

**HONG KONG UNIVERSITY OF SCIENCE & TECHNOLOGY
DEPARTMENT OF ACCOUNTING**

**ACCT 2200: Principles of Accounting II
Summer Semester 2026
Course Syllabus**

Instructor: Ms. Chelsea Xin Chen

Office: Room LSK 4017

Email: chelsea.chen@connect.ust.hk

Office hours: Please email for appointment

Lecture time:

Session	Time	Venue
L01	Monday, Wednesday, Friday 2:00pm ~ 5:50pm	LSK1033

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 manufacturing 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 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).

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 Task	Contribution to Course grade (%)
Mid-term Test (Closed-book, Chapters 1-6, tentative)	30%
Individual Assignment	20%
Final Exam (Closed book)	50%
Total	100%

Individual Assignment

- There will be **one** individual assignment and it accounts for 20% of the final grade. Students are required to upload their take-home individual assignment on Canvas by the deadline. The details of the individual assignment would be announced in due course.

Mid-term test

- The mid-term test is closed-book. No cheat sheet is allowed. The coverage is chapter 1 to 6 (Subject to change). The detailed instruction will be given before the test.
- There is no make-up test for the mid-term test. 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. In this case, the weight of your test will be shifted to the final exam. Otherwise, you will receive a score of zero.

Final Exam

The examination is closed-book. You could bring two pieces of double-sided page of notes as a cheat sheet. The final exam date and details are subject to arrangement and would be announced in due course.

Mapping of Course ILOs to Assessment Tasks (Subject to change)

Assessment Task	Mapped ILOs	Explanation
Mid-term Test	ILO 1, ILO 2, ILO 3, ILO 4	This assessment component assesses the abilities of the students to understand the basic management accounting concept, costing techniques and make informed business decisions.
Individual Assignment	ILO 1, ILO 2, ILO 3, ILO 4	This assessment component assesses the students in their understanding and application of the relevant principles in the course.
Final Exam	ILO 1, ILO 2, ILO 3, ILO 4, ILO 5, ILO 6	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 midterm and final exams are closed-book. No AI tools of any kind are allowed during the exam.

For **the individual assignment**, you could include an “**AI Use Appendix**” at the end of your assignment with :

- **Tools used**
 - Name of the tool(s) (e.g. “ChatGPT (OpenAI), September 2025 version”).
- **Your main prompts**
 - Copy-paste the key prompts you used, especially those that directly affected:
 - Assumptions in your calculation
 - Structure of accounting model
 - Interpretation of results
 - You do *not* need to include every single small clarification prompt; focus on the important ones.
- **How you used and modified the output**
 - 2–4 bullet points explaining:
 - What the AI gave you (e.g. an outline, a formula, a list of pros/cons).
 - What you **accepted**, **changed**, or **rejected**, and why.
 - How you **verified** the AI’s output (e.g. against the textbook, lecture notes, etc).

Conduct of this Course

Teaching materials: Handouts on the Canvas course web (<http://canvas.ust.hk>). The teaching materials would be uploaded to Canvas 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 a laptop/tablet or rough work papers to attempt some problems together in class.

Practice Problems: 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.

Participation: Students are strongly encouraged to participate in class discussion, ask questions, and help each other through their questions, in order to promote an interactive learning atmosphere. Students are not penalized for saying something incorrect. You are also welcome to contact me for post class consultation during office hours or other time by appointment.

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.

Final Grade Descriptors

Grades	Short Description	Elaboration on subject grading description
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 only, understand the importance of relevant management accounting information in business decision making.
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 L01 (Subject to change)

Week	Lec	Date	Topic	Practice Problems
Wk 1	1	15 Jun	Introduction to Managerial Accounting Job Order Costing	M1-1, E1-4, 10, 13, PA1-4
Wk 1	2	17 Jun	Job Order Costing Process Costing	E2-12, PB2-3, 5, 8; PB3-1, 3
Wk 1	3	19 Jun	Public Holiday	
Wk 2	4	22 Jun	Activity-Based Costing Cost Behaviour	E4-15; PA4-4; PB4-1, 2, 3 PB5-2, 5, 6
Wk 2	5	24 Jun	Cost-Volume-Profit Analysis	PB6-1, 2, 3, 5, 6
Wk 2	6	26 Jun	Incremental Analysis for ST Decision Making	E7-17, PB7-1, 2, 3, 4, 6
Wk 3	7	29 Jun	Mid-Term Test (In Class)	
Wk 3	8	1 Jul	Public Holiday	
Wk 3	9	3 Jul	Budgetary Planning	PB8-1, 2, 3, 4, 5, 6
Wk 4	10	6 Jul	Standard Costing and Variance Analysis	PB9-1, 2, 4, 5, 7
Wk 4	11	8 Jul	Decentralized Performance Evaluation Capital Budgeting	PB10-1, 2, 3, 4, 5
Wk 4	12	10 Jul	Capital Budgeting Review	PB11-1, 2, 3, 4