

## Wayland Mission Statement

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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

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**Course:** ACCT 4306 VC01 – Cost Accounting

**Campus:** WBUonline

**Term/Session:** Fall 1st 8 weeks 2026 (August 10 – October 3, 2026)

**Instructor:** Valerie Tharp, MSA

**WBU Email Address:** valerie.tharp@wayland.wbu.edu

**Office Hours, Building, and Location:** Virtual, by Appointment

**Class Meeting Time and Location:** WBUonline

**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

## Textbook Information

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

BOOK	AUTHOR	ED	YEAR	PUBLISHER	ISBN#
<u>Cornerstone of Cost Management</u> with Cengage NOW V2	Hansen/Mowen	6th	2026	Cengage	9798-21404-4880

*This course is part of the **Pioneer Academic Access Program**. You will have access to an eBook, access code, and interactive learning material on the first day of class through your Blackboard course site. You will be notified via email with access instructions and additional information. If the course requires a physical book you can order at [bookstore.wbu.edu](http://bookstore.wbu.edu). You can choose to opt-out, however if you do you will lose access to **EVERY class/material** and have to source through third party vendors.*

**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

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**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

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**Academic Integrity:**

[Link to Statement on Academic Integrity](#)

**Artificial Intelligence:** reference one of the following in regard to how generative artificial intelligence (GAI) such as ChatGPT may or may not be used in this course: Choose A, B or C and delete the others.

**A. No use of any generative AI tools permitted.**

- i. Students are required to create and produce all work themselves or with assigned group members. Any work submitted that has used an AI generative tool like ChatGPT will be in immediate violation of the academic integrity policies for the course and WBU.
- ii. All assignments must be fully created, designed, and prepared by the student(s).
- iii. Any work that uses generative AI will be treated as plagiarism.

**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 Disability Services Coordinator and Academic Coach serves as the coordinator of students with disabilities and must be contacted concerning accommodation requests. Office: (806) 291-1057. Documentation of a disability must accompany any request for accommodations.

## Course Requirements and Grading Criteria

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**IMPORTANT NOTE:** This course requires a CengageNOWv2 access code to complete online homework, tutorials, the eBook, and tests. All required Cengage materials are available directly through Blackboard for this course. The cost of the eTextbook and Cengage courseware is included in your registration fees. At the time of registration, you are automatically paying for access to the official Cengage platform where all course materials are located. Important: **Do not** purchase Cengage access codes from third-party sellers (such as Amazon or other retailers), as they are often invalid or already redeemed.

- **Format:** This is a fully online course. You are expected to have reliable internet access and sufficient computer skills to send email, download files, and complete assignments. Homework and discussions are required on a weekly basis. Announcements will be posted regularly in the course, and you are responsible for reading and following all information provided in them.

- **Discussion Board:** The instructor will post the initial discussion board topics. Participation in the Discussion Board constitutes a significant portion of your class participation grade and serves as the online equivalent of in-class discussion.

To earn full credit for participation each week, you must:

- Log into the course no later than four days after the term begins and make at least one quality original post (as instructed).
- Post a minimum of two substantive posts per week: one original post and one thoughtful reply to another student.

Your posts should add meaningful value to the discussion and go beyond simple comments such as “I agree” or “good answer.” Whenever possible, support your comments with specific page numbers, section references, or other source locators to help your peers and strengthen your contributions.

The “Attendance and Participation” grade is determined by three components:

- Meeting the minimum quantity and quality of posts each week
- Including page numbers and/or other reference locators in your posts (where applicable)
- Active participation in CengageNOWv2

- **Assignments:** A detailed schedule of assignments will be posted in the Assignments area of both CengageNOWv2 and Blackboard. All assigned chapters must be read and assignments completed by 11:55 p.m. Central on Sunday night, which marks the end of

each academic week. The course runs from Monday morning through 11:55 p.m. Central the following Sunday, giving you the full weekend to complete your work.

- **Examinations:** There will be a midterm exam and a final exam. Together, these two exams will account for 75% of your final course grade.
- **Semester Project:** You will complete a semester project within the CengageNOWv2 platform (the same program used for homework). This project consists of two parts (Integrative Mini-Cases 1 and 2) from your textbook and is worth 10% of your final semester grade. The project is due at the end of the term. Detailed instructions and requirements are available in CengageNOWv2.
- **Grading:**
  - 75% - Exams (2 in CengageNOWv2)
  - 10% - Homework (attempted and submitted in CengageNOWv2)
  - 10% - Semester Project (attempted and submitted in CengageNOWv2)
  - 5% - Participation (Blackboard and CengageNOWv2)**100%**

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

A = 90-100%

B = 80- 89%

C = 70- 79%

D = 60-69%

F = below 60%

*I (Incomplete) and W (Withdrawal) grades will be utilized according to university policy.*

All correspondence with the professor must occur within your WBU email account (or the BlackBoard messaging system) and include your full name, course title and section.

**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.

## Tentative Schedule

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Week	Course Assignments
Week 1	<ul style="list-style-type: none"> <li>• Read the entire Syllabus.</li> <li>• "Homework: Mandatory 1st Assignment" Assignment (done in CengageNowV2)</li> <li>• Carefully follow all instructions found at the "Begin Term Here" tab for this course in BlackBoard.</li> <li>• Read Chs 1 &amp; 2 in the eTextbook found in CengageNOWv2.</li> <li>• Participate in the Discussion Board (tab found in top margin of BlackBoard course). Remember that you can "subscribe" to the Discussion Board threads for notification of activity instead of having to continually check-in online</li> <li>• Chs 1 &amp; 2 Exercises These assignments are completed and submitted online through CengageNOWv2. <ul style="list-style-type: none"> <li>○ To access them from Blackboard: Go to the main Content area of the BlackBoard course and click on "Homework, Testing &amp; eBook in CENGAGE (Work Here)". Once inside CengageNOWv2, click on the Assignments tab at the top. All assignments will be listed.</li> </ul> </li> </ul>
Week 2	<ul style="list-style-type: none"> <li>• Read Chs 3 &amp; 4 in the eTextbook found in CengageNOWv2.</li> <li>• Participate in the Discussion Board (in BlackBoard)</li> <li>• Chs 3 &amp; 4 Exercises as assigned in Cengage</li> </ul>
	<ul style="list-style-type: none"> <li>• Begin Semester Project (Part 1) This semester project will be done using the same approach as homework. The project information is located on page 217 in your eTextbook and online in CengageNOWv2. Please consult CengageNOWv2 for further instruction. Due: Last day of the term, 11:55pm Central.</li> </ul>
Week 3	<ul style="list-style-type: none"> <li>• Read Ch 5 &amp; 6 in the eTextbook found in CengageNOWv2.</li> <li>• Participate in the Discussion Board (in BlackBoard)</li> <li>• Ch 5 &amp; 6 Exercises as assigned in Cengage</li> </ul>
Week 4	<p><b>Midterm posted and ready in CengageNOWv2 (covers chapters 1-5)</b> Midterm Exam Due by 11:55pm CST the last day of the 8th week</p>
Week 5	<ul style="list-style-type: none"> <li>• Read Chs 7 &amp; 8 in the eTextbook found in CengageNOWv2.</li> <li>• Participate in the Discussion Board (in BlackBoard)</li> <li>• Chs 7 &amp; 8 Exercises as assigned in Cengage</li> </ul>
Week 6	<ul style="list-style-type: none"> <li>• Read Chs 9 &amp; 10 in the eTextbook found in CengageNOWv2.</li> <li>• Participate in the Discussion Board (in BlackBoard)</li> <li>• Chs 9 &amp; 10 Exercises as assigned in Cengage</li> </ul>
Week 7	<ul style="list-style-type: none"> <li>• Begin Semester Project (Part 2) This semester project will be done using the same approach as homework. The project information is located on page 555 in your eTextbook and online in CengageNOWv2. Please consult CengageNOWv2 for further instruction. Due Date: Last day of the term, 11:55pm CST.</li> </ul>
Week 8	<p><b>Final Exam posted and ready in CengageNOWv2 (covers chapters 6-10)</b> Final Exam Due by 11:55pm CST the last day of the term</p>

