

Preliminary until start of semester # Course Syllabus: ACCT2200 – Principles of Accounting II ## HKUST Department of Accounting

Details:

Instructor:	Dr. Arthur Morris
Office:	Room 6049 (LSK Business Building)
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

Sections:	Times and Locations
L13:	<p>Monday/Wednesday 09:00 - 10:20</p> <p>Room: TBD</p> <p>Zoom: https://hkust.zoom.us/j/6481122112 </p>
L12:	<p>Monday/Wednesday 10:30 - 11:50</p> <p>Room: TBD</p> <p>Zoom: https://hkust.zoom.us/j/6481122112 </p>
L14:	<p>Monday/Wednesday 12:00 - 13:20</p> <p>Room: TBD</p> <p>Zoom: https://hkust.zoom.us/j/6481122112 </p>

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 with respect to a business decision.

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. 5% 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: 5% 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 chat's during Zoom, or live lectures, is not required and does not contribute to this score. We are using Canvas for class participation so that student's 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 18:00 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%
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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	(Recommended)
Feb. 1 (1)	1	Introduction to Managerial Accounting	E1-1, 4, 5, 10, 13; PA1-4	(E1-4, PA1-4)
Feb. 3 (2)	2	Job Order Costing	E2-26; PA2-1, 2; PB2-5, 8	(E2-26, PB2-5)

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

Dates (Sessions)	Chapter #	Topic	Practice Problems	(Recommended)
Apr. 12(17)	8	Budgetary Planning	PB8-1, 2, 3, 4, 5, 6	(PB8-3,6)
Apr. 14(18)	9	Standard Costing and Variances	PB9-1, 2, 4, 5, 7	(PB9-2, 7)
Apr. 19(19)	9	Standard Costing and Variances	PB9-1, 2, 4, 5, 7	(PB9-2, 7)
Apr. 21(20)	10	Decentralized Performance Evaluation	PB10-1, 2, 3, 4, 5	(PB10-3, 5)
Apr. 26(21)	10	Decentralized Performance Evaluation	PB10-1, 2, 3, 4, 5	(PB10-3, 5)
Apr. 28(22)	11	Capital Budgeting	PB11-1, 2, 4, 5, 7	(PB11-2, 7)
May 3	Quiz 2	8-11	On Canvas proctored via Zoom during class	
May 5	Final Case		During class, turned in via Canvas	