

The Hong Kong University of Science and Technology

ACCT2200: Principles of Accounting II

Tentative Course Syllabus for Sections L07, L08, and L09 in Spring 2026

Instructor: Prof. Benda Yin
Office: Lee Shau Kee Business Building (LSK) 6048
Email: benda.yin@ust.hk
Office Hours: by appointment

Teaching assistant: Qili Di
Email: acqili@ust.hk
Office Hours: by appointment

Class schedule

L07: 10:30 AM - 11:50 AM, Tuesday, Thursday (LG3008, Lift 10-12)
L08: 03:00 PM - 04:20 PM, Tuesday, Thursday (Rm 4580, Lift 27-28)
L09: 04:30 PM - 05:50 PM, Tuesday, Thursday (Rm 4580, Lift 27-28)

Course Description

This course introduces the fundamental concepts, principles, and analytical tools of managerial accounting, with an emphasis on using accounting information for internal decision-making. Students will learn to apply theoretical frameworks and practical techniques to address key business challenges, including costing methods, planning, budgeting, and performance evaluation. Through a combination of conceptual learning and problem-solving exercises, the course equips students with the knowledge and skills to interpret and utilize accounting data effectively to support strategic and operational decisions within organizations.

Intended Learning Outcomes (ILOs)

On successful completion of the course, students will be able to:

1. Define and classify cost accounting concepts used by managers.
2. Apply and analyze various costing methods to calculate and interpret costs used by manufacturing organizations.
3. Analyze different types of cost behaviors and evaluate the relationships between cost, volume, and profit.
4. Apply management accounting principles to analyze and interpret relevant information for effective 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

- Textbook: Whitecotton, Libby, and Phillips. Managerial Accounting, 2025 Release
- Connect Access Code (**Required**): All homework assignments and practice exercises will be assigned on Connect.
- Canvas: the Canvas course website contains the critical files for the course, including the lecture notes and course announcements. Students are advised to check the course website before every class (and periodically) for updates.

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.

Assessments

Assessment Task	Contribution to Overall Course grade (%)	Due date
Participation	6%	NA
Assignments	9%	Feb 26, Mar 31, May 7
Midterm Exam 1 (Ch.1-4, 1h20mins)	20%	Thursday, Mar 5, 2026
Midterm Exam 2 (Ch.5-7, 1h20mins)	15%	Thursday, April 9, 2026
Final Exam (Cumulative, 2h)	50%	TBA
Total	100%	

Assessment marks for individual assessed tasks are expected to be communicated via Canvas within two weeks of submission.

Participation

- Students are encouraged to participate in class discussions by asking and answering questions.
- Participation marks are earned by: (1) giving a short presentation (five minutes) on a key concept in managerial accounting at the beginning of the class; (2) active participation, such as asking or answering questions.
- Disruptive behavior in classes would cost you participation marks.

Assignments

- There will be three assignments via the **Connect** platform (details announced later).

Midterm Exams

- You are expected to complete exams at the specified time in the course schedule. **No make-up exams will be given.** If you do not attend Midterm 1 or 2 due to extenuating circumstances, the weight will be reassigned to the Final.
- Midterm exams are **closed-book** (no cheat sheets allowed).
- Please bring a regular calculator to the exams. Smartphones or any other electronic devices are not allowed during the exams.

Final Exam

- Cumulative and closed book.
- **Two pieces of A4-size cheat sheets** (altogether double-sided 4 pages of materials) will be allowed (*only for the final exam*).
- Smartphones or any other electronic devices are not allowed during the final exam.

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.
Midterm Exam 1	IL1, IL2	This quiz assesses students' ability to understand the basic cost concepts and their ability to apply various costing methods.
Midterm Exam 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 problem-solving skills using managerial accounting information.

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.

Class Policy

(1) Office hour

Please send me an email in advance to schedule an appointment. Clearly list the questions you would like to discuss. I may combine meetings if there are similar questions from students.

(2) Classroom conduct

Please refrain from any behavior that disrupts the classroom (e.g., private conversations). During class sessions, please silence or turn off your electronic devices (phones, tablets, laptops) to minimize distractions and maintain focus on the material. Any disruptions can result in a penalty on your participation marks.

(3) 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. The use of AI in midterm and final exams is prohibited, as these exams are closed-book.

(4) Appropriate use of course materials

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 is a breach of academic conduct. Students who violate this policy will be referred to the University Legal Counsel for disciplinary purposes.

(5) 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.

Tentative Class Schedule (Subject to Change)

Class	Date	Topic	Chapter	Practice problems*
1	2/3	Introduction to Managerial Accounting	1	M1-1, E1-4, 10, 13
2	2/5	Introduction to Managerial Accounting	1	
3	2/10	Job Order Costing	2	E2-12, PB2-3, 5, 8
4	2/12	Job Order Costing	2	
	2/17	<i>Break</i>		
	2/19	<i>Break</i>		
5	2/24	Process Costing	3	PB3-1, 3
6	2/26	Activity-Based Costing	4	E4-15; PA4-4;
7	3/3	Activity-Based Costing / Review	4	PB4-1, 2, 3
8	3/5	Midterm 1 (Chapter 1-4): 19:30 – 20:50 PM		
9	3/10	Cost Behavior	5	PB5-2, 3
10	3/12	Cost-Volume-Profit Analysis	6	PB6-1, 2, 3, 5, 6
11	3/17	Cost-Volume-Profit Analysis	6	
12	3/19	Incremental Analysis for ST Decision Making	7	PB7-1, 2, 3, 4, 6
13	3/24	Incremental Analysis for ST Decision Making	7	
14	3/26	Incremental Analysis for ST Decision Making	7	
15	3/31	Budgetary Planning	8	PB8-1, 2, 3, 4, 5, 6
16	4/2	Budgetary Planning	8	
	4/7	<i>Break</i>		
17	4/9	Midterm 2 (Chapter 5-7): 19:30 – 20:50 PM		
18	4/14	Standard Costing and Variance Analysis	9	PB9-1, 2, 4, 5, 7
19	4/16	Standard Costing and Variance Analysis	9	
20	4/21	Decentralized Performance Evaluation	10	PB10-1, 2, 3, 4, 5
21	4/23	Decentralized Performance Evaluation	10	
22	4/28	Decentralized Performance Evaluation	10	
23	4/30	Capital Budgeting	11	PB11-1, 2, 3, 4
24	5/5	Capital Budgeting	11	
25	5/7	Review		

- Practice problems are recommended for self-study purposes (subject to updates with the 2025 Release).
- Syllabus and class topics on schedules are subject to change. For updates, please closely monitor communications on Canvas.