



ST. FRANCIS COLLEGE
Koramangala
Affiliated to Bengaluru City University

DEPARTMENT OF COMMERCE
B.COM (LOGISTICS & SUPPLY CHAIN
MANAGEMENT)-NEP

PROGRAM OUTCOMES(PO's)

PO 1: Career Advancement through specialization:

To impart in-depth knowledge in core commerce courses, having comprehensive knowledge about Logistics basics such as material management, stores management, warehouse management and inventory evaluation methods

PO 2: Innovation and Entrepreneurship:

Identify a timely opportunity and using innovation to pursue that opportunity to create value and wealth for the betterment of the individual and society at large.

PO 3: Individual and Team Work:

Function effectively as an individual and as a member in diverse teams and in multidisciplinary environments.

PO 4: Life-long focused Learning:

Recognize the need, and have the ability, to engage in independent learning for continual development as a commerce professional.

PO 5: Design/Development of Solutions:

Enabling to find solutions to the real time problems in the business with the learned knowledge through practical training.

PO 6: Computer Skills:

Develop a programme for system-based applications and web page creation for business enterprises and allow the student to use online software for inventory management.

PO 7: Communication Efficacy:

Enrich communication and intellectual skills among student through departmental activities.

PO 8: Societal and Environmental Concern:

Become ethically and socially responsible citizens applying it towards lifelong learning and acquiring knowledge in modern corporate



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PO 9: Leadership Qualities:

Apply critical thinking which improves cognitive skills and logical decision making as business leaders.

PO 10: Project management and finance:

Demonstrate knowledge and understanding of the management principles and apply these to own work, as a member and leader in a team, to manage projects and in logistics operations.

PROGRAM SPECIFIC OUTCOMES(PSO's)

PSO 1 : Graduates will gain a strong foundation of knowledge in different areas of Commerce and Logistics and Supply chain both theoretical and practical.

PSO 2 : To enrich communication, ethical values, team work, professional and leadership skill sets of students.

PSO 3 : To develop a spirit of working effectively and efficiently in an organizational business environment.

PSO 4: To develop the innovative thinking capability of the individual to explore the marketing and Logistics operations in the business environment.


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COURSE OUTCOMES (COs)

I SEM B .COM LSCM

B.Com. LSCM .1.1FINANCIAL ACCOUNTING

CO 1. Understand the theoretical framework of accounting as well accounting standards.**CO 2.** Demonstrate the preparation of financial statements of manufacturing and nonmanufacturing entities of sole proprietors.

CO 3. Exercise the accounting treatments for consignment transactions & events in the booksof consignor and consignee.

CO 4. Understand the accounting treatment for royalty transactions & articulate the Royaltyagreements.

CO 5. Outline the emerging trends in the field of accounting.

B.Com.LSCM.1.2 MANAGEMENT PRINCIPLES AND APPLICATIONS

CO 1: Understand and identify the different theories of organisations, which are relevant inthe present context.

CO 2. Design and demonstrate the strategic plan for the attainment of organisational goals.

CO 3. Differentiate the different types of authority and choose the best one in the presentcontext.

CO 4. Compare and choose the different types of motivation factors and leadership



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styles.

CO 5: Choose the best controlling techniques for better productivity of an organisation.

B.Com.LSCM.1.3 MATERIAL MANAGEMENT

CO 1: Make the students understand the theoretical framework of Material Management. **CO 2:** Introduce the student to the concept, functions, objectives and importance of material management function in an organization.

CO 3: To provide to the student an elementary idea of material management linkages.

CO 4: To make the student understand other areas of management.

CO 5: To introduce the basics of supply chain management and production processes.

SEC: DIGITAL FLUENCY

CO 1: Understand the digital platforms, for better learning and development.

CO 2: Evaluate and interpret information in the digital world.

CO 3: Build essential skills such as design thinking, effective communication and better decision making.

CO 4: Develop holistically by learning essential skills such as effective communication, problem solving, design thinking, and teamwork.

OEC: ECONOMICS FOR BUSINESS ENVIRONMENT

CO 1 : Explain the elements of Business Environment

CO 2 : Identify the elements of Business Environment

CO 3 : Analyze the ways to utilize the current environmental conditions to achieve higher business growth.

II SEM B.COM LSCM

B.Com.LSCM.2.1 ADVANCED FINANCIAL ACCOUNTING

CO 1: Understand and compute the amount of claim for loss of stock



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CO 2. Understand various methods of accounting for hire purchase transactions

CO 3. Evaluate the inter-departmental transfers and their accounting treatment

CO 4. Demonstrate various accounting treatments for dependent & independent branches

CO 5. Prepare financial statements from incomplete records.

B.Com.LSCM.2.2 BUSINESS MATHEMATICS

CO 1: The application of equations to solve business problems.

CO 2: The Application AP and GP in solving business problems.

CO 3: The calculation of simple, compound interest and discounting of Bills of Exchange.

CO 4: The use of matrices in business.

CO 5: The Application of ratios and proportions to business.

(OR)

B.Com.LSCM.2.2 CORPORATE ADMINISTRATION

CO 1. Understand the framework of Companies Act of 2013 and different kinds of companies.

CO 2. Identify the stages and documents involved in the formation of companies in India.

CO 3. Analyse the role, responsibilities, and functions of Key management Personnel in Corporate Administration.

CO 4. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.

CO 5. Evaluate the role of liquidator in the process of winding up of the company.



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B.Com.LSCM.2.3 FUNDAMENTALS OF LOGISTICS AND SUPPLYCHAIN MANAGEMENT

CO 1. Summarize the relationship between banker and customer in banking function.

CO 2. Analyse the role and duties of the paying banker.

CO 3. Make use of the procedure involved in opening and operating different accounts. The legal aspects of Banking transactions and its implications as Banker and Customer.

CO 4: Examine the different types of negotiable instruments.

CO 5. Estimate possible developments in the banking sector in the upcoming days.

AECC: ENVIRONMENTAL STUDIES

CO 1: Articulate the interconnected and interdisciplinary nature of environmental studies;

CO 2: Demonstrate an integrative approach to environmental issues with a focus on sustainability;

CO 3: Use critical thinking, problem-solving, and the methodological approaches of the social sciences, natural sciences, and humanities in environmental problem solving;

CO 4: Communicate complex environmental information to both technical and non-technical audiences;

CO 5: Understand and evaluate the global scale of environmental problems; and

CO 6: Reflect critically on their roles, responsibilities, and identities as citizens, consumers and environmental actors in a complex, interconnected world.

OEC: CONTEMPORARY INDIAN ECONOMY:

CO 1: Understand the current problems of Indian Economy

CO 2: Identify the factors contributing to the recent growth of the Indian economy

CO 3: Evaluate impact of LPG policies on economic growth in India

CO 4: Analyse the sector specific policies adopted for achieving the aspirational goals



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CO 5: Review various economic policies adopted

III SEM B .COM LSCM

B.Com. LSCM 3.1: CORPORATE ACCOUNTING

CO1: Understand the treatment of underwriting of corporate Securities.

CO2: Comprehend the computation of profit prior to incorporation.

CO3: Know the valuation of Goodwill. d) Know the valuation corporate Securities.

CO4: Prepare the financial statements of companies as per the Companies Act 2013.

B.Com. LSCM 3.2: LOGISTICS MANAGEMENT

CO 1: Understand the role of logistics in supply chain management

CO 2 : Comprehend the various elements of logistics management

CO 3: Analyse the functionally and utility of inventory, warehousing, packaging and material handling

CO 4: Understand the various aspects of transportation management

CO 5: Role of the government in enhancing the logistics efficiency

B.Com. LSCM 3.3 COST ACCOUNTING

CO 1: Understand concepts of cost, costing and cost accounting.

CO 2: Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.

CO 3: Make use of payroll procedures & compute idle and over time.

CO 4: Discuss the methods of allocation, apportionment & absorption of overheads.

CO 5: Prepare cost sheet & discuss cost estimation for quotations.

SEC: FINANCIAL EDUCATION & INVESTMENT AWARENESS

CO 1: To understand the basic concepts of finance, identify and classify



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simple compound interest and also describe the valuation of security.

CO 2: To remember the facts and basic essential concepts of investment avenues and to discuss stock market concepts

CO 3: Gain insights on mutual funds, the pros and cons and major fund houses in India.

AECC: CONSTITUTION OF INDIA

CO 1: Understand the philosophy of constitution and its structure.

CO 2: Measure the powers and functions of various offices under the constitution.

CO 3: Appreciate the role of the constitution in a democracy.

IV SEM B.COM LSCM

B.Com. LSCM 4.1 ADVANCED CORPORATE ACCOUNTING

CO 1: Know the procedure of redemption of Preference Shares and Debentures.

CO 2: Comprehend the different methods of Amalgamation and Acquisition of Companies

CO 3: Understand the process of Internal reconstruction.

CO 4: Prepare the liquidators Final statement of accounts.

CO 5: Understand the process of Liquidation of Companies in India

B.Com. LSCM 4.2: PURCHASING AND SUPPLY CHAIN MANAGEMENT

CO 1: Understand the purchasing and strategic

sourcing procedures

CO 2: Develop purchasing strategies for different organisations

CO 3: Comprehend IT enabled purchase systems

CO 4: Evaluate supplier relations and apply Supplier Performance criteria for different kinds of suppliers.



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B.Com. I SCM 4.3 BUSINESS REGULATORY FRAMEWORK

CO 1: Comprehend the laws relating to Contracts and its application in business activities. **CO 2:** Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.

CO 3: Understand the importance of Negotiable Instrument Act and its provisions relating to it.

CO 4: Understand the significance of Consumer Protection Act and its features

CO 5: Understand the need for Environment Protection.

SEC: ARTIFICIAL INTELLIGENCE

CO 1: Understand the various characteristics of problem solving agents and apply problem solving through search for AI applications.

CO 2: Appreciate the concepts of knowledge representation using Propositional logic and

Predicate calculus and apply them for inference/reasoning.

CO 3: Obtain insights about Planning and handling uncertainty through probabilistic reasoning and fuzzy systems.

CO 4: Understand basics of computer vision and Natural Language Processing and understand their relevance in AI applications.

CO 5: Obtain insights about machine learning, neural networks, deep learning networks and their significance

OEC: ECONOMICS OF HUMAN DEVELOPMENT

CO 1 : Differentiate between Human Resource Development (HRD), Human Development (HD) and HRM

CO 2 : Understand the concepts of Human Security, describe dimensions of human development.



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CO 3 : Appreciate various practices and policies of human development, HDI and India.

V SEM B.COM LSCM

B.Com. LSCM 5.1 FINANCIAL MANAGEMENT

CO 1: Understand the role of financial managers effectively in an organization. **CO 2:** Apply the compounding & discounting techniques for time value of money.

CO 3: Take investment decision with appropriate capital budgeting techniques for investment proposals.

CO 4: Understand the factors influencing the capital structure of an organization.

CO 5: Estimate the working capital requirement for the smooth running of the business

B. Com LSCM 5.2 : INCOME TAX LAW AND PRACTICE – I

CO 1: Understand the basic concepts of Income Tax as per Income Tax Act 1961.

CO 2: Understand the provisions for determining the residential status of an Individual.

CO 3: Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits.

CO 4 : Compute the income house property for different categories of house property. **CO 5:** Comprehend the assessment procedure and to know the power of income tax authorities.

B.Com. LSCM 5.3 SOURCING FOR LOGISTICS & SUPPLY CHAIN

CO 1: Understand various concepts relating to sourcing for logistics

CO 2: Examine the requirements for sourcing from external sources

CO 3: Comprehend the assessment criteria for selection and evaluation of suppliers



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financial performance and stability

CO 4: Gain knowledge on different regulatory aspects of sourcing

B.Com. LSCM 5.4 MANAGING PROCUREMENT

CONTRACTS AND RELATIONSHIPS

CO 1: Understand the conceptual framework of procurement in Supply Chain

CO 2: Examine the dynamics of relationships in supply chains

CO 3: Understand the impact of STEEPLE factors on supply chains

CO 4: Comprehend the relevance of the contract management, risk and resolution of contractual disputes

CO 5: Understand the contractual risks in supply chains

B.Com. LSCM 5.5 FACILITIES MANAGEMENT

CO 1: Understand the components of facilities management

CO 2: Examine the dynamics of material handling in supply chains

CO 3: Study the various aspects of packaging in supply chains

CO 4: Comprehend the relevance of warehousing and transportation in supply chains

B.Com LSCM 5.6 (Vocational Course-1) GST-LAW & PRACTICE

CO 1: Comprehend the concepts of Goods and Services tax.

CO 2: Understand the fundamentals of GST.

CO 3: Understand the GST Registration Process.

CO 4: Analyse the GST Procedures in Business.

CO 5: Know the GST Assessment and its computation.

SEC: EMPLOYABILITY SKILLS

CO 1: Solve the problems on quantitative aptitude, logical reasoning and analytical ability.

CO 2: Exhibit the communication and leadership skills.

CO 3: Face interviews and write resumes

CO 4: Conduct self SWOC analysis and set his career goals.



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VI SEM B.COM LSCM

B.Com. LSCM 6.1: MANAGEMENT ACCOUNTING

- CO 1:** Demonstrate the significance of management accounting in decision making.
- CO 2:** Analyse and interpret the corporate financial statements using various techniques.
- CO 3:** Compare the financial performance of corporates through ratio analysis.
- CO 4:** Understand the latest provisions in preparing cash flow statements.
- CO 5:** Understand the concept of Budgetary control

B.Com. LSCM 6.2 INCOME TAX LAW & PRACTICE – II

- CO 1:** Understand the procedure for computation of income from business and other Profession.
- CO 2:** Learn the provisions for determining the capital gains.
- CO 3:** Compute the taxable income from other sources.
- CO 4:** Learn the computation of total income of an individual.
- CO 5:** Understand the provisions relating to set-off and carry forward of losses

B.Com. LSCM 6.3 QUALITY MANAGEMENT IN SUPPLY CHAIN

- CO 1:** Understand the importance of quality in organisations
- CO 2:** Comprehend the different quality management systems and tools
- CO 3:** Understand the importance of quality control in supply chains
- CO 4:** Evaluate the vendor quality and supplier certifications
- CO 5:** Have an overall understanding of the quality movement

B.Com. LSCM 6.4: FREIGHT TRANSPORT SYSTEM

- CO 1:** Understand the conceptual framework of Transportation
- CO 2:** Examine the dynamics of pricing to facilitate seamless flow of goods.
- CO 3:** Think critically about transportation economics



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CO 4: Understand the significance and process of transport documentation

CO 5: Gain knowledge on different aspects of transport functionality, administration, documentation

B.Com. LSCM 6.5 GLOBAL ENVIRONMENT FOR SUPPLY CHAIN MANAGEMENT

CO 1: Understand the market forces for global supply chains

CO 2: Comprehend the strategies adopted to manage risks in supply chains.

CO 3 : Gain knowledge on the global Supply chain performance

CO 4: Understand the significance of green supply chains

B. Com LSCM 6.6 (VOCATIONAL COURSE-2) E-COMMERCE

CO 1: Comprehend the concepts of E-commerce

CO 2: Understand the e-retailing benefit and key success factors

CO 3: Analyse the benefits of EDI

CO 4: To understand Cyber security

CO 5: Know the Issues in E-commerce.


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