



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



Lesson Plan

**Course: Accounting for Decision Making
Course Code: 25DSC101**

Semester: I
Duration of Session: 60 Min.

Division: 2025-27 (B)

Academic Year: 2025-26
No. of Sessions: 50

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

Sl. No	Date	Day	Timings	Topics to be Covered	Activities / Exercises (if any)
1	11-11-2025	Tue	10.30 – 11.30	Introduction	
2	12-11-2025	Wed	03.30 – 04.30	Importance & limitations of Accounting	
3	13-11-2025	Thu	10.30 – 11.30	Nature of Accounting	
4	15-11-2025	Sat	11.30 – 12.30	Users of Accounting	
5	18-11-2025	Tue	10.30 – 11.30	Branches of Accounting	
6	19-11-2025	Wed	03.30 – 04.30	Accounting Terminologies	
7	20-11-2025	Thu	10.30 – 11.30	Concepts & Conventions	
8	22-11-2025	Sat	11.30 – 12.30	Accounting Cycle	Assignment
9	25-11-2025	Tue	10.30 – 11.30	Preparation of Journal	
10	26-11-2025	Wed	03.30 – 04.30	Preparation of Journal	
11	27-11-2025	Thu	10.30 – 11.30	Preparation of Ledger	
12	29-11-2025	Sat	11.30 – 12.30	Preparation of Ledger	
13	02-12-2025	Tue	10.30 – 11.30	Preparation of Trial Balance	
14	03-12-2025	Wed	03.30 – 04.30	Preparation of Final Accounts	
15	04-12-2025	Thu	10.30 – 11.30	Preparation of Final Accounts	Case Study from Accounting for Business Managers
16	06-12-2025	Sat	11.30 – 12.30	Sources of Financial Information	
17	09-12-2025	Tue	10.30 – 11.30	Key Financial Statements	
18	10-12-2025	Wed	03.30 – 04.30	Objectives of Financial Analysis	
19	11-12-2025	Thu	10.30 – 11.30	Types of Analysis & Interpretation	

20	13-12-2025	Sat	11.30 – 12.30	Tools of Financial Analysis	
21	16-12-2025	Tue	10.30 – 11.30	Common Size Statement Analysis	
22	17-12-2025	Wed	03.30 – 04.30	Common Size Statement Analysis	
23	18-12-2025	Thu	10.30 – 11.30	Common Size Statement Analysis	
24	20-12-2025	Sat	11.30 – 12.30	Comparative Statement Analysis	
25	23-12-2025	Tue	10.30 – 11.30	Comparative Statement Analysis	
26	24-12-2025	Wed	03.30 – 04.30	Comparative Statement Analysis	
27	27-12-2025	Sat	11.30 – 12.30	Trend Analysis	
28	30-12-2025	Tue	10.30 – 11.30	Trend Analysis	Case Study from Accounting for Business Managers
29	31-12-2025	Wed	03.30 – 04.30	Ratio Analysis	
30	01-01-2026	Thu	10.30 – 11.30	Liquidity Ratios	
31	03-01-2026	Sat	11.30 – 12.30	Profitability Ratios	
32	06-01-2026	Tue	10.30 – 11.30	Solvency ratios	
33	07-01-2026	Wed	03.30 – 04.30	Turnover Ratios	
34	08-01-2026	Thu	10.30 – 11.30	Turnover Ratios	
35	10-01-2026	Sat	11.30 – 12.30	Market test Ratios	
36	13-01-2026	Tue	10.30 – 11.30	Coverage Ratios	
37	15-01-2026	Thu	10.30 – 11.30	Advantages & Limitations of Ratios	Case Study from Management Accounting
38	17-01-2026	Sat	11.30 – 12.30	Exercises	
39	20-01-2026	Tue	10.30 – 11.30	Meaning of Funds Flow	
40	21-01-2026	Wed	03.30 – 04.30	Preparation of Funds Flow	Case Study from Management Accounting
41	22-01-2026	Thu	10.30 – 11.30	Statement of Changes in Working Capital	
42	24-01-2026	Sat	11.30 – 12.30	Statement of Changes in Working Capital	
43	27-01-2026	Tue	10.30 – 11.30	Preparation of Funds Flow	
44	28-01-2026	Wed	03.30 – 04.30	Preparation of Funds Flow	
45	29-01-2026	Thu	10.30 – 11.30	Meaning of Cash Flow	
46	31-01-2026	Sat	11.30 – 12.30	Preparation of Cash Flow	
47	03-02-2026	Tue	10.30 – 11.30	Preparation of Cash Flow	
48	04-02-2026	Wed	03.30 – 04.30	Distinction between Cash flow & Funds Flow	Case Study from Management Accounting
49	05-02-2026	Thu	10.30 – 11.30	Exercises	
50	07-02-2026	Sat	11.30 – 12.30	Exercises	Project on Financial Analysis

Course Faculty: (Name & Signature) *Shrirang Deshpande*

Director: (Name & Signature) *Dr. Arif Shaikh*