analysis of financial ratios from the perspective of different stakeholders like investors, lenders, and short-term creditors; profitability ratios, solvency ratios, liquidity ratios, and turnover ratios; limitations of ratio analysis.

Books Recommended:

- 1. Financial Accounting by S. N. Maheshwari and Suneel K Maheshwari, Vikas Publishing House
- 2. R. Narayanaswamy, Financial Accounting: A Managerial Perspective, PHI
- 3. Financial Accounting by Jawaharlal and Seema Srivastava, HPH
- 4. Financial Accounting by P. Jain and K. L. Narang, Kalyani Publishers.

Business Statistics (84 hours)

Course Code	Course Title	Credits	Type (T+P+Pj)	
CUBB1024	Business Statistics	4	2+2+0	

The course aims to introduce students to statistical concepts and techniques that are crucial for understanding data, interpreting results and applying statistical methods in various business contexts.

Course Objectives:

- Understand the role of statistics in business and its importance in decision making
- Develop the ability to collect, organize and present data effectively.
- To understand statistical data and descriptive statistics for business data analysis.
- Gain proficiency in using Excel for data analysis
- Develop critical thinking and problem-solving skills through the application of statistical methods to business scenarios.

Course Outcomes:

After completion of the course, learners will be able to:

CO1: Demonstrate an understanding of key statistical concepts and methodologies, including sampling techniques, data collection, data presentation, statistical tools, regression analysis.

CO2: Utilize appropriate statistical methods to analyse data and interpret the results in a business context, making data driven decisions.

CO3: Competently use statistical software (EXCEL) to perform data analysis and generate reports.

CO4: Know about the basic knowledge of about various types of correlation and regression.

CO5: Leverage statistical tools and reasoning to solve real-world business problems and enhance decision-making processes.

Course Outcome to Program Outcome Mapping:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	2	2	1	1				1		3		1	1	3
CO2	1	3	2	2					2		3		2		3
CO3	1	2	2	1					2		3		2		3
CO4		2	2								3		2		3
CO5	1	2	2	1					2		3		2		3

*High-3, Medium-2, Low-1

COURSE CONTENTS:

Module I: Introduction to Statistics & Basic Concepts:

Introduction – Meaning, Functions and Uses of Statistics; Limitations of statistics, Collection of Data, Techniques of Data Collection, Census Technique and Sampling Technique (Concepts). Classification: Meaning, and Methods of Classification of Data. Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation; Diagrammatic Presentation: Meaning and Types (Graphs).

Practice: Data Collection, compilation and drawing appropriate graphs/charts (use of excel).

Module II: Measures of Central Tendency:

Measures of Central Tendency: Arithmetic Mean: Calculation of Arithmetic Mean for Individual, Discrete and Continuous Series, Weighted average.

Median: Calculation of Median for Individual, Discrete and Continuous Series.

Mode: Calculation of Mode for Individual, Discrete and Continuous Series using, Empirical relation between Mean Median and Mode. – Problems

Practice: Measures of Central tendency (use of excel).

Module III: Measures of Dispersion:

Measures of Dispersion: Range, Mean Absolute deviation, Quartiles, Quartile Deviation, Variance, Standard Deviation and Coefficient of Variation in Individual, Discrete and Continuous Series; Skewness.

Practice: Measures of Dispersion (use of excel), Calculate the Coefficient of variation of two distributions (with figures of mean and standard deviation) and compare their consistency and variability.

Module IV: Analysis of Correlation and Regression:

Correlation: - Meaning and Types of correlation- Positive and negative correlation simple, partial, and multiple correlation, Pearson's coefficient of Correlation.

Regression: Meaning of Regression, Regression lines, Regression equations and estimation.

Practice: Calculation of Correlation and regression (use of excel)

Books for Reference:

- 1. Levin, Richard, David S. Rubin, Statistics for Management. 7th ed., Pearson Education.
- 2. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
- 3. P. K. Viswanathan, Business Statistics: An Applied Orientation, Pearson Education.
- 4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business,

Cengage Learning.

5. Vohra N. D., Business Statistics, McGraw Hill Education.

Organisational Behaviour (70 Hours)

Course Code	Course Title	Credits	Type (T+P+Pj)	
CUBB1005	Organisational Behaviour	4	3+0+1	

Course Rationale: This course aims to help the students to acquire and develop skill to understand, analyse the behaviour of people within the organisation.

Course Objective

To help students to observe, experience, analyze individual behaviour and Group behaviour.