

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 5301 <<VC01>> – Managerial Accounting

Campus: <<WBUonline >>

Term/Session: <Fall 2026>>

Instructor: << Dr. Ralph J Palumbo>>

Office Phone Number/Cell #: <<520-360-9179>>

WBU Email Address: <<rpalumbo@wbu.edu>>

Office Hours, Building, and Location: <<Virtual, available most days 9AM-6PM>>

Class Meeting Time and Location: <Virtual Blackboard>>

Catalog Description:

Presentation, analysis, and interpretation of accounting data for use in planning, organizing, actuating, and controlling activities.

Prerequisite:

BUAD 5301

Textbook Information

Required Textbook(s) and/or Required Materials:

BOOK	AUTHOR	ED	YEAR	PUBLISHER	ISBN#
Managerial Accounting: The Cornerstone of Business Decision Making with CengageNow	Mowen	9th	2026	Cengage	9798-21404-1926

*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. 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.*

Optional Materials: << Access to a computer as cell phones may not work in all areas of the course >>

Course Outcome Competencies:

- Understand characteristics, similarities, and differences between managerial and financial accounting reporting and their use in business
- Be introduced to managerial accounting, job order cost systems, cost behavior/cost-volume profit analysis, and contribution margin
- Understand the budgeting process, income and balance sheet budgets and their subsequent performance evaluations
- Prepare differentiation analysis report for decision making
- Understand capital investment analysis

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

Academic Integrity:

[Link to Statement on Academic Integrity](#)

Artificial Intelligence:

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.
- iv. parameters will be considered a form of plagiarism and academic dishonesty.

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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Quizzes (8)	50%
Homework (through CengageNow)	30%
Participation (8 discussions)	<u>20%</u>
Total	<u>100%</u>

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

A = 90-100%
 B = 80- 89.99%
 C = 70- 79.99%
 D = 60- 69.99%
 F = below 60%

I (Incomplete) and W (Withdrawal) grades will be awarded according to University Policy.

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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

<<Posted in Blackboard>>

Additional Information

<< **All correspondence with the professor must come from your WBU email account and include your full name, course title and section to earn a response.**

Format: This is an online course and you are expected to have access to the Internet and possess adequate computer competencies to email 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 different 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.

Your 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

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|----------------------|-------------|----|
| • Post on one day | 25.0 | |
| • Post on second day | <u>25.0</u> | |
| • Total for days | | 50 |

• Initial post	16.66
• Second post	16.67
• Third post	<u>16.67</u>
• Total for posts	<u>50</u>
• TOTAL	<u>100</u>

Faith-Based Discussion Posts: Bible verses relating to the specific topic for faith-based reflection will be part of the discussion prompts.

Assignments: A schedule of reading assignments and Problems/Quizzes by week will be posted in the Assignment area. All assignments will be completed using Cengage. Assigned chapters are to be read and assignments completed by 11:55 PM Central Time, Saturday. 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 Sday for the upcoming week that is acceptable, but no posting on Saturday for the prior week will be accepted.

NOTE: *This course ends at 11:59 PM Central Time Zone on Saturday of Week 8 to correspond with the ending of the term, which is always a Saturday.*

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. Once the quiz is opened you must complete in its entirety, you cannot save and then return to the quiz. 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.*

COURSE CONDUCT:

- 1) No make-up exams except for documented emergencies! No make of missed discussion board work.
- 2) Late assignments will be penalized. Assignments are due by 11:59 PM Saturday.
- 3) CST.

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.

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