

ACCT 3711 - Cost Accounting

Fall 2026 Syllabus, Section 02, CRN 43701,

Credit hours: 3

Instructor

Michael Villano

Email: mcvillano@ysu.edu

Public Instructor Information

Instructor Title: Senior Lecturer

Instructor Professional Qualifications: PhD-Kent State University-2016

Graduate Certificate in College Teaching-Kent State University-2013

Master of Public Administration-Cleveland State University-2004

Bachelor of Science in Business Administration-Accounting-YSU 1998

CPA-Ohio 1999

CMA-International 2000

CGMA-AICPA 2012

Instructor Office Location: WCBA Office 3330

Instructor Office Phone: 330-941-3199

Course Description

3711. Cost Accounting. Study of cost accumulation for products manufactured under job order or continuous manufacturing processes; cost behavior and profit-volume relationships; cost structures for control and motivation; relevant costs for non-routine decision making. Prereq.: ACCT 2603 (C or better), 2.5 GPA. 3 s.h.

Course Readings

Group	Title	Author	ISBN
	Cost Management-A Strategic Emphasis (2024/Evergreen Edition)	Blocher, E., Juras, P. and Smith, S.	978-1264112265

REQUIRED MATERIALS: *Cost Management-A Strategic Emphasis* by Blocher, et.al 2024/Evergreen Edition, (McGraw Hill) with Connect Online Learning Management System access

ISBN: 9781265525941

Students can access the course resources for free for two weeks. After which time, Connect access for the online materials must be purchased.

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 Outline

Week of	Reading(s)	Proposed Topic	Due/To Prepare for Class
10/19	MODULE 1 - Chapters 1 & 3	Course Introduction, Cost Management and Stratgy; Basic Cost Management Concepts	All required Smartbook, homework, and quizzes are located in the Module Folders in Blackboard.
10/26	MODULE 2 - Chapter 8	Cost Estimation (excluding Learning Curve Anaysis)	All required Smartbook, homework, and quizzes are located in the Module Folders in Blackboard.



11/2	MODULE 3 - Chapters 4 & 6	Job Order Processing; Process Costing	All required Smartbook, homework, and quizzes are located in the Module Folders in Blackboard.
11/9	MODULE 4 - Chapters 5 & 7	Activity Based Costing (ABC); Cost Allocation-Service Departments (only pp. 241-259)	All required Smartbook, homework, and quizzes are located in the Module Folders in Blackboard.
11/16	MODULE 5 - Chapter 9	Cost-Volume-Profit (CVP) Analysis (excluding ABC applications)	All required Smartbook, homework, and quizzes are located in the Module Folders in Blackboard.
11/23	MODULE 6 - Chapter 10	Master Budgeting	All required Smartbook, homework, and quizzes are located in the Module Folders in Blackboard.
11/30	MODULE 7 - Chapter 11	Cost Information for Decision Making	All required Smartbook, homework, and quizzes 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.