OMBA 6922 - Cost Based Decision Making

Fall 2026 Syllabus, Section A01, CRN 43733,

Credit hours: 3

Professor

Karin Petruska

Professional Qualifications:
CPA, CFE, CGMA
Ph.D. Accounting, Kent State University, 2008
MBA, Finance concentration, Youngstown State University, 1993
BSBA, Accounting, Youngstown State University, 1989

Email: kapetruska@ysu.edu

Office: WCBA 3342

Office Phone: 330-941-1876

Preferred Contact Method: Blackboard Ultra Messages is used for all course messages/emails.

How to Refer to me:
Dr. Petruska

Course Description

6922. Cost Based Decision Making. Insights into a company's product costs (including those considered direct and indirect), its fixed and variable costs (and ways to identify these) and an understanding of its controllable and non-controllable costs all are necessary to effectively manage an organization. This course focuses on these concepts and how they can be used when making business decisions. Prereq.: graduate standing, admission to the OMBA Program or permission from the MBA Program. 3 s.h.

Course Readings

Group	Title	Author	ISBN
Required	Managerial Accounting (WileyPlus that contains the e-text), 7th edition	J. Jiambalvo	8220123752651

Recommended (Optional): Managerial Accounting, 7th Edition. Hard Copy/Loose Leaf with WileyPlus (contains the e-text).

(The difference between Required and Recommended (optional) is that the optional contains a paper copy/loose leaf of the book)

WileyPlus with the e-text will be directly integrated into the Blackboard course. There is no need to separately access any external WileyPlus link--(do not register by going to WileyPlus.com). You will register your code to gain access to WileyPlus in Blackboard Ultra.

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

Schedule of Topics and Assignments

Week of	Reading(s)	Proposed Topic	Due/To Prepare for Class
8/24	Module 1: Ch. 1	Managerial Accounting in the Information Age	Discussion: Response (due Wednesday) 2 Discussion Replies (due Thursday - Sunday) Quiz (due Friday) Excel Assignment (due Saturday) Discussion Introduction (due Sunday)

8/31	Module 2: Ch. 2	Job-Order Costing for Manufacturing and Service Companies	Discussion: Response (due Wednesday) 2 Discussion Replies (due Thursday – Sunday) Quiz (due Friday) Excel Assignment (due Saturday)
9/7	Module 3: Ch. 4	Cost-Volume Profit Analysis	Discussion: Response (due Wednesday) 2 Discussion Replies (due Thursday – Sunday) Quiz (due Friday) 3 Excel Assignments (due Saturday)
9/14	Module 4: Ch. 7	The Use of Cost Information in Management Decision Making	Discussion: Response (due Wednesday) 2 Discussion Replies (due Thursday – Sunday) Quiz (due Friday) 2 Excel Assignments (due Saturday) Midterm Exam (Modules 1-4) (due Sunday)
9/21	Module 5: Ch. 8	Pricing Decisions, Customer Profitability Analysis, and Activity-Based Pricing	Discussion: Response (due Wednesday) 2 Discussion Replies (due Thursday – Sunday) Quiz (due Friday) Excel Assignment (due Saturday)
9/28	Module 6: Ch. 9	Capital Budgeting and Other Long-Run Decisions	Discussion: Response (due Wednesday) Discussion Replies (due Thursday – Sunday) Quiz (due Friday) 2 Excel Assignments (due Saturday)
10/5	Module 7: Ch. 12	Decentralization and Performance Evaluation	Discussion: Response (due Wednesday) Discussion Replies (due Thursday – Sunday) Quiz (due Friday) Excel Assignment (due Saturday) Final Exam (Modules 5-7) (due Sunday)

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.