

ACCT 2602 - Financial Accounting

Fall 2026 Syllabus, Section 02, CRN 43169,

Credit hours: 3

Instructor

Michael Villano

Email: mcvillano@ysu.edu

Public Instructor Information

Instructor Title: Senior Lecturer of Accounting and Finance

Instructor Professional Qualifications:

PhD, Kent State University - 2016

Graduate Certificate in College Teaching, Kent State University - 2013

MPA, Cleveland State University - 2004

B.S. in B.A.-Accounting, Youngstown State University - 1998

Certified Public Accountant-State of Ohio - 1999

Certified Management Accountant-IMA - 2000

Chartered Global Management Accountant-AICPA - 2012

Instructor Office Location: WCBA Office #3330

Instructor Office Phone: 330-941-3199

Course Description

2602. Financial Accounting. Study of the accounting cycle and generally accepted accounting principles including preparation of financial statements.

Prereq.: MATH 1510 or MATH 1510C or MATH 2623 or MATH 2623C or MATH 1552 or MATH 1570 or MATH 1571. 3 s.h.

Course Readings

Group	Title	Author	ISBN
Required	Financial Accounting Fundamentals	Wild, John J.	9781266365003

Financial Accounting Fundamentals, (2025/Evergreen Edition), McGraw Hill, by John J. Wild with Access to Connect (our platform to access the e-book, lectures, HW and Quizzes)

The course readings are subject to change in the event of extenuating circumstances, research developments, current events, and/or to ensure better learning.

Tentative Course Schedule (Subject to Change)

Week of	Reading(s)	Proposed Topic	Due/To Prepare for Class
8/24	Chapters 1 & 2	Module 1: Introduction to Financial Accounting	All required Smartbook Assignments, Homework Assignments, and quizzes for each respective chapter this week are located in the Module Folders in Blackboard.
8/31	Chapters 3 & 4	Module 2: Adjusting Accounts for Financial Statements and Accounting for Merchandising Operations	All required Smartbook Assignments, Homework Assignments, and quizzes for each respective chapter this week are located in the Module Folders in Blackboard.
9/7	Chapters 5 & 6	Module 3: Inventories, Cost of Sales, Cash, Fraud, and Internal Control	All required Smartbook Assignments, Homework Assignments, and quizzes for each respective chapter this week are located in the Module Folders in Blackboard.

9/14	Chapters 7 & 8	Module 4: Accounting for Receivables and Long-Lived Assets	All required Smartbook Assignments, Homework Assignments, and quizzes for each respective chapter this week are located in the Module Folders in Blackboard.
9/21	Chapters 9 & 11	Module 5: Accounting for Current Liabilities and Corporate Reporting and Analysis	All required Smartbook Assignments, Homework Assignments, and quizzes for each respective chapter this week are located in the Module Folders in Blackboard.
9/28	Chapters 12 & 13	Module 6: Statement of Cash Flows and Analysis of Financial Statements	All required Smartbook Assignments, Homework Assignments, and quizzes for each respective chapter this week are located in the Module Folders in Blackboard.
10/5	Interview Assignment due inside Module 7	Module 7: Financial Statement User Interview Assignment and Course Wrap-Up	All required Smartbook Assignments, Homework Assignments, and quizzes for each respective chapter this week are located in the Module Folders in Blackboard.

The course schedule, policies, procedures, and assignments in this course are subject to change in the event of extenuating circumstances, by mutual agreement, and/or to ensure better learning.