

Lesson Plan
St. Joseph's College of Commerce, Bangalore
MIB I Semester

Course Name: Accounting for Decision making

Module No.	Session No.	Topic	Pre Class Activity
I	1	Accounting Equations	
	2	Capital and Revenue Items, Branches of Accounts and GAAP.	Preparation of Balance Sheet for each Transaction of Exercise 2, Read Introduction to A/C's
	3	Classification of Accounts and Rules, Journal Entries on a) Commencement of Business b) Cash and Trade Discount c) Drawings of Sole Proprietor	Read Handout on Journal Entries
	4	Journal Entries on a) Carriage and Installation Charges b) Loans and Interest c) Compound J.E d) Miscellaneous J.E	Read Handout on Journal Entries
	5	Ledger and Trial Balance	Read Handout on Ledger and Trial Balance.
II	6	Income Statement	Read Handout on Financial Statements of CO's
	7	Income Statement	Handout on Financial Statements.
		Balance Sheet	

	8	Final A/C's of CO's.	Handout on Financial Statements.
IV	9	Comparative and Common Sized Analysis of Financial statements and Trend Analysis.	Read Handout on Financial Statement Analysis.
	10	Ratio Analysis	Read Handout on Ratio Analysis.
	11	Ratio Analysis	Read Handout on Ratio Analysis.
	12	Fund Flow Statements.	Read Handout on Fund Flow
	13	Fund Flow Statements.	Read Handout on Fund Flow and Case Study
	14	Cash Flow Statements.	Read Handout on Cash Flow Statement and Case Study
	15	Cash Flow Statements.	Read Handout on Fund Flow
III	16	Valuation of Fixed Assets and Depreciation	Read Handout
	17	Valuation of Inventories	Read Handout
	18	Cost Accounts Concepts, Absorption and Marginal Costing	Read Handout on Concepts & Classification of Cost

V	19	CVP Analysis and Budgetary Control	Read Handout
	20	Standard Costing and Variance Analysis	Read Handout
	21	Concepts of Target, ABC and Life Cycle Costing	Read Handout

Books

- 1
- 2
- 3

Faculty Name: Ruqsana Anjum

Pedagogy	Out of class assignment
Explanation and Problem Solving	Completion of Problems 1 to 6 in Handout
Explanation and Problem Solving, Group Work and Case Study	Completion of All Problems in Handout
Explanation and Problem Solving, Group Work	Problems 1,2 & 3 in Handout
Explanation and Problem Solving, Group Work	Completion of 6 problems in Handout.
Explanation and Problem Solving, Group Work	Completion of 4 problems in Ledger and 5 problems in Trial Balance.
Explanation Problem # 3	Problems 1 & 2.
Explanation Problem # 4 &5	Completion and updation of all problems.
Explanation, Group Work, Problem # 6,7,8& 9	

Problem Solving # 10,& Group Work on Problem #11.	Completion and updation of all problems.
Explanation and Problem Solving	Problems on Comparative and Common Statements.
Explanation and Problem Solving and Case Study	Problem Solving.
Explanation and Problem Solving, Group Work and Case Study	Problem Solving and Case Analysis
Explanation and Problem Solving, Group Work	Problem Solving.
Explanation and Problem Solving, Group Work	Problem Solving and Case Analysis
Explanation and Problem Solving	Problem Solving and Case Analysis
Explanation and Problem Solving	Problem Solving.
Explanation and Problem Solving	Problem Solving
Explanation and Problem Solving	Problem Solving
	Problem Solving and Case Analysis

Explanation, Problem Solving and Case Study	Problem Solving and Case Analysis
Explanation and Problem Solving	Problem Solving
Explanation, Problem Solving and	Problem Solving and Case Analysis