**Wayland Mission Statement**

Wayland Baptist University exists to educate students in an academically challenging, learning-focused, and distinctively Christian environment for professional success, and service to God and humankind.

**Contact Information**

**Course**

: ACCT 4306 01 – Cost Accounting

**Campus**

: WBUonline

**Term/Session**

**:** Fall 2022

**Instructor**

**:** Dr. Ralph J. Palumbo

**Office Phone Number**

**:** 520-877-2640

**WBU Email Address**

**:** rpalumbocpa@wbu.edu

**Office Hours, Building, and Location**

**:**  Most days 9AM-7PM Mountain Time

**Class Meeting Time and Location**

**: Virtuall**

**Textbook Information**

**Required Textbook(s) and/or Required Materials**

**:**

| **BOOK** | **AUTHOR** | **ED** | **YEAR** | **PUBLISHER** | **ISBN#** |
| --- | --- | --- | --- | --- | --- |
| Cornerstone of Cost Management Cengage NOW V2 | Hansen/Mowen | 5th | 2022 | Cengage  | 9780-35753-5028 |

*The textbook for this course is part of the* ***Wayland’s Automatic eBook*** *program. You will have access to an eBook and interactive learning material on the first day of class through your Blackboard course site. The cost of this Automatic eBook will be billed directly to your student account when you register for the course. You will be notified via email with access instructions and additional information. If you do not wish to participate in the Automatic eBook program, you will have the first 12 days of class to opt-out of the program (additional details will be outlined in your email instructions). For more information on the Automatic eBook program, visit the Wayland Bookstore* [*Automatic eBook FAQ*](https://bookstore.wbu.edu/site_inclusive.asp) *page.*

**Course Information**

**Catalog Description**

**:**

 Job and process cost accounting, dealing with determining, reporting, analyzing, and controlling the cost of a particular process, job, service, unit, or department.

**Prerequisite:**ACCT 3308 or ACCT 2306

**Course Outcome Competencies**

**:**

* Have a historical perspective of cost accounting.
* Prepare financial statements for manufacturing concerns.
* Comprehend the principals of product costing, planning, and control in a functional- based system.
* Define the key elements of the new cost management approaches.
* Compare the functional- based and activity- based costing approaches together in the discussion

**Attendance Requirements**

**<<**Select appropriate campus and delete the rest. Add your class attendance policy below the appropriate campus policy. >>

External Campuses

Students enrolled at one of the university’s external campuses should make every effort to attend all class meetings. All absences must be explained to the instructor, who will then determine whether the omitted work may be made up. When a student reaches that number of absences considered by the instructor to be excessive, the instructor will so advise the student and file an unsatisfactory progress report with the external campus executive director/dean. Any student who misses 25 percent or more of the regularly scheduled class meetings may receive a grade of F in the course. Additional attendance policies for each course, as defined by the instructor in the course syllabus, are considered a part of the university’s attendance policy. A student may petition the Academic Council for exceptions to the above stated policies by filing a written request for an appeal to the Vice President of Academic Affairs.

Plainview Campus

The university expects students to make class attendance a priority. Faculty members provide students a copy of attendance requirements. These are provided on the first day of class. Students in programs for which an outside agency (such as the Veteran’s Administration) has stricter attendance requirements will be subject to those requirements. In addition, the university registrar will provide each student affected a list of these regulations. The dean of the school must approve part-time and adjunct faculty class attendance requirements prior to syllabi distribution.

WBUonline

Students are expected to participate in all required instructional activities in their courses. Online courses are no different in this regard; however, participation must be defined in a different manner. Student “attendance” in an online course is defined as active participation in the course as described in the course syllabus. Instructors in online courses are responsible for providing students with clear instructions for how they are required to participate in the course. Additionally, instructors are responsible for incorporating specific instructional activities within their course and will, at a minimum, have weekly mechanisms for documenting student participation. These mechanisms may include, but are not limited to, participating in a weekly discussion board, submitting/completing assignments in Blackboard, or communicating with the instructor. Students aware of necessary absences must inform the professor with as much advance notice as possible in order to make appropriate arrangements. Any student absent 25 percent or more of the online course, i.e., non-participatory during 2 or more weeks of an 8-week session, may receive an F for that course. Instructors may also file a Report of Unsatisfactory Progress for students with excessive non-participation. Any student who has not actively participated in an online class prior to the census date for any given session is considered a “no-show” and will be administratively withdrawn from the class without record. To be counted as actively participating, it is not sufficient to log in and view the course. The student must be submitting work as described in the course syllabus. Additional attendance and participation policies for each course, as defined by the instructor in the course syllabus, are considered a part of the university’s attendance policy.

**University Policies**

**Statement on Plagiarism and Academic Dishonesty**

**:** Wayland Baptist University observes a zero tolerance policy regarding academic dishonesty. Per university policy as described in the academic catalog, all cases of academic dishonesty will be reported and second offenses will result in suspension from the university.

**Disability Statement**

**:** In compliance with the Americans with Disabilities Act of 1990 (ADA), it is the policy of Wayland Baptist University that no otherwise qualified person with a disability be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity in the university. The Director of Counseling, Career and Disability Services serves as the coordinator of students with disability and should be contacted concerning accommodation request at (806) 291-3765. Documentation of a disability must accompany any request for accommodations.

Accessibility issues with content in WBUonline courses or in Blackboard should be addressed to the WBU accessibility coordinator, Dr. Trish Ritschel-Trifilo, trifilot@wbu.edu or call (806) 291-3745.

**Student Grade Appeals**

**:** Students shall have protection through orderly procedures against prejudices or capricious academic evaluation. A student who believes that he or she has not been held to realistic academic standards, just evaluation procedures, or appropriate grading, may appeal the final grade given in the course by using the student grade appeal process described in the Academic Catalog. Appeals may not be made for advanced placement examinations or course bypass examinations. Appeals are limited to the final course grade, which may be upheld, raised, or lowered at any stage of the appeal process. Any recommendation to lower a course grade must be submitted through the Vice President of Academic Affairs to the Faculty Assembly Grade Appeals Committee for review and approval. The Faculty Assembly Grade Appeals Committee may instruct that the course grade be upheld, raised, or lowered to a more proper evaluation.

**Course Requirements and Grading Criteria**

 Quizzes (8) 50%

 Homework (through CengageNow) 30%

Participation (8 discussions) 20%

 Total 100%

Note: Course grades will be based on Wayland Baptist University policy:

**The University has a standard grade scale:**

A = 90-100, B = 80-89, C = 70-79, D = 60-69, F= below 60, W = Withdrawal, WP = withdrew passing, WF = withdrew failing, I = incomplete. An incomplete may be given within the last two weeks of a long term, within the last week of an 8-week session, or within the last two days of a microterm to a student who is passing, but has not completed a term paper, examination, or other required work for reasons beyond the student’s control. A grade of “incomplete” is changed if the work required is completed prior to the last day of the next long 16-week term or 8-week session, unless the instructor designates an earlier date for completion.  If the work is not completed by the appropriate date, the I is converted to an F.

**Tentative Schedule**

See Black Board for weekly assignment schedule

**Additional Information**

***All correspondence with the professor must include student’s name, course title and section.***

*Format:* This is an online course and you are expected to have access to the Internet and possess adequate computer competencies to submit assignments as attachments and download and upload files. This course requires homework and discussions on a weekly basis. The course is not designed as a self-paced course. No excuses because of other classes or commitments will be accepted for your failure to comply with these requirements.

Announcements will be posted on the site from time to time and *you* ***are responsible for reading and adhering to all information in the announcements.***

**Discussion Board:** The professor will initiate a discussion board and students are encouraged to exchange ideas through the discussion board. Remember, all work submitted must be your own. *Participation in the discussion board will be the basis for your class participation grade* and takes the place of live discussion in a classroom setting. The purpose is to exchange ideas among students and the professor so feel free to respond to other students’ remarks or ask the professor to jump in. ***All students are expected to logon a minimum of two days (and make a post on each day) and have a total of three posts each week to earn full credit.*** Students are required to have an initial post no later than Wednesday of the current week. There will be a penalty of 20% for failure to have your initial post completed by Wednesday 11:59 PM Central Time Zone.

You initial post will be a minimum of 300 words and replies to classmates will be a minimum of 100 words. Participation requires that your post add something of value to the discussion and should be more than a mere “I agree” or “good post”. Participation does not mean going back to prior discussions and posting comments, which is too late.

All questions regarding the course, homework or reading assignments or other related course questions are to be posted in the Help! Discussion Board so that all students have an opportunity to read them and comment. The course is not designed as a one-on-one course with the professor and, as in a classroom; sometimes many students have the same question. Posting a question to the discussion board will help all of us get through the course easier. Please note that the discussion board is for discussion of the current chapter and you are expected to participate. Your grade will be computed as an average of the number of posts and the number of days you were present AND posted. The Discussion Board will open the week before the current week.

Grading Rubric for Discussion Board

* + Post on one day 25.00
	+ Post on second day 25.00
	+ Total for days 50
	+ Initial post 16.67
	+ Second post 16.66
	+ Third post 16.66
	+ Total for posts 50
	+ TOTAL 100

***Assignments:*** A schedule of reading assignments, Exercises and Problems by week will be posted in the Assignment area. All homework assignments will be completed using Cengage. Assigned chapters are to be read and assignments completed by 11:55 PM Central Time, Saturday. Late work will be penalized 10% during one week beyond due date. After one week no additional work will be accepted. Week 8 work must be completed by the end of Week 8 with no extension of time to complete. The course is designed to run from Monday morning to midnight the following Saturday. If you would like to begin your discussion board work on Sunday for the upcoming week that is acceptable, but no posting on Sunday for the prior week will be accepted.

**NOTE:** ***This course ends at 11:59 PM Central Time Zone on Saturday of the week to correspond with the ending of the term, which is always a Saturday.***

Please acquaint yourself with the current catalog concerning academic dishonesty and plagiarism while preparing your papers. Plagiarism could be the inadvertent failure to use quotation marks or footnotes and should be carefully monitored.

***Quizzes****:* There will be eight weekly quizzes. Quizzes are timed but may be taken as many as two times with your highest score earned entered into the grade book. Due to the allowance of two attempts, there will be no resetting of quizzes. Weekly quizzes will close at 11:59 PM Central Time Zone on Saturday and there will be no extension of time to complete the quizzes.

 **There is no makeup of missed Discussion Board work.**

 **There is no extra credit or alternative assignments**.

 **COURSE CONDUCT:**

1. No make-up quizzes except for documented emergencies!
2. Late assignments will be penalized. Assignments are due by 11:59 PM Saturday CST.
3. Any exams or assignments that appear to be the same as that of any other student will result in a grade of zero for both students. Independent work on assignments is critical if the student is to understand the concepts and applications presented in this course.
4. In all written assignments, good grammar, spelling and style are expected and will affect your grade.
5. Please adhere to proper Netiquette in all posts.