



Revised Curriculum - 2021

Bachelor of Commerce Honours Degree Program

Bachelor of Commerce Honours in Accounting and Finance

Bachelor of Commerce Honours in Business Technology Management

Accounting and Finance (ACF) Professionals

Business Technology Management (BTM) Management Professionals

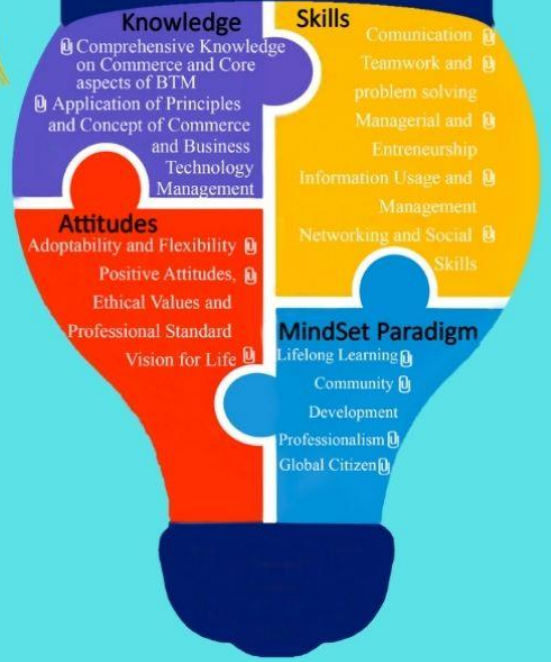


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1.Preamble

Faculty of Management Studies and Commerce is one of emerging faculties in University of Jaffna comprising five (05) academic departments. Faculty is offering two internal undergraduate degree programs such as Bachelor of Commerce and Bachelor of Business Administration in seven (07) unique fields of specializations, open and distance learning-based undergraduate degree programs (Bachelor of Commerce and Bachelor of Business Management), post graduate course work and research degree programs (Master of Business Administration, Master of Philosophy and Doctor of Philosophy) and other diploma programs (e.g. Diploma in Micro Finance). Faculty is offering its degree programs in Tamil and English Mediums. Faculty is known for the reason of offering commerce and management external degrees in Tamil medium in Sri Lanka.

Faculty consists many scholars in diversified field of specializations in the domain of commerce and management. Faculty has energetic intellectuals who are keen to adopt contemporary approaches in teaching, learning and research. Faculty is serving for a largest student population in multiple ethnicities. In addition, Faculty is rendering its services for betterment of society by many ways such as conducting researches in contemporary business issues at regional, national and global context, collaborating with other renowned professional bodies, academic institutions and industries and volunteering consultancy services.

The Bachelor of Commerce Degree Program of the University of Jaffna has a history of more than 40 years. Bachelor of Commerce Degree program commenced in 1977 under the Department of Economics of the Faculty of Arts. The University Grants Commission approved the Department of Commerce to function as a separate Department under the Faculty of Arts on 31st July 1982 and it started to function on 18th December 1983. By considering the students intake and other aspects, the Department of Commerce and Management was established as a separate department under the Faculty of Arts on 1st January 1986. Later, the Faculty of Management Studies and Commerce was established on 29th May 1999.

Department of Commerce as a multi-disciplinary academic unit in Faculty is offering Bachelor of Commerce Honours degree program. Historical hallmark of the Faculty is that Bachelor of Commerce degree program is base root for the Establishment of Faculty of Management Studies and Commerce. Bachelor of Commerce degree program is continued to be offered successfully with different filed of specializations with many reviews and amendments. Globally recognized Bachelor of Commerce Honours degree program with the fields of specializations is sustained in the Department, Faculty as well as University of Jaffna among different challenges faced. Currently, Department of Commerce is offering Bachelor of Commerce Honours degree in two fields of specializations such as Accounting and Finance and Business Technology Management as hybrid degree programs according to the curricula designed in 2012 and 2014.

2. Vision, Mission and Values

Faculty of Management Studies and Commerce

Vision

To be a leading centre of excellence in teaching, learning, research and scholarship in Management and Commerce

Mission

To transform the lives of students by developing their academic potential, creativity, employability, global insight and ethical awareness to outperform in a challenging business environment and to make a real difference in the world as an entrepreneur, as an investor, as a manager, and strategic planner

Values

- **Excellence:** Promoting quality of being extremely good
- **Integrity:** Maintaining the highest academic, professional and ethical standards and practice through trust, honesty and respect
- **Diffusion:** Disseminating knowledge through teaching and learning, research and community engagement

- **Equity, Equality and Inclusion:** Ensuring equity and equality and valuing difference and respect for all our students, staff and partners
- **Care:** Recognising and serving the needs of students, staff and society
- **Transparency and Accountability:** Ensuring freedom of thoughts and expression and accountability in all our activities
- **Passion:** Fostering creativity, ingenuity, and innovation

Department of Commerce

Vision Statement

Our vision is to be an apex center of excellence in teaching, learning and research & development in the field of Commerce

Mission Statement

Our mission is to foster and promote academic and professional expertise in commerce by providing quality teaching, learning, and facilitating research & development to meet the sustainable development of the Nation and Globe at large

Goals

- To promote and foster student-centered teaching method in Tertiary education
- To create the opportunities to inculcate the students' innovative and creative ideas
- To make prospects to facilitate academics to improve their teaching and research expertise
- To facilitate the development of research skills among students to make the solution for the critical contemporary issues in commerce
- To set the platform to learn the technological developments with the collaboration of industrial and professional agencies
- To maintain the ties with community and society at large for ensuring community empowerment
- To guide students, academics and society at large to adopt pro – environmental behavior

Values

- **Wisdom**
Ensuring the principle that wisdom to lead in all endeavors
- **Intellectual rigorous**
Creating and disseminating knowledge in the field of Commerce rigorously
- **Be Student Centric**
Prioritizing the Students' needs and expectations
- **Fairness**
Ensuring the principle that all stakeholders should receive fair treatment
- **Openness/transparency**
Ensuring transparency in all our activities
- **Integrity**
Maintaining the high standards of behavior and strict moral or ethical code of conduct
- **Responsibility and accountability**
Ensuring the accountability in all our activities

3.Salient Hallmarks and Developments

The establishment of a fully-fledged University in Jaffna had been a long standing aspiration of the people of Jaffna. This was fulfilled when a Campus of the University of Sri Lanka was established in 1974 by an order made by the Honorable Minister of Education. The Campus became an independent and autonomous University bearing the name University of Jaffna on January 01, 1979. The academic and administrative activities of the university are governed by the Universities Act. No. 16 of 1978. as last amended by Act No 1 of 1995.

From a small beginning in the thirty-acre campus of the then Parameswara College premises founded by the veteran philanthropist, Sir Ponnampalam Ramanathan, the University has grown enormously and is today the home of ten faculties with more than sixty academic departments and several service/academic/support units and centers, about 80 Km from Jaffna. In addition, a few more Faculties, Departments and Centres are scheduled for development and will, in time, further open the University's door to

the public and increase its role, responsibilities and commitments to the region around it.

The student population of the university is about seven thousand. This includes about six thousand two hundred internal students in the main campus and about five hundred postgraduate students. Although some students are housed in a few halls of residence, majority of the students find their own non-University accommodation.

The historical evolution of the Management Studies and Commerce was initiated in 1977 with commencement of Bachelor of Commerce (BCom) Degree Programme under the Department of Economics in the Faculty of Humanities, University of Jaffna. The University Grants Commission (UGC) approved the Department of Commerce on 31 July 1982, and it began functioning on 18 December 1983. The initial intake of students was 28. The Department of Commerce and Management Studies was established on 1st of January 1986 and segregated into two separate departments as the Department of Management Studies and the Department of Commerce on 1st of September, 1994. The Faculty of Management Studies & Commerce was established on 29th May 1999.

Department of Commerce initially offered Bachelor of Commerce degree in two fields of specialization as Bachelor of Commerce specialization in Accounting and Bachelor of Commerce specialization in Marketing. Department of Management Studies offered Bachelor of Business Administration in Financial Management and Bachelor of Business Administration in Human Resource Management. Later, Faculty restructuring was carried out in 2010. Under the restructuring programme, the Department of Commerce was dispersed and four new departments were established namely Department of Accounting, Department of Financial Management, Department of Human Resource Management and Department of Marketing. The staff of Department of Commerce and Department of Management Studies were reshuffled into the new departments. All four academic departments are offering Bachelor of Business Administration in respective fields of their specializations. Bachelor of Commerce Degree program was no longer exist at that time.

University Grant Commission approval was granted to offer Bachelor of Commerce degree program and to re-establish the Department of Commerce in 2012 owing to regional, national, and global requirements. First intake in 2012 was 56 students. Two new hybrid fields of specializations were introduced from first batch onwards.

Department of Commerce educates students to become intellectually, critically and analytically competitive professionals in the Job Market. The main goal is to produce competent graduates with theoretical and practical knowledge in wide range of specializations, positive thinking, entrepreneurial attitudes, innovative and problem-solving capacity, and communication and research skills and at the same time possess professional ethics, traits, belief goals and values and value judgment to serve to maximize the social wellbeing.

4. Rationale

Graduates of long-standing Bachelor of Commerce degree program in different fields of specializations are decorating the several recognized positions as accountants, auditors, marketers, entrepreneurs, executive officers in all managerial level, business and finance analysts, bankers, academics, researchers, economists and so on in different corners of globe. Despite this, currently the Department of Commerce has been offering a Bachelor of Commerce with Honours in accounting and finance and business technology management since 2014. Both programs have been reviewed by external quality assurance experts and received a 'B' rating. Experts have recommended that these programs' curricula be revised on a cyclical basis. Based on their advice, the department organized a curriculum reform panel comprised of all academic staff members. As first step, Curriculum reform panel studied all aspects which must be enriched and strengthened. Based on the analysis of secondary sources like program review reports and students' performance and feedback, the panel concluded that some of the course units are overlapped with each other. Further, the panel proposed that the contents of the course units should be aligned with graduate attributes of the program. Moreover, external quality assurance experts emphasized the importance of the BCom degree program's graduate attributes being distinctive. To meet such requirement, it is vital to widen the fields of specializations to produce globally competent bachelor of commerce graduates. A survey and discussions were

arranged among different stakeholders of society. Stakeholders have been classified as academics, industrialists, graduates, and undergraduates. Based on the classifications, their comments, suggestions as well as needs for the revision are summarized in Annexure-01.

Based on stakeholder analysis and quality assurance expert recommendations, Department of Commerce has revised Bachelor of Commerce Honours degree in Accounting and Finance and Bachelor of Commerce Honours degree in Business Technology Management to address the followings;

- The curriculum is updated with the contemporary issues in the relevant field.
- Reference list of each course unit is updated with most recent resources.
- Inclusion of multidisciplinary and enhancement courses in order to improve the employability of graduates
- The curriculum is structured based on academic workload and student's volume of learning prescribed in Sri Lanka Quality Assurance Framework.
- Evaluation criteria of intern and dissertation is strengthened in way to achieve learning outcomes of those course units effectively.
- Teaching, Learning and assessment strategies of all course units are in line with contemporary approaches in higher education.
- Graduation requirement is amended in order to ensure the graduate profile, which specify minimum requirement of all components of assessment in all course units
- Refined Graduate attributes of degree program consist of followings;
 - ✓ Intellectual breadth in the relevant field
 - ✓ Creative and critical thinking, and problem solving
 - ✓ Teamwork, communication skills and leadership
 - ✓ Networking skills
 - ✓ Emotional intelligence
 - ✓ Digital capabilities
 - ✓ Analytical and research skills
 - ✓ Intercultural and ethical competency
 - ✓ Professionalism and vision for life

✓ Independent and Lifelong learning

- Course units are revised in order to deliver on campus as well as off campus as virtual environment or blended mode.
- Revised Curriculum laid a foundation for introducing new specializations based on the survey and discussion among the stakeholders.
- Curriculum is designed as per requirements of relevant professional bodies in the field of specializations to pursue professional certifications.
- English language course units are strengthened to enrich English Language proficiencies in professional environment.
- Admission criteria of specializations is amended based on student preference, student performance and availability of physical and human resources.
- Structure of formative and summative assessment is prescribed in course specification of each course unit.
- Academic progression, participation of degree program and academic warnings are specified to alert the learners. Therefore, Revised curriculum warrants academic counsellors' guidance and attention in academic activities of degree program.
- Awarding criteria of the degree program is more strengthened in order to ensure achievement of graduate profile.

5. Program of the Study

5.1 Program details

The Bachelor of Commerce Honours Degree is a four-year program with two specialization options: BComHons in Accounting and Finance and BComHons in Business Technology Management. The degree program is divided into eight semesters. The first two years of the degree program are comprised of a common set of course units, following which students can choose their specialized field for the latter two years of the program based on their preferences and performance. The following are the two specializations.

1. Bachelor of Commerce Honours Degree in Accounting and Finance
[BComHons in ACF]
2. Bachelor of Commerce Honours Degree in Business Technology Management
[BComHons in BTM]

5.1.1 Type of Course units

The study programme consists of compulsory courses, elective courses, English courses and enhancement courses.

Compulsory course unit

Compulsory course units encompass both common course units and specialization course units. All students enrolled to the Bachelor of Commerce Honours degree program must complete common course units, which are offered in all Four Years, provide the necessary knowledge, skills, attitudes, and mind-set. Specialization course units are the mandatory units in the relevant specialised area. These course units are offered in Years 3 and 4.

Elective course unit

Elective course units are the optional course units, which are offered in Years 3 and 4.

Enhancement course unit

Enhancement course units are designed to provide value-based or skill-based knowledge and should contain both theory and practice. The main aim of these course units is to provide students with life-skills in the hands-on mode to increase their employability.

English

These courses are compulsory for all students provided in Years 1 and 2.

5.1.2 Descriptor of the Course code

A course code contains abbreviation to the name of the degree program, nature of course (common or specialization), year of study, the semester of study, subject (course unit) number, and number of credits assigned for the subject respectively.

Example: Descriptor of the course code

COURSE CODE	NAME OF THE DEGREE	NATURE OF COURSE (COMMON OR SPECIALIZED)	YEAR OF STUDY	SEMESTER OF STUDY	SUBJECT CODE	NUMBER OF CREDITS ASSIGNED FOR THE SUBJECT
COMC11013	Bachelor of COM merce	C ommon	1	1	01	3
COMA31033	Bachelor of COM merce	A ccounting and Finance	3	1	03	3
COMB31033	Bachelor of COM merce	B usiness Technology Management	3	1	03	3

The identification of the course unit is described with a four-letter prefix, followed by a five-digit number.

- The first three-letter indicates the name of the degree programme
- The fourth letter indicates the nature of course unit (e.g. common or specialization)
- The first digit number indicates the year of study
- The second digit number indicates the Semester (1-Semester I; 2-Semester II)
- The third- and fourth-digit numbers indicate the subject or course unit number
- The last digit number indicates the Credit value of the course unit

5.2 Graduate Profile and Program Learning Outcomes

The BCom degree program has been designed with two specializations to develop academic, personal and professional competencies of its graduates to flourish in this complex and competitive global environment for future challenges through intellectual autonomy, personal development and lifelong learning.

A commerce graduate should be able to think critically, conceptually, and reflectively, as well as analyze and apply underlying theories, identify issues, develop suitable

strategies for their resolution, and use strategic decision-making processes. Their interpersonal skills, self-discipline, multicultural and language competencies, moral and ethical values are also emphasized.

Program Learning outcomes of Bachelor of Commerce Honours degree are as follows;

- Demonstrate knowledge and proficiency in the terminologies, theories, concepts, practices and skills specific to the field of commerce
- Observe and interpret business environment to uncover potential opportunities and re-engineer existing businesses and innovate new products, processes or organizations that would lead ultimately to the betterment of the society
- Apply best practices in commerce to make plans, organize projects, monitor outcomes and provide transformative leadership
- Apply the Standards of Practice and Codes of Conduct of Practitioners to address ethical challenges within the business environment and demonstrate intellectual maturity in a global setting
- Practice professionalism and uphold ethical standards and improve/update skills required for employment and life-long learning
- Effectively communicate & disseminate knowledge, information and ideas to specialist and a wider society
- Perform independently as well as interdependently

Specific Graduate Attributes

Upon completion of the BCom degree programme, the student should possess the following graduate attributes.

1. KNOWLEDGE

- Insight into fundamental to Commerce and related subjects
- Basic principles, theories and applications in the field of Commerce
- Basic principles of Economics, Accounting, finance and business management
- Basic understanding of Information and communication technology
- Mathematical analysis for business decision making
- Insight into business research methods and data analysis

2. SKILLS

Disciplinary skills

- Analyse the contemporary business environment for better decision making and innovations
- Perform business functions in order to achieve the business goals effectively
- Manage firms towards achieving sustainable development goals
- Recognize business research issues and propose solutions for such issues
- Apply the statistical techniques in order to analyse and interpret data
- Formulate and work on open-ended problems, including creative thinking

Interpersonal skills

- Develop strategic communication skills through industry-based management case studies
- Communicate effectively and professionally and formulate sound arguments, both in writing and by means of presentations, using appropriate professional techniques
- Developing negotiation skills
- Be an effective team member and contribute to the management

3. ATTITUDES

- Exhibit high level of intellectual integrities and self-discipline and set goals
- Recognize and solve issues based on their complexities and urgency
- Adopt initiative, flexibility, resilience and commitment

4. MINDSET PARADIGM

- Exhibit creativity and engage in lifelong learning
- Maintain self-confidence, professionalism and human dignities
- Embrace diversity, respect cultures, values rights and views of individuals and groups
- Responsively act towards a peaceful and sustainable aspects in the globe

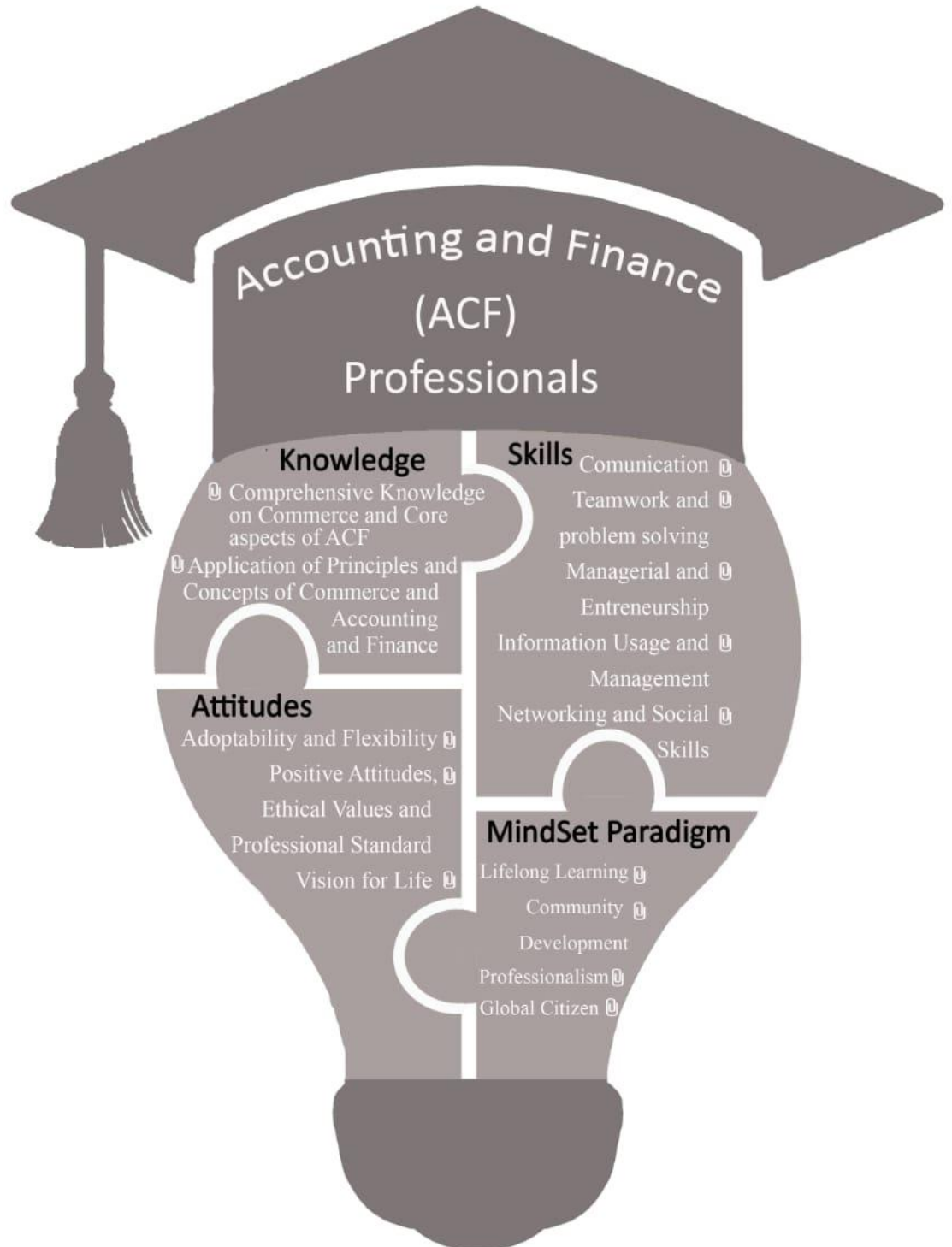
5.2.1 Bachelor of Commerce honours Degree in Accounting and Finance

Bachelor of Commerce Honours in Accounting and Finance has been designed to equip students with both theoretical knowledge and practical insights. In addition to an in-depth understanding and appreciation of Accounting and Finance issues, both from a theoretical and a practical standpoint, students also develop important skills such as personal development skills, communication skills and knowledge seeking and learning Skills. Furthermore, emphasis is laid on providing a comprehensive working knowledge in the use of Information Technology (IT) in accounting and finance and the importance of maintaining high ethical and professional standards.

5.2.1.1 Program Description

Degree Program	Bachelor of Commerce Honours in Accounting and Finance
Awarding Institution	University of Jaffna
Hosting Faculty	Faculty of Management Studies and Commerce
Offering Department	Department of Commerce
Name of Qualification	BComHons in ACF
Volume of Learning	Sri Lanka Qualification Framework (SLQF) Level 6
Duration	Four (04) years
Medium of Study	English
Mode of Study	Full time (internal)

5.2.1.2 Graduate Profile: BComHons in Accounting and Finance



5.2.1.3 Program Learning Outcomes

PLO 01: Subject / Theoretical Knowledge

Demonstrate up-to-date and comprehensive knowledge and systematic understanding in the field of commerce discipline and core aspects of the accounting and finance.

PLO 02: Practical Knowledge and Application

Apply subject knowledge and practical expertise in accounting and finance to solve problems using appropriate ideas and techniques in a professional context.

PLO 03: Communication

Communicate information, ideas, issues, problems and solutions in the realm of accounting and finance efficiently and effectively to diverse audiences.

PLO 04: Teamwork and Leadership

Apply an adaptive and collaborative approach to work with others in a variety of business and professional contexts.

PLO 05: Creativity and Problem Solving

Demonstrate critical thinking and problem-solving abilities creatively in finding solutions to problems encountered in the realm of accounting and finance, in making improvements and in research and innovations.

PLO 06: Managerial and Entrepreneurship

Develop management skills and entrepreneurial competencies in achieving organizational or business goals.

PLO 07: Information Usage and Management

Demonstrate skills in collecting, utilizing and managing information and data for the rational decisions in business context.

PLO 08: Networking and Social Skills

Build a rapport and collaborative relationships with individuals and groups in contemporary business world.

PLO 09: Adaptability and Flexibility

Adapt and respond to changing and challenging situations in personal and professional life.

PLO 10: Attitudes, Values and Professionalism

Demonstrate positive attitudes, values and professionalism with the sense of responsibility and accountability within professional and social context.

PLO 11: Vision for Life and Updating Self and Lifelong Learning

Develop a vision to direct life through reflective practice and lifelong learning.

5.2.1.4 Mapping of Program Learning Outcomes to SLQF (Level 6) Requirements: BComHons in ACF

Programme Learning Outcomes		SLQF Level 6 Requirements											
		Demonstrate an advanced knowledge and understanding of the core aspects of the area of study. Critically analyse data, make judgments and propose solutions to problems.	Construct and sustain arguments and use these arguments, ideas and techniques in problem solving. Use practical skills and enquiry efficiently and effectively within the area of study.	Communicate/ present information, ideas, issues and solutions efficiently and effectively. Demonstrate awareness of current developments in the area of study.	Exercise personal/ team responsibility, and leadership in the professional environmental /work place.	Construct and sustain arguments and use these arguments, ideas and techniques in problem solving for a given situation.	Take initiative, assume personal responsibility and demonstrate accountability and ability to install entrepreneurship	Thorough in transferable skills related to ICT and information literacy.	Ability to work in teams, give leadership and promote social engagement.	Analyse and devise appropriate strategies for adapting to changing environments.	Exercise initiative, personal responsibility and accountability in tasks performed. Demonstrate positive attitudes and social responsibility.	Clearly identify where one wants to be and develop long term goals accordingly. Exercise and further develop the new competencies and assume major responsibilities with confidence.	Undertake further training and develop additional skills that will enable them to make sound decisions. Engage in independent learning using scholarly reviews and secondary sources of information.
PLO 01	Demonstrate up-to-date and comprehensive knowledge and systematic understanding in the field of commerce discipline and core aspects of the accounting and finance.	X											
PLO 02	Apply subject knowledge and practical expertise in accounting and finance to solve problems using appropriate ideas and techniques in a professional context		X										
PLO 03	Communicate information, ideas, issues, problems and solutions in the realm of accounting and finance efficiently and effectively to diverse audiences			X									
PLO 04	Apply an adaptive and collaborative approach to working with others in a variety of business and professional contexts.				X								
PLO 05	Demonstrate critical thinking and problem-solving abilities creatively in finding solutions to problems encountered in the realm of accounting and finance, in making improvements and in research and innovations					X							
PLO 06	Develop management skills and entrepreneurial competencies in achieving organizational or business goals.						X						
PLO 07	Demonstrate skills in collecting, utilizing and managing information and data for the rational decisions in business context.							X					
PLO 08	Build a rapport and collaborative relationships with individuals and groups in contemporary business world								X				
PLO 09	Adapt and respond to changing and challenging situations in personal and professional life									X			
PLO 10	Demonstrate positive attitudes, values and professionalism with the sense of responsibility and accountability within professional and social context										X		
PLO 11	Develop a vision to direct life through reflective practice and lifelong learning											X	X
Total		1	1	1	1	1	1	1	1	1	1	1	1

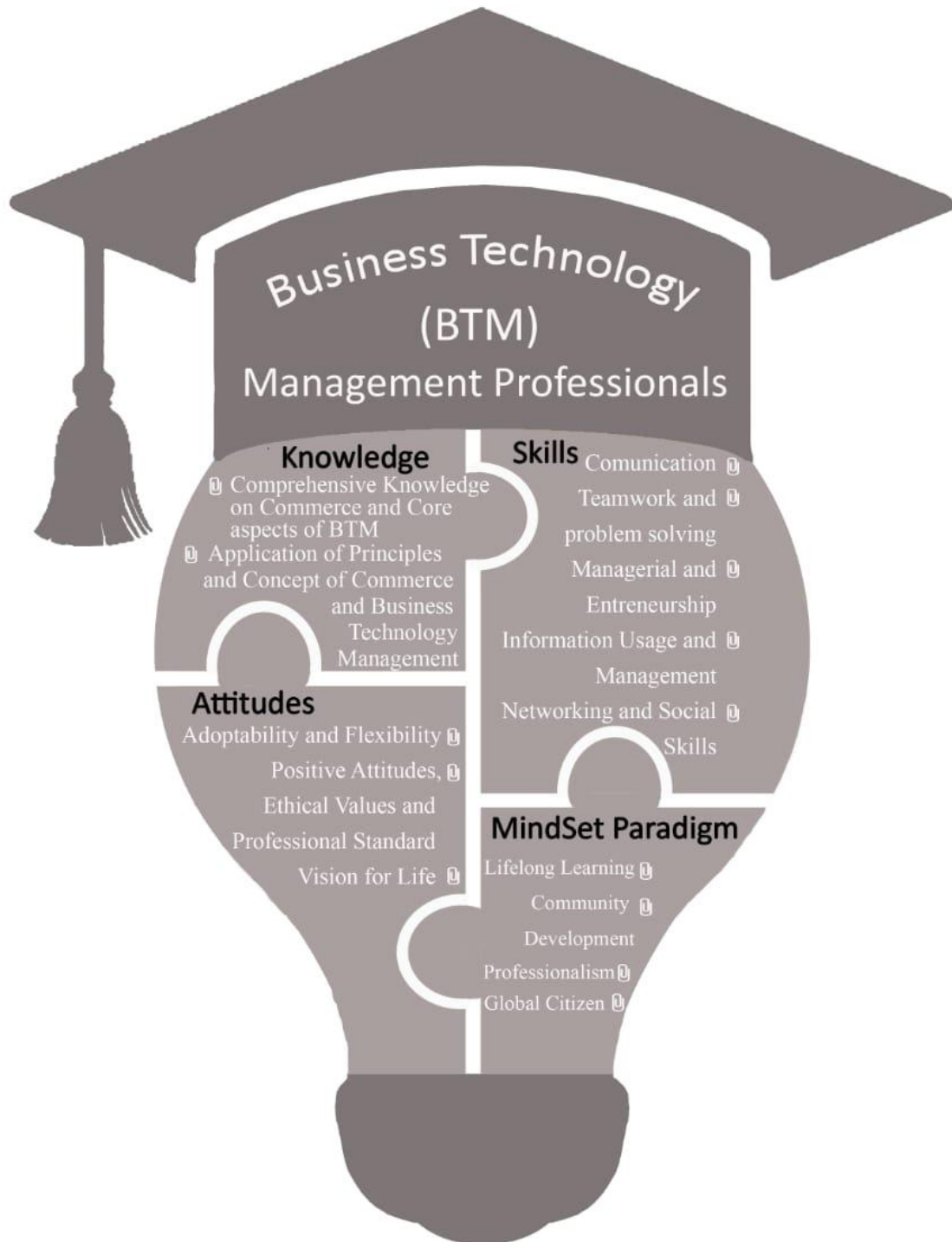
5.2.2 Bachelor of Commerce Honours Degree in Business Technology Management

BComHons in Business Technology Management has been designed to equip students with theoretical as well as practical experience in Business, information technology, information systems and management. A graduate specialized in Business Technology Management should be a competent and versatile individual who has the capacity to initiate and manage any modern organization towards superior performance as a visionary, innovative and strategy-oriented leader with entrepreneurial insight, enterprise-wide focus and ethical spirit. Furthermore, emphasis is laid on providing a comprehensive working knowledge in the use of Information Technology (IT) in business, management, and the importance of maintaining high ethical and professional standards.

5.2.2.1 Program Description

Degree Program	Bachelor of Commerce Honours in Business Technology Management
Awarding Institution	University of Jaffna
Hosting Faculty	Faculty of Management Studies and Commerce
Offering Department	Department of Commerce
Name of Qualification	BComHons in BTM
Volume of Learning	Sri Lanka Qualification Framework (SLQF) Level 6
Duration	Four (04) years
Medium of Study	English
Mode of Study	Full time (internal)

5.2.2.2 Graduate Profile: BComHons in Business Technology Management



5.2.2.3 Program Learning Outcomes

PLO 01: Subject / Theoretical Knowledge

Demonstrate up-to-date and comprehensive knowledge and systematic understanding in the field of commerce discipline and core aspects of the business technology management.

PLO 02: Practical Knowledge and Application

Apply subject knowledge and practical expertise in business technology management to solve problems using appropriate ideas and techniques in a professional context.

PLO 03: Communication

Communicate information, ideas, issues, problems and solutions in the realm of business technology management efficiently and effectively to diverse audiences.

PLO 04: Teamwork and Leadership

Apply an adaptive and collaborative approach to work with others in a variety of business and professional contexts.

PLO 05: Creativity and Problem Solving

Demonstrate critical thinking and problem-solving abilities creatively in finding solutions to problems encountered in the realm of business technology management, in making improvements and in research and innovations.

PLO 06: Managerial and Entrepreneurship

Develop management skills and entrepreneurial competencies in achieving organizational or business goals.

PLO 07: Information Usage and Management

Demonstrate skills in collecting, utilizing and managing information and data for the rational decisions in business context.

PLO 08: Networking and Social Skills

Build a rapport and collaborative relationships with individuals and groups in contemporary business world.

PLO 09: Adaptability and Flexibility

Adapt and respond to changing and challenging situations in personal and professional life.

PLO 10: Attitudes, Values and Professionalism

Demonstrate positive attitudes, values and professionalism with the sense of responsibility and accountability within professional and social context.

PLO 11: Vision for Life and Updating Self / Lifelong Learning

Develop a vision to direct life through reflective practice and lifelong learning.

5.2.2.4 Mapping of Program Learning Outcomes to SLQF (Level 6) Requirements: BComHons in BTM

Programme Learning Outcomes		SLQF Level 6 Requirements												
		Demonstrate an advanced knowledge and understanding of the core aspects of the area of study. Critically analyse data, make judgments and propose solutions to problems.	Construct and sustain arguments and use these arguments, ideas and techniques in problem solving. Use practical skills and enquiry efficiently and effectively within the area of study.	Communicate/ present information, ideas, issues and solutions efficiently and effectively. Demonstrate awareness of current developments in the area of study.	Exercise personal/ team responsibility, and leadership in the professional environmental /work place.	Construct and sustain arguments and use these arguments, ideas and techniques in problem solving for a given situation.	Take initiative, assume personal responsibility and demonstrate accountability and ability to install entrepreneurship	Thorough in transferable skills related to ICT and information literacy.	Ability to work in teams, give leadership and promote social engagement.	Analyse and devise appropriate strategies for adapting to changing environments.	Exercise initiative, personal responsibility and accountability in tasks performed. Demonstrate positive attitudes and social responsibility.	Clearly identify where one wants to be and develop long term goals accordingly. Exercise and further develop the new competencies and assume major responsibilities with confidence.	Undertake further training and develop additional skills that will enable them to make sound decisions. Engage in independent learning using scholarly reviews and secondary sources of information.	
PLO 01	Demonstrate up-to-date and comprehensive knowledge and systematic understanding in the field of commerce discipline and core aspects of the business technology management.	X												
PLO 02	Apply subject knowledge and practical expertise in business technology management to solve problems using appropriate ideas and techniques in a professional context		X											
PLO 03	Communicate information, ideas, issues, problems and solutions in the realm of business technology management efficiently and effectively to diverse audiences			X										
PLO 04	Apply an adaptive and collaborative approach to working with others in a variety of business and professional contexts.				X									
PLO 05	Demonstrate critical thinking and problem-solving abilities creatively in finding solutions to problems encountered in the realm of business technology management, in making improvements and in research and innovations					X								
PLO 06	Develop management skills and entrepreneurial competencies in achieving organizational or business goals.						X							
PLO 07	Demonstrate skills in collecting, utilizing and managing information and data for the rational decisions in business context.							X						
PLO 08	Build a rapport and collaborative relationships with individuals and groups in contemporary business world								X					
PLO 09	Adapt and respond to changing and challenging situations in personal and professional life									X				
PLO 10	Demonstrate positive attitudes, values and professionalism with the sense of responsibility and accountability within professional and social context										X			
PLO 11	Develop a vision to direct life through reflective practice and lifelong learning											X		X
Total		1	1	1	1	1	1	1	1	1	1	1	1	1

5.2.3 Programme Structure

The duration of Bachelor of Commerce Honours Degree Programme is four academic years. Each academic year is recognized as Year 1, 2, 3 and 4 respectively. Each year of study consists of two semesters: Semester 1 and Semester 2. The duration of each semester is 15 weeks, without the vacation and the period of examination.

Year 1 and 2 are common to all the students who are admitted to the Bachelor of Commerce Honours Degree Programme offered by the Department of Commerce. Year 1 and 2 curricula allows students to meet the capabilities as described in the K-SAM model. Year 3 and 4 particularly have specialization course units and elective course units, which are separate for each field of specialization designed to meet the requirements of the Honours degree programmes.

Year 1: All students admitted to the Bachelor of Commerce Honours Degree Programmes should follow year 1. Year 1 consists of two semesters with 34 credits. The first semester of year1 consists of eight-course units, of which three are compulsory course units with three credits each, another three are compulsory course units with two credits each and other two are English course unit (Business English I) with two credits and enhancement course unit with one credit. The second semester of year 1 consists of seven-course units, of which three are compulsory course units with three credits each, another two are compulsory course units with two credits each, and other two are English course unit (Business English II) with two credits and enhancement course unit with one credit. The Business English I and enhancement course units will not be counted in calculating GPA.

Year 2: All students admitted to the Bachelor of Commerce Honours Degree Programmes should follow year 2 as well. Year 2 consists of two semesters with 39 credits. The first semester of year 2 consists of eight-course units, of which five are compulsory course units with three credits each and out of other three, two

are enhancement course units and one is English course unit (Business English III). The second semester of year 2 consists of eight - course units, of which four are compulsory course units with three credits each, another two are compulsory course units with two credits each and other two are enhancement course units. Business English III and enhancement course units will not be counted in calculating GPA.

At year 3, the students will be invited to make an application for choosing the field of specialization. The field of specialization leading to the Honours degree is as follows:

- a) Bachelor of Commerce Honours in Accounting and Finance
- b) Bachelor of Commerce Honours in Business Technology Management

Year 3: Year 3 consists of two semesters with 34 credits. The first semester of year 3 consists of five compulsory course units with three credits each and two elective course units of which the students should select one. Elective course unit is a two-credit value. The second semester of year 3 consists of five compulsory course units with three credits each and two elective course units of which the students should select one. Elective course unit is a two-credit value.

Year 4: Year 4 consists of two semesters with 30 credits. The first semester of year 4 consists of five compulsory course units with three credits each. The second semester of year 4 consists of three compulsory course units such as Dissertation in field of specialization with eight credits, Bachelors Work Integrated Training in field of specialization with six credits, and contemporary issues in field of specialization with one credit.

5.2.3.1 Bachelor of Commerce Honours Degree: Structure of Year 1

Subject Code	Subject Name	Number of Credits	Status
Year 1 - Semester I			
COMC11013	Fundamentals of Management	3	Compulsory
COMC11023	Financial Accounting - I	3	Compulsory
COMC11033	Microeconomics	3	Compulsory
COMC11042	Business Mathematics	2	Compulsory
COMC11052	Business Environment	2	Compulsory
COMC11062	Introduction to Information Communication Technology	2	Compulsory
COMC11072	Business English - I	2*	English
COMC11081	Life and Professional Skills Development - I	1*	Enhancement
Year 1 - Semester I		18	
Year 1 - Semester II			
COMC12013	Cost Accounting	3	Compulsory
COMC12023	Banking and Financial Services	3	Compulsory
COMC12033	Marketing Management	3	Compulsory
COMC12042	Business Statistics	2	Compulsory
COMC12052	Business Legislation	2	Compulsory
COMC12062	Business English - II	2	English
COMC12071	Life and Professional Skills Development II	1*	Enhancement
Year 1 - Semester II		16	
Total - Year 1		34	

* NGPA Course Units

5.2.3.2 Bachelor of Commerce Honours Degree: Structure of Year 2

Subject Code	Subject Name	Number of Credits	Status
Year 2 - Semester I			
COMC21013	Human Resource Management	3	Compulsory
COMC21023	Financial Accounting - II	3	Compulsory
COMC21033	Quantitative Techniques for Business Decisions	3	Compulsory
COMC21043	Macroeconomics	3	Compulsory
COMC21053	Corporate Finance	3	Compulsory
COMC21062	Business English - III	2*	English
COMC21072	Fundamentals of Sociology and Psychology	2*	Enhancement
COMC21081	Life and Professional Skills Development - III	1*	Enhancement
Year 2 - Semester I		20	
Year 2 - Semester II			
COMC22013	Organizational Behaviour	3	Compulsory
COMC22023	Auditing and Taxation	3	Compulsory
COMC22033	Management Information System	3	Compulsory
COMC22043	Business Intelligence and Analytics	3	Compulsory
COMC22052	Management Accounting	2	Compulsory
COMC22062	Entrepreneurship Development	2	Compulsory
COMC22072	English for Professional Development	2*	Enhancement
COMC22081	Career Readiness and Business Etiquettes	1*	Enhancement
Year 2 - Semester II		19	
Total - Year 2		39	

5.2.3.3 Bachelor of Commerce Honours Degree in Accounting and Finance: Structure of Year 3

Subject Code	Subject Name	Number of Credits	Status
Year 3 - Semester I			
COMC31013	Operations Management	3	Compulsory
COMA31023	Research Methods in Accounting and Finance	3	Compulsory
COMA31033	Corporate Reporting & Analysis	3	Compulsory
COMA31043	Advanced Business Taxation	3	Compulsory
COMA31053	Advanced Corporate Finance	3	Compulsory
COMA31062	Accounting Theory and Practice	2	Elective
COMA31072	Application Software in Accounting	2	Elective
		Year 3 - Semester I	17
Year 3 - Semester II			
COMC32013	Strategic Management	3	Compulsory
COMA32023	Analytical Tools for Accounting and Finance Research	3	Compulsory
COMA32033	Strategic Management Accounting	3	Compulsory
COMA32043	Strategic Corporate Finance	3	Compulsory
COMA32053	Advanced Auditing and Assurance	3	Compulsory
COMA32062	Public Financial Management	2	Elective
COMA32072	Portfolio Management	2	Elective
		Year 3 - Semester II	17
		Total - Year 3	34

5.2.3.4 Bachelor of Commerce Honours Degree in Accounting and Finance: Structure of Year 4

Subject Code	Subject Name	Number of Credits	Status
Year 4 - Semester I			
COMC41013	Business Ethics and Corporate Governance	3	Compulsory
COMC41023	Project Management and Agile Enterprises	3	Compulsory
COMC41033	Business Planning	3	Compulsory
COMA41043	Forensic and Investigative Accounting	3	Compulsory
COMA41053	Integrated Case Study in Accounting and Finance	3	Compulsory
		Year 4 - Semester I	15
Year 4 - Semester II			
COMA42018	Dissertation in Accounting and Finance	8	Compulsory
COMA42026	Bachelors Work Integrated Training in Accounting and Finance	6	Compulsory
COMA42031	Contemporary Issues in Accounting and Finance	1	Compulsory
		Year 4 - Semester II	15
		Total - Year 4	30

5.2.3.5 Bachelor of Commerce Honours Degree in Business Technology Management: Structure of Year 3

Subject Code	Subject Name	Number of Credits	Status
Year 3 - Semester I			
COMC31013	Operations Management	3	Compulsory
COMB31023	Research Methods in Business Technology Management	3	Compulsory
COMB31033	Business System Analysis and Design	3	Compulsory
COMB31043	Human Computer Interaction	3	Compulsory
COMB31053	E-Commerce and Web Technologies	3	Compulsory
COMB31062	Sustainable Information Technology	2	Elective
COMB31072	E-Customer Relationship Management	2	Elective
		Year 3 - Semester I	17
Year 3 - Semester II			
COMC32013	Strategic Management	3	Compulsory
COMB32023	Analytical Tools for Business Technology Management Research	3	Compulsory
COMB32033	Strategic Information System	3	Compulsory
COMB32043	Business Applications Development	3	Compulsory
COMB32053	Information System Security Management	3	Compulsory
COMB32062	Information Tools for Management	2	Elective
COMB32072	Cyber Psychology and Behaviour	2	Elective
		Year 3 - Semester II	17
		Total - Year 3	34

5.2.3.6 Bachelor of Commerce Honours Degree in Business Technology Management: Structure of Year 4

Subject Code	Subject Name	Number of Credits	Status
Year 4 - Semester I			
COMC41013	Business Ethics and Corporate Governance	3	Compulsory
COMC41023	Project Management and Agile Enterprises	3	Compulsory
COMC41033	Business Planning	3	Compulsory
COMB41043	Knowledge Management	3	Compulsory
COMB41053	Integrated Case Study in Business Technology Management	3	Compulsory
		Year 4 - Semester I	15
Year 4 - Semester II			
COMB42018	Dissertation in Business Technology Management	8	Compulsory
COMB42026	Bachelors Work Integrated Training in Business Technology Management	6	Compulsory
COMB42031	Contemporary Issues in Business Technology Management	1	Compulsory
		Year 4 - Semester II	15
		Total - Year 4	30

5.3 Admission

5.3.1 Provisions to Transfer from Another University

The Department of Commerce, Faculty of Management Studies and Commerce, University of Jaffna, may permit a student admitted by the UGC to another commerce degree program at a national (state) University in Sri Lanka to transfer to the University of Jaffna as per faculty and university policies on transfer/credit transfer. A committee will be appointed by faculty when required to deal with credit transfer request.

5.3.2 Admission to the Fields of Specializations

The Department of Commerce currently offers two (02) fields of specialization in the BComHons degree program, as listed below:

- Accounting and Finance
- Business Technology Management

Fields of specializations have equal admission capacities and are made from students admitted under the Commerce (Common Intake) at the end of Semester 4 of the BComHons academic program. Performance Criteria for the selection of students to the fields of specialization is prescribed in Annexure 02.

6.Evaluation of Performance

6.1 Participation in the Program

- I. The study program is conducted on a full-time basis and satisfactory participation in the course is compulsory.
- II. A student is required to have a minimum attendance of 80% in lectures; the student is required to complete the assignments including practical work, tutorials, quizzes, presentations, project work, training, dissertation and similar activities to the satisfaction of the course requirements. It is the responsibility of the student to fulfill the course requirements before the deadlines stipulated by the lecturer in charge of the course unit as per academic calendar.
- III. A student is required to earn a minimum of 30% in formative assessment.
- IV. A student who does not satisfy the requirements of above clauses is deemed to have unsatisfactory participation.
- V. If a student is required to be away from the academic activities in short/long period, he or she shall request for leave/intermittent of the study in accordance with approved policies and practices of the University.
- VI. Differently abled students will be treated in order to promote a positive and supporting study environment for them which provides equal opportunity for all students with a disability to access, participate and enjoy the benefits of education. Special request of differently abled students will be considered as per faculty and university practices and policies on differently abled students.

6.2 Evaluation

- I. The performance of each student in each course unit will be evaluated by formative (continuous) assessment and/or summative (end-of-semester examination) assessment except the course units such as work integrated training and dissertation.
- II. The weightage of each component (formative and summative) used in determining the final grade for each course unit, with the exception of those course units that are evaluated entirely through formative assessments, is as approved course specification.

- III. The formative assessment of a student may be based on a specified combination of assignments including quizzes, discussion, forums, take-home assignments, small projects, role play, drama, debates and presentation as specified in course specification. The formative component in a course unit normally carries a weightage of not less than 30% (except in course units with practical components, work integrated training and dissertation). The formative assessment in a course unit with practical components carries weightage of 50%.
- IV. The summative assessment represents the semester-end examination. Most course units require a final examination at the end of each semester. The duration of the examination can vary depending on the credit value of the course unit: in most cases, three hours for a three-credit course unit and two hours for a two-credit course unit. The details of the summative assessment including marks allocated for each course unit are provided in the course specification. Satisfactory participation is required as condition to sit for semester- end examination.
- V. All candidates should obtain at least 30% from all evaluation components of the course units such as Dissertation and Work integrated training as specified in course specification.
- VI. Candidates, who have unsatisfactory participation are not eligible to sit semester-end examination.
- VII. Except when an Academic Concession has been granted for the specific course unit, the highest grade obtainable at a repeat attempt is the grade C+. No semester-end examination conducted by the faculty will be repeated. A student who obtained less than grade "C+" may upgrade the course unit by repeating the course unit. In such circumstances, If the student earned less than the grade received previously, the higher grade will be kept. For repeating/upgrading course units, a maximum of three consecutive attempts (next available opportunities) will be granted.

6.3 Grading System

Letter grades based on the Grade Point system and corresponding description, as illustrated in Table: Grade Point System below, will be used to express the performance in each course unit.

The letter grades shall satisfy the following criteria:

- I. The grade **D** or above is required to earn credit for a course unit.
- II. The grade **NE** signifies Unsatisfactory Participation in academic activities in the event, when a student is not permitted to sit for the summative assessment. Student who is not permitted to sit for the summative assessment should re-attempt summative component after satisfactory participation in course unit and can earn maximum of grade **C+** as repeat candidates.
- III. The grade **N** signifies Academic Concession granted with the approval of the Faculty, in the event a student is unable to sit for the summative assessment due to illness or other compelling reason accepted by the Senate. In such instances the student must make an appeal, with supporting documents, to Dean of the Faculty through head of department for an Academic concession in accordance with the procedures laid out by the Senate. The formative component can be carried forward to the next examination as the first attempt. The grade is not counted in the calculation of the Semester Grade Point Average (SGPA).
- IV. The grade **WH** indicates that the result is under consideration of the senate due to examination offences. Student who committed examination offence should re-attempt summative component as per examination by law and senate decision.
- V. The grades **less than C+** can be improved up to a **C+** grade through summative component only, except when an academic concession has been granted for the particular course unit to a grade higher than C+ and considered for calculating SGPA and Overall Grade Point Average (OGPA).

Grade Point System

Benchmark Percentage	Grade	Grade Points
80 and above	A ⁺	4.0
75 - 79	A	4.0
70 - 74	A ⁻	3.7
65 - 69	B ⁺	3.3
60 - 64	B	3.0
55 - 59	B ⁻	2.7
50 - 54	C ⁺	2.3
45 - 49	C	2.0
40 - 44	C ⁻	1.7
35 - 39	D ⁺	1.3
30 - 34	D	1.0
00 - 29	E	0.0

6.4. Calculation of Grade Point Average (GPA)

6.4.1 Semester Grade Point Average (SGPA)

All GPA course units are accountable for calculating the Grade-Point Average. The computation of the SGPA will be based on the summation of Grade Points obtained for all course units in a semester (excluding those given with academic concession) weighted proportionally to the amount of credits as per the following formula:

$$SGPA = \frac{\sum n_i \times \sum g_i}{\sum n_i}$$

where n_i is the number of credits for the i th course unit in a given semester and g_i is the grade points earned for that course unit.

6.4.2 Academic Progression

Students whose SGPA falls below 1.99 will be placed on Academic Warning. Academic Warning may be withdrawn when the relevant SGPA is upgraded to 2.00 or more. Academic counselors and mentors of department have responsibility of monitoring academic progression of each student through approved mechanism of faculty and university.

6.4.3 Overall Grade Point Average

The Overall Grade Point Average (OGPA) is the final standing of the student calculated based on GPA earned at the completion of degree program.

6.4.4. NGPA Courses

Of the total credit requirement for graduation, a maximum of 12 credits could be earned through course units designated as NGPA course units as indicated in the curriculum approved by the Senate. The grades earned for NGPA course units will not be taken for calculation of the SGPA, OGPA or in the award of Classes.

7. Awarding Criteria

A student enrolled in the BcomHons degree program must adhere to a program of study as a full-time student for a minimum of four academic years and a maximum of seven academic years from the academic year of initial enrolment in the University, unless an academic concession is granted. A candidate who is deemed to have qualified for the award of BcomHons degree, if he/she satisfies the following requirements.

- I. Completion of 137 credits and earn a minimum overall GPA of not less than 2.0 for the course units counted for OGPA which amount to 125 Credits: Year I – 30 Credits; Year II – 31 Credits; Year III – 34 Credits; Year IV – 30 Credits
- II. Not possessing less than C- grade in more than two course units for which the OGPA is calculated except dissertation and internship.
- III. Obtain Grade C or above for dissertation and internship.
- IV. Obtain Grade C or above for the English course units which amount to six credits.
- V. Obtain Grade C or above for the Enhancement course units which amount to eight credits.

8. Award of Classes

Awarding of Classes is based on completion of all graduation requirements within four academic years with an OGPA as shown in the table below. On the recommendation of the Faculty, a student considered under academic concession and/or a student with exceptional circumstances who has satisfied the OGPA requirement but has taken longer than four academic years to complete the course requirements may be deemed eligible for the award of a BcomHons degree with a class by the Senate.

Award of Classes

Overall GPA	Academic Standing
3.70 or Above	First Class
3.30 – 3.69	Second Class Upper Division
3.00 – 3.29	Second Class Lower Division
2.00 – 2.99	Pass

9. Effective date of the award of Degree

The effective date of Degree shall be the last date of the stipulated examination on which the year 4, Second Semester examination concludes. For the students who repeat course units, the effective date of the Degree shall be the last date of the course unit repeated.

10. Academic Concession

Student who has missed a summative or any other course requirement because of illness or other compelling reason may appeal with supporting documents to the Dean of the Faculty through head for an Academic Concession, for the approval of the Senate.

- I. In case of an end semester written examination, the student should submit an application with supporting documents within the time period specified from the date of an examination, under the clause on Absence from Examination of the By-Law of the university.
- II. In instances where a student misses any other course activity such as formative, the student should submit the request with supporting documents within five working days from the date of the assignment taken place to the Head of the Department.

11. Dean's List

Full time undergraduate students, admitted to Bachelor of Commerce Honours degree program, who achieve the following will be recommended by the Board of Examiners to be included in the Dean's List and such a placement will appear on the student's transcript:

- I. SGPA of 3.70 or higher and have completed all GPA Credits during the semester considered, have no E grade for any course units, whether GPA or NGPA, and have no disciplinary action against them;
- II. Students on academic concession also need to obtain the minimum number of credits to be considered for the Dean's List for the semester for which academic concession has been granted.

12. Prizes and awards

Best performing students will be considered for prizes and awards available at the time of awarding degree. Candidates will be evaluated through respective criteria of award or prize approved by senate.

13. Annexure

Annexure-01

Comments and Recommendations from Academics

- Based on the survey and discussion among the academics, Bachelor of Commerce degree program should be enriched with more specialization options which could balance student capabilities and preferences as other degrees offered in Sri Lankan universities as well as foreign universities.
- Existing specializations should be enriched with the contemporary issues in the relevant field.
- It was a notable comment that updating reference books of course units should be based on the availability. Inclusion of multidisciplinary and enhancement courses is pointed out by many senior academics.
- It was noted by some academics that structuring curriculum is an important aspect based on academic workload and student's volume of learning.
- Having intern and dissertation in the same semester was identified as a serious issue in terms of quality as well as department staff workload.
- Graduation requirements should consist of a minimum requirement of all components of assessment in order to ensure the graduate profile.

Comments and Recommendations from Industrialists

- Industrialists agreed that the following graduate attributes are aligned with the existing curriculum of Bachelor of Commerce Degree Program.
 - ✓ Intellectual breadth in the relevant field
 - ✓ Creative and critical thinking, and problem solving
 - ✓ Teamwork, communication skills and leadership
 - ✓ Networking skills
 - ✓ Emotional intelligence
 - ✓ Digital capabilities
 - ✓ Analytical and research skills

- ✓ Intercultural and ethical competency
- ✓ Professionalism and vision for life
- ✓ Independent and Lifelong learning
- They also underlined the need of improving students' digital capabilities, as well as their independence and lifelong learning.
- They stated that the curriculum should be more practical in order to ensure job market competitiveness. They also suggested that the duration of industrial training be extended.
- They also advised that the lectures begin about 3 p.m. This practice will allow students to work part-time while attending lectures.
- They advised that feedbacks should be updated on an ongoing basis from all relevant stakeholders (e.g. students, faculty members, audit firms, corporate entities, schools, community etc.).
- Introduce Life and Career Skills - related courses which aim to equip students with the necessary skills for career readiness and etiquettes.
- Encourage students to pursue professional certifications (e.g. Chartered Accountancy, CIMA, ACCA, etc.) while enrolled in a bachelor's degree program.
- Motivate students to participate in sustainable development activities (e.g. Corporate Social Responsibility, social awareness programs).

Comments and Recommendations from Graduates (Pass Out Students) and Undergraduates

- The degree programme needs to fulfill the gap between theory and practice through the following approaches.
 - ✓ Subject related industrial visits
 - ✓ Engaging in the internship programs in the relevant field
 - ✓ Increasing the credit value of the internship program
 - ✓ Career development programs/ workshops
- Graduates proposed that comprehensive linkages with industry be established, as well as the career fairs & workshops, which are the key opportunities to form professional networks with potential employers. It was also stated that in order to remain relevant in a job profile, the curriculum should be kept up to current with the emerging trends and developments in Commerce field.

- The graduates requested that a set of course units be included to assist students in developing the skills required for a successful career. The course units of business analytics, edge computing, sustainable development, information systems, supply chain management, banking, intercultural and ethical competencies must be included in the curriculum.
- There is a proper balance between Theory and Practical components of the degree programme especially Business Technology Management.
- The teaching and evaluation methods of the programs are appropriate. It is preferable to assign the specialists to specific course units. A scholar from the department of law, for example, can teach the course unit entitled business law.
- Graduates advised that the course units such as dissertation and internship should be placed in separate semesters. Due to overload and other practical concerns, most students have the same perspective.
- Graduates proposed the potential specialisation for the Bachelor of Commerce Degree Programs such as banking and insurance, entrepreneurship, supply Chain Management, economics, information system and international business.

Annexure - 02

Selection of students to fields of specialisation available for the Commerce Common Intake

- I. The selection of students to a field of specialisation will take place at the end of Year 2, Semester 2 of the academic programme for students admitted under Common commerce Intake.
- II. The selection of students to a field of specialisation will be considered based on the students' preference and performance.
- III. The maximum number of students to a field of specialisation is limited to 60 % of the total number of applications.
- IV. In situations where the number of applicants for a field of specialisation is more than the number of places available, the places would be allocated using the performance in the relevant course units for field selection (i.e. GPA of relevant course units), as given in Table below.

Relevant Course Units for Field Selection

Field of Specialization	Course Units
Accounting and Finance	COMC11023: Financial Accounting 1 COMC12013: Cost Accounting COMC21023: Financial Accounting II COMC21053: Corporate Finance COMC22052: Management Accounting
Business Technology Management	COMC11062: Introduction to Information Communication Technology COMC22033: Management Information System COMC22043: Business Intelligence and Analytics

- V. Further, in situations where a number of applicants with the same GPA of relevant course units for field selection compete for a lesser number of vacancies for a particular field, then the allocation of the field among these equal rankers will be based on the overall GPA of the course units taken up to Year 2, Semester 2, excluding NGPA course units. This accounts for 61 credits in total. Grade points for any missed course units are taken as zero in this calculation independent of the eligibility for academic concession.

- VI. If the student is eligible for academic concession for one or more course units of the summative assessments up to Year 2, Semester 2, student can;
- a. Accept the field of specialisation allocated and required to complete all the course units at subsequent examinations.
 - b. If not satisfied with the allocated field, a request can be made to sit the entire summative assessments as a first-attempt candidate, with the next intake of students.

YEAR 1& 2: COMMON PROGRAMME

Course Title	Fundamentals of Management			
Course Code	COMC11013			
Credit Value	3			
Status	Year I / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	10	95
Aim				
The aim of course is to provide the knowledge regarding basic concepts and theories of management and to discuss how these theories and concepts could be applied in different types of organizations in order to achieve their goals efficiently and effectively.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> – define the term of management – describe the evolution of management thoughts – discuss the purposes of planning in the organization – list the activities of the decision making – explain the organizing concepts – describe different organizational structures – explain the theories of leadership – list the leadership skills – discuss the types of power – analyze the types of motivation – describe the theories of motivation – discuss the communication process – explain the characteristics of effective controlling – discuss the strategies for controlling 				
Syllabus Content				
<p>Introduction to management: history of management, definition of management, importance of management, process of management, functional approach of management, managerial roles, levels, types, and skills; Evolution of management thoughts: scientific management, administrative management, bureaucratic approach, human relations approach and modern approaches; Planning: definitions of planning, levels and types of planning, process of planning, benefits and limitations of planning; Decision making: definition of decision making, process of decision making, types of decision making, models of decision making; Organizing: definition of organizing, principles of organizing, functions of organizing, types of organizational structures, organizational design; Leading: definition of leading, comparison between leadership and management, theories of leadership, leadership skills, types of power; Motivation: definition of motivation, types of motivation, association among motivation, performance and engagement, motivational theories - needs hierarchy theory, two factors theory, theory X and theory Y; Communication: definition of communication, communication process, types of communication, importance of communication for managers, barriers of communication, overcoming barriers; Controlling: definition of controlling, process of controlling, types of controlling, methods of controlling, characteristics of effective controlling, and strategies for controlling</p>				

Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum, field visit and debate.
Evaluation	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration – Question paper contains two parts: <ul style="list-style-type: none"> – Part I: It is compulsory and contains 20 multiple choice questions for 20 marks – Part II: Students are expected to answer four (04) questions (04) out of six questions (06) that may include several parts. Total marks for this part is 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Daft, R.L. (2018). <i>Management</i> (13th ed.). New York: Cengage Learning. • Eichhorn, P., & Towers, I. (2018). <i>Principles of management: efficiency and effectiveness in the private and public sector</i>. Basel: Springer. • Griffin, R. W. (2021). <i>Management</i> (13th ed.). New York: Thomson South-Western • Robbins, S. P. & Coulter, M. A. (2021). <i>Management</i> (15th ed.). New York: Pearson. • Schermerhorn, J.R., Davidson, P., Woods, P., Factor, A., Simon, A., McBarron, E., & Junaid, F. (2020). <i>Management</i> (7th ed.). Sydney: John Wiley and Sons. 	
Prepared by: Mr.N.C.Umakanth	
Checked by: Dr.S.Achchuthan	

Course Title	Financial Accounting - I			
Course Code	COMC11023			
Credit Value	3			
Status	Year I / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
This course unit aims to provide knowledge of accounting standards and understanding of their applications in the preparation and presentation of financial statements of an entity.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - explain the impact of environmental factors on financial accounting and reporting - identify the elements and components of financial statements - apply the conceptual framework for the financial reporting - apply the relevant accounting treatment on assets and liabilities in the preparation and presentation of financial statements - distinguish between and account for adjusting and non-adjusting events after the reporting period - explain legal environment of a partnership business - prepare financial statements of partnerships - explain the legal background of a limited liability company - identify available sources of funds for a company - explain accounting entries for share/debenture issues and redemption of shares and debentures - prepare the financial statements of limited liability companies - prepare the cash flows statement - discuss the applications of professional body ethics in financial accounting and reporting 				
Syllabus Content				
<p>Overview of financial accounting: stakeholders of a business and their information needs, types of business organizations, accounting as an information system, branches of accounting–financial accounting and management accounting; Environment of accounting: categories of accounting environment, accounting standard board, development of accounting standards, the need of accounting standards; Conceptual framework of financial reporting: purpose of a conceptual framework, framework for financial reporting, objectives, underlying assumptions, qualitative characteristics, elements, recognition and measurement of elements, advantages and limitation of conceptual framework; Regulatory requirements, and application & disclosure requirements of Sri Lanka accounting standards in preparing financial statements: Presentation of financial statements: objectives, scope, definitions, financial statements, structure and content; Inventories: definitions, measurement of inventories, cost formulas, disclosures; property, plant and equipment: definitions,</p>				

<p>recognition and measurement-cost model and revaluation model, depreciation, disclosures; Intangible assets: definitions, recognition and initial measurement, measurement after initial recognition, amortization, disclosures; Impairment of assets: definitions, recognition and measurement of impairment loss, disclosures; Borrowing cost: definitions, capitalization of borrowing cost, disclosures; Accounting for leases ; accounting for finance leases (in the books of lessee and lessor), accounting for operating leases (in the books of lessee and lessor), sale and leaseback; provisions, contingent liabilities and contingent assets: definitions, recognition and disclosures of provisions, contingent liabilities and contingent assets, Adjusting events after reporting period; definition, recognition and measurement, disclosure; Financial statements for a partnership: provisions in the partnership ordinance and other laws in relation to partnership accounting, partner’s capital & current accounts, income statement of a partnership, appropriation of partnership profits and losses, calculation and treatment of goodwill, statement of financial position of a partnership, adjustments under changes in ownership (at the beginning or end of the financial period), accounting for goodwill through partner’s capital accounts under ownership changes; Preparation of financial statements for limited liability companies: legal background of a limited liability company, share/debenture issues and redemption of shares and debentures, preparation and presentation of financial statements; Importance of ethics in accounting.</p>	
<p>Teaching and Learning Methods/Activities</p>	<p>Lectures, tutorials, group discussions, participatory learning activities, online, presentations, individual assignments, case studies, forum.</p>
<p>Evaluation</p>	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration – Question paper contains two parts: <ul style="list-style-type: none"> – Part I: It is compulsory and contains 20 multiple choice questions for 20 marks – Part II: Students are expected to answer four (04) questions (04) including question Number one (01) (compulsory) out of six questions (06) that may include several parts. Total marks for this part is 80.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Atrill P. &McLaney E. J. (2019). <i>Financial accounting for decision makers.</i> (7 th ed.) Harlow: Pearson. • Elliott, B., & Elliott, J. (2019). <i>Financial accounting and reporting.</i> New York: Pearson Education. • CA Sri Lanka. (2020). <i>Accounting Standard.</i> Colombo, Sri Lanka: The Institute of Chartered Accountants of Sri Lanka. • Finch, C. (2012). <i>A student's guide to international financial reporting standards.</i> (3rded.) Wokingham: Kaplan Publishing. 	

- Jones, Michael, (2014). *Financial accounting*. (2nd ed.) West Sussex: John Wiley and Sons.
- Leiwiy, D. & Perks, R. (2018). *Accounting: understanding and practice*. (4th ed.) New York: McGraw-Hill Higher Education.

Prepared by: Mr.R.Kajanathan

Checked by: Mr.B.Pahalathan

Course Title	Microeconomics			
Course Code	COMC11033			
Credit Value	3			
Status	Year - I / Semester - I / Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of the course unit is to provide the knowledge on core economics concepts, theories, principles, methods of analysis and develop systematic approaches to decision making and the ability to recognize, use and interpret economic information in the organizations.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - define economics - describe nature and scope of economics - identify the determinants of demand and supply - Discuss the changes in the determinants of market structure and equilibrium price and quantity of a good in the market - outline the economic impact of price ceilings and floors by using demand and supply curves - define the concept of elasticity of demand and supply - calculate various types of elasticities, and their impact on revenue and cost - describe different approaches in consumer's behaviour - describe the concept of production and costs in short run and long run periods - define market and market structure - describe various market structures - interpret short-run, and long run pricing and output decisions in different market structures. 				
Syllabus Content				
<p>Introduction to economic concepts: definition of economics, nature and scope of economics, scarcity and choices, opportunity cost and production possibility curve. Demand and supply: definition of demand, law of demand, determinants of demand, demand function, definition of supply, law of supply, determinants of supply, government intervention in market prices – price. Elasticity of demand and Supply: meaning of concept of elasticity; definition of elasticity of demand, determinants of elasticity of demand, importance of elasticity of demand; Elasticity of supply - definition of elasticity of supply and it's measurement, different types of elasticity of supply, importance of elasticity of supply; Consumer's behavior – marginal utility approach: meaning of utility, assumption of marginal utility analysis, law of marginal utility analysis, consumer's equilibrium, derivation of demand curve, criticism of marginal utility analysis. Indifference curve approach: define indifference curves, properties of indifference curves, marginal rate of substitution, consumer equilibrium, income effect, substitution effect and price effect, income consumption curve and price consumption curve, decomposing price effect into income and substitution effect; Revealed preference theory. Theory of production and costs: basic concepts in short-run production function and relationships, law of variable proportions, concepts of costs, short-run total costs, average and marginal cost curves in the long-run, define iso-quants, marginal rate of technical substitution, producer equilibrium, returns to scale, economic region of</p>				

<p>production, cobb-Douglas production function; economies of scale-internal economies of scale and external economies of scale and cost curves, modern cost theory. Market structures-pricing and output decisions (short-run & long run): meaning of market and market structure, classification of market structure - perfect competition, monopoly, monopolistic competition, oligopoly.</p>	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies and debate.
Evaluation	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration – Question paper contains two parts: <ul style="list-style-type: none"> – Part I: It is compulsory and contains 20 multiple choice questions for 20 marks – Part II: Students are expected to answer four (04) questions (04) out of six questions (06) that may include several parts. Total marks for this part is 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Ahuja, H. L. (2019). <i>Advanced economic theory</i>. New Delhi: Chand Publishing. • Ahuja, H. L. (2017). <i>Modern microeconomics: theory and applications</i> (19th ed.). New Delhi: Chand Publishing. • Steven A. Greenlaw, & David Shapiro. (2014). <i>Principles of Microeconomics</i> (2nd ed). Xan Edu Publishers. United States. • N. Gregory Mankiw. (2014). <i>Principles of Microeconomics</i> (7th ed). Cengage Learning Publishers, United States. • Campbell McConnell, Brue, and Sean Flynn. (2021). <i>Microeconomics</i> (21st ed). Mcgraw-hill, United Staes. 	
Prepared by: Mr.B.Prahalathan	
Checked by: Dr. (Mrs).S.Vijayakumaran	

Course Title	Business Mathematics			
Course Code	COMC11042			
Credit Value	2			
Status	Year 1/ Semester-1/ Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	---	---	70
Aim:				
The aim of this course unit is to provide the knowledge of mathematical concepts, theories and techniques, and their applications in business and economics.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - describe the importance and application of mathematics for business and economics - explain the concept of time value of money - calculate future and present values of different types of cash flows - compute bond values and yields - demonstrate the use of functions and equations for business decisions - explain the concepts and operations of matrices - apply the matrix operations to business decision making - explain the concepts and the different rules of differentiation - apply differentiation to business and economic problems - apply the rules of integration to find the summation of a given function - use the knowledge of integration to business and economic problems 				
Syllabus Content				
<p>Introduction to financial mathematics: arithmetic and geometric sequence and series- simple and compound interest, future value and present value concepts, annuity, perpetuity, sinking fund, amortization, and the relationship between interest rates and the price of bonds; Basic algebra: different types of functions and its graphs, basic concepts and skills of equations to solve the accounting, economic and business related problems; Matrices: types of matrices and operations, matrix inversion, finding solutions to accounting, business and economic problems using matrix applications; Differential calculus: rate of change, rules of differentiation, application of differential coefficient, maxima and minima of functions, and marginal concepts to utility, demand, supply, price elasticity of demand, cost, revenue and production functions, stability conditions, Cobb Web model, profit maximization, cost minimization; Integral calculus: rules of integration for indefinite and definite integrals, application of integration to accounting, economic and business problems including marginal revenue and total change in revenue.</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, virtual learning, presentations, individual assignments.			

<p>Evaluation</p>	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> - At least three assessments for 30 Marks. - The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> - End of course written examination is of two-hour duration. - Question paper contains two parts: <ul style="list-style-type: none"> - Part I: It is compulsory and contains 25 multiple choice questions for 25 marks. - Part II: Students are expected to answer three (03) questions out of four (04) questions that may include several parts. The total mark for this part is 75.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Barnett, R. A., Ziegler, M. R., Byleen, K. E., & Stocker, C. J. (2018). <i>Finite mathematics for business, economics, life sciences, and social sciences</i>. (14th ed.). London: Prentice Hall. • Bradley, T. (2019). <i>Essential mathematics for economics and business</i> (4th ed.). London: John Wiley & Sons. • Brechner, R., & Bergeman, G. (2019). <i>Contemporary mathematics for business and consumers</i> (9th ed.). Boston: Cengage Learning. • Clendenen, G., & Salzman, S. (2018). <i>Business mathematics</i> (14th ed.). London: Pearson Education. • Jacques, I. (2018). <i>Mathematics for economics and business</i> (9th ed.). Ontario: Pearson Education. 	
<p>Prepared by: Dr. (Mrs).S.Vijayakumaran.</p>	
<p>Checked by: Dr. B.Ketheesan, Department of Mathematics and Statistics, University of Jaffna.</p>	

Course Title	Business Environment			
Course Code	COMC11052			
Credit Value	2			
Status	Year I / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	-	-	70
Aim				
The aim of the course unit is to provide the knowledge about the business environment and discuss how to manage organizations in a dynamic business environment.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - explain the concepts of business environment - distinguish the microenvironment from macro environment - describe the process of environmental scanning - explain the impact of economic environment on business - compare social and cultural environmental components - discuss the critical elements of political environment - analyse the role of technological environment in business development - describe the effects of natural environment in business - explain the nature and significance of global environment - discuss the challenges of international business 				
Syllabus Content				
<p>Introduction to business environment: definition of business ,characteristics of business, nature and scope of business, objectives of business, components of business , meaning of business environment, significance of business environment, features of business environment , types of business environment; Environmental scanning: need for environmental scanning, characteristics of environmental scanning, approaches to environmental scanning, process of environmental scanning; Economic environment: introduction to economic environment, features of economic environment, factors affecting economic development of the country, impact of economic environment on business, economic resources ,liberalization ,advantages and disadvantages of liberalization, impact of liberalization on business, privatization ,needs for privatization ,objectives of privatization, advantages and disadvantages of privatization; Socio- cultural Environment: introduction to social environment, components of social environment , meaning of cultural environment ,features of cultural environment, components of cultural environment, impact of communal groups on business, influence of culture on business; Political environment: introduction to political environment, elements of political environment , role of government , impact of political environment on business; Technological environment: introduction to technological environment, features of technological environment, impact of technological environment on business, elements of technological environment, emerging trends in technological environment; Natural environment: meaning of natural environment, components of natural environment, impact of natural environment on business decision, emerging trends in natural environment; Global environment: definition of global environment, nature of globalization, challenges of international business, strategies for going global, advantages of globalization, disadvantages of globalization, world trade organization (WTO), objectives of WTO, functions of WTO, trading blocks, objectives of trading blocks.</p>				

Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum and debate.
Evaluation	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks. – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of two-hour duration. – Question paper contains two parts: <ul style="list-style-type: none"> – Part I: It is compulsory and contains 25 multiple choice questions for 25 marks. – Part II: Students are expected to answer three (03) questions out of four (04) questions that may include several parts. The total mark for this part is 75.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Ahmed, F., & Alamm, M. A. (2017). <i>Business environment: Indian and global perspective</i>. New Delhi: PHI Learning Pvt. Ltd. • Cherunilam, F. (2021). <i>Business environment</i>. New Delhi: Himalaya Publishing House Pvt. Ltd. • Fernando, A. C. (2011). <i>Business environment</i>. New Delhi: Pearson Education. • Nandi, S. (2010). <i>International business environment</i>. New Delhi: Tata McGraw-Hill Education. • Solotaroff, J. L., Joseph, G., Kuriakose, A. T., & Sethi, J. (2020). <i>Getting to work: unlocking women's potential in Sri Lanka's labor force</i>. The World Bank. 	
Prepared by: Mrs.S.Dineshkumar	
Checked by: Mr.N.C.Umakanth	

Course Title	Introduction to Information Communication Technology			
Course Code	COMC11062			
Credit Value	2			
Status	Year I / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	15	30	-	55
Aim				
The aim of this course unit is to provide the knowledge of basic concepts of ICT together with its role and applications in today's knowledge-based society and business.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - define the term information communication technology - compare data and information - describe the characteristics of information - describe information technology issues and ethical use of it in the current business world - discuss the evolution of computer system - identify the components of a computer system and its functions - explain the use of input and output (I/O) modules as part of a computer organization - describe the components of data communications system and structure of networked architecture - explain the data communication and telecommunication concepts, models, standards, and protocols - discuss the basic networking principles and security measures to organize a local area network - describe different components and technologies of the world wide web as a platform - describe various web technology and application development issues and trends. - apply software applications for documentation, reporting, presentation, and analyses related to a business - apply the usage of business applications in different cloud platform 				

Syllabus Content

Introduction to information technology: introduction and basic elements of information technology, use of IT in business, cyber ethics, threats, safeguarding computers and communications systems; **Computer System:** physical components and logical components of a computer system, external devices, I/O modules, I/O channels, and processors; **Networking and communication:** fundamental concepts of data communications- application, physical, data link and network/transport layer, principles of communication and connecting to the network, network services, Local Area Network (LAN) and wireless LAN, Wide Area Network (WAN) and Metropolitan Area Networks (MAN), internet standards and services, OSI model, data transmission media, IP addressing and configuration, introduction to network security; **Internet and World Wide Web:** internet fundamental, internet and web technologies, cloud computing, social media, e-commerce, and internet services; **Applications for business:** working on graphical user interface (GUI) environment of a computer system, create and managing different types of files, organizing folders, typing in unicode font for local language, working with applications for business documentation, reports, and presentation, working with spreadsheet applications for business calculations and analyses; **Cloud applications for business and organizational environment:** working with cloud applications for documentation, spreadsheet analysis, presentation, forms, calendar and meeting, and website design, create, manage and share files in the cloud.

Teaching and Learning Methods/Activities	Lectures, practical, virtual learning, tutorials, group discussions, participatory learning activities, presentations, individual assignments, small mandatory project, and presentations.
Evaluation	<p>Formative Assessment (In-course): 50%</p> <ul style="list-style-type: none"> – Five assessments including practical assessments; each carries 10 marks. – The assessment should take any forms such as classroom assignment, practical, take-home assignment, group assignment, quiz, presentations. <p>Summative Assessment: 50%</p> <ul style="list-style-type: none"> – The duration of the Examination is two hours – The question paper contains two parts: <ul style="list-style-type: none"> – Part I: It contains 25 MCQ questions for 25 Marks. – Part II: Students are expected to answer three (03) questions (03) out of five (05) questions that may include several parts. Total marks for this part is 75.

Recommended Readings:

- Rajamaran, V. (2018). *Introduction to information technology*. (3rd ed.). New Delhi, India: PHI Learning4.
- Larry. L.P., & Bruse. S.D., (2021). *Computer networks: A systems approach*. (6th ed.). Morgan Kaufmann.

- Arora, A. (2015). *Computer fundamentals and applications*. New Delhi, India: VIKAS Publishing.
- Kabanda, G. (2019). *Trends in information technology for management*. Munich, Germany: GRIN Verlag.

Prepared by: Dr.J.Thevananth

Checked by: Dr. K. Thabotharan, Senior Lecturer, Computer Science, university of Jaffna.

Course Title	Business English - I			
Course Code	COMC11072			
Credit Value	2 (NGPA)			
Status	Year I / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	15	-	55
Aim				
The aim of the course unit is to provide the learners basic language skills to function with others in practical, business-oriented situations.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - respond to gist and details in a range of simple and moderately complex texts related to business and administration - use contextual, structural, and morphological clues to deduce meaning of unfamiliar words and phrases - interact in Face-to-Face social conversations related mostly on personal information - demonstrate the ability to give and get information using a range of functional language - construct simple sentences incorporating appropriate mechanics and basic grammar such as parts of speech, subject-verb agreement and passivation - formulate appropriate questions and responses related to real life situations - identify the major and minor details of conversations, short lectures and news items - write personal notes to convey various messages - produce multiple drafts of different types of paragraphs describing people, places and objects related to business field 				
Syllabus Content				
<p>Reading: Recognizing the important views of present or commerce related passages adopted from commercial magazines, newspapers and books, distinguishing the meanings of new words, answering questions based on the comprehensible passages; Grammar: Identifying the forms, functions and uses of present, past and future tenses. Positive, negative and interrogative forms in all the tenses and their communicative functions, practice of prepositions and conjunctions, distinguishing the active voice sentences and passive voice sentences and transformation of the sentences; Writing: Writing meaningful sentences and essays with regard to commerce field, improving the ability to write short narratives of people like, eminent industrialists, professional leaders and managers and places like industries and writing notes to colleagues and families; Speaking: Making a self-introduction and introducing others, presenting commerce related information, inviting and thanking; Listening: Answering questions while listening to audio or video records – Commerce oriented conversations, dialogues, discussions, interviews and lectures.</p>				

Teaching and Learning Methods/Activities	Lectures, Group discussion, Task-based language learning, student centered learning and Content and Language Integrated Learning (CLIL), self-learning activities using LMS & Computer Assisted Language Learning (CALL).
Evaluation	<p>Formative Assessment (In-course): (30%)</p> <ul style="list-style-type: none"> - Four assessments will be conducted to evaluate each skill. - The assessment could be in any forms such as classroom assignment, take-home assignment, oral presentation and online assessment - Duration of the assessment may vary depending on the nature of the assessment. - Formative assessment will be considered for 400 marks (100 marks for the assessment of each skill) - The marks obtained will be converted into 30 % to be added with the final marks. <p>Summative Assessment : (70%)</p> <ul style="list-style-type: none"> - Duration of the question paper is of two hours consisting questions based mostly on skills like reading and writing along with selected grammatical components. - The number of questions and the marks allocated to each question may vary depending on the type of questions. - All the questions should be answered and the marks allocated for the final assessment is 100. - Marks obtained will be converted into 70 % to be added with the final marks.
<p>Recommended Readings</p> <ul style="list-style-type: none"> • Grussendorf, M. (2017). <i>English for presentations</i>. Oxford: Oxford University Press. • Mascull, B. (2018). <i>Business Vocabulary in Use: Intermediate; Self-study and classroom use</i>. Cambridge: Cambridge University Press. • Mohan, K., & Banerji, M. (2009). <i>Developing communication skills</i> (2 nd ed.). Macmillan Publishers. • Murphy, R. (2012). <i>English grammar in use: A self-study reference and practice book for intermediate learners of English</i>. Cambridge: Cambridge University Press. • Thomson, A. J., & Martinet, A. V. (2010). <i>A practical English grammar</i>. Oxford: Oxford University Press. • Whitmell, C. (2013). <i>Business Writing Essentials: How to write letters, reports, and e-mails</i>. 	
Prepared by: Mrs.M. Bakeetharan and Dr.T.Karunakaran	
Checked by: Dr.K.Shanmuganathan	

Course Title	Life and Professional Skills Development -I			
Course Code	COMC11081			
Credit Value	1(NGPA)			
Status	Year I / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	15	-	05	30
Aim				
The aim of this course unit is to provide essential skills in order to be a competent human being in a dynamic environment and change the attitudes towards a harmonious society.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - prepare self-plan for wellbeing - analyze their stand on their life - develop personal branding - create citizens with inclusive attitudes towards a harmonious society 				
Syllabus Content				
Preparation of self-plan: introduction to self-plan, components of self-plan, self-plan templates; personal swot analysis; Personal branding: importance of personal branding, drafting the personal brand profile, personal brand positioning, key benefits of personal brand; Social and ethnic harmony: interethnic interaction, mutual respect for a different culture, belief system and spiritual views, attitudes change towards a harmonious society.				
Teaching and Learning Methods/Activities	Workshops, seminars, training, lectures, group discussions, participatory learning activities, presentations, individual assignments and field visit.			
Evaluation	Formative assessment (In-course): 100%			
	Assessment	Weightage		Assessment Strategy
	Preparation of Self Plan	30%		Individual Assignment and presentation
	Personal branding	40%		Individual Assignment and presentation

	Social and Ethnic Harmony	30%	Group Assignment
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Bodhi, B. (2016). <i>The buddha's teaching on social and communal harmony</i>. Somerville: Wisdom Publications. • Chritton, S. (2014). <i>Personal branding for dummies</i>. New York: John Wiley & Sons. • Cijo, M. (2014). <i>You branding: reinventing your personal identity as a successful brand</i>. (1st ed). California: CreateSpace Independent Publishing Platform. • Clark, D. (2013). <i>Reinventing you: define your brand, imagine your future</i>. Brighton: Harvard Business Review Press. • Long, S. (2021). <i>LinkedIn for personal branding: The ultimate guide</i>. New York: Hybrid Global Publishing. 			
<p>Prepared by: Mr.R.Kajananthan and Dr.S.Achchuthan</p>			
<p>Checked by: Mr.B.Prahalathan.</p>			

Course Title	Cost Accounting			
Course Code	COMC12013			
Credit Value	3			
Status	Year I / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of the course unit is to provide the knowledge of basic cost and management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business contexts.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - describe the purpose and role of cost and management accounting within an organization - explain cost concepts and classifications of cost - explain procedures used in material control - explain the classifications of overheads - apply Cost Volume Profit (CVP) analysis - discuss a report which reconciles budget and actual profit using absorption and/or marginal costing principles - discuss activity-based costing as compared with traditional marginal and absorption costing methods - calculate the cost of a product/job/batch/service and the price to be charged - prepare process accounts in situations where by-products and/or joint products occur - discuss the objectives of the budgeting and budgetary process of an organization - prepare functional budgets, cash budget and master budget - explain the capital investment appraisal techniques - apply standard costing method - calculate basic variances - reconcile budgeted profit or contribution with actual profit or contribution under standard marginal costing 				
Syllabus Content				
<p>The nature, source and purpose of management information: accounting for management, sources of data, cost classification, presenting information; Cost accounting techniques: accounting for material, labor and overheads, absorption and marginal costing, cost-volume-profit (CVP) analysis, cost accounting methods, alternative cost accounting principles; Budgeting: nature and purpose of budgeting, budget preparation, flexible budgets, capital budgeting and discounted cash flow, budgetary control and reporting, behavioral aspects of budgeting; Standard costing: standard costing system, variance calculations and analysis, reconciliation of budgeted and actual profit.</p>				

Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online, presentations, individual assignments, case studies, forums.
Evaluation	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration – Question paper contains two parts: <ul style="list-style-type: none"> – Part I: It is compulsory and contains 20 multiple choice questions for 20 marks – Part II: Students are expected to answer four (04) questions (04) out of five (05) questions (05) that may include several parts. Total marks for this part is 80 marks
<p>Recommended Readings:</p> <ul style="list-style-type: none"> ● Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, M. S. K. (2021). <i>Principles of management accounting</i>. New Delhi:Sultan Chand & Sons. ● Arora.M.N (2006).<i>Cost and management accounting</i>, (8th Ed.). New Delhi:Vikas Publishing House Pvt Ltd. ● Drury. C (2015) <i>Management and cost accounting</i>, (9th Ed.). Bostan:Cengage Learning. ● Horngren.T, Sundem.L, Schatzberg.O & Burgstahler.D (2014). <i>Introduction to management accounting</i>, (16th Ed.). New Delhi: Sterling Graphics Pvt.Ltd. ● Lall Nigam.B.M and Jain. I.C (2014). <i>Cost accounting principles and practice</i>. New Delhi: PHI Learning Private Limited. 	
Prepared by:Mr.R.Kajananthan	
Checked by:Dr.(Mrs).S.Vijayakumaran	

Course Title	Banking and Financial Services			
Course Code	COMC12023			
Credit Value	3			
Status	Year I / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	10	95
Aim				
The aim of the course unit is to provide the knowledge about basic concepts and theories of banking and financial services and to address the issues in banking and financial services.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - define banking and financial systems - discuss the importance of the financial and banking system - identify the components of financial system - state the Sri Lankan banking and financial system - explain the roles and functions of the central bank - discuss the regulation of financial institutions - identify the various types of deposits and payments - elaborate the importance of bank capital - analyse the capital adequacy framework - explain the Basel core principles - discuss the challenges in electronic banking - elaborate the implications for electronic banking - describe the core concepts in insurance - explain the principles of insurance - compare the insurance and reinsurance 				
Syllabus Content				
<p>An overview of financial and banking system: definition, importance of financial and banking system, components of financial system, Sri Lankan banking and financial system; Central banking system: roles and functions of central bank, monetary policy and its implications in banking system, regulation of financial institutions; Banking products and services: deposits, payments, cheques and loans; Bank capital: types and importance of bank capital, capital adequacy framework, Basel core principles (i, ii and iii); Emerging trends in banking: overview, role of information technology in banking services, challenges in electronic banking, implications for electronic banking; Insurance: types of risk, indemnity, principles of insurance, types of insurance, reinsurance.</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum, field visit and debate.			
Evaluation	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> - At least three assessments for 30 Marks - The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. 			

	<p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> - End of course written examination is of three-hour duration - Question paper contains two parts: <ul style="list-style-type: none"> - Part I: It is compulsory and contains 20 multiple choice questions for 20 marks - Part II: Students are expected to answer four (04) questions (04) out of six questions (06) that may include several parts. Total marks for this part is 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> ● Hemachandra, W.M. (2004). <i>Interest rates - The theory and practice</i>. Colombo: Central Bank of Sri Lanka. ● Hubbard, R.G., & O'Brien, A. (2018). <i>Money, banking and financial system</i> (3rd ed.) New Delhi: Pearson Publications. ● Koch, T. W. & MacDonald, S. S. (2014). <i>Bank management</i> (8th ed.). New Delhi: Cengage Learning. ● Rose, P. S., & Hudgins S. C. (2014). <i>Bank management & financial services</i> (8th ed.). New Delhi: Tata McGraw-Hill Education. ● Samarasiri, P. (2017). <i>A guide to financial services in Sri Lanka</i>. Colombo: Central Bank of Sri Lanka. 	
<p>Prepared by: Mr.N.C.Umakanth</p>	
<p>Checked by: Dr.(Mrs).S.Jegajeevan,Senior Economist at Central Bank of Sri Lanka.</p>	

Course Title	Marketing Management			
Course Code	COMC12033			
Credit Value	3			
Status	Year I / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of the course unit is to provide the knowledge about marketing concepts and theories to address the various marketing issues.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - define marketing management - explain the core concepts of marketing - discuss the concept of product life cycle - explain the systematic process for developing a new product - apprise the concepts of branding, packaging and labelling - discuss internal and external factors influencing pricing decisions - describe the different kinds of pricing methods - explain the types of promotion - evaluate the importance of promotion mix - explain the functions of channels - discuss the factors influencing channel selection - compare micro and macro environments - discuss the factors influencing the consumer behaviour - outline the bases for the segmentation - discuss the targeting and positioning process 				
Syllabus Content				
<p>Introduction to Marketing: definition, core concepts of marketing, evolutions of marketing concepts; Product: definition, types of product, product life cycle, new product development, branding, packaging, labelling; Price: definition, factors influencing pricing decision, different kinds of pricing methods; Promotion mix: definition, types of promotion, the importance of promotion mix and challenges for promotion mix; Channel of distribution: definition, a major channel of distribution, functions of the channel, factors influencing channel selection; Marketing Environment: characteristics of marketing environment, types of the marketing environment, the impact of marketing environment on decision making in organizations; Consumer behavior: definition, , factors influencing the consumer behavior, buying process of consumer behavior ; Market segmentation: definition, bases for the segmentation, targeting and positioning.</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forums, and debates.			

<p>Evaluation</p>	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration – Question paper contains two parts: <ul style="list-style-type: none"> – Part I: It is compulsory and contains 20 multiple choice questions for 20 marks – Part II: Students are expected to answer four (04) questions (04) out of six questions (06) that may include several parts. Total marks for this part is 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> ● Agnihotri, P., Kotler, P., & Armstrong, G. (2018). <i>Principles of marketing</i>. (17th ed.). New Delhi: Pearson Education. ● Kotler, P., Armstrong, G. and Opresnik, M.O. (2018). <i>Principles of marketing</i>. (17th ed.). London: Pearson Education. ● Kotler, P., Armstrong, G., (2017). <i>Principles of marketing</i>. (17th ed.). New York: Pearson Education. ● Kotler, P., Kevin, K. L. (2016). <i>Marketing management</i>. (15th ed.) New York: Pearson Education. ● Tanner, J., and Raymond, M.A. (2019). <i>Principles of marketing v.4.0</i>. New Delhi: Flat world knowledge India. 	
<p>Prepared by: Mrs.S.Dineshkumar.</p>	
<p>Checked by: Dr. (Mrs).S.Shanmugathas</p>	

Course Title	Business Statistics			
Course Code	COMC12042			
Credit Value	2			
Status	Year 1 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	---	---	70
Aim				
The aim of this course unit is to provide the basic understanding of statistical concepts, theories and techniques, and their applications in business and economics.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> – explain the basic concepts of business statistics – present data using appropriate tabulation and graphical techniques – calculate summary statistics – demonstrate the concepts of probability and conditional probability – apply the knowledge of basic probability in business decision making – apply statistical inference in business and economic decisions – calculate and interpret correlation coefficients – compare deterministic and stochastic relationships in business and economic data – develop simple linear regression models – identify components of time series and apply basic time series models for forecasting – construct index numbers for business and economic issues 				
Syllabus Content				
<p>Introduction to business statistics: basic concepts of business statistics, application of statistics in the business and economics, importance, scope, and limitations of statistics, elements, variables, scales of measurement, categorical and quantitative data, cross-sectional and time series data; Descriptive statistics: types of data, population and sample, descriptive and inferential statistics, parameter and statistic, data collection methods, frequency distribution, bar charts and pie charts, dot plot, histogram, cumulative distributions, ogive, stem-and-leaf display, scatter diagrams, measures of central tendency and dispersion, coefficient of variation, measures of relative standings, skewness and kurtosis, box-plot, five number summary statistics, outliers; Probability theory: axioms of probability, laws of probability, mutually exclusive events, sample space, equally likely events, conditional probability, independent events, tree diagrams, Bayes' Theorem, permutations, combination, discrete and continuous random variables, binomial, poisson and normal distributions, applications of the normal distribution; Statistical inference: sampling distribution of sample means, point and interval estimation, confidence intervals, steps in hypothesis testing, level of significance, Type-I and Type – II errors, p-value, power of test, Z-test, <i>t</i> –test; Correlation and regression: correlation, interpretation of correlation coefficient, simple linear regression, least square estimation, interpretation of regression parameters, application of regression analysis to make business decisions; Time series: construction of time series plots and interpretation, components of time series, decomposition of time series components, additive and multiplicative models, moving average, exponential smoothing, forecasting; Index numbers:</p>				

simple and weighted average of price relative indices, Paache, Laspeyres and Fisher Indices, consumer price index, application of index numbers.	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, virtual learning, problem-based learning individual and group presentations, individual and group assignments.
Evaluation	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks. – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of two-hour duration. – Question paper contains two parts: <ul style="list-style-type: none"> – Part I: It is compulsory and contains 25 multiple choice questions for 25 marks. – Part II: Students are expected to answer three (03) questions out of four (04) questions that may include several parts. The total mark for this part is 75.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., & Cochran, J. J. (2020). <i>Essentials of modern business statistics with Microsoft Excel</i>. USA: Cengage Learning. • Gupta, S. P., & Gupta, M. P (2019). <i>Business statistics</i> (19th ed.). India: Sultan Chand & Sons. • Keller, G. (2017). <i>Statistics for management and economics</i> (11th ed.). USA: Cengage Learning. • Lind, D. A., Marchal, W. G., & Wathen, S. A. (2020). <i>Statistical techniques in business and economics</i> (18th ed.). New York: McGraw-Hill Education. • Pillai, R. S. N. Bagavathi (2019). <i>Statistics theory and practice</i>. New Delhi: S. Chand Publishing. 	
Prepared by: Dr. (Mrs). Sunitha Vijayakumaran.	
Checked by: Dr. S. Arivalzahan, Department of Mathematics and Statistics, University of Jaffna.	

Course Title	Business Legislation			
Course Code	COMC12052			
Credit Value	2			
Status	Year I / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	-	-	70
Aim				
The aim of this course unit is to provide the students to understand the concept of law and familiarize the legal system in Sri Lanka, particularly the substantive areas of law pertaining to business organizations and its effect on business activities.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - define the law and identify the different types of laws in Sri Lanka - explain court hierarchy and jurisdiction in Sri Lanka - identify the elements and requisite of contracts - explain the different types of contracts and the role of the law of contract in the context of business law - describe the underlying principles of the fundamental concepts of contracts - explain legal concept of agency and creation of agency - identify the different types of agents, duties and rights of agents and principals - discuss the termination of the agency - describe basic principles of law relating to sale of goods contracts, duties of the buyer and seller, and breach of contract - analyse the law relating to hire purchase agreements, negotiable instruments, partnership, and to the company - state the main objectives of the act and important aspect of the electronic transactions act no 19 of 2006, computer crimes act no 24 of 2007, and money laundering act (no. 5 of 2006) 				
Syllabus Content				
<p>Introduction to law: definition of law, introduction to commercial law in Sri Lanka, source of law, divisions of law, private and public, civil and criminal law, court hierarchy and jurisdiction in Sri Lanka; Law of contract: elements and requisites of contract, different types of contracts, offer and acceptance, consideration and justa causa, contractual terms and their importance, factors vitiating a valid contract, modes of termination, remedies, measure of damages; Law of agency: legal concept of agency, creation of agency, different types of agents, duties of an agent to his principal, duties of the principal towards the agent, the rights of an agent effects of agency relations between the principal and third parties, termination of agency, legal liabilities in agency law; Law relating to sale of goods: element and formalities of sale of goods, classification of goods, the terms of contract of sale of goods, buyers remedies for breach of contract, duties of the buyer, duties of the seller, unpaid seller's remedies; Law relating to hire purchase contracts (agreements): formation and contents of hire-purchase agreements, protection of hirers, rights and obligations of the hirer, rights and obligations of the owner, termination of hire-purchase agreement; The law relating to negotiable instruments: legal nature of the negotiable instrument, negotiability contrasted with transferability, negotiable instruments and non -</p>				

<p>negotiable instruments, bills of exchange, promissory notes, the law relating to cheques; Law of partnership: introduction, the definition of partnership, partnership and legal personality, the agency and liability of a partner, partnership property, management and financial rights of partners, duties of partners, dissolution of partnership; Company law: legal status and capacity of a company, separate legal entity, types of incorporated companies, overseas companies, incorporation of companies, company names, use of company name and company number, registered office, constitution of the company, company contracts, pre-incorporation contracts; Acts in Sri Lankan context: electronic transactions act no 19 of 2006, computer crimes act no 24 of 2007, and money laundering act (no. 5 of 2006).</p>	
<p>Teaching and Learning Methods/Activities</p>	<p>Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum, and debate.</p>
<p>Evaluation</p>	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks. – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of two-hour duration. – Question paper contains two parts: <ul style="list-style-type: none"> – Part I: It is compulsory and contains 25 multiple choice questions for 25 marks. – Part II: Students are expected to answer three (03) questions out of four (04) questions that may include several parts. The total mark for this part is 75.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> ● Weeramanthry, C.G. (1999). <i>The Law of Contracts</i>. New Delhi, Kailaswh Balani (Pvt.) Ltd. ● Wickrama Weerasooria, (2013). <i>A textbook of commercial Law</i>. Postgraduate Institute of Management, University of Sri Jayawardanapura. ● Charlsworth & Morse. (2015). <i>Company law</i> (18th Ed). Sweet and Maxwell Ltd. London. ● Cheshire, Fifoot, & Furmston (2017). <i>Law of contract</i> (17th Ed). Edinburgh:Butterworth and Com. Ltd. ● Bharat Tulsian, P.C. (2018). <i>Elements of business law</i> (4th Ed). New York: McGraw Hill Education. 	
<p>Prepared by: Mr.B.Prahalathan.</p>	
<p>Checked by: Prof. Shanthi Segarajasingham, Department of Commercial Law, Faculty of Law, University of Colombo, Sri Lanka, and Prof. Prasadini Gamage, Department of Human Resource Management, Faculty of Commerce and Management Studies, University of Kelaniya.</p>	

Course Title	Business English II			
Course Code	COMC12062			
Credit Value	2			
Status	Year I / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	15	-	55
Aim				
The aim of the course unit is to develop English language skills from the basic language skills learnt previously and enable the learners to express themselves in English with greater fluency, accuracy, and confidence.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - identify main and specific information in various reading selections related to business fields adopting Before-During-After reading strategies - demonstrate a significant enrichment of business and job-specific vocabulary - analyze details in job descriptions and advertisements - develop application procedure and interview skills - use strategies for active listening to respond meaningfully - practice listening to complex text with varied structures, conversations, and news items - answer questions in job interviews with a degree of confidence and accuracy - engage in individual and group presentations related to various careers - recognize and incorporate sentence variety in writing, including coordination and subordination - demonstrate the ability to write memos, CVs, cover letters and professional profiles 				
Syllabus content				
<p>Reading: identifying the key points provided in several types of reading passages, mercantile magazines, and newspaper articles by means of the sub skills of reading such as skimming, scanning and comprehension, recognizing and scrutinizing facts in job descriptions and advertisements and making use of mercantile terms / expressions used repeatedly in job interviews, orientation programs, workshops, conferences and seminars / webinars; Grammar: define verbs and different verb forms, including infinitive, gerund, present participle, past participle, stative verbs, dynamic verbs, and auxiliary verbs, demonstrating the usage of the twelve tenses of English and their communicative functions, framing questions and negative statements, and forming active and passive voice sentences; Writing: composing paragraphs related to mercantile field and writing individual notes to colleagues and friends, recognizing diverse structures of resumes and writing effective resumes and letters of inquiry and complaints using suitable vocabulary and grammar; Speaking: enacting conversations in various industrial situations, asking for data, presenting data, Making invitations and thanksgivings. Performing a SWOT analysis on oneself, Phrasing questions on both ‘Yes / No type’ and ‘Wh’- question forms and framing suitable responses for questions - mock Interviews; Listening: recognizing the general and internal organization of commerce related audio or video records and answering the questions.</p>				

Teaching and Learning Methods/Activities	Lectures, group discussion, task-based language learning, student centered learning and Content and Language Integrated Learning (CLIL), self-learning activities using LMS & Computer Assisted Language Learning (CALL).
Evaluation	<p>Formative Assessment ((In-course): 30%</p> <ul style="list-style-type: none"> - Four assessments will be conducted to evaluate each skill. - The assessment could be in any forms such as classroom assignment, take-home assignment, oral presentation, and online assessment - Duration of the assessment may vary depending on the nature of the assessment. - Formative assessment will be considered for 400 marks (100 marks for the assessment of each skill) - The marks obtained will be converted into 30 % to be added with the final marks. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> - Duration of the question paper is of two hours consisting of questions based mostly on skills like reading and writing along with selected grammatical components. - The number of questions and the marks allocated to each question may vary depending on the type of questions. - All the questions should be answered, and the marks allocated for the final assessment is 100. - Marks obtained will be converted into 70 % to be added with the final marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> - Grussendorf, M. (2017). <i>English for presentations</i>. Oxford: Oxford University Press. - Mascull, B. (2018). <i>Business vocabulary in use: intermediate; self-study and classroom use Cambridge</i>: Cambridge University Press. - Mohan, K., & Banerji, M. (2009). <i>Developing communication skills</i> (2nd ed.). Macmillan Publishers. - Murphy, R. (2012). <i>English grammar in use: A self-study reference and practice book for intermediate learners of English</i>. Cambridge: Cambridge University Press. - Nwogu Kevin.(2016). <i>More commerce objective text: for senior secondary schools</i>. Kindle edition. - Thomson, A. J., & Martinet, A. V. (2010). <i>A practical english grammar</i>. Oxford: Oxford University Press. 	
Prepared by: Mrs.M. Bakeetharan and Dr.T.Karunakaran.	
Checked by: Dr.K.Shanmuganathan.	

Course Title	Life and Professional Skills Development - II			
Course Code	COMC12071			
Credit Value	1(NGPA)			
Status	Year I / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	05	10		35
Aim				
The aim of this course unit is to equip students with the necessary skills to exercise the physical and psychological self-care practices for maintaining healthy life and managing the stress.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - discuss the role of physical self-care in enhancing the students' wellbeing - demonstrate the skills required to exercise the physical self-care techniques - discuss the role of psychological self-care in enhancing the students' wellbeing - demonstrate the skills required to exercise the psychological self-care techniques - develop the self-care plan emphasizing the physical and psychological self-care 				
Syllabus Content				
Physical self-care: exercise, develop a regular sleep routine, healthy diet; Psychological self-care: engage in reflective practices like meditation, engage in Yoga.				
Teaching and Learning Methods/Activities	Workshops, seminars, training, lectures, group discussions, participatory learning activities, presentations, individual assignments.			
Evaluation	Formative Assessment (In-course): 100%			
	Assessment	Weightage	Assessment Strategy	
	Physical self-care plan	30%	Individual Assignment and presentation	
	Psychological self-care plan	40%	Individual Assignment and presentation	

	Physical and psychological self-care techniques	30%	Group Assignment
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Anisman, H. (2016). <i>Stress and your health: from vulnerability to resilience</i>. West Sussex: John Wiley & Sons. • Goldberg, P. (2020). <i>Life of Yogananda: The story of the Yogi who became the first modern guru</i>. Sydney: Hay House. • Hoeger, W. W., Hoeger, S. A., Hoeger, C. I., & Fawson, A. L. (2018). <i>Lifetime physical fitness and wellness</i>. Boston: Cengage Learning. • Trevisano, Q. (2020). <i>Physical fitness and exercise: an overview</i>. New York: Nova Science Publishers. 			
<p>Prepared by: Staff members of the Department of Commerce had number of brainstorming sessions to develop the contents.</p>			
<p>Checked by: Prof.S.Srisatkunarajah , Vice Chancellor, University of Jaffna.</p>			

Course Title	Human Resource Management			
Course Code	COMC21013			
Credit Value	3			
Status	Year 2 / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	5	100
Aim				
The aim of the course unit is to provide knowledge about basic concepts and theories of human resources management to acquire, develop and maintain an effective workforce in organizations.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> – define the concept of human resource management – list the functions of human resource management – describe the process of human resource planning – explain the concept of job analysis and its components – explain the types of selection tests and selection interviews – differentiate training and development – discuss the various training types of training and development of employees – discuss the career planning and development in organizations – appraise the challenges of performance appraisal – evaluate the rewards management system – propose the ways to handle employee grievances – elaborate the process of managing employee discipline – discuss the causes of labor disputes in organizations and the techniques to manage them – applying the handling grievances – interpret the dynamics of labor relations in Sri Lanka 				
Syllabus Content				
<p>Introduction to Human Resource Management (HRM): concept, characteristics, objectives, and components of HRM, HRM environment, contemporary HR issues, challenges and responsibilities of HR manager; Human Resource Planning (HRP): concept, characteristics, importance and process of HRP, HR demand and supply forecasting; Job analysis and design: job analysis, job description and specification, job design; Recruitment and selection: concepts and sources of recruitment, importance of recruitment, selection process, types of selection test and interviews; Training and development: concepts, importance of training and development, methods of training, evaluation of training, development methods; Career planning and development: concepts, career planning, career development, career stages, career orientation; Performance appraisal: concept, performance appraisal methods, important of performance appraisal, appraisal errors, performance appraisal challenges; Rewards management: concept, benefits of rewards management, challenges of rewards management; Employee grievances and discipline: concept, causes of grievances, handling grievances, managing discipline; Labor relations in Sri Lanka: concept, labor disputes, provisions of labor law regarding labor relations in Sri Lanka.</p>				
Teaching and Learning	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual			

Methods/Activities	assignments, case studies, forum, field visit and debate.
Evaluation	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration – Question paper contains two parts: <ul style="list-style-type: none"> – Part I: It is compulsory and contains 20 multiple choice questions for 20 marks – Part II: Students are expected to answer four (04) questions (04) out of six questions (06) that may include several parts. Total marks for this part is 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Armstrong, M., & Taylor, S. (2020). <i>Handbook of human resource management practice</i> (15th ed.). London: Kogan Page. • Noe, R. A., Hollenbeck, J. R., Gerhart, B., & Wright, P. M. (2021). <i>Fundamentals of human resource management</i> (9th ed.). New York: McGraw-Hill. • Opatha, H. H. D. N. P. (2019). <i>Sustainable human resource management</i>. Colombo: University of Sri Jayewardenepura. • Varkkey, B., & Dessler, G. (2018). <i>Human resource management</i> (15th ed.). New Delhi: Pearson Education. • Gupta, S. C. (2016). <i>Advanced human resource management: a strategic perspective</i>. New Delhi: Ane Books Pvt. Limited. 	
Prepared by: Mr.N.C.Umakanth	
Checked by:Dr.(Mrs).T.Raveendran	

Course Title	Financial Accounting - II			
Course Code	COMC21023			
Credit Value	3			
Status	Year 2 / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of this course unit is to provide the knowledge about accounting standards and its application in the preparation and presentation of financial statements of an entity and group of entities.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - describe the concept of a group as a single economic unit - apply the relevant accounting standards in preparation of a consolidated financial statement - prepare a complete set of financial statements, in a form suitable for publication for a single company - apply the requirements of relevant accounting standards fair value measurement - apply the requirements of relevant accounting standards to an investment property - apply the requirements of relevant accounting standards for agricultural activity - explain the need for an accounting standard on financial instruments - assess current taxation in accordance with relevant accounting standards - calculate the earnings per share in accordance with relevant accounting standards - identify the changes in accounting estimates, changes in accounting policy and correction of prior period errors - apply the principles of recognition of revenue - apply the provisions of relevant accounting standards in relation to accounting for government grants - apply the provisions of relevant accounting standards in relation to accounting for foreign currency transactions 				
Syllabus Content				
<p>Accounting for group of companies : Consolidation principles, accounting standards, preparation of group company accounts; Application of accounting standards: fair value measurement, accounting for investment properties, accounting for agricultural activity, accounting for tax, accounting for financial instruments, principles in determination and presentation of earnings per share, accounting for changes in accounting estimates, changes in accounting policy and correction of prior period errors, application and guidance on revenue recognition criteria, accounting for Government Grants, accounting for foreign currency transactions.</p>				

Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online, presentations, individual assignments, case studies, forum.
Evaluation	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration – Question paper contains two parts: <ul style="list-style-type: none"> – Part I: It is compulsory and contains 20 multiple choice questions for 20 marks – Part II: Students are expected to answer four (04) questions (04) including question Number one (01) (compulsory) out of six questions (06) that may include several parts. Total marks for this part is 80.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> ● CA Sri Lanka. (2020). <i>Accounting standard</i>. Colombo, Sri Lanka: The Institute of Chartered Accountants of Sri Lanka. ● Deegan, C. & Ward, A.M. (2017). <i>Financial accounting and reporting – an international approach</i>. London: McGraw-Hill Education. ● Elliott, B. & Elliott, J. (2018). <i>Financial accounting and reporting</i>. (15th ed.). Harlow: Pearson Education Ltd. ● Hove, M.R. (2006). <i>Consolidated financial statements: an international perspective</i>. Cape Town: Juta and Company Ltd. 	
Prepared by: Mr.R.Kajanathan	
<p>Checked by: Senior Prof. T.Velnampy</p> <p>Dr. S M C P Seneviratne, Senior Lecturer, Department of Accounting, University of Sri_Jeyawarthanapura_</p>	

Course Title	Quantitative Techniques for Business Decisions			
Course Code	COMC21033			
Credit Value	3			
Status	Year 2 / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---		105
Aim				
The aim of this course unit is to develop analytical, critical thinking, and problem-solving skills in business context and apply major quantitative techniques in managerial decision-making.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> – explain the basic concepts of quantitative techniques for business – construct linear programming model for business decisions – apply simplex and graphical methods to solve linear programming problems – evaluate the various assignment problems in business – apply hungarian method to solve minimization and maximization problems – evaluate the various transportation problems in business – apply various methods to solve minimization and maximization transportation problems – explain the basic concepts of network analysis – construct the network diagram – apply critical path method and programme evaluation and review technique method in network analysis – analyze service-oriented problems using queueing theory 				
Syllabus Content				
<p>Introduction to quantitative techniques for business : an overview of quantitative techniques for business, basic concept of quantitative techniques for business; Linear programming: formulation, linear programming, decision variables, objective function, constraints, non-negativity restriction, graphical method, feasible region, multiple solution, unbound solution, practical steps involved in solving LPP by graphical method, solved problems; Simplex method: practical steps involved in solving minimisation and maximization problems; Assignment problems: introduction to assignment problem, hungarian method, balanced assignment problem, unbalanced assignment problem, dummy job/ facility, practical steps involved in solving minimisation and maximisation problems; Transportation problems: definition, balanced transportation problem, unbalanced transportation problem, dummy origin/ destination, practical steps involved in solving minimisation problems & maximisation problems; Network analysis: Critical Path Method (CPM) – drawing network, Programme Evaluation and Review Technique (PERT) - identification of the activities of the project, estimation of activity time, defining inter – dependence relationships between the activities, drawing the network, using the network to obtain the scheduling data; Queueing theory: definition, objectives, application.</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, and forum.			

<p>Evaluation</p>	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration – Question paper contains two parts: <ul style="list-style-type: none"> – Part I: It is compulsory and contains 20 multiple choice questions for 20 marks – Part II: Students are expected to answer four (04) questions (04) out of six questions (06) that may include several parts. Total marks for this part is 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Albright, S. C., & Winston, W. L. (2007). <i>Management science modelling</i> (International Student Edition). London: Thomson. • Anderson, Sweeney, Williams, Camm & Martin (2017). <i>An introduction to management science</i>. (15th ed.). Boston: Cengage Learning. • Render, Stair & Hanna (2006). <i>Quantitative analysis for management</i> (9th ed.). New Jersey: Prentice-Hall. • Rosenhead, J., & Mingers, J. (2001). <i>Rational analysis for a problematic world revisited: problem structuring methods for complexity, uncertainty, and conflict</i>. (6 th ed.). New York: John Wiley. 	
<p>Prepared by: Mr.R.Umanakenan</p>	
<p>Checked by:Mr.N.C.Umakanth</p>	

Course Title	Macroeconomics			
Course Code	COMC21043			
Credit Value	3			
Status	Year 2 / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of this course unit is to provide an understanding of the core economic models for the analysis of decisions by consumers, markets, and firms.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - describe the scope, importance, and limitations of macroeconomics - identify different macroeconomic concepts and models - explain circular flow of economic activities in various models of economy - interpret Keynesian theory of income determination in different models of economy - classifying the concept of multiplier in the different models of economy - define business cycle - describe different phases of business cycle, and theories - recognize investment function, and its determinants - classify different types of investment - define the meaning of inflation - analyses different methods of measuring inflation, and its impact on an economy - illustrate unemployment, and its different kinds - explain the concept of balance of payment - describe the causes and kinds of balance of payment disequilibrium - describe macroeconomic policy objectives and its formulation of macroeconomic policy - describe meaning and scope of monetary policy, and fiscal policy - illustrate different instruments of monetary, and fiscal policy - discuss the limitations and effectiveness of monetary, and fiscal policy 				
Syllabus Content				
<p>Introduction to macroeconomics: meaning, scope, importance, and limitations of macroeconomics. Macroeconomic concepts and models. Circular flow of economic activities: basic economic activities and their interrelations in various models of economy. Keynesian theory of income determination: concepts and functions in aggregate demand, supply, consumption, and savings; income determination, and related concepts in the various models of economy; the concept of multiplier in the different models of economy. Business cycle: define business cycle, phases of business cycle, theories of business cycle; Investment function: define investment; different types of investment, determinants of investment, marginal efficiency of capital; Inflation: meaning of inflation, methods of measuring inflation, types of inflation, deflation, economic impact of inflation; Unemployment: meaning, measurement and kinds of unemployment; Balance of payment: meaning and purpose of balance of payment, causes and kinds of balance of payment disequilibrium; Macroeconomic policy: meaning, objective and formulation of macroeconomic policy, meaning and scope of monetary policy, instruments of monetary policy, limitations and</p>				

effectiveness of monetary policy, monetary policy and macroeconomic goals, meaning and scope of fiscal policy, instruments of fiscal policy, kinds of fiscal policy, fiscal policy and macroeconomic goals, limitations and effectiveness of fiscal policy.	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, and forum.
Evaluation	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration – Question paper contains two parts: <ul style="list-style-type: none"> – Part I: It is compulsory and contains 20 multiple choice questions for 20 marks – Part II: Students are expected to answer four (04) questions (04) out of six questions (06) that may include several parts. Total marks for this part is 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> – Dwivedi, D.N. (2015). <i>Macroeconomics: theory and policy</i> (4th ed). New York: Tata McGraw-Hill Education. – Mankiw, N. G. (2013). <i>Macroeconomics</i>. (8th ed). New York: Worth Publishers. – Parkin, M. (2014). <i>Macroeconomics</i>. (11th ed). Essex: Pearson Publishers, United Kingdom. – Gregory Mankiw, N. (2019). <i>Macroeconomics</i>. (10th ed). Worth Publishers, Macmillan Learning, New York. – Paul Krugman, and Robin Wells. (2021). <i>Macroeconomics</i>. (6th ed). Worth Publishers, Macmillan Learning, New York. 	
Prepared by: Mr.B.Prahalathan	
Checked by: Dr. S. Achchuthan	

Course Title	Corporate Finance			
Course Code	COMC21053			
Credit Value	3			
Status	Year 2 / Semester I /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of this course is to provide the students to understand the theory and apply, in real world situations, the techniques that have been developed in corporate finance.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - define corporate finance. - explain various types of corporate finance decisions and its interrelationship - discuss wealth, and profit maximization objectives - appraise agency relationship - describe the different types of sources of finance - apply different types of ratio analysis - short- and long-term solvency measures; asset management measures; profitability measures; market value measures - explain cost of capital and its importance - compute the cost of capital of different sources of finance - apply the cost of capital in decision making - explain working capital - discuss the components, objectives, and importance of working capital management - explain the different types of working capital management policies - identify the factors influencing the level of working capital of the firm - apply the methods of measuring working capital requirements 				
Syllabus Content				
<p>Introduction to corporate finance: define corporate finance, corporate finance approaches, corporate objectives and stakeholders, overview of corporate finance decisions and interrelationship, role of chief financial officer; goal of the firm - wealth maximization and profit maximization, value and price, stock price maximization and social welfare, managerial actions to maximize shareholder wealth; Agency relationship: define agency relationship in corporate finance context, agency problem and agency cost, resolving agency problem, time value of money; Sources of finance: long-term sources of finance, medium term sources of finance, short term sources of finance, owned capital, borrowed capital, internal sources, external sources; Ratio analysis: define ratio analysis, short-term solvency measures, long-term solvency measures, asset management measures, profitability measures, market value measures, DuPont analysis; Cost of capital: concept and importance of cost of capital, cost of capital and risk, cost of capital of debt, equity and preference share, cost of retained earnings, weighted average and marginal cost of capital, role of the cost of capital in decision making; Working capital management: define working capital and working capital management; nature, and components of working capital, objectives, and importance of working capital, working capital management policies, factors affecting the level of working capital, measuring working capital, cash management, inventory management and receivables management.</p>				

Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, and forums.
Evaluation	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration – Question paper contains two parts: <ul style="list-style-type: none"> – Part I: It is compulsory and contains 20 multiple choice questions for 20 marks – Part II: Students are expected to answer four (04) questions (04) out of six questions (06) that may include several parts. Total marks for this part is 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> ● Aswath, D. (2015). <i>Applied corporate finance</i> (4th ed.). New York: John Wiley & Sons, Inc. ● Brealey, R., Myers, S., & Allen, F. (2020). <i>Principles of corporate finance</i> (13th ed.). New York: McGraw-Hill. ● Jonathan Berk & Peter DeMarzo. (2014). <i>Corporate finance</i> (3rd ed). London: Pearson Education. ● Pierre, V., Pascal, Q., Maurizio, D., Yann, L., & Antonio, S. (2018). <i>Corporate finance: theory and practice</i> (5th ed). New York: John Wiley & Sons, Inc. ● Ross, S., Westerfield, R., & Jordan, B. (2021). <i>Fundamentals of corporate finance</i> (13th ed.). New York: McGraw Hill. 	
Prepared by: Mr.B.Prahalathan	
Checked by: Mr.R. Kajanathan	

Course Title	Business English - III			
Course Code	COMC21062			
Credit Value	2 (NGPA)			
Status	Year 2 / Semester 1/Compulsory			
UTEL Benchmark	6			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	15	-	55
Aim				
The aim of the course is to give general knowledge and understanding of the usage of English in mercantile situations and progress in all the four skills of English Language.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> – use various sub skills of reading to improve reading speed and comprehension of articles – analyze unfamiliar words by understanding the structure of English language – listen to academic presentations and take notes while listening – demonstrate understanding of clear standard speech on information, short talks announcements and news bulletins – use grammar structures and punctuation appropriately in different types of business correspondence – provide appropriate oral responses to questions on personal, work or study matters – develop presentation skills and public speaking skills on formal topics related to business and current affairs – extract literal and inferential information from graphs, charts, diagrams, flowcharts, and other illustrations – compose a range of written documents for business purposes accurately and concisely to include letters, memoranda, and electronic mails 				
Syllabus Contents				
<p>Reading: exercising critical reading skills to obtain information from academic and commercial texts, improving vocabulary, evaluating, and interpreting several texts. Answering binary choice and ‘wh’ questions from the passages; Grammar: recognizing the communicative functions of a variety of verb forms, practice of prepositions and conjunctions, constructing active and passive voice sentences, combining sentences using relative and ‘if’ conditional clauses to present facts in writing related to commerce; Writing: recognizing the difference between formal and informal letters, understanding various types of letters, and writing letters in situations such as inviting delegates, requesting for permission, acknowledging, and objecting. Scrutinizing the format of memoranda and e-mails and writing precise and short memos and e-mails. Understanding and reporting information in graphs, charts, and tables, Illustrating statistical trends and products; Speaking: interacting with each other using a range of communication approaches. Presenting brief speeches in formal and informal circumstances. Categorizing the characteristics between good and bad presentations, improving presentation skills, and making presentations with regard to mercantile topics using suitable terminologies;</p>				

Listening: With the help of data from academic and mercantile listening texts to answer questions which cover objective and subjective questions, make inferences, recapitulate, and debate.	
Teaching and Learning Methods/Activities	Lectures, group discussion, task-based language learning, student centered learning and Content and Language Integrated Learning (CLIL), self-learning activities using LMS & Computer Assisted Language Learning (CALL).
Evaluation	<p>Formative Assessment ((In-course): 30%</p> <ul style="list-style-type: none"> – Four assessments will be conducted to evaluate each skill. – The assessment could be in any forms such as classroom assignment, take-home assignment, oral presentation and online assessment – Duration of the assessment may vary depending on the nature of the assessment. – Formative assessment will be considered for 400 marks (100 marks for the assessment of each skill) – The marks obtained will be converted into 30 % to be added with the final marks. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – Duration of the question paper is of two hours consisting of questions based mostly on skills like reading and writing along with selected grammatical components. – The number of questions and the marks allocated to each question may vary depending on the type of questions. – All the questions should be answered, and the marks allocated for the final assessment is 100. – Marks obtained will be converted into 70 % to be added with the final marks.
Recommended Readings:	
<ul style="list-style-type: none"> • Dave Chaffey. (2009). <i>E-Business and E-Commerce management: strategy, implementation, and practice</i>. (4th ed). Pearson College Div. • Goodale, M. (2005). Professional presentations. Cambridge University Press. • Goodale, M., & Gordon, M. (2017). The language of meetings. Andover Hampshire: Cengage Learning. • Grussendorf, M. (2017). English for presentations. Oxford: Oxford University Press. • Jones, L. & Alexander, R. (2003). New international Business English. New York: Cambridge University Press. • Jotiram, G., & Tripti, K. (2018). Improving writing skills of commerce students. Shivaji University, Kolhapur. 	
Prepared by: Mrs.M. Bakeetharan and Dr.T.Karunakaran	
Checked by: Dr.K.Shanmuganathan	

Course Title	Fundamentals of Sociology and Psychology			
Course Code	COMC21072			
Credit Value	2			
Status	Year I / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	-	-	70
Aim				
The aim of the course is to provide students with fundamentals of the sub areas of sociology and psychology and apply these perspectives to recognize the impact of social and human behaviors.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - define the notion of sociology - explain the nature and importance of sociology - explain the major domains of sociology - discuss the fundamental theories of sociology - define psychology and its theoretical and applied disciplines. - explain the basic concepts of psychology. - discuss cognitive, emotional and motivational processes. 				
Syllabus Content				
<p>Fundamentals of sociology: sociology-the study of groups, definition, nature and scope, development of sociology as a discipline; Basic concepts: society, community, institution, association, group, social structure, status and role, etc; Institutions: marriage, family and kinship, religion, education, politics, etc; Social system: structural aspects of social system, functional problems of social system (agil), social functions and dysfunction, manifest and latent functions; Culture: meaning, elements in culture, cultural systems and subsystems, culture and environment, cultural progress, ethnocentrism; Socialization: concept of socialization, process, stages and agencies of socialization; Social stratification and mobility: meaning, forms, functions and dysfunctions of stratification, and theories, social mobility; Social change: meaning and type, evolution and revolution, progress and development - factors of social change; Theoretical Orientations: functionalism; Theoretical Orientations: marxism ;Fundamentals of psychology - Introduction to Psychology: defining psychology and psychology as science; Learning: models of learning; Memory: sensory memory, short term memory, long term memory, forgetting; Personality: theories of personality, assessment of personality; Lifespan development: developmental issues, cognitive, social and emotional development; Motivation: drives and incentives, maslow’s hierarchy; Emotion: theories of emotion.</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum, and debate.			

Evaluation	<p>Formative Assessment (In-course): 100%</p> <ul style="list-style-type: none"> - Formative assessment will be considered for 100 marks. Five assessments will be conducted, and each assessment carries 20 marks. - The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, and forum.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Giddens. A., & Suttons, P. W. (2017). <i>Sociology</i>. (8th ed). Cambridge: Polity Press. • Hebding, Daniel E. & Leonard Glick., (2007). <i>Introduction to sociology</i>. London: McGraw-Hill. • Macionis, John J. (2009). <i>Sociology</i>. Toronto: Pearson prentice. • Mark Kirby, Warren Kidd, Francine Koubel, John Barter,Tanya Hope, Alison Kirton,Nick Madry,Paul Manning & Karen Triggers.(1997).<i>Sociology in perspective</i>. London: Heinemann Educational Publishers. • Tischler,H.L., (2004).<i>Introduction to sociology</i>(8th ed). New York: Thomson Wadsworth. • Feldman, S., (2017). <i>Understanding psychology</i>. (13th ed). New York: McGraw Hill. • Griggs, A., (2017), <i>Psychology: A concise introduction</i>. (5thed). New York: Worth Publishers Inc. • Coon,D. & Mitterer, J., (2016). <i>Introduction to psychology: Gateways to mind and behaviour</i>. (14th ed). Boston: Cengage Learning. 	
Prepared by: Dr.S.Jeevasuthan	
Checked by: Dr.(Mrs).H.Bahirathy	

Course Title	Life and Professional Skills Development - III			
Course Code	COMC21081			
Credit Value	1 (NGPA)			
Status	Year 2 / Semester 1/Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	08	07		35
Aim				
The aim of this course unit is to equip students with the necessary skills to exercise the professional self-care practices for their career development.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> – appraise the role of professional publications in career development – evaluate the role of professional development programs in career development – evaluate the components of professional curriculum vitae – demonstrate the skills required to develop the curriculum vitae – discuss the role of values in individuals, social circles, and national life 				
Syllabus Content				
Professional self-care: reading for professional development (e.g., professional publications), participation in professional development programs, professional curriculum vitae; Universal human values: values in individuals, values in social circles, values in national life.				
Teaching and Learning Methods/Activities	Workshops, Seminars, Training, Lectures, group discussions, participatory learning activities, presentations, individual assignments.			
Evaluation	Formative assessment (In-course): 100%			
	Assessment	Weightage		Assessment Strategy
	Professional self-care plan	30%		Individual Assignment and presentation
	Professional Curriculum Vitae	40%		Individual Assignment and presentation

	Professional Ethics and Human Values	30%	Group Assignment
Recommended Readings <ul style="list-style-type: none"> • Goldberg, P. (2020). <i>Life of Yogananda: the story of the yogi who became the first modern guru</i>. Sydney: Hay House. • Joubert, D. (2007). <i>Write the winning CV</i>. Cape Town: John Wiley & Sons. • Provenzano, S. (2021). <i>Top secret resumes and cover letters: the complete career guide all jobs</i>. New York: Executive Career Services & Desktop Publishing, Inc. 			
Prepared by: Staff members of the Department of Commerce had number of brainstorming sessions to develop the contents.			
Checked by: Prof.S.Srisatkunarajah, Vice Chancellor, University of Jaffna.			

Course Title	Organizational Behaviour			
Course Code	COMC22013			
Credit Value	3			
Status	Year 2 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	----	105
Aim				
The aim of the course unit is to provide the knowledge about basic concepts and theories of organizational behavior and to discuss how these theories and concepts could be applied in different types of organizations to manage the people effectively.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> – define the concept ‘Organisational Behaviour’ (OB) – discuss the major behavioural science disciplines that contribute to OB – evaluate the challenges and opportunities of OB concepts – explain the relationship between attitudes and behaviour – compare the major job attitudes – differentiate emotions from moods – identify the sources of emotions and moods – appraise the concept ‘emotional intelligence’ – apply concepts about emotions and moods to specific OB issues – discuss the Myers-Briggs type indicator personality framework and its strengths and weaknesses – discuss the key traits in the big five personality model – explain the association between perception and decision making – evaluate the causes and consequences of political behaviours in an organisational setting – relate the conflict and negotiation process in an organisational setting – propose the ways of creating a culture for change – evaluate the potential sources and consequences of stress 				
Syllabus Content				
<p>Introduction to Organisational Behaviour (OB): definition of organisational behaviour, major behavioural science disciplines that contribute to OB, challenges, and opportunities of OB concepts; Attitudes and job satisfaction: components of an attitude, relationship between attitudes and behaviour, major job attitudes; Emotions and moods: basic emotions and moods, major sources of emotions and moods, emotional intelligence, OB applications of emotions and moods; Personality: definition of personality, Myers-Briggs type personality framework, big five personality model; Perception and decision making: definition of perception, factors influencing perception, association between perception and decision making, common decision biases; Organizational politics: definition of organizational politics, causes and consequences of political behaviour; Conflict and negotiation: definitions of conflict and negotiation, conflict and negotiation process; Organisational culture: definition of organisational culture, functions of organisational culture, creating and sustaining culture; Organisational change: forces for change, sources of resistance to change, creating a culture for change; Stress management: definition of stress management, potential sources of stress, consequences of stress.</p>				

Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum, and debate.
Evaluation	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration – Question paper contains two parts: <ul style="list-style-type: none"> – Part I: It is compulsory and contains 20 multiple choice questions for 20 marks – Part II: Students are expected to answer four (04) questions (04) out of six questions (06) that may include several parts. Total marks for this part is 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Griffin, R. W., Phillips, J. M., Gully, S. M., Creed, A., Gribble, L., & Watson, M. (2020). <i>Organisational behaviour: engaging people and organisations</i>. Auckland: Cengage. • Luthans, F., Luthans, B.C., & Luthans, K.W. (2021). <i>Organizational behavior: an evidence-based approach</i> (14th ed.). New York: Information Age Publishing. • Robbins, S. P., & Judge, T. (2019). <i>Organisational behaviour</i> (18th ed.). New York: Pearson. • Wood, J., Zeffane, R., Fromholtz, M., Wiesner, R., Morrison, R. R., Factor, A., & McKeown, T. (2019). <i>Organisational behaviour: Core concepts and applications</i>. Melbourne: John Wiley & Sons. 	
Prepared by: Dr. S. Achchuthan	
Checked by: Prof. D.T.D. Kodagoda, University of Colombo	

Course Title	Auditing and Taxation			
Course Code	COMC22023			
Credit Value	3			
Status	Year 2 / Semester 2 /Compulsory			
Notional Hours	Theory	Practical	Field/Industrial Visits	Independent Learning Hours
	45	-	-	105
Aim				
The aim of this course unit is to provide the knowledge about auditing and assurance and the Sri Lankan taxation system in terms of income tax liability for individuals.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - explain the concept of audit and assurance and the functions of audit - appraise the role of planning and risk assessment in an audit of financial statements - describe internal controls, techniques, and audit tests, including it systems to identify and communicate control risks and their potential consequences - describe the scope, role, and functions of internal audit - describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements - apply the relevant standards on auditing in Sri Lankan context - describe the current tax system in Sri Lanka - explain the canons of taxation - explain the sources of income a resident individual - estimate the sources of income for the purpose of computing liable income of a resident individual - assess the total assessable income and taxable income - identify basic reliefs and qualifying payments - compute income tax liability of resident individual in Sri Lanka - calculate quarterly instalment payment of income tax 				
Syllabus Contents				
<p>Audit framework and regulation: the concept of audit and other assurance engagements, external audits; Planning and risk assessment: obtaining, accepting and continuing audit engagements, objective and general principles, assessing audit risks, understanding the entity and its environment, fraud, laws and regulations, audit planning and documentation; Internal control : internal control systems, the use and evaluation of internal control systems tests of controls, communication on internal control, internal audit and governance and the differences between external audit and internal audit, the scope of the internal audit function, outsourcing and internal audit assignments; Audit evidence: financial statement assertions and audit evidence, audit procedures, audit sampling and other means of testing; Introduction to taxation in Sri Lanka: the canons/principles of taxation, current tax system in Sri Lanka, type of taxes-direct and indirect taxes; Assessable income of an individual: chargeability of income tax, residence; sources of income of a resident individual-employment, business, investment and other sources, total assessable income, the qualifying payments and reliefs, assessable income; Income tax liability of a resident individual: calculation of taxable income; gross income tax payable; and balance tax payable amount.</p>				

Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, virtual learning, the problem-based learning, individual and group presentations, individual and group assignments.
Evaluation	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> - At least three assessments for 30 Marks which include auditing and taxation in equal manner. - The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, and case study. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> - End of course written examination is of three-hour duration - Question paper contains three parts: - Part I: It is compulsory and contains 20 multiple choice questions for 20 marks from both tax and audit. - Part II: Students are expected to answer four (04) questions (04) out of six questions (06) from Auditing that may include several parts. Marks for this part is 40 marks. - Part III: Students are expected to answer two (02) compulsory questions including essay -type questions and computation from taxation. Marks for this part is 40 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2016). <i>Auditing and assurance services</i>. (16th ed.). London: Person Education. • Department of Inland Revenue. (2017). <i>Inland revenue act, No.24 of 2017</i>. Department of Inland Revenue, Sri Lanka. • Department of Inland Revenue. (2021). <i>Instructions for the submission of statement of estimated income tax payable for each year</i>. Department of Inland Revenue, Sri Lanka. • DIR. (2021). <i>Guide to corporate return of income tax for each year</i>. Department of Inland Revenue, Sri Lanka. • Kunz, R., Josset, D., Scholtz, H., Motholo, V., O'Reilly, G., Penning, G., & Rudman, R. (2014). <i>Auditing & assurance: principles & practice</i>. Cape Town Oxford University Press Catalogue. 	
Prepared by: Dr (Mrs)S.Vijayakumaran & Mr.R.Kajananthan	
Checked by: Mrs. S. Theivaseelan, Commissioner, Department of Inland Revenue, Sri Lanka	

Course Title	Management Information Systems			
Course Code	COMC22033			
Credit Value	3			
Status	Year 2 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---		105
Aim				
The aim of the course unit is to provide the knowledge about management information systems and its applications in the organizations.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - define the notion of management information system - describe the role of information technology and information systems in business - discuss the impact of information systems on competitive advantage - explain the ethical and social issues related to system - elaborate the impact of information systems on organizational decision making - discuss the overview of system development - apply the alternative systems-building approaches in the organizations - appraise the application development for the digital firm - explain the global information systems - discuss the technology issues in the organizations - evaluate the opportunities for global value chains 				
Syllabus Content				
<p>Information systems in global business today: definition of information system, dimensions of information systems, the role of information in business today, information systems and transforming business, trend in management information systems, globalization challenges and opportunities, the emerging digital firm, contemporary approaches to information systems; Organizations and information systems: organizations and information systems, information systems and competitive advantage; Ethical and social issues in information systems: ethical and social issues related to systems, key technology trends and ethical issues, ethics in an information society; Enhancing decision making: decision making and information systems; Building information systems: systems as planned organizational change, overview of systems development, alternative systems-building approaches, application development for the digital firm; Managing global systems: the growth of international information systems, organizing international information systems, managing global systems, technology issues and opportunities for global value chains.</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum.			
Evaluation	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> - At least three assessments for 30 Marks - The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. 			

	<p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> - End of course written examination is of three-hour duration - Question paper contains two parts: <ul style="list-style-type: none"> - Part I: It is compulsory and contains 20 multiple choice questions for 20 marks - Part II: Students are expected to answer four (04) questions (04) out of six questions (06) that may include several parts. Total marks for this part is 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Laudon, K., & Laudon, J. (2019). <i>Management information systems: managing the digital firm.</i> (16th ed.). New Jersey: Pearson Education. • Laudon, K., Kenneth, C. & Traver (2019). <i>E-Commerce: business, technology, society</i> (15th ed). New Jersey: Prentice-Hall. • Sharda, R., Delen, D., & Turban, E. (2018). <i>Business intelligence, analytics, and data science: a managerial perspective</i> (4th ed.) London: Pearson. 	
<p>Prepared by: R.Umanakenan</p>	
<p>Checked by: Professor BTGS Kumara, SUSL (computing and information systems)</p>	

Course Title	Business Intelligence and Analytics			
Course Code	COMC22043			
Credit Value	3			
Status	Year 2 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	30		90
Aim				
The aim of this course unit is to provide the knowledge of business intelligence and analytic concepts and techniques, and their applications in organizational decision making.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> – define the term business intelligence – discuss the evolution and scope of business intelligence – explain the characteristics of successful business intelligence – determine the appropriate chart to visualize different types of data – construct a frequency distribution for both discrete and continuous data – apply the dashboards to discuss the information in an organisational setting – explain the concept of descriptive data mining – apply various descriptive data mining techniques for business decisions. – discuss the concept of predictive data mining – apply various predictive data mining techniques to business decision making – discuss the concept of prescriptive data mining – apply various prescriptive data mining techniques to business problems 				
Syllabus Content				
<p>Business intelligence: evolution of business intelligence, scope of business intelligence, characteristics of successful business intelligence; Visualizing and exploring data: creating charts, data queries, summarizing data, exploring data (e.g., dashboards); Descriptive data mining: overview to descriptive data mining, hierarchical clustering, k-means clustering, association rules and decision making; Predictive data mining - modelling relationships: overview to predictive data mining, predictive data mining for modelling relationships (e.g. logistic regression model); Predictive data mining - simulation: overview to simulation, predictive data mining for simulation (e.g. new-product development model) ; Prescriptive data mining - linear optimization: overview to linear optimization models, process selection model, production/marketing allocation model; Prescriptive data mining - integer optimization: overview to integer optimization models, optimization models with general integer variables, optimization models with binary variables, mixed-integer optimization models; Prescriptive data mining – decision analysis: decision problems, decision strategies, decision trees.</p>				
Teaching and Learning Methods/Activities	Lectures, practical, virtual learning, tutorials, group discussions, participatory learning activities, presentations, individual assignments, project, and presentations.			

<p>Evaluation</p>	<p>Formative Assessment (In-course): 50%</p> <ul style="list-style-type: none"> – Five assessments including practical assessments; each carries 10 marks. – The assessment should take any forms such as classroom assignment, practical, take-home assignment, group assignment, quiz, presentations. <p>Summative Assessment: 50%</p> <ul style="list-style-type: none"> – The duration of the Examination is three hours – The question paper contains two parts: <ul style="list-style-type: none"> – Part I: It contains 20 MCQ questions for 20 Marks. – Part II: Students are expected to answer four (04) questions out of six questions that may include several parts. Total marks for this part is 80.
	<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Albright, S. C., & Winston, W. L. (2020). <i>Business analytics: data analysis & decision making</i> (7 th ed.) New York: Cengage Learning. • Camm, J. D., Cochran, J. J., Fry, M. J., & Ohlmann, J. W. (2020). <i>Business analytics</i> (4th ed.) New York: Cengage Learning. • Evans, J. R. (2017). <i>Business analytics</i> (2nd ed.) London: Pearson. • Sharda, R., Delen, D., & Turban, E. (2018). <i>Business intelligence, analytics, and data science: a managerial perspective</i> (4th ed.) London: Pearson.
<p>Prepared by: Dr. S. Achchuthan</p>	
<p>Checked by: A Panel chaired by Professor BTGS Kumara, SUSL (computing and information systems) and the members of Mr GACA Herath, SUSL (Lecturer in computing and information systems) and Mr K. Banujan, SUSL (Lecturer in information systems)</p>	

Course Title	Management Accounting			
Course Code	COMC22052			
Credit Value	2			
Status	Year 2 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	-	-	70
Aim				
The aim of the course unit is to provide the knowledge on management accounting techniques to support management in planning, controlling, and monitoring performance in a variety of business contexts.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - identify the role of management accounting in modern business environment - evaluate the evolution of management accounting - apply costing techniques in advanced manner in modern business environment - evaluate techniques for analyzing and managing costs for competitive advantage - prepare budgets for the organizations - conduct what-if analysis in budgeting - describe the technologies available for improving budgeting - prepare operating statement using variances to reconcile budgeted contribution/profit with actual contribution/profit - prepare reports using a range of internal and external benchmarks - explain the impact of just-in-time manufacturing methods on cost accounting and the use of 'back-flush accounting' when work-in-progress stock is minimal - apply appropriate techniques to support short-term decisions - apply basic risk management tools in the short term - explain the nature of risk and uncertainty in the short term - apply basic sensitivity analysis to budgeting and short-term decision-making - discuss the use of responsibility centers in devising organization structure and in management control 				
Syllabus Content				
<p>Management accounting nature and scope, budgeting and control: budgetary systems and types of budget, quantitative analysis in budgeting, standard costing, material mix and yield variances, sales mix and quantity variances planning and operational variances, performance analysis; Specialist cost and management accounting techniques: activity-based costing, target costing, life-cycle costing, throughput accounting, environmental accounting; Decision-making techniques: relevant cost analysis, cost volume profit analysis, limiting factors, pricing decisions, make-or-buy and other short-term decisions, dealing with risk and uncertainty in decision-making.</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online, presentations, individual assignments, case studies, forum.			

<p>Evaluation</p>	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks. – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of two-hour duration. – Question paper contains two parts: <ul style="list-style-type: none"> – Part I: It is compulsory and contains 25 multiple choice questions for 25 marks. – Part II: Students are expected to answer three (03) questions out of four (04) questions that may include several parts. The total mark for this part is 75.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> ● Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, M. S. K. (2021). <i>Principles of management accounting</i>. New Delhi: Sultan Chand & Sons. ● Arora.M.N (2006). <i>Cost and management accounting</i>, (8th ed.). Ahmedabad : Vikas Publishing House Pvt Ltd. ● Drury. C (2015). <i>Management and cost accounting</i>, (9th ed.). London: Cengage Learning. ● Lall Nigam.B.M & Jain. I.C (2014). <i>Cost accounting principles and practice</i>, New Delhi: PHI Learning Private Limited. 	
<p>Prepared by: Mr.R.Kajanathan</p>	
<p>Checked by: Dr (Mrs).S.Vijayakumaran</p>	

Course Title	Entrepreneurship Development			
Course Code	COMC22062			
Credit Value	2			
Status	Year 2 / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	-	-	70
Aim				
The aim of this course unit is to provide the knowledge about the concepts and theories of entrepreneurship development and how these theories and concepts could be applied in order to run a business effectively.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - define the term entrepreneurship - identify the benefits and functions of entrepreneurship - describe the factors affecting the entrepreneurship development. - explain the types of entrepreneurs - discuss the characteristics of intrapreneur - appraise the factors obstructing creativity - compare the creativity and innovation - evaluate the social responsibilities of entrepreneur - elaborate the problems faced by women entrepreneurs - discuss the significance of small business 				
Syllabus Content				
<p>Introduction to entrepreneurship: definitions, evolution of entrepreneurship, benefits and functions of entrepreneurship, factors influencing the entrepreneurship development, barriers of entrepreneurship; Entrepreneur: definitions, types of entrepreneurs, characteristics of entrepreneur, functions of entrepreneur, similarities and differences between businessman and an entrepreneur; Intrapreneurship: definitions, characteristics of intrapreneur, differences between entrepreneurs and intrapreneurs; Innovation and creativity: definitions, factors that obstruct creativity, methods and sources of innovation, ways for improving creativity, comparison between creativity and innovation; Social Responsibilities of entrepreneur: social responsibilities for consumers, employees, investors, related professional institutes and local public; Women entrepreneurship: definitions, problems faced by women entrepreneurs, ways for developing women entrepreneurs, areas of Business Opportunities for Women Entrepreneurs; Small business: definition, significance of small business, challenges in small business.</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum and debate.			
Evaluation	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> - At least three assessments for 30 Marks. - The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations. 			

	<p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> - End of course written examination is of two-hour duration. - Question paper contains two parts: <ul style="list-style-type: none"> - Part I: It is compulsory and contains 25 multiple choice questions for 25 marks. - Part II: Students are expected to answer three (03) questions out of four (04) questions that may include several parts. The total mark for this part is 75.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Baker, T., & Welter, F. (2020). <i>Contextualizing entrepreneurship theory</i>. London. Routledge. • Frederick, H., O'Connor, A., & F. Kuratka, D. (2016). <i>Entrepreneurship: Theory, Process, Practice</i> (4th ed.). Sydney: Cengage Learning. • Hisrich, R. D., Peters, M.P., & Shepherd, D.A. (2017). <i>Entrepreneurship</i> (10th ed.). New York: McGraw Hill Education. • Mariotti, S. and Glackin, C. (2012). <i>Entrepreneurship and Small Business Management</i>. London: Pearson. • Neck, H. M., Neck, C. P., & Murray, E. L. (2019). <i>Entrepreneurship: the practice and mindset</i> (2nd ed.). London: Sage Publications. 	
<p>Prepared by: Mrs.S.Dineshkumar</p>	
<p>Checked by: Prof.B.Nimalathan</p>	

Course Title	English for Professional Development			
Course Code	COMC22072			
Credit Value	2 (NGPA)			
Status	Year 2 / Semester 2 / Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	15	-	55
Aim				
The aim of the course is to provide general knowledge and understanding of the use of English in situations related to commerce and advance all the four skills of English Language				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - Retain written information related to business and administration - Enhance vocabulary through the study of word parts, use of context clues, and practice with a dictionary - Extract key ideas and details of business texts, while listening - Demonstrate an understanding of more complex grammatical structures in speaking and writing that includes relative pronouns and reported speech - Demonstrate in different roles in a variety of simulated mercantile contexts including preparing for and participating in meetings - Prepare PowerPoint presentations that include text, graphics, animation, and transitions - Compose a range of documents to include notices, agendas, minutes and reports - Formulate business letters with an emphasis on precision and conciseness 				
Syllabus Content				
<p>Reading: Recognizing key ideas and supportive facts, determining audience and reason, Reviewing, and answering to written English texts related to commerce. Increasing academic and commercial vocabulary. Grammar: Forming different structures using various grammatical elements and applying punctuation properly in several types of professional correspondence; Composing active and passive voice sentences, Joining sentences using relative and 'if' conditional clauses to link ideas in writing in relation to commerce. Practicing indirect speech to report.</p> <p>Writing: Relocating data from charts, tables and graphs and compose meaningful paragraphs. Writing memos, e-mails and official letters relating to commerce field. Preparing reports and minutes of meetings using the suitable structure. Speaking: Interacting with each other using several interactive strategies. Providing brief speeches in formal and informal circumstances. Differentiating the characteristics between good and bad presentations, improving presentation skills, and making presentations in relation to mercantile topics using suitable terminologies. Listening: Responding to questions by providing information of lectures, announcements, conversations, and news bulletins while listening to native and nonnative speakers.</p>				

<p>Teaching and Learning Methods/Activities</p>	<p>Lectures, group discussion, task-based language learning, student centered learning and Content and Language Integrated Learning (CLIL), self-learning activities using LMS & Computer Assisted Language Learning (CALL).</p>
<p>Evaluation</p>	<p>Formative Assessment ((In-course): 30%</p> <ul style="list-style-type: none"> - Four assessments will be conducted to evaluate each skill. - The assessment could be in any forms such as classroom assignment, take-home assignment, oral presentation and online assessment - Duration of the assessment may vary depending on the nature of the assessment. - Formative assessment will be considered for 400 marks (100 marks for the assessment of each skill) - The marks obtained will be converted into 30 % to be added with the final marks. <p>Summative Assessment</p> <ul style="list-style-type: none"> - Duration of the question paper is of two hours consisting of questions based mostly on skills like reading and writing along with selected grammatical components. - The number of questions and the marks allocated to each question may vary depending on the type of questions. - All the questions should be answered, and the marks allocated for the final assessment is 100. - Marks obtained will be converted into 70 % to be added with the final marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Dave Chaffey. (2009). <i>E-business and E-commerce management: Strategy, implementation and practice</i>. 4th Edition. Pearson College Div. • Goodale, M., & Gordon, M. (2017). <i>The language of meetings</i> Andover hampshire: Cengage Learning. • Goodale, M. (2005). <i>Professional presentations</i>. Cambridge University Press. • Jones, L. & Alexander, R. (2003). <i>New international Business English</i>. New York: Cambridge University Press. • Jotiram, G.,&Tripti, K. (2018). <i>Improving writing skills of commerce students</i>. Shivaji University, Kolhapur. <p>E-Resources</p> <ul style="list-style-type: none"> - A business letter .(2006). Try - Activities © BBC British Council , Available at www.teachingenglish.org.uk - English Reading Comprehension Workbooks (Beginner to Advanced). https://www.pinterest.com/ESL_Materials/english-reading-comprehension-workbooks-beginner-t/ 	
<p>Prepared by: Mrs.M. Bakeetharan and Dr.T.Karunakaran</p>	
<p>Checked by: Dr.K.Shanmuganathan</p>	

Course Title	Career Readiness and Business Etiquettes			
Course Code	COMC22081			
Credit Value	1(NPGA)			
Status	Year 2 / Semester 2 / Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	10	20	05	15
Aim				
The aim of this course unit is to equip students with the necessary skills for career readiness and etiquettes.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> – identify the best career opportunity which fit for their knowledge, skills, attitudes, and mindsets – demonstrate essential interviewing skills for any job interview or higher education interviews – develop network effectively, including making introductions, shaking hands, and using business cards appropriately – identify the elements of business etiquette and proper etiquette depends on the environment – discuss the dress code appropriately for different business occasions – develop self-confident about your business communication in every situation – develop an extra edge to establishes trust and credibility 				
Syllabus Content				
Career plan: identify the career opportunities, analysing career prospects, preparing for preferred career, career identity from choice of major to a values driven career plan; Facing interview: essential interviewing skills for any interview, plan and prepare for any job interview, make an unforgettable first impression, answer tough interview questions, improve self-confidence for any interview; Business etiquette : introduction, shakings hands, using business cards, strengthen professional network, dress code etiquette, skill of making small talk, dining etiquette, email and telephone etiquette.				
Teaching and Learning Methods/Activities	Workshops, seminars, training, lectures, group discussions, participatory learning activities, presentations, individual assignments and field visit.			
Evaluation	Formative Assessment (In-course): 100%			
	Assessment	Weightage	Assessment Strategy	
	Career plan	20%	Individual Assignment and presentation	

	Facing interview	40%	Individual Assignment and presentation
	Business etiquette	40%	Group Assignment

Recommended Readings:

- Munoz, J. M., & Kreml, S. (2021). *The next right move: making the right career steps in a digital age*. New Delhi: Anthem Press.
- Chaney, L. H. (2020). *The essential guide to business etiquette*. London: Greenwood Publishing Group, Inc.

Prepared by: Staff members of the Department of Commerce had number of brainstorming sessions to develop the contents.

Checked by: Prof.S.Srisatkunarajah , Vice Chancellor, University of Jaffna

YEAR 3& 4: COMMON PROGRAMME

Course Title	Operations Management			
Course Code	COMC31013			
Credit Value	3			
Status	Year 3 / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	10	95
Aim				
The aim of the course unit is to provide the knowledge about the concepts and practices of operations management to address various organizational issues.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - explain the key aspects of operations management - describe the historical evolution of operations management - explain the current trend in business that impact operations management - identify the key issues in manufacturing and service design - evaluate the strategic importance of process selection - discuss the types of layout - appraise the purpose of inventory control - describe the approaches to job design - explain the purpose of method analysis in operations management - describe the techniques used for motion study - evaluate the impact of working condition on job design - describe the major factors that affect location decision - Explain the importance of MRP I and MRP II - elaborate the consequences of poor quality of production - discuss the total quality management 				
Syllabus Content				
<p>Introduction to operations management: definition, production of goods versus delivery of services, key aspects of operations management, the historical evaluation of operations management, current trends in operations management; Product and service design: strategic importance of product and service design, key reasons for design and redesign, objectives of product and service design, the importance of legal, ethical, and environmental issues in product and service design, phases in product design and development, main sources of design ideas, key issues in manufacturing and service design, characteristics of well-designed service system, challenges of service design; Process selection and facility layout: strategic importance of process selection, types of processing, types of layout, advantages and disadvantages of layouts; Inventory control: purposes, importance, economic order quantity(EOQ),calculation of various stock level and implications of buffer stock; Design of work system : job design, importance of job design, basic approaches to job design, specialization, advantages and disadvantages of specialization ,method analysis, purpose of method analysis, motion study , techniques for motion study, working condition, work measurement, stopwatch time study ,standard elemental times, predetermined time standards, work sampling ,compensation; Location planning and analysis: the need for location decision, objectives of location decision, location options, general procedure for making location decision, factors affect the location decision, service and retail location, global location; Materials requirement planning(MRP): MRP I, MRP II, importance of MRP,</p>				

uses of MRP; Management of quality: dimensions of quality, determinants of quality, the consequences of poor quality, benefits of quality, the cost of quality, total quality management.	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum, field visit and debate.
Evaluation	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> • At least three assessments for 30 Marks • The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> • End of course written examination is of three-hour duration. • The question paper contains Seven (07) questions that may include multiple parts: Answering the first question (case study) is compulsory (20 marks) and any other four (04) questions for 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Heizer, J., Render, B., & Munson, C. (2019). <i>Operations management: sustainability and supply chain management</i>. (13th ed). London: Pearson Education. • Jacobs,R.,& Chase,R.(2021).<i>Operations and supply chain management</i> .(16th ed).New York: McGraw-Hill Education. • Krajewski, Lee J., Ritzman, Larry P.,Malhotra,M.K. (2013). <i>Operations management: processes and supply chains</i> (10th ed). New Jersey: Prentice Hall • Russell,R.S.,&Taylor,B.W.(2019).<i>Operations and supply chain management</i>.(10th ed).New York: Wiley. • Stevenson, W.J. (2020) <i>Operations management</i>. (14th ed). New York: McGraw-Hill Education. 	
Prepared by: Mrs.S.Dineshkumar.	
Checked by: Mr.M.Karaunanithy	

Course Title	Strategic Management			
Course Code	COMC32013			
Credit Value	3			
Status	Year 3 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---		105
Aim				
The purpose of this course unit is to impart the knowledge of strategic management concepts and theories, as well as to explain how these concepts and theories could be utilized to harness competitive advantages in various types of businesses.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> – define the concept of strategic management – discuss the benefits of strategic management – evaluate the different types of strategies – explain the nature and role of vision and mission statements in strategic management – discuss the important of vision and mission statements – apply the internal and external audit process in strategy formulation – relate porter’s five-forces model in strategy formulation – discuss the strategy analysis and choice process in organizations – appraise the strategy-formulation analytical framework in organizations – evaluate the role of annual objectives and policies in strategy implementation – relate resource allocation and conflict management in strategy implementation – explain the role of organizational structure in strategy implementation – evaluate the operation and human resource issues in executing strategies in organizations – apply strategy-evaluation process in organizations – relate balanced scorecard in strategy monitoring – appraise the characteristics of an effective strategy-evaluation system 				
Syllabus Content				
<p>Strategic management essential: overview to strategic management, benefits of strategic management, pitfalls in strategic planning. Types of strategies: integration strategies, intensive strategies, diversification strategies, defensive strategies, five generic strategies, tactics to facilitate strategies; Vision and mission analysis: nature and role of vision and mission statements in strategic management, process of developing mission and vision statements, important of vision and mission statements; Environmental analysis: role of internal audit in strategy formulation, role of external audit in strategy formulation, porter’s five-forces model, forecasting tools and techniques; Strategy generation: strategy analysis and choice process, strategy-formulation analytical framework; Strategy execution: annual objectives and strategy implementation, policies and strategy implementation, resource allocation and managing conflict in strategy implementation, organizational structure and strategy implementation, operation and human resource issues in executing strategies; Strategy monitoring: strategy-evaluation process, application of balanced scorecard in strategy monitoring, characteristics of an effective strategy-evaluation system.</p>				

Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum and debate.
Evaluation	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> • At least three assessments for 30 Marks • The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> • End of course written examination is of three-hour duration • The question paper contains Seven (07) questions that may include multiple parts: Answering the first question (case study) is compulsory (20 marks); and any other four (04) questions for 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • David, F., & David, F. R. (2017). <i>Strategic management: a competitive advantage approach, concepts and cases</i> (16th ed.). London: Pearson. • Gamble, J. E., Thompson, A. A., & Peteraf, M. A. (2019). <i>Essentials of strategic management: the quest for competitive advantage</i> (6th ed.). New York: McGraw-Hill Education. • Rothaermel, F. T. (2018). <i>Strategic management: concepts</i> (3rd ed.) New York: McGraw-Hill Education. • Wheelen, T. L., Hunger, J. D., Hoffman, A. N., & Bamford, C. E. (2018). <i>Strategic management and business policy</i> (15th ed.). London: Pearson. • Whittington, R., Regner, P., Angwin, D., Johnson, G., & Scholes, K. (2020). <i>Exploring strategy: text and cases</i> (12th ed.). London: Pearson. 	
Prepared by: Dr. S. Achchuthan	
Checked by: Dr. Charles Jebarajakirthy, Griifith University , Australia	

Course Title	Business Ethics and Corporate Governance			
Course Code	COMC41013			
Credit Value	3			
Status	Year 4/ Semester 1/Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim:				
The aim of this course is to provide the knowledge of corporate governance theories, concepts, principles, issues, practices and enable the students to deal with corporate governance issues in organizations.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - describe definitions and importance of corporate governance - explain the principal-agent problem in corporate governance - discuss evolution of corporate governance - explain the principles of good governance - discuss the best code of corporate governance practices in Sri Lanka - describe theories of corporate governance - discuss mechanisms of corporate governance - describe stakeholder rights and responsibilities - evaluate the role of institutional investors and block holders in corporate governance - discuss the role of board of directors in corporate governance - explain the role of subcommittees in corporate governance - discuss issues related to executive remuneration - explain the link between corporate governance and firm decisions - explain importance of business ethics - analyses corporate governance and ethical issues of current importance 				
Syllabus Content				
<p>Introduction: definitions and importance of corporate governance, origin and evolution of corporate governance, the regulatory governance framework for Sri Lankan companies, code of best practices on corporate governance, approaches to corporate governance, corporate governance and corporate social responsibility; principles of good corporate governance; Theories of corporate governance: agency theory, transaction cost theory, resource dependency theory. Mechanisms of corporate governance: ownership structure- managerial ownership, institutional shareholders, shareholder activism, debt financing, external governance mechanisms; Shareholders and stakeholders: shareholder rights, equitable treatment, responsibilities of shareholders, minority shareholders' protection, stakeholder activism, institutional investors, block holders; Board of directors: structure, independence, responsibilities and duties of the board, Subcommittees: type of subcommittees. the role board of directors and subcommittees on risk management and internal controls; Incentive contracts:</p>				

<p>meaning of incentive contracts, executive remuneration, elements of executive remuneration, executive share options setting executive remuneration; Corporate governance and firm decisions: the link between corporate governance and financing and investment decisions, and firm performance; decisions; Business Ethics: meaning of business ethics, ethical principles, code of ethics, values and attitudes for professional accountant and financial managers, ethical conflict, importance of business ethics in decision making and operations of an organization; Corporate governance and ethical issues: ethical issues in finance and major scandals.</p>	
<p>Teaching and Learning Methods/Activities</p>	<p>Lectures, virtual learning, tutorials, group discussions, participatory learning activities, presentations, group project, individual assignments, problems-based discussions, case study.</p>
<p>Evaluation</p>	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> • At least three assessments for 30 Marks • The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> • End of course written examination is of three-hour duration. • The question paper contains Seven (07) questions that may include multiple parts: Answering the first question (case study) is compulsory (20 marks) and any other four (04) questions for 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • CA Sri Lanka. (2017). <i>Code of best practice on corporate governance</i>. The Institute of Chartered Accountants of Sri Lanka. Colombo. • Christine A. M. (2019). <i>Corporate governance, (6th Ed)</i>, London, UK: Oxford University Press • Perera, S. (2011). <i>Corporate ownership and control: Corporate governance and economic development in Sri Lanka</i> (Vol. 6). Singapore: World Scientific. • Tricker, R. B., & Tricker, R. I. (2015). <i>Corporate governance: principles, policies, and practices.</i>, USA: Oxford University Press. • Vijayakumaran, R. (2018). <i>Corporate governance in Sri Lanka</i>. Jaffna, Sri Lanka: Sankavi publishers. 	
<p>Prepared by: Dr. (Mrs) R.Vijayakumaran</p>	
<p>Checked by: Dr. R.Vijayakumaran, Department of Financial Management, University of Jaffna.</p>	

Course Title	Project Management and Agile Enterprises			
Course Code	COMC41023			
Credit Value	3			
Status	Year 4 / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of this course unit is to provide the knowledge about the project management in a variety of business context.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - explain the concept of project management and the importance of project management in a business context - describe the characteristics of the project - explain the role, functions, skills of the project manager, and the project life cycle - describe project feasibility analysis, its stages, contents, importance and benefits of project planning, and project management planning process - recognize the contents of project management plan, and the drawbacks of the project planning - describe the criteria for project selection models, and different types of project selection models - explain the activities of the project and network models, and estimation of activity resources and construct responsibility matrix - estimate activity durations and develop schedule using cpm and pert method - recognize the importance of project cost management and project cost management principles, concepts, and terms - describe cost estimation methods, cost budget preparation, control, tools, and techniques - recognize the role of project management software on project cost management - explain monitoring, controlling project work, cost control, quality control, and preparation of performance report - describe managing the project team, and project communication - explain the concept of risk, its relationship with planned activities - explain the process of risk identification, analysis, risk allocation, risk management and risk management process - describe project termination, purpose of project termination, activities and elements in termination process - Apply both “classical” (waterfall) and “modern” (agile) project management tools to successfully manage a project 				
Syllabus Content				
<p>Introduction to project management: concept of management,define project management, project management, general management and operations management in business context, rationale of project management, project management body of knowledge, importance and need for project management in business and industries,define project, characteristics of a project, roles and functions of a project manager, project management skills, project lifecycle, projects in the context of strategic management; The Basics of the Agile Project management: introduction to agile project management, the agile manifesto and principles,</p>				

changes as a result of agile, changing team philosophy: working in agile; **project preparation and planning:** project feasibility analysis, stages of feasibility analysis, role and contents of feasibility report, project planning, project management planning process, content of project management plan, drawbacks of project planning; **project selection:** criteria for project selection models, the nature of the project selection models, numeric and non – numeric models, advantages and disadvantages of numeric and non-numeric models; **Project time management:** define activities of the project, activities of the project and network models, estimate activity resources, responsibility matrix, activity durations and CPM and pert method; **project cost management:** importance of project cost management, project cost management principles, concepts, and terms; cost estimation and different cost estimation methods, cost budget and cost budget preparation techniques, cost control, tools and techniques, project management software and project cost management; **Project monitoring and control process:** monitoring and controlling project work, integrated change control, scope verification and control, schedule control, cost control, performing quality control, managing the project team, performance reporting; **Project communication management:** define project communication management, importance of project communication management, the communications management process, create an effective project communication plan, communication skills for project managers, reasons for the communication failures in project management, importance of communication in diverse work groups; **Project risk minimization process:** define the concept of risk, risk and planned activities, risk identification and analysis, risk allocation, risk management and risk management process, recognize mitigation processes and approaches for various kinds of risks; **Project termination:** define project termination, purpose of project termination, activities and elements intermination process, different ways to terminate a project, factors causing termination delays, managing for timely termination.

Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, and forums.
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Evaluation	<p>Formative Assessment (In-course): 30%</p> <ul style="list-style-type: none"> • At least three assessments for 30 Marks • The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, and forum. <p>Summative Assessment:70%</p> <ul style="list-style-type: none"> • End of course written examination is of three-hour duration. • The question paper contains Seven (07) questions that may include multiple parts: Answering the first question (case study) is compulsory (20 marks) and any other four (04) questions for 80 marks.
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<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Joseph, P. (2013), <i>PMP Project management professional study guide</i>, (4th ed), New York: Mc Graw-Hill Education. • Larson, E. W., & Gray, C. F. (2018). <i>Project management, the managerial process</i> (7thEd.). New York: McGraw-Hill Education. 	
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- Meredith, J.R., Shafer, S.M., & Mantel, J.S. (2017). *Project management in practice* (6th ed.). New York : John Wiley & Sons.
- Meredith, Jack R., & Samuel J. Mantel. (2000). *Project management: a managerial approach*. New York: John Wiley & Sons.

Prepared by: B.Prahalathan

Checked by: Mr.R.Kajanathan

Course Title	Business Planning			
Course Code	COMC41033			
Credit Value	3			
Status	Year 4 / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	05	100
Aim				
The aim of this course unit is to provide students with the necessary skills to professionally write and present a business plan, as well as to examine the obstacles that may arise while implementing the business plan into action.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - define business plan - discuss the significance of business plan - identify the guidelines for preparing business plan - discuss the process of business plan - evaluate the appropriate business models in the dynamic business environment - discuss the key elements of the business plan such as company overview and product and service description - discuss market analysis for the business plan - analysis the legal environment for the business plan - appraise the marketing and sales strategy for the proposed business model - evaluate the internet strategy for the proposed business model - develop management and personnel plan for the proposed business model - discuss financial projections and risk analysis for the proposed business model - demonstrate professionalism in presenting the business plan - demonstrate students with the required skills to raise capital - construct strategic solutions to the future challenges 				
Syllabus Content				
<p>Introduction to Business plan: definition of business plan, significance of business plan, guidelines for preparing business plan, process of business plan; Business opportunity and Business model: identifying business opportunities, selection of business model; Writing business plan: company overview, product and service description, market analysis, analysis of legal environment, marketing and sales strategy, internet strategy, management and personnel plan, financial projections and risk analysis, presentation of business plan; Implementation of business plan: raising capital, future of the business.</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum, field visit and debate, workshops, video film discussion.			
Evaluation	<p>Formative Assessment (In-course): 50 %</p> <ul style="list-style-type: none"> • Five assessments that may include any forms such as practical, Classroom assignment, take-home assignment, group assignment, quiz, presentations. 			

	<ul style="list-style-type: none"> • Duration of the assessment might vary depending on the nature of the assessment. • Total marks obtained out of 50 will be added for calculating the final grade. <p>Summative Assessment: 50%</p> <ul style="list-style-type: none"> • End of course written examination is of three-hour duration. • The question paper contains Seven (07) questions that may include multiple parts: Answering the first question (case study) is compulsory (20 marks) and any other four (04) questions for 80 marks. • Total marks obtained out of 100 will be converted into 50 marks for calculating the final grade.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Blackwell, E. (2011). <i>How to prepare a business plan: create your strategy; Forecast Your finances; produce that persuasive plan</i>. New York: Kogan Page Publishers. • Ekanem, I. (2017). <i>Writing a business plan: a practical guide</i>. London: Routledge. • Kuratko, D. F. (2016). <i>Entrepreneurship: theory, process, and practice</i>. Massachusetts: Cengage learning. • Parker, S. C. (2018). <i>The economics of entrepreneurship</i>. New York: Cambridge University Press. 	
<p>Prepared by: Mr.R. Umanekenan</p>	
<p>Checked by: Dr. S. Achchuthan</p>	

YEAR 3& 4: SPECIALIZATION

ACCOUNTING AND FINANCE

Course Title	Research Methods in Accounting and Finance			
Course Code	COMA31023			
Credit Value	3			
Status	Year 3/ Semester-1/ Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim:				
The aim of this course unit is to provide students with knowledge and skills on research methods in accounting and finance and enable them to undertake research in the field of accounting and finance independently.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - describe the meaning and objectives of accounting and finance research - explain the nature, scope of research and the process of scientific research - identify research problem/ gaps in research - explain importance of theories and literature review - perform a critical literature review - formulate effective research hypotheses - explain types of variables - explain measurement issues related to variables - discuss primary and secondary data collection methods - design appropriate tools for data collection - discuss the techniques of data analysis - present the results appropriately and effectively - interpret the results linking to relevant theories and previous empirical work - manage the ethical issues and challenges in conducting research - develop a research proposal 				
Syllabus Content				
<p>Introduction to research: definitions and objectives of research, importance of research in the field of accounting and finance, qualities of a good research, research approaches, types of research, the process of scientific research; Formulating and clarifying research problem: formulating a research problem, characteristics of a good research problem, writing research questions and objectives, generating and refining research ideas; Literature review and hypotheses: content and purpose of a literature review, critical analysis of literature, sources of literature, searching literature, conceptual framework and conceptual model, Developing hypotheses: meaning and good qualities of hypotheses, types of hypotheses;</p>				

<p>Variables and measurement: concept, variables, indicators, types of variables, levels of measurement, measurement issues in research; Research Design: types of research design, issues in research design: causality, endogeneity, generalization; Sampling: sampling process, probability and non-probability sampling techniques; Data collection methods: primary and secondary data collection methods, developing questionnaire, validity and reliability; Data analysis: data preparation, univariate analysis, bivariate analysis, multivariate analysis, mixed methodology, panel data analysis, endogeneity issue, interpreting and contextualizing the results; Research ethics and integrity: ethical issues related to research and publishing, plagiarism, citation styles and citation management tools. Research proposal and academic writing: content and layout of a research proposal and dissertation, and academic writing.</p>	
<p>Teaching and Learning Methods/Activities</p>	<p>Lectures, virtual learning, tutorials, group discussions, participatory learning activities, individual and group presentations, Group project, individual assignments, problems-based discussions.</p>
<p>Evaluation</p>	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> • At least three assessments for 30 Marks • The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> • End of course written examination is of three-hour duration • The question paper contains Seven (07) questions that may include multiple parts. Students are expected to answer five (05) questions (05) out of seven questions (07). Total marks for this part is 100.
<p>Recommended Readings</p> <ul style="list-style-type: none"> • Bryman, A., & Bell, E. (2016). <i>Business Research Methods</i> (3rd ed.). New Delhi, India: Oxford University Press. • Ryan, B., Scapens, R. W., & Theobald, M. (2002). <i>Research Method and Methodology in Finance and Accounting</i> (2nd ed.). Hampshire, United Kingdom: South Western Cengage Learning. • Saunders, M., Lewis, P., & Thornhill, A. (2019). <i>Research Methods for Business Students</i> (6th ed.). Harlow, England: FT Prentice Hall, Pearson Education. • Schindler, P. S. (2021). <i>Business Research Methods</i> (14th ed.). Boston, USA: McGraw-Hill Irwin. • Sekaran, U., & Bougie, R. (2020). <i>Research Methods for Business: A Skill Building Approach</i> (8th ed.). New Delhi, India: Wiley publishing. 	
<p>Prepared by: Dr. (Mrs). S.Vijayakumaran</p>	
<p>Checked by: Dr. R.Vijayakumaran, Department of Financial Management, University of Jaffna.</p>	

Course Title	Corporate Reporting and Analysis			
Course Code	COMA31033			
Credit Value	3			
Status	Year 3 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
This course unit is to provide the knowledge about the preparation of financial statements of a group of companies which includes subsidiaries, associates and joint arrangements.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - describe multi group structures - prepare the consolidated statement of profit or loss and other comprehensive income and statement of financial position - describe piecemeal acquisition and disposal of subsidiaries - prepare the consolidated statement of profit or loss and other comprehensive income and statement of financial position of subsidiaries including foreign subsidiaries - prepare accounts for investments in associates - prepare accounts for investment in joint arrangement - explain the overview of financial statement analysis - describe the techniques available for financial statement analysis - analyze financial statements using accounting ratios - discuss the advantages and limitations of ratio analysis - discuss contemporary issues /developments pertaining to non-financial reporting - discuss the future of financial accounting 				
Syllabus Content				
<p>Preparation of group financial statements: groups with two or more subsidiaries with direct and indirect control, piecemeal acquisition, disposal of subsidiaries - full disposal partial disposal (subsidiary status remains after disposal, subsidiary becomes an associate, subsidiary becomes a general investment) translating financial statements of foreign subsidiaries to reporting currency, consolidated statement of profit or loss and other comprehensive income and statement of financial position with foreign subsidiaries an associate and the concept of significant influence, accounting for investment in associates equity method, the concept of joint control, accounting for joint operations accounting for joint ventures-equity method; Financial statement analysis and interpretation: Overview of business analysis, accounting analysis and financial statement analysis Horizontal analysis and vertical analysis; Accounting ratios: profitability, liquidity, asset management/ efficiency, debt management/ gearing, market/ investors including cash flow ratios, DuPont analysis, advantages and limitations of ratio analysis; Non-financial reporting: social and environmental reporting, sustainability reporting, ethics in financial reporting, harmonization and standardization of accounting practices, fair value accounting, human</p>				

resource accounting; Future of financial accounting and reporting: financial reporting and information technology.	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online, presentations, individual assignments, case studies, forum.
Evaluation	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration. – The question paper contains Six (06) questions that may include multiple parts: Answering the first question is compulsory and any other four (04) questions. Total marks for this paper is 100.
<p>Recommended Readings</p> <ul style="list-style-type: none"> ● Adams, C. A. (2017) <i>Understanding integrated reporting, understanding integrated reporting</i>. London:Routledge. ● CA Sri Lanka. (2020). <i>Accounting standard</i>. Colombo, Sri Lanka: The Institute of Chartered Accountants of Sri Lanka. ● Atrill P. & McLaney E. J. (2013) <i>Financial accounting for decision makers</i>. (7th ed.) Harlow: Pearson. ● Alexander, D., Britton A., & Jorissen, A. (2011) <i>International financial reporting and analysis</i>. (5th ed.) Andover: South-Western Cengage Learning. 	
Prepared by: Mr.R.Kajannathan	
Checked by:Prof. Harendra Kariyawasam,University of Sri Jayewardenepura	

Course Title	Advanced Business Taxation			
Course Code	COMA31043			
Credit Value	3			
Status	Year 3 / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of this course unit is to provide the knowledge and skills on business taxation to ascertain the tax liability of partnerships, companies and other entities in Sri Lanka.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - explain the current tax system in Sri Lanka - explain the sources of income - estimate the sources of income of companies, and other entities in Sri Lanka - assess the assessable income - compute income tax liability of companies and other entities in Sri Lanka - calculate divisible profit of partnership - calculate tax liability of partnership and partners - calculate tax liability of charitable institution, non-government organization and trustee - discuss features of value added tax - compute value added tax (VAT) - calculate other taxes such as capital gain/stamp duty - complete the return of income for the year of assessment - recognize the difference among tax planning, tax evasion and tax avoidance - explain revenue administration management information system (RAMIS) - discuss recent tax policy changes 				
Syllabus content				
<p>Tax system in Sri Lanka: Types of taxes imposed in Sri Lanka; Assessable income of companies, and other entities: income tax chargeability, computation of exempt amounts (gains and profits) and assessable income during the year of assessment from business, investment and other sources, allowable deductions, loss deduction rules, computing of qualifying payments; Tax on taxable income and other sources: computation of tax on taxable income, tax on remittances of non-resident companies, income taxable at special rates, tax on gain on realization of investment assets (capital gain tax), tax on balance taxable income, computation of total tax payable and total tax credits; Income tax liability of partnership: computation of taxable income- tax on partnership taxable income, tax on gain from the realization of assets, loss adjustments, tax credits, balance tax payable, distribution of profit/loss, exempt amounts, capital gain, partnership tax among partners; Value Added Tax (VAT): simplified value added tax scheme (SVAT), registration, voluntary registration, responsibilities of a registered person, time of supply, taxable supply, exempt supply, rate, tax invoice, calculation of output tax, input tax, allowable input tax and tax payable/refundable, VAT Payments; Other taxes: meaning and computation of other taxes such as capital gain, stamp duty. Computation of tax liability of</p>				

<p>other entities: tax liability of other entities such as charitable institutions, non-government organisations and trustees. Tax administration: filing return of income, types of assessment, penalties, appeal and objection, interest on under payments and refunds and relevant case laws, revenue administration management information system (RAMIS). Contemporary issues in taxation: analysis of the tax policy changes in Sri Lanka.</p>	
<p>Teaching and Learning Methods/Activities</p>	<p>Lectures, virtual learning, tutorials, group discussions, participatory learning activities, individual/group presentations, individual assignments, case study.</p>
<p>Evaluation</p>	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> - At least three assessments for 30 Marks - The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> - End of course written examination is of three-hour duration. - The question paper contains Six (06) questions that may include multiple parts: Answering the first question is compulsory and any other four (04) questions. Total marks for this paper is 100.
<p>Recommended Readings</p> <ul style="list-style-type: none"> ● DIR. (2017). Inland Revenue Act, No.24 of 2017. Department of Inland Revenue, Sri Lanka. ● DIR. (2021). Instructions for the submission of statement of estimated income tax payable for each year, Department of Inland Revenue, Sri Lanka. ● DIR. (2017). Manual of Inland Revenue Act [Inland Revenue Act No 24 of 2017], Draft, Department of Inland Revenue, Sri Lanka. ● DIR. (2014). Value Added Tax Act No 14 of 2002 (Incorporating amendments up to 01. 01. 2014) and amendments. Department of Inland Revenue, Sri Lanka. ● DIR. (2021). Guide to corporate return of income tax for each year. Department of Inland Revenue, Sri Lanka. ● Guide to Value Added Tax (2020). Department of Inland Revenue, Sri Lanka. 	
<p>Prepared by: Dr. (Mrs). Sunitha Vijayakumaran</p>	
<p>Checked by: Mrs. S. Theivaseelan, Commissioner, Department of Inland Revenue, Sri Lanka.</p>	

Course Title	Advanced Corporate Finance			
Course Code	COMA31053			
Credit Value	3			
Status	Year 3 / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/Industrial Visits	Independent Learning Hours
	45	-	-	105
Aim				
The aim of this course unit is to provide the students to understand the broad range of concepts of Advanced Corporate Finance with emphasis on investment, financial planning, and financing decisions.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - state nature, and types of investment - apply various investment evaluation criterion on investment decision making - explain financial and operating leverage - recognize impact of financial leverage on shareholder's return, and risk - interpret capital structure planning and policy - recognize the relation between corporate financing and market efficiency - discuss the importance of financing decisions and value creation - explain efficient capital markets, different types of efficiency and different dividend models - recognize the relationship between dividend, uncertainty, and market imperfection - describe dividend policy, its practical consideration and stability on dividend - explain the concepts of value, reasons for valuing businesses and financial assets - recognize the role of information on valuation - describe features of bonds, methods of valuing bonds and the relationship yield and interest rate - identify the methods for valuing preference and equity shares - recognize the relation linkage among share price, earnings, and dividends - identify various concepts and those impact on valuation and financing 				
Syllabus Content				
<p>Capital budgeting decisions: nature, and types of investment, investment evaluation criteria – net present value, internal rate of return, profitability index, pay back and discounted payback, accounting rate of return, reinvestment assumption and modified internal rate of return; Financial and operating leverage: meaning and measures of financial and operating leverage; financial leverage, shareholder's return, and risk; combine financial and operating leverage; Capital structure theory and policy: introduction: relevance of capital structure; irrelevance of capital structure – NOI approach and MM hypotheses, theories on capital structure; capital structure planning and policy; approaches to establish target capital structure; Corporate financing and market efficiency: financing decisions and value creation: efficient capital markets, different types of efficiency, and empirical evidence; behavioral challenge, and empirical challenges to market efficiency; Dividend theory and policy: introduction to dividend theory; dividend relevance and different dividend models; dividend and uncertainty; dividend irrelevance; introduction to dividend policy; practical consideration and stability of dividend; target payout and dividend smoothing; forms of dividends; dividend policy and market imperfection; Valuation of bonds, shares, and firms: concepts of value: reasons for valuing businesses and financial assets; information for valuation; features of bonds; bond values, yield, and interest rates; valuation of preference</p>				

and equity shares; linkage between share price, earnings, and dividends; Valuation and financing: beta, cost of capital, and capital structure; free cash flow and WACC; equity cash flow, capital cash flow, and opportunity cost of capital, adjusted present value, and cost of capital.	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, and forums.
Evaluation	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration. – The question paper contains Six (06) questions that may include multiple parts: Answering the first question is compulsory and any other four (04) questions. Total marks for this paper is 100.
<ul style="list-style-type: none"> ● Ross, S.A., Westerfield, R.W., Jaffe, J.F., Roberts,G.S.&,Hamdi, D.(2019). <i>Corporate finance</i>. (8th ed). New York: McGraw-Hill. ● Brealey R., Myers S., &Allen F., (2013) <i>Principles of corporate finance</i>,New York: McGraw-Hill/Irwin ● William, C., Robert,B., & George, G. (2020). <i>Corporate finance, principles and practice</i>. (4th ed). Mimmesota: Saint Paul &Mimmesota Foundation ● Pandey, I.M. (2015). <i>Financial management</i>. (11th ed). New Delhi:Vikas Publishing House Pvt Limited. 	
Prepared by: B.Prahalathan	
Checked by:Mr.R.Kajanathan	

Course Title	Accounting Theory and Practice			
Course Code	COMA31062			
Credit Value	2			
Status	Year 3 / Semester 1 /Elective			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	-	-	70
Aim				
The aim of this course unit is to provide a comprehensive understanding of the theoretical constructs and practical applications in financial accounting.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - identify the role, types, usefulness, and approaches of accounting theory - explain the evolution of the accounting theory - describe historical background, types, scope, and benefits of accounting standards - recognize the procedures related to standard - explain objectives, development, and benefits of financial reporting objectives - identify qualities in, and issues of financial reporting - describe concept, need, and development of human resource accounting - describe human resource accounting, recording and disclosure in financial statements - describe meaning, and origin of social accounting - explain difference between social accounting and social audit, need for social accounting information - identify the conceptual framework, and qualitative characteristics of social accounting - recognize measurement of social cost benefit in social accounting - define sustainability accounting - describe history, theoretical framework, and reasons for sustainability accounting - explain interpretations, and reporting of sustainability accounting - recognize the importance of sustainability accounting to business resilience 				
Syllabus Content				
<p>Accounting theory - formulation and classifications: concept of theory and accounting theory, role of accounting theory, classifications of accounting theory- accounting structure theory, interpretational theory, decision usefulness theory - decision models, decision makers, individual user behavior, aggregate market behavior approaches in theory formulation, deductive approach, inductive approach, events approach, value approach and predictive approach; Methodology (approaches) in accounting theory: positive accounting theory, evaluation of the positive approach, normative accounting theory, evaluation of the normative accounting theory, comparison between positive theory and normative theory, pragmatic approach, authoritarian approach; ethical approach, sociological approach, economic approach, eclectic approach; Accounting standards: define accounting standards, historical background of accounting standards, types of accounting standards, scope of accounting standards, standard setting by whom? - government as standard setter, private sector standard setting body, standard setting by agency, procedure for issuing an accounting standard, compliance with the accounting standards, benefits of accounting standards, management and standards setting, difficulties in standard setting, standards setting in different countries, auditor's duties in relation to accounting standards, international financial reporting standards foundation,</p>				

financial accounting standards board (FASB), accounting & auditing standards committees, Sri Lanka, Sri Lanka accounting and auditing standards act, no.15 of 1995. **Financial reporting:** objectives of financial reporting, development of financial reporting objectives - the true blood report, the corporate report, London, 1975, the stamp report, 1980, Canada, benefits of financial reporting, general purpose financial reporting, specific purpose report, qualities of financial reporting information, specific issues in corporate reporting - segment reporting, social reporting, interim financial reporting, improving financial reporting; **Human resource accounting:** need and development, concept of human resource accounting, valuation of human resources - historical cost approach, replacement cost approach, opportunity cost approach, standard cost approach, present value of approach, recording and disclosure in financial statements, objections against human resource accounting; **Social accounting:** origin of the concept, meaning of social accounting, difference between social accounting and social audit, need for social accounting information - useful to management for internal purposes, useful to management for external purposes, scope of social accounting - net income contribution, human resource contribution, public contribution, environmental contribution, product or service contribution, conceptual framework for social accounting; qualitative characteristics of social accounting, social cost benefit analysis - measurement of social cost benefit, social accounting, social cost benefit information; **Sustainability accounting:** introduction and background, definition of sustainability, history of sustainability accounting, theoretical framework for sustainability accounting, reasons for sustainability accounting, different information management interpretations of sustainability accounting, how to report a company's sustainability activities, different approaches to sustainability reporting, the role of the accountant on sustainability reporting, international variation in sustainability reporting practice, sustainability to business resilience.

<p>Teaching and Learning Methods/Activities</p>	<p>Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, and forums.</p>
<p>Evaluation</p>	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> - At least three assessments for 30 Marks - The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> - End of course written examination is of two-hours duration. - The question paper contains Five (05) questions that may include multiple parts: Answering the first question is compulsory and any other Three (03) questions. Total marks for this paper is 100.

Recommended Readings:

- William, R., & Patricia, O. (2020). *Financial accounting theory* (8th ed.). New York: Pearson.
- Glautier, M., Underdown, B., & Morris, D. (2010). *Accounting: theory and practice* (8th ed.). New York: Pearson.
- Godfrey, J., Hodgson, A., Tarca, A., & Hamilton, J. (2010). *Accounting theory*, (7th ed.). New York: John Wiley & Sons.

- Banerjee, B. (2010). *Financial accounting: concepts, analyses, methods and uses*. New Delhi: PHI Learning Private Limited.
- Donleavy, G. (2016). *An introduction to accounting theory*. Melbourne: Pearson.

Prepared by: Mr.B.Prahalathan

Checked by:Mr.R.kajanathan

Course Title	Application Software in Accounting			
Course Code	COMA31072			
Credit Value	2			
Status	Year 3 / Semester 1 /Elective			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	15	30	-	55
Aim				
The aim of the course unit is to provide the knowledge and skills on the use of computer packages in accounting.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - explain the features of application software in accounting - describe importance of computerized accounting - discuss the characteristics of computerized accounting - identify benefits of computerized accounting - identify role of accountant in the accounting information systems - assess the applicability of the enterprise resource planning in a firm - identify benefits of enterprise resource planning - discuss the role of sage 50 in a firm - demonstrate how sage 50 integrates to an accountant to perform multiple tasks 				
Syllabus Content				
<p>An overview of application software in accounting: definition, importance of computerized accounting, a framework for computerized accounting, role of accountant as the computerized accountant, benefits and drawbacks of computerized accounting; Accounting information systems: purpose, conceptual foundations of accounting information systems, control and audit of accounting information systems, accounting information systems applications, role of accountant in the accounting information systems; Enterprise Resource Planning (ERP): an overview of ERP, impact of ERP on the role of accountant, benefits of ERP for accounting; management accounting and ERP system; Accounting package for business (sage 50): introducing sage 50 accounts, Creating a company using accounting package and customizing for the business, Chart of accounts, Link chart of accounts, Customize chart of accounts, Vendor list and customer list, Inventory file management, Record transaction using an accounting package tools, Create reports and prepare reconciliation using an accounting package.</p>				
Teaching and Learning Methods/Activities	Lectures, Practical, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, forum.			

<p>Evaluation</p>	<p>Formative Assessment (In-course): 50 %</p> <ul style="list-style-type: none"> – Five assessments including three practical assessments – The assessment should take any forms such as practical, Classroom assignment, take-home assignment, group assignment, quiz, presentations. – Duration of the assessment might vary depending on the nature of the assessment. – Total marks obtained out of 50 will be added for calculating the final grade. <p>Summative Assessment:50%</p> <ul style="list-style-type: none"> – End of course written examination is of two-hour duration. – The question paper contains Five (05) questions, and Four (04) questions should be answered for 100 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> ● Aiton, W. & Russell, D. (2011). <i>Cloud accounting</i>. New York: Smyth Barnabas Publishing. ● Bill MAntovani (2019). <i>Sage accounts in easy steps: illustrated using Sage 50 cloud</i>. New Delhi: Easy steps Ltd. ● Laudon, K., & Laudon, J. (2019). <i>Management information systems: managing the digital firm</i>. (16th ed.). New Jersey: Pearson Education. ● Students' guide. (2020). CA Sri Lanka. 	
<p>Prepared by: R. Umanakenan</p>	
<p>Checked by: K. Thirukkumaran (B.Sc. in Accounting, ACCA)</p>	

Course Title	Analytical Tools for Accounting and Finance Research			
Course Code	COMA32023			
Credit Value	3			
Status	Year 3 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	20	50		80
Aim				
The aim of the course unit is to provide students with the knowledge and skills in the various analytical tools using data analysis software to solve the diverse research problems in accounting and finance.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - describe the research design and analytical procedure - define the terms econometrics and financial econometrics - state the significance and uses of financial econometrics - describe the econometric model and methodology of econometrics - identify the types and uses of data- time series data, cross-sectional data, panel data - explain the statistical tools of tabulation, charts, graphs and diagrams for data presentation using software - analyze the relationship between the variables using correlation coefficient - explain the linear simple and multiple regression analysis using software - discuss uses of regression, regression versus correlation, and coefficient of determination - describe the hypothesis testing, point estimation and interval estimation - discuss predictions, goodness of fit, and modeling issues - explain the violating the assumptions of the classical linear regression model - perform the tests of multicollinearity, heteroskedasticity, autocorrelation using software - apply panel data techniques, recognizing their strengths and limitations - employ time-series analysis techniques for decision making and policy planning 				
Syllabus Content				
<p>Research design and analytical procedure: unit of analysis and time horizon of the study, different aspects of research design and analytical procedure; Introduction to econometrics and financial econometrics: meaning and objectives of econometrics, types of econometrics, meaning of financial econometrics, significance and uses of financial econometrics; Methodology of econometrics: econometric model, steps in methodology of econometrics, types of data- time series data, cross-sectional data and panel data; Statistical tools for data presentation: tabulation, charts, graphs and diagrams; Correlation analysis: nature and direction of the relationship, correlation coefficient between the variables; The Classical Linear Regression Model (CLRM): uses of regression, regression versus causation, regression versus correlation, coefficient of determination, simple and multiple regression using EViews /Stata; Hypothesis testing: probability distribution of the least squares estimators, estimating the variance of the error term, point and interval estimation, and hypothesis testing; Predictions, goodness of fit, and modeling issues: least squares prediction, measuring goodness of fit, modeling issues; Violating the assumptions of the CLRM: non-normality, multicollinearity, heteroskedasticity, autocorrelation, misspecification- wrong regressors, measurement errors and wrong functional forms; Panel data regression models: importance of panel data, pooled ordinary least squares (OLS) regression, the fixed effects model, random effects model; Time series econometrics:</p>				

significance of time series analysis, <i>stationarity</i> , Vector Auto Regression (VAR) model and Auto Regression Distributed Lag (ARDL) model	
Teaching and Learning Methods/Activities	Lectures, practical, virtual learning, tutorials, group discussions, participatory learning activities, presentations, individual assignments, project, and presentations
Evaluation	<p>Formative Assessment (In-course): 50 %</p> <ul style="list-style-type: none"> – Five assessments including three practical assessments – The assessment should take any forms such as practical, Classroom assignment, take-home assignment, group assignment, quiz, presentations. – Duration of the assessment might vary depending on the nature of the assessment. – Total marks obtained out of 50 will be added for calculating the final grade. <p>Summative Assessment: 50%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration – The question paper contains Seven (07) questions that may include multiple parts. Students are expected to answer five (05) questions (05) out of seven questions (07). Total marks for this part is 100. – Total marks obtained out of 100 will be converted into 50 marks for calculating the final grade.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> ● Aljandali, A., & Tatahi, M. (2018). <i>Economic and financial modelling with Eviews. Switzerland</i>. London: Springer International Publishing AG. ● Bhaumik, S.K. (2015). <i>Principles of econometrics: a modern approach using Eviews</i>. New Delhi: Oxford University Press. ● Greene, W.H. (2018). <i>Econometric analysis</i> (8th ed.). New York: Pearson ● Hamilton, L. C. (2012). <i>Statistics with Stata: version 12</i>. Massachusetts: Cengage Learning. ● Mehmetoglu, M., & Jakobsen, T. G. (2016). <i>Applied statistics using Stata: a guide for the social sciences</i>. London: Sage. 	
Prepared by: Mrs. Saseela Balagobei and Mr. R. Kajanathan	
Checked by: Dr (Mrs).Saradhadevi Anandasayanan and Dr S. Achchuthan	

Course Title	Strategic Management Accounting			
Course Code	COMA32033			
Credit Value	3			
Status	Year 3 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
This course unit is to provide the knowledge of strategic management accounting techniques to support strategic management in planning, controlling and monitoring performance in a variety of business contexts.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - explain the role of strategic performance management in strategic planning and control - discuss the scope for potential conflict between strategic business plans and short-term localized decision - Apply and evaluate the methods of benchmarking performance - assess the changing role of the management accountant in today's business environment - evaluate the strengths and weaknesses of alternative budgeting models and compare such techniques as fixed and flexible, rolling, activity based, zero based and incremental - evaluate different types of budget variances and how these relate to issues in planning and controlling organizations - identify and discuss the information needs of organizations adopting a functional, divisional or network form and the implications for performance management - assess the changes to management accounting systems to reflect the needs of modern service orientated businesses compared with the needs of a traditional manufacturing industry - assess the influence of Business Process Re-engineering on systems development and improvements in organizational performance - describe, compute and evaluate performance measures relevant in a divisional organization structure Advanced Performance Management including ROI, RI and Economic value added (EVATM) - discuss the need for separate measures in respect of managerial and divisional performance - discuss the circumstances in which a transfer pricing policy may be needed and discuss the necessary criteria for its design - demonstrate and evaluate the use of alternative bases for transfer pricing - explain and demonstrate issues that require consideration when setting transfer prices in companies - discuss the interaction of non-financial performance indicators with financial performance indicators 				

- assess the relationship of quality management to the performance management strategy of an organization including the costs of quality
- apply and evaluate the ‘balanced scorecard’ approach as a way in which to improve the range and linkage between performance measures
- discuss the impact on performance management of the use of business models involving strategic alliances, joint ventures and complex supply chain structures
- identify and discuss operational changes to performance management systems required to implement the performance improvement strategies

Syllabus Content

Strategic planning and control: strategic management accounting, impact of external factors on performance management, performance hierarchy, performance management and control of the organization, changes in business structure and management accounting; **Impact of risk and uncertainty on organizational performance measurement:** impact of risk and uncertainty on performance management strategic performance; **Divisional performance and transfer pricing issues:** non-financial performance indicators, the role of quality in management information and performance measurement systems, performance evaluation and corporate failure, alternative views of performance measurement and management, strategic performance issues in complex business structures, predicting and preventing corporate failure.

Teaching and Learning Methods/Activities

Lectures, tutorials, group discussions, participatory learning activities, online, presentations, individual assignments, case studies, forum.

Evaluation

Formative assessment (In-course): 30%

- At least three assessments for 30 Marks
- The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play.

Summative Assessment: 70%

- End of course written examination is of three-hour duration.
- The question paper contains Seven (07) questions that may include multiple parts: Answering the first question (case study) is compulsory (20 marks) and any other four (04) questions for 80 marks.

Recommended Readings:

- Adler, R. W. (2018). *Strategic performance management: accounting for organizational control*. London: Routledge
- Drury. C (2015) *Management and cost accounting*, (9th ed.). London: Cengage Learning
- LallNigam.B.M and Jain. I.C (2014) *Cost accounting principles and practice*, New Delhi: PHI Learning Private Limited.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, M. S. K. (2021). *Principles of management accounting*. New Delhi: Sultan Chand & Sons.

- Ward, K. (2012). *Strategic management accounting*. London: Routledge.

Prepared by: Mr.R.Kajanathan

Checked by: Senior. Prof.T.Velnampy

Course Title	Strategic Corporate Finance			
Course Code	COMA32043			
Credit Value	3			
Status	Year 3 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of the course unit is to provide students the blending learning knowledge in theory and practice to analyze and solve a wide range of financial problems in a strategic business context.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - explain components of cash flow, and incremental cashflow - describe impact of inflation and financing effects on investment decisions - recognize the relationship among timing, duration, and investment projects - identify different nature of investment, and investment analysis with relation to risk - explain capital investment planning, and control in the light of corporate strategy - identify qualitative factors involved in investment decisions - describe nature, planning process, and methods of venture financing - recognize fiscal incentives on venture financing and disinvestment mechanism - describe the role of strategic decision making on strategic financial planning; and constructing financial models - explain the importance of financial planning on sustainable growth of the firm - describe corporate restructuring, mergers, acquisition, and related concepts - identify motives and benefits of mergers and acquisitions - recognize the relation between value creation, corporate strategy, and business combinations - describe the importance of Discounted Cash Flow approach on business combinations, and significance of Price Earnings Ratio and Earning Per Share on business combinations - describe the role of derivatives on managing financial risk - identify different types of hedging instruments - explain the role of corporate governance on shareholder value creation - recognize the relationship among financial goals, strategy; and shareholder value creation 				
Syllabus Content				
<p>Determining Cashflows for Investment Analysis: introduction, components of cash flow, incremental cash flow, investment decisions and inflation, financing effects in investment evaluation; Complex Investment Decisions: investment projects with different lives, investment timing and duration, replacement of assets and capital rationing, investment decision and risk related concepts and its impact on investment decision making, sensitive and scenario analysis, real options, investment, and investment strategy, capital investment planning, and control, qualitative factors and capital investment; investment decisions, corporate strategy, managerial flexibility and commitment, strategic real options; Venture Capital Financing: Nature of Venture Capital, and Process of Venture Capital Planning; Methods of Venture Financing; Fiscal Incentives on Venture Financing; Disinvestment Mechanism. Financial Planning and</p>				

<p>Strategy: strategic decision making and strategic financial planning, constructing financial models, financial planning for sustainable growth. corporate restructuring; Mergers, and Acquisitions: corporate restructuring and business combination, types of business combinations, motives and benefits of mergers and acquisitions, value creation and mergers and acquisitions, DCF approach and business combinations, significance of p/e ratio and eps on mergers and acquisitions, corporate strategy and mergers and acquisitions; Derivatives for Managing Financial Risk: Introduction, derivatives and risk hedging, risk hedging with options, forward and future contracts, swaps, risk management strategy; Shareholder Value and Corporate Governance: financial goals and strategy, shareholder value creation, managerial implications of shareholder value.</p>	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, and forums.
Evaluation	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration. – The question paper contains Six (06) questions that may include multiple parts: Answering the first question is compulsory and any other four (04) questions. Total marks for this paper is 100.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Asquith, P., & Weiss, L. A. (2016). <i>Lessons in corporate finance: a case studies approach to financial tools, financial policies, and valuation</i>. New Jersey: Wiley. • Damodaran, A. (2012). <i>Investment valuation: tools and techniques for determining the value of any asset</i> (3rd ed). New Jersey: Wiley. • Pandey, I.M. (2015). <i>Financial management</i>. (11th ed). New Delhi: Vikas Publishing House Pvt Limited. • Ross, S.A., Westerfield, R.W., Jaffe, J.F., & Roberts, G.S., Hamdi, D. (2019). <i>Corporate finance</i>. (8th ed). New York: McGraw-Hill. 	
Prepared by: Mr.B.Prahalathan	
Checked by:Mr.R.Kajananthan	

Course Title	Advanced Auditing and Assurance			
Course Code	COMA32053			
Credit Value	3			
Status	Year 3 / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The purpose of this course unit is to provide the knowledge about risk and modern risk-based auditing and assurance and apply International Standards on Auditing (ISAs).				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - describe the objective and general principles of external audit engagements - describe the regulatory environment within which external audits take place - elaborate the development and status of International Standards on Auditing (ISAs) - explain the relationship between International Standards on Auditing and national standards - describe the auditor's responsibility with regard to auditor independence, conflicts of interest and confidentiality - evaluate the overall objectives and importance of quality control procedures in conducting an audit - explain the quality control procedures which should be in place over engagement performance, monitoring quality and compliance with ethical requirements - describe the audit risks in the financial statements and explain the auditor's response to each risk - relate the overall audit strategy and the audit plan - explain the need for, and the importance of, audit documentation - evaluate internal control components, including deficiencies and significant deficiencies in internal control - describe computer systems controls including general IT controls and application controls - describe the format and content of internal audit review reports and make appropriate recommendations to management - describe audit procedures to obtain audit evidence, including inspection, observation, external confirmation, recalculation, re-performance, analytical procedures and enquiry - evaluate substantive procedures for obtaining audit evidence - discuss the results of statistical sampling, including consideration of whether additional testing is required - discuss the circumstances where written representations are necessary and the matters on which representations are commonly obtained - describe the format and content of key audit matters, emphasis of matter and other matter paragraphs 				

Syllabus Content	
<p>Audit framework and regulation :the concept of audit and other assurance engagements, external audits, corporate governance, professional ethics and conduct; Planning and risk assessment : obtaining, accepting and continuing audit engagements, objective and general principles, assessing audit risks, understanding the entity and its environment, fraud, laws and regulations; Audit planning and documentation internal control: internal control systems, the use and evaluation of internal control systems by auditors, tests of controls, communication on internal control, internal audit and governance and the differences between external audit and internal audit, the scope of the internal audit function, outsourcing and internal audit assignments; Audit evidence: the audit of specific items, automated tools and techniques, the work of others not-for-profit organizations; Review and reporting: subsequent events, going concern, written representations , audit finalization and the final review, the independent auditor’s report, sustainability audits and assurance.</p>	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online, presentations, individual assignments, case studies, forum.
Evaluation	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration. – The question paper contains Six (06) questions that may include multiple parts: Answering the first question is compulsory and any other four (04) questions. Total marks for this paper is 100.
<p>Recommended Readings</p> <ul style="list-style-type: none"> ● Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2016). <i>Auditing and assurance services</i>. (16th ed.). London: Person Education. ● Department of Inland Revenue. (2017). <i>Inland Revenue Act, No.24 of 2017</i>. Department of Inland Revenue, Sri Lanka. ● Department of Inland Revenue. (2021).<i>Instructions for the submission of statement of estimated income tax payable for each year</i>, Department of Inland Revenue, Sri Lanka. ● Kunz, R., Josset, D., Scholtz, H., Motholo, V., O'Reilly, G., Penning, G., & Rudman, R. (2014). <i>Auditing & assurance: principles & practice</i>.Cape Town Oxford University Press Catalogue 	
Prepared by:Mr.R.Kajananthan	
Checked by:Prof.B.Nimalathanan	

Course Title	Public Financial Management			
Course Code	COMA32062			
Credit Value	2			
Status	Year 3 / Semester 2 /Elective			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	-	-	70
Aim				
The aim of the course unit is to provide students comprehensive understanding of Public Sector Financial Management Practices based on theoretical and practical perspectives.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - define Public Financial Management and Public Sector - describe Basics, Scope, Objectives, and Functions of Public Sector Financial Management, and Modern Governments' Intervention and Instrument in the Economy. - explain Fiscal Transparency, and IMF Code of Good Practices - describe National Structure for Public Finance Management, Devolution of Financial Powers to Provincial Councils in Sri Lanka - recognize Accountability on Public Financial Management - identify Legal and Regulatory Framework for Public Financial Management Practices in Sri Lanka - explain Role of Chief Accounting Officer (CAO) and Accounting Officer (AO). - describe Institutional Framework for Public Financial Management Practices in Sri Lanka - discuss Public Sector Budgeting Process - identify Sources of Government Revenue, and means of Government Expenditures - recognize recording of transaction, preparation of financial statement and submission, and procedures related to it - identify various Financing Sources - recognize procurement procedures for public sector in Sri Lanka - describe government assets management systems and procedures in Sri Lanka 				
Syllabus Content				
<p>Introduction to Public Financial Management: define public sector; basics, scope, objectives, and functions of public sector financial management, modern governments' intervention and instrument in the economy; Sri Lankan Organizational Structure for Public Finance: fiscal transparency, IMF code of good practices and fiscal transparency, national structure for public finance management, devolution of financial powers to provincial councils in Sri Lanka financial management and accountability; Legal and Regulatory Framework for Public Financial Management Practices: legislation applicability (constitution, finance act, audit act etc.), applicable rules and regulation - financial regulations, establishment code, procurement guidelines and subsequent circulars and supplements), definition and role of chief accounting officer (CAO) and, accounting officer (AO);Institutional Framework for Public Financial Management Practices: role of the general treasury and treasury department, public sector accounting standards and circulars, duties and responsibilities of auditor general, parliamentary control cycle; Public Sector Budgeting Process: financial planning in public-sector, public sector budgeting, approaches to public sector budgeting, budgetary process - budget estimate, budget process, operational process, political process, consultation process and approval process, budgetary</p>				

	<p>control in the public sector, appropriation in the public sector, and appropriation act, budget speech; Public Financial Management: revenue generation and sources of government revenue, impress, government expenditure and classification of government expenditure, recording of transaction; Preparation of Financial Statement and Submission: recording of transactions through computerized integrated government’s accounting system (CIGAS), and integrated treasury management information system (ITMIS), preparation and generation, of repots, submission of public sector financial statements, submission of annual report to the parliament, process and adhere to committee on public accounts (COPA), committee on public enterprises (cope) and treasury minutes; Financing Sources: foreign and domestic, framework arrangement for foreign financing and domestic financing, procurement procedures for public sector in Sri Lanka, objectives of public procurement, procurement process and procedures, stages of procurement planning; procurement management information system (promise), and e-government procurement (e-GP), procurement committees - project steering committee and technical evaluation committee, government assets management, assets management systems and procedures in Sri Lanka.</p>
<p>Teaching and Learning Methods/Activities</p>	<p>Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum, and debate.</p>
<p>Evaluation</p>	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> - At least three assessments for 30 Marks - The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> - End of course written examination is of two-hours duration. - The question paper contains Five (05) questions that may include multiple parts: Answering the first question is compulsory and any other Three (03) questions. Total marks for this paper is 100.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> ● Maria John Kennedy, M. (2012). <i>Public finance</i>. New Delhi :PHI Learning Private Ltd.. ● Gruber, J. (2019). <i>Public finance and public policy</i> (6th ed.). Duffield: Worth Publishers. ● Shafritz, J.M. & Russell, E.W. (2005). <i>Introducing public administration – public financial management</i>: New York: Pearson ● Hillman, A. L. (2009). <i>Public finance and public policy: responsibilities and limitations of government</i>. (2nd ed). Cambridge University Press. ● Asian Development Bank (2018). <i>Public financial management systems - srilanka: key elements from a financial management perspective</i>. Philippines: Asian Development Bank. 	
<p>Prepared by: Mr. B.Prahalathan.</p>	
<p>Checked by: Mr.S.U. Chandrakumaran, Additional Director General, Department of Public Finance General Treasury</p>	

Course Title	Portfolio Management			
Course Code	COMA32072			
Credit Value	2			
Status	Level 3 / Semester II/optional			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	---	---	70
Aim				
The aim of the course unit is to provide the fundamental concepts, theories and practices in investment analysis and portfolio management.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - Define the portfolio management - Discuss the portfolio management process - Describe the origin and structure of securities market in Sri Lanka - Perform the fundamental analysis and technical analysis - Explain the role behavioral finance in investment decisions - Explain the efficient market hypothesis and the forms of market efficiency - Compute risk and return of portfolio - Explain the traditional and modern portfolio management theories - Use the Capital Assets Pricing Model in the pricing of securities - Explain the importance of monitoring and revision of the portfolio - Evaluate portfolio performance 				
Syllabus Contents				
<p>Portfolio management process: meaning and stages of the portfolio management process, benefits of diversification; Securities market in Sri Lanka: trading process and strategies, Colombo Stock Exchange, Securities and Exchange Commission of Sri Lanka, share brokers, primary market and secondary market; Fundamental analysis and Technical analysis: EIC analysis-economic, industry, and company analysis, Dow theory, chart patterns, moving averages and market indicators; Efficient market theory: Random Walk theory, efficient market hypothesis, forms of market efficiency; Behavioural aspect of finance: market anomalies, role of behavioural finance in investment decisions; Risk and return of portfolio: computation of risk and return of portfolio. Portfolio management theories: evolution of the traditional and modern theories, and their limitations, capital market line; Capital Assets Pricing Model (CAPM): meaning and assumption of CAPM, securities market line, pricing of securities using CAPM, Portfolio monitoring and revision: meaning and importance of monitoring and revision portfolio, strategies of portfolio revision; Evaluating performance of portfolio: meaning and measures of portfolio performance.</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, class discussions, participatory learning activities, virtual learning, presentations, individual and group assignments, and case study.			
Evaluation	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> - At least three assessments for 30 Marks - The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> - End of course written examination is of two-hours duration. - The question paper contains Five (05) questions that may include multiple parts: Answering the first question is 			

	compulsory and any other Three (03) questions. Total marks for this paper is 100.
<p>Recommended Readings</p> <ul style="list-style-type: none"> • Chandra, P. (2017). <i>Investment analysis and portfolio management</i> (5th ed.). New Delhi: Tata McGraw Hill Publishing. • Fabozzi, F. J., & Markowitz, H. M. (Eds.). (2011). <i>The theory and practice of investment management: Asset allocation, valuation, portfolio construction, and strategies</i> (Vol. 198). John Wiley & Sons. • Kevin, S. (2015). <i>Security analysis and portfolio management</i>. PHI Learning Pvt. Ltd. • Reilly, F. K., Brown, K. C., & Leeds, S.J. (2018). <i>Investment analysis and portfolio management</i> (11th ed.). USA: Cengage Learning. • Smart, S. B., Gitman, L. J., Zutter, C. J., & Joehnk, M. D. (2020). <i>Fundamentals of investing</i> (14th ed.). New York: Pearson Education. 	
Prepared by: Dr. (Mrs.) S. Vijayakumaran	
Checked by: Dr. R.Vijayakumaran, Department of Financial Management, University of Jaffna.	

Course Title	Forensic and Investigative Accounting			
Course Code	COMA41043			
Credit Value	3			
Status	Year 4/ Semester 1/Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
This course aims to provide knowledge for detecting, preventing, and successfully prosecuting financial fraud. It addresses all phases of forensic accounting, complete with actual examples demonstrating application in the real world.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - define forensic accounting - discuss bankruptcy frauds and occupational fraud - describe white-collar fraud - identify the factors influencing financial crime scheme - explain the three main measures of financial analysis - ascertain the standard measure of an entity's financial health - identify the characteristics of good financial investigator and the most common targets of fraud - discuss the circumstances where the businesses can be victims of fraud - identify fastest growing crimes and the three stages of money laundering - explain the general categories for investigation of financial crimes - explain the characteristics of successful investigation - discuss the nature of an investigative plan and categories of evidences - describe the type of evidence that proves or disproves an issue in contention - identify the basic symbols of a link diagram and the type of graphic representations of an inferential relationship - compare heterogeneous and homogenous evidence - describe the casebook - describe the position from which a professional witness testifies - identify the two roles that financial experts play in the litigation process 				
Syllabus Content				
<p>Forensic Accounting: introduction forensic accounting, evolution of forensic accounting, introduction to a profession, applications for forensic accounting, a third dimension: contexts within each area of specialization; Fraud in Society: definition of fraud, types of fraud other types of financial fraud, categories of occupational fraud, society's perception of fraud, profile of the typical fraudster, the social consequences of economic crime; Fundamental Principles of Financial Analysis: introduction to good analysis and due diligence, reason for financial analysis, financial analysis for the non-expert; The role of the accounting professional: the importance of accounting professionals in the investigation, the audit process, internal controls, business as a victim: introduction, employee thefts, fraudulent billing schemes, fraud committed by outsiders, management thefts, corporate thefts, identity</p>				

<p>theft; Business Villains: introduction, organized crime and business, money laundering the investigative process: introduction, case initiation, case evaluation, solvability factors, goal setting and planning investigation, background; Interviewing Financially Sophisticated Witnesses: introduction, the interview, interviewing financially sophisticated witnesses; Proving Cases through Documentary Evidence: introduction, document collection, document organization, the process of proof, the logic of argument, proof through inference; Analysis Tools for Investigators: introduction, associational analysis, temporal analysis, Inferential Analysis: introduction to inferential analysis, an inference network, investigative inference analysis, constructing an investigative inference chart, plotting the chart, applying the chart to the investigative process, Documenting and Presenting the Case: introduction, creating a system, the casebook system, report writing, testifying as a financial expert.</p>	
<p>Teaching and Learning Methods/Activities</p>	<p>Lectures, tutorials, group discussions, participatory learning activities, online, presentations, individual assignments, case studies, forum.</p>
<p>Evaluation</p>	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration. – The question paper contains Six (06) questions that may include multiple parts: Answering the first question is compulsory and any other four (04) questions. Total marks for this paper is 100.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> ● Nigrini, M. J. (2020). <i>Forensic analytics: Methods and techniques for forensic accounting investigations</i>. London: John Wiley & Sons. ● Bologna, G. J., & Lindquist, R. J. (1995). <i>Fraud auditing and forensic accounting: new tools and techniques</i>. New York: Wiley. ● Connell, D. W. (2005). <i>Financial investigation and forensic accounting</i>. London:Routledge. ● Skalak, S. L., Golden, T. W., Clayton, M. M., & Pill, J. S. (2011). <i>A guide to forensic accounting investigation</i>. London:John Wiley & Sons. ● Singleton, T. W. (2010). <i>Fraud auditing and forensic accounting</i> (Vol. 11). London:John Wiley & Sons. ● Silverstone, H., & Sheetz, M. (2011). <i>Forensic accounting and fraud investigation for non-experts</i>. London:John Wiley & Sons 	
<p>Prepared by:Mr.R.Kajananthan</p>	
<p>Checked by:Prof.B.Nimalathan</p>	

Course Title	Integrated Case Study in Accounting and Finance
Course Code	COMA41053
Credit Value	3
Status	Year 4 / Semester 1 /Compulsory
Notional hours	150
Aim	
The aim of this course unit is to provide students with the required skills to apply the theories and models in the field of accounting and finance to perform a comprehensive strategic review of the contemporary business issues.	
Intended Learning Outcomes	
<ul style="list-style-type: none"> – appraise the role of various strategic tools and models and techniques to conduct strategic analysis of the contemporary issues in accounting and finance – conduct complex analysis and assessment based on facts and information presented in the case study and demonstrate ability to effectively analyze and synthesize data. – develop a coherent strategic plan for the business based upon the strategic analysis of the contemporary issues in accounting and finance – construct strategic solutions to the contemporary issues in accounting and finance through evidence-based analysis and critical thinking 	
Evaluation	<p>Formative assessment (In-course): 50%</p> <ul style="list-style-type: none"> • A group assignment on Case development and analysis in contemporary issues in their specialized field. • Report on developed case and analysis should be submitted and presented as per the guidelines given. <p>Summative Assessment: 50%</p> <ul style="list-style-type: none"> • End of course written examination is of three-hour duration • Question paper contains an integrated case for 100 Mark
Prepared by: Staff members of the Department of Commerce had number of brainstorming sessions to develop the contents.	
Checked by: Prof.R.Yojendrarajah and Prof.B.Nimalathanan	

Course Title	Dissertation in Accounting and Finance
Course Code	COMA42018
Credit Value	8
Status	Year 4 / Semester 2 /Compulsory
Notional Hours	800
Aim	
<p>The aim of this course unit is to enable students to identify the research problem in the realm of accounting and finance and to provide them with the research skills required to solve such problem using appropriate research design.</p>	
Intended Learning Outcomes	
<ul style="list-style-type: none"> – identify a research problem – perform systematic literature review in the problem domain – identify the knowledge gaps in the problem domain – construct an appropriate research design in relation to the problem identified – analyse the data in addressing the research problem – interpret the results of the study – discuss the results of the study in accordance with the extant literature – discuss the theoretical and practical implications of the study findings – discuss the limitations of the study – explain the future research directions – apply the principles of ethical conduct and integrity in conducting research – demonstrate professionalism in reporting and presenting the findings of the research 	
Evaluation	<p>The students should submit a dissertation and face a viva-voce. The dissertation should be prepared adhering to the guidelines approved by the faculty/ department.</p> <ul style="list-style-type: none"> • Interim presentation -10 % • Dissertation-70 % • Viva-voce -20 %
Prepared by: Staff members of the Department of Commerce had number of brainstorming sessions to develop the contents.	
Checked by: Prof.B.Nimalathan	

Course Title	Bachelors Work Integrated Training in Accounting and Finance
Course Code	COMA42026
Credit Value	6
Status	Year 4 / Semester 2 /Compulsory
Notional Hours	600
Aim	
The aim of this course unit is to enable students to develop the ability to integrate their learning through a combination of academic and work-related activities in the domain of Accounting and Finance.	
Intended Learning Outcomes	
<ul style="list-style-type: none"> – develop students’ career field of interest, including the skills, responsibilities, and career trajectory of professionals – develop analytical skills, including the ability to obtain the insights from data and information – develop the problem-solving ability to make decisions in hyper-competitive environment – demonstrate the ways for conveying thoughts and ideas clearly and effectively in written and oral formats, as necessary in working contexts – develop effective work habits, including time management, punctuality, and personal accountability – develop interpersonal skills that will enable students to form professional networks, work within a team framework, and to handle workplace disputes – demonstrate the usage of right tools, including strategy, system, and technology, for the right task – demonstrate openness, inclusiveness, sensitivity, and the ability to interact respectfully with all people and understand individuals’ differences – demonstrate ethical and professional conduct in performing the tasks and dealing with different people – construct solutions to the Accounting and Finance-related issues identified in the workplace 	
Evaluation	<p>At the end of the internship, students should submit a high-quality report including the experience gained, requirements for additional skills and propose solution to the Accounting and Finance-related issues identified during the internship. The report should be prepared adhering to the guidelines approved by the faculty/ department.</p> <ul style="list-style-type: none"> • Logbook maintenance 15 % • Mentor report 20 % • Work Integrated Training report 40% • Viva-voce 25 %
Prepared by: Staff members of the Department of Commerce had number of brainstorming sessions to develop the contents.	
Checked by: Prof.B.Nimalathan and Prof.R.Yojendrarajah	

Course Title	Contemporary Issues in Accounting and Finance			
Course Code	COMA42031			
Credit Value	1			
Status	Year 4 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	10			40
Aim				
The aim of this course unit is to provide contemporary knowledge in accounting and finance.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - discuss Task Force on Climate -related Financial Disclosures (TCFD) - evaluate the role of TCFD in risk assessment - appraise the role of TCFD in capital allocation - relate TCFD with strategic planning - discuss the guiding rules around climate-related metrics and targets - explain financial technology (Fintech) - discuss the technologies that contribute to Fintech - discuss the applications of Fintech 				
SyllabusContent				
<p>Task Force on Climate -related Financial Disclosures (TCFD): introduction to TCFD, risk assessment and TCFD, capital allocation and TCFD, strategic planning and TCFD, guidance around climate-related metrics and targets. Financial technology (Fintech): introduction to financial technology, technologies that contribute to Fintech – artificial intelligence and machine learning, big data and data analytics, robotic process automation, block chain, applications of Fintech – crowdfunding, mobile payments, robo-advisors, insurance technology and regulatory technology.</p>				
Teaching and Learning Methods/Activities	Workshops, Seminars, Training, Lectures, group discussions, participatory learning activities, presentations, individual assignments.			
Evaluation	<p>Formative Assessment (In-course): 100 %</p> <ul style="list-style-type: none"> • Four assessments that may be in the forms of report writing, group assignment, quiz, presentations. • Duration of the assessment might vary depending on the nature of the assessment. 			

Recommended Readings:

- Chiu, I & Deipenbrock, G. (2021). *Handbook of financial technology and law*. London: Taylor & Francis.
- Task Force (2021). *Recommendations of the task force on climate -related financial disclosures*. Retrieved from <https://www.fsb-tcf.org/publications/>
- William, J. (2016). *FinTech: The beginner's guide to financial technology*. Scotts Valley: CreateSpace Independent Publishing Platform.

Prepared by: Staff members of the Department of Commerce had number of brainstorming sessions to develop the contents.

Checked by: Prof.R.Yojendrarajah

YEAR 3& 4: SPECIALIZATION
BUSINESS TECHNOLOGY MANAGEMENT

Course Title	Research Methods in Business Technology Management			
Course Code	COMB31023			
Credit Value	3			
Status	Year 3/ Semester 1/ Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim:				
The aim of this course unit is to provide students with knowledge and skills on research methods in business technology management and enable them to undertake research in business technology management independently.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - define business research - explain the hallmarks of scientific research - discuss the process of scientific research - identify the research problems or issues in business technology management - formulate the research problem statement in business technology management - perform a systematic literature review - appraise the role of underpinning theory in business research - discuss the components of conceptual framework - develop the conceptual framework and hypotheses that are relevant to the research issues in business technology management - evaluate the research strategies in the domain of business technology management - explain unit of analysis and time horizon in business research - discuss the sampling process and techniques - explain the types of data collection methods - appraise the different data analysis methods in business technology management - manage the ethical issues and challenges in conducting research - develop a research proposal 				
Syllabus Content				
<p>Introduction to research in business technology management: definitions and objectives of business research, the hallmarks of scientific research, the process of scientific research; Defining and refining the research problem in business technology management: identifying research problem, problem statement, basic types of research questions (exploratory research questions, descriptive research questions causal research questions); Literature review: data sources, systematic literature review, underpinning theories; Conceptual framework and hypotheses development: components of conceptual framework; hypotheses development.</p>				

<p>Research design: research strategies in business technology management (big data analytics, experiments, survey research, ethnography, case studies and grounded theory), unit of analysis (individuals, dyads, groups, organizations and cultures), time horizon (cross-sectional study and longitudinal study); Sampling and data collection: sampling process, sampling techniques, determining sample size, types of data collection methods; Data analysis in business technology management research: quantitative analysis, qualitative analysis; mixed method approach; Research ethics and integrity: ethical issues related to research and publishing, plagiarism, referencing; Research proposal and academic writing: content and layout of a research proposal and dissertation, and academic writing.</p>	
<p>Teaching and Learning Methods/Activities</p>	<p>Lectures, virtual learning, tutorials, group discussions, participatory learning activities, individual and group presentations, Group project, individual assignments, problems-based discussions.</p>
<p>Evaluation</p>	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> • At least three assessments for 30 Marks • The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> • End of course written examination is of three-hour duration • The question paper contains Seven (07) questions that may include multiple parts. Students are expected to answer five (05) questions (05) out of seven questions (07). Total marks for this part is 100.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Bryman, A., & Bell, E. (2016). <i>Business research methods</i> (3rd ed.). New Delhi: Oxford University Press. • Iyamu, T. (2021). <i>Applying Theories for Information Systems Research</i>. London: Routledge. • Osei-Bryson, K. M., & Ngwenyama, O. (2014). <i>Advances in research methods for information systems research</i>. New York, USA: Springer. • Saunders, M., Lewis, P., & Thornhill, A. (2019). <i>Research methods for business students</i> (6th ed.). Harlow: FT Prentice Hall, Pearson Education. • Sekaran, U., & Bougie, R. (2020). <i>Research methods for business: a skill building approach</i> (8th ed.). New Delhi: Wiley publishing. 	
<p>Prepared by: Dr. S. Achchuthan</p>	
<p>Checked by: Professor BTGS Kumara (Information System) , SUSL</p>	

Course Title	Business System Analysis and Design			
Course Code	COMB31033			
Credit Value	3			
Status	Year 3 / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
This course aims to provide knowledge and understanding of business system analysis and design to explain different stages of analysis and compare different models of analysis and design.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - explain the role of Information Systems (IS) development in business - describe the fundamental systems development life cycle and its four phases - describe various approaches to the software development life cycle (SDLC) that can be used to structure a development project - apply techniques to coordinate and manage the project - explain the role of risk management in the project - classify requirements correctly as business, user, functional, or nonfunctional requirements - describe the various parts of a use case and the purpose of each part - explain the rules and style guidelines for data flow diagrams - explain the rules and style guidelines for creating entity relationship diagrams - describe the use of a data dictionary and metadata - explain the initial transition from analysis to design - describe the fundamental components of an information system - create a hardware and software specification - explain the process of user interface design - describe the elements of a migration plan - explain different types of conversion strategies - describe several techniques for managing change 				
Syllabus Content				
<p>The systems analyst and information systems development: introduction, the systems analyst , the systems development life cycle, project identification and initiation, feasibility analysis; Project selection and management: introduction, project selection, creating the project plan staffing the project managing and controlling the project; Requirements determination: introduction, the analysis phase , requirements determination requirements , elicitation techniques, requirements analysis strategies; Use case analysis : introduction, use cases, elements of a use case, alternative use case formats, use cases and the functional requirements, use cases and testing, building use cases; Process modeling: introduction, data flow diagrams, creating data flow diagrams; Moving into design : introduction, transition from requirements to design, system acquisition strategies, influences on the acquisition strategy, selecting an acquisition strategy; Architecture design : introduction, elements of an architecture design, creating an architecture design, hardware and software specification; User interface design: introduction, principles for user interface design, user interface design process, navigation design, input design, output design; Program design :introduction, moving from logical to physical process models, designing programs, structure chart,</p>				

<p>program specification; Data storage design : introduction, data storage formats, moving from logical to physical data models, optimizing data storage; Moving into implementation: introduction, managing the programming process ,testing, developing documentation, developing user documentation; Transition to the new system : introduction, making the transition to the new system, the migration plan, postimplementation activities; The movement to objects: introduction, basic characteristics of object-oriented systems, object-oriented systems analysis and design, unified modelling language, use case diagram, class diagram, sequence diagram, behavioral state machine diagram</p>	
<p>Teaching and Learning Methods/Activities</p>	<p>Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum, and debate.</p>
<p>Evaluation</p>	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration. – The question paper contains Seven (07) questions that may include multiple parts: Answering the first question (case study) is compulsory (20 marks); and any other four (04) questions for 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> ● Kendall, K. E., & Kendall, J. E. (2011). <i>Systems analysis and design</i>, New Jersey: Pearson Prentice Hall. ● Dennis, A., Wixom, B. H., & Roth, R. M. (2008). <i>Systems analysis and design</i>. London: John wiley & sons. ● Valacich, J. S., & George, J. F. (2018). <i>Modern systems analysis and design</i>. Boston: Pearson. ● Tilley, S., & Rosenblatt, H. J. (2016). <i>Systems analysis and design</i>. Boston: Cengage Learning. 	
<p>Prepared by: Mr.R.Kajanathan</p>	
<p>Checked by: A Panel chaired by Professor BTGS Kumara, SUSL (Information System) and the members of Mr GACA Herath, SUSL (Lecturer in Information System) and Mr K. Banujan, SUSL (Lecturer in Information System)</p>	

Course Title	Human Computer Interaction			
Course Code	COMB31043			
Credit Value	03			
Status	Year 3 / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-		105
Aim				
The aim of the course unit is to provide the knowledge about the concepts and practices on how to understand and build interactive systems				
Intended Learning Outcomes				
<ul style="list-style-type: none"> – discuss the psychological and physiological attributes of the user – describe basic overview of the capabilities and limitations that affect ability to use computer systems – explain what makes for successful designs – relate human computer interaction in the software process – discuss the design rules in relation to human computer interaction – appraise the various evaluation techniques in human computer interaction – discuss the various approaches to user support – relate cognitive models in human computer interaction – identify the socio-organizational issues surrounding human computer interaction – discuss the stakeholder requirements surrounding human computer interaction – propose knowledge-based analysis – apply Entity–relationship-based techniques – discuss dialog notations in human computer interaction – apply status-event analysis 				
Syllabus Content				
<p>The Human: Introduction, Human memory, Emotion; The computer: Introduction, Text entry devices, Positioning, pointing and drawing, Display devices, Devices for virtual reality, Physical controls, sensors and special devices, Processing and networks; The interaction: Introduction, Models of interaction, Frameworks and HCI, Ergonomics, Interaction styles, Interactivity, Paradigms for interaction; Interaction design basics: Introduction, The process of design, User focus, Navigation design, Screen design and layout, Iteration and prototyping; HCI in the software process: Introduction, The software life cycle, Usability engineering, Iterative design and prototyping; Design rules: Introduction, Principles to support usability, Standards, Guidelines, Golden rules and heuristics, HCI patterns; Evaluation techniques: Goals of evaluation, Evaluation through expert analysis, Evaluation through user participation, Choosing an evaluation method; Universal design: Universal design principles, Multi-modal interaction, Designing for diversity; User support: Requirements of user support, Approaches to user support, Designing user support systems; Cognitive models: Goal and task hierarchies, The challenge of display-based systems, Physical and device models, Cognitive architectures; Socio-organizational issues and stakeholder</p>				

<p>requirements: Organizational issues, Capturing requirements; Communication and collaboration models, Face-to-face communication, Conversation, Text-based communication, Group working; Task analysis: Differences between task analysis and other techniques, Task decomposition, Knowledge-based analysis, Entity–relationship-based techniques, Sources of information and data collection, Uses of task analysis; Dialog notations and design: Dialog design notations, Diagrammatic notations, Textual dialog notations, Dialog analysis and design; Models of the system: Standard formalisms, Interaction models, Continuous behavior; Modeling rich interaction: Status–event analysis, Rich contexts, Low intention and sensor-based interaction</p>	
<p>Teaching and Learning Methods/Activities</p>	<p>Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum and debate.</p>
<p>Evaluation</p>	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration. – The question paper contains Seven (07) questions that may include multiple parts: Answering the first question (case study) is compulsory (20 marks); and any other four (04) questions for 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> ● Weyers, B., Bowen, J., Dix, A., & Palanque, P. (Eds.). (2017). <i>The handbook of formal methods in human-computer interaction</i>. London. Springer. ● Shneiderman, B., Plaisant, C., Cohen, M. S., Jacobs, S., Elmqvist, N., & Diakopoulos, N. (2016). <i>Designing the user interface: strategies for effective human-computer interaction</i>. London: Pearson. ● Booth, P. (2014). <i>An introduction to human-computer interaction (psychology revivals)</i>. East Sussex: Psychology Press. ● Meena, K., & Sivakumar, R. (2014). <i>Human-computer interaction</i>. New Delhi: PHI Learning Pvt. Ltd. 	
<p>Prepared by: Mr. R. Kajanathan</p>	
<p>Checked by: Professor BTGS Kumara (Information systems), SUSL</p>	

Course Title	E – Commerce and Web Technologies			
Course Code	COMB31053			
Credit Value	3			
Status	Year 3 / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---		105
Aim				
The aim of the course unit is to provide the knowledge about web technology and e-commerce and their applications in business context.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - define the meaning and scope of e-commerce - outline the ongoing business challenges of managing e-commerce in an organization - identify the key components of e-commerce - describe the major business models in e-commerce - explain business concepts and strategies applicable to e-commerce - describe the role of internet and web features and services support in e-commerce - describe the major issues surrounding the decision to outsource site development and or hosting - identify the important considerations involved in developing a mobile web site and building mobile applications - discuss the key dimensions of e-commerce - evaluate the current e – commerce payment systems - discuss the key security threats in the e – commerce environment - discuss the technical and business issues related to e-commerce 				
Syllabus Content				
<p>Introduction to e-commerce: definition, the difference between e-commerce and e-business, technological building blocks underlying e-commerce, major trends in e-commerce, unique features of e-commerce technology, types of e-commerce, academic disciplines concerned with e-commerce, careers in e-commerce; E-commerce business models and concepts: e-commerce business models, major business-to-consumer (b2c) business models, major business-to-business (b2b) business models, e-commerce and business strategy; E-commerce infrastructure: the internet, web, and mobile platform: the internet of things, mobile Apps, future internet infrastructure; Building an e-commerce system: e-commerce presence, e-commerce site tools, developing a mobile website and building mobile applications; E-commerce application: electronic payment systems, credit card transactions, b2b transactions, online banking, computer and network security, legal, ethical and social issues regarding e-commerce applications. E-commerce marketing and advertising concepts: the internet audience and consumer behavior, digital marketing and advertising strategies, costs and benefits of online marketing communications; Ethical, social, and political issues in e-commerce: understanding ethical, social, and political issues in e-commerce, privacy and information rights, intellectual property rights, governance ; Social networks, auctions, and portals: social networks and online communities, online auctions, e-commerce portals.</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum and debate.			

<p>Evaluation</p>	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> • At least three assessments for 30 Marks • The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> • End of course written examination is of three-hour duration. • The question paper contains Seven (07) questions that may include multiple parts: Answering the first question (case study) is compulsory (20 marks) and any other four (04) questions for 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Loudan K.C, Traver C.G. (2021). <i>E – commerce: business technology, and society</i>, (16th ed), New Jersey: Prentice hall • Whitely D. (2000). <i>E- commerce: strategy, technologies and applications</i>, New York: McGraw – Hill • Turban, King & Lang. (2011). <i>Introduction to electronic commerce</i>. (3rd ed). New Jersey: Pearson Prentice Hall 	
<p>Prepared by: Mr.R.Umanakenen</p>	
<p>Checked by: A Panel chaired by Professor BTGS Kumara, SUSL (Information System) and the members of Mr GACA Herath, SUSL (Lecturer in Information System) and Mr K. Banujan, SUSL (Lecturer in Information System)</p>	

Course Title	Sustainable Information Technology			
Course Code	COMB31062			
Credit Value	2			
Status	Year 3 / Semester 1 /Elective			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30			70
Aim				
The aim of the course unit is to provide the knowledge about basic concepts and theories of sustainable information technology, as well as to explain how these concepts and theories could be utilized to enhance green IT practices in organizations.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> – explain the concepts ‘environmental concern’ and ‘sustainable development’ in relation to green IT – evaluate the environmental impacts of IT – discuss holistic approach to greening IT – apply software sustainability metrics in organizations – discuss infrastructure management for green IT in organizations – apply green centre metrics in organizations – evaluate the green network protocols and standards – describe features of clouds enabling green computing – discuss green cloud architecture in organizations – identify the business drivers of green IT strategy – apply the metrics of green IT strategy – discuss the development of green IT- readiness framework 				
Syllabus Content				
<p>Green IT- an overview: environmental concerns and sustainable development, environmental impacts of IT, holistic approach to greening IT; Green hardware and software: lifecycle of hardware, energy-saving software techniques, software sustainability metrics; Green data centers and networks: infrastructure management for green IT, green data center metrics, green network protocols and standards; Green cloud computing and environmental sustainability: features of clouds enabling green computing, green cloud architecture, benefits of green cloud computing; Enterprise green IT strategy: business drivers of green IT strategy, metrics of green IT strategies, development of green IT - readiness framework.</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum and debate.			
Evaluation	<p>Formative assessment (In-course):30%</p> <ul style="list-style-type: none"> • At least three assessments for 30 Marks • The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. 			

	<p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> • End of course written examination is of two-hour duration. • The question paper contains Six (06) questions that may include multiple parts: Answering the first question (case study) is compulsory (25 marks); and any other three (03) questions for 75 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Murugesan, S., & Gangadharan, R.G. (Eds.) (2012). <i>Harnessing green IT: principles and practices</i>. London: Wiley Online. • Poniatowski, M. (Eds.). (2010). <i>Foundations of green IT: consolidation, virtualization, efficiency, and ROI in the data centre</i>. New York: Pearson Education. • Tomlinson, B. (2010). <i>Greening through Information technology for environmental sustainability</i>. London: MIT Press, Cambridge. 	
<p>Prepared by: Dr. S. Achchuthan</p>	
<p>Checked by: A Panel chaired by Professor BTGS Kumara, SUSL (Information System) and the members of Mr GACA Herath, SUSL (Lecturer in Information System) and Mr K. Banujan, SUSL (Lecturer in Information System)</p>	

Course Title	E - Customer Relationship Management			
Course Code	COMB31072			
Credit Value	2			
Status	Year 3 / Semester 1 /Elective			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30			70
Aim				
The aim of the course unit is to provide the knowledge about concepts of CRM, as well as to explain how these concepts could be utilized to maintain the relationship with customers in various types of businesses.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> – define the concept of customer relationship management – discuss the benefits and costs of CRM system – appraise the strategic options for approaching customers – relate the CRM systems in B2C and B2B marketing – evaluate the role of CRM in various stages of the sales cycle – discuss the elements of CRM architecture – appraise the factors influencing effective CRM system – explain customer relationship programs in organizations – discuss customer retention strategies in organizations – explain the tasks of sales force automation – evaluate the web-based self-services 				
Syllabus Content				
<p>The nature of the customer relationship management: definition of customer relationship management, benefits of CRM system, costs of CRM system; Understanding customer differences: strategic options for approaching customers, CRM systems in B2C marketing, CRM systems in B2B marketing; Role of CRM in various stages of the sales cycle: The customer lifecycle, CRM in pre –purchase stage, CRM in purchase stage, CRM in usage stage, CRM in re-purchase stage, CRM in winning back lost customers; The role of information technology in CRM: CRM architecture, closed-loop marketing, factors influencing effective CRM system; Customer retention strategies: customer relationship programs, reasons for lost customers, conflicts and customer complaints, customer retention strategies; Sales force automation: sales force automation, tasks of sales force automation, web-based self-services.</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum and debate.			
Evaluation	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> • At least three assessments for 30 Marks • The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. 			

	<p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> • End of course written examination is of two-hour duration. • The question paper contains Six (06) questions that may include multiple parts: Answering the first question (case study) is compulsory (25 marks); and any other three (03) questions for 75 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Baran, J.R., & Galka, J. R. (2017). <i>Customer relationship management: the foundation of contemporary marketing strategy</i> (2nd ed.). New York: Taylor & Francis. • Kumar, V., & Reinartz, W. (2018). <i>Customer relationship management</i> (3rd ed.). Berlin : Springer. • Laudon, K. C., & Laudon, J. P. (2015). <i>Management information systems</i> (12th ed.). London: Pearson Education. • Zikmund, G., Mc Leod, R & Gilbert, R. (2012). <i>Customer relationship management: integrating marketing strategy and information technology</i>. New York: John wiley & Sons. 	
<p>Prepared by: Dr. S. Achchuthan</p>	
<p>Checked by: Dr. Charles Jebarajakirthy, Griifith University , Australia</p>	

Course Title	Analytical Tools for Business Technology Management Research			
Course Code	COMB32023			
Credit Value	3			
Status	Year 3 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	20	50		80
Aim				
The aim of this course unit is to prepare students to solve research problems in business technology management using data analysis software(s) and to help them comprehend how to use various analytical tools for diverse research problems.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> – appraise the role of unit of analysis and time horizon of the study – relate the different aspects of research design and analytical procedure – explain the types of scales – discuss the goodness of measures – demonstrate the skills required to handle the missing values and outliers – perform the descriptive and bivariate statistics – perform the multivariate statistical analysis – perform moderation and mediation analysis – discuss the types of statistical techniques for experimental design – demonstrate the skills required to perform the statistical analysis for experimental design – explain the general approaches to big data analysis – explicate the reliability and validity in big data analysis – discuss the ethical concerns raised by big data analysis – demonstrate the skills required to perform the big data analysis 				
Syllabus Content				
<p>Research design and analytical procedure: unit of analysis and time horizon of the study, different aspects of research design and analytical procedure; Measurement: types of scales (nominal, ordinal, interval, and ratio), scaling techniques, goodness of measures; Data cleaning: handling missing values, handling outliers. descriptive statistics: frequency analysis, measures of central tendency, measures of dispersion; Bivariate statistical analysis: correlation analysis and matrix, simple regression analysis; Multivariate statistical analysis: multiple regression analysis, logistic regression analysis, exploratory factor analysis; Moderation and mediation analysis: moderation analysis, mediation analysis; Statistical analysis for experimental design – comparing groups: t-test, one-way analysis of variance, two-way between - groups ANOVA, mixed between -within subjects analysis of variance, analysis of covariance; Big data analysis: approaches to big data analysis, reliability, and validity in big data analysis, ethical issues in big data analysis. The process of big data analysis: conducting big data analysis, visualizing, and concluding results.</p>				

Teaching and Learning Methods/Activities	Lectures, practical, virtual learning, tutorials, group discussions, participatory learning activities, presentations, individual assignments, project, and presentations
Evaluation	<p>Formative Assessment (In-course): 50 %</p> <ul style="list-style-type: none"> – Five assessments including three practical assessments – The assessment should take any forms such as practical, Classroom assignment, take-home assignment, group assignment, quiz, presentations. – Duration of the assessment might vary depending on the nature of the assessment. – Total marks obtained out of 50 will be added for calculating the final grade. <p>Summative Assessment: 50%</p> <ul style="list-style-type: none"> – End of course written examination is of three-hour duration – The question paper contains Seven (07) questions that may include multiple parts. Students are expected to answer five (05) questions (05) out of seven questions (07). Total marks for this part is 100. – Total marks obtained out of 100 will be converted into 50 marks for calculating the final grade.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> ● Field, A. (2013). <i>Discovering statistics using IBM SPSS statistics</i>. London: Sage. ● Hair, J. F., Page, M., & Brunsveld, N. (2019). <i>Essentials of business research methods</i>. New York: Routledge. ● Mola, F., Conversano, C., & Vichi, M. (Eds.). (2018). <i>Classification,(Big) Data Analysis and Statistical Learning</i>. Rome: Springer. ● Pallant, J. (2020). <i>SPSS survival manual: A step by step guide to data analysis using IBM SPSS</i>. London: Routledge. ● Pyne, S., Rao, B. P., & Rao, S. B. (Eds.). (2016). <i>Big data analytics: Methods and applications</i>. New Delhi: Springer. 	
Prepared by: Dr.S.Achchuthan and Mr.R.Kajanathan	
Checked by: Dr. Charles Jebarajakirthy, Griifith University , Australia	

Course Title	Strategic Information System			
Course Code	COMB32033			
Credit Value	3			
Status	Year 3 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---		105
Aim				
The aim of this course unit is to provide the knowledge of Information Systems and techniques, and their applications in organizational Strategic Implementation.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - define the term strategic information system - explain the models of business strategy in relation to information system - discuss the concept of building competitive advantages using information system - describe the evolution of information resources - explain the role of strategic information system in organizational design - discuss the relationship between information system and management control system - explain the impact of information technology on culture - discuss the role of information technology in transforming the business - evaluate the information systems requirements for successful strategic implementation - apply various information technology techniques into business process - explain information system architecture and infrastructure - discuss the governance of the information systems of organization - evaluate the strategic and competitive impact of information systems, including the potential contribution of big data 				
Syllabus Content				
<p>Information system strategy and Organization: information system strategy; importance of information system strategy; Strategic Use of information resources in global economy: evolution of information resources, information resources as strategic tools, strategic alliances, IT and business strategy; Organizational Strategy: information system and organizational design, information system and management control systems, information system and culture; Work Design : Work Design Framework, How information technology supports communication and collaboration, How information technology changes the nature of work; Building and changing global business process: building agile and dynamic business process, changing business process, enterprise systems; Information system strategy - Architecture and Infrastructure: From vision to implementation, from strategy to architecture to infrastructure, virtualization; Governance of the information systems organization: IT governance, IT governance and Security, Governance frameworks for control decisions.</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum and debate.			

<p>Evaluation</p>	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> • At least three assessments for 30 Marks • The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> • End of course written examination is of three-hour duration • The question paper contains Seven (07) questions that may include multiple parts: Answering the first question (case study) is compulsory (20 marks); and any other four (04) questions for 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Pearlson, K., & Saunders, S. (2016). <i>Strategic management of information systems</i>, London: John Wiley & Sons. • Joe Peppard & John Ward (2016). <i>The strategic management of information systems</i> (4th ed), London: John Wiley & Sons. • Pearlson, K. E., Saunders, C. S., & Galletta, D. F. (2019). <i>Managing and using information systems: A strategic approach</i>. London: John Wiley & Sons. • Kenneth, C. Laudon. (2020). <i>Management information systems: managing the digital firm</i>, (16th ed.). New York: Pearson. 	
<p>Prepared by: Mr.R.Umanakenan</p>	
<p>Checked by: A Panel chaired by Professor BTGS Kumara, SUSL (Information System) and the members of Mr GACA Herath, SUSL (Lecturer in Information System) and Mr K. Banujan, SUSL (Lecturer in Information System)</p>	

Course Title	Business Applications Development			
Course Code	COMB32043			
Credit Value	3			
Status	Year 3 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	15	-	90
Aim				
This course aims to provide knowledge on the fundamentals of software engineering and its applications in business systems.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - describe the development of different types of software systems and techniques - discuss the ethical and professional issues that are important for software engineers - develop the idea of a software process—a coherent set of activities for software production - evaluate agile software development methods - identify software requirements - evaluate system design processes - apply concepts of software architecture and architectural design - develop object-oriented software design using the Unified Modeling Language (UML) - evaluate software testing processes - discuss the concept of a sociotechnical system - evaluate software dependability and security - explain the functional and non-functional dependability and security requirements - discuss processes and techniques for developing highly dependable systems - describe the verification and validation techniques that are used in the development of systems 				
Syllabus Content				
<p>Introduction : professional software development, software engineering ethics; Software processes: software process models , process activities , coping with change , the rational unified process, agile software development , agile methods , plan-driven and agile development, agile project management , scaling agile methods, requirements engineering : functional and non-functional requirements , the software requirements document, requirements specification, requirements engineering processes , requirements elicitation and analysis, requirements validation , requirements management , System modelling : context models, interaction models , structural models, behavioral models, model-driven engineering; Architectural design: architectural design decisions, architectural views, architectural patterns, application architectures; Design and implementation : object-oriented design using the Unified Modeling Language (UML) ,design patterns , implementation issues , open source development; Software testing : development testing , test-driven development , release testing , user testing; Software evolution : evolution processes , program evolution dynamics , software maintenance , legacy system management; Sociotechnical systems : complex systems , systems engineering , system procurement , system development , system operation; Dependability and security :</p>				

<p>dependability properties , availability and reliability , safety , security; Dependability and security specification: risk-driven requirements specification, safety specification, reliability specification, security specification, formal specification; Dependability engineering: redundancy and diversity, dependable processes, dependable system architectures, dependable programming; Security engineering: security risk management, design for security, system survivability; Dependability and security assurance: static analysis , reliability testing, security testing , process assurance, safety and dependability cases.</p>	
<p>Teaching and Learning Methods/Activities</p>	<p>Lectures, tutorials, group discussions, participatory learning activities, online, presentations, individual assignments, case studies, forum, etc</p>
<p>Evaluation</p>	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> • At least three assessments for 30 Marks • The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> • End of course written examination is of three-hour duration. • The question paper contains Seven (07) questions that may include multiple parts: Answering the first question (case study) is compulsory (20 marks) and any other four (04) questions for 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Sommerville, I. (2020). <i>Engineering software products</i>. London:Pearson. • Winters, T., Manshreck, T., & Wright, H. (2020). <i>Software engineering at google: lessons learned from programming over time</i>. Massachusetts: O'Reilly Media. • Rajlich, V. (2019). <i>Software engineering: the current practice</i>. London: Routledge • Foster, E. C. (2021). <i>Software engineering: a methodical approach</i>. London:Taylor & Francis • Felderer, M., & Travassos, G. H. (2020). <i>Contemporary empirical methods in software engineering</i>. Berlin: Springer. 	
<p>Prepared by: Mr.R.Kajanathan</p>	
<p>Checked by: A Panel chaired by Professor BTGS Kumara, SUSL (Information System) and the members of Mr GACA Herath, SUSL (Lecturer in Information System) and Mr K. Banujan, SUSL (Lecturer in Information System)</p>	

Course Title	Information System Security Management			
Course Code	COMB32053			
Credit Value	3			
Status	Year 3 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---		105
Aim				
The aim of this course unit is to provide the knowledge of Information Security Management and techniques, and current commercial and financial security issues.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - define the term information system security management - describe the various threats to the security of information systems - discuss the information security for server systems - explain information security for client devices - discuss the security risk management in an organization - identify common key cryptography - analyses models and practices for managing security of information systems - investigate the human management aspects of security in an enterprise including roles, responsibilities and personalities, and the impact on trading partners - evaluate risk assessment regarding the security of information systems - develop strategies for controlling risk in information systems security - analyse the need for managing security of information systems - describe the major legal and ethical issues with respect to managing security of information systems 				
Syllabus Content				
<p>Overview of information security management: overview of information security, examples of information security incidents and essential of information security management in the digital era; Basics of information security and human aspects: introduction of three concepts of information security (confidentiality, integrity, availability), basic terminologies in information security, human aspect of information security and social engineering</p> <p>Information security for server systems: demonstrating the attacks to server systems connected to the internet and counter measures, demonstrating the attacks to web servers and counter measure, denial of service attack, demonstrating the attacks to network systems;</p> <p>Information security for client devices: attacks for personal computers and smart phones, and counter measure, how the malicious software intrude the device, what the malicious software does to the system, stolen and lost devices; Information security risk management: explaining the risk management process, identifying information assets, identifying security risk and evaluation and risk treatment; Information security risk management exercise: identifying information assets, identifying security risk and evaluation, risk treatment, presentation of exercise result; Security risk management as an organization: introduction of information security governance, introduction of information security management system (ISMS), information security policy, standards and procedures and information security evaluation; Security incident response: what is security incident response, computer security incident response team, incident response exercise;</p> <p>Information security and cryptography: requirements for secure communication, cryptography , classic cryptography and modern cryptography; Common key cryptography: common key cryptography algorithms: des, triple des, AES, encryption</p>				

modes and exercise on common key cryptography; **Public key cryptography:** problems of key distribution for common key cryptography, RSA, hybrid encryption and recommended ciphers; **Public key cryptography exercise:** exercise of public key cryptography and exercise of hybrid encryption; **Data integrity and digital signature:** explaining the integrity of data, hash function, digital signature and exercise of hash functions and digital signature; **Public key certificate and PKI:** it's contain key certificate digital signature of public key, public key infrastructure (PKI) and certificate authority and exercise on PKI; **Business continuity and disaster recovery planning:** nature and causes of disaster, business continuity management, disaster recovery planning process, data recovery, system recovery; **Legal, regulations, investigations and complains:** types of computer crimes, examines computer crimes, laws and regulations. techniques for investigating a crime, and gathering evidence. techniques for creating incident reports; **Physical environmental security:** understanding operations security from a competitor/enemy/hacker's viewpoint and then develop and apply countermeasures accordingly, exposed to electric power issues such as brownouts, fire detection and suppression.

Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum and debate.
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Evaluation	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> • At least three assessments for 30 Marks • The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> • End of course written examination is of three-hour duration. • The question paper contains Seven (07) questions that may include multiple parts: Answering the first question (case study) is compulsory (20 marks) and any other four (04) questions for 80 marks.
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<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Whitman, ME., & Mattord, HJ. (2017). <i>Management of Information Security</i>. (5th ed.) Boston : Cengage Learning • Jason Andress, (2020). <i>Foundations of information security: A straightforward introduction</i>. Boston: Cengage Learning. • Kabanda, G. (2019). <i>Trends in information technology for management</i>. Munich, Germany: GRIN Verlag. • Susanto, H., & Nabil Almunawar, M. (Eds.). (2018). <i>Information security management systems: A novel framework and software as a tool for compliance with information security standards</i> (1st ed.). Apple Academic Press. • Whitman, M.E., & Mattord, H.J. (2017). <i>Management of information security</i>. (5th ed.)Boston: Cengage Learning. 	
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Prepared by:Mr. R.Umanakenen

Checked by: A Panel chaired by Professor BTGS Kumara, SUSL (Information System) and the members of Mr GACA Herath, SUSL (Lecturer in Information System) and Mr K. Banujan, SUSL (Lecturer in Information System)

Course Title	Information Tools for Management			
Course Code	COMB32062			
Credit Value	2			
Status	Year 3 / Semester 2 /Elective			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	15	30	-	55
Aim				
This course aims to provide knowledge to determine which cloud is appropriate from a business and technical perspective, to select appropriate cloud providers and to plan and implement a cloud adoption strategy.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - explain the basic concepts and terminology of cloud computing - discuss the areas of cloud technologies - apply the concept of cloud computing in relation to business activities - evaluate the efficiency of cloud computing in long-term perspective - discuss economics of cloud computing - conduct feasibility study to migrate existing applications to a cloud environment from both a technical and an economic point of view - describe the cloud computing infrastructure - discuss security issues, scaling, deployment, backup, in the context of cloud infrastructure - develop the system administration skills for the development and maintenance of applications deployed in the cloud 				
Syllabus Content				
<p>Introduction to cloud computing: Objectives, challenges, application domains, advantages, Computational and storage cloud architectures, Service level agreements, service lifecycle management, Infrastructure deployment, federation and management models: Cloud service model, service provisioning and access models, Elasticity and scalability techniques, Information, account and billing management, Implementation and operation / management of computational clouds: Software as a Service layer, Platform as a Service layer, Infrastructure as a Service layer, Virtualization and resource management, Implementation and operation / management of storage clouds: Distributed object storage clouds, Data storage and retrieval based on content, Computational tasks execution in storage clouds, Quality of service approaches: Requirements and parameters classification, Monitoring and control mechanisms, Quality of service guarantees, Laboratory exercises: Google platform</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online, presentations, individual assignments, case studies, forum and practical			
Evaluation	Formative Assessment (In-course): 50 % <ul style="list-style-type: none"> - Five assessments including three practical assessments 			

	<ul style="list-style-type: none"> – The assessment should take any forms such as practical, Classroom assignment, take-home assignment, group assignment, quiz, presentations. – Duration of the assessment might vary depending on the nature of the assessment. – Total marks obtained out of 50 will be added for calculating the final grade. <p>Summative Assessment: 50%</p> <ul style="list-style-type: none"> – End of course written examination is of two-hour duration – The question paper contains Six (06) questions that may include multiple parts. Students are expected to answer four (04) questions (04) out of six questions (06). Total marks for this part is 100. – Total marks obtained out of 100 will be converted into 50 marks for calculating the final grade.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Erl, T., Puttini, R., & Mahmood, Z. (2013). <i>Cloud computing: concepts, technology, & architecture</i>. London: Pearson Education. • Buyya, R., Broberg, J., & Goscinski, A. M. (Eds.). (2010). <i>Cloud computing: principles and paradigms</i>. London: John Wiley & Sons. • Reese, G. (2009). <i>Cloud application architectures: building applications and infrastructure in the cloud</i>. Massachusetts: O'Reilly Media. • Velte, A. T., Velte, T. J., & Elsenpeter, R. (2019). <i>Cloud computing: a practical approach</i>. (1st ed) New York: Mc Graw-Hill Education 	
<p>Prepared by: Mr.R.Kajananthan</p>	
<p>Checked by: A Panel chaired by Professor BTGS Kumara, SUSL (Information System) and the members of Mr GACA Herath, SUSL (Lecturer in Information System) and Mr K. Banujan, SUSL (Lecturer in Information System)</p>	

Course Title	Cyberpsychology and Behaviour			
Course Code	COMB32072			
Credit Value	2			
Status	Year 3 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30			70
Aim				
The aim of the course unit is to provide the knowledge about the concepts of cyberpsychology and behaviors and to discuss how these concepts could be applied to manage digital transformation and behaviors.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> – define cyberpsychology and behaviour – explain the psychological features of cyberspace – explain the concept of social capital and network in cyberspace – propose the implications for social media and networking behaviour – identify the factors influencing addictive online behaviour – explain the concepts ‘online privacy’ and ‘security risk’ – discuss the association between privacy, personality, and characteristics – appraise the role of privacy in big data – propose the implications for online privacy and security risk – evaluate the ethical considerations in cyberspace – discuss cybercrime and cyberbullying – evaluate the consequences of unethical online behaviors 				
Syllabus Content				
<p>Overview to cyberpsychology and behaviour: definition, psychological features of cyberspace, adolescents’ behaviour in cyberspace; Social Media and Networking Behaviour: social capital and network in cyberspace, impact of social media networks, implication for social media and networking behaviour; Addictive Online Behaviours: overview to addictive online behaviours, factors influencing addictive online behaviours, online gaming addiction, social media addiction; Online Privacy and Security Risk: overview to online privacy and security risk, association between privacy, personality and characteristics, privacy and bigdata, implications for online privacy and security risk; Ethics and Online Behavior: ethical considerations in cyberspace, cybercrime, cyberbullying, consequences of unethical online behaviors.</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum and debate.			
Evaluation	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> • At least three assessments for 30 Marks • The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. 			

	<p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> • End of course written examination is of two-hour duration. • The question paper contains Six (06) questions that may include multiple parts: Answering the first question (case study) is compulsory (25 marks) and any other three (03) questions for 75 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Harley, D., Morgan, J., & Frith, H. (2018). <i>Cyberpsychology as everyday digital experience across the lifespan</i>. Berlin: Springer. • Khader, M., Neo, L. S., & Chai, W. X. T. (Eds.). (2021). <i>Introduction to cyber forensic psychology: understanding the mind of the cyber deviant perpetrators</i>. Singapore: World Scientific Publishing. • Parsons, T. D. (2019). <i>Ethical challenges in digital psychology and cyberpsychology</i>. London : Cambridge University Press. • Weyers, B., Bowen, J., Dix, A., & Palanque, P. (Eds.). (2017). <i>The handbook of formal methods in human-computer interaction</i>. Berlin : Springer. 	
<p>Prepared by: Dr. S. Achchuthan</p>	
<p>Checked by: A Panel chaired by Professor BTGS Kumara, SUSL (Information System) and the members of Mr GACA Herath, SUSL (Lecturer in Information System) and Mr K. Banujan, SUSL (Lecturer in Information System)</p>	

Course Title	Knowledge Management			
Course Code	COMB41043			
Credit Value	3			
Status	Year 4 / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45		05	100
Aim				
The aim of the course unit is to equip students with theory and concepts related to knowledge management and its applications in organizations.				
Intended Learning Outcomes				
<ul style="list-style-type: none"> – define the concept ‘knowledge management’ – identify the components of knowledge – appraise the benefits of knowledge management – apply knowledge value chain in organisations – explain the knowledge management infrastructure in organisations – evaluate the knowledge management mechanisms and technologies – apply the knowledge creation process in organisations – appraise the Nonaka’s four modes of knowledge conversion in organisations – discuss knowledge architecture in terms of people, process, and technology – evaluate the various knowledge management systems in organisations – explain the need for knowledge-oriented strategy in organisations – apply knowledge management metrics in organisations – evaluate the organisational impacts of knowledge management 				
Syllabus Content				
<p>The Knowledge Management Landscape: definition of knowledge management, components of knowledge, benefits of knowledge management, knowledge value chain. Knowledge Management Foundations: knowledge management infrastructure, knowledge management mechanisms, knowledge management technologies. Knowledge Creation and Knowledge Architecture: knowledge creation process, Nonaka’s four modes of knowledge conversion, knowledge architecture – people, process, and technology. Knowledge Management Systems: enterprise-wide knowledge management systems, knowledge work systems, intelligent techniques (e.g. artificial intelligent, robotics, genetic algorithms, intelligent agents); Knowledge Management Strategy: Need for knowledge-oriented strategy, knowledge management metrics, organisational impacts of knowledge management.</p>				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum, field visit and debate.			

<p>Evaluation</p>	<p>Formative assessment (In-course): 30%</p> <ul style="list-style-type: none"> • At least three assessments for 30 Marks • The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. <p>Summative Assessment: 70%</p> <ul style="list-style-type: none"> • End of course written examination is of three-hour duration. • The question paper contains Seven (07) questions that may include multiple parts: Answering the first question (case study) is compulsory (20 marks) and any other four (04) questions for 80 marks.
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Anthony, J.R. (2016). <i>Knowledge management in practice</i>. London: Taylor and Francis. • Becerra-Fernandez, I., & Sabherwal, R. (2014). <i>Knowledge management: systems and processes</i>. London: Routledge. • Laudon, K. C., & Laudon, J. P. (2015). <i>Management information systems</i> (12th ed.). London: Pearson Education. • Lucia, M. (2020). <i>Digital transformation and knowledge management</i>. London: Routledge. 	
<p>Prepared by: Dr. S. Achchuthan</p>	
<p>Checked by: Dr. Golam Sorwar, Southern Cross University</p>	

Course Title	Integrated Case Study in Business Technology Management
Course Code	COMB41053
Credit Value	3
Status	Year 4 / Semester 1 /Compulsory
Notional hours	150
Aim	
The aim of this course unit is to provide students with the required skills to apply the theories and models in the field of business technology management to perform a comprehensive strategic review of the contemporary business issues.	
Intended Learning Outcomes	
<ul style="list-style-type: none"> – appraise the role of various strategic tools and models and techniques to conduct strategic analysis of the contemporary issues in business technology management – conduct complex analysis and assessment based on facts and information presented in the case study and demonstrate ability to effectively analyse and synthesize data. – develop a coherent strategic plan for the business based upon the strategic analysis of the contemporary issues in business technology management – construct strategic solutions to the contemporary issues in business technology management through evidence-based analysis and critical thinking 	
Evaluation	<p>Formative assessment (In-course): 50%</p> <ul style="list-style-type: none"> • A group assignment on Case development and analysis in contemporary issues in their specialized field. • Report on developed case and analysis should be submitted and presented as per the guidelines given. <p>Summative Assessment: 50%</p> <ul style="list-style-type: none"> • End of course written examination is of three-hour duration. • Question paper contains an intergraded case for 100 Marks.
Prepared by: Staff members of the Department of Commerce had number of brainstorming sessions to develop the contents.	
Checked by: Prof. BTGS Kumara, SUSL and Dr. Golam Sorwar, Southern Cross University	

Course Title	Dissertation in Business Technology Management
Course Code	COMB42018
Credit Value	8
Status	Year 4 / Semester 2 /Compulsory
Notional Hours	800
Aim	
The aim of this course unit is to enable students to identify the research problem in the realm of business technology management and to provide them with the research skills required to solve such problem using appropriate research design.	
Intended Learning Outcomes	
<ul style="list-style-type: none"> – identify a research problem – perform systematic literature review in the problem domain – identify the knowledge gaps in the problem domain – construct an appropriate research design in relation to the problem identified – analyse the data in addressing the research problem – interpret the results of the study – discuss the results of the study in accordance with the extant literature – discuss the theoretical and practical implications of the study findings – discuss the limitations of the study – explain the future research directions – apply the principles of ethical conduct and integrity in conducting research – demonstrate professionalism in reporting and presenting the findings of the research 	
Evaluation	<p>The students should submit a dissertation and face a viva-voce. The dissertation should be prepared adhering to the guidelines approved by the faculty/ department.</p> <ul style="list-style-type: none"> • Interim presentation -10 % • Dissertation-70 % • Viva-voce -20 %
Prepared by: Staff members of the Department of Commerce had number of brainstorming sessions to develop the contents.	
Checked by: Prof. BTGS Kumara, SUSL and Dr. Golam Sorwar, Southern Cross University	

Course Title	Bachelors Work Integrated Training in Business Technology Management
Course Code	COMB42026
Credit Value	06
Status	Year 4 / Semester 2 /Compulsory
Notional Hours	600
Aim	
The aim of this course unit is to enable students to develop the ability to integrate their learning through a combination of academic and work-related activities in the domain of Business Technology Management.	
Intended Learning Outcomes	
<ul style="list-style-type: none"> – develop students’ career field of interest, including the skills, responsibilities, and career trajectory of professionals – develop analytical skills, including the ability to obtain the insights from data and information – develop the problem-solving ability to make decisions in hyper-competitive environment – demonstrate the ways for conveying thoughts and ideas clearly and effectively in written and oral formats, as necessary in working contexts – develop effective work habits, including time management, punctuality, and personal accountability – develop interpersonal skills that will enable students to form professional networks, work within a team framework, and to handle workplace disputes. – demonstrate the usage of right tools, including strategy, system, and technology, for the right task – demonstrate openness, inclusiveness, sensitivity, and the ability to interact respectfully with all people and understand individuals’ differences – demonstrate ethical and professional conduct in performing the tasks and dealing with different people – construct solutions to the business and technology management-related issues identified in the workplace 	
Evaluation	<p>At the end of the internship, students should submit a high-quality report including the experience gained, requirements for additional skills and propose solution to the Business Technology Management-related issues identified during the internship. The report should be prepared adhering to the guidelines approved by the faculty/ department.</p> <ul style="list-style-type: none"> • Logbook maintenance 15 % • Mentor report 20 % • Work Integrated Training report 40% • Viva-voce 25 %
Prepared by: Staff members of the Department of Commerce had number of brainstorming sessions to develop the contents.	
Checked by: Prof. BTGS Kumara, SUSL and Dr. Golam Sorwar, Southern Cross University	

Course Title	Contemporary Issues in Business Technology Management			
Course Code	COMB42031			
Credit Value	1			
Status	Year 4 / Semester 2 /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	10			40
Aim				
The aim of this course unit is to provide contemporary knowledge in business technology management				
Intended Learning Outcomes				
<ul style="list-style-type: none"> - explain ethical, social, and political issues raised by information systems - describe the moral dimensions of the information age - discuss the protection of individual privacy and intellectual property in information age - discuss the IT related legislation in Sri Lanka - describe the factors influencing digital divide - discuss the benefits and drawbacks of the digital divide - explain the digital forensics - discuss the computer crimes investigation process - appraise role of digital evidence in computer crime investigation - discuss the operating system forensics, email crimes and network forensics 				
Syllabus Content				
<p>Professional issues in Business Technology Management: ethical, social, and political issues raised by information systems, moral Dimensions of the information age, protection of individual privacy and intellectual property in information age, functions of Computer Society of Sri Lanka (CSSL), IT Related Legislation in Sri Lanka. Digital Divide: Introduction to digital divide, factors influencing digital divide - economic factors, social factors, geographical factors, technology factors, motivation factors, cultural factors, benefits, and drawbacks of the digital divide. Digital Forensics: fundamentals of digital forensics, computer crimes investigation process, digital evidence, operating system forensics, email crimes, network forensics.</p>				
Teaching and Learning Methods/Activities	Workshops, Seminars, Training, Lectures, group discussions, participatory learning activities, presentations, individual assignments.			

<p>Evaluation</p>	<p>Formative Assessment (In-course): 100 %</p> <ul style="list-style-type: none"> • Four assessments that may be in the forms of report writing, group assignment, quiz, presentations. • Duration of the assessment might vary depending on the nature of the assessment
<p>Recommended Readings:</p> <ul style="list-style-type: none"> • Anthony C., & Curran, K. (2021). <i>Crime science and digital forensics: a holistic view</i>. London : Routledge. • Arnes, A. (Ed.). (2017). <i>Digital forensics</i>. London: John Wiley & Sons. • Landers, C.S. (2017). <i>The digital divide: issues, recommendations, and research</i>. New York. Nova Science Publishers. • Rainer, R. K., & Prince, B. (2021). <i>Introduction to information systems</i>. London: John Wiley & Sons. 	
<p>Prepared by: Staff members of the Department of Commerce had number of brainstorming sessions to develop the contents.</p>	
<p>Checked by: Prof. BTGS Kumara, SUSL and Dr. Golam Sorwar, Southern Cross University</p>	