

*Preliminary until start of semester*

## Course Syllabus:

### ACCT2200 – Principles of Accounting II

#### HKUST Department of Accounting

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**Course details:**

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**Instructor:** Dr. Arthur Morris  
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Email: acarthur@ust.hk  
Office Hours: By Appointment  
Class Website: <http://canvas.ust.hk/>

**TA:** Vincent LEUNG  
Office:  
Email: vincentltm@ust.hk  
Office Hours: TBA

|                  |   |
|------------------|---|
| <b>Sections:</b> | <b>Times and Locations</b>  |
| L13:             | Monday/Wednesday 09:00 - 10:20<br>Room: TBD<br><b>Follow this link to launch the Zoom session</b> |
| L12:             | Monday/Wednesday 10:30 - 11:50<br>Room: TBD<br><b>Follow this link to launch the Zoom session</b> |
| L14:             | Monday/Wednesday 12:00 - 13:20<br>Room: TBD<br><b>Follow this link to launch the Zoom session</b> |

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## Course Objectives

Upon the completion of this course, you should be able to:

1. Explain the role of managerial accounting information in the decision-making process of business and non-for-profit organizations.
2. Apply the analytical and technical skills developed in the accounting classes you have taken to date to prepare accounting records and reports, interpret them, and explain their limitations.

3. Discuss the fundamental principles underlying managerial accounting in the context of the tools and techniques that are covered in the course.
4. Evaluate available accounting information and provide *original* recommendations for real business decisions.

## Textbook and Supplementary Readings

1. Whitecotton, Libby, Phillips. Managerial Accounting, 4th Edition (2020), McGraw-Hill/Irwin. (Required) Both the hardcopy and the VitalSource e-code version (ISBN: 9781260569629) are acceptable.
2. PowerPoint slides and documents are posted on Canvas (<http://canvas.ust.hk/>).

The textbook provides a conceptual foundation for the course by introducing the framework and concept and demonstrating them using examples. Throughout the course we will also use news and public financial documents to supplement discussions and assignments.

## Conduct of This Course

1. **Online Activities:** Due to the current epidemic-related restrictions all lectures, quizzes, and other interactions will be conducted online via Zoom or Canvas. Lectures will all be conducted live via Zoom and recorded. You may attend any of the three Zoom sessions or watch the recording after it is posted. There is no attendance requirement, and the only change to the conduct of this course if restrictions are lifted will be that lectures will become available in person in addition to Zoom. **The course may also be available in mixed-mode, pending a physical classroom assignment.**
2. **Class Preparation:** The general approach of this course is lecture, discussions, problem-solving, and assignments. Students who read the textbook or slides prior to classes will benefit more from the class. A very good guidance for your self-study is the “demonstration cases” at the end of each chapter in the textbook.
3. **Ask questions on Canvas Discussion Board:** Please use the discussion board on Canvas to ask questions related to course materials. **I will NOT answer such questions by email.** The TA and I will check the discussion board regularly. Students are *encouraged* to reply to other students’ questions on Canvas as part of a supportive learning environment. 10% of your grade will be based upon the frequency and quality of your Canvas discussions, infrequent or low quality posts will not receive full credit.

4. **Practice Problems:** A set of problems from the textbook are recommended for your practice. These problems aim to improve your understanding of and familiarity with the topics. You are **strongly** encouraged to do additional practice in preparing for the quizzes/exams. Practice problem solutions are posted on Canvas.
5. **Practice quizzes:** I will provide practice quizzes before actual quizzes. These should not be taken as indicative of all the information that the exam will cover.
6. **Course Schedule:** The course schedule is given at the end of this course syllabus. **Changes to the course schedule may be made if necessary. If this happens, I will announce it during lecture and post an updated syllabus to the course website. Students are responsible to find out what has been announced during their absence from the class.**

## Grading Scheme

| Description                     | Weight |
|---------------------------------|--------|
| Canvas Discussion Participation | 10%    |
| Quiz 1                          | 30%    |
| Quiz 2                          | 30%    |
| Case-based Final                | 30%    |
| Total                           | 100%   |

**Canvas Discussion Participation:** 10% of your grade will be based on your regular participation on the Canvas discussion board for each chapter. You should post meaningful questions when you have them and help answer other student's questions. *Please note that participation in chats during Zoom, or live lectures, is not required and does not contribute to this score. We are using Canvas for class participation so that students in different time zones can participate.*

**Quizzes:** The quizzes will be conducted using Canvas and Zoom during class. You will only have access to the quiz during class time. You will see questions one at a time. *All quizzes will be conducted as follows: Students will log in to Zoom by following the link posted on Canvas at the beginning of their assigned section meeting time, and should work in front of the zoom camera with their work visible until the exam is complete. Exams must be completed by the end of class, at which time you will have ten minutes to submit scans/photos of your answers. You may submit early if you have completed the quiz. Quizzes will not be accepted from those who do not log in to Zoom from the beginning of the session until they complete the exam. NO make-ups will be given for quizzes.*

Note the following facts about the exam:

1. There are about 40 questions on each exam, they are presented in a random order and each question is selected from a bank of six similar questions.
2. Ignoring order there are  $6^{40}$  possible sets of answers, there are  $40!$  (a number greater than  $10^{47}$ ) possible orders for the questions.
3. The individual questions are not meant to be difficult, but you only have about 2 minutes per question. Work quickly, and move on if you can't answer the question.

## Grading Scale:

Points on all work will be reweighted as shown above and graded as shown

| Grade | %               |
|-------|-----------------|
| A+    | 97.00% - 100%   |
| A     | 93.00% - 96.99% |
| A-    | 90.00% - 92.99% |
| B+    | 87.00% - 89.99% |
| B     | 83.00% - 86.99% |
| B-    | 80.00% - 82.99% |
| C+    | 77.00% - 79.99% |
| C     | 73.00% - 76.99% |
| C-    | 70.00% - 72.99% |
| D     | 60.00% - 69.99% |
| F     | Below 60.00%    |

**Note that your grade only depends on you. There is no curve.**

## Other important points:

1. Maintain the highest standard of integrity: Cheating and plagiarism are both, **strictly prohibited, and super lame.**
2. Conducting yourself in a responsible manner in the class is important for not only this course but also your own personal development. Please make sure your microphone is muted unless you are called on.
3. You will need a calculator for the quizzes/exams. A regular calculator will suffice, i.e., you do not need a financial calculator.

## Course Schedule

| Dates          | (Sessions) | Chapter    | Topic   | Practice Problems         |
|----------------|------------|------------|---|---------------------------|
| Feb. 1         | (1)        | 1          | Introduction to Managerial Accounting                   | E1-1, 4, 5, 10, 13; PA1-4 |
| Feb. 3         | (2)        | 2          | Job Order Costing                                       | E2-26; PA2-1, 2; PB2-5, 8 |
| Feb. 8         | (3)        | 2          | Job Order Costing                                       | E2-26; PA2-1, 2; PB2-5, 8 |
| Feb. 10        | (4)        | 3          | Process Costing   | PB3-1, 2, 3, 4, 5, 6      |
| Feb. 15        |            |            | <i>No class</i>   |                           |
| Feb. 17        | (5)        | 3          | Process Costing   | PB3-1, 2, 3, 4, 5, 6      |
| Feb. 22        | (6)        | 4          | Activity-Based Costing and Cost Management              | E4-15, 18; PB4-1, 2, 3, 4 |
| Feb. 24        | (7)        | 4          | Activity-Based Costing and Cost Management              | E4-15, 18; PB4-1, 2, 3, 4 |
| Mar. 1         | (8)        | 5          | Cost Behavior   | PB5-1, 2, 3, 4, 5, 6      |
| Mar. 3         | (9)        | 5          | Cost Behavior   | PB5-1, 2, 3, 4, 5, 6      |
| Mar. 8         | (10)       | 6          | Cost-Volume-Profit Analysis                             | PB6-1, 2, 3, 4, 5, 6      |
| Mar. 10        | (11)       | 6          | Cost-Volume-Profit Analysis                             | PB6-1, 2, 3, 4, 5, 6      |
| Mar. 15        | (12)       | 7          | Incremental Analysis for ST Decision Making             | PB7-1, 2, 3, 4, 6         |
| Mar. 17        | (13)       | 7          | Incremental Analysis for ST Decision Making             | PB7-1, 2, 3, 4, 6         |
| Mar. 22        | (14)       | 1-7        | Exam Review   | Practice Exam 1           |
| <b>Mar. 24</b> | (15)       | <b>1-7</b> | <b>Quiz 1</b> On Canvas proctored via Zoom during class |                           |
| <b>Mar. 29</b> | (16)       |            | <b>Practice Case</b> During class, turned in via Canvas |                           |
| Mar. 31        |            |            | <i>No class</i>   |                           |
| Apr. 5         |            |            | <i>No class</i>   |                           |
| Apr. 7         | (17)       | 8          | Budgetary Planning                                      | PB8-1, 2, 3, 4, 5, 6      |
| Apr. 12        | (18)       | 8          | Budgetary Planning                                      | PB8-1, 2, 3, 4, 5, 6      |
| Apr. 14        | (19)       | 9          | Standard Costing and Variances                          | PB9-1, 2, 4, 5, 7         |

| Dates   | (Sessions) | Chapter | Topic   | Practice Problems  |
|---------|------------|---------|---|--------------------|
| Apr. 19 | (20)       | 9       | Standard Costing and Variances                          | PB9-1, 2, 4, 5, 7  |
| Apr. 21 | (21)       | 10      | Decentralized Performance Evaluation                    | PB10-1, 2, 3, 4, 5 |
| Apr. 26 | (22)       | 10      | Decentralized Performance Evaluation                    | PB10-1, 2, 3, 4, 5 |
| Apr. 28 | (23)       | 11      | Capital Budgeting                                       | PB11-1, 2, 4, 5, 7 |
| May 3   | (24)       | 8-11    | <b>Quiz 2</b> On Canvas proctored via Zoom during class |                    |
| May 5   | (25)       |         | <b>Final Case</b> During class, turned in via Canvas    |                    |