



**Karnatak Law Society's  
Institute of Management Education and Research  
(Autonomous)**



**Lesson Plan**

**Course: Accounting for decision making  
Course Code: 25DSC101**

Semester: I

Division: A

Academic Year: 2025-26

Duration of Session: 60 Min.

No. of Sessions: 52

**Course Objectives**

- 1 To explain the fundamental concepts, principles, and practices of financial accounting.
2. To develop skills in recording, classifying, and summarizing financial transactions.
3. To analyze and interpret financial statements for decision-making.
4. To apply tools of financial performance evaluation such as ratios, funds flow, and cash Flow analysis.

**Learning Outcomes:**

1. CO-1: Understand the importance of the Financial Statements
2. CO-2: Prepare the Financial Statements
3. CO-3: Analyse and evaluate the tools of measuring financial performance of a firm.
4. CO-4: Evaluate the financial performance by using Ratios
5. CO-5: Prepare the funds flow and cash flow statements

Sl. No	Date	Timings	Topics to be Covered	Activities/Exercises (if any)
1	06-11-2025	10:30-11:30	Concept, Functions, Nature of Accounting,	Chalk and Talk
2	07-11-2025	15:30-16:30	Importance & Limitations of Accounting	Chalk and Talk
3	10-11-2025	11:30-12:30	Users of Accounting Information, Branches of Accounting, Accounting Terminologies,	Class Presentation
4	11-11-2025	12:30-13:30	Accounting concepts and Conventions	Chalk and Talk
5	12-11-2025	11:30-12:30	Accounting concepts and Conventions	Class Presentation
6	13-11-2025	10:30-11:30	Accounting Cycle	Chalk and Talk
7	14-11-2025	15:30-16:30	Revenue expenditure and receipts. (Exercises)	Chalk and Talk