuating circumstances, the weight of that quiz will be reassigned to the final exam.
- Quizzes are closed-book. More logistical details about the quizzes 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 exam	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.

Communication and Feedback

- Assessment marks are expected to be released within two weeks of assessment.
- 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.

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. Use AI at your own risk.

Academic Integrity

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. Please refer to [Academic Integrity | HKUST – Academic Registry](#) for the University's definition of plagiarism and ways to avoid cheating and plagiarism.

Final Grade Descriptors:

Grades	Short Description	Elaboration on subject grading description
A	Excellent Performance	Demonstrates a comprehensive understanding of managerial accounting principles, including costing methods, cost behavior, CVP analysis, budgeting, variances, and decision-making tools. Exhibits exceptional problem-solving skills, analytical thinking, and the ability to apply concepts to real-world scenarios. Goes beyond core requirements to demonstrate creativity and depth of understanding.
B	Good Performance	Shows a solid understanding of key managerial accounting concepts. Displays competence in solving problems and analyzing data, with the ability to apply tools effectively.
C	Satisfactory Performance	Shows a basic understanding of core managerial accounting topics and the ability solve familiar problems and apply concepts in straightforward scenarios. Shows effort and persistence in meeting learning goals, though may require further development in critical thinking and application.
D	Marginal Pass	Demonstrates threshold knowledge of fundamental managerial accounting concepts. Shows potential to develop key skills but struggles with complex problem-solving and critical analysis. Benefits from the course and has the capacity to improve with additional effort and practice.
F	Fail	Displays insufficient understanding of managerial accounting principles and lacks the ability to apply concepts to solve problems. Shows minimal effort in achieving learning goals and fails to meet the basic requirements for professional development in the discipline.

Schedule (Subject to Change)

LEC	Date	Topic	Practice Problems
1	Feb 3	Introduction to Managerial Accounting	M1-1, E1-4, 10, 13
2	Feb 5	Introduction to Managerial Accounting	
3	Feb 10	Job Order Costing	E2-12, PB2-3, 5, 8
4	Feb 12	Job Order Costing	
5	Feb 24	Process Costing	PB3-1, 3
6	Feb 26	Activity-Based Costing	E4-15; PA4-4; PB4-1, 2, 3
7	Mar 3	Activity-Based Costing	
8	Mar 5	Quiz 1 (Chapters 1-4)	
9	Mar 10	Cost Behavior	PB5-2, 3
10	Mar 12	Cost-Volume-Profit Analysis	PB6-1, 2, 3, 5, 6
11	Mar 17	Cost-Volume-Profit Analysis	
12	Mar 19	Incremental Analysis for ST Decision-Making	PB7-1, 2, 3, 4, 6
13	Mar 24	Incremental Analysis for ST Decision-Making	
14	Mar 26	Incremental Analysis for ST Decision-Making	
15	Mar 31	Budgetary Planning	PB8-1, 2, 3, 4, 5, 6
16	Apr 2	Quiz 2 (Chapters 5-7)	
17	Apr 9	Budgetary Planning	
18	Apr 14	Standard Costing and Variance Analysis	PB9-1, 2, 4, 5, 7
19	Apr 16	Standard Costing and Variance Analysis	
20	Apr 21	Decentralized Performance Evaluation	PB10-1, 2, 3, 4, 5
21	Apr 23	Decentralized Performance Evaluation	
22	Apr 28	Decentralized Performance Evaluation	
23	Apr 30	Capital Budgeting	PB11-1, 2, 3, 4
24	May 5	Capital Budgeting	
25	May 7	Review	
Practice problems are recommended exercises for self-study purposes.			