

The Hong Kong University of Science and Technology  
ACCT2200 – Principles of Accounting II  
Course Syllabus, 2023 Spring

**COURSE INFORMATION**

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**Division:** Accounting

**Instructor:** Emily Wang

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

**Email:** [emily.wang@ust.hk](mailto:emily.wang@ust.hk)

**Office hours:** by appointment

**Classes:**

Session	Schedule
L01	Tue and Thu 15:00 -16:20
L02	Tue and Thu 10:30 -11:50
L03	Tue and Thu 16:30 -17:50

**TA:** Nicholas Wu ([jhn.wu@ust.hk](mailto:jhn.wu@ust.hk))

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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.

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**LEARNING OBJECTIVES**

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.*
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## COURSE MATERIALS

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

*\*4th edition is acceptable.*

**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.**

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## ASSESSMENT

Students will be assessed through the assessment activities noted below.

Participation	5%
Assignments	5%
Exam 1 on <b>March 6</b> (close-book, Chap 1-4)	25%
Exam 2 on <b>March 30</b> (close-book, Chap 5-7)	25%
Exam 3 (open-book, Chap 8-11)	40%
<b>Total:</b>	100%

### *Make-up policy*

- No make-up exams will be given for Exams 1 and 2. If you miss Exam 1 or 2 due to extenuating circumstances, the weight of that exam will be reassigned to Exam 3.

### *Assignments*

- The purpose of the problem sets is to keep you current with the materials covered in class.
- There will be two problem sets and each accounts for 2.5% of the final grade.
- Problem set 1 is due at 8:00 pm on March 2. Problem set 2 is due at 8:00 pm on March 28.
- 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*

- 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.
- Be courteous and attentive to your classmates in class and the online Piazza community.
- Disruptive behavior in class would cost you participation marks.

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### **COMMUNICATIONS**

- We will use **Piazza** (available on Canvas) as the communication platform for questions about the course contents. It will be the most efficient way to get a timely response.
  - 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.
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**SCHEDULE (Subject to Change)**

Week	LEC	Date		Topic	Practice Problems
Wk1	1	Tue	Feb 7	Introduction to Managerial Accounting	M1-1, E1-4, 10, 13
	2	Thu	Feb 9	Introduction to Managerial Accounting	
Wk2	3	Tue	Feb 14	Job Order Costing	E2-12, PB2-3, 5, 8
	4	Thu	Feb 16	Job Order Costing	
Wk3	5	Tue	Feb 21	Process Costing	PB3-1, 3
	6	Thu	Feb 23	Activity-Based Costing	E4-15; PA4-4; PB4-1, 2, 3
Wk4	7	Tue	Feb 28	Activity-Based Costing	
	8	Thu	Mar 2	Cost Behavior	PB5-2, 3
Wk5	9	Tue	Mar 7	<b>No class: March 6 Exam 1 (Chapters 1-4)</b>	PB6-1, 2, 3, 5, 6
	10	Thu	Mar 9	Cost-Volume-Profit Analysis	
Wk6	11	Tue	Mar 14	Cost-Volume-Profit Analysis	PB7-1, 2, 3, 4, 6
	12	Thu	Mar 16	Incremental Analysis for ST Decision Making	
Wk7	13	Tue	Mar 21	Incremental Analysis for ST Decision Making	
	14	Thu	Mar 23	Incremental Analysis for ST Decision Making	
Wk8	15	Tue	Mar 28	Budgetary Planning	PB8-1, 2, 3, 4, 5, 6
	16	Thu	Mar 30	<b>No class: Exam 2 (Chapters 5-7)</b>	
Wk9	17	Tue	Apr 4	Budgetary Planning	
		Thu	Apr 6	Midterm break	
Wk10		Tue	Apr 11	Midterm break	PB9-1, 2, 4, 5, 7
	18	Thu	Apr 13	Standard Costing and Variance Analysis	
Wk11	19	Tue	Apr 18	Standard Costing and Variance Analysis	PB10-1, 2, 3, 4, 5
	20	Thu	Apr 20	Decentralized Performance Evaluation	
Wk12	21	Tue	Apr 25	Decentralized Performance Evaluation	
	22	Thu	Apr 27	Decentralized Performance Evaluation	
Wk13	23	Tue	May 2	Capital Budgeting	PB11-1, 2, 3, 4
	24	Tue	May 4	Capital Budgeting	
Wk14	25	Tue	May 9	Review session	

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 5<sup>th</sup> edition of the required textbook.