

UNIVERSITY OF JAFFNA - SRI LANKA
FACULTY OF MANAGEMENT STUDIES AND COMMERCE

Academic Year 2015/2016

HANDBOOK



Faculty of Management Studies and Commerce University of Jaffna, Sri Lanka - 2017

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Inquires :

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Message from the Dean

I am delighted to welcome you to the Faculty of Management Studies and Commerce, University of Jaffna Sri Lanka for the academic year 2015/16. The Faculty of Management Studies and Commerce has five departments that focus on areas of Accounting, Commerce, Financial Management, Human Resource Management and Marketing.

We're committed to the expansion of knowledge and preparation of management and commerce professionals through quality teaching, learning and research, so your years at Faculty are very important. As indicated in the Faculty mission statement, Faculty offers a various academic programs and opportunities for you to engage with society through learning, leadership, mentoring, research and internship. I strongly recommend you to get involved where you can, as these experiences can have a substantial power on your whole experience, and your employability once you graduated.

This Faculty handbook contains detailed information about the degree programmes offers at the Faculty. Students will find the latest information on courses, as well as extensive details about course content, rules and regulations, GPA point requirements and specific course information. If you have any questions or quires, you can be approached with faculty staff members.

I wish you all the best for your academic endeavors, and I am certain that your time at the Faculty of Management Studies and Commerce, University of Jaffna Sri Lanka will be enjoyable and successful, towards your future.

Prof.T.Velnampy PhD

Professor and Dean

Faculty of Management Studies and Commerce

University of Jaffna Sri Lanka

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Section One

Welcome to University of Jaffna

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 Minister of Education. The campus became an independent and autonomous University bearing the name University of Jaffna Sri Lanka 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.

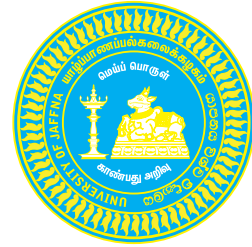


From a small beginning in the 30 acre campus of the then Parameswara College premises founded by the veteran philanthropist, Sir Ponnampalam Ramanathan, the University has grown enormously and is today the home of nine faculties with 57 academic departments, several service / academic / support units and centers and a Campus at Vavuniya, about 140km from Jaffna. In addition a few more Faculties, Departments and Centers are scheduled for development and will, in time, further open the University's door to the public and increase its role, responsibilities and commitments of the region around it.

The student population of the university is about 7,000. This includes about 6,200 internal students in the main campus, about 500 postgraduate students and about 350 of the Vavuniya campus. Although some students are housed in a few halls of residence, majority of the students find their own off - University accommodation.

Our Vision

Our vision is to be a leading centre of excellence in teaching, learning, research and scholarship.



Our mission is to be a leading centre of academic excellence in producing intellectually and professionally competent and capable graduates by providing quality teaching and learning, and conducting research to meet the emerging challenges of the national and international community with special emphasis on the social, economic and cultural needs of Northern Sri Lanka.

Our Mission

Our Goals

- To be a leading center of excellence in higher studies
- Carrying out research to broaden the knowledge frontier.
- To prepare graduates to foster intellectual environment with National and International orientation.
- To promote studies to meet the needs of the community and the Nation.

Section Two



Faculty of Management Studies and Commerce

2.1 A Distinguished Heritage

The Bachelor of Commerce Degree course commenced in 1977 under the Department of Economics in the Faculty of Arts. The Department of Commerce was approved by the University Grants Commission on July 31, 1982 and it began functioning on December 18, 1983. Prof. Nithiananthan was appointed as the Head of the Department of Commerce.

The Department of Commerce and Management Studies was established on January 1, 1986 and Prof. S. Rajaratnam was appointed as the Head of this Department, and he relinquished his duties on November 11, 1990. Subsequently Prof. V.P. Sivanathan held the office as Head for a short period. Prof. N. Balakrishnan assumed the office as the Head from March 14, 1991 to May 4, 1993. From May 4, 1993 Prof. M. Nadarajasundaram succeeded as the Head of the Department.

The Department of Commerce and Management Studies was segregated into two separate Departments namely : the Department of Management Studies and the Department of Commerce on September 1, 1994. Prof. M. Nadarajasundaram and

Prof. K. Thevarajah were the Heads respectively of the Department of Management Studies and the Department of Commerce.

The Faculty of Management Studies and Commerce was established on May 29, 1999 and Prof. M. Nadarajasundaram was elected as the First Dean of the Faculty on May 29, 1999 and continued his service till May 30, 2005. Then Prof. K. Thevarajah was elected as the Second Dean of the Faculty from June 1, 2005 to September 12, 2011. Followed by Prof. T. Velnamby was elected as the third Dean of the Faculty from September 15, 2011 and has been rendering his service to date.

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 the Department of Commerce and Department of Management Studies were reshuffled into the new departments. In 2012, Department of Commerce was re-established

Faculty has started to offer MBA programme from 2014. The MBA is designed in such a way that the participants strengthen and broaden their knowledge in business management and administration, they work with the main management tools and they develop their management skills and abilities.

An e-lab has been established in the Faculty of Management Studies and Commerce in July 2014 with the aim of facilitating the undergraduates as well as the post graduate students in their learning process.

The graduate produced by the University should be flexible accountable and responsible to social dimensions particularly related to social and cultural harmony. In order to cater the overall community multiculturalism should be taken into their mind.

2.2 Vision, Mission and Goal of the Faculty of Management Studies and Commerce

Vision

To provide best possible human resources to society in the field of Management and Commerce.

Mission

Our graduates will be amongst those who exercise effective Leadership in tomorrow's business world due to their ability to sense possibilities to think among different perspectives and the smart way of doing things with a sense of responsibility and innovation and create strategic thinking in the market place.

Goal

The goal is to produce high quality competitive and creative thinking graduates with theoretical and practical knowledge, positive thinking, entrepreneurial attitudes, innovative and problem solving capacity, communication and research skills and at the same time posses high ethics, traits, belief goals and values and value judgement to serve to maximise the social benefits of the community at large.

2.3 Organization Structure of the Faculty

The Faculty of Management Studies and Commerce is organised under the Dean. The Dean's office coordinates all academic and administrative activities within the Faculty. There is a Head appointed for each academic department that comes under the faculty. The Heads of the Departments report to the Dean. To assist the Dean in the administrative work an Assistant Registrar is appointed. He or she is responsible for assisting Dean in all matters regarding non- academic, registration of students in the Degree programme, examination work, and secretarial work of the Faculty Board, and other general administration work

2.4 Study Programmes Offered by the Faculty of Management Studies and Commerce

The following programmes are provided by the Faculty of Management Studies and Commerce.

Degree Programmes

Bachelor of Business Administration (BBA) with the following specialisation

- Accounting
- Financial Management
- Human Resource Management
- Marketing

Bachelor of Commerce (B Com) with the following specialisation

- Accounting and Finance
- Business Technology Management

Post Graduate Programmes

- PGDM leading to MBA
- M.Phil in Management - (Under the Faculty of Graduate Studies)
- M.Phil in Commerce - (Under the Faculty of Graduate Studies)
- Ph.D Programme - (Under the Faculty of Graduate Studies)

Diploma Programmes

- Diploma in Human Resource Management
- Diploma in Marketing Management
- Diploma in Micro Finance

External Degree Programmes

- Bachelor of Commerce (B Com) (External)
- Bachelor of Business Management (BBM) (External)

2.5 Staff of the Faculty

2.5.1 Office of the Dean

Dean

Prof.T.Velnampy *B.Com(Hons), M.Phil (Jfn), MA in Tamil, AAT(SL), Ph.D(India)*
Professor

Assistant Registrar

Ms. K.Vijitha *B.Sc.*

Instructor in Computer Technology

Mr. K.Siyanthan *B.Sc.,PGDCA, M.Sc*
Grade - I

Assistant Network Manager

Mr.T.Kirupathiran *B.Sc (Computer Science), MCSE (Microsoft)*
Grade - II

Computer Application Assistant

Mr. Jonney Guoyoman Dominic

Clerk

Mr. K. Nagajeyakumaran

Machine Operator

Mr. I. Sureshkumar

2.5.2 Members of Departments

2.5.2.1 Department of Accounting

Prof.B.Nimalathasan *B.Com (Hons), HNDA, PGDM (RUSL), Ph.D (Chittagong)*
Professor
Head/Department of Accounting

Prof.T.Velnampy *B.Com(Hons),M.Phi(Jfn), MA in Tamil, AAT(SL), Ph.D (India)*
Professor
Dean/ Faculty of Management Studies and Commerce

Mr.K.K.Arulvel *B.Com(Hons), M.A(Jfn) , MAAT (SL)*
Senior Lecturer Gr I

Mr.S.Balaputhiran *B.Com (Hons), M.Com (Kln)*
Senior Lecturer Gr I

Dr.S.Ramesh *B.Com(Hons), M.Com (Kln), Ph.D (China)*
Senior Lecturer Gr I

Dr.V.Sritharan *B.Com(Hons), M.Com (Kln), Ph.D (China)*
Senior Lecturer Gr I

Ms.P.Muraleetharan *B.Com(Hons),M.B.A (Pdn)*
Senior Lecturer Gr II

Dr.P.Pratheepkanth *B.Com(Hons), Ph.D (Australia)*
Lecturer

Mr.A.Ajanthan *B.Com (Hons), AAT (SL), PGDM (RUSL)*
Lecturer(Probationary)

Mr. U.Thavapalan
Computer Application Assistant

Mr. V. Tharmakulasingam
Office Assistant

2.5.2.2 Department of Financial Management

Dr (Ms).R.Yogendrarajah *B.Com(Hons), M.Phil(Jfn), HNDA, PGDDE, Ph.D (Kln)*

Senior Lecturer Gr I

Head/Department of Financial Management

Mr.V.A.Subramaniam *B.B.A (Hons), M.Phil(Jfn)*

Senior Lecturer Gr I

Ms.S.Anandasayanan *B.B.A(Hons), MBA(Pdn)*

Senior Lecturer Gr I

Dr.R.Vijayakumaran *B.B.A(Hons), MBA(Pdn), MA(Econ,Pdn) MAAT (SL)
DULTA(UK),Ph.D (Durham)*

Senior Lecturer Gr I

Ms. J.Thevananth *B.Sc (Hons), M.Sc(Kln)*

Senior Lecturer Gr I

Dr (Ms).L.Kengatharan *B.B.A (Hons), MBA(Pdn), MSc (UK), Ph.D (UK)*

Senior Lecturer Gr II

Ms.S.Balagobei *B.B.A (Hons), MA(Jfn), MBA(RUSL)*

Senior Lecturer Gr II

Ms. T. Pratheesh *B.B.A (Hons)*

Lecturer (Probationary)

Ms. S. Jeyan Suganya *B.B.A (Hons)*

Lecturer (Probationary)

Mr. R. Pratheepan

Computer Application Assistant

Mr. S. Mahalingam

Office Assistant

2.5.2.3 Department of Human Resource Management

Ms.T.Raveendran *B.B.A (Hons), M.Phil (Jfn)*

Senior Lecturer Gr I

Head/Department of Human Resource Management

Prof.K.Thevarajah *B.Sc. (SJP), MA (Jfn), MAAT(SL)*

Associate Professor

Ms.S.M.C.Mahenthiran Aloysius *B.Com (Hons), MBA(PIM), HNDC*

Senior Lecturer Gr I

Ms.T.Sivakaran *B.B.A (Hons), MBA(PIM), MCPC (Microsoft), CHA(Canada)*

Senior Lecturer Gr I

Dr.J.Robinson *B.B.A (Hons), M.Com(Kln), Ph.D (New Zealand)*

Senior Lecturer Gr I

Dr.A.Saravanabawan *B.B.A (Hons), MBA(Pdn), MA (Jfn), Ph.D (China)*

Senior Lecturer Gr I

Ms. M. Raveeswaran *B.B.A (Hons), MBA(COL)*

Senior Lecturer Gr II

Dr.N.Kengatharan *B.B.A (Hons), MBA(Pdn), MSc (UK), CIPD (UK), Ph.D (UK)*

Senior Lecturer Gr II

Mr.L.Mayuran *BBA(Hons), ACMA (UK), CGMA (UK)*

Lecturer (Probationary)

Ms. T. Yogeswaran *BBA(Hons), PGDM (RUSL)*

Lecturer (Probationary)

Mr. T. Kokulan

Computer Application Assistant

Mr. T. Prethees

Office Assistant

2.5.2.4 Department of Marketing

Mr.M.Karunanithy *B.B.A (Hons), MBA (USJP), FIMSL,AIPM (UK), MIPM*

Senior Lecturer Gr I

Head / Department of Marketing

Mr.E.Ratnam *B.Com(SJP), M.Phil(Jfn), HNDA*

Senior Lecturer Gr I

Dr.S.Rajumesh *B.B.A (Hons), Dip. in PA, MBA(COL), Ph.D (China)*

Senior Lecturer Gr II

Dr. (Ms).S.Shanmugathas *B.Com (Hons), MBA(COL), Ph.D*

Senior Lecturer Gr II

Mr.S.Sivesan *B.Com (Hons), M.Com(Kln)*

Senior Lecturer Gr II

Mr.V.Kumaradeepan *B.B.M (Hons), PG.Dip.M (SL), MSLIM, MBA (RUSL), ACIM (UK)*

Senior Lecturer Gr II

Ms.S.Vaikunthavasan *B.B.A (Hons), MA(Jfn), MBA (Kln)*

Senior Lecturer Gr II

Ms.D.Kurunathan *B.B.A (Hons), PGDM (RUSL)*

Lecturer (Probationary)

Mr. T. Sangeevan

Computer Application Assistant

Mr. K. Vasantharuban

Office Assistant

2.5.2.5 Department of Commerce

Mr. B..Pralalathan *B.Com(Hons) , M.Com(Kln), ACMA(SL) , MAAT(SL)*

Senior Lecturer Gr I

Head/Department of Commerce

Mr.N. Umakanth *B.Com(Hons), HNDA(Jfn), MA(Jfn), MBA(OUSL)*

Lecturer (Probationary)

Mr.R.Kajanathan *B.Com(Hons), M.Sc (SJP)*

Lecturer (Probationary)

Ms.D.Sabina *B.Com (Hons)*

Lecturer (Probationary)

Mr. S. Achchuthan *B.Com (Hons), M.Phil(Jfn)*

Lecturer (Probationary)

Section Three

Description of Degree Programmes

3.1. Programme Structure of Bachelor of Business Administration

All Students enrolled in the Faculty of Management Studies and Commerce are required to follow a common curriculum in the first two years of the study. This is intended to provide the core business knowledge by teaching basic concepts in all functional areas of business. This also gives students an opportunity to make a better informed choice of the area of concentration in the last two years of degree program. From third year the students are allowed to select their own field of specialisation subject to a restriction of minimum of 10% and maximum of 40% of the total number of students to each areas of specialisation.

Considering the performance in the First and Second Year Examinations pertaining in the relevant field, this will be imposed with the support of their performance in the first two years related to a field of specialisation.

Bachelor of Business Administration (Accounting Special)

This programme has been designed to provide necessary knowledge, skills, and training for analysing business and organisational activities from accounting perspective, reporting about business/ economic affairs to necessary stake holders, and participating in strategic and control processes in organizations.

Bachelor of Business Administration (Financial Management Special)

This programme has been designed to provide necessary knowledge, skills, and training for analysing business and organizational activities from financial perspective and understanding wide ranging implications and opportunities arising from on-going process in financial and overall management integration.

Bachelor of Business Administration (Human Resource Management Special)

This programme has been designed to provide necessary knowledge, skills, and training on the human resource profile towards analysing its problems for managing and developing human resource within organization from a strategic perspective.

Bachelor of Business Administration (Marketing Special)

This programme has been designed to provide necessary knowledge, skills, and training to identify marketing opportunities and to capitalize those for the betterment of organization, customers, and society as a whole by integrating and leading all relevant parties within and outside the organization.

3.2 Programme Structure of Bachelor of Commerce

This programme has been designed to provide necessary knowledge, skills, and training to identify job opportunities, and analysis the problem of society as a whole by integrating and leading all relevant parties within and outside the organisation. Bachelor of Commerce Special Degree is a four-year degree with two areas of specialization: B.Com (Special) Degree in Accounting & Finance and B.Com (Special) Degree in Business Technology Management. The degree program will consist of 08 semesters. All students enrolled in the Department of Commerce are required to follow common curriculum in the first two years of the study. This is intent to provide basic knowledge in business by offering course units with 62 credits. Students have the opportunity to select one of the two specialization areas from the first semester in the third year. The minimum number of students in both specialization fields will be limited to 25 percent of the intake. For Accounting and Finance specialization, students will be selected on the basis of their preference and performance in Financial Accounting, and Cost Accounting & Business Finance subjects. For Business Technology Management specialization, students will be selected on the basis of their preference and performance in IT Applications in Business and Data Base Management subjects

Year	Semester	Stantus of course units		Number of credits	
		COMPULSORY	OPTIONAL	SEMESTER	YEAR
YEAR – 1	I	16	*	16	32
	II	16	*	16	
YEAR – 2	I	16	*	16	32
	II	16	*	16	
YEAR – 3	I	12	4	16	32
	II	12	4	16	
YEAR – 4	I	12	2	14	28
	II	14	*	14	
		114	10	124	124

Section Four

Evaluation Process

4.1 Grade Point Average System (GPA)

The candidates of the programme shall be evaluated by continuous assessment and end semester examination. Continuous assessment which may include mid semester tests, quizzes, assignments, projects and presentations, shall carry 30 percent and the end semester examination carries remaining 70 percent.

4.1.1 Grading system for credit courses

The grading system to evaluate each course unit is shown below

Range of Marks	Grade	Grade Points per Credit
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	F	0.0

4.1.2 End Semester Examinations and Continuous Evaluation

- Each course requires a final examination at the end of each semester. The duration of the examination can vary depending on the requirements for each subject. Normally, they are of three- hour duration.
- In addition, each courses conducted by the FMSC shall carry a continuous evaluation component. The method of continuous evaluation may include

mid semester examinations / tests / quizzes / case studies/ presentations/ practical reports.

- The overall grade for a course is based on the performance of all graded assessments for that course.

4.1.3 Eligibility requirements to sit for an End Semester Examination

- Students shall be admitted to the end semester exam only if they have complied with the attendance requirements of 80 percent and in-course assessment requirement.
- Failure to fulfill the attendance requirements shall disqualify a candidate from sitting for that examination, but it shall be treated as an attempt. Such candidate/s shall repeat the course and shall be required to pay the examination fees as stipulated by regulations.
- Unless the senate decides otherwise, a candidate shall present himself or herself for each examination on the first occasion on which the examination is held after the completion of course of studies for the examination.
- Students who fail to sit for an examination without authorization or without valid reason shall be given a symbol of “AB” (Absent) for that examination. The student should repeat the examination in the subsequent period.
- A candidate shall be given a maximum of four attempts to complete a course within Eight years from registration.

4.1.4 Guidelines for the calculation of final marks for the courses

- End semester examination carries a weight 70 percent of the final marks assigned to a course
- Continuous evaluation component carries a weight of 30 percent of the final marks assigned to a course.
- For practical oriented subjects, end semester examination carries a weight of 60 percent of the final marks assigned to that course and 40 percent of continuous evaluation.
- Continuous evaluation marks will be notified to the students with grades within two weeks from the date of the evaluation.

- The overall marks for the continuous evaluation component (30%) should be notified to the students before the end semester examination.

4.1.5. Completing a course

- If a candidate absent for end semester examination of a course after completing continuous evaluation, the following symbol will be indicated appropriately.
- Absent due to medical reason, which has been approved, will be given symbol of “MC” (medical).
- Absent due to valid reasons, which has been approved will be given symbol to “DFR” (Deferred).
- Absent without valid reasons will be given symbol of “AB” (Absent).
- The above symbols (MC, DFR, AB) will not be considered for credit calculation.
- Guidelines for the calculation of Grade Point Average.
 - The grade point average (GPA) is a numerical representation of a student's overall academic achievement. The grade point average is the quotient obtained by dividing the total number of grade points earned by the total number of credit hours in which a student receives a “letter” grade, Decimals beyond two places are truncated, not rounded, in computing the grade point average.

The formula for GPA calculation is given below:

$$\text{GPA} = \frac{\sum_{i=1}^N (\text{Credit Hours}) \times (\text{Grade Point per Credit})}{\sum_{i=1}^N (\text{Credit Hours})}$$

Where i = Course number and N = the total number of courses considered

4.1.6 Illustration of GPA Calculation

Course code	Grades earned	Credits	Grade points per credit	Number of Grade point Values Earned= Credits x Grade points per Credit
BBAH 1131	A+	3	4.0	12.0
BBAM 1131	A-	3	3.7	11.1
BBAA1131	B+	3	3.3	09.9
BBAF 1131	C	3	2.00	06.0
BBAD 1121	C	2	2.00	04.0
BBAD 1121	D	2	1.00	02.0
Total		16		45.0

$$\text{GPA} = \frac{\text{Total number of Grade Point Values Earned}}{\text{Total number of credits}} = \frac{45.0}{16} = 2.81$$

The maximum possible GPA is 4.00 while the minimum is 0.

4.1.7 Valid reasons for absence from an examination.

- Excuse will be granted only if the absence is due to a grave cause such as student's serious ill health, or death of a member of the immediate family or any other cause, which is accepted by the Faculty Board and approved by the senate. If excuse is granted to a student, he / she can sit the examination on the next immediate occasion without any restriction of marks.
- A candidate who is absent at examination due to medical reasons shall submit a medical certificate. The University Medical Officer shall endorse this medical certificate. This must be submitted to the Office of the Dean within two weeks after holding the examination and to be presented to the Faculty Board and the senate for approval.
- Absence of a candidate from an examination on account of bereavement in the family (death of parent, brother or sister, and if married, spouse or child) will be excused if approval is obtained from the Faculty Board and the senate by submission of death certificate and appropriate proof of relationship. In that event, the student will receive a symbol of 'DFR' for that course.

4.1.8 Repeating course

- Students who obtain a grade of less than B may repeat that course by registering that course in the subsequent semester.

- Student who repeat course/s of an examination shall not be eligible to obtain more than 60 (minimum marks given for a grade of B) for each of the course which he/she repeated, irrespective of the actual marks obtained. The maximum grade for repeat course is B.

4.1.9 Repeating continuous evaluation of a course

A candidate who is absent with an acceptable reason at a mid semester examination or other mode of continuous evaluation may be given another opportunity to undertake the said evaluation within the same semester.

4.1.10 Repeating end semester examination of a course

- No repeat examination will be conducted by the FMSC. If a student fails an examination due to ill health or any other reason acceptable to the senate, he / she will be required to sit for such examination when it is conducted during the next academic year.
- In the case of a repeat candidate or an absentee, marks obtained for continuous evaluations shall be carried forward for the next end semester examination.
- A candidate who is absent from end semester examination with a valid reason given in 4.1.7 above and which has been furnished by the candidate and accepted by the Faculty Board and the senate, shall be treated as if he / she has not used the initial opportunity. Such candidate shall sit for the end semester examination of that course by registering in that course during the next academic year with privileges.
- Such candidate has to sit the examination of the course unit in the consequent academic year unless a written approval is obtained for an extended time period on the basis of the valid reason.

4.1.11 Releasing of Results - Faculty Examination Board

An examination board of the faculty shall be constituted for each course unit to finalize the results of the course unit. The Dean of the Faculty of Management Studies and Commerce shall be the chairman of this board. The Heads of Departments of the faculty, all professors in the Faculty and the first and second examiners of the course units shall be members of the board.

The Dean shall summon a meeting of the Examination Board whenever a Head of Department ready to release the final results of the performance of student in a particular course unit.

The grades obtained by the students in the end semester examination and the overall grades obtained by the students for that particular course shall be displayed by the Head of the Department concerned after rectification by the Examination Board.

The Marks list giving the marks scored by the students in the in-course assessment (ICA) and the end semester examination and the overall marks scored by the student for a course unit the overall grade awarded to the students by the Examination Board and the grading system used for the particular course unit shall be sent by the head of Department concerned through the Dean of the Faculty to the Examination Branch of the University at the time of displaying the grades on the Notice Board. The Heads of Departments shall also send the detailed marks sheets of the end semester examination to the examination branch.

4.1.12 Requirements for Passing a Semester

- Obtained a grade **C** or above in the Business English courses (non credit courses)
- No 'AB' in any course units
- Obtained an overall **GPA** of not less than 2.00

4.1.13 Requirement for the award of BBA/ B.Com four year (Special) degree

A student who fulfilled the following requirements is deemed to have satisfied the conditions for the award of BBA/B.Com four year (Special) degree.

- Earned a minimum of 120 credits.
- Obtained a grade **C** or above in the Business English courses (non credit courses)
- No 'AB' in any course units
- Obtained an overall **GPA** of not less than 2.00

4.2 Award of class

4.2.1 Award of Class for BBA (Special degree) and B.Com four year degree

A student who has fulfilled the following conditions is deemed to have satisfied the conditions for the award of Class:

- Fulfilled the conditions stipulated in 4.1.13 above.
- Completed the degree programme within four academic years from the first

academic year of registration (other than approved by the University Senate).
And

- Fulfilled the following additional requirements

First Class	Obtains an overall GPA of 3.70 and above
Second Class(Upper Division)	Obtains an overall GPA of 3.30
Second Class(Lower Division)	Obtains an overall GPA of 3.00

4.2.2 Award of Certificate in Business Administration/Commerce Diploma in Business Administration/Commerce and Three year (General) Degree in Business Administration/Commerce.

Whenever a student is unable to fulfil the requirements to obtain a four year (special) degree, he/she may be awarded a Certificate/ Diploma/ Three year (General) Degree in Business Administration/Commerce on request.

4.2.3 Award of Certificate in Business Administration/Commerce

A student who has fulfilled the following conditions is deemed to have satisfied the conditions for the Certificate in Business Administration:

- Earned a minimum of 30 credits.
- Obtained a grade **C** or above in the Business English courses (non credit courses)
- Obtained an overall **GPA** of not less than 2.00 in course units in total credits value aggregating into not less than 30

4.2.4 Award of Diploma in Business Administration/Commerce

A student who has fulfilled the following conditions is deemed to have satisfied the conditions for the Diploma in Business Administration:

- Earned a minimum of 60 credits.
- Obtained a grade **C** or above in the Business English courses (non credit courses)
- Obtained an overall **GPA** of not less than 2.00 in course units in total credits value aggregating into not less than 60

4.2.5 A student shall be awarded Merit/ Distinction in Diploma in Business Administration/Commerce

When he/she fulfilled the following additional requirements

- Completed the diploma programme within two academic years from the first academic year of registration (other than approved by the University Senate).
- Obtain the following GPA

Distinction	Obtains an overall GPA of 3.30 and above in course units in total credits value aggregating into not less than 60
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Merit	Obtains an overall GPA of 3.00 in course units in total credits value aggregating into not less than 60
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4.2.6 Award of three year Degree in Business Administration/Commerce

A student who has fulfilled the following conditions is deemed to have satisfied the conditions for the three year Degree in Business Administration.

- Earned a minimum of 90 credits.
- Obtained a grade **C** or above in the Business English courses (non credit courses)
- Obtained an overall **GPA** of not less than 2.00 in course units in total credits value aggregating into not less than 90

4.2.7 A student shall be awarded class in Three year degree if he/ she gets GPA as given 4.2.1 above

when he/ she completed the degree programme within three academic years from the first academic year of registration (other than approved by the University Senate).

4.3 Effective date of the degree

The effective date of the degree shall be the date on which the student has satisfied all the requirements for the award.

Section 5:

Curriculum

5.1 Bachelor of Business Administration Degree Programme

Bachelor of Business Administration Degree - Two year common programme

Course Code	Course-Title	Credit	Status
Year 1 – Semester 1			
BBAH 1113	Principles of Management	3	Compulsory
BBAM 1123	Business Environment	3	Compulsory
BBAA 1133	Financial Accounting – I	3	Compulsory
BBAF 1143	Fundamentals of Corporate Finance	3	Compulsory
BBAD 1152	Introduction to Information Technology	2	Compulsory
BBAD 1162	Business Communication I	2	Compulsory
Year 1 – Semester 2			
BBAM 1213	Marketing Management	3	Compulsory
BBAA 1223	Financial Accounting -II	3	Compulsory
BBAF 1233	Business Mathematics	3	Compulsory
BBAH 1243	Business Economics	3	Compulsory
BBAD 1252	Social Harmony & Business Skills Development	2	Compulsory
BBAD 1262	Business Communication II	2	Compulsory
Year 2 – Semester 1			
BBAM 2113	Managerial Economics	3	Compulsory
BBAF 2123	Business Statistics I	3	Compulsory
BBAA 2132	Audit and Assurance	2	Compulsory
BBAH 2143	Human Resource Management	3	Compulsory
BBAF 2153	Advanced Computer Applications in Business	3	Compulsory
BBAD 2162	Business Communication III	2	Compulsory
Year 2 – Semester 2			
BBAM 2212	Business Law	2	Compulsory
BBAF 2223	Business Statistics II	3	Compulsory
BBAH 2233	Small Business Management	3	Compulsory
BBAA 2243	Management Accounting	3	Compulsory
BBAH 2253	Organizational Behaviour	3	Compulsory
BBAA 2262	Business Taxation	2	Compulsory
BBAD 2270	Business Communication IV	No credit (30 hours)	

Bachelor of Business Administration (Accounting) Special Degree

Course Code	Course-Title	Credit	Status
Year 3 – Semester 1			
BBAA 3113	Advanced Financial Accounting	3	Compulsory
BBAA 3123	Advanced Management Accounting	3	Compulsory
BBAA 3133	Computerized Accounting	3	Compulsory
BBAA 3143	Management Science Application	3	Compulsory
BBAA 3152	Security Analysis and Portfolio Management	2	Optional
BBAA 3162	Contemporary Issues in Accounting	2	Optional
BBAA 3172	Accounting for Small Business	2	Optional
Year 3 – Semester 2			
BBAA 3213	Research Methodology in Accounting	3	Compulsory
BBAA 3223	Financial Reporting	3	Compulsory
BBAA 3233	Accounting Information System	3	Compulsory
BBAH 3243	Strategic Management	3	Compulsory
BBAA 3252	Investment Accounting	2	Optional
BBAA 3262	International Accounting	2	Optional
BBAA 3272	Advanced Business Taxation	2	Optional
Year 4 – Semester 1			
BBAA 4113	Advanced Auditing	3	Compulsory
BBAA 4123	Computer Applications for Research in Accounting	3	Compulsory
BBAF 4133	Project Management	3	Compulsory
BBAM 4143	Operational Management	3	Compulsory
BBAA 4152	Corporate Responsibility Reporting	2	Optional
BBAA 4162	Public Sector Accounting	2	Optional
Year 4 – Semester 2			
BBAA 4218	Dissertation in Accounting	8	Compulsory
BBAA 4226	Internship in Accounting	6	Compulsory

Bachelor of Business Administration (Financial Management Special) degree

Course Code	Course-Title	credit	Status
Year 3 – Semester 1			
BBAF 3113	Advanced Corporate Finance	3	Compulsory
BBAF 3123	Investment analysis and Portfolio management	3	Compulsory
BBAF 3133	Micro Finance	3	Compulsory
BBAF 3143	Management Science Application	3	Compulsory
BBAF 3152	Entrepreneurial Finance	2	Optional
BBAF 3162	Financial Reporting	2	Optional
BBAF 3172	Corporate Governance	2	Optional
Year 3 – Semester 2			
BBAF 3213	Research Methodology in Finance	3	Compulsory
BBAF 3223	International Financial Management	3	Compulsory
BBAF 3233	Financial Derivatives & Insurance	3	Compulsory
BBAH 3243	Strategic Management	3	Compulsory
BBAF 3252	Public Financial Management	2	Optional
BBAF 3262	Financial Modeling and Forecasting	2	Optional
BBAF 3272	Bank Management	2	Optional
Year 4 – Semester 1			
BBAF 4113	Computer applications for research in Finance	3	Compulsory
BBAF 4123	Strategic Financial Management	3	Compulsory
BBAF 4133	Project Management	3	Compulsory
BBAM 4143	Operations Management	3	Compulsory
BBAF 4152	Behavioural Finance	2	Optional
BBAF 4162	Management Control System	2	Optional
BBAF 4172	Contemporary issues in Finance	2	Optional
Year 4 – Semester 11			
BBAF 4218	Dissertation in Finance	8	Compulsory
BBAF 4226	Internship in Finance	6	Compulsory

Bachelor of Business Administration (Human Resource Management) Special

Course Code	Course-Title	Credit	Status
Year 3 Semester 1			
BBAH 3113	HR Planning and staffing	3	Compulsory
BBAH 3123	Health Safety and Benefit Management	3	Compulsory
BBAH 3133	Human Resource Development	3	Compulsory
BBAH 3143	Management Science Application	3	Compulsory
BBAH 3152	Occupational Psychology	2	Optional
BBAH 3162	Financial Analysis for HR Managers	2	Optional
BBAH 3172	Leadership and Team Management	2	Optional
Year 3 – Semester 2			
BBAH 3213	Research Methodology in HRM	3	Compulsory
BBAH 3223	Performance Management	3	Compulsory
BBAH 3233	Employment Law and Employee Relations	3	Compulsory
BBAH 3243	Strategic Management	3	Compulsory
BBAH 3252	Labour Economics	2	Optional
BBAH 3262	Entrepreneurship	2	Optional
BBAH 3272	Human Resource Information System	2	Optional
Year 4 – Semester 1			
BBAH 4113	Strategic HRM	3	Compulsory
BBAH 4123	Career Management	3	Compulsory
BBAF 4133	Project Management	3	Compulsory
BBAM4143	Operational Management	3	Compulsory
BBAH 4152	Communication and Interpersonal Skills	2	Optional
BBAH 4162	Computer Applications in HRM	2	Optional
BBAH 4172	Global HRM	2	Optional
Year 4 – Semester 2			
BBAH 4218	Dissertation in Human Resource Management	8	Compulsory
BBAH 4226	Internship in HRM	6	Compulsory

Bachelor of Business Administration (Marketing) Special degree

	Year 3 – Semester 1		
course code	Course-Title	Credit	Status
BBAM 3113	Exploring Consumer Behaviour	3	Compulsory
BBAM 3123	Strategic Marketing	3	Compulsory
BBAM 3133	Service Marketing	3	Compulsory
BBAA 3143	Management Science Application	3	Compulsory
BBAM 3152	Entrepreneurial Marketing	2	Optional
BBAM 3162	Customer Relationship Management	2	Optional
BBAM 3172	Marketing Information System	2	Optional
BBAM 3213	Research Methodology in Marketing	3	Compulsory
BBAM 3223	Marketing Communication	3	Compulsory
BBAM 3233	Brand Management	3	Compulsory
BBAH 3243	Strategic Management	3	Compulsory
BBAM 3252	Bank Marketing Essentials	2	Optional
BBAM 3262	CSR and Business Ethics	2	Optional
BBAM 3272	Advertising Management	2	Optional
	Year 4 – Semester 1		
BBAM 4113	Computer Applications for research in Marketing	3	Compulsory
BBAM 4123	Logistic and Supply Chain Management	3	Compulsory
BBAF 4133	Project Management	3	Compulsory
BBAM 4143	Operations Management	3	Compulsory
BBAM 4152	Hotel and Heritage Marketing	2	Optional
BBAM 4162	e-Marketing and m-Marketing	2	Optional
BBAM 4172	Creative Marketing	2	Optional
	Year 4 – Semester 2		
BBAM 4218	Dissertation in Marketing	8	Compulsory
BBAM 4226	Internship in Marketing	6	Compulsory

Detailed Curriculum

Two years Common Programme

Year 1: Semester 1

Status	:	Compulsory
Credit Rating	:	03
Course Code	:	BBAH 1113
Semester	:	First
Title	:	Principles of Management

Aim:

- The aim is to provide learners with the awareness of fundamentals of management theories, the evolution of them and functions of Management.
-

Learning outcome:

At the end of the course students should be able to,

- Describe evolution of Management thought and the contribution made by various management theorists.
 - Explain the main functions of management and their components.
 - Apply the theories in to practical context.
-

Content:

Management; definition, Importance of Management, Managerial effectiveness, Management as a Science/ Arts, Management as a Profession, Management and Administration. Evolution of Management Thought; Classical Approaches to Management. Human Relations Movement, Modern approaches to Management, Principles of management; planning, organizing, leading; leadership, motivation and communication and Controlling.

Methods of Teaching

and Learning : Lectures, Discussion, Case studies and Video Clips

Assessment : Presentation, Reports, Quiz, midterm test and the end course examination.

Recommended

Reading : 1) Drucker P.F (1999), "Management; Tasks, Responsibilities and Practices", Taylor and Fraicis
 2) Griffin R.W. (2012), "Management" 11th Edition, Cengage Learning.
 3) Richard D.L. (2011), "Management", 10th Edition, South Western Cengage Learning Publishers.

Status	:	Compulsory
Credit Rating:		03
Course Code :		BBAM 1123
Semester	:	First
Title	:	Business Environment

Aim:

- To understand the use of environmental factors which affect the business
- To differentiate the conceptual framework of internal and external environment factors
- To apply the implications of affecting factors and conditions where organization might run successfully.

Learning outcome:

At the end of the course students should be able to,

- Differentiate the internal and external factors and conditions which affect directly and indirectly to an organization
 - Differentiate the different environments by understanding their importance with implications
-

Content:

Introduction; idea of business, commerce, trade, and definitions. Types of business, meaning of environment, business environment, importance of business environment, features of business environment, functions of business environment, types of business environment, factors of environment. Financial Market; meaning of Market, Financial Management, Financial Market and its type, money market and capital market, formal money market and informal money market, treasury bond and corporate debentures, basic knowledge of share market, money brokers pricing system and Milanka. Political Environment; Introduction of political environment, type of political environment, impact of political environment, political party change, impact of political environment, government intervention in business. Economic Environment; economic environment, type of economic condition, monetary policy, inflation, unemployment, trade balance, legal factors, law and order, corporate governance. Technical and Social environment; informational technology, type of technical environment, technical advancement, technical update, innovation in system, social factor, social class, culture, religion, language, family size, gender, age, ethnic, family etc. Competitor Analysis;

what is competitor and importance of Competitor analysis, Sources of information of Competitor analysis. Customer Analysis; Meaning of Customers and importance of customer analysis, Customer analysis objectives, customer benefits, User and purchaser, B2B process, Customer. Location of a business; location, consideration when choosing a location, climate, ventilation, number of population. International Business environment; balance of payment, multi culture, import, export, exchange rate, visible and invisible, import tax and tariffs, taxes, government subsidies, trade restriction, single European market, bilateral and multi-lateral agreement

Methods of Teaching and Learning

: Lectures, Tutorials, Presentations, Case Study Analysis aid of Multimedia PowerPoint's and videos

Assessment

: Role Plays, Presentations, Field Visit reports and Assignments, Mid Semester and End Semester Examination.

Recommended Reading

- : 1) Charles Hill and William Hernandez-Requejo, (2011)Global Business Today (Seventh Edition) McGraw Hill
- 2) AC Fernando (2011) Business environment, Pearson Education India, 20118131731588, 9788131731581
- 3) Tom Craig David Campbell (2012) organization and business environment books.google.lk
- 4) Faul (2008) Business environment test and cases, books.google.lk
- 5) David P. Baron (2009), Business and Its Environment (06th Edition).
- 6) Chartered Institute of Sri Lanka Study Pack on Business Environment.
-

Year	: First
Semester	: First
Status	: Compulsory
Credit rating	: 03
Course Code	: BBAA 1133
Title	: Financial Accounting - I

Aim:

This course aims to provide an introduction to basic principles and role of Accounting, identify the qualitative characteristics of Accounting information.

Learning outcomes:

Upon completion of this course students should be able to:

- Explain the role of Accounting.
 - segregate Accounting and finance functions of the business and understand the distinction.
 - explain the nature of partnership.
 - prepare the financial statements for a partnership.
setup the royalty, containers, long-term contracts and investment accounts.
-

Content:

Accounting for Partnership;

Financial statements for a partnership including appropriation accounts, recording of changes in partnership including adjustments in the values of tangible and intangible assets, Amalgamation and acquisition of partnerships, Conversion of partnership, Dissolution including piece-meal realization of assets.

Royalties;

Accounting for Land lord & tenant and Sub lease

Containers;

Long-term contracts;

Investment;

Hire purchasing, Leasing

Methods of

Teaching and

Learning : Lectures, Tutorials, Class room forum and Online learning support.

Assessment : Assignments (tests / snaps test / quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

Recommended

- Reading** : 1. M.C.Shukla, S.C.Gupta.() *Advanced Accounts*. S.Chand and Company Ltd., Ram Nagar, New Delhi-110055.
2. M. Wilson.() *Advanced Accountancy*. SCITECH Publications (INDIA) Pvt. Ltd.
3. B.K.Banerjee. *Financial Accounting. (Concepts, Analyses, Methods and Uses.)* PHI Learning Private Limited, New Delhi-110001.
4. Horngren, Charles T. *Introduction to Financial Accounting*, Prentice-Hall International
-

Status : **Compulsory**
Credit rating : **3**
Course code : **BBAF 1143**
Semester : **First**
Title : **Fundamentals of Corporate Finance**

Aim:

To provide the students with the fundamental concepts, principles and approaches of corporate finance, enable the students to apply relevant principles and approaches in solving problems of corporate finance and help the students improve their overall capacities.

To impart the knowledge to allow to intelligently solve practical business problems.

Learning outcomes:

At the end of this course students should be able to:

- Explain the goal of financial management and the conflicts of interest between managers and owners.
 - Compute the future value, present value and the rate of return on an investment for projects that involve single or multiple cash flow(s).
 - State the important types of bonds and demonstrate the determinants of bond yields.
 - Appreciate the impact of diversification and have a basic understanding of the systematic risk principle.
 - Describe the various ways in which capital can be raised and determine a firm's overall cost of capital.
-

Content:

Introduction of Corporate finance: Corporate finance and the financial manager, Goals, scope and functions of financial management, Organization of finance function, Financial management decisions, Financial management and other disciplines, Agency problem, Financial markets, Risk return trade off. Analysis of financial Statements and performances, Implications for the study of finance. Long term financial planning and growth, financial statements and long-term financial planning and forecasting, Valuation Concepts: Time value of money, Simple and compound interest, Discounting, Loans and mortgages, Sinking funds and savings funds; Financing Decisions and Cost of Capital. Cost of Different Sources of Finance, Weighted Average Cost of Capital, Introduction to portfolio management and capital structure.

Methods of Teaching and learning

Lectures, Tutorials, Group work and presentation.

Assessment

End semester examination,
Mid semester examination and assignments (tests, quizzes, case studies, presentations, practical reports)

Recommended Readings

1. Pandey, I.M. (2010). Financial Management. (10th Ed). Modern printers, Delhi-110032
 2. Khan, M.Y. (2012). Financial Management: Text, problems and cases. (6th Ed).
 3. Eugene F. Brigham Michael & C.Enrharrat. (2008) financial management.
 4. Ronald W. Melicher, (2011). Introduction to Finance: Markets, Investments, and Financial Management.
-

Status : **Compulsory**
Credit rating : **2**
Course Code : **BBAD 1152**
Semester : **First**
Title : **Introduction to Information Technology**

Aim:

To provide knowledge related to information and communication technology for business processes.

Learning outcomes:

At the end of this course students should be able to:

- identify the components of a computer connected to the internet
- practice the acquired knowledge on computer and office packages into a real world context.
- apply class room learning to the real world business problems.

Content:

Revolution in computers and communications, The digital future, Role of IT in society, Distinguish between data and information, Properties of information and basis IT tools, Input devices and its functions, output devices and its functions, processing and memory hardware, secondary storage and communication devices, application software and its basic features, Operating system and its functions, Utility programs, utility packages. Development of communication computer technology: Type of network WAN, MAN & LAN, types of LAN and its components, topology of LAN, transmission media: Twisted-pair, co axial and fiber optic cables, carries and regulation connectivity devices. Telephone network in computing, applications in internet, features of networks and its advantages. The impact of LAN, factors affecting communication. Microsoft Word: Navigating the word document window, toolbar. Creating saving and editing simple word documents, using toolbar buttons.

Methods of Teaching and learning

Lectures, Tutorials, Group work and presentation.

Assessment

End semester examination,
Mid semester examination and assignments (tests, quizzes, case studies, presentations, practical reports)

Recommended Readings

1. Wing. (2005), "Introduction to Computer Science", Pearson Education
2. O'Brien, J.A. Marakas, G.M. (2006), "Management Information Systems", 7th Edition, McGraw-Hill Companies Inc.
3. Laudon, K.C. and Laudon, J.P. (2007), "Management Information Systems", 10th Edition, Prentice Hall

Status	: Compulsory
Credit rating	: 2
Course code	: BBAD 1162
Semester	: First
Title	: Business Communication I

Aim:

To develop the communication skills related to Management, Auditing, Accounting etc.

Learning outcomes:

At the end of this course students should be able to:

- Prepare reports on graphs, accounts and financial records.
 - Use English for official communication.
-

Content:

Reading simple descriptions in the field of Accounting and Auditing: Describing One's Profession and Organization: Dealing with Office Related Communications: Seeking Employment:

Methods of Teaching and learning

Lectures, pair work, classroom interactions, Group work and presentation.

Assessment

End semester examination,
In course semester assignments (reading, writing, speaking & listing)

Recommended

Readings

1. Karunakaran, T. (2014). Opening activities for ESL classes. Lankaa book depot, Colombo.
 2. Raymond, M. (1985). English Grammer in Use, Cambridge University Press.
-

Year 1 Semester 2

Status : Compulsory
Credit Rating: 03
Course Code : BBAM 1213
Semester : Second
Title : Marketing Management

Aim:

Facilitate the students to understand the marketing strategies related with product development and products decisions, Pricing and price decisions, distribution channels and distribution decisions, promotion and promoting decisions.

To apply the marketing concepts in the real world marketing problems.

Learning outcome:

At the end of the course students should be able to;

- explain the role and functions of marketing within a range of organizations.
 - describe key marketing concepts, theories and techniques for analyzing a variety of marketing situations.
 - identify and demonstrate the dynamic nature of the environment in which marketing decisions are taken and appreciate the implications for marketing strategy determination and implementation.
 - use written formats to communicate marketing outcomes.
 - apply the introduced conceptual frameworks, theory and techniques to various marketing contexts.
 - analyze the relevance of marketing concepts and theories in evaluating the impacts of environmental changes on marketing planning, strategies and practices.
 - demonstrate the ability to carry out a research project that explores marketing planning and strategies for a specific marketing situation.
 - synthesize ideas into a marketing plan.
 - demonstrate the ability to justify marketing strategies and advocate a strategically informed position when considering marketing plan implementation.
-

Content:

Introduction to marketing; Importance of marketing management in the contemporary business environment, responsibilities and duties of a marketing manager, Integrated marketing management approach with other

functional managements. *Marketing concepts*; Evolution of Marketing concepts and their applications, demand want, needs, marketing functions, different demand patterns, market types. *Marketing mixes*; Product and service Marketing Mixes and their Applications (7ps), product strategies, place strategies, distribution, and promotional strategies, service marketing and its mixes. *Market segmentation*; Segmentation, targeting, positioning and marketing strategies. *Marketing environment*; Marketing environment, challenges, contingency management related to PLEEST, SWOT analysis of an organization. Product management; New product development and product lifecycle, and marketing planning, Customer Vs Market orientation culture in the competitive business. *Buying behavior*; organizational buying behavior, consumer buying behavior, aiming different customer market with appropriate strategies. *Service marketing*; characteristics of services, service mixes, strategies, financial services marketing decisions, internal marketing external marketing, and interactive marketing. *Marketing research*; Essentials of Research in Marketing management, quantitative vs qualitative marketing research methodologies, ICT applications in marketing Management.

**Methods of
Teaching and**

Learning : Lectures, Tutorials, Presentations, Case Study Analysis.

Assessment : Presentations, Assignments, Class-room Exam, Mid Semester Exam & End Semester Examination.

Recommended

Reading : 1) Philip Kotler, Gary Armstrong, Veronica Wong, John A. Saunders (2008), Principles of Marketing, Pearson Prentice Hall, 2008 Illustrated edition
2) Michael Harker (2009) Marketing An Introduction, Illustrated Edition, Financial Times Prentice Hall,
3) Kevin Lane Keller, Mairead Brady, Malcolm Goodman, Torben Hansen (2009), Marketing Management, Pearson Prentice Hall, 2009, illustrated reprint.
4) Gary, M, Armstrong, Philip Kotler (2012), Marketing, An Introduction, 11th Edition, Prentice Hall PTR, 2012.

Year	: First
Semester	: Second
Status	: Compulsory
Credit rating	: 03
Course Code	: BBAA 1223
Title	: Financial Accounting - II

Aim:

This course aims to provide students with a strong foundation in advanced Accounting principles and techniques needed for success in careers in Accounting or other business related fields and provides the information needed for sound economic decision making which will be performed according to Sri Lanka Accounting Standards (LKAS).

Learning outcomes:

Upon completion of this course students should be able to:

identify general features of LKAS.

explain different methods used in inventory and its valuation.

prepare different types of cash flows associated with an organization.

record transactions involving a change in Accounting policies, estimates and errors.

list the criteria which must be satisfied in order to recognise an asset under Property, Plant & Equipment (PPE).

explain the Accounting of leases.

prepare financial statements for a company.

Content:

Presentation of Financial statement (LKAS-1);

Introduction to Sri Lanka Accounting Standards (LKAS), General features of LKAS-1, Purpose of financial statements, Presentation of statement of comprehensive income, financial position, cash flows & changes in equity and classification of assets & liabilities.

Inventories (LKAS-2);

Nature of the inventory, methods of inventory measurement, Stock taking and disclosures

Statements of Cash flows (LKAS-7);

Activities of the cash flow, Different type of cash flow and Reporting cash flows.

Accounting policies, changes in Accounting estimates and errors (LKAS-8);

Significance of Accounting policies & changes in Accounting estimates & errors and transaction involving a change in Accounting estimates.

Property, Plant and Equipment (LKAS-16);

Recognition an asset under Property, Plant & Equipment(PPE), Methods of PPE depreciation, Methods of re-valuation, Impairment on PPE and Disclosure.

Lease (LKAS-17);

Recognizing lease business, Classification of leases and Accounting for leases

Company Accounts and reduction of capital;

Issuance of shares, Redemption of preference shares & debentures, Preparation of financial statements for a company, necessity for capital reduction and Procedure & accounts for capital reduction.

**Methods of
Teaching and
Learning**

: Lectures, Tutorials, Class room forum and Online learning support.

Assessment

: Assignments (tests / snaps test / quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

**Recommended
Reading**

- : 1. Larson, K.D. & Jenson, T. (2013). Fundamental Accounting Principles, Volume 2 (14th Canadian ed.). McGraw-Hill
 2. Stickney, Weil, Francis & Schipper, *Financial Accounting: An Introduction to Concepts, Methods, and Uses*, 13th edition.
 3. Libby, Libby, and Short *Financial Accounting*, 5th Edition.
-

Status	: Compulsory
Credit rating	: 03
Course code	: BBAF 1233
Semester	: Second
Title	: Business Mathematics

Aim:

To provide learners with an understanding of where and how to assess mathematical problems for a business, and the skills to use these information for decision making.

Learning outcome:

At the end of this course students should be able to:

- demonstrate basic knowledge and skill in business mathematics by accurately performing common business computations
 - apply their mathematics and model and solve business problems using learned theory and techniques
-

Content:

Preliminarily mathematical functions; Solving first degree, second degree equations, inequality and their solutions, absolute value relationship, rectangular coordinate system). Linear equations; characteristic of linear equations, systems of linear equations. Matrix algebra; Introduction to matrix, special types of matrices, matrix operations, determinant, inverse of matrix, selected applications. Differential Calculus; rules of differentiation, higher order differentiation, optimization, application of differentiation with cost, revenue and profit and taxation. Elasticity of demand; Applied problems in maxima and minima, Exponential and logarithmic functions, Partial differentiation and its application. Integration; rules of integration, definite integrals, and applications of integral calculus.

Methods of Teaching and learning

: Lectures, Tutorials, Group work and presentation.

Assessment

: End semester examination, Mid semester examination and assignments (tests, quizzes, case studies, presentations, practical reports).

Recommended

Reading : 1) Gary Clendenen , Stanley Salzman & Charles D. Miller (2006) Business Mathematics, 12th Edition

- 2) Mizrahi, A. and Sullivan, M. (2007) “Mathematics and Applied Approach”, New York, John Willey and Sons
- 3) Jacques, I. (2010) “Mathematics for Economics and Business”, British Addition Wesley

Status : **Compulsory**
Credit rating : **3**
Course code : **BBAH 1243**
Semester : **Second**
Title : **Business Economics**

Aim:

To provide knowledge related with micro and macro economics theories and market mechanism as well as monetary and fiscal policy and the mechanism of the Government of Sri Lanka.

Learning out comes:

On successful completion students will be able to apply these concepts to;

- ❖ solve business problem in a practical way
- ❖ apply micro economic theories in practical business context.
- ❖ apply market mechanism to determine price and profit margin
- ❖ explain theories related to national income
- ❖ describe fiscal and monetary policies.

Content:

Scarce resources, Economic growth and welfare, Consumer behaviour and demand, supply and market prices, Theory of production, Cobb-douglas technology, The theory of cost, Market structure, Price and output determination, Introduction to macro economics, National income accounting: Circular flow of income, Keynesian Theory of consumption, Savings function and income determination, Other consumption theories and comparison with, Multiplier and acceleration theories, Money and the open economy, Inflation and unemployment, long term finance, interest rates and monetary policy, Fiscal policy, ISLM equilibrium and effect of fiscal and monetary policies, Globalization, Foreign exchange, Balance of Payment, Business (trade) cycles.

Method of Teaching and learning : Lectures, Discussion and Video Clips

Assessment : Presentation, Report, Quiz, Written exam and End Course Examination

Main

Readings : Ahuja Micro Economics 6th Edition and other relevant publications

Status : **Compulsory**

Credit rating : **2**

Course Code : **BBAD 1252**

Semester : **Second**

Title : **Social Harmony and Business Skills Development**

Aim:

This course aims to nurture and inculcate aspects of social harmony in order to bring multicultural dimensions among students to enhance skills variety to match with any organizational setup.

Learning outcome:

At the end of the course unit student should be able to:

- describe diversity among workplaces
 - demonstrate high caliber of value systems to manage organizations
 - apply diverse rituals, cultures and norms for organizational success of working with harmony
-

Content:

Social Harmony in Global Perspectives; Human rights and human dignity, Human values and human brotherhood, Acceptance of Global Pluralism. Social Harmony in National Perspectives; Acceptance of the fact that Sri Lanka is pluralistic nation, Identifying the issues leading to social disharmony, Discrimination and deprivation, Social justice, Culture, Racism, Gender discrimination, Religious fundamentalism, Tourism. Historical background to social disharmony in Sri Lanka; Denial of equal rights in language, employment, education and economics development of the region etc. Steps to peace building; Demilitarization and security, Disarmament and demobilization, New role for security forces, Reform of police towards a civilian police force, Demilitarization of political life, Political reform / democratization, Interim government, Political arrangement power sharing, Good governance; civil society building, Justice, truth, reconciliation, Truth commission, Reconciliation at different levels of society, Social services, Economic reform, Attending to Psycho / Socio Trauma.

Methods of Teaching and Learning

: Lectures, Tutorials and Presentations

Assessment

: Assignments, mid-semester examination and end semester examination

Status

: **Compulsory**

Credit Rating

: **02**

Course Code

: **BBAD 1262**

Semester

: **Second**

Title

: **Business Communication II**

Aim:

To make the students understand the roles that English plays in different contexts like communication in the office and writing reports on different situations.

Learning outcome:

At the end of the course students should be able to,

- Prepare reports, minutes and accounting statements.
 - Make presentations on related areas.
-

Content:

Describing Features in Business Management related Documents: Interviewing, Note-taking and Writing Well Structured Texts: Dealing with Business Related Documents and Discussions: Writing Short Reports

Methods of Teaching and Learning

: Lectures, pair work, classroom interactions, Group work and presentation.

Assessment

: End semester examination,
In course semester assignments (reading, writing, speaking & listing)

Recommended Reading

- : 1) Karunakaran. T, (2013). English language Teaching: issues and implications. Kumaran Book House, Colombo.
2) UTEL handbook, HETC, Ministry of Higher Education, Sri Lanka.
3) Raymond, M. (1985). English Grammar in Use, Cambridge University Press.
-

Year 2- Semester 1

Status	:	Compulsory
Credit Rating	:	03
Course Code	:	BBAM 2113
Semester	:	First
Title	:	Managerial Economics

Aim:

This course provides students with the knowledge, tools and techniques to make effective economic decisions under conditions of risk and uncertainty. To provide students with Economic principles, theories and models in order develop a basis for consistently considering and evaluating economic policies, practices and activities at both microeconomic and macroeconomic levels. To introduce students to analytical tools and theoretical economic concepts relevant to firm management

Learning outcome:

At the end of the course students should be able to,

- list the different goals and constraints that firms face
- apply the economic way of thinking to individual decisions and business decisions
- use calculus (first and second order derivatives) to solve for an optimum solution
- Describe how prices get determined in markets, how market participants benefit in the form of consumer surplus and producer surplus, and what are the consequences of government intervention
- measure the responsiveness of consumers' demand to changes in the price of a good or service, the price of other goods and services, and income
- Describe the different costs of production and how they affect short and long run decisions
- derive the equilibrium conditions for cost minimization and profit maximization
- Explain economies of scale, diseconomies of scale, economies of scope, and cost complementarities, and how each affects the cost of production
- Explain the principal-agent problem and why different forms of compensation exist
- explain the four basic market models and applicability
- applicability of game theory and its uses to explain in business decisions
- explain four different pricing practices such as discrimination, two part

pricing, block pricing, commodity bundling, transfer pricing, and peak load pricing

- Explain role for the government to play in market economies

Content:

The Fundamentals of Managerial Economics; Goals and Constraints, The Nature and Importance of Profits, Understanding Incentives, Understanding Markets, Time and Value of Money, Marginal Analysis, And Basic Calculus: The Calculus of Optimization. *Demand and Supply*; Demand, Consumer Surplus, Supply, Producer Supply, Market Equilibrium, Price Ceilings and Price Floors, Comparative Statics: Changes in Demand and Supply, Price Elasticity of Demand, Price Elasticity, Total Revenue, and Marginal Revenue, Factors Affecting Price Elasticity, Cross Price Elasticity, Income Elasticity of Demand, Other Elasticities, Elasticities for Non-linear Demand Functions. *Costs of Production and the Organization of the Firm*; The Production Function, Profit- Maximizing Input Usage, Isoquants and Iso costs, Cost Minimization and Optimal Input Substitution, The Cost Function, Long-run Costs and Economies of Scale, Multiple Cost Functions and Economies of Scope, Methods of Procuring Inputs and Optimal Input Procurement, Managerial Compensation and the Principal-Agent Problem. *Market Structures*; Pricing and Output Decisions, The Nature of Industry, Perfect Competition, Monopoly, Monopolistic Competition. *Game Theory and Pricing Strategies*; Simultaneous Move, One Shot Games, Basic Pricing Strategies, Strategies that Yield Even Greater Profits, Pricing Strategies for Special Cost and Demand Structures, Pricing Strategies in Markets with Intense Price Competition. *The Economics of Information and the Role of Government in the Marketplace*; Asymmetric Information, Auctions, The Role of Government in the Marketplace.

Methods of Teaching and Learning

: Lectures, Tutorials, Presentations, Case Study Analysis.

Assessment : Presentations, Assignments, Class-room Examinations, Mid Semester and End Semester Examination.

Recommended

- Reading :**
- 1) Baye, Michael. (2010) *Managerial Economics and Business Strategy*. Seventh Edition. Boston: McGraw-Hill Irwin.
 - 2) Baye, Michael. (2010) *Study guide for use with Managerial Economics and Business Strategy*. Seventh Edition. Boston: McGraw-Hill Irwin.
 - 3) Mark Hirschey (2006) *Managerial Economics*, 11th edition
 - 4) Carlton D.W. and J.M. Perloff (2005) *Modern Industrial Organization*, 4e, Pearson/Addison Wesley.
 - 5) Dobbs I. (2000), *Managerial Economics: Firms Markets and Business Decision*, Oxford University Press
 - 6) McGuigan J. R., R. C. Moyer, F. H. de B. Harris (2008) *Managerial Economics: Applications, Strategies, and Tactics*, 11e, South-Western College Publishing.
-

Status : Compulsory
Credit rating : 3
Course code : BBAF 2123
Semester : First
Title : Business Statistics I

Aim:

To provide students with an understanding of basic statistical procedures.

Learning outcome:

At the end of this course students should be able to;

- Explain and apply principles of study design and data collection
 - Identify the relevant population, sample, study units (subjects), variables, and factors;
 - Describe basic sampling schemes (simple random sampling, stratified sampling, census versus sample), their strengths and weaknesses;
 - Demonstrate the ability to apply fundamental concepts in exploratory data analysis.
 - Distinguish between different types of data
 - Interpret the examples of methods of summarizing data sets including common graphical tools and summary statistics
 - Identify the features that describe a data distribution
-

Content:

Introduction of statistics, collection of data, sampling design, diagrammatic presentation of data, Graphical presentation of data, measure of central tendency, dispersion. Correlation and Regression; multiple regression, analysis of Time series. Index numbers. Probability, Probability distribution. Hypothesis testing.

Methods of Teaching and learning

: Lectures, Tutorials, Group work and presentation.

Assessment : End semester examination,
Mid semester examination and assignments (tests, quizzes, case studies, presentations, practical reports)

Recommended

Reading : 1) Chandan, J.S. (2009) "Statistics for Business Economics", 2nd Edition, Vikas Publishing House
2) Guptha, S.C. and Guptha, I. (2005), "Business Statistics", 5th Edition, Himalaya Publishing House
3) Levine, D.M. Krehbiel, T.C. and Berenson, M.L. (2012), Business Statistics: A First Course", 3rd Edition, Pearson Education

Year : Second
Semester : First
Status : Compulsory
Credit rating : 02
Course Code : BBAA2132
Title : Audit and Assurance

Aim:

This course aims to provide an understanding of the nature of the function of auditing and other assurance services and knowledge of the principles of the related processes.

Learning outcomes:

Upon completion of this course students should be able to:

- explain principles and practice of auditing.
 - identify audit evidence and techniques.
 - identify with characteristics, approaches and types of sampling.
 - Setup ethics and regulatory environment.
-

Content:***Principles and practices of auditing;***

Basic principles & Practices of Auditing, Classification of Auditing, Ethical behaviour for a professional auditor and engagement letter.

Audit evidence and techniques of auditing;

Types of techniques & evidence of auditing, The nature, timing & extend audit procedures and assets and liabilities verification.

Audit sampling;

Characteristics of sample, approaches of sampling, types of sampling and risk calculation.

Ethics and regulatory environment;

Concept of assurance, Key areas of assurance frame work and assurance services, Rules and principles approaches to corporate governance.

**Methods of
Teaching and**

Learning : Lectures, Tutorials, Class room forums, Study tour and Online learning support.

Assessment : Assignments(tests / snap tests / quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

**Recommended
Reading**

- : 1. Sri Lanka Auditing Standards (SLAuSs)
2. Surbhi Bansal. (2012), *Auditing and Assurance For CA (PCC/IPCC)*. Bestword Publications Pvt Ltd.
3. Srinivasan, C.A., Anand G. (2011), *Students Guide to Advanced Auditing & Professional Ethics*.
4. CAPankaj Garg. (2012), *Auditing and Assurance*.

Status : **Compulsary**

Credit rating	:	3
Course code	:	BBAH 2143
Semester	:	First
Title	:	Human Resource Management

Aim:

The aim of this unit is to provide learners with an understanding of Human Resource management related activities in the organizations.

Learning out comes:

On successful completion of this course, students will be able to:

- ❖ Describe evolution of Human Resource Management and the contribution made by various authors.
- ❖ Explain the main functions of Human Resource Management and their components.
- ❖ Apply the human resources management concept in any organization

Content:

The foundations of HRM, evolution of HRM, HRM and personnel management Approaches , Human resource audit, challenges of HRM, Human Resource information system, Equal Employment Opportunity and the laws, Managing diversity, Job Analysis, HR Planning, Recruitment, Selection, Training and Development, Performance Appraisal, Compensation Management and any relevant contemporary issues.

Method of Teaching and learning

: Lectures, Discussions, Case study analysis Video clips.

Assessment : Presentation, reports, Quiz, Written exam and End course examination

Main

Readings : Dessler, Gray., Human Resource Management, 13 th edition Gupta, Shashi K., Human Resource Management

Status : **Compulsory**

Credit rating : 3
Course Code : BBAF2153
Semester : First
Title : Advanced Computer Applications in Business

Aim:

To; (i) improve the knowledge on information technology, computer software, representation of data in computers, data communication, developing business/IT strategies, (ii) provide knowledge to operate Computers and to impart skills to use popular Office applications to carry out day to day business activities.

Learning outcome:

At the end of this course students should be able to:

- identify and evaluate the Software and Hardware components of a computer system with their related functions
 - demonstrate the utility of Operating Systems and the ability to perform necessary customizations & configurations
 - demonstrate the ability to use Spreadsheets for Business Reporting
 - demonstrate the ability to use of Word-processing for reporting and documentation
 - demonstrate the ability to use Databases for Information Processing
 - demonstrate the ability to use Presentation tools for effective communication
 - analyze the recent developments in Information Technology.
-

Content:

Introduction to Information Technology. Basics of Computer Networks and Data. Communication Technology. Introduction to organizational Information System. Word Processing Applications. Spreadsheet Applications. Database Applications. Presentation Applications. Financial Modeling for Business Reports using Spreadsheet Applications .IT based Quantitative Applications for decision making; Linear programming, Transportation, Simulation.

Methods of Teaching and Learning

Learning : Lectures and Practical sessions

Assessment : Quizzes, Assignments and End semester examination

Recommended

- Reading** :
- Date C.J., (2003)An Introduction to Database Systems (8th Edition)
 - Avi Silberschatz, Henry F. Korth,S. Sudarshan, (2010)Database System Concepts (6th)Edition
 - Sheraad Paatill , (2009) , Text Book of Computer Application in Business Nagpur, Maharashtra (INDIA)
-

Status : **Compulsory**
Credit Rating : **02**
Course Code : **BBAD 2162**
Semester : **Second**
Title : **Business Communication III**

Aim:

To make the students understand the discourses used in different texts.

Learning outcome:

At the end of the course student should be able to,

- comment on the texts constructively.
 - write reviews and criticism.
-

Content:

Comprehend Complex Texts: Distinguish between styles of discourse: Rhetorical Organization of Texts Exemplification/Comparison and Contrast:

Methods of Teaching and Learning

: Lectures, pair work, classroom interactions, Group work and presentation.

Assessment : End semester examination,
In course semester assignments (reading, writing, speaking & listening)

Recommended

- Reading** : • Karunakaran, T. (Ed.)(2014) English Language Teaching : Issues and Challenges, Kumaran Book house, Colombo.
- Karunakaran. T, (2013). English language Teaching: issues and implications. Kumaran Book House, Colombo.
 - Canagarajah, A. Suresh. A Geopolitics of Academic Writing. New Delhi: Orient Longman, 2007. Pp. x+332. (Asian Edition)
 - Canagarajah, A. Suresh, Ed. Reclaiming the Local in Language Policy and Practice. Mahwah, NJ: Lawrence Erlbaum Publishers. 2005. Pp. xxx + 297.
 - Canagarajah, A. Suresh. Critical Academic Writing and Multilingual Students. Ann Arbor: University of Michigan Press. 2002. Pp. xiii+279.
 - Canagarajah, A. Suresh. A Geopolitics of Academic Writing. Pittsburgh: University of Pittsburgh Press. 2002. Pp.x+332.
 - Jeremy, H. The Practice of English Language Teaching
-

Year 2- Semester 2

Status	:	Compulsory
Credit Rating	:	02
Course Code	:	BBAM 2212
Semester	:	Second
Title	:	Business Law

Aim:

To understand the theories of business law

To facilitate understanding of the conceptual framework of functions of Business Law which relevant to Business

Learning outcome:

At the end of the course student should be able to,

- apply relevant legal factors and conditions which affect an organization
- differentiate national law from international law
- realize the impact of various sources of law

Content:

Introduction; definition of law, differentiation between business law and common law, sources of law, types of law, importance of understanding law introduction of law. *Law of Contract; sole proprietor, partnership, basic of contract, contract violation, factors affecting contract, uses of contract. Bills of Exchange; negotiation, endorsement, acceptance, holder in due course, cheques, promissory notes, liability of party. Commercial law; types of commercial law, nature of insurance, hire purchase, arbitration, corporate form of business, class f companies, liabilities of limited companies, and liabilities of unlimited companies, formation of companies, incorporation, management and administration. Meaning of service, how service is differ from manufacturing, characteristics of service, difficulties in service marketing. Company Law; board of directors, power and authority of board directors, meetings, borrowing power, contractual, liabilities, prevention of oppression and miss management, insider dealings, accounts and general meeting. Winding up of companies; voluntary, compulsory, and by courts. Sources of Law; Kandiyani Law, Thesavalamai Law, Muslim Law and Dutch Law, English Law.*

Methods of Teaching and Learning

: Lectures, Tutorials, Presentations, Case Study Analysis aid of Multimedia PowerPoint's and videos.

Assessment

: Role plays, assignments, mid semester and end Semester examination.

Recommended Reading

- Business Law: CIMA edition
 - Kenneth, W. Clarkson, Roger LeRoy Miller and Frank B. Cross, (2010), Business Law: Text & Cases: Legal, Ethical, Global and Corporate Environment.
-

Status : **Compulsory**
Credit rating : **3**
Course code : **BBAF 2223**
Semester : **Second**
Title : **Business Statistics II**

Aim:

To provide students with a working knowledge of how to apply statistics to business situations.

To develop skills in structuring and analyzing business problem statistically.

Learning outcome:

At the end of this course students should be able to:

- Develop and refine decision-making skills by basing decision upon the outcome of statistical tests.
 - Analyze real world scenarios and determine the appropriate type of analytical problem solving techniques to utilize.
 - Interpret the results of print-outs (ANOVA, MLR, etc) generated from a selected software program.
 - Describe the basis behind each statistical test.
 - Solve selected problems manually.
-

Content:

Binomial Probability Distributions; Normal Approximation to the Binomial; Introduction to Inference for Categorical Variables. Estimation, Confidence

Intervals, Sample Size and Hypothesis Testing (one proportion using z). Inference for Two-Way Tables (Chi Square). Anova (One test, two test) Non parametric test. Non Parametric statistics, Statistical process control, and Model Building.

**Methods of
Teaching and
learning**

: Lectures, Tutorials, Group work and presentation.

Assessment

: End semester examination,
Mid semester examination and assignments (tests, quizzes, case studies, presentations, practical reports)

**Recommended
Reading**

- : 1. G.V. Shenoy G.V and, U. K. Srivastava U. K. (2008) Statistics - theory and practice
2. Pillai Bahavathy R.S.N. (2010) Business Statistics. MC Graw Hill Complete Business Statistics. (7th ed)
-

Status	: Compulsory
Credit rating	: 3
Course code	: BBAH 2233
Semester	: Second
Title	: Small Business Management

Aim:

The unit aims to provide learners with awareness the concept of Small Business management and its application in the modern business world.

Learning outcome;

On successful completion of this course, students will be able to:

- identify successful business idea
 - prepare the business plan
 - start and organize new businesses
 - manage resources effectively and efficiently
-

Content:

Introduction to small business and the characteristics of small business managers, Management of resources, small Vs large business management, forms of small business organization, venture selection process, Background factors of small business managers, influencing factors of small business managers, psychological characteristics of small business Managers, Differentiation of owner manager and entrepreneur, differentiate intreprenuer and entrepreneur, the changing context of small business, family business opportunities, developing the new venture business plan, small business marketing, managing small business operations.

Method of Teaching and learning

: Lectures, discussions , Case study analysis and video clips

Assessment

: Presentation, report , Quiz , Writing Business plan ,Written exam and end course examination

Recommended Reading

: Kirby, David A., Entrepreneurship
Burns, Paul. Entrepreneurship and Small Business Management.

Year	:	Second
Semester	:	Second
Status	:	Compulsory
Credit rating	:	03
Course Code	:	BBAA 2243
Title	:	Management Accounting

Aim:

This course aims to ensure that the students have obtained a sound knowledge in cost and Management Accounting, Variance analysis, Budgetary control and their applications in Management Accounting, and are able to analyzing the position and performance of a business.

Learning outcomes:

Upon completion of this course students should be able to:

- comprehend Basic Cost Terms and Concepts state the elements of cost
 - explain and describe main features of Costing Systems (job, batch, contract, process, operation/services costing.)
 - prepare operational budgets, master budget & flexible budget and compare the budgets with actual results.
 - discuss the nature and purpose of standards and standard costs.
 - identify Usage of Management Accounting Information for Decision Making
-

Content:

Overview of Cost and Management Accounting;

Overview, Basic Cost Terms and Concepts.

Cost accounting;

Cost Assignment, Costing Systems and Cost Behaviour and Estimation.

Budgeting;

Introduction to budgeting process, Sales budget, budgeted inventory levels & production budgets, Direct material usage and purchase, direct labour, factory overheads & relevant operational budgets and Master budget.

Standard costing;

Introduction to standard costing systems, Variance analysis, Reconciliation of budgeted and actual profit including that for standard absorption costing system.

Management Accounting Information Usage for Decision Making;

Cost Volume Profit (CVP) Analysis, Short Term Decisions with Relevant Costs, and Pricing and Profitability.

**Methods of
Teaching and
Learning**

: Lectures, Tutorials, Class room forums and Online learning support.

Assessment

: Assignments(tests / snap tests/ quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

Recommended

Reading

- : 1. Robert Kaplan, Anthony Atkinson.()*Advanced Management Accounting*, 3rd Edition. Pearson New International Edition.
2. Pauline Weetman.()*Management Accounting*, 2nd Edition.
3. Drury, C. (2008), *Management and cost Accounting*. (London: Cengage,) seventh edition [ISBN 9781844805662].
4. V.K. Saxena & C.D. Vashist, *Advanced Cost & Management Accounting Problems & Solutions*, Prentice Hall of India (P) Ltd.

Status : **Compulsory**

Credit rating : **3**

Course code : **BBAH 2253**

Semester : **Second**

Title : **Organizational Behaviour**

Aim:

The unit aims to provide learners with an awareness of the concept of organizational behaviour and determinants of human behavior in organizations and managing behavior of people in organizations..

Learning outcome;

On successful completion of this course, students will be able to:

- Identify individual level, group level and organizational level factors which influence human behavior
- Manage human resources effectively and efficiently

Content:

Introduction to organizational behavior, Personality, Values, Attitudes, Perception, Learning and reinforcement, Motivation in the workplace setting, Group and interpersonal process, Power and political behavior, Conflict and negotiation, Essentials of interpersonal communication, Organizational culture and Organizational change management. Interpersonal trust and employee behaviour.

Method of Teaching and learning

: Lectures, Discussion, Case study analysis and video Clips

Assessment

: Presentation, report, Quiz, mid-semester and End semester examination

Recommended reading

: Luthans, Fred., Organizational Behaviour
Davis, Keith., Organizational Behaviour
Mullins, Laurie J., Organizational Behaviour

Year : **Second**
Semester : **Second**
Status : **Compulsory**
Credit rating : **02**
Course Code : **BBAA2262**
Title : **Business Taxation**

Aim:

This course aims to provide to the students with a basic understanding of the principles and practices taxation and develops the ability to apply them in ascertaining the tax liability of a resident individual in Sri Lanka.

Learning outcomes:

Upon completion of this course students should be able to:

- identify the tax system of Sri Lanka.
 - list out the sources of income of an individual.
 - compute the capital allowance for capital assets.
 - calculate the taxable income of an individual.
-

Content:***Tax system in Sri Lanka;***

History of income tax, Nature of taxation, Principles of resident and non-resident.

Sources of income;

Employment income & PAYE tax, Income from immovable property, Dividend income, Interest income and Other sources of income.

Capital allowance for capital assets;

Claimable types of capital assets, *Allowable capital allowance rates*, *Disposal* of capital assets.

Calculation of taxable income;

Total Statutory Income (TSI), Aggregation of Total Statutory Income (ATSI), Assessable Income (AI), Qualifying payments & Tax free allowance, Taxable Income, Calculation of income tax and Tax credit.

**Methods of
Teaching and
Learning**

: Lectures, Tutorials, Class room forums, Online learning support, Industry interactions and group work.

Assessment : Assignments(tests / snap tests / quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

**Recommended
Reading**

- : 1. Balaratnam, S. (2005). *A supplement to value added tax in Sri Lanka* (ISBN 9558119067), Tax Publications Ltd.
2. Karalasingham, P, Karalasingham, Indran (1991). *A guide to taxation* (ISBN 9559521918), National Taxpayers' Society of Sri Lanka.
3. Inland Revenue Act No. 10 of 2006 along with the subsequent amendments.
4. William Perez, *Tax Preparation and Planning*.
-

Year	: Second
Semester	: Second
Status	: Compulsory
Credit rating	: 0
Course Code	: BBAD 2270
Title	: Business Communication IV

Aim:

Tom provide the students with the knowledge of communications skills with regard to oral presentation, telephone interviews, writing business letters.

Learning outcomes:

Upon completion of this course students should be able to:

- make presentations based on empirical data.
 - to negotiate with customers in the business organizations.
-

Content:

Develop the ability to present information / data make presentations. Telephoning: Negotiating: Business Writing: Meetings: Presentations.

Methods of Teaching and Learning

: Lectures, pair work, classroom interactions, Group work and presentation.

Assessment

: End semester examination,
In course semester assignments (reading, writing, speaking & listening)

Recommended Reading

- Canagarajah, A. Suresh. A Geopolitics of Academic Writing. New Delhi: Orient Longman, 2007. Pp. x+332. (Asian Edition)
 - Canagarajah, A. Suresh, Ed. Reclaiming the Local in Language Policy and Practice. Mahwah, NJ: Lawrence Erlbaum Publishers. 2005. Pp. xxx + 297.
 - Canagarajah, A. Suresh. Critical Academic Writing and Multilingual Students. Ann Arbor: University of Michigan Press. 2002. Pp. xiii+279.
 - Canagarajah, A. Suresh. A Geopolitics of Academic Writing. Pittsburgh: University of Pittsburgh Press. 2002. Pp.x+332.
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Bachelor of Business Administration (Accounting) Special degree Year 3 Semester 1

Year	: Third
Semester	: First
Status	: Compulsory
Credit rating	: 03
Course Code	: BBAA 3113
Title	: Advanced Financial Accounting

Aim:

This course aims to provide that students are able to prepare group financial statements in compliance with the regulatory framework and Sri Lanka Accounting Standards (LKAS) and Branch accounts and analysis of financial statements.

Learning outcomes:

Upon completion of this course students should be able to:

- prepare and present Group financial statements.
 - explain consolidation procedure
 - setup Accounting transactions for Branches
 - analyze and interpret financial statements and other financial information.
-

Content:

Group financial statements;

Introduction to consolidated and separate financial statement (LKAS-27), consolidation procedure, Preparation & presentation of consolidated financial statements, Accounting for investments in subsidiaries, Accounting for associate companies and Accounting for non controlling interest.

Accounting for Branches;

Accounting for transactions in centralized & decentralized branch, foreign branch,

Interpretation of financial statements;

Liquidity, profitability, efficiency, solvency and investment ratios.

Methods of Teaching and

Learning : Lectures, Tutorials, Class room forums and Online learning support.

Assessment : Assignments(tests / snap tests / quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

Recommended

Reading : 1. *Advanced Financial Reporting*. The Institute of Chartered Accountants of Sri Lanka
2. Gupta R. L. *Advanced Financial Accounting* S. Chand & Sons
3. Kumar, Anil S. *Advanced Financial Accounting* Himalaya Publication House
4. Shukla and Grewal - *Advanced Accounts* - S. Chand & Ltd. New Delhi
5. Jain and Narang - *Advanced Accounts* - Kalyani Publishers, Ludhiana.

Year : **Third**
Semester : **First**
Status : **Compulsory**
Credit rating : **03**
Course Code : **BBAA3123**
Title : **Advanced Management Accounting**

Aim:

This course aims to provide students to create value through improved decision making and control of organizational members and apply various management Accounting techniques to all types of organizations for planning, decision making and control purposes in practical situations.

Learning outcomes:

Upon completion of this course students should be able to:

- recognize and implement appropriate strategies.
 - evaluate risk and techniques in an organization.
 - setup a efficient control system.
 - explain how Accounting-based performance measures are designed, as well as their benefits and drawbacks.
 - describe how sustainability planning can be a part of strategic planning.
 - apply value chain analysis to use how producers, contracting firms will benefit from efficient value chains.
-

Content:**Strategy;**

Meaning of strategic & strategic leadership, Developing and Implementing strategy, Role of the management accountant for implementing strategy.

Risk management;

Risk environment and types of risk, Levels of risk management, Evaluating risk and Techniques for mitigating risk.

Organizational structure and interdivisional relationships;

Organizational design, Organizational culture, Responsibility centres, Transfer pricing, Transfer pricing methods and Determining minimum transfer price.

Control mechanisms;

Objectives of controls & Control system design, Variations in control Systems and Assessing the effectiveness of controls.

Accounting-based performance measures;

Key performance indicators, The balanced scorecard & Selecting performance goals and timing of feedback.

Performance management and sustainability;

Analyzing and improving quality, Quality cost report, Time and competitiveness, Theory of constraints and Sustainability Accounting & strategy.

Value chain analysis:

Value chain definition, Goal of Value Chain, Value Chain Model, Value Chain and the Technical, Behavioural and Cultural (TBC) Triangle.

Methods of**Teaching and****Learning**

: Lectures, Tutorials, Class room forums, Online learning support and study tour.

Assessment

: Assignments(tests / snaps test / quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

Recommended**Reading**

- : 1. Robert Kaplan, and Anthony A. Atkinson,()*Advanced Management Accounting*, 3rd Edition.
2. Drury (2012) *Management and Cost Accounting* (8th edition) Cengage Learning or Drury (2008) *Management and Cost Accounting* (7th edition).

3. Garrison, R.H., Noreen, E., and Brewer, P. C. (2010) *Managerial Accounting, 13th ed.* McGraw-Hill Irwin. ISBN 978-0-07337961-6.
 4. Jiambalvo, John Wiley and Sons (2007), *Managerial Accounting*, 4th Edition.
-

Year : **Third**
Semester : **First**
Status : **Compulsory**
Credit rating : **03**
Course Code : **BBAA 3133**
Title : **Computerized Accounting**

Aim:

This course aims to provide students with hands-on instruction of the current version of Accounting packages and experience in recording daily business transactions.

Learning outcomes:

Upon completion of this course students should be able to:

- Explain the business transactions using a Computer Accounting program.
 - Reconcile General Ledger Control accounts with subsidiary ledgers for Receivables, Payables and Inventory.
 - assess the business performance using computer program.
-

Content:

Preparation of financial statements by using Excel,

Accounting input process and output

Appropriate Accounting software;

Theory and practical knowledge in the application appropriate accounting software in business data processing with a view to produce financial statements for both internal and external uses of Accounting information.

Methods of

Teaching and

Learning : Lectures, Tutorials, presentations, Class room forums and Online learning support.

Assessment : Assignments(tests / snap tests/ quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

Recommended

Reading : 1. Carol Yacht and Susan Crosson, ()*Computer Accounting Essentials Using Quickbooks Pro*. ISBN 007636864/9780077636869
2. Carol Yacht, Susan Crosson (2007), *Computer Accounting Essentials with Microsoft Office Accounting*. ISBN 0077233743/9780077233747

Year : **Third**
Semester : **First**
Status : **Compulsory**
Credit rating : **03**
Course Code : **BBAA3143**
Title : **Management Science Applications**

Aim:

The aim of this course is apply major quantitative techniques in order to improve managerial decision-making situation and develop analytical, critical thinking, and problem-solving skills in a business context.

Learning outcomes:

Upon completion of this course students should be able to:

- discuss the main features of Management Science.
 - develop mathematical model for decision making.
 - solve the linear programming model.
 - recognize the Network analysis.
 - demonstrate the ability to use waiting line analysis.
-

Content:

Introduction to Management Science;

An overview of Management Science, Basic concept of management science.

Inventory control;

Problems that arise in the management of inventory (stock), Economic Order Quantity, Economic Batch Quantity, quantity discounts, probabilistic demand,

Materials Requirements Planning, Just-in-Time, Optimized Production Technology and supply chain issues.

Mathematical programming;

Formulation, the representation of decision problems using linear models with a single objective which is to be optimized, the formulation of both linear programs and integer programs.

Linear programming solutions;

The solution of linear programs, the numeric solution of linear programs, sensitivity analysis & robustness, and computer solution of linear programming.

Network analysis;

Planning and control of projects via the critical path, float (slack) times, cost/time trade-off, uncertain activity completion times and resource considerations.

Decision making techniques;

Approaches to decision problems where chance (probability) plays a key role, pay-off tables, decision trees, transition matrix, game theory, transportation & assignment problem, utilities and expected value of perfect information.

Markov processes;

Approaches used in modeling situations that evolve in a stochastic (probabilistic) fashion though time; systems involving both non-absorbing and absorbing states.

Queueing theory and simulation;

The representation and analysis of complex stochastic systems where queueing is a common occurrence, M/M/1 queue, discrete event simulation.

**Methods of
Teaching and**

Learning : Lectures, Tutorials, presentations, Class room forums and Online learning support.

Assessment : Assignments(tests / snap tests / quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

Recommended

Reading : 1. S. C. Albright and W. L. Winston (2007), *Management Science Modeling*, International Student Edition, Thomson.
2. Render, Stair, and Hanna (2006), *Quantitative Analysis for Management*, 9th edition, Prentice-Hall.

3. Anderson, Sweeney, Williams, Camm and Martin; *An Introduction to Management Science*, 13th Edition, South-Western, (ISBN-13: 978-1-4390-4327-1; ISBN-10: 1-4390-4327-2).
 4. Rosenhead J. and J. Mingers (eds) (2001) *Rational Analysis for a Problematic World Revisited: Problem Structuring Methods for Complexity, Uncertainty and Conflict*. (John Wiley, 2001) second edition [ISBN 9780471495239].
-

Year : **Third**
Semester : **First**
Status : **Optional**
Credit rating : **02**
Course Code : **BBAA3152**
Title : **Security Analysis and Portfolio Management**

Aim:

This course aims to introduce students to the subject of Security analysis and the management of portfolios of investment and measure risks and returns in an investment.

Learning outcomes:

Upon completion of this course students should be able to:

- generalize stock market activities in Sri Lankan context.
 - recognize fundamental analysis of share;
 - construct and assess portfolio management;
-

Content:

Stock Market activities in Sri Lankan context;

Stock Market in Sri Lanka, Valuation of Securities, Random Walk Theory, Efficient Market Hypothesis. Government Securities- Treasury Bills, Treasury Bonds and Commercial Paper and Recent Development in the Security Markets.

Fundamental Analysis of Share;

Economic Analysis, Industry Analysis and Company Analysis and Technical Analysis.

Portfolio management;

Portfolio analysis- risk and return, portfolio and security return, portfolio risk, Portfolio selection models and Portfolio investment process. Portfolio Performance Evaluation and Ethics in Capital Market.

Methods of Teaching and Learning

Learning : Lectures, Tutorials, Industry interactions (e.g., Visit to Colombo Stock Exchange), Class room forums and Online learning support.

Assessment : Assignments(tests / snap tests/ quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

Recommended Reading

- Reading** :
1. Bodie, Z. et al. (2001) - *Essentials of Investment (Fourth Edition)* - Published by McGraw-Hill Company Inc., 1221 Avenue, New York, U.S.A.
 2. Cohen, J. (1977) - *Investment Analysis & Portfolio Management (Third Edition)*- Richard D. Irwin Inc. New York, U.S.A.
 3. Gitman, L.J and Joehnk, M.D. (1998). - *Fundamentals of Investment (Seventh Edition)* - Printed by RR Donnelley & Sons Company, U.S.A.
 4. Rufus, I.A. (2004) - *Investment Decisions, Concepts, Analysis and Management*, - Glorious Hope Printers, Glorious Hope House, 53 Jagunmolu Street, Bariga, Lagos.
-

Year : **Third**
Semester : **First**
Status : **Optional**
Credit rating : **02**
Course Code : **BBAA 3162**
Title : **Contemporary Issues in Accounting**

Aim:

This course aims to provide knowledge and understanding of financial Accounting theory and the difficulties of formulating Accounting theories, and give students insight into the development of Accounting theory.

Learning outcomes:

Upon completion of this course students should be able to:

- demonstrate the utility of the nature of theory and its testing.
 - discuss dominant approaches in Accounting research.
 - explain Capital market issues.
 - apply Accounting theories Case studies corporate failure and Accounting.
 - apply the main features of Accounting reforms.
-

Content:**Accounting theory;**

Nature of theory and theories testing, Evaluation of contemporary normative theories, Historical cost Accounting & Current purchasing power and current cost Accounting and Accounting regulation.

Capital market issues;

Behavioural research and critical perspectives.

Case studies;

Corporate failure and Accounting, International financial reporting system (IFRS) and Sri Lanka Financial Reporting System(SLFRS).

Methods of Teaching and Learning

: Lectures, Tutorials, presentations, Class room forums, Online learning support and Study Tour.

Assessment : Assignments(tests /snap tests / quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

Recommended Reading

- : 1. Deegan, C. (2009). *Financial Accounting Theory*, 3rd Edition, McGraw - Hill, Australia Pty Ltd.
 2. Deegan, C. (2010), *Australian Financial Accounting 6th Edition.*, McGraw - Hill, Australia Pty Ltd.
 3. *Accounting Handbook* (2011). CPA Australia Pearson, Australia
-

Year : **Third**

Semester : **First**

Status : **Optional**

Credit rating : **02**

Course Code : **BBAA3172**

Title : **Accounting for Small Business**

Aim:

This course provides the opportunity to understand the application of Accounting systems, techniques and professional Accounting practices to the needs of a small business. It should enable a student to possess the skills necessary for choosing,

implementing, and operating and evaluating a small business Accounting system in a wide variety of applications and to appreciate the various Accounting related issues that are involved in a small business.

Learning outcomes:

Upon completion of this course students should be able to:

- outline of Accounting needs of small business.
 - illustrate the role played by Accounting and Accountants in small business
 - describe the steps in managerial reporting and financial decision making
 - review the current issues in small business
-

Content:

Small Business Accounting;

Objectives and resultant Accounting needs of small business, the role played by Accounting and Accountants in small business and recording systems.

Reporting and decision making;

managerial reporting and financial decision making, meeting compliance needs, taxation planning and assessment, payroll and other cost management, debtor management, applying for credit and current issues.

**Methods of
Teaching and**

Learning : Lectures, Tutorials, presentations, Class room forums and Online learning support.

Assessment : Assignments(tests / snap tests/ quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

Recommended

Reading : 1. Rod Caldwell (2011), *Learn Bookkeeping in 7 Days: Don't Fear the Tax Man*, Published by Wrightbooks.
2. Rod Caldwell, *Learn Small Business Accounting In 7 Days*. Published by Wiley Aus.

Bachelor of Business Administration (Accounting) Special Degree Year 3 Semester 2

Year : **Third**
Semester : **Second**
Status : **Compulsory**
Credit rating : **03**
Course Code : **BBAA 3213**
Title : **Research Methodology in Accounting**

Aim:

This course aims to introduce students to the research methodology that can be used in Accounting researches related to the social phenomenon which is concern with solving problem investigating relationship and building a body of knowledge.

Learning outcomes:

Upon completion of this course students should be able to:

- Recognize the nature of research in Accounting.
 - explain contents, features of research design.
 - discuss the significance of theory and literature and setup the hypotheses.
 - design Sampling and Scale.
 - explain sources of information and referencing.
-

Content:

Nature of research in Accounting;

research in Accounting, critical approach, methods & methodology, type of researches & roles and outcomes of research.

Research design;

Research sequence, contents of research design, classification of research design and research proposal.

Theory and Literature;

Relevant theories and literatures in Accounting, conceptualization and operationalization.

Developing hypotheses;

Types of hypotheses, sources of hypotheses, testing hypotheses.

Sampling design;

Population, sampling, sampling process, methods of sampling, and sampling error.

Scale design;

Problem of measurement, types of scaling techniques and scale evaluation.

Survey methods;

Data, information, types of data, sources of information.

Referencing;

Referencing style (American Psychological Association-APA), In-text citation (ITC), reference list and bibliography.

Methods of Teaching and Learning

: Lectures, Tutorials, seminars, self-study, Class room forums ,Online learning support, Study Tour and case studies.

Assessment

: Assignments(tests / snap tests /quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

Recommended**Reading**

- : 1. Ryan,B,W.Scapens,R.W. & Michael, T. Research Methodand Methodology in Finance and Accounting.
2. Malcom,S. (2011). Research Methods in Accounting, Sage Publications
3. Bryman, A. & Bell, E. (2007). *Business Research Methods*, USA: Oxford University Press.
4. Cooper, R. D. & Schindler, S. P. (2008). *Business Research Methods*. Singapore: McGraw Hill/Irwin.
5. Hair, J. F., Babin, B., Money, A. H. & Samouel, P. (2007). *Research Methods for Business*, UK: John Wiley & Sons Ltd.
6. Saunders, M., Lewis, P. & Thornhill, A. (2007). *Research Methods for Business Students*, Great Britain: Pearson Education Limited.
7. Uma Sekaran & Bougie, R. (2010). *Research Methods for Business: A Skill Building Approach*. UK: John Wiley & Sons.
8. Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin M. (2010). *Business Research Methods*. Canada: South-Western, Cengage Learning.

Year	: Third
Semester	: Second
Status	: Compulsory
Credit rating	: 03
Course Code	: BBAA3223
Title	: Financial Reporting

Aim:

This course aims to provide a foundation knowledge and understanding of the principles and practices of financial reporting and of the role of Accounting information within its broader economic and organizational context.

Learning outcomes:

Upon completion of this course students should be able to:

- develop the financial reporting.
 - explain ethical issues in financial reporting
 - analysis and interpret the financial results.
 - explain corporate governance and recent developments.
-

Content:

Developments in financial reporting;

Financial reporting in an environment, financial reporting of price changes, Capital and financial instruments, Tangible fixed assets, Goodwill and intangible assets, Foreign currency translation and Compliance & Monitoring Framework with particular emphasis on Sri Lanka Accounting Standards(LKAS).

Ethical issues in Financial reporting and value added statement;

Recent ethical issues while reporting financial statements.

Analysis, Interpretation and communication of Financial Results;

Interpretation of the results of financial information, Comparing the results among the industry, companies.

Corporate Governance and Recent developments in Financial reporting;

Corporate governance and sustainability report, integrated reporting. Exposure drafts.

Methods of Teaching and Learning

Learning : Lectures, Tutorials, presentations, Class room forums and Online learning support.

Assessment : Assignments(tests / snap tests/ quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

Recommended

Reading : 1. *Advanced Financial Reporting Framework* - The Institute of Chartered Accountants of Sri Lanka
2. David Alexander, Anne Britton - *Financial Reporting*, Thomson
3. Barry Elliott , Jamie Elliott () *Financial Accounting and Reporting*, Pearson
4. Vijay Kumar - *Financial Reporting*
5. Gupta R. L. () *Advanced Financial Accounting* S. Chand & Sons

Year : **Third**
Semester : **Second**
Status : **Compulsory**
Credit rating : **03**
Course Code : **BBAA 3233**
Title : **Accounting Information System**

Aim:

This course aims to critically enhance the knowledge that students are able to design an effective Accounting information system necessary to meet the needs of an organization.

Learning outcomes:

Upon completion of this course students should be able to:

- Explain the business processing.
 - apply the Accounting information system.
 - Identify the risk and control.
 - design the electronic data processing control.
-

Content:

Business Processing;

Overview of the financial Accounting cycle, characteristics of the good reports, types of process and rules.

Accounting Information System(AIS);

Nature of the AIS, Classifications of the system and system analyses & design.

Risk and Control;

Types of risk and control, Flow charts and diagram.

Electronic Data Processing Control;

Efficient usage of internet to extract information for business, Database Foundations.

**Methods of
Teaching and
Learning**

: Lectures, Tutorials, presentations, study tour, Class room forums and Online learning support.

Assessment

: Assignments(tests / snap tests/ quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

**Recommended
Reading**

- : 1. Romney & Steinbart, (2006). *Accounting Information Systems, 10e*. Prentice Hall Business Publishing.
 2. Wilkinson, Cerullo, Raval, Wong-on-wing, (2002). *Accounting Information Systems, 4e*. John Wiley & Sons.
-

Year : **Third**
Semester : **Second**
Status : **Optional**
Credit rating : **02**
Course Code : **BBAA3252**
Title : **Investment Accounting**

Aim:

This course aims to provide students an understanding of the principles and practices of an investment for decision makers and introduce techniques of how to produce useful information, how to analyses that information to help a business plan and control its activities.

Learning outcomes:

Upon completion of this course students should be able to:

- identify the investment vehicles.
- analysis capital structure of an organization
- identify the dividend policy
- evaluate the capital investments.
- measure the risk and return.

Content:

Investment Vehicles;

Source of funds for investments, types of investment, cost of funds.

Capital Structure;

Debt and equity management

Dividend Policy;

distribution of earnings.

Capital Investment Appraisal;

Payback, Accounting rate of return, Internal rate of return, Net present value, Capital rationing, Uncertainty and probability.

Risk and Return;

Classification of risk and return, interest rate risk.

**Methods of
Teaching and**

Learning : Lectures, Tutorials, presentations, Field visit, Class room forums and Online learning support.

Assessment : Assignments(tests / snap tests / quizzes / case studies/ presentations/ practical reports) Mid semester examinations and End Semester Examinations.

Recommended

Reading : 1. Atrill & McLaney ,()'*Management Accounting for Decision Makers*',7th Edition
 2. Horngren, Charles, Sundem, Gary and Stratton, William (1999) *Introduction to Management Accounting*, Prentice-Hall of India Private Limited.
 3. Shah, Paresh (2009) *Management Accounting*, Oxford Higher Education
 4. Atkinson, Anthony, Kaplan, Robert, Matsumura, Ella Mae, Young, Mark and Kumar, Arun (2009) *Management Accounting*, Pearson Education

Year	: Third
Semester	: Second
Status	: Optional
Credit rating	: 02
Course Code	: BBAA3262
Title	: International Accounting

Aim:

This course aims to provide to students for becoming a skilled international Accounting practitioner and obtaining a recognized qualification all over the world.

Learning outcomes:

Upon completion of this course students should be able to:

- Identify dimensions of international Accounting;
 - analysis of International Accounting;
 - apply international Accounting standards (IAS) and international financial reporting systems (IFRS).
-

Content:

Dimensions of International Accounting;

Foreign currencies exchange & risk management, Global organization and control planning and performance evaluation in multinational enterprises.

Analysis of International Accounting;

Analysis of comparative international financial statements and disclosures and international Accounting and intangibles.

International Accounting Standards (IAS) and International Financial Reporting Systems (IFRS).

Methods of Teaching and Learning

: Lectures, Tutorials, presentations, Class room forums and Online learning support.

Assessment : Assignments(tests / snap tests / quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

Recommended

- Reading** : 1. Radebaugh, L. H., Gray, S. J., & Black, E. L. (2006). *International Accounting and Multinational Enterprises (6th ed.)*. Hoboken, NJ: Wiley.
2. Douppnik, T. & Perera, H. (2008). *International Accounting (2nd ed.)*. London: McGraw Hill.
-

Year : **Third**
Semester : **Second**
Status : **Optional**
Credit rating : **02**
Course Code : **BBAA3272**
Title : **Advanced Business Taxation**

Aim:

This course aims to equip students with Accounting and taxation knowledge encompassing regulatory framework required for the entry level accountant to perform routine functions relating to Accounting and taxation in an organization.

Learning outcomes:

Upon completion of this course students should be able to:

- compute of income tax for tax liable person.
 - calculate Value Added Tax (VAT).
 - describe other taxes.
 - explain tax administration of Sri Lanka.
-

Content:***Computation of Income Tax;***

Sole proprietor, partnership, companies, charitable institutions, clubs & trade association and co-operative societies.

Value Added Tax (VAT);

Charging section & VAT rates, VAT administration & registration, computation and VAT return & payments.

Other Taxes;

Nation Building Tax (NBT), Economic Service Charge (ESC) and Stamp duties.

Tax administration;

Self assessment and Payment & recovery of tax.

**Methods of
Teaching and
Learning**

: Lectures, Tutorials, seminars, group work, field visit, case studies Class room forums and Online learning support.

Assessment : Assignments(tests / snap tests / quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

**Recommended
Reading**

- : 1. Balaratnam, S. (2005). *A Supplement to value added tax in Sri Lanka* (ISBN 9558119067), Tax Publications Ltd.
2. Karalasingham, P, Karalasingham, Indran (1991). *a guide to taxation* (ISBN 9559521918), National Taxpayers' Society of Sri Lanka.
3. Inland Revenue Act No. 10 of 2006 along with the amendments.
4. William Perez, *Tax Preparation and Planning*.
-

Bachelor of Business Administration (Accounting) Special Degree Year 4 Semester 1

Year	:	Fourth
Semester	:	First
Status	:	Compulsory
Credit rating	:	03
Course Code	:	BBAA4113
Title	:	Advanced Auditing

Aim:

This course aims to prepare students for the responsibilities and challenges faced as an auditor in charge and students to have a strong interest in working in Internal or External Audit or related field and get ability to be an audit consultant.

Learning outcomes:

Upon completion of this course students should be able to:

- explain auditing planning & risk assessment.
- apply internal control.
- identify with ethics & regulatory environment.
- prepare audit reporting.
- apply substantive test & analytical procedures according to the auditing standards.
- carry out computer application in auditing.

Content:

Auditing planning & risk assessment;

Types of risk, material misstatements and fraud risk in an audit of financial statements

Internal control;

Features of internal control system, Control procedures, Components of internal control, Types of internal control and Limitation of internal control.

Ethics & regulatory environment;

Fundamentals & ethical principles, terms of engagement and audit documentation.

Audit reporting;

Nature of reporting and classification of opinion.

Substantive test & analytical procedures;

Nature & Purpose of analytical procedures of auditing and practical techniques in analytical procedures of auditing.

Applications of auditing standards;

Appropriate and relevant Sri Lankan Auditing Standards (SLAuS)

Computer application in auditing;

e-Audit.

**Methods of
Teaching and
Learning**

: Lectures, Tutorials, group work, case studies, , field visit, presentations , Class room forums and Online learning support.

Assessment

: Assignments(tests / snap tests / quizzes / case studies/ presentations/practical reports), Mid semester examinations and End Semester Examinations.

**Recommended
Reading**

- : 1. Larry E. Rittenberg, Bradley J. Schwieger. - *Auditing : Concepts for a Changing*, Publisher: South-Western College
2. James E. Hunton, Stephanie M. Bryant, Nancy A. Bagraff - *Core Concepts of Information Technology Auditing*, Publisher: Wiley.
3. Alvin A. Arens, Mark S Beasley, Randal J Elder - *Auditing and Assurance Services (10th Edition) (Charles T Horngren Series in Accounting)*, Publisher: Prentice Hall.
4. Jack J. Champlain - *Auditing Information Systems*, Publisher: Wiley
5. Sri Lanka Auditing Standards (SLAuSs)
-

Year	:	Fourth
Semester	:	First
Status	:	Compulsory
Credit rating	:	03
Course Code	:	BBAA 4123
Title	:	Computer Applications for Research in Accounting

Aim:

This course aims to provide an introduction to the computer statistical software which can be used for research analysis.

Learning outcomes:

Upon completion of this course students should be able to:

- explain the data management.
 - manipulate the data set.
 - compute relevant statistics using statistical software.
 - extract information from their data
 - define a variety of statistical variables;
 - carry out a statistical analysis that can test the reliability and validity;
 - carry out a statistical analysis that can test hypotheses.
-

Content:

Data management;

Getting, entering, reading and editing data.

Data Analysis using statistical software;

Univariate, bivariate, multivariate, cross sectional and panel data analysis.

Editing & interpretation of output;

Editing the statistical results and graph and their interpretation.

Methods of

Teaching and

Learning : Lectures, presentations, field visit, Class room forums and Online learning support.

Assessment : Assignments(tests / snap tests /quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

Recommended

- Reading** : 1. Matthew Zagumny, *The SPSS Book: A Student Guide to the Statistical Package for the Social Sciences*, Writers Club Press. ISBN: 0-595-18913-X
2. Andy Field (2013), *Discovering Statistics using IBM SPSS Statistics*, 4th edition, ISBN-10: 1446249182 / ISBN-13: 978-1446249185,
3. Meredith Starz and HIS Global Inc., *EViews Illustrated for Version 8*, Copyright 19940013 HIS Global Inc. ISBN: 978-1-880411-19-3.
4. Luc Anselin, Raymond J.G.M. Florax y Sergio J. Rey (eds.). *Advances in Spatial Econometrics. Methodology, Tools and Applications*, Springer, Berlin Heidelberg (Germany), ISBN: 3-540-43729-0.
-

Year : **Fourth**

Semester : **First**

Status : **Optional**

Credit rating : **02**

Course Code : **BBAA4152**

Title : **Corporate Responsibility Reporting**

Aim:

This course aims to familiarise students with the main issues of Corporate Responsibility and its implementation in business practice and corporate governance, give an introduction on the practices of large companies that have successfully created business and social value through focused, aligned, and integrated Corporate responsibility Reporting (CSR), provides the practical knowledge and insight students need to improve decision making, leverage partnerships, manage risk, and measure performance.

Learning outcomes:

On completion of this course students should be able to:

- explain the concept of morality, ethics, business ethics and their evolution;
 - comprehend the concept of Corporate responsibility; distinguish the Stakeholders and Shareholders approaches and their role in the long term success of any organization;
 - comprehend the reporting systems and communication ways of CR towards various stakeholders;
 - realize the implementation of CR philosophy inside of organization, be able to judge the seriousness of organizational intentions towards it;
-

Content:

Introduction of the concept and content of corporate responsibility reporting, international corporate responsibility guidelines and their interpretation, theory and practice of corporate responsibility reporting, Global Reporting Initiative Framework, mandatory disclosure requirements for environmental and social responsibility information, reporting principles and external assurance.

Methods of Teaching and Learning

: Lectures, seminars, self-study, Class room forums and Online learning support.

Assessment : Assignments(tests / snap tests/ quizzes / case studies/ presentations/practical reports), Mid semester examinations and End Semester Examinations.

Recommended Reading

- : 1. Crane, A. and D. Matten (2010). *Business Ethics. Managing Corporate Citizenship and Sustainability in the Age of Globalization*, Oxford University Press, 3rd edition.
2. Richard T. De George (2006). *Business ethics*. Pearson Prentice Hall. USA.
3. Ferrell, O. C., John Fraedrich and Linda Ferrell. 2002. *Business ethics*. 5th ed. Boston, Mass.: Houghton Mifflin.
4. Kakabadse, Andrew and Mette Morsing, “*Corporate social responsibility: Reconciling aspiration with application*”. New York: Palgrave Macmillan
-

Year	:	Fourth
Semester	:	First
Status	:	Optional
Credit rating	:	02
Course Code	:	BBAA4162
Title	:	Public Sector Accounting

Aim:

This course aims to provide a theoretical and constructive overview of the public sector Accounting, with special focus on the Accounting system, procedure for receipts and payments, and reconciliation of departmental accounts and treasury accounts.

Learning outcomes:

On completion of this course students should be able to:

- provide the students a general understanding of public sector Accounting.
 - comprehend the procedures for receipts and payment of public sector.
 - develop students' abilities to link theory with applied work.
-

Content:

Budgetary control, Estimates of expenditure and revenue, Financial management and accountability, Treasury functions and control, Parliamentary control over public finance, Custody of public money, Bank accounts, Bank reconciliation, Authorities for expenditure, Refunds, write offs etc., Government Accounting, Allocation, Imprest, Summary of accounts, Advance accounts, Deposits accounts and loan Accounting, Appropriation account, Supplies works and services, Stores management, Inventory control, Board of survey etc., Internal control, Internal check and control system, Local authorities Accounting and auditing and computer application for Public Sector. Procurement Management

Methods of Teaching and Learning

: Lectures, Tutorials, presentations, , study tour, Class room forums and Online learning support.

Assessment : Mid semester examinations and Assignments(tests / quizzes / case studies/ presentations/ practical reports), Mid semester examinations and End Semester Examinations.

Recommended Reading

- Sri Lanka Public Sector Accounting Standards(SLPSAS) - 2012, Volume I and II, The Institute of Chartered Accountants of Sri Lanka
 - Financial Regulations
-

Bachelor of Business Administration (Accounting) Special Degree Year 4 semester 2

Year	:	Fourth
Semester	:	Second
Status	:	Compulsory
Credit rating	:	08
Course Code	:	BBAA 4218
Title	:	Dissertation in Accounting

Aim:

To; provide students with a structure that enables them to conduct independent research on a topic agreed with their supervisor, provides knowledge to develop the skills required to conduct independent research on an Accounting related subject, prepare students to become a excellent researcher in Accounting related subject.

Learning outcomes:

On completion of this course unit students should be able to

- workout independently the descriptive or empirical research works.
 - disseminates the experience gained through the research to the society.
 - develop skills in time management of complex projects.
-

Methods of Teaching and

Learning : Supervision, self- study, and Student presentations

Assessment : Dissertation Evaluation
Viva Voce

Year	: Fourth
Semester	: Second
Status	: Compulsory
Credit rating	: 06
Course Code	: BBAA4226
Title	: Internship in Accounting

Aim:

To; Assist the student's development of employer-valued skills such as teamwork, communications and attention to detail, Expose the student to the environment and expectations of performance on the part of Accountants in professional Accounting practice, private/public companies or government entities, Enhance and/or expand the student's knowledge of a particular area(s) of Accounting, Expose the student to professional role models or mentors who will provide the student with support in the early stages of the internship and provide an example of the behaviors expected in the intern's workplace.

Learning outcomes:

On completion of this course students should be able to:

- develop the employer-valued skills such as teamwork;
 - analyze problem based learning and apply solutions;
 - examine the companies and their practices of accounting;
-

Methods of Teaching and Learning

Learning : Working in the work place, Supervision and discussion
Assessment : Presentation, Attendance and log book maintenance, examiner's evaluation and mentor evaluation.

**Bachelor of Business Administration (Financial Management) -
Special Degree
Year 3: Semester 1**

Status : Compulsory
Credit rating : 3
Course code : BBAF 3113
Semester : First
Title : Advanced Corporate Finance

Aim:

- The aim of this course is to provide a rigorous grounding in the theory of modern finance at an advanced level and a thorough synthesis of the most important current research in finance, with an emphasis on the applications of the principles.
-

Learning outcome:

At the end of this course students should be able to:

- evaluate the essential components of modern finance theory and associated current research.
 - demonstrate ability to learn and work independently in finance, exercising critical judgment and discrimination in the resolution of complex problematic situations.
 - apply problem solving and analytical skills to issues in finance in a complex specialized context.
-

Content:

Capital budgeting advanced techniques, cost of capital, capital structure, dividend policy, hybrid financing, leasing, derivatives, working capital management and corporate financial strategy.

**Methods of
Teaching and
learning**

: Lectures, Tutorials, Group work and presentation.

Assessment : Assignments (tests/quizzes /case studies/ presentations/ practical reports) midsemester examinations and end Semester Examination.

Recommended

- Reading :**
1. Pandey, I.M. (2008). Financial Management. (9th Ed). Modern printers, Delhi-110032
 2. Khan, M.Y. (2012). Financial Management: Text, problems and cases. (6th Ed).
 3. Eugene F. Brigham Michael & C.Enrdharat. (2008) Financial management.
 4. Ronald W. Melicher, (2011). Introduction to Finance: Markets, Investments, and Financial Management.
-

Status : Compulsory

Credit rating : 3

Course code : BBAF 3123

Semester : First

Title : Investment analysis and Portfolio Management

Aim:

- To understand the basic portfolio theories and their implications for portfolio construction and management
 - To develop students' knowledge and understanding of key issues in asset allocation and portfolio composition and management at an advanced level;
-

Learning outcome:

At the end of this course students should be able to;

- define and apply the concept of portfolio policy.
 - identify, distinguish, relate and interpret the various forms of investments in terms of risk, return, skewness, kurtosis, and correlation.
 - analyze the level of risk involved in investment vehicles and define an inherent optimal allocation mix
 - determine the performance of a portfolio using simple and multistage performance measures.
 - define Bond risk in terms of effective duration and convexity.
 - use and analyze advanced bond portfolio management techniques.
 - discuss, analyze and apply advanced portfolio management strategies to a virtual portfolio.
-

Content:

Basic concepts, theories and practices in investment and portfolio management. Stock Market in Sri Lanka, Historical Development Colombo

Stock Exchange, Securities & Exchange Commission Act, Market Indices, Listing of Securities, Trading of Securities, Foreign Investment in Shares, Investor Service Points, World Federation of Exchange, New Share Issues, Institutional Investors, Stock Market Rations. Government Securities-Treasury Bills, Treasury Bonds and Commercial Paper, Recent Development in the Security Markets.

Fundamental security analysis: Environment analysis, industry analysis, marketing policies, dividend policy, capital analysis operating efficiency, Technical analysis Dow Theory, Elliott wave principle, Chart patterns, trend, technical indicators, Short interest ratio theory, efficient market theory, Forms of efficient market hypothesis, fitter rules, serial correlation, Portfolio analysis and management: Portfolio analysis- risk and return, portfolio and security return, portfolio risk, Portfolio selection models-markoviz, Capital assets pricing models, Factor models and arbitrage pricing theory, Portfolio investment process and portfolio performance evaluation.

**Methods of
Teaching and
learning**

: Lectures, Tutorials, Group work and presentation.

Assessment : Assignments (tests/quizzes /case studies/ presentations/ practical reports) midsemester examination and end Semester Examination.

**Recommended
Reading**

- : 1. Subramaniam,V.A. (2011). Introduction to Security Analysis.ABI Publishers.
2. Bhalla, V.K. (2004). Investment Management: Security analysis and portfolio management. S. Chand and company Ltd, Ram nagar, New Delhi 110055.
3. Ronald W. Melicher. (2011). Introduction to Finance: Markets, Investments, and Financial Management
4. Frank J. Fabozzi.(2011). The Theory and Practice of Investment Management: Asset Allocation, Valuation, Portfolio Construction, and Strategies
5. Alan C. Shapiro. Capital Budgeting and Investment Analysis.
-

Status	: Compulsory
Credit rating	: 3
Course code	: BBAF 3133
Semester	: First
Title	: Micro Finance

Aim:

To help the students gain a practical understanding of the fundamental concepts of microfinance, assessing customer needs and expectations; designing new products and delivery mechanisms; the various lending methodologies; the debate around regulation and supervision; assessing the quality of the portfolio; gauging financial viability; addressing governance and cultivating effective donor relations.

Learning outcome:

At the end of this course students should be able to:

- aware with the history and development of the concept of microfinance
- illustrate income statements, balance sheets, cash flow statements, and related financial ratios which relate to microfinance concerns
- apply the acquired knowledge of measuring the impact of microfinance programs
- examine how commercialization is affecting the development of microfinance programs

Content:

Introduction of micro finance, pricing for micro finance, external environment, financial management for micro finance organization strategic business planning, Accounting, lending methodology, and evaluation and impact assessment.

Methods of Teaching and learning

: Lectures, Tutorials, Group work and presentation.

Assessment : Assignments (tests/quizzes /case studies/ presentations/ practical reports) midsemester examinations and end Semester examination.

Recommended

Reading : 1. Vinodkumar (2011), Micro finance, Himalaya Publishing
2. Jonathan Morduch, Beatriz Armendariz, The Economics of Microfinance

Status : **Optional**
Credit rating : **2**
Course code : **BBAF 3152**
Semester : **First**
Title : **Entrepreneurial Finance**

Aim:

To provide students with a broad overview of the financial issues facing start-up and growing enterprises.

To develop knowledge and understand the challenges and opportunities faced by entrepreneurs while making investment and financing decisions.

To identify potential suitable sources of funds, private and/or public, based on the organizational development of the venture.

Learning outcome:

At the end of this course students should be able to:

- identify the nature of entrepreneurial finance
 - determine the financing needs of an entrepreneurial firm
 - demonstrate their skills in using financial planning models and valuation techniques in relation to entrepreneurial finance.
 - compute the financial risks/rewards of entrepreneurship
 - analyze and discuss current research issues in entrepreneurial finance
-

Content:

Introduction and overview of entrepreneurial finance, determining financial requirements for the start-up/and or growing business, key financial issues faced by entrepreneurs. Variety of financing models across the venture's life cycle. Valuation methods for new ventures, Business Formation and Ownership Structures, Development of a Financial Plan for a Comprehensive Business Model. Other financial aspects of entrepreneurial firms.

Methods of Teaching and learning

: Lectures, Tutorials, Group work and presentation.

Assessment

: Assignments (tests/quizzes /case studies/ presentations/ practical reports) midsemester examinations and end Semester Examination.

Recommended Reading

: 1. Smith L. and Janet Kiholm Smith. Entrepreneurial Finance: Finance and Business Strategies for the Serious Entrepreneur

Status

: **Optional**

Credit rating

: **2**

Course code

: **BBAF 3162**

Semester

: **First**

Title

: **Financial Reporting**

Aim:

To acquire and demonstrate knowledge and understanding of preparation of financial statements for a single company;

To develop a critical understanding of the international aspects of financial reporting;

To develop a critical evaluation of the aims of corporate reporting, its current key issues and the techniques of financial statement analysis;

To appreciate the importance of corporate reporting for transparency and Accountability in corporate governance systems.

Learning outcome:

At the end of this course students should be able to:

- illustrate the concepts of financial reporting and the techniques of financial statement analysis;
- demonstrate the application of relevant International Financial Reporting Standards;
- outline the importance of corporate reporting for transparency and Accountability in systems of corporate governance;
- state the purpose of Corporate Social and Environmental Reporting.

Content:

Developments in financial reporting, Financial reporting in an environment of price changes, Reporting financial performance, Capital and financial instruments, Tangible fixed assets, Goodwill and intangible assets, The consolidated balance sheet and profit and loss account, Associates and joint ventures, Foreign currency translation, The analysis of company financial statements.

Methods of Teaching and learning

: Lectures, Tutorials, Group work and presentation.

Assessment

: Assignments (tests/quizzes /case studies/ presentations/ practical reports) mid-semester examinations and end Semester Examination.

Recommended Reading

- : 1. Frank, W., (2007), **Business Accounting**, Vol. II, 10th Edition, Pitman Publication.
 2. Maheshwari, S. N., (2004), **Fundamentals of Accounting**, 5th Revised Edition, Vikas Publishing House (Pvt) Ltd, New Delhi.
 3. Sri Lanka Accounting Standards issued by the Chartered Accountants of Sri Lanka.
 4. Code of Corporate Governance issued by the Chartered Accountants Sri Lanka & Securities and Exchange Commission.
 5. Wijewardena, H., (2004), **Financial Accounting in Sri Lanka**, 1st edition, National library of Sri Lanka.
-

Status : **Optional**

Credit rating : **2**

Course code : **BBAF 3172**

Semester : **First**

Title : **Corporate Governance**

Aim:

- To acquire and demonstrate a specialist knowledge and understanding of the different elements of systems of corporate governance and their interdependencies;
To develop a critical understanding of reasons for and the impact of differences in systems of corporate governance at international level.

Learning outcome:

At the end of this course students should be able to:

- explain economic theories used in the analysis of systems of corporate governance (e.g. principal-agent, transaction cost and property rights theory)
 - contrast the corporate governance elements of both in private and public organizations;
 - differentiate the interdependencies between internal and external institutions of corporate governance (in particular with reference to the financial aspects of corporate governance);
 - show the development and the impact of codes of best practice in corporate governance
 - identify the highly complex nature of corporate governance both in public and in private sector organizations
-

Content:

Definition of Corporate governance. Ownership structure, monitoring function and management incentives and the emerging codes of corporate governance. role of external “discipline” in corporate governance, covering the takeover market, creditors and other stake holders, etc. , an overview of various “national” governance models and comparisons between them Anglo-Saxon, Japan, emerging markets and transition economies.

Methods of Teaching and learning

: Lectures, Tutorials, Group work and presentation.

Assessment : Assignments (tests/quizzes /case studies/ presentations/ practical reports) midsemester examinations and end Semester Examination.

Recommended Reading

: Stephen Bainbridge, The New Corporate Governance in Theory and Practice .

**Bachelor of Business Administration
(Financial Management) -Special
Year 3: Semester 2**

Status : Compulsory
Credit rating : 3
Course code : BBAF 3213
Semester : Second
Title : Research Methodology in Finance

Aim:

To provide an intellectually demanding academic programme of study which emphasizes the student's ability to analyze, synthesize and evaluate key theoretical concepts and practical applications in the subject area of Finance.

Learning outcome:

At the end of this course students should be able to:

- demonstrate the technical details and the conceptual framework underlying the subject area of Finance.
 - evaluate critically the key contemporary research issues in the above area.
 - depict a fundamental understanding of the key quantitative and qualitative research methods appropriate for this study.
-

Content:

Definition and purpose of research, qualities of good researcher, types of research, characteristics of a good research project. Scientific inquiry and logical systems for research. Research proposal. Searching literature, identifying a research problem, defining research questions/ hypotheses, deciding methodology tools and methods of data collection and validation, analyzing quantitative and qualitative data, System of report writing, formatting and referencing.

**Methods of
Teaching and**

learning : Lectures, Tutorials, Seminars, Study tour, Group work, and presentation.

Assessment : Assignments (case studies/ presentations/ practical reports) mid and end Semester Examination.

Recommended

- Reading** : 1. Ryan, B, W. Scapens, R.W & Michael, T. Research Method and Methodology in Finance and Accounting.
2. Uma Sekaran and Roger Bougie, (2012). Research Methods for Business: A Skill Building Approach, John Wiley & Sons, INC. UK.
3. Bryman, A. & Bell, E. (2007). Research Methods, USA:Oxford University press.
4. Cooper, R, D & Schindler, S. P. (2008). Business Research methods. Singapore: McGraw Hill/Irwin.
-

Status : Compulsory

Credit rating : 3

Course code : BBAF 3223

Semester : Second

Title : International Financial Management

Aim: -

To develop students' advanced knowledge and critical understanding of international finance.

To offer students the opportunity to develop some key analytical and technical skills in dealing with problems in international finance in a global economic environment.

Learning outcome:

At the end of this course students should be able to:

- apply highly specialized and advanced technical, professional and academic skills in analyzing exchange rates, and more generally asset pricing in a global economy.
 - develop analytical skills in a challenging global environment, and other complex specialized contexts.
-

Content:

International Financial System, Evolution, SDR Valuation, European Monetary System, Euro currency, Globalization, Multinational companies, Market Theories of Exchange, Rate Determination, Exchange Rates and Calculation, SPOT Rate, Forward Rate etc., International Parity Condition, Management Foreign Exchange, Multinational capital budgeting, International Purchasing, Investment and International Working Capital

Management, and Electronic Payments Systems, SWIFT etc. Foreign Direct Interest (FDI), Factors influencing Exchange Rates, Spot and Forward Rates, Management of Currency Risk.

Methods of Teaching and learning

: Lectures, Tutorials, Group work and presentation.

Assessment

: Assignments (tests/quizzes /case studies/ presentations/ practical reports) mid-semester examinations and end semester examination.

Recommended Reading

- :
1. Jeff Madura (2002). International Financial Management
2. John c. hull (2011). Options futures and other derivatives 7th edition
-

Status : Compulsory

Credit rating : 3

Course code : BBAF 3233

Semester : Second

Title : Financial Derivatives and Insurance

Aim: -

To provide students with the ability to critically review this specialized complex area of knowledge with a view to undertaking the study of risk management.

Learning outcome:

At the end of this course students should be able to;

- apply how derivative financial instruments can be used to manage risk and the potential problems associated with using such instruments
 - synthesize different strategies for managing risk using options and futures, including an understanding of the complexities and problems associated with the use of such strategies
-

Content:

Introduction, structure and foreign exchange management, Mechanics of currency trading, Exchange rate quotations & Arbitrage, Types of Risk faced

by a Business. Risk Management: Diversification of Risk. Reducing Credit Risk, Fraud, Risk Analysis, Techniques, Management of Interest Rate Risk Swaps, Option Forwards, Future contracts and trading process, Future prices, Spot prices and forward prices, Hedging and Speculation with currency, Future interest rate futures. Options terminology, elementary option strategies, Hedging with Currency options, Option Pricing, Interest rate option - caps, collars, floors. Financial Engineering. Insurance: Types of Insurance, Insurance principles and Policies, Insurances Companies.

Methods of Teaching and learning

: Lectures, Tutorials, Group work and presentation.

Assessment

: Assignments (tests, quizzes, case studies, presentations, practical reports), mid and end semester examination,

Recommended Reading

- : 1. John c. hull (2012)Options futures and other derivatives 8th edition
2. F Coyle, Brian ,oreign Exchange Markets (Risk Management / Currency Risk Management)
-

Status : **Optional**

Credit rating : **2**

Course code : **BBAF 3252**

Semester : **Second**

Title : **Public Financial Management**

Aim: -

To analyze the impacts of public expenditure and taxation on resource allocation, income distribution and economic stabilization. In addition, it seeks to examine the characteristics of the present public expenditure/taxation system and to consider criticisms of it.

Learning outcome:

At the end of this course students should be able to;

- interpret the way in which attitudes towards public expenditure and taxation have changed;
- criticize the contributions of the public sector to the operation of the economy and the problems that arise in the relationship between public and private sectors;

- analyze the impact of changes in public expenditure and taxation policies on the operation of the economy;
- explain the conflict at the heart of public policy-making between the economic, political and social objectives of governments and the financial constraints upon governments;
- express and defend views based upon sound thought and extensive evidence regarding the important issues in this area of economics.

Content:

Legal frame work governing public finance in Sri Lanka, Management of special funds, Government budgetary procedure. Treasury accounting role of treasury, effective delegation of financial authority revenue accounting, expenditure accounting. Public expenditure management, government asset management, technique of monitoring and controlling of public expenditure. Value for money auditing, procurement management, good governance, corporate governance and local governance, public accountability, Financial re-engineering. Social environmental accounting, international public sector accounting standards.

Methods of Teaching and learning

: Lectures, Tutorials, Group work and presentation.

Assessment

: Assignments (tests, quizzes, case studies, presentations, practical reports), mid semester examination and end semester examination.

Recommended Reading

- : 1. Sri Lanka Public Sector Accounting Standards (SLPSAS)-2012, Volume I and II, The Institute of Chartered Accountants of Sri Lanka.
2. Financial Regulations
3. Related circulars
-

Status : **Optional**
Credit rating : **2**
Course code : **BBAF 3262**
Semester : **Second**
Title : **Financial Modeling & Forecasting**

Aim: -

To provide students with the tools required to model, analyze and predict financial markets

Learning outcome:

At the end of this course students should be able to:

- apply the advanced knowledge of the principles and methods of modern financial econometrics and
 - experiment with their understanding of the application of econometric methods and interpretation of the results at an advanced level
-

Content:

Objectives of financial econometrics; Introduce econometrics techniques interest to financial analysts and expose to the theory and the practice of financial econometrics. Regression models, General Criteria for model selection, Regression Pathologies; Multicollinearity (MC), Heteroscedasticity, Autocorrelation, Misspecification, Measurement Errors, Models with lagged variables, Qualitative independent variables models, Interactions effects, Qualitative dependent variable models, Structural model & the reduced form, Recursive model, Test of exogeneity, simultaneity, Estimation methods. Time series econometrics; Review of relevant econometric material, applications to financial management topics.

Methods of Teaching and learning

: Lectures, Tutorials, Seminars, Group work and presentation.

Assessment : Assignments (tests/quizzes /case studies/ presentations/ practical reports) mid-semester examinations and end Semester Examination.

Recommended

Reading : 1. David Kremelberg. Practical Statistics: A quick and easy guide to IBM SPSS statistics, STATA and other software
2. Alastair Day, Mastering Financial Mathematics in Microsoft Excel: A Practical Guide for Business Calculations
3. Damodar N.Gujarati and Sangeetha. Basic Econometrics. (4th ed). Tata McGraw Hill Education Private Limited, New Delhi

Status : **Optional**
Credit rating : **2**
Course code : **BBAF 3272**
Semester : **Second**
Title : **Bank Management**

Aim: -

To develop an understanding of the management of financial institutions, including the techniques used by managers of financial institutions to measure and manage risks.

Learning outcomes:

At the end of this course students should be able to:

- discuss trends affecting the whole financial services industry and assess the implications of change for bank risk management
 - outline how the behaviour of banks has been modeled
 - identify the risks facing bank financial managers
 - explain the need to adapt risk management procedures to an increasingly international financial system.
 - discuss how credit risk and default premiums are assessed and monitored.
-

Content:

The Concepts and Technique of Management of a Commercial Bank, Measuring Return and Risk in Banking, Evaluation of Bank Performance, Asset and Liability Management. Managing the loan Portfolio, Interest Margin and Sensitivity Management, Measuring and Managing Interest Rate Risk in Banking. Capital Elements - Tier1 and Tier2 Systems and its Limitations. Basle Committee Recommendations and Exposure to the

Analysis of Commercial Banks, Savings Bank, Merchant Bank and Development Bank and other non - Banking Institutions in Sri Lanka. Electronic Banking and New Developments. Money Laundering Activities. Central Bank Structures in various countries.

**Methods of
Teaching and
learning**

: Lectures, Tutorials, Group work and presentation.

Assessment : Assignments (tests, quizzes, case studies, presentations, practical reports), mid-term and end semester examination.

Recommended

Reading : 1. Timothy W. Koch and S. Scott MacDonald (2009) Bank Management

**Bachelor of Business Administration
(Financial Management) Special Degree
Year 4: Semester 1**

Status	:	Compulsory
Credit rating	:	3
Course code	:	BBAF 4113
Semester	:	First
Title	:	Computer Applications for Research in Finance

Aim: -

To gain theoretical knowledge and practical experience about the use of various computer software (like SPSS and E-views) and statistical tools for application in research work.

Learning outcome:

At the end of this course students should be able to:

- prepare the data sheets and entering the data According to its characteristics.
 - use and discuss the various statistical tools on relevant computer application package.
 - discuss statistical findings accurately and meaningfully
 - use computer software to present and communicate financial information.
-

Content:

Comprehensive and practical knowledge in the application of selected software. This course provides training in statistical thinking and statistical techniques for students. Understand and apply statistical analysis techniques, practice a scientific approach to problem formulation and solution, and recognize and remedy defects in statistical analysis by using above statistical software packages. Hypotheses Testing, Multiple Regressions. Panel Data Analysis.

**Methods of
Teaching and
learning**

: Lectures, Tutorials, Group work and presentation.

Assessment : Assignments (tests/quizzes / presentations/ practical reports)
mid-semester examinations and end Semester Examination.

Recommended

- Reading** :
1. Matthew Zagumny, The SPSS Book: A Student Guide to the Statistical Package for the Social Sciences, writers Club Press. ISBN: 0-595-18913-X
 2. Andy Field (2013). Discovering Statistics Using SPSS, (4th ed), ISBN-10 1446249182.
 3. Adrian R. Bell , Chris Brooks, Marcel Prokopczuk, Handbook of Research Methods And Applications In Empirical Finance. (2014) 2014 Edward Elgar publishing
 4. David Kremelberg. Practical Statistics: A quick and easy guide to IBM SPSS statistics, STATA and other software
-

Status : **Compulsory**
Credit rating : **3**
Course code : **BBAF 4123**
Semester : **First**
Title : **Strategic Financial Management**

Aim: -

To develop students as future managers who will add value by strategically managing' the organization's financial resources and capabilities.

Learning outcome:

At the end of this course students should be able to:

- interpret the integrative nature of strategic management
 - display a knowledge of principal models of strategic financial management
 - generate and evaluate strategic alternatives
 - construct strategy-implementation plans
-

Content:

Financial Strategy formulation Analysis, Business valuation and share price, Special cases of investment and financing decisions such as Mergers, takeovers, acquisitions, and leveraged buyouts, Financing and appraisal of overseas operations, Corporate restructuring, Business failure and prediction of corporate bankruptcy, Leverage analysis and Advanced Capital structure theories. Develop pro-forma financial statements, Dividend policy and decisions. Factoring Services.

Methods of Teaching and learning

: Lectures, Tutorials, Group work and presentation.

Assessment : Assignments (tests/quizzes /case studies/ presentations/ practical reports) mid-semester examinations and end Semester Examination.

Recommended Reading

- : 1. Pandey, I.M. (2008). Financial Management. (9th Ed). Modern printers, Delhi-110032
2. Khan, M.Y. (2012). Financial Management: Text, problems and cases. (6th Ed).
3. Samuel C. Weaver ,Strategic Financial Management: Application of Corporate Finance (with Thomson ONE - Business School Edition 6-Month Printed BBAEss Card)
4. Rajni Sofat, Preeti Hiro. (2011). Strategic Financial Management. Asoke K. Ghosh, PHI Learning private limited, M-97, Connaught circus, New Delhi-110001.
5. Girish P Jakhotiya.(2011)Strategic Financial Management: 2nd Revised Edition. Vikas Publishing House Pvt Ltd (December 30, 2011).
-

Status : **Compulsory**

Credit rating : **3**

Course code : **BBAF 4133**

Semester : **First**

Title : **Project Management**

Aim: -

To lay the foundation for a solid understanding of project management concepts and principles and to familiarize students with the complexity and challenge of managing public or private projects.

To obtain a sound understanding of project management concepts and principles by applying relevant tools and techniques and by making extensive use of case studies and simulation exercises to assimilate that knowledge.

Learning outcome:

At the end of this course students should be able to;

- define the terms project and project management.
 - describe the project life cycle, project selection, project environment, and approval process.
-

- identify the project management process groups including initiating, planning, executing, monitoring and controlling, and closing.
- explain the role of the project manager in initiating and completing a project
- identify tools and techniques for planning and tracking a project.
- discuss ways in which projects are terminated

Content:

The nature and context of project management, Strategy and project management, process of project formulation, identification of project attributes, identification of project outcomes, cost calculations, methods of appraisal, and project feasibility studies, Management and leadership in project environments, Control of projects, Problem-solving and decision-making.

Methods of Teaching and learning

: Lectures, Tutorials, Group work and presentation.

Assessment

: Assignments (tests/quizzes /case studies/ presentations/ practical reports) mid-semester examinations and end Semester Examination.

Recommended Reading

- : 1. Mantel, Samuel J, Project Management in Practice.
 2. Burke, Rory, Fundamentals of Project Management: Tools and Techniques
 3. Project Management Body of Knowledge. (5th ed). Published by Project Management Institute (PMI)
-

Status : **Optional**

Credit rating : **2**

Course code : **BBAF 4152**

Semester : **First**

Title : **Behavioural finance**

Aim: -

To introduce students to the main behavioural finance concepts and provide them with an alternative view to the rational perspective of modern finance theory.

- To explore the heuristics and biases in financial decision making, and examines the impact of these biases on investor behaviour and asset pricing.
-

Learning outcome:

On completion of this course, students should be able to:

- critique the rational perspective of modern finance theory.

- identify the heuristics and biases that affect financial decisions.
- explain how heuristics and biases influence investor behaviour and the functioning of the financial markets.

Content:

Introduction to behavioural finance, Foundations and theoretical developments; Foundations of modern finance theory and efficient markets, Limits to arbitrage, Investor psychology: heuristics and biases, Prospect theory, loss aversion and mental Accounting, Risk perception and preference: risk averse or loss averse, Behavioural portfolio theory

Methods of Teaching and learning

: Lectures, Tutorials, Task discussion, Group work and presentation.

Assessment

: Assignments (tests/quizzes/ presentations/ practical reports) mid-semester examinations and end Semester Examination.

Recommended Reading

- : 1. Shleifer, A. (2000). Inefficient Markets. An Introduction to Behavioural Finance. Oxford.
2 Montier, J. (2002). Behavioural Finance, Wiley.

Status : **Optional**

Credit rating : **2**

Course code : **BBAF 4162**

Semester : **First**

Title : **Management Control System**

Aim: -

To identify and analyze the relevant legal issues involved in civil and criminal matters affecting finance.

Learning outcome:

At the end of this course students should be able to:

- develop the specifics of management control system in organizations
- design control systems for organisations

Content:

The nature of management control system, the process of management

control, Control for differentiated strategies, Performance measurement and management control, Planning and control systems for various organizations, Management audit and Quality assurance of systems.

Methods of

Teaching and

learning : Lectures, Tutorials, Group work and presentation.

Assessment : Assignments (tests/quizzes/ presentations/ practical reports) mid-semester examinations and end Semester Examination.

Recommended

Reading

- : 1. Robert Anthony, Management Control Systems
2. Robert N. Anthony & McGraw-Hill School Education Group, (1994) Management Control System
-

Status : **Optional**

Credit rating : **2**

Course code : **BBAF 4172**

Semester : **First**

Title : **Contemporary Issues in Finance**

Aim: -

- To explore current issues in financial management with an emphasis on the practical problems to which analysis of principles and reasoned evaluation of the options available may make a positive contribution.
 - To introduce students to the professional finance literature.
 - To develop students' abilities to analyze financial decisions and to communicate the results.
-

Learning outcome:

At the end of this course students should be able to:

- adapt day to day change in financial theories
 - analyze technological and other developments and changes affecting finance.
-

Content:

Financial Derivatives & Insurance: -Best practices in risk management.

Bank Management :- Contemporary issues on banking practices, New legislations and controls on banking sector.

Portfolio Management -

Current issues and developments on Portfolio Management & investment, New investment opportunities for investment and recent trends in major international share markets.

International Financial Management :- New rules and Regulation and Changes and developments in international financial agencies. Ethical issues in financial management practices.

Methods of Teaching and learning

: Lectures, Tutorials, Study tour, case studies, Group work, discussion and presentation.

Assessment : Assignments (tests/quizzes /case studies/ presentations/ practical reports) mid-semester examinations and end Semester Examination.

Recommended Reading

- : 1. Wall Street Journal
1. Journal of Financial Management, Markets and Institutions
2. Journal of finance and Bank management
3. Annual report of Central bank.
-

**Bachelor of Business Administration
(Financial Management) Special Degree
Year 4: Semester 2**

Status	:	Compulsory
Credit rating	:	8
Course Code	:	BBAF 4218
Semester	:	Second
Title	:	Dissertation in Finance

Aim:

To provide a comprehensive knowledge and practice on descriptive or empirical research work.

Learning outcome:

At the end of this course students should be able to work out independently the descriptive or empirical research works and disseminates the experience gained through the research to the society.

Content:

The project is design to develop skills in identifying and resolving significant business problems either within accounting /finance area or across a range of interrelated areas. The presentation of information will be incorporated in a project report of approximately 10,000 words which will contain recommendations based upon an evaluation of the evidence. In addition, the project should display a detail understanding of research methodology and its application to the problem investigated.

**Methods of
Teaching and
Learning**

: Workshops, Lectures and Laboratory sessions

Assessment **:** 100% on submission of the dissertation/and Presentation

**Recommended
Reading**

: Bryman. A. and Bell E., (2006), business research methods, 1st Edition, Oxford University Press, US.
Sekaran U., (2006), Research Methods for Business, 4th Edition, John Wiley & Sons. Journal of Economic Literature
Journal of Finance
Journal of Empirical Finance

Status : Compulsory
Credit rating : 6
Course Code : BBAF 4226
Semester : Second
Title : Internship in Finance

Aim:

To provide an extensive practical knowledge and experience in the working environment in the field of Accounting, Auditing, Taxation, Financial Management and Company Secretarial Practices.

Learning outcome:

At the end of this course students should be able to:

- demonstrate and apply education and training received in practical environment
 - analyze business problems and apply solutions
 - examine the company and their accounting and auditing practices
 - evaluate the experience and understand the expectation of working in the field as a career.
-

Content:

Explore the practical applications of theories in the field of Accounting, Auditing, Taxation, Financial Management and Company Secretarial Practices. Obtaining field experience working in accounting and auditing profession as an intern of an audit firm, a company or any accepted organization. Enhance students' interpersonal, technical and informational skills.

Methods of Teaching and Learning

: On-the-Job-Training, Internship in accounting/finance or similar position with department supervision

Assessment : Internship record book, Viva - Voce

Recommended

Reading : Guidelines on the Internship developed by the University of Jaffna

**Bachelor of Business Administration (Human Resource
Management) Special degree
Year 3: Semester 1**

Status : Compulsory
Credit rating : 3
Course code : BBAH 3113
Semester : First
Title : HR Planning and Staffing

Aim:

The main aim of this course is to provide knowledge about the techniques of planning human resources and staffing in an organization and applications of the knowledge in practical way.

Learning outcome:

On successful completion of this course, students will be able to:

- Apply the HR planning techniques in the modern organizations.
 - Apply the knowledge in Recruiting right people for the positions in an organization
-

Content:

Theoretical and practical aspects of human resource plan and staffing in work organization, meaning, objectives and principles of human resource planning, forecasting techniques, approaches of job design and job analysis, process of job analysis, sources of recruitment of selection techniques, placement and orientation.

**Method of
Teaching and
learning**

: Lectures, Discussion, case studies and video clips

Assessment : Quiz, mid-term examination, reports, presentation and end semester examination

Recommended

Reading : 1. Dave Ulrich, Jon Younger, Wayne Brockbank, Mike Ulrich, 2012 HR from the Outside In: Six Competencies for the Future of Human Resources , McGraw-Hill

2. Bradford D. Smart, 2005, Topgrading: How Leading Companies Win by Hiring, Coaching, and Keeping the Best People, Portfolio Hardcover publishing inc.
3. Gray Dessler, (2014). Human Resource Management, prentice hall
4. Henarath HDNP Opatha, (2009), Human Resource Management.

Status : **Compulsory**
Credit rating : **3**
Course code : **BBAH 3123**
Semester : **First**
Title : **Health, Safety and Benefits Management**

Aim:

The aim of this course is to provide the students with an awareness of the concept of health, safety and benefits management in an organization and applications of the knowledge in practical way.

Learning outcome:

On successful completion of this course, students will be able to:

- Apply the Health and safety principles in the modern organizations.
- Create hazards free environment for the employees in the modern organizations
- Apply different kinds of benefits to motivate employees in the modern organizations

Content:

Employee benefits: Need for benefits, Types of benefits, Pay for time not worked, Insurance benefits, Retirement benefits, Employee services, Elements of employee safety and health: Conditions affecting employees' safety and health, Safety and health issues, Hazards in occupational safety and health, the impact of globalization on employee health and safety in the workplace, Stress and burnouts, Developing occupational health policies, Legal considerations on safety and health issues, Creating and maintaining a healthy working environment.

Method of Teaching and learning

: Lectures, discussion, Case study and video Clips

Assessment : Quiz, mid-term examination, reports, presentations and end semester examination

Recommended

Reading : Gray Dessler, (2014). Human Resource Management, prentice hall
Gupta, Shashi K,. Human Resource Management
Srilankan Labour Law(Factory Ordinance and Regulations)

Status : **Compulsory**

Credit rating : **3**

Course code : **BBAH 3133**

Semester : **First**

Title : **Human Resource Development**

Aim:

The aim of this course is to provide the students with an awareness of the concept of Human Resource training and Development in an organization and applications of the knowledge in practical way.

Learning outcome:

On successful completion of this course, students will be able to:

- Differentiate the concept training and development
 - Apply the methods and techniques of training and development and its application in the modern Organization.
 - Apply the concept of HRIS in the modern Organization
-

Content:

Introduction to human resource development, significance of HRD, human resources for competitive advantage, HRD and organizational performance, strategic HRD practices, Training process and methods, evaluating training effectiveness, Management development, techniques of developing managers, compensation management, tools of compensation, designing compensation system and incentive compensation plans, quality of working life.

Method of Teaching and learning

: Lectures, discussion, Case study and video Clips

Assessment : Quiz, reports, presentations, mid-term examination and end semester examination

Recommended

Reading : Jennifer Joy-Matthews, David Megginson, Jennifer Joy-Matthews, Mark Surtees, 2004, Human Resource Development
Kogan Page

Status : **Optional**
Credit rating : **2**
Course code : **BBAH 3152**
Semester : **First**
Title : **Occupational Psychology**

Aim:

The main aim of this course is to provide the students with an awareness of the concept, the nature of occupational psychology and its application in an organization.

Learning outcomes:

On successful completion of this course, students will be able to:

- Identify the psychological concept of employees
 - Identify the methods and techniques of how to manage employees psychologically in the modern Organization.
 - Apply the psychological concept effectively in achieving the objectives of modern Organization
-

Content:

Origin of Occupational psychology, difference between occupational psychology and basic and applied psychology, Divisions of occupational psychology, area of occupational psychology, job satisfaction, facets of job satisfaction, job satisfaction and performance, job satisfaction and commitment, withdrawal behavior, commitment, types of commitment, commitment and job satisfaction, commitment and performance, Violence in work place, types of violence

Method of Teaching and learning

: Lectures, discussion, Case study and video Clips

Assessment : Quiz, written exam, reports presentation and end course examination

Main Readings

John Arnold Cary L. Cooper Ivan T. Robertson .Work
Psychology Understanding human behaviour in the workplace
Second edition

Status : **Optional**
Credit rating : **2**
Course code : **BBAH 3162**
Semester : **First**
Title : **Financial Analysis for HR Managers**

Aim

To provide knowledge about the HR related financial issues such as compensation , retirement benefits, and their impact on overall financial strategy

Learning outcome:

On successful completion of this course, students will be able to;

- Link the HR strategy and Financial Strategy
 - Compare the output with financial output
-

Content

Business Strategy, Financial Strategy and HR Strategy, The Balance Sheet, Cash Flows Financial Statements and Business Strategy, Stocks, Bonds, and the Weighted Average Cost . Budgeting and Discounted Cash Flow Analysis, Financial Analysis of Human Resource Initiatives, Financial Analysis of a Corporation's Strategic Initiatives, Equity-Based Compensation: Stock and Stock Options, Financial Aspects of Pension and Retirement Programs, Creating Value and Rewarding Value Creation.

**Method of
Teaching and
learning**

: Lectures, discussion, Case study and video Clips

Assessment : Quiz, written exam, reports presentation and end semester examination

Recommended

Reading : Steven, D. 2012 Financial Analysis for HR Managers: Tools for Linking HR Strategy to Business Strategy, Pearson

Status	:	Optional
Credit rating	:	2
Course code	:	BBAH 3172
Semester	:	First
Title	:	Leadership and Team Management

Aim:

Is to provide knowledge to the students related with leadership and team work

Learning outcome:

On successful completion of this course, students will be able to;

- Explain the importance of leadership and team
 - Discuss theories related to leadership and their implication in modern organizations " Describe team process and the importance of managing term related issues in the organizations
-

Content:

Nature of organizational Leadership, theories of leadership, participative leadership, delegate and empowerment, managerial traits and skills, impression management by executives, executives tenure and strategic leadership, types of teams and other groups in organizations, Self- directed work teams, Managing conflict, team conflict, Organizational power and politics, Employee Involvement and Quality Management.

Method of Teaching and learning

Assessment : Lectures, discussion, Case study and video Clips

Assessment : Quiz, reports, presentations, mid-term and end semester examination

Recommended Reading

Reading : Luthans, Fred., Organizational Behaviour
Davis, Keith., Organizational Behaviour
Mullins, Lauri J., Organizational Behaviour

**Bachelor of Business Administration (Human Resource
Management) Special degree
Year 3: Semester 2**

Status : Compulsory
Credit rating : 3
Course code : BBAH 3213
Semester : Second
Title : Research Methodology in Human Resource Management

Aim:

To provide an intellectually demanding academic programme of study which emphasizes the student's ability to analyze, synthesize and evaluate key theoretical concepts and practical applications in the Human Resource Management related area.

Learning outcome:

On successful completion of this course, students will be able to;

- Explain the difference between various types of research and the importance of scientific research
 - Describe components of research methods and methodology "analyze data effectively by using software(SPSS, E views)
 - interpret research reports to make managerial decisions.
-

Content:

This course mainly focuses on Definition and purpose of research, qualities of good researcher, types of research, characteristics of a good research project, paradigms and methodology, types of research methodology, searching literature, identifying a research problem, defining research questions/ hypotheses, deciding methodology tools and methods of data collection and validation, analyzing quantitative and qualitative data. Computer application in research methods, system of report writing, formatting and referencing.

**Method of
Teaching and
learning**

: Lectures, discussion, Case study and video Clips

Assessment : Research proposal submission and end semester examination

Recommended

- Reading :**
1. Bryman .A and Bell.E (2006), Business Research Methods, 1st Edition ,Oxford University.
 2. Cooper.D.R and Schindler (2006), Business Research Methods, Tata McGraw-hill Publishing Company Limited,New Delhi. Kothari C.R (1999), Research Methodology, Wishwa Prakashan, New Delhi.
 3. Rao, K. V. (1993), Research Methodology in Commerce & Management, Sterling Publishers (Pvt) Ltd.
 4. Jhon Gill and Johnson, Research Methods for Managers, 1st Edition, Blackwell Publishers, UK
 5. International Journal of Human Resource Management
-

Status : Compulsory
Credit rating : 3
Course code : BBAH 3223
Semester : Second
Title : Performance Management

Aim:

to make awareness of evaluating and managing performance of employees

Learning outcome:

On successful completion of this course, students will be able to;

- Assess the performance of HR
 - Evaluate and reward HR to achieve the organizational objectives
 - Take corrective action to increase employee performance
-

Content:

Identifying performance dimension, performance management process, factors determining employee performance, causes of performance deficiencies, uses of performance appraisals, appraisal procedure, appraisal methods, performance improvement process, appraisal interviews, counseling, directive and nondirective counseling, mentoring, empowerment, rewarding performance, reward systems, performance related pay, performance management techniques, documentation and disciplining of performance problems.

Method of Teaching and learning	:	Lectures, discussion, Case study and video Clips
Assessment	:	Quiz, reports, presentations, mid-term and end semester examination
Recommended Reading	:	Dessler, Gray., Human Resource Management Gupta, Shashi K, Human Resource Management
Status	:	Compulsory
Credit rating	:	3
Course code	:	BBAH 3233
Semester	:	Second
Title	:	Employment Law and Employee Relations

Aim:

to create awareness of Sri Lankan Labor Laws , Law system of employees and managing employer- employee relationship

Learning outcome:

On successful completion of this course, students will be able to;

- Describe and introduce different employment laws practiced in Sri Lanka and the Globe
- Explain the implication of labour laws in managing employer and employee relationship in modern organization

Content:

The employment law and employee relations in Sri Lanka, Activities of the department of labour regarding labour relations, Social security acts: Employees trust fund, payment of gratuity, payment of maternity benefits, Wages Board ordinance, Industrial disputes, Termination of employment, Employees Council Act, Factories ordinance, Employment of women, young persons and children, Employees compensation, Trade unions ordinance, Employee relations and legal environment, Employee relations in other countries, Union organizing, collective bargaining, and contract administration.

Method of Teaching and learning

: Lectures, discussion, Case study and video Clips

Assessment : Quiz, reports, presentations, mid-term and end semester examination

Recommended Reading : Acts, Laws and Regulations of Sri Lankan publication

Status : **Compulsory**
Credit rating : **3**
Course code : **BBAH 3243**
Semester : **Second**
Title : **Strategic Management**

Aim: -

to make the student awareness of the processes in formulating and implementing strategies to achieve organizational objectives

Learning outcome:

On successful completion of this course, students will be able to;

- explain the importance of strategy in managing competition
 - describe the aspects of strategic management
 - evaluate the external and internal environmental factors and identify SWOT factors
 - formulate appropriate strategies and implementing them to manage competition
 - discuss various strategies applied by the organization to manage competition
-

Content:

The process of strategic management, strategy formulation, levels of strategy, objectives of an organization and its stakeholders, strategic planning and decision making process, environmental scanning, approaches to strategy, analysis of internal environment, tools for internal analysis (value chain, product life cycle, resource audit), strategy alternatives, organisational culture and strategy, strategy implementation, evaluation and control, contemporary issues in business management, virtual organizations, corporate social responsibility and business ethics

Method of Teaching and learning : Lectures, discussion, Case study and video Clips

Assessment : Quiz, reports, presentations, mid-term and end semester examination

Recommended Reading :

1. Johnson G., Scholes K., Whittington R., (2009), Exploring Corporate Strategy: AND My Strategy Lab; Text and Cases, Financial Times print.
3. International Journal of Strategic Management, <http://www.managementjournals.com> Richard L. Lynch, (2006), Corporate Strategy, Financial Times print.
4. Richard B Robinson, J., Amita Mital, (2008), Strategic Management, John A Pearce II, 10th edition.
5. Charles Hill, Gareth Jones, Charles W. L. Hill, Gareth R. Jones, (2011), Essentials of Strategic Management, South-Western College Pub, 3rd Edition.

Status : **Optional**
Credit rating : **2**
Course code : **BBAH 3252**
Semester : **Second**
Title : **Labour Economics**

Aim:
to make awareness of labour economic issues in Sri Lanka

Learning outcome:

- Express and defend views based upon sound thought and extensive evidence regarding the important issues in this area of economics.

Content:
Demand and supply of labour ,labor market condition Introduction: facts about employment and earnings; the supply and demand framework, Labor Supply, Home production and the decision to work; the economics of the family, The demand for labor, minimum wages, Human capital, education, and training, The wage structure, Discrimination, Unions and bargaining.

Method of Teaching and learning

: Lectures, discussion, Case study and video Clips

Assessment : Quiz, reports, presentations, mid-term and end semester examination

Recommended

Reading : Industrial & Labour Economics, Edward Elgar Publishing

Status : **Optional**

Credit rating : **2**

Course code : **BBAH 3262**

Semester : **Second**

Title : **Entrepreneurship**

Aim:

To inculcate entrepreneurship indentation and consequently become successful entrepreneurs.

Learning outcome:

On successful completion of this course, students will be able to;

- generate entrepreneurial opportunities
 - explore the possibility of becoming successful entrepreneurs
-

Content:

Evolution of entrepreneurship, approaches to entrepreneurship, corporate entrepreneurship, entrepreneurial perspective in individuals, creativity and innovation, ethical and social responsibility challenges for entrepreneurs, environmental assessment: preparation for new venture, marketing research for new ventures, Financial preparation for entrepreneurial venture, Acquisition and valuation of Business ventures, Management succession and Continuity, Women and Minority entrepreneurship.

Method of Teaching and learning

: Lectures, discussion, Case study and video Clips

Bachelor of Business Administration (Human Resource Management) Special degree
Year 4: Semester 1

Status : Compulsory
Credit rating : 3
Course code : BBAH 4123
Semester : First
Title : Career Management

Aim: -

to give greater awareness in self career management related aspect and their responsibilities.

Learning outcome:

Upon completion of this course students should be able to;

- explain importance of career management.
 - describe various terminologies related to career management.
 - plan their own career
-

Content:

Changing landscape in career management, Traditional view of career, Career management model, Protean and Boundary less Career, Theories related to career management, career self exploration, work family balance, preparing curriculum vitae

Method of Teaching and learning

: Lectures, Discussions, Case study and video clips

Assessment : Quiz, reports, presentations, mid-term and end semester examination

Recommended Reading

: Career Management ,Mike Ficco

Status	:	Compulsory
Credit rating	:	3
Course code	:	BBAH 4133
Semester	:	First
Title	:	Project Management

Aim: -

To lay the foundation for a solid understanding of project management concepts and principles and to familiarize students with the complexity and challenge of managing public or private projects

To obtain a sound understanding of project management concepts and principles by applying relevant tools and techniques and by making extensive use of case studies and simulation exercises to assimilate that knowledge.

Learning outcome:

At the end of this course students should be able to;

- define the terms project and project management.
 - describe the project life cycle, project selection, project environment, and approval process." identify the project management process groups including initiating, planning, executing, monitoring and controlling, and closing.
 - explain the role of the project manager in initiating and completing a project
 - identify tools and techniques for planning and tracking a project.
 - discuss ways in which projects are terminated
-

Content:

The nature and context of project management, Strategy and project management, process of project formulation, identification of project attributes, identification of project outcomes, cost calculations, methods of appraisal, and project feasibility studies, Management and leadership in project environments, Control of projects, Problem-solving and decision-making.

Methods of Teaching and learning

: Lectures, Tutorials, Group work and presentation.

Assessment **:** Quiz, reports, presentations, mid-term and end semester examination

Recommended

Reading : 1. Mantel, Samuel J, Project Management in Practice.
2. Burke, Rory, Fundamentals of Project Management: Tools and Techniques
3. Project Management Body of Knowledge. (5th ed).
Published by Project Management Institute (PMI)

Status : **Optional**
Credit rating : **2**
Course code : **BBAH 4152**
Semester : **First**
Title : **Communication and Interpersonal Skills**

Aim: -

to make students communicate effectively and keep unique interpersonal relationship in the work place

Learning outcome:

Upon completion of this course students should be able to;

- communicate effectively
 - conduct meeting effectively
 - write unique reports
-

Content:

The meaning of communication, the basic communication skills, the process of communication, the content of communication (individual, organizational and inter-cultural) and their importance for effective management, effective communication in management, communication: what managers need to know; internal communication down to the employees- ways, means and effectiveness, external communication to customers and stakeholders (banks and funding agencies, donors, suppliers, contractors), report writing process, preparing and presenting project proposals etc.

Method of Teaching and learning

: Lectures, discussions, Case study and video clips

Assessment : Quiz, reports, presentations, mid-term and end semester examination

Recommended

Reading : Nanayakkara.G. Business communication for Sri Lankan Managers
Kaul,Asha. Business Communication

Status : **Optional**
Credit rating : **2**
Course code : **BBAH 4162**
Semester : **First**
Title : **Computer Applications in Human Resource Management**

Aim: -

to familiarize the students with statistical packages to undertake research in HR and make HR related decisions

Learning outcome:

Upon completion of this course students should be able to;

- use statistical packages effectively
-

Content:

SPSS, SAS, Eviews Packages

Method of Teaching and learning

: Lectures, discussions, data analysis and data interpretations

Assessment : Quiz, reports, presentations, mid-term and end semester examination

Recommended

Reading : Human Recourse Information System

Status	:	Optional
Credit rating	:	2
Course code	:	BBAH 4172
Semester	:	First
Title	:	Global Human Resource Management

Aim:

To create understanding about global practices of HRM

Learning outcome:

Upon completion of this course unit students should be able to;

- apply the global practices of HRM
 - manage HR function in an international setting and manage multinational organizations
-

Content:

Strategic, Comparative and Organizational Perspectives on Global HRM: Strategic Management and Global HRM, Comparative Human Resource Management, Culture in Global Human Resource Management, Human Resource Management in Cross-Border Mergers and Acquisitions, Approaches to Global HRM. International Assignments and Employment Practices: International Assignments, Multinational Companies and the Host Country Environment, The Transfer of Employment Practices Across Borders in Multinational Companies. Global HRM Practices: Managing Knowledge in Multinational Firms, The Development of Global Leaders and Expatriates, Global and Local Resourcing, Global Performance Management, Total Rewards in the International Context. Global Work life Management in Multinational Corporations, Regulation and Change in Global Employment Relations, Social Responsibility, Sustainability and Diversity of Human Resources

Method of Teaching and learning

: Lectures, Discussion, Case study and Video clips

Assessment : Quiz, reports, presentations, mid-term and end semester examination

Recommended

Reading : International Human Resource Management, 3/E
Anne-Wil Harzing and Ashly Pinnington Sage Publications, 2011

Bachelor of Business Administration (Human Resource Management) Special degree
Year 4: Semester 2

Status	:	Compulsory
Credit rating	:	8
Course Code	:	BBAH 4218
Semester	:	Second
Title	:	Dissertation in HRM

Aim:

To provide a comprehensive knowledge and practice on descriptive or empirical research work.

Learning outcome:

At the end of this course students should be able to work out independently the descriptive or empirical research works and disseminates the experience gained through the research to the society.

Content:

The project is design to develop skills in identifying and resolving significant business problems either within human resource management area or across a range of interrelated areas. The presentation of information will be incorporated in a project report of approximately 10,000 words which will contain recommendations based upon an evaluation of the evidence. In addition, the project should display a detail understanding of research methodology and its application to the problem investigated.

Methods of Teaching and Learning

Learning : Workshops, Lectures and Laboratory sessions

Assessment : 100% on submission of the dissertation/and Presentation

Recommended Reading

Reading : Bryman. A. and Bell E., (2006), business research methods, 1st Edition, Oxford University Press, US.
Sekaran U., (2006), Research Methods for Business, 4th Edition, John Wiley & Sons. Journal of Human Resource Management

Year	:	Fourth
Semester	:	Second
Status	:	Compulsory
Credit rating	:	06
Course Code	:	BBAH 4226
Title	:	Internship in HRM

Aim:

To; (i) Assist the student's development of employer-valued skills such as teamwork, communications and attention to detail. (ii) Expose the student to the environment and expectations of performance on the part of human resource practices, private/public companies or government entities. (iii) Enhance and/or expand the student's knowledge of a particular area(s) of HRM. (iv) Expose the student to professional role models or mentors who will provide the student with support in the early stages of the internship and provide an example of the behaviors expected in the intern's workplace.

Learning outcome:

On completion of this course students should be able to:

- develop the employer-valued skills such as teamwork;
 - practice new skills which are practiced in private/public companies or government entities;
 - compare and contrast application of HRM in private/public companies or government entities;
 - explain the importance of attitude or behaviors modification in the workplace;
 - discuss the practical issues and problem of the workplace.
-

Methods of Teaching and Learning

Learning : Working in the work place, Supervision and discussion

Assessment : Presentation, Attendance and log book maintenance, examiner's evaluation and mentor evaluation.

**Bachelor of Business Administrations
(Marketing) Special Degree
Year 3 -Semester 1**

Status	:	Compulsory
Credit Rating:	:	03
Course Code	:	BBAM3113
Semester	:	First
Title	:	Exploring Consumer Behaviour

Aim:

- To demonstrate how as a marketer can use knowledge of consumer behaviour concepts to develop better marketing programs and strategies to influence those behaviours.
 - To analyze the trends in consumer behaviour, and apply them to the marketing of an actual product or service.
-

Learning outcome:

At the end of the course student should be able to;

- demonstrate understanding of the consumer decision-making process model and its implications for marketing decisions.
 - discuss the internal influences on the consumer as an individual, and their impact on purchasing and consumption behaviour.
 - discuss the external influences on the consumer in their social context, and their impact on purchasing and consumption behaviour.
 - evaluate the principal theories of consumer behaviour and critically assess strengths, limitations and applications.
-

Content:

Introduction to Consumer Behaviour; Defining Consumer Behavior, Nature, and Scope of Consumer Behavior, Application of Consumer Behavior, Why Study Consumer Behavior, Evolution of Consumer Behavior as a Field Of Study and its relationship with Marketing Behavioral Dimension, The Interdisciplinary Nature of Consumer Behavior. Market Research and Consumer Behavior; Relevance of Market Research with Consumer Behaviour, Approaches to Consumer Behavior Research, Research Perspectives on Consumer Behaviour, Research Paradigms in Consumer Behaviour Research. Market Segmentation and Positioning; Aggregate Marketing and Market Segmentation, Target Marketing, Market Segmentation, Alternatives available for Segmentation, Basis for

Segmentation, Targeting, Positioning. The Consumer Decision Making Process; Decision Making, Consumer Decision Making, Levels of Consumer Decision Making , Buying Roles, Consumer Decision Making Process, Implications for a Marketer. Psychological Influences on Consumer Decision Making; Consumers Needs & Motivation, Emotions and Mood, Consumer Involvement, Consumer Learning, Personality, Self-concept and Self-image, Consumer Perception, Risk and Imagery, Consumer Attitude: Belief, Affect, Attitude and Intention, Attitude Formation and Attitude Change, Consumer Communication. Sociological Influences on Consumer Decision Making; Consumer groups, Consumer reference groups ,Family and Family Life cycle ,Social class and mobility, Lifestyle analysis ,Culture, Sub-Culture and Cross Culture, Interpersonal Communication and Influence, Opinion Leadership. Models of Consumer Behavior; Models of Consumer Behavior: General Models, Basic Models, Specific Models. Diffusion of Innovation; Definition and Meaning of i) Diffusion of Innovation ii) Adoption, Diffusion Process, Adoption Process, Factors affecting Diffusion of Innovation/Adoption Process: Triggers and Barriers, The Profile of a Consumer Innovator, Diffusion and Adoption, and the Implications for a Marketer

Methods of Teaching and Learning

: Lectures, Tutorials, Presentations, Case Study Analysis.

Assessment

: Presentations, Assignments, Class-room Exam, Mid Semester & End Semester Examination.

Recommended Reading

- : 1. Loudon, D.L., Consumer Behavior: Concepts and Applications, McGraw Hill, London.
 2. Blackwell, Miniard and Engel, Consumer Behaviour (10th Ed.). Thomson Learning.
 3. Schiffman, L.G., Consumer Behavior, Prentice Hall International, London.
 4. Solomon, M.R., Consumer Behavior, Allyn & Bacon, London.
-

Status : Compulsory
Credit Rating: 03
Course Code : BBAM 3123
Semester : First
Title : Strategic Marketing

Aim:

To understand useful of Strategic marketing in organization
To facilitate understanding of the conceptual framework of Strategic Marketing
To apply the implications of Strategic Marketing under various marketing environmental situations.

Learning outcome:

At the end of the course student should be able to,

- apply different concepts, theories and other facts governed by Strategic and Strategic Marketing Management
 - formulate relevant strategies in various given situations
-

Content:

Introduction; Marketing, Marketing Mix, Marketing Concept. Strategy: Definition, Levels of Strategy, Strategic Marketing, Strategic Marketing Management, Objectives of Strategic marketing, Strategic Marketing Process, Strategic Vision, Strategic Marketing Orientation, barriers of Strategic Marketing, Marketing Planning, Marketing Plan. Marketing Audit and SWOT analysis; What is Marketing Audit, Definition of Marketing Audit, three major steps in Marketing Audit, Stages in Marketing Audit, Review of Marketing Effectiveness, SWOT analysis and its important in Marketing Audit, Role of SWOT Analysis, SWOT as TOWS matrix, Characteristic of Marketing Audit, Components of Marketing Audit. Segmental Productivity and Ratio Analysis; What is segment, Segmental analysis, two major alternatives of segmental analysis, profit analysis, productivity analysis, ratio analysis, Managing Product Life Cycle, Various Stages of Product Life Cycle, Marketing Implications of PLC Stages, Utilizing the PLC Concept, PLC and Marketing Strategy. Competitor Analysis; what is competitor and importance of Competitor analysis, Sources of information of Competitor analysis, Competitor array, importance of Competitor analysis, competitor profiling, Media Scanning, New Competitor, Bench Marking and process. Customer Analysis; Meaning of Customers and importance of customer analysis,

Customer analysis objectives, customer benefits, User and purchaser, B2B process, Customer characteristics, customer profile, customer, Customer buying process, Consumer buying Behaviour Model. Segmentation Targeting; Segmentation, Variable of segmentation, uses of segmentation, disadvantages of segmentation, Marketing Niching and Focusing, Targeting, five patterns of Target marketing Coverage, importance of targeting and concerns. Positioning; what is positioning, positioning images, Concept and theme of position in different organization, attributes of position, positioning statement.

Methods of Teaching and Learning

Learning : Lectures, Tutorials, Presentations, Case Study Analysis aid of Multimedia PowerPoint's and videos.

Assessment : Role Play, Presentations, Field Visit reports and Assignments, Mid Semester Exam & End Semester Examination.

Recommended Reading

Reading : 1. Richard Williams M. S. Wilson and Colin Gilligan, (2010), Strategic marketing Management, planning, implementation and control

Status : **Compulsory**
Credit Rating : **03**
Course Code : **BBAM3133**
Semester : **First**
Title : **Service Marketing**

Aim:

To facilitate understanding of the conceptual framework of service marketing.
To apply the implications of service marketing under various marketing environmental situations.

Learning outcome:

At the end of the course student should be able to;

- apply concepts, theories and other facts governed by service marketing.
 - realize the importance of service marketing
-

Content:

Introduction; Distinguish features of a service, analysis of service offer, Classifications of service. Importance of Service sector; Emergence of service economy, core service level, secondary service level, managing physical evidence, Service product strategies. New service development; Need for service development, service deletion, service encounter. Managing relationship; Developing relationship with customers, managing employment relationship, strategies to increase employee participation. Internal marketing; Logistics in service organizations, service location decisions, push and pull relationship with intermediaries, developing a strategy for intermediaries. Service distribution; Franchised distribution, other suitable ways of distribution. Service pricing; Organizational influences on pricing decision, factors influencing pricing decisions, distortions to market-led pricing decisions, pricing strategy for a new service, service mix pricing, tactical pricing, internal market pricing. Service promotion; Promoting services, deciding on relevant promotional techniques. Building service quality. International service marketing.

**Methods of
Teaching and**

Learning : Lectures, Tutorials, Presentations, Case Study Analysis.

Assessment : Presentations, Assignments, Class-room Exam, Mid Semester Exam & End Semester Examination.

**Recommended
Reading**

- : 1. Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.
2. Christopner H Lovelock, Jochen Writz, Services Marketing (7th Edition).
3. Hoffman. K, John Bateson, Services Marketing: Concepts, Strategies, & Cases
-

Status : Optional
Credit Rating : 02
Course Code : BBAM3152
Semester : First
Title : Entrepreneurial Marketing

Aim:

This course is designed to provide the student basic marketing application in small business enterprises understand and operate in the environment of the small to mid-sized business. encourage the students to study the real marketing problems of SMEs and provide solutions to them.

Learning outcome:

At the end of the course student should be able to;

- develop a marketing that leverages the unique aspects of the business, the opportunity it is pursuing and the businesses position in the market.
 - formulate a business plan and model that supports the strategy
 - identify the components of a marketing plan that successfully presents the venture's Products/services to the market.
 - identify the factors that influence selecting a location.
 - develop supply chain and inventory control plans and processes.
 - illustrate the important issues brought about by the need to hire employees.
 - identify the issues associated with succession planning, and develop plans to address them.
 - explain important ethical and social responsibility issues that confront the SME
-

Content:

Introduction and Course Overview: What constitutes a "good" business idea, Sources of ideas identify a SME and describe the overview of the business related with the basic marketing concept.

Preparing a Business Plan: Business planning overview, Business planning as a change agent Idea, Understanding motivations for preparing a plan, Measuring and achieving success, Group formation" Marketing & Sales Overview: Differentiating Sales and Marketing, Understanding value and ideal customer, Understanding the relationship of the business to its environment, Finding and using forecasting information

Marketing strategies for SME: product, price, promotion and distribution

strategies identify the contemporary marketing strategy issues related to SMEs and present the drawbacks.

Case study in SMEs: selection of SME, study the case, diagnosis the problems, apply the marketing concepts, preparing reports.

Application of information technology in SME marketing: The role of internet marketing as it applies to sales lead generation and sales engagement in SMEs as well as the application of e-commerce in SMEs.

Advanced marketing strategies for SMEs: Entrepreneurial marketing, segmentation and positioning, information gathering, market research and concept testing, product roll-out strategies, advertising and prices in SMEs, branding, and challenges in marketing for SMEs.

**Methods of
Teaching and
Learning**

: Lectures, Tutorials, Presentations, Case Study Analysis.

Assessment

: Presentations, Assignments, Class-room Exam, Mid Semester Exam & End Semester Examination.

**Recommended
Reading**

- : (i) The Complete Idiot's Guide to Starting Your Own Business, 5th Edition, by Ed Paulson, Alpha Books. ISBN: 978-1-59257-584-8. (Available online or usually from Barnes and Noble, Borders and DePaul Bookstore.)
- (ii) Entrepreneurship Marketing: Principles and Practice of SME Marketing Sonny Nwankwo, Tunji Gbadamosi Taylor & Francis, Dec 2, 2010 -
- (iii) Marc Logman (2011) Entrepreneurial Marketing: A Guide for Startups & Companies With Growth Ambitions 9044128272, 9789044128277 Maklu publication
-

Status : Optional
Credit Rating: 02
Course Code : BBAM 3162
Semester : First
Title : Customer Relationship Management

Aim:

To develop an understanding of services and service marketing
To understand the importance of Relationship Marketing
To familiarize the necessity of practicing Customer Relationship Management aspects.

Learning outcome:

At the end of the course student should be able to;

- realize the actual benefits through the CRM to an organization
 - interpret importance / necessity of adopting CRM to an organization
 - differentiate the real benefits through CRM from the ordinary benefits
-

Content:

Introduction to Customer Relationship Management; Definition, Purpose & Benefits of CRM, Tangible Components of CRM, Uses of CRM. History & Development of CRM; Origins of CRM, Experiences with CRM - Success or Failure, Challenges in Implementing CRM, Barriers in Implementing CRM, Developing & Extending CRM Practices. Relationship Marketing & CRM; The Roots of RM, RM as a Paradigm Shift, Situations when RM is most Applicable, RM and the Characteristics of a Relationship, RM & CRM, How CRM fits into Overall Marketing, Organizing for CRM. Sales Strategy & CRM; An Expansion of Sales & the CRM, CRM & Strategy, CRM & Sales Organizations. CRM technology & Sales; Technology & Sales, Customers & Information, Sales Force Communication. Marketing Strategy & CRM; Service Quality & Customer Satisfaction, Customer Loyalty, Retention, Relationship between Satisfaction & Loyalty, Relationship & Company Profitability, CRM Strategy Cycle. CRM & Data Management; Managing Customer Interaction, Customer Integration Problem, Customer Data Integration Steps. Database & Customer Data Development; Data defined, Data Capture & Allocation, Data Transformation, Data mining, Enabling CRM. Customer Lifetime Value; Customer life cycle - attracting - retaining and growing customers - lifetime customer value (LCV) - Customer equity - Recency - Frequency Monetary value (RFM) model. Customer - product profitability analysis - value profit chain - differences between customer

retention and acquisition orientation of a firm. CRM Programme measurement and Tools; Areas requiring measurement, Service quality, Customer satisfaction, Retention and Loyalty, 3E Measures: Measuring company Efficiency, Effectiveness & Employee behaviour, Importance of determining customer value & customer equity, CRM scorecards & CRM measurement hierarchy. IT enabled RM; Emergence of CRM - database marketing - data warehousing and data mining, pitfalls of IT focus in RM - ethical issues - customer privacy.

Methods of Teaching and Learning

: Lectures, Tutorials, Presentations, Case Study Analysis.

Assessment

: Presentations, Assignments, Class-room Exam, Mid Semester Exam & End Semester Examination.

Recommended Reading

- : 1. Sinha: Services Marketing
2. Roger J Baran, Robert J Galka & Daniel P. Strunk: Customer Relationship Management.
3. Alok Kumar Rai: Customer Relationship Management.
-

Status

: **Optional**

Credit Rating

: **02**

Course Code

: **BBAM3172**

Semester

: **First**

Title

: **Marketing Information System**

Aim:

To teach students the essentials of Information and Communication technology in marketing management, and how information can be managed through the technical assistants,

To encourage the student to realize advantages of marketing information system and other related functional management information system.

Learning outcome:

At the end of the course student should be able to;

- illustrate the basic concepts of marketing information system.
- apply the marketing information system to manage the information in a marketing organization.

- realize the advantages of the Marketing Information System through the real world examples.
- explain the ways to manage marketing research information via the marketing Information System.

Content:

Introduction; Essentials of managing information in the contemporary marketing environment, The role of information technology in marketing decision making. Information systems; Introduction to Management information System, marketing information system, Decision support system, internal reporting system, Transaction processing system, Executive Support System, Marketing Intelligence System. Interrelationship; The relationship between the Marketing information System and other functional information management systems. ICT in marketing; Application of Information and Communication Technology in marketing management. ICT and marketing research; Managing Marketing research functions via Marketing information System ,Information strategies and their application in the current business scenarios, E-commerce , M-commerce application in Marketing, Exploring different Marketing information System Management in different organizations. Security and risk management; managing security in marketing communication, security in user login system, customer accessibility, information hackers, virus issues, soft ware application.

Methods of Teaching and Learning

: Lectures, Tutorials, Presentations, Case Study Analysis.

Assessment

: Presentations, Assignments, Class-room Exam, Mid Semester Exam & End Semester Examination.

Recommended Reading

- : 1. Kimball. P. Marshall (2009), Marketing Information Systems: Creating Competitive Advantage in the Information Age, Boys & Fraser Publishing Company, illustrated Publications
2. S.K.Singh (1994) Management of Marketing Information System, Kanishka publication.
3. Kenneth C.Laudon, Jane P.Laudon, (2007), Management Information System, 10th Edition, Prentice -Hall Publications.
4. Jullies Miller (2011), Marketing Information System GRIN Verlag Publications.

**Bachelor of Business Administrations
(Marketing) Special Degree
Year 3 -Semester 2**

Status	:	Compulsory
Credit Rating	:	03
Course Code	:	BBAM 3213
Semester	:	Second
Title	:	Research Methodology in Marketing

Aim:

To teach the students, research methodology in marketing context, and how these theories can be applied to the practical marketing research situations
Introduce the different methodologies and, different analysis methods as well as the technology application in marketing research.

Learning outcome:

Upon completion of this course unit students should be able to;

- define the research steps in marketing and the practical issues how it can be conduct in marketing organizations.
 - apply the problem definition in the practical context to see the real marketing dilemma in the organizations.
 - interpret their findings to the relevant bodies, which seeks for real solution for their marketing decision problems.
 - apply the research concepts and theories in to real marketing situations to know the unknown realities.
 - differentiate the academic and applied research methodologies and express the different findings to the academicians and practitioners of applied policies.
-

Content:

Introduction to research; Importance of Research in Marketing , applied research Vs academic research. Alternative paradigms; Alternative paradigms in exploring management realities, Getting a sense about the breath & the depth of research Methodology (Paradigms, Methodologies, and Methods). Different methodologies; Positivistic/Scientific /Quantitative methodology in Marketing Research Qualitative Methodology and its application in Marketing Research. Steps in Marketing research; Research design (Sampling techniques/Frame selection/data collection methods), Data analysis methods in Quantitative and Qualitative Research. Validity and reliability issues; Validity and reliability issues in both Quantitative and Qualitative research.

Research presentations; (Making conclusion, recommendation , Managerial Implication). Data analysis methods; qualitative and quantitative data analysis, using software for data analysis. Writing research papers; content of the paper, maintain trustworthiness, plagiarism, publication issues, conference presentation, and participation in the research forum.

Methods of Teaching and Learning

: Lectures, Tutorials, Presentations, Case Study Analysis.

Assessment

: Presentations, Assignments, Class-room Exam, Mid Semester Exam & End Semester Examination.

Recommended Reading

- : 1. William .G. Zikmund, Barry J. Babin (2009), Marketing Research, Cengage Learning India Private Publication.
 2. Mark Saunders, Philip Lewis, Adrian Thornhill (2007) Research Methods for business Students, Pearson Education Ltd Publications.
 3. Naresh .K.Malkotra (2008)5th Edition, Marketing Research an Applied Orientation, Prentice Hall, IncPublictaion.
 4. S.L. Gupta (2003) Marketing Research Anutagjain for Excel Book Publication.
 5. Bonita Kolb (2008) Marketing Research: A Practical Approach, Sage Publishers India Pvt Ltd.

Status : **Compulsory**

Credit Rating: **03**

Course Code : **BBAM 3223**

Semester : **Second**

Title : **Marketing Communication**

Aim:

- To formulate an effective Marketing Communication strategy
 - To derive communication objectives from broader marketing and organizational objectives
 - To understand the importance of social and cultural diversity in developing a communication strategy
 - To select the right mix of marketing communication mix elements to achieve the communication objectives
 - To establish a suitable communication budget
 - To develop the media plan
-

Learning outcome:

At the end of the course student should be able to;

- illustrate the concepts, theories and relevant facts governed by Marketing Communication.
- realize the importance of marketing communication
- identify the contribution / benefits through marketing communication

Content:

Marketing & Integrated Communication Mix; The changing nature of marketing, the marketing mix, the communication mix, mixing the communication mix, integrating the communication mix - initial steps; the benefits; the barriers & the golden rules, intensive marketing communications. The Marketing Communications Plan; Outline marketing communications plan - SOSTAC planning system (planning the 3 Ms). Communications Theory; Communications theory, communications models. Understanding the Media; Introduction, media jargon, which medium?, media selection. The Changing Communications Environment; Introduction, politics, economics, social change, technology. International Marketing Communications; Globalization of markets, global difficulties, strategic global options. The Marketing Communication Mix; Introduction, sales forces, extending the sales force, managing sales force, creative selling. Various Communication Techniques; Advertising, Sales Promotion, Direct Marketing, Publicity and Public Relations, Sponsorship, Exhibitions, Packaging, Merchandising, Word of Mouth & E-marketing; respective impacts on each of it.

Methods of Teaching and Learning

: Lectures, Tutorials, Presentations, Case Study Analysis.

Assessment

: Presentations, Assignments, Class-room Exam, Mid Semester Exam & End Semester Examination.

Recommended Reading

- : 1. Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.
2. Smith, P. R, Jonathan Taylor, Marketing Communications, Kogan Page, New Delhi.
3. Chris Fill, Marketing Communications: Interactivity, Communities and Content (5th Edition)
4. Richard Varey, Marketing Communication: A Critical Introduction.

Status	:	Compulsory
Credit Rating	:	03
Course Code	:	BBAM 3233
Semester	:	Second
Title	:	Brand Management

Aim:

To facilitate understanding of the conceptual framework of brand management

To apply the implications of brand management under various marketing environmental situations.

Learning outcome:

At the end of the course student should be able to;

- apply the concepts, theories and others governed by brand management.
 - realize the importance of Brand Management with its remarkable contribution.
-

Content:

Introduction; Why Product Management, What is a Product?, New Product - Market Strategies, Product Classification, The Product management Process, Factors Affecting Product Decisions, Product Decisions and other Management Function. Product Manager and Product Management Organization; Product Manager and Role, Product Manager's Job, Functions of Product Manager, Roles & Responsibilities of Product Manager. Product Life Cycle; Managing Product Life Cycle, Various Stages of Product Life Cycle, Marketing Implications of PLC Stages, Utilizing the PLC Concept, PLC and Marketing Strategy. Developing A Product Portfolio - Product Portfolio Analysis; PLC, BCG Portfolio Matrix, McKinsey's Matrix. Product planning System & Strategies; Concept of Planning, Proposed Product Planning Model, Setting Corporate Objectives, Resources & Constraints, Monitoring the Environment, Situation Analysis. Brand Management; Introduction, Definition & meaning of brand, Brand and the Product, Advantages & Benefits of branding, Branding Decisions, Brand Architecture, Brand Extensions. Brand Equity; Concept, Definition, Brand Equity Model, Brand Image, Customer Based Brand Equity, Brand Assets & Liabilities, Brand Equity Valuation. Brand Identity; Concept, Brand Identity Perspectives, Brand Identity Planning & Implications, Brand Identity Prism, Identity & Image, Brand Positioning, Brand Elements.

Methods of Teaching and Learning	:	Lectures, Tutorials, Presentations, Case Study Analysis.
Assessment	:	Presentations, Assignments, Class-room Exam, Mid Semester Exam & End Semester Examination.
Recommended Reading	:	1. Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi. 2. Chitale, Gupta, Product Policy & Brand Management, PHI Learning, New Delhi.
Status	:	Optional
Credit Rating	:	02
Course Code	:	BBAM 3252
Semester	:	Second
Title	:	Bank Marketing Essentials

Aim:

This course is designed to provide the student basic marketing application in banking sector
 To help students understand and operate in the environment of banking sector
 Encourage the students to study the real marketing problems of financial service sector

Learning outcome:

At the end of the course student should be able to,

- develop the strategic thinking of marketing management in banking industry
- develop a business plan and model that supports the strategy
- identify the financial marketing mix in the contemporary needs.
- identify the factors that influence selecting a location.
- develop a plan to manage banking industry by applying the marketing concepts
- illustrate the framework of a model, how it facilitate the strategies and banking strategies and investment

Content:

Knowledge and understanding; (knowledge and adequate use of notions specific to subject) Understanding the importance and role of bank marketing for the financial organizations, Knowledge and understanding of fundamental concepts used in bank services marketing (differences between products and services, quality, value and satisfaction, segmentation, competition, marketing mix). Explanation and interpretation; explanation and interpretation of some ideas, projects, processes, as well as of theoretical and practical content of the subject) Explanation of theoretical concepts through several examples from the Romania's banking market. Instrumental - applicable; (design, management and assessment of the specific practical activities; usage of methods, techniques and instruments for investigation and application), Focusing on case study analysis to emphasize the practical information on the market, Presentation and use of instruments for internal/external factors analysis (SWOT analysis), client analysis (or more extensive, Porter analysis), and products/services portfolio (BCG analysis) Attitude related Adapting instruments used internationally by taking into consideration the Sri Lankan market characteristics Developing market researches, marketing plans, and promotional plans for the banking sector, as individual or team-based projects

Methods of Teaching and Learning

: Lectures, Tutorials, Presentations, Case Study Analysis.

Assessment

: Presentations, Assignments, Class-room Exam, Mid Semester Exam & End Semester Examination.

Recommended Reading

- : 1. Ehrlich, E., Fanelli, D., The Financial Services Marketing Handbook: Tactics and Techniques that Produce Results, Bloomberg Ltd., 2004.
2. Estelami, H., Marketing Financial Services, Dog Ear Publishing Ltd., 2007.
3. Guru, C., "Online banking in transition economies: the implementation and development of online banking systems in Romania", International Journal of Bank Marketing, Vol. 20 No. 6, 2002.
4. Hoffman, K.D., Bateson, J.E.G., Essentials of services marketing, The Dryden Press, 1997.
5. Lenskold, J.D., Marketing ROI: The Path to Campaign, Customer, and Corporate Profitability, McGraw-Hill, 2003.

6. Lovelock, C., Services Marketing. People, technology, strategy, Prentice Hall, 2001.
 7. Vaglio, N., Clapp, B., Shift Happens: The New Age of Bank Marketing: How Changing Lifestyles And Customer Experience Are Challenging Bank Marketers, 2008.
 9. Zeithaml, V., Bitner, M.J., Services marketing. Integrating customer focus across the firm, McGraw-Hill, Inc., 2000.
-

Status : **Optional**
Credit Rating: **02**
Course Code : **BBAM 3262**
Semester : **Second**
Title : **Corporate Social Responsibility and Business Ethics**

Aim:

To understand the concept of corporate social responsibility
 To facilitate understanding of the conceptual framework of responsibilities and ethics in business related activities

Learning outcome:

At the end of the course student should be able to;

- apply relevant ethics, norms, responsibility and their impacts to the business
 - realize the importance of corporate social responsibility in accordance with business ethics.
-

Content:

Introduction; different terms: norms, rules, regulation, ethics, values, belief, policies. Stake holder analysis; customers, competitors, government, social, public, media, interest group, and intermediates. Corporate social responsibility; introduction, importance, features of CSR, impact of CSR, implication of CSR. Advantages of CSR; trend of CSR, government role in CSR, criticism against CSR, application of CSR in current world. Types of Corporate Social activities; methods, impact analysis, monitoring, budget analysis, controlling and evaluation of program. Ethics; business ethics, moral, good governance, obligation, cultural ethics, religious ethics. International ethics; national and international ethics, examples taken from various places of the world.

Methods of Teaching

and Learning : Lectures, Tutorials, Presentations, Case Study Analysis aid of Multimedia PowerPoint's and videos.

Assessment : Role Play, Presentations, Field Visit reports and Assignments, Mid Semester Exam & End Semester Examination.

Recommended Reading :

1. Mark S. Schwartz (2011), Corporate Social Responsibility: An Ethical Approach, new south books publication
2. Sri Urip (2010) CSR Strategies: Corporate Social Responsibility for a Competitive Edge in , John Wiley and sons publication.
3. Andrew Crane, Dirk Matten & Laura Spence (2013), Corporate Social Responsibility: Readings & Cases in a Global Context.
4. Suzanne Benn & Dianne Bolton (2011), Key Concepts in Corporate Social Responsibility (SAGE Key Concepts Series).

Status : **Optional**
Credit Rating : **02**
Course Code : **BBAM 3272**
Semester : **Second**
Title : **Advertising Management**

Aim:

To feed Basic knowledge on advertising and promotion in current business environment
To cover the standard number of credit unit for fulfillment of the course Bachelor of Business Administration
To increase student knowledge on Marketing and make them masters on the field

Learning outcome:

At the end of the course student should be able to;

- aware of advertisement and its important in the current world
 - illustrate different types of advertising with their impact taken place in different conditions
 - know about the theories on marketing and its importance in current business in Sri Lanka
-

Content:

Introduction; what is advertisement, Marketing mix, promotional mix elements, Uses of promotion, concept of advertisement, Objectives of Advertisement, uses of advertisement. Environment of Advertisement; Changing environment of advertisement, different traditional environment to global electronically environment, nature of Advertisement, scope of advertisement. Ethics in Advertisement; Value, belief, ethics, moral, regulation, ethics in marketing, ethics in advertising and promotion. Deceptive Advertising and Ethics; types of norms (observable behavior, direct and indirect and self-knowledge, Culture, advertising culture. Press Advertising; Newspaper, Gazettes and bulletin, frequency of newspaper, circulation and readership, importance of press advertisement, types of print advertisement, display advertisement, common size of press advertisement, Billboard advertisement, Internet. Radio Broadcasting and TV ad; History of radio, channels of Sri Lankan Radio, Radio Advertising, top three advantages of radio advertising, Limitation of radio Advertising, Television: importance of TV in advertising, history of television advertisement, Viewership, Advantages and disadvantages of TV advertisement. Advertising Agency; Importance of Advertising agency, Functions of Advertising agency, types of advertisement agency, building advertising program, copy writing, AIDA model, AIDA and promotional Mix. Advertising Budget; definition of advertising Budget, approaches of developing advertising budget, advertising budget control and administration.

Methods of Teaching

and Learning : Lectures, Tutorials, Presentations, Case Study Analysis aid of Multimedia PowerPoint's and videos.

Assessment : Role Play, Presentations, Field Visit reports and Assignments, Mid Semester Exam & End Semester Examination.

Recommended Reading

- : 1. Batra (2006)Advertising Management , Dorling Kindersley (India), Pvt Ltd Publication
2. Donald W. Jugenheimer, Larry D. Kelley(2009) Advertising Management
3. Jefkins, Yadin, F (2000), Advertising, 04th Edition, Person.
4. John Caples, (1998), Tested Advertising Methods, Prentice Hall.
-

**Bachelor of Business Administrations
(Marketing) Special Degree
Year 4 - Semester 1**

Status	:	Compulsory
Credit Rating	:	03
Course Code	:	BBAM4113
Semester	:	First
Title	:	Computer Applications for Research in Marketing

Aim:

This course is designed to provide marketing students with a set of computer skills useful in marketing. Specific skill areas include: Word - Form letters and mail merge, Excel - design of worksheets, Publisher- including desktop publishing, Access-including designing a data base.

To encourage the Students to practice in computer skills using Microsoft, Word, Excel, Access, and Publisher.

To provide the necessary background required to successfully complete the assignments.

Learning outcome:

At the end of the course students should be able to;

- apply the Computer Applications in Marketing.
 - apply the computer applications to manage different functions of marketing
 - realize the advantages of computer applications through the real world examples.
 - utilize different advanced computer applications in marketing
-

Content:

Application software; Word - Form letters and mail merge, Excel - design of worksheets, Publisher - including desktop publishing, Power point - including presentation design, Access -including designing a data base, Application software to train the people in marketing organization. Direct marketing tools; Application of computer as direct marketing tool, delivery channels, and communication platforms, Use of internet as a delivery platforms. Software application for research in marketing; SPSS, business statistics and SPSS, quantitative data analysis in marketing, Nvivo, qualitative data analysis by using software. SPSS; introduction to SPSS, different data analysis method, basic statistics and SPSS, advanced data analysis in SPSS. Nvivo; introduction, managing Literature review, coding, importing, drawing

models. Integrated mobile marketing application; Use of mobile marketing applications and GSM technology, IMMC and its application in real marketing organizations. Customer retention, loyalty through CA; managing CRM, reaching customers, retention, shifting customer management, field visit approach through new devices. Internet marketing; supply chain management, cost management, differentiation strategy, and other Electronic commerce applications, Service marketing and computer applications; advantages and related issues, managing intangibility, service encounters.

Methods of Teaching and Learning

: Lectures, Tutorials, Presentations, Case Study Analysis.

Assessment : Presentations, Assignments, Class-room Exam, Mid Semester Exam & End Semester Examination.

Recommended Reading

- : 1. Kimball. P. Marshall (2009), Marketing Information Systems: Creating Competitive Advantage in the Information Age, Boys & Fraser Publishing Company, illustrated Publications.
2. Application software manuals (SPSS, Nvivo)
3. Other software manuals
-

Status : **Compulsory**

Credit Rating: **03**

Course Code : **BBAM 4123**

Semester : **First**

Title : **Logistic and Supply Chain Management.**

Aim:

To facilitate understanding of the conceptual framework of Logistic and supply chain management

To apply the implications of Logistic and supply chain management under various marketing environmental situations.

Learning outcome:

At the end of the course student should be able to,

- explain different concepts, theories and other facts governed by Logistic and supply chain management.
 - relate/link in between Logistics Management & Supply Chain Management
-

Content:

Define a supply chain (SC), and understand its different structures and its importance to the success of a firm. Understand the concept of strategic fit between the SC strategy and the competitive strategy of the firm and how to achieve it. Identify the main drivers of SC performance and measure them using precise metrics. Assess the importance of distribution networks and the different options available for their design. Develop a methodological framework for network design and facility location and use optimization models and techniques for facility location and capacity allocation. Use decision trees to evaluate supply chain decisions under uncertainty. Use time-series methodologies to forecast demand in a supply chain. Understand situations in which aggregate planning is appropriate and the role it plays in the supply chain. Formulate aggregate planning problems as linear programs and solve them using MS Excel. Understand the concept of cycle inventory and develop the Economic Quantity Order (EOQ) model and some of its variants. Use safety inventory to deal with demand uncertainty in the supply chain. Understand the importance of transportation in the SC, and identify the different modes of transportation and the role played by infrastructure and policies. Discuss sourcing decisions in the supply chain and the increasing importance of auctions and negotiations. Understand pricing and revenue management and their role in the SC. Assess the importance of the role played by information technology in a supply chain, and identify major IT applications.

Methods of**Teaching****and Learning**

: Lectures, Tutorials, Presentations, Case Study Analysis.

Assessment

: Presentations, Assignments, Class-room Exam, Mid Semester Exam & End Semester Examination.

Recommended**Reading**

- : 1. Kotlar, Philip, (2012) Marketing Management, Prentice Hall, New Delhi.
2. Chitale, Gupta, Product Policy & Brand Management, PHI Learning, New Delhi.
-

Status : Compulsory
Credit Rating: 03
Course Code : BBAM 4143
Semester : First
Title : Operations Management

Aim:

To create strategic procedures to apply in production & operations management

To develop an understanding on how to handle some production/operations matters to sustain in the market in relation with marketing and other activities.

Learning outcome:

At the end of the course student should be able to;

- illustrate what to do and how to react any market related problems / competition in relation with operations / production
 - develop their own ideas and exist in the production / operations oriented market.
-

Content:

Overview of Production/Operations; Introduction, Production Planning, Forecasting, Implications of Forecasting, Time Series Methods, Casual Methods. Location of Facilities; Factors influencing in location, Dimensional analysis, Multi plant Location Analysis. Layout of Facilities; Types of production / layout systems, Computerized Relative Allocation of Facilities Technique (CRAFT). Inventory Control; Purposes, Importance, EOQ, EOQ in Multiple items, Calculations of various stock levels and Implications of buffer stock. Purchasing; Importance, Implications of effective & ineffective purchasing, related activities of Purchasing. Materials Requirement Planning (MRP): MRP I, MRP II, Importance of MRP, Uses of MRP. Maintenance of Spares: Importance of having spares, Factors influencing in determine the spares, Implications of without spares. Work Study; Uses of work study, Method study, Symbolic representation, Implications of not having a proper work study. Management of Quality; TQM, Importance of Quality maintenance, Implications of poor quality, various quality levels, Calculations of Quality levels.

Methods of Teaching and Learning

: Lectures, Tutorials, Presentations, Case Study Analysis.

Assessment : Presentations, Assignments, Class-room Exam, Mid Semester Exam & End Semester Examination.

Recommended

Reading : 1. Chary: Production & Operations Management
2. Paneerselvam: Production & Operations Management
3. Arora: Production & Operations Management
4. Khana: Production & Operations Management

Status : **Optional**
Credit Rating : **02**
Course Code : **BBAM 4152**
Semester : **First**
Title : **Hotel and Heritage Marketing**

Aim:

This course is designed to provide the student basic marketing application in hotel and heritage marketing
To help students understand and operate in the environment of the hotel and heritage management
Encourage the students to study the real marketing problems of hotel and heritage industry and give solutions to them.

Learning outcome;

At the end of the course student should be able to,

- develop the strategic thinking of marketing management in hotel and tourism industry
 - develop a business plan and model that supports the strategy
 - differentiate hospitality and tourism marketing mix in the contemporary needs.
 - identify the factors that influence selecting a location.
 - develop a plan to manage hotel industry by applying the marketing concepts
 - apply any created model and explain how it facilitates in both investment strategies and tourism strategies
-

Content:

Understanding the hospitality and tourism marketing process; introduction to marketing for tourism and hospitality, service characteristics of hospitality and

tourism marketing, the role of marketing in strategic planning. Developing hospitality and tourism marketing opportunities and strategies; the marketing environment, marketing information system and marketing research, consumer markets and consumer buying behavior. Developing the hospitality and tourism marketing mix; designing and managing products, internal marketing, building customer loyalty through quality, pricing consideration, approaches and strategies, distribution channels, promoting products. Managing hospitality and tourism marketing; electronic marketing, internet marketing, database marketing, and direct marketing, marketing plan. Integrated communication strategies; synergy effects, marketing communication strategies, promotional mixes. Tourism strategies and investments; segmenting and monitoring the tourist and communication with customers.

Methods of Teaching and Learning

: Lectures, Tutorials, Presentations, Case Study Analysis.

Assessment

: Presentations, Assignments, Class-room Exam, Mid Semester Exam & End Semester Examination.

Recommended Reading

- : (i) Kotler, (2008) Marketing For Hospitality And Tourism, fourth edition, Pearson education publication , 8131722244, 9788131722244 India.
(ii) Philip Kotler, Philip Kotler, John T. Bowen, James C. Makens (2006) Marketing for Hospitality and Tourism, Pearson education India publication 8131739341, 9788131739341
-

Status : **Optional**

Credit Rating : **02**

Course Code : **BBAM 4162**

Semester : **First**

Title : **e-Marketing and m-Marketing**

Aim:

To feed Basic knowledge on Marketing and Electronic marketing
To cover the standard number of credit unit for fulfillment of the course
Bachelor of Business Administration

To increase student knowledge on Marketing and make them masters on the field

Learning outcome:

Learning At the end of the course student should be able to,

- Illustrate the differences between manual Marketing and E- Marketing
 - Know the theories on e-marketing and its importance electronic tools as aid of marketing
 - Realize the process of e marketing, types of e marketing taken place to the current business
 - Aware on practical application of e marketing and e business
-

Content:

Introduction to E Marketing: E Commerce, and E Business, Marketing, E-Marketing, Benefits of E Marketing, importance of e marketing, evolution of e-commerce and e-Marketing. Time to market, characteristic of e commerce

Internet Marketing: introduction to internet marketing, different stages of internet marketing, Search engine optimization (SEO), Social media marketing, E- Marketing, Referral marketing, Content marketing

Strategic E-Marketing :basic thought process of strategic E- Marketing, E-marketing Strategy - Strategy definition and goal setting, e-Marketing tools, Differentiation: definition of differentiation, e marketing differentiation, Michal Porter Five forces Model, Value chain Analysis, e-marketing techniques" E-CRM: Managing Customer Interaction, Customer Integration Problem, Customer Data Integration Steps, call centers, online customer aid, lobby, reception, E-CRM Tools

Database & Customer Data Development: Data defined, Data Capture & Allocation, Data Transformation, Data mining, and Enabling CRM.

M-Marketing: introduction to Mobile marketing, Current trend of mobile marketing, uses of M-Marketing, different between m-Marketing and traditional marketing, Mobile market as CRM tool

Strategic M-Marketing: new strategies of strategic M- Marketing, M-marketing Strategy - Strategy definition and goal setting, m-Marketing tools,

Methods of Teaching and Learning

: Lectures, Tutorials, Presentations, Case Study Analysis aid of Multimedia PowerPoint's and videos.

Assessment : Role Play, Presentations, Field Visit reports and Assignments, Mid Semester Exam & End Semester Examination.

Recommended Reading : Judy Strauss and Raymond Frost, (2013), E -Marketing, 07th Edition, PHI learning PVT Ltd.

Status : **Optional**
Credit Rating : **02**
Course Code : **BBAM 4172**
Semester : **First**
Title : **Creative Marketing**

Aim:

To feed Basic knowledge on Marketing in creatively and innovatively
To know about modern concept of marketing field

Learning outcome:

At the end of the course student should be able to;

- realize the importance of creating modern concepts in marketing " k n o w theories in creative marketing and creativity " explain practical applications of Creative Marketing
-

Content:

Introduction to creative Marketing; definition, scope of creative Marketing, uses of Creative Marketing, drawback and disadvantages of creative Marketing, creative marketing in Sri Lankan Context. Creative Marketing Concept; creative Marketing theory, creative Marketing Products, different concept of Creative marketing, Customer expectation and fulfillment, creative marketing needful. Creative Advertisement; creative concepts, creative ads, creative message, creative marketing media program, creative Marketing Mix. Creative Marketing Management; managing ideas, implementation of new ideas, model of implanting, monitoring, controlling the idea. Creative Marketing for service; service industry, creative marketing plan, promotions, advertisement, creative marketing tools in service

organization. Creative Marketing Communication; marketing communication, Message, AIDA Model, Advertising creation. Eco Friendly Marketing; Green marketing and its impact on environment.

**Methods of
Teaching and
Learning**

: Lectures, Tutorials, Presentations, Case Study Analysis aid of Multimedia PowerPoint's and videos.

Assessment

: Role Play, Presentations, Field Visit reports and Assignments, Mid Semester Exam & End Semester Examination.

**Recommended
Reading**

- Elizabeth hill, Terry O'Sullivan (2012) Creative arts Marketing , Google books publication, 1136413332
 - Daniel L.Yadin (2001) Creative Marketing Communication, 0749434589
 - Cameron, S. Foote (2011), The Creative Business Guide to Marketing: Selling and Branding Design.
 - Advertising Interactive and Editorial (2011)
 - Sharon Good (2009), Creative Marketing Tools for Coaches.
-

**Bachelor of Business Administrations
(Marketing) Special Degree
Year 4 - Semester 2**

Status : Compulsory
Credit rating : 4
Course Code : BBAM 4218
Semester : Second
Title : Dissertation in Marketing

Aim:

To provide a comprehensive knowledge and practice on descriptive or empirical research work.

Learning outcome:

At the end of this course students should be able to workout independently the descriptive or empirical research works and disseminates the experience gained through the research to the society.

Content:

The project is design to develop skills in identifying and resolving significant business problems either within accounting /finance area or across a range of interrelated areas. The presentation of information will be incorporated in a project report of approximately 10,000 words which will contain recommendations based upon an evaluation of the evidence. In addition, the project should display a detail understanding of research methodology and its application to the problem investigated.

**Methods of
Teaching and
Learning**

: Workshops, Lectures and Laboratory sessions

Assessment : 100% on submission of the dissertation/and Presentation

**Recommended
Reading**

: Bryman. A. and Bell E., (2006), business research methods, 1st Edition, Oxford University Press, US.
Sekaran U., (2006), Research Methods for Business, 4th Edition, John Wiley & Sons. Journal of Human Resource Management

Year	:	Fourth
Semester	:	Second
Status	:	Compulsory
Credit rating	:	06
Course Code	:	BBAM 4226
Title	:	Internship in Marketing

Aim:

- To; (i) Assist the student's development of employer-valued skills such as teamwork, communications and attention to detail.
- (ii) Expose the student to the environment and expectations of performance on the part of marketing professionals in practice in private/public companies or government entities.
- (iii) Enhance and/or expand the student's knowledge of a particular area(s) of marketing.
- (iv) Expose the student to professional role models or mentors who will provide the student with support in the early stages of the internship and provide an example of the behaviors expected in the intern's workplace.
-

Learning outcome:

On completion of this course students should be able to:

- develop the employer-valued skills such as teamwork;
 - gain new skills which practice in private/public companies or government entities;
 - increase knowledge of particular areas of marketing such as private/public companies or government entities; " get the knowledge to Improve attitude or behaviors in the workplace;
 - understand the practical issues and problem of the workplace.
-

Methods of Teaching and Learning

Learning : Working in the work place, Supervision and discussion

Assessment : Presentation, Attendance and log book maintenance, examiner's evaluation and mentor evaluation.

5:2 CURRICULUM - BACHELOR OF COMMERCE DEGREE PROGRAMME

Bachelor of Commerce Special Degree is a four-year degree with two specialization areas, i.e. B.Com (Special) Degree in Accounting & Finance and B.Com (Special) Degree in Business Technology Management. The degree program will consist of 08 semesters.

Year	Semester	Status of course units		Number of credits	
		COMPULSORY	ELECTIVES	SEMESTER	YEAR
YEAR - 1	I	17	*	17	32
	II	15	*	15	
YEAR - 2	I	15	*	15	30
	II	15	*	15	
YEAR - 3	I	15	2	17	34
	II	15	2	17	
YEAR - 4	I	15	2	17	31
	II	14	*	14	
		121	06	127	127

SELECTION CRITERIA FOR SPECILIZATION

All students enrolled in the Department of Commerce are required to follow common curriculum in the first two years of the study. This is intent to provide basic knowledge in business by offering course units with 62 credits. Students have the opportunity to select one of the two specialization areas from the first semester in the third year. The minimum number of students in both specialization fields will be limited to 25% of the intake.

For Accounting and Finance specialization, students will be selected on the basis of their preference and performance in Financial Accounting, and Cost Accounting & Business Finance subjects. For Business Technology Management specialization, students will be selected on the basis of their preference and performance in IT Applications in Business and Data Base Management subjects.

BACHELOR OF COMMERCE
COMMON PROGRAM
FIRST YEAR
CURRICULUM

FIRST YEAR			
SEMESTER – I			
COURSE CODE	COURSE TITLE	CREDIT	STATUS
COM 11031	Business Environment	3	C
COM 11032	Economic for Enterprises	3	C
COM 11033	Principles and Practice of Banking	3	C
COM 11034	Business Mathematics and Statistics	3	C
COM 11035	Financial Accounting-I	3	C
COM 11026	Business Communication-I	2	C
	TOTAL	17	
SEMESTER – II			
COURSE CODE	COURSE TITLE	CREDIT	STATUS
COM 12031	Principles of Management	3	C
COM 12032	Financial Accounting-II	3	C
COM 12033	Corporate Law	3	C
COM 12034	Entrepreneurship Development	3	C
COM 12035	IT Applications in Business	3	C
COM 12006	Business Communication-II	0	
	TOTAL	15	

SECOND YEAR

SECOND YEAR			
SEMESTER – I			
COURSE CODE	COURSE TITLE	CREDIT	STATUS
COM 21031	Cost Accounting and Business Finance	3	C
COM 21032	Organizations Management	3	C
COM 21033	Data Base Management	3	C
COM 21034	Strategic Business Management	3	C
COM 21035	Marketing Management	3	C
COM 21006	Business Communication-III	0	C
	TOTAL	15	

SEMESTER – II

COURSE CODE	COURSE TITLE	CREDIT	STATUS
COM 22031	Management Accounting	3	C
COM 22032	Auditing Applications & Taxation	3	C
COM 22033	Management Science	3	C
COM 22034	Advanced Financial Accounting	3	C
COM 22035	Economics Analysis for Business	3	C
COM 22006	Business Communication-IV	0	
	TOTAL	15	

Bachelor of Commerce [Special] in Accounting & Finance

THIRD YEAR

THIRD YEAR			
SEMESTER – I			
COURSE CODE	COURSE TITLE	CREDIT	STATUS
COM 31013	Operations Management	3	C
COM 31023	Human Resource Management	3	C
COM ACF 31033	Corporate Accounting	3	M
COM ACF 31043	Advanced Corporate Finance	3	M
COM ACF 31053	Computerized Accounting	3	M
COM ACF E 31062	Public Finance	2	E
COM ACF E 31072	Investment & Portfolio Management	2	E
	TOTAL	17	
SEMESTER – II			
COURSE CODE	COURSE TITLE	CREDIT	STATUS
COM 32013	Research Methodology	3	C
COM 32023	Computer Application for Research	3	C
COM ACF 32033	Advanced Business Taxation	3	M
COM ACF 32043	Advanced Management Accounting	3	M
COM ACF 32053	Business Information System	3	M
COM ACF E 32062	Financial Risk Management	2	E
COM ACF E 32072	Accounting Theory and Application	2	E
	TOTAL	17	

FOURTH YEAR

FOURTH YEAR			
SEMESTER - I			
COURSE CODE	COURSE TITLE	CREDIT	STATUS
COM 41013	Business Ethics & Corporate Governance	3	C
COM 41023	International Trade & Finance	3	C
COM ACF 41033	Forensic and Investigative Accounting	3	M
COM ACF 41043	Integrated Financial Reporting	3	M
COM ACF 41053	Project Management	3	M
COM ACF E 41062	Micro Finance	2	E
COM ACF E 41072	Financial Statement Analysis	2	E
	TOTAL	17	
SEMESTER - II			
COURSE CODE	COURSE TITLE	CREDIT	STATUS
COM 42016	Internship in Accounting & Finance	6	C
COM 42028	Dissertation in Accounting & Finance	8	C
	TOTAL	14	

C: Compulsory

M: Major

E: Electives

ACF: Accounting & Finance

Bachelor of Commerce [Special] in Business Technology Management

THIRD YEAR

THIRD YEAR			
SEMESTER - I			
COURSE CODE	COURSE TITLE	CREDIT	STATUS
COM 31013	Operations Management	3	C
COM 31023	Human Resource Management	3	C
COM BTM 31033	IT Project Management	3	M
COM BTM 31043	Computerized Accounting	3	M
COM BTM 31053	Networking & Web Designing in Business	3	M
COM BTM E 31062	Multimedia Application in Business	2	E
COM BTM E 31072	E - Customer Relationship Management	2	E
	TOTAL	17	
SEMESTER - II			
COURSE CODE	SUBJECT	CREDIT	STATUS
COM 32013	Research Methodology	3	C
COM 32023	Computer Application for Research	3	C
COM BTM 32033	E-Commerce	3	M
COM BTM 32043	Information System Security Management	3	M
COM BTM 32053	Knowledge Management	3	M
COM BTM E 32062	Human Resource Information System	2	E
COM BTM E 32072	Accounting Information System	2	E
	TOTAL	17	

FOURTH YEAR

FOURTH YEAR			
SEMESTER - I			
COURSE CODE	COURSE TITLE	CREDIT	STATUS
COM 41013	Business Ethics & Corporate Governance	3	C
COM 41023	International Trade & Finance	3	C
COM BTM 41033	Marketing Information System	3	M
COM BTM 41043	Decision Support System	3	M
COM BTM 41053	Strategic Information System	3	M
COM BTM E 41062	Supply Chain Management	2	E
COM BTM E 41072	Global Information Management	2	E
	TOTAL	17	
SEMESTER - II			
COURSE CODE	COURSE TITLE	CREDIT	STATUS
COM BTM 42016	Internship in Business Technology Management	6	C
COM BTM 42028	Dissertation Business Technology Management	8	C
	TOTAL	14	

C: Compulsory

M: Major

E: Electives

BTM: Business Technology Management

Bachelor of Commerce Degree Programme
Course units and Syllabi
COMMON PROGRAMME
FIRST IN COMMERCE-FIRST SEMESTER

Course Code : COM 11031
Title : Business Environment
Credits : 03

Learning Objectives:

- Describe and use of more complex or abstract business Environment concepts increases.
 - Identify the evolution & development of commerce and business.
 - Ability to make connections between different business structure.
-

Course Contents:

Structure of Commerce: Structure of Trade: Marketing and Transport: Capital Market: Structure of Industry: The function & Significance of commerce: Structure of trade: Economic environment in Sri Lanka: Capital Market : Money market: Foreign direct investment

Course Code : COM 11032
Title : Economic for Enterprises
Credits : 03

Learning Objectives:

- Able to integrate theoretical knowledge with quantitative and qualitative evidence in order to explain past economic events and to formulate predictions on future ones.
 - Evaluate the consequences of economic activities and institutions for individual and social welfare.
 - Identify the basic features of alternative representations of human behavior in economics.
-

Course Contents:

Economic issues: Theory of Demand and Supply: Theory of Production: Theory of Cost of Production: Market System: National Income Analysis: Money and the open economy: the demand for money, the money supply, money market equilibrium.

Inflation and unemployment, long term finance, interest rates and monetary policy, Fiscal policy, ISLM equilibrium and effect of fiscal and monetary policies. Globalization, Foreign exchange , Balance of Payment. Business (trade) cycles.

Course Code : COM 11033
Title : Principles and Practice of Banking
Crédits : 03

Learning Objectives:

- Define the fundamental functions of Banking
 - Identify key properties that any good that functions as money must possess
 - Explain official definitions of the quantity of money in circulation
-

Course Contents:

Money: Financial System: Banking Practices. Relationship between interest rates and bonds, interest rate structure in Sri Lanka, interest rate theories, interest based services –various types of deposits and advance, fee base services, lending consultancy services, fund management custody and deposit services, fund transport, various types of payment methods, Electronic Banking, SLIP system, credit cards, and its impact on the quality of service, exchange rate system – spot and forward markets for foreign exchange and swap arrangements, commercial banks balance sheets structure, Tier₁ and Tier₂– asset and liability management, capital and liquidity requirements, the protection of depositors funds, control over lending and deposit insurance scheme.

Course Code : COM 11034
Title : Business Mathematics and Statistics
Credits : 03

Learning Objectives:

- Demonstrate the use of financial mathematics, measures of central tendency/dispersion and indices in business.
-

- Display information in a graphical/tabular form including frequency distributions etc.
- Demonstrate the use of probability and confidence intervals in business.

Course Contents:

Financial Mathematics: Descriptive Statistics: Probability, Probability Distributions and Sampling: Forecasting Techniques and Indices

Course Code : COM 11035
Title : Financial Accounting-I
Credits : 03

Learning Objectives:

- Segregate accounting and finance functions of the business and understand the distinction.
- Interpret qualitative characteristics of financial reporting.
- Identify the need for maintaining financial records in an entity

Course Contents:

Partnership Accounts: Accounting for Hire Purchase and Leasing: Current Cost Accounting: Ratio Analysis: Sri Lanka Accounting Standard Regularity frame work: Sri Lanka Accounting Standard Nos 03 Presentation of Financial Statements, 05 Inventories, 09 Cash Flow Statements, 13 Construction Contracts, 18 Property, Plant and Equipment and 19 Leases: 34- Earnings Per Share

Course Code : COM 11026
Title : Business Communication-I
Credits : 02

Learning Objectives:

- Read and write short descriptions of accounts related entities.
- Self Description of a person in relation to his/her profession and Organisation.

- Communicate effectively in an office context – phone calls, memos, letters, e-mails and dialogues.

Course Contents:

Reading simple descriptions in the field of Accounting and Auditing:
Describing One's Profession and Organization: Dealing with Office
Related Communications: Seeking Employment:

FIRST IN COMMERCE-SECOND SEMESTER

Course Code : COM 12031
Title : Principles of Management
Credits : 03

Learning Objectives:

- Discuss what are the management and its important in organization.
 - Describe the historical background of management.
 - Explain the manager's roles and responsibilities.
-

Course Contents:

Management: definition, Importance of Management, Managerial effectiveness, Management as a Science/ Arts, Management as a Profession, Universality of Management, Management and Administration, Classical Approaches to Management, Human Resource Approaches to Management, Human Relational Movement, Quantitative approach to Management, Modern approaches to Management, The System View, System Approach to management, Functions of management

Course Code : COM 12032
Title : Financial Accounting-II
Credits : 03

Learning Objectives:

- Demonstrate understanding of the conceptual framework of financial reporting.
- Prepare financial statements for a single entity in detail to be used by the management.

- Calculate from financial and other data, the amounts to be included in group financial statements using appropriate methods of calculation, meeting legal requirements and requirements of SLAS.

Course Contents:

Conceptual and Regulatory Framework for Financial Reporting: Preparation and Presentation of Financial Statements: Business Combinations Deferred Taxation: Sri Lanka Accounting Standard Nos 10- Accounting Policies, Changes in Accounting Estimates and Errors, 12- Events After the Balance Sheet Date, 14- Income Taxes, 25- Business Combinations: 29- Revenue: 36-Provisions, Contingent Liabilities And Contingent Assets: 37-Intangible Assets.

Course Code : COM 12033
Title : Corporate Law
Credits : 03

Learning Objectives:

- Identify basic legal concept.
- Apply the knowledge of Laws in the formation of operational and long term decisions.
- Effectively deal with in-house and external legal personnel.

Course Contents:

Law of Contracts: Sale of Goods: Negotiable Instruments: Law of Agency: Partnerships: Law of Insurance: Law relating to employment: Companies Act No. 07 of 2007:

Course Code : COM 12034
Title : Entrepreneurship Development
Credits : 03

Learning Objectives:

- Define entrepreneurship, entrepreneur, small business and self-employment.
- State the entrepreneurship philosophy and identify entrepreneurial characteristics.
- Explain the entrepreneurship development cycle.

Course Contents:

Concepts of Entrepreneurship: Models, approaches theories of Entrepreneurship: Entrepreneur: Characteristics of Entrepreneur: Entrepreneurship Development: Introprenership Development: Intrapreneur Vs Entrepreneur: Women Entrepreneurship and Empowerment: Entrepreneurial Culture

Course Code : COM 12035
Title : IT Applications in Business
Credits : 03
Contact Hours : Lectures and Tutorials 30
Laboratory 30

Learning Objectives:

- Express the use of Windows XP /Vista Operating Systems, and the ability to perform necessary configurations.
 - Demonstrate a basic understanding on the hardware aspects of a computer system.
 - Exhibit the ability to use electronic documents for reporting and documentation.
-

Course Contents:

Introduction to Computers: MS Excel 2003 / 2007: MS Word 2003 / 2007: MS Power Point 2003 / 2007.

Course Code : COM 12036
Title : Business Communication-II
Credits : -
Contact Hours : Lectures and Tutorials 45

Learning Objectives:

- Identify key ideas and supporting details in complex texts and understand the functions of discourse markers.
 - Use different rhetorical structures to organize texts: exemplification, comparison and contrast, describing graphs, charts and diagrams.
 - Apply different rhetorical structures to organize texts.
-

Course Contents:

Describing Features in Business Management related Documents: Interviewing, Note-taking and Writing Well Structured Texts: Dealing with Business Related Documents and Discussions: Writing Short Reports.

SECOND IN COMMERCE-FIRST SEMESTER

Course Code : COM 21031
Title : Cost Accounting and Business Finance
Credits : 03

Learning Objectives:

- Identify nature of costs and cost behavior.
 - Identify the various costing methods and techniques.
 - Categorize the business finance.
-

Course Contents:

Introduction to Cost Accounting: Costing Systems: Cost Volume Profit Analysis: Relevant Costs and Short Term Decisions: Pricing and Profitability: Capital Investments: Budgeting: Standard Costing and Variance Analysis: Cost Behaviour and Estimation: Introduction to Business Finance: Introduction to Valuation Concepts.

Course Code : COM 21032
Title : Organizations Management
Credits : 03

Learning Objectives:

- Define the organizational behavior and its related concepts.
 - Ability to understand the organizational politics and change.
-

Course Contents:

Introduction to Organizational Management: Perceptions: Attitudes Values: Organizational Learning: Organization Culture & Structure: Organizational Politics: Organizational Change.

Course Code : COM 21033
Title : Data Base Management
Credits : 03
Contact Hours : Lectures and Tutorials 30
Laboratory 30

Learning Objectives:

- Define the DBMS.
 - Identify the files in organizations.
 - Ability to apply the normalization for writing queries.
-

Course Contents:

An Introduction to DBMS: File Organization: Data Models: Normalization: Writing simple Queries using SQL: Data Base Applications using MS ACCESS or FOXPRO or ORACLE

Course Code : COM 21034
Title : Strategic Business Management
Credits : 03

Learning Objectives:

- Identify relevant stakeholders in respect of an organization and evaluate the impact of regulatory regimes on strategic planning and implementation.
- Evaluate the nature of competitive environments, distinguishing between simple and complicated competitive environments.
- Distinguish the difference between static and dynamic competitive environments.

Course Contents:

Over view of Strategic Business Management: Environmental Scanning and Analysis: Internal Scanning and Analysis: Strategic Formulation: Strategic implementation: Strategic evaluation and Control.

Course Code : COM 21035
Title : Marketing Management
Credits : 03

Learning Objectives:

- Describe the evolution and development of marketing science. Describe the core concepts of Marketing.
- Identify the different types of marketing orientations.

Course Contents:

Marketing in a Changing World: Creating Customer Value and Satisfaction Strategic Planning and the Marketing Process: The Marketing Environment: Marketing Research and Information System: Markets Segmentation, Targeting, and Positioning for Competitive Advantage: Product and Services Strategy: New – Product Development and Product Life – Cycle Strategies : Pricing Products: Pricing Considerations and Approaches: Pricing Products: Pricing Strategies: Distribution Channels and Logistics Management : Retailing and Wholesaling: Integrated Marketing Communications Strategy: Advertising, Sales Promotion, and Public Relations: Personal Selling and Sales Management: Direct and Online Marketing: The New Marketing Model: Marketing and Society: Social Responsibility and Marketing Ethics

Course Code : COM 21006
Title : Business Communication-III
Credits : -
Contact Hours : Lectures and Tutorials 45

Learning Objectives:

- Ability to understand styles of discourse.
 - Communicate effectively at all level of management.
 - Identify the rhetorical organization of texts.
-

Course Contents:

Comprehend Complex Texts: Distinguish between styles of discourse: Rhetorical Organization of Texts – Exemplification / Comparison and Contrast:

SECOND IN COMMERCE- SECOND SEMESTER

Course Code : COM 22031
Title : Management Accounting
Credits : 03

Learning Objectives:

- Identify the role of Management Accountants.
 - Identify the various costing methods and techniques.
 - Analysis in resource allocation problem.
-

Course Contents:

Ethics in Management accounting: Costing System: Decision Making and Analysis: Planning and Control.

Course Code : COM 22032
Title : Auditing Applications & Taxation
Credits : 03

Learning Objectives:

- Ascertain the tax liability of a Sri Lankan resident individual.
 - Apply the principles of income tax to the taxation of partnerships.
-

- Identify internal control for, and internal control weaknesses in, an organization in a given scenario.

Course Contents:

Basic principles and practices of auditing, Audit evidence and techniques of auditing, assets and liabilities verification, audit sampling, evaluation of accounting, internal control system and audit risk Personal Taxation of Resident Individuals: Basic Tax Administration: Basic understanding on Provincial Council Turnover Tax: Value Added Tax.

Course Code : COM 22033
Title : Management Science
Credits : 03

Learning Objectives:

- Develop a deeper understanding of the linear regression model and its limitations;
- Use and understand generalizations of the transpor
- Develop a greater familiarity with a range of techniques and methods through a diverse set of theoretical and applied readings; tation and assignment.

Course Contents:

Linear Programming: Transportation and assignment problems: Markov analysis: Queuinanalysis: Net work analysis

Course Code : COM 22034
Title : Advanced Financial Accounting
Credits : 03

Learning Objectives:

- Application of Accounting Standards to the skill level specified to resolve practical issues that may arise in financial reporting.
 - Analyse and interpret financial statements and other financial information and draw appropriate conclusions.
 - Write reports based on the above learning outcomes in the capacity of a Professional Accountant.
-

Course Contents:

Preparation of a non-group limited liability company's financial statements for publication, Conceptual and measurement issues of income and capital: Group Financial Statements for publication: Branch Accounts: Foreign currency translation: interpretation of Financial Statements. Sri Lanka Accounting Standards 22 - Accounting for Investments, 25- Business Combinations, 26- Consolidated and Separate Financial Statements, 27- Investments in Associates

Course Code : COM 22035
Title : Economics Analysis for Business
Credits : 03

Learning Objectives:

- Identify the different theories of consumer behavior.
 - Explain the nature of market structures.
 - Ability to illustrate the national income accounting.
-

Course Contents:

Theory of Consumer Behaviour: Theory of Production and Cost: Market Structures and Pricing: Factor Market: Government and the Economy: Introduction to Macroeconomics: Circular Flow and National Income Accounting: Money and Price Level: International Trade.

Course Code : COM 22006
Title : Business Communication-IV
Credits : -
Contact Hours : Lectures and Tutorials 45

Learning Objectives:

- Ability to present information/ data.
 - Communicate and conduct in meetings.
 - Develop the ability to make the effective presentations.
-

Course Contents:

Develop the ability to present information / data Negotiatin make presentations. Telephoning: – g: Business Writing: Meetings: Presentations.

BACHELOR OF COMMERCE SPECIAL DEGREE IN ACCOUNTING AND FINANCE DETAILED SYLLABI

SUBJECT	: OPERATIONS MANAGEMENT
STATUS	: COMPULSORY
CREDIT POINT VALUE	: 3
COURSE CODE	: COM 31013
YEAR & SEMESTER	: THIRD YEAR / SEMESTER – I
Aim & Objectives	This course introduces students to the concepts underlying effective operation and control of manufacturing and service businesses and describes the theory and practice of modern operations, processes and quality management.
Learning Outcomes	<i>Upon completion of this course students should be able to:</i> <ul style="list-style-type: none">- identify and articulate how operations management contributes to the achievement of an organization's strategic objectives.- critically evaluate the operations function in manufacturing and service production settings.- appraise and apply forecasting methods as the basis of management's planning and control activity.- assess and formulate decision making strategies to address operating issues that have short, intermediate or long lead times.- evaluate approaches to problem solving and process improvement in production settings
Course Content	Introduction to operations management; Operations Strategy; Product, Services and Process Planning, Facilities, Supply Chain Management; Capacity and Aggregate Planning; Quality Management ; Scheduling; Inventory Management;; Waiting Line; Maintenance Management; MRP Applications for Operations Management; Capacity; Layout and Flow ; Job Design and Work Organisations; Capacity Planning and Control ;
Method of Teaching & Learning	Lectures, Case Studies, Tutorial Sessions, Group Discussions and Online Learning (LMS)
Scheme of Evaluation	Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid Semester and End Semester Examinations.
Recommended Readings	<p>– Fitzsimmons, James A., and Mona J. Fitzsimmons, Service Management: Operations, Strategy, and Information Technology, 4th Ed., Irwin/McGraw-Hill, 2004</p> <p>– Jacobs and Chase: "Operations and Supply Management: The Core," International Edition, 2nd Edition. McGraw Hill Publishing, 2010</p> <p>– Lee J. Krajewski, Larry P Ritzman, and Manoj K. Malhotra. (2006). Operations Management: Processes and Value Chains. 8th edition. Prentice Hall, India.</p> <p>– Adam, E. E., & Ebert, R. J. (1992). Production and operations management: concepts, models, and behavior (5th ed.). Englewood Cliffs, NJ: Prentice Hall.</p>

SUBJECT	:	HUMANRESOURCE MANAGEMENT
STATUS	:	COMPULSORY
CREDIT POINT VALUE	:	3
COURSE CODE	:	COM 31023
YEAR & SEMESTER	:	THIRD YEAR / SEMESTER - I

Aim & Objectives This course module is designed to provide knowledge and skills to develop human resources in an organization and examines the evolving human resources function within today's organizations.

Learning Outcomes *Upon completion of this course students should be able to:*

- define human resource development
- distinguish between employee training and human resources development and describe the training cycle and its components
- compare different training methods and To clarify how human resources are compensated
- demonstrate skills pertaining to the functions of a HR Manager
- use tools to measure the effectiveness of HRD programs

Course Content Introduction to human resources development, the environment for human resources management concepts on learning, Job Analysis, Selection and Recruitment: Evaluation, Employee Orientation, Compensation Management: Performance Management, Training and Development, Grievance handling and Discipline, Occupational health and Safety: Industrial Relations and Labour Legislation, Employee Participation and Career development.

Method of Teaching& Learning Lectures, Case Studies, Tutorial Sessions, Group Discussions and On line Learning (LMS) -

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.

Recommended Readings

- Dessler, G. (2008). Human Resource Management. 11th ed. Prentice Hall
- Decenzo D. A. (2006). Human Resource Management
- Raymond A. Noe...[et al.], 2nd ed. Fundamentals of Human Resource Management [McGraw-Hill/Irwin]. ISBN 0-293425-
- Blanchard and Thacker. (2007). Effective Training: Systems, Strategies and Practices. 3rd ed. Prentice Hall.
- Wexley and Latham. (2002). Developing & Training Human Resources in Organizations. 3rd ed. Prentice Hall. 07-

SUBJECT	: CORPORATE ACCOUNTING
STATUS	: MAJOR
CREDIT POINT VALUE	: 3
COURSE CODE	: COM ACF 31033
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - I

Aim & Objectives This course unit is designed to provide an extensive understanding of the preparation of financial statements of a group of companies. Further, the course unit discusses accounting for financial instruments and for analysis and interpretation of financial statements.

Learning Outcomes *Upon completion of this course students should be able to:*

- demonstrate understanding of the conceptual framework of financial reporting
- prepare consolidated financial statements of a group of companies
- explain the specific requirements in preparation and presentation of financial statements of banks finance companies and plantation companies
- explain the specific requirements in accounting financial instruments interpret financial statements using ratios and other analytical techniques

Course Content Understanding the conceptual framework of financial reporting, Preparation of group financial statements, Accounting for financial instruments. Analysis of corporate information using accounting ratios with special emphasis on requirements of various user groups Limitations of ratio analysis

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions and On-line Learning (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.

Recommended Readings

- Frank Wood, Alan Sangster [2013], Business Accounting Volume- II, 12th Edition, Pitman Publication.
- Maheshwari, S.N., Maheshwari, S.K. Maheshwari, (2002), Advance Accountancy vol: 01, 8th revised Edition, Vikas Publishing, India
- Shukla M.C., Grewal .T.S., (2006), Advanced Accounts Volume 1, 16 Edition, S. Chand & Company Ltd, India
- Relevant Sri Lanka Accounting Standards.

SUBJECT	: ADVANCED CORPORATE FINANCE
STATUS	: MAJOR
CREDIT POINT VALUE	: 3
COURSE CODE	: COM ACF 31043
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - I

Aim & Objectives This course aims to provide the students the concepts, principles and approaches of corporate finance, enables them to apply relevant principles and approaches in solving problems of corporate finance and help to improve their overall finance related decision making capacities.

Learning Outcomes *Upon completion of this course students should be able to:*

- evaluate the primary objective of the corporate finance and
- understand the models to estimate the cost of funds raised
- provide an insight into concepts relating to capital structure decisions compare planning investments – DCF techniques.
- validate fundamentals of dividend concepts-the dividend payment and diagnose working capital and other short-term finance.
- compare long-term finance options available to firms and evaluate why it is necessary to translate foreign currency transactions into domestic currency

Course Content Introduction to Corporate Finance ; Cost of Capital ; Capital Structure; , Capital Budgeting ; Planning and Investment ; Divided policy; Financial and Real options; Short-term finance – working capital; Long - Term external Finance; Foreign Transaction

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, Case Studies and On-line Learning Base (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations

Recommended Readings– Financial Management: Theory and Practice, Brigham & Ehrhardt, 10th edition, Cengage Learning, 2002.

- Fundamentals of Financial Management, 12th edition, Horne & Wachowicz, Pearson Education, Inc., 2005.
- Berk and DeMarzo, Corporate Finance, 3rd edition, 2008.
- Brealey, Myers, and Allen, Principles of Corporate Finance, 10th edition, 2011

SUBJECT	:	COMPUTERIZED ACCOUNTING
STATUS	:	MAJOR
CREDIT POINT VALUE	:	3
COURSE CODE	:	COM ACF 31053
YEAR & SEMESTER	:	THIRD YEAR / SEMESTER - I

Aim & Objectives This course is designed to introduce students to a multi-module accounting software program designed for small to medium-size businesses. Students will use the software and their knowledge of Generally Accepted Accounting Principles (GAAP) to create and maintain accounting records.

Learning Outcomes *Upon completion of this course students should be able to:*

- identify business transactions using a Computer Accounting program.
- Reconcile General Ledger Control accounts with subsidiary ledgers for Receivables, Payables and Inventory.
- Process year-end accounting / business adjustments to prepare financial statements using accrual concepts and presentations conforming with Accounting Standards

Course Content Theory and practical knowledge in the application of selected accounting software (ACCPAC, Quick Books and Tally,) in business data processing with a view to produce financial statements for both internal and external users of accounting information.

Method of Teaching & Learning Lectures, Tutorial and Practical Sessions, Group Discussions, and On-line Base Learning (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Practical Test, Mid – Semester and End Semester Examinations

Recommended Readings – Kay, D., Computer accounting with QuickBooks Pro 2009. New York, NY: McGraw-Hill.

- A 140-day student trial edition of Quick Books Pro software may be included with a new textbook.
- QuickBooks Pro 2004: Introduction, Janet Horne, 2005

SUBJECT	: PUBLIC FINANCE
STATUS	: ELECTIVE
CREDIT POINT VALUE	: 2
COURSE CODE	: COM ACF E 31062
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - I

Aim & Objectives This course is designed to enable students to integrate the analysis of government spending and taxing to basic economic theory. Further it also intends to develop an understanding on the application of the tools of econometrics to forecast how expenditure and tax policies affect individual behavior and how government sets policies.

Learning Outcomes *Upon completion of this course students should be able to:*

- identify the public finance, its basic concept and theories
- study role theories have in analyzing current and future policies and the tools of public finance
- describe what externality is, how it happens and the implications
- explain the role of government in managing public goods and understand governments role in market failure.
- identify what cost-benefit analysis is and how it affects government's decision making mechanism

Course Content Nature of Public Finance , Theory of public finance, Budget and Budgeting process, Analysis of Public expenditure, Taxation and Tax Analysis, Deficit financing of the budget, Public debt, Public sector governance.

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, Case Studies and On-line Learning Base (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations

Recommended Readings– Rosen, Harvey S., and Gayer, T., (2008) Public Finance, 8th Edition, McGraw-Hill International Edition.

- Finance and Public Policy, Jonathan Gruber, Worth Publishers, 3rd edition 2010.
- Public Finance, Harvey S. Rosen, McGraw-Hill, 8th ed., 2005.
- Rosen, H.S and Gayer, T., 'Public Finance' 8th edition, McGraw-Hill International (2008).
- Rosen, H.S. 'Public Finance' 5th edition, McGraw -Hill International (1999).

SUBJECT	: INVESTMENT AND PORTFOLIO MANAGEMENT
STATUS	: ELECTIVE
CREDIT POINT VALUE	: 2
COURSE CODE	: COM ACF E 31072
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - I

Aim & Objectives This course unit is designed the students to obtain a broad knowledge of the asset allocation process, security markets, market structures, the risk-return characteristics of investment products.

Learning Outcomes *Upon completion of this course students should be able to:*

- apply the basic principles and concepts related to investment and portfolio analysis
- undertake the management of portfolios and its measurements;
- value bond portfolio management and measurement
- evaluate the various dimensions of a securities market
- evaluate the capital asset pricing model and analyze the various dimensions of equity valuation and bond valuation

Course Content Introduction to investments and portfolio analysis, investment setting, asset classes and financial instrument, security trading, security analysis, mutual funds, efficient diversification single factor model, capital asset pricing and arbitrage pricing theory, bond characteristics and managing bond portfolio, Equity valuation and equity portfolio management.

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, Case Studies and On-line Learning Base (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations

Recommended Readings– Jones, P, C; Shamsudin, A; Naumann, K (2007), Investments- Analysis and Management, 2nd edition, John Wiley & Sons, Australia.

- Gitman and Joehnk (2008), Fundamentals of Investing, 10th edition, Pearson Education, Inc, USA
- Gordon J. Alexander, William F. Sharpe, and Jeffery V. Bailey(2007), Fundamentals of Investments, 3rd Edition, Pearson Education, Inc, USA

SUBJECT	: RESEARCH METHODOLOGY
STATUS	: COMPULSORY
CREDIT POINT VALUE	: 3
COURSE CODE	: COM 32013
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - II

Aim & Objectives This course introduces to students various research methods useful for academic and professional investigations of information practices, texts and technologies and also this course permits an understanding of the various decisions and steps involved in crafting (and executing) a research methodology, as well as a critically informed assessment of published research.

Learning Outcomes *Upon completion of this course students should be able to:*

- define what is research and describe types of research and describe basic concepts of research
- explain the tools and skills required to understand research terminology and assess published research
- identify the types of methods best suited for investigating different types of problems and questions
- develop research questions and design a research proposal
- begin initial preparations for embarking on a new research project.

Course Content Objectives and types of research, Research Formulation, Research design and methods, Data Collection and analysis, Reporting and thesis writing, Application of results and ethics,

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, Case Studies and On-line Learning Base (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.

Recommended Readings – Garg, B.L., Karadia, R., Agarwal, F. and Agarwal, U.K., 2002. An introduction to Research Methodology, RBSA Publishers.

- Kothari, C.R., 1990. Research Methodology: Methods and Techniques. New Age International. 418p.
- Saunders, M., Thornhill A., & Lewis, P. (2007). Research Methods for Business Students. 4th ed. Prentice Hall.
- Fisher. (2007). Researching and Writing a Dissertation: a guidebook for business students. 2nd ed. Prentice Hall.

SUBJECT	: COMPUTER APPLICATIONS FOR RESEARCH
STATUS	: COMPULSORY
CREDIT POINT VALUE	: 3
COURSE CODE	: COM 32023
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - II

Aim & Objectives The aim of this course is to provide an introduction to the computer statistical software which can be used for research analysis.

Learning Outcomes *Upon completion of this course students should be able to:*

- identify the data management, manipulate the data set. and compute relevant statistics using statistical software.
- extract information from their data and define a variety of statistical variables
- carry out a statistical analysis that can test the reliability and validity and carry out statistical analysis

Course Content Data management: Getting, entering, reading and editing data; Data Analysis using statistical software: Univariate, bivariate, multivariate, cross sectional and panel data analysis; Editing & interpretation of output: Editing the statistical results and graph and their interpretation.

Method of Teaching & Learning Lectures, Tutorial and Practical Sessions, Group Discussions, Case Studies and On-line Learning Base (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations

[http://www.amazon.com/Matthew-](http://www.amazon.com/Matthew-Zagumny/e/B00IYW5UUQ/ref=ntt_athr_dp_pel_1)

[Zagumny/e/B00IYW5UUQ/ref=ntt_athr_dp_pel_1](http://www.amazon.com/Matthew-Zagumny/e/B00IYW5UUQ/ref=ntt_athr_dp_pel_1) – Matthew

Recommended Readings Zagumny, the SPSS Book: A Student Guide to the Statistical Package for the Social Sciences, Writers Club Press. ISBN: 0-595-18913-X

- Andy Field (2013), Discovering Statistics using IBM SPSS Statistics, 4th edition, ISBN-10: 1446249182 / ISBN-13:978-1446249185
- Meredith Starz and HIS Global Inc., EViews Illustrated for Version 8, Copyright 19940013 HIS Global Inc. ISBN:978-1-880411-19-3

SUBJECT	: ADVANCED BUSINESS TAXATION
STATUS	: MAJOR
CREDIT POINT VALUE	: 3
COURSE CODE	: COM ACF 32033
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - II

Aim & Objectives This course is designed to provide knowledge of the law of taxation and its application to resident individuals and entities.

Learning Outcomes *Upon completion of this course students should be able to:*

- Describe the income tax law and identify the tax system of Sri Lanka.
- list out the sources of income of an individual.
- compute the capital allowance for capital assets.
- calculate the taxable income of individual and entities as well
- apply the income tax law to practical problems and case settings and understand and apply basic concept of commodity taxes

Course Content Tax system in Sri Lanka; Sources of income; Calculation of income tax for individuals, partnership, companies, charitable institutions, clubs and trade association and co-operative societies; Capital allowance for capital assets; Legal, Ethical and Current Issues:

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, Case Studies and On-line Learning Base (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.

Recommended Readings

- Relevant Sections of the Income tax Act and relevant gazette notification.
- Inland Revenue Act No. 10 of 2006 along with the subsequent amendments.
- ICASL guides to Income Tax Law, Institute of Chartered Accountants of Sri Lanka.
- Balaratnam, S. (2005). A supplement to value added tax in Sri Lanka (ISBN 9558119067), Tax Publications Ltd.
- Karalasingham, P, Karalasingham, Indran (1991). A guide to taxation (ISBN 9559521918), National Taxpayers' Society of Sri Lanka.

SUBJECT : **ADVANCED MANAGEMENT ACCOUNTING**
STATUS : **MAJOR**
CREDIT POINT VALUE : **3**
COURSE CODE : **COM ACF 32043**
YEAR & SEMESTER : **THIRD YEAR / SEMESTER - II**

Aim & Objectives This course is designed to develop an appreciation for the uses of cost information in the administration and control of business organizations. Emphasis is on how accounting data can be interpreted and used by management in planning and controlling business activities.

Learning Outcomes *Upon completion of this course students should be able to:*

Course Content Profit planning : Budgeting framework , Master budget preparation, Flexible budgets and overhead analysis, Flexible budgets, Overhead performance report, Overhead rates and fixed overhead analysis , Income statement presentation of variances, Segment reporting, profitability analysis, and decentralization, Cost assignment problems, Segment reporting and profitability analysis, Customer profitability analysis , Measuring managerial performance, Transfer pricing, Relevant costs for decision making, Capital budgeting decisions.

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, Case Studies and On-line Learning Base (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.

Recommended Readings – Garrison, R.H., Noreen, E., and Brewer, P. C. (2010) *Managerial Accounting, 13th ed.* McGraw-Hill Irwin. ISBN 978-0-07337961-6.
 – Horngren, C.T., Datar, S.M., Foster, G., Rajan, M., and Ittner, C. (2009), *Cost Accounting: A Managerial Emphasis*, 13th edition), McGraw-Hill.
 – Kaplan & Atkinson, *Advanced Management Accountancy*, (2005), Prentice Hall, New Delhi.
 – Drury (2012) *Management and Cost Accounting* (8th edition) Cengage Learning or Drury (2008) *Management and Cost Accounting* (7th edition).

SUBJECT	: BUSINESS INFORMATION SYSTEM
STATUS	: COMPULSORY
CREDIT POINT VALUE	: 3
COURSE CODE	: COM 32053
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - II

Aim & Objectives This course introduces that how information systems is used in businesses and explores the students the major roles of information systems in organizations and how these systems support organizational objectives providing competitive business advantages

Learning Outcomes *Upon completion of this course students should be able to:*

- identify the ways with which ISs have transformed management and operations of businesses
- explain how new knowledge based economies and societies are emerging
- study technical foundations of ISs, including computer HW/SW, Databases, communication systems and computer networks
- study organizational framework of ISs; namely the ISs in support of developing and implementing business strategies, management decision and business operations

Course Content Introduction: Changing Lives and Businesses in the Information Era, Managing data resources, Communication Systems, The Internet and Electronic business, Information Systems for Business Operations, Information Systems for Managerial Decisions, Information Systems for Strategic Advantage, Development and management of ISs

Method of Teaching & Learning Lectures, Case Studies, Tutorial and Practical Sessions, Group Discussions and On-line Learning (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Practical Exams, Mid – Semester and End Semester Examinations.

Recommended Readings– Information Systems: Enabling Business in a Digital World, Second Edition, 2012. Pearson Australia Custom Publication.

- Kumar and Reinartz (2006) Customer relationship Management: A Database Approach (Wiley)
- O'Brien, James A. and Markas, George M. 2008. Management Information Systems. 8th Edition. Boston: McGraw-Hill Irwin

SUBJECT	: FINANCIAL RISK MANAGEMENT
STATUS	: ELECTIVE
CREDIT POINT VALUE	: 3
COURSE CODE	: COM ACFE 32062
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - II

Aim & Objectives This course is designed to focus on variety of risks faced by financial managers and learn about the tools and techniques available for managing these risks. This course studies the way companies, particularly financial institutions, manage risk. The nature of bank regulation and the Basel II capital requirements are examined

Learning Outcomes *Upon completion of this course students should be able to:*

- identify the types of financial risk faced by an organisations
- apply a practical approach to assessing, monitoring and managing an organization’s financial risk
- advise an organisations on the types of financial instruments that could be used to best manage an organization’s financial risk
- explain a practical risk management approach and control framework to manage both financial and operational risks

Course Content Introduction to Financial Risk Management, Definitions of risk Comparative advantage in risk management, Types of risk, Measuring volatility and Correlations, Sources of risk , Risk management strategy examples ,Risk and utility, Portfolio theory and risk management; Capital Market Theory ;Cost of risk to firms ; Benefits of risk reduction Measuring risk on financial statements; Implementing a risk management program

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, Case Studies
On-line Learning Base (LMS) .

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.

Recommended Readings – Hull, John C., 2007, Risk Management and Financial Institutions (RMFI), Prentice-Hall

- Hull, John C., 2006, Options, Futures, and Other Derivatives [OFOD], Prentice-Hall (sixth edition)
- Ross, Stephen A., Westerfield, Randolph W., Jaffe, Jeffery F., & Roberts, Gordon S., Corporate Finance, Any Edition, McGraw Hill Ryerson, 1999. [Referred to below as “RWJR”]

SUBJECT	: ACCOUNTING THEORY AND APPLICATION
STATUS	: ELECTIVE
CREDIT POINT VALUE	: 2
COURSE CODE	: COM ACF E 32072
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - II

Aim & Objectives The aim of this course is to develop an understanding of accounting theory and associated research and they contribute to the development of the accounting environment and examines important areas of accounting theory and associated research, which provides a framework for understanding contemporary accounting regulation, reporting practice and the usefulness of accounting information.

Learning Outcomes *Upon completion of this course students should be able to:*

- think critically about underlying theories, concepts, assumptions and arguments in accounting
 - apply understanding of accounting principles and knowledge of accounting techniques to solve financial reporting problems
 - gain knowledge to critically analyze contemporary accounting issues.
 - develop an ability to critically analyze these issues within the theoretical framework developed earlier in the course.
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Course Content Accounting Theory and The Reporting Environment; Regulation; Normative Theories; Foreign Currency; Biological Assets and The Extractive Industries; Employee Benefits; Positive Theory and Corporate Governance Issues; Social Responsibility; Capital Markets

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, Case Studies
On-line Learning Base (LMS).

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.

Recommended Readings – Deegan, C 2009, Financial Accounting Theory, 3 ed, McGraw-Hill.
– Belkaoui, A.R. 2004. Accounting Theory, 5th Edn, Thomson, London.
– Evans, T.G. 2003. Accounting Theory, Contemporary Accounting Issues, McGrawHill, Roseville.-

SUBJECT	: BUSINESS ETHICS AND CORPORATE GOVERNANCE
STATUS	: COMPULSORY
CREDIT POINT VALUE	: 3
COURSE CODE	: COM 41013
YEAR & SEMESTER	: FOURTH YEAR / SEMESTER - I

Aim & Objectives This course designed to provide the understanding of ethical issues in management and the development of systems of corporate governance are pressing concerns in modern business. This course will develop understanding of the ethics of business practice and the importance of good governance in contemporary commercial and organisational settings

Learning Outcomes *Upon completion of this course students should be able to:*

- identify the ethical issues as they apply to business conduct
- identify various corporate governance theories that underlie the development of corporate governance
- identify the impact of the key factors and mechanisms corporate governance
- gain ability to apply critical approach to the analysis of ethical and governance issues in business
- an ability to access the potential impact of good corporate governance on corporate performance on

Course Content Ethics and Business, Using Ethical Principles in Business, Why Things Go Wrong; and Establishing Internal Ethical Safeguards, Ethics of Consumer Protection and Marketing, Ethical Issues related to Employment, Ethical Issues related to Investors and Stockholders, Ethics in the Marketplace, The structure of corporate governance: Overview, Models and Mechanisms, Shareholders and Stakeholders, Board of Directors, Audit Committee, Corporate Scandals, Best Practices, Corporate Responsibility, Executive Compensation.

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, On-line Learning Base (LMS).

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester End Semester Examinations. and

Recommended Readings

- Fisher, C. and Lovell, A., (2009) Business Ethics and Values Individual, Corporate and International Perspectives, Edition, Prentice Hall, London
- Keane, R. & O'Neill A. (2009) Corporate Governance and 3rd Regulation, Roundhall, Dublin
- Velasquez, M.G., (2006) Business Ethics, Concepts and Cases, 6th Edition, Pearson Education, New Jersey.

SUBJECT	: INTERNATIONAL TRADE & FINANCE
STATUS	COMPULSORY
CREDIT POINT VALUE	: 3
COURSE CODE	: COM 41023
YEAR & SEMESTER	: FOURTH YEAR / SEMESTER - I

Aim & Objectives The purpose of this course is to provide students with a thorough grounding in the theory of international trade as well as international trade policy and to demonstrate the relevance of the theory in the analysis of existing patterns of international trade and what determines them, the conduct of trade policy and the economic implications of international trade and trade policy both for individual economies

Learning Outcomes *Upon completion of this course students should be able to:*

- be able to apply partial equilibrium and (where required) general equilibrium models
- analyzing the economic effects of trade policy instruments such as tariffs, quotas, export taxes, export subsidies, tariff rate quotas and measures such as anti-dumping duties and countervailing duties
- understand the creation of regional trading arrangements such as free trade areas and customs unions
- be familiar with, and be able to critically analyses the main arguments for protection
- study major recent developments in the world trading system,

Course Content Introduction to International Trade, Adam smith's theory of trade, Ricardian Model, Specific-Factors Model; Heckscher-Ohlin Model Heckscher-Ohlin Model (continued); Offshoring, Trade Barriers, Effective Protection , Role of the WTO , Foreign Exchange Market, Balance of Payment, Trade Agreements ,

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, On-line Learning Base (LMS).

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.

Recommended Readings – Dominic Salvatore., International Economics, 1st Edition, Macmillan Publishing CO.
 – H. Robert Heller., International Trade: Theory and Empirical Evidence, 2nd Edition Prentice- Hall of India Pvt. Ltd.
 – Niggel Grammade., International Trade, 2nd Edition., Routledge Taylor and Francis Group, 2003

SUBJECT	: FORENSIC AND INVESTIGATIVE ACCOUNTING
STATUS	: MAJOR
CREDIT POINT VALUE	: 3
COURSE CODE	: COM ACF 41033
YEAR & SEMESTER	: FOURTH YEAR / SEMESTER - I

Aim & Objectives Forensic Accounting provides a solid foundation for building skills in forensic accounting techniques, including gathering, interpreting, and documenting evidence. The skills acquired will enable students to assist businesses in detecting, investigating, documenting, and preventing fraud.

Learning Outcomes *Upon completion of this course students should be able to:*

- implement the best practices used by **Forensic Accountants (FAs)**, including investigative techniques, standards of proof
- discuss the various roles undertaken by **Forensic Accountants (FAs)** and Differentiate roles and responsibilities of the financial statement auditor and the forensic investigator and describe and practice “professional skepticism”
- evaluate the fraudulent schemes commonly encountered by the **Forensic Accountant (FA)**.
- plan a forensic investigation by gathering and documenting evidence and identify internal controls or other methods that can be used to help prevent fraud.

Course Content Accounting and Legal Fundamentals for Forensic Accounting, The Auditing Environment, Forensic Accounting Tools and Techniques, Financial Statement Fraud, Employee and Vendor Fraud, Tax, Bankruptcy, and Divorce Fraud; Identity Theft; and Money Laundering, Professional Services: Business Valuation, Dispute Resolution and Litigation

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, On-line Learning Base (LMS).

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.

Recommended Readings – Crumbley, D. L., Heitger, L. E., & Smith, G. S. (2005). Forensic and investigative accounting (p. 1). Cch Incorporated.

- Morris, B. W. (2010). Forensic and investigative accounting.
- Heitger, L. E., & Smith, G. S. (2005). Forensic and Investigative Accounting.
- Pedneault, S., Silverstone, H., Sheetz, M., & Rudewicz, F. (2012). Forensic accounting and fraud investigation for non-experts. John Wiley & Sons.

SUBJECT	: INTEGRATED FINANCIAL REPORTING
STATUS	: MAJOR
CREDIT POINT VALUE	: 3
COURSE CODE	: COM ACF 41043
YEAR & SEMESTER	: FOURTH YEAR / SEMESTER - I

Aim & Objectives To apply knowledge skills and exercise professional judgment in the application and evaluation of financial reporting principles and practices in a range of business contexts and situations.

Learning Outcomes *Upon completion of this course students should be able to:*

- discuss and apply conceptual framework for financial reporting and evaluate regulatory framework for financial reporting.
- prepare account for business combinations and the financial statements of groups of entities in accordance with relevant accounting standards.
- explain reporting issues relating to specialized entities.
- discuss the implications of changes in accounting regulation on financial reporting.
- appraise the financial performance and position of entities and interpret financial statements.

Course Content The financial reporting framework, Reporting the financial performance of entities, Financial statements of groups of entities, Specialized entities, Implications of changes in accounting regulation on financial reporting, The Appraisal of financial performance and position of entities, Current Developments

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, On-line Learning Base (LMS).

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.

Recommended Readings

- *Advanced Financial Reporting Framework* - The Institute of Chartered Accountants of Sri Lanka
- David Alexander, Anne Britton - *Financial Reporting*, Thomson http://www.amazon.co.uk/s/ref=ntt_athr_dp_sr_1?encoding=UTF8&field-author=Mr%20Barry%20Elliott&search-alias=books-uk&sort=relevancerank –Barry ElliottJamie Elliott– (and Reporting, Pearson) *Financial Accounting*
- Gupta R. L. – () *Advanced Financial Accounting* – S. Chand & Sons

SUBJECT	: PROJECT MANAGEMENT
STATUS	: MAJOR
CREDIT POINT VALUE	: 3
COURSE CODE	: COM ACF 41053
YEAR & SEMESTER	: FOURTH YEAR / SEMESTER - I

Aim & Objectives This course is aimed at providing both basic and some advanced exposure to project management as to enable the manager of tomorrow to successfully complete sophisticated projects within the constraints of capital, time, and other resources.

Learning Outcomes *Upon completion of this course students should be able to:*

- to describe the concepts of project definition, life cycle, and systems approach
- to handle the complex tasks of time estimation and project scheduling, including PERT and CPM
- to develop competencies in project costing, budgeting, and financial appraisal
- to gain exposure to project control and management, using standard tools of cost and schedule variance analysis
- to appreciate the elements of risk and quality projects

Course Content Introduction to Project Management, Project Management Processes, Project Integration Management, Project Scope Management, Project Time Management, Project Cost Management, Project Quality Management, Project Human Resource Management, Project Communication Management, Project Risk Management, Project Procurement Management.

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, On-line Learning Base (LMS).

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations

Recommended Readings

- Parameshwar P. Iyer. Engineering Project Management with Case Studies, Vikas Publishing House Pvt. Ltd. New Delhi, 2005. (Text book)
- Project Management Institute (PMI). A Guide to the Project Management of Knowledge (PMBok). Newton Square, PA. 1996. (Reference)
- J.R. Meredith and S.J. Mantel. Project Management: A Managerial Approach. John Wiley and Sons. New York. 1995. (Reference).

SUBJECT	: MICROFINANCE
STATUS	: MAJOR
CREDIT POINT VALUE	: 3
COURSE CODE	: COM ACF 41062
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - II

Aim & Objectives	The goal of this course is to help the student to gain practical understanding of the fundamental concepts of microfinance, assessing customer needs and expectations; designing new products and delivery mechanisms; the various lending methodologies; assessing the quality of the portfolio; gauging financial viability.
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Learning Outcomes	<p><i>Upon completion of this course students should be able to:</i></p> <ul style="list-style-type: none"> – explain the nature and development of microfinance and identify microfinance institutions and their importance in social and economic development; – identify and explain the informal microfinance providers in the country and discuss the policy, – discuss risk management in MFIs and explain microenterprise development – assess the performance of MFIs
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Course Content	The nature and development of microfinance, Microfinance institutions (MFIs), Microfinance in Sri Lanka, Linkages and networks in MFIs, Informal financial providers, Policy, Legal and Regulatory framework, Financing Microfinance Institutions, Interests rates and pricing, Lending methodology, Risk management in MFIs, Performance appraisal of MFIs, Financing Microenterprises, Impact assessment of microfinance, Microenterprise development
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Method of Teaching & Learning	Lectures, Tutorial Sessions, Group Discussions, Case Studies On-line Learning Base (LMS) and Field Visit.
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Scheme of Evaluation	Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.
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Recommended Readings	<p>– JOANNA LEDGERWOOD, Microfinance Handbook: An Institutional And Financial Perspective: Sustainable Banking With The Poor (2001)</p> <p>– Beatriz Armendáriz & Jonathan Morduch, The Economics Of Microfinance (2d ed. 2005)</p> <p>– Muhammad Yunus, Creating A World Without Poverty: Social Business And The Future Of Capitalism (2008)</p> <p>– Collins, Daryl, Jonathan Morduch, Stuart Rutherford and Orlanda Ruthven. 2009. Portfolios of the Poor: How the World's Poor Live on \$2 a Day. Princeton University Press, Princeton, New Jersey</p>
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SUBJECT	: FINANCIAL STATEMENT ANALYSIS
STATUS	: ELECTIVE
CREDIT POINT VALUE	: 2
COURSE CODE	: COM ACF E 41072
YEAR & SEMESTER	: FOURTH YEAR : SEMESTER - I

Aim & Objectives The course aims to provide students with an understanding of the use of the financial statements and to develop skills in the analysis of financial statements for economic decision-making. Students will develop expertise in analyzing financial statements for investments, credit, business and management decisions.

Learning Outcomes *Upon completion of this course students should be able to:*

- analyze financial statements from the viewpoints of investors, creditors and management.
- interpret financial statements and related reports of companies.
- identify the process that generates accounting numbers and its implications for the quality of those numbers for decision purposes.
- apply different tools and techniques for assessing a company's performance, such as financial ratios, cash flow analysis and forecasting techniques.

Course Content Overview of Financial Statements and Analysis Framework, Financial Reporting & Analysis, Analysis of the Income Statements, Analysis of the Balance Sheet, Analysis of the Cash Flow Statements, Financial Analysis Techniques, Short term liquidity, Forecasting Pro forma Analysis, Capital Structure and solvency, Return on Investment Capital, Profitability analysis, Earning based analysis and valuation

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, Case Studies and On-line Learning Base (LMS).

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations

Recommended Readings – Foster G. (1986), Financial Statement Analysis, Prentice Hall, Englewood Cliffs, New Jersey.
 – Penman, S. H. (2001), Financial Statement Analysis and Security Valuation, McGraw Hill.
 – Elliott, B. and Elliott, J. (2002), Financial Accounting and Reporting, London, Pearson Education
 – Bernstein L A, Wild J J (1997), Financial Statement Analysis, Theory Application and Interpretation, McGraw Hill.

SUBJECT	: INTENSHP IN ACCOUNTING AND FINANCE
STATUS	: COMPULSORY
CREDIT POINT VALUE	: 6
COURSE CODE	: COM ACF 42016
YEAR & SEMESTER	: FOURTH YEAR / SEMESTER - II

Aim & Objectives This course module is designed to enhance the students' practical working skills and create positive attitudes among students for improving their work efficiency and productivity.

Learning Outcomes *Upon completion of this course students should be able to:*

- develop positive attitudes for working in different environments.
- acquire working skills related to different managerial level jobs.
- apply theories and gained knowledge in practical problems in the working environment

Course Content Each student should complete at least 90 training hours in one of the following fields; Accounting; Finance; Auditing; or any other field approved by the Department of Commerce.

Method of Training The internship should be undertaken in a public or private Sector organizations approved by the Department of Commerce. The Department, the Student and the Trainer shall come into an agreement to carry out the training. The students should properly maintain the Training Record Book provided by the Department.

Scheme of Evaluation The course unit is evaluated by the Evaluation Board (EB) appointed by the Department on the marks (50 % maximum) assigned to the Training Record Book (TRB), marks (25 % maximum) given to the Confidential Evaluation Report (TCER) maintained by the trainer, and marks (25 % maximum) on trainees' individual presentation on the Internship training at the end of the module.

SUBJECT	: DISSERTATION IN ACCOUNTING AND FINANCE
STATUS	: COMPULSORY
CREDIT POINT VALUE	: 8
COURSE CODE	: COM ACF 42028
YEAR & SEMESTER	: FOURTH YEAR / SEMESTER - II

Aim & Objectives This course module is designed to develop students' research enabling them to carrying out their own research independently.

Learning Outcomes *Upon completion of this course students should be able to:*

- collect primary data and obtain secondary data from various sources.
- summarize data using statistical techniques and making conclusions
- write a research report.
- Make accurate representation of arguments/conclusions
- Gain various abilities related to research activities

Course Content Research methodologies such as inductive and deductive methods, literature review, formulating hypotheses and testing them, data collection methods and summarizing, report writing techniques.

Method of Teaching & Learning Carry out Independent Research work by the guidance from the assigned supervisor

Scheme of Evaluation Students are required to obtain the Department approval for the selected research topics. Students are provided with a brief lecture series on research methodology and will be assigned an individual supervisor. The research report of at least 10,000 words should be submitted to the Examination Branch according to a deadline given, and it is marked out of 100 marks and have to attend viva-voce examination.

Recommended Readings – Rao K. O., (1993), Research Methodology in Commerce and Management, Sterling Publishers (Pvt) Ltd. New Delhi.

- Remengi D., Williams et.al, (1998), Doing Research Business and Management, Sage publications.
- Patton, M. Q. (1990). Qualitative evaluation and research methods . SAGE Publications, inc.
- Graziano, Anthony M., and Michael L. Raulin. Research methods: A process of inquiry . Harper Collins College Publishers, 1993.

SUBJECT	: OPERATIONS MANAGEMENT
STATUS	: COMPULSORY
CREDIT POINT VALUE	: 3
COURSE CODE	: COM 31013
YEAR & SEMESTER	: THIRD YEAR / SEMESTER I

Aim & Objectives This course introduces students to the concepts underlying effective operation and control of manufacturing and service businesses and describes the theory and practice of modern operations, processes and quality management.

Learning Outcomes *Upon completion of this course students should be able to:*

- identify and articulate how operations management contributes to the achievement of an organization's strategic objectives.
- critically evaluate the operations function in manufacturing and service production settings.
- appraise and apply forecasting methods as the basis of management's planning and control activity.
- assess and formulate decision making strategies to address operating issues that have short, intermediate or long lead times.
- evaluate approaches to problem solving and process improvement in production settings

Course Content Introduction to operations management; Operations Strategy; Product, Services and Process Planning, Facilities, Supply Chain Management; Capacity and Aggregate Planning; Quality Management ; Scheduling; Inventory Management;; Waiting Line; Maintenance Management; ERP Applications for Operations Management; Capacity; Layout and Flow ; Job Design and Work Organisations; Capacity Planning and Control ;

Method of Teaching & Learning Lectures, Case Studies, Tutorial Sessions, Group Discussions and On-line Learning (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.

Recommended Readings

- Fitzsimmons, James A., and Mona J. Fitzsimmons, Service Management: Operations, Strategy, and Information Technology, 4th Ed., Irwin/McGraw-Hill, 2004
- Jacobs and Chase: "Operations and Supply Management: The Core," International Edition, 2nd Edition. McGraw Hill Publishing, 2010
- Lee J. Krajewski, Larry P Ritzman, and Manoj K. Malhotra. (2006). Operations Management: Processes and Value Chains. 8th edition. Prentice Hall, India.
- Adam, E. E., & Ebert, R. J. (1992). Production and operations management: concepts, models, and behavior (5th ed.). Englewood Cliffs, NJ: Prentice Hall.

SUBJECT	:	HUMANRESOURCE MANAGEMENT
STATUS	:	COMPULSORY
CREDIT POINT VALUE	:	3
COURSE CODE	:	COM 31023
YEAR & SEMESTER	:	THIRD YEAR / SEMESTER - I

Aim & Objectives This course module is designed to provide knowledge and skills to develop human resources in an organization and examines the evolving human resources function within today's organizations.

Learning Outcomes *Upon completion of this course students should be able to:*

- define human resource development
- distinguish between employee training and human resources development and describe the training cycle and its components
- compare different training methods and To clarify how human resources are compensated
- demonstrate skills pertaining to the functions of a HR Manager
- use tools to measure the effectiveness of HRD programs

Course Content Introduction to human resources development, the environment for human resources management concepts on learning, Job Analysis, Selection and Recruitment: Evaluation, Employee Orientation, Compensation Management: Performance Management, Training and Development, Grievance handling and Discipline, Occupational health and Safety: Industrial Relations and Labour Legislation, Employee Participation and Career development.

Method of Teaching & Learning Lectures, Case Studies, Tutorial Sessions, Group Discussions and On-line Learning (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.

Recommended Readings– Dessler, G. (2008). Human Resource Management. 11th ed. Prentice Hall

- Decenzo D. A. (2006). Human Resource Management
- Raymond A. Noe...[et al.], 2nd ed. Fundamentals of Human Resource Management [McGraw-Hill/Irwin]. ISBN 0-07-293425-
- Blanchard and Thacker. (2007). Effective Training: Systems, Strategies and Practices. 3rd ed. Prentice Hall.
- Wexley and Latham. (2002). Developing & Training Human Resources in Organizations. 3rd ed. Prentice Hall.

SUBJECT	:	IT PROJECT MANAGEMENT
STATUS	:	MAJOR
CREDIT POINT VALUE	:	3
COURSE CODE	:	COM BTM 31033
YEAR & SEMESTER	:	THIRD YEAR / SEMESTER - I

Aim & Objectives This course is designed to introduce and explore the basic concepts and practices of project management and help students understand how to plan and manage IT projects successfully. Throughout the course, students will be asked to utilize course concepts, methodologies, and tools while utilizing technology applications and addressing real-world problems.

Learning Outcomes *Upon completion of this course students should be able to:*

- identify the job roles of an it project manager;
- recognize the key issues during the it project management procedures;
- describe the best practices in it project management processes
- establish project estimates and project schedules and create project plans
- explain human resources, quality, procurement, communication issues in it project management.

Course Content Basic concepts of IT project management; Define project scope, create workable project plans, and manage projects with quality, budget, and schedule; Project lifecycle, including initiating a project, developing project plans, executing and managing a project, and closing out a project; human resources, quality, procurement, communication in IT project management; Identify and address the change management and political issues associated with project management; How IT projects should be managed, from inception to post implementation review.

Method of Teaching & Learning Lectures, Case, Tutorials, Group Discussions and On-line Learning (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Practical Exams, Mid – Semester and End Semester Examinations.

Recommended Readings – Project Management: A Systems Approach to Planning, Scheduling, and Controlling, Tenth Edition by Harold Kerzner Published by John Wiley & Sons © 2009

- Effective IT Project Management by Rosen; Publisher : PHI, ISBN : 9788120334724
- IT Project Management : On Track from Start to Finish by Phillips; Publisher : MCGH, ISBN : 9780071067270

SUBJECT	: COMPUTERIZED ACCOUNTING
STATUS	: MAJOR
CREDIT POINT VALUE	: 3
COURSE CODE	: COM BTM 31043
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - I

Aim & Objectives This course is designed to introduce students to a multi-module accounting software program designed for small to medium-size businesses. Students will use the software and their knowledge of Generally Accepted Accounting Principles (GAAP) to create and maintain accounting records.

Learning Outcomes *Upon completion of this course students should be able to:*

- identify business transactions using a Computer Accounting program.
- Reconcile General Ledger Control accounts with subsidiary ledgers for Receivables, Payables and Inventory.
- Process year-end accounting / business adjustments to prepare financial statements using accrual concepts and presentations conforming with Accounting Standards

Course Content Theory and practical knowledge in the application of selected accounting software (ACCPAC, Quick Books Premier,) in business data processing with a view to produce financial statements for both internal and external users of accounting information.

Method of Teaching & Learning Lectures, Tutorial and Practical Sessions, Group Discussions, and On-line Base Learning (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Practical Test, Mid – Semester and End Semester Examinations

Recommended Readings – Kay, D., Computer accounting with QuickBooks Pro 2009. New York, NY: McGraw-Hill.

- A 140-day student trial edition of Quick Books Pro software may be included with a new textbook.
- QuickBooks Pro 2004: Introduction, Janet Horne, 2005

SUBJECT	: NETWORKING & WEB DESIGNING IN BUSINESS
STATUS	: MAJOR
CREDIT POINT VALUE	: 3
COURSE CODE	: COM BTM 41053
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - I

Aim & Objectives This course will provide a basic understanding of the methods and techniques of developing a simple to moderately complex web site and provide introduction of networking routing as a network layer function and routing protocols as the implementation of such function.

Learning Outcomes *Upon completion of this course students should be able to:*

- create local html pages and move them to a remote web server and design and develop basic web pages using html and css.
- design and develop web pages using css styles, internal and/or external style sheets.
- describe the hardware and software commonly used in data communications and networking
- compare and contrast WAN and LAN protocols and topologies and describe the major WAN and LAN applications
- explain the functions of the major components in a network and the ways of network interconnections

Course Content HTML skeleton, HTML tags for text, links, lists ,HTML tags and web standards for images (graphics),Simple layouts ,Complex layouts , HTML tags for layout ,HTML tags for tables ,HTML tags for styles, Internal CSS style sheets ,External CSS style sheets, Introduction to Dreamweaver
Introduction to Networking, TCP/IP Suite and Internet Addressing, Internetworking Servers, Hardware & Operating System Maintenance, Systems Security ,Network Security, Server Management & Administration, Authorization & Authentication, Server Management & Administration

Method of Teaching & Learning Lectures, Tutorial and Practical Sessions, Group Discussions, and On line Base Learning (LMS)-

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Practical Test, Mid – Semester and End Semester Examinations

Recommended Readings

- Peter Norton's Complete Guide to Networking by Peter Norton and Dave Kearns, 1999. ISBN 0672315939
- Comer, D., Computer Networks and Internets, 5th ed., Prentice Hall,
- Learning Web Design, 3rd Edition, A Beginner's Guide to (X)HTML, Style Sheets, and Web Graphics by Jennifer Niederst Robbins.
- Miller, D., Data Communications and Networks, McGraw-Hill Irwin, 2006.

SUBJECT	: MULTIMEDIA APPLICATION IN BUSINESS
STATUS	: ELECTIVE
CREDIT POINT VALUE	: 2
COURSE CODE	: COM BTM E 31062
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - I

Aim & Objectives This course introduces students to the application, production, and implementation of multimedia in business and students use digital technologies to address communication needs identified from the ‘real’ business world.

Learning Outcomes

- convey an engaging message using design principles. given media samples, identify the different communication techniques used and why they are effective or ineffective.
- given a corporate communication requirement, “pitch” the most appropriate solution
- give effective, engaging presentations in person to a live audience
- identify the legal and ethical issues associated with multimedia production for a specific project.
- create a technically competent video that effectively communicates to a defined audience

Course Content Fundamentals of multimedia production such as graphics, audio and text, multimedia applications in business, and issues in the management of multimedia such as usability, design and distribution. Emphasis is on hands-on experience with multimedia

Method of Teaching & Learning Lectures, Tutorial and Practical Sessions, Group Discussions, and On-line Base Learning (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Practical Test, Mid – Semester and End Semester Examinations

Recommended Readings

- Clark, R.C. and Mayer, R.E. (2011) e-Learning and the Science of Instruction (3rd.Ed). San Francisco: Pfeiffer
- Video – Digital Communication and Production by Jim Stinson. Published by The Goodheart-Willcox Company.
- Software: Microsoft Publisher, Adobe Flash, Blender, Audacity, Fruity Loops,
- GarageBand, iMovie, Moviemaker, Pinnacle Studio, Avid Express, Choices Planne

SUBJECT	: E - CUSTOMER RELATIONSHIP MANAGEMENT
STATUS	: ELECTIVE
CREDIT POINT VALUE	: 2
COURSE CODE	: COM BTM E 31072
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - I

Aim & Objectives Upon completion of this Subject, students will have a better understanding of why customer relationship management tactics, actions, and directives relate to achieving a sustainable competitive advantage and will facilitate attaining the sales goals and profit objectives they seek.

Learning Outcomes *Upon completion of this course students should be able to:*

- introduction to CRM & E-CRM Activities
- evolution of CRM, Concepts and relevance of CRM in SriLankan Outsourcing industry.
- understanding E-CRM and Conventional CRM Benefits of E-CRM Data warehousing, Data mining, Data enrichment and Data modeling.
- understanding Different levels of E-CRM. Implementation of E-CRM in Business.
- introduce Failures in E-CRM.

Course Content Introduction to CRM & its Fundamentals , Developing Customer Intelligence and a CRM Strategy ,Customer Oriented Relationship Annuity Driven Management Systems, Customer Service, Cost & Value of Customer, Using Customer Lifetime Value to Make Marketing Decisions , Managing Unprofitable Customers, Incorporating New Media , Sales Force Management System.

Method of Teaching & Learning Lectures, Case, Tutorials, Group Discussions and On-line Learning (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations

Recommended Readings – Raab, Gerhard, et. al., Customer Relationship Management A Global Perspective. Publisher: Gower, 2008 ,

- For Marketing, Sales, and Customer Relationship Management –J. A,Michael, Kanter:

SUBJECT	: RESEARCH METHODOLOGY
STATUS	: COMPULSORY
CREDIT POINT VALUE	: 3
COURSE CODE	: COM 32013
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - II

Aim & Objectives This course introduces to students various research methods useful for academic and professional investigations of information practices, texts and technologies and also this course permits an understanding of the various decisions and steps involved in crafting (and executing) a research methodology, as well as a critically informed assessment of published research.

Learning Outcomes *Upon completion of this course students should be able to:*

- define what is research and describe types of research and describe basic concepts of research.
- explain the tools and skills required to understand research terminology and assess published research
- identify the types of methods best suited for investigating different types of problems and questions
- develop research questions and design a research proposal
- begin initial preparations for embarking on a new research project.

Course Content Objectives and types of research, Research Formulation, Research design and methods, Data Collection and analysis, Reporting and thesis writing, Application of results and ethics,

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, Case Studies and On-line Learning Base (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.

Recommended Readings

- Garg, B.L., Karadia, R., Agarwal, F. and Agarwal, U.K., 2002. An introduction to Research Methodology, RBSA Publishers.
- Kothari, C.R., 1990. Research Methodology: Methods and Techniques. New Age International. 418p.
- Saunders, M., Thornhill A., & Lewis, P. (2007). Research Methods for Business Students. 4th ed. Prentice Hall.
- Fisher. (2007). Researching and Writing a Dissertation: a guidebook for business students. 2nd ed. Prentice Hall.

SUBJECT	: COMPUTER APPLICATIONS FOR RESEARCH
STATUS	: COMPULSORY
CREDIT POINT VALUE	: 3
COURSE CODE	: COM 32023
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - II

Aim & Objectives The aim of this course is to provide an introduction to the computer statistical software which can be used for research analysis.

Learning Outcomes *Upon completion of this course students should be able to:*

- describe the data management, manipulate the data set. and compute relevant statistics using statistical software.
- extract information from their data and define a variety of statistical variables
- carry out a statistical analysis that can test the reliability and validity and carry out statistical analysis

Course Content Data management: Getting, entering, reading and editing data; Data Analysis using statistical software: Univariate, bivariate, multivariate, cross sectional and panel data analysis; Editing & interpretation of output: Editing the statistical results and graph and their interpretation.

Method of Teaching & Learning Lectures, Tutorial and Practical Sessions, Group Discussions, Case Studies and On-line Learning Base (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations

Recommended Readings <http://www.amazon.com/Matthew>
 Zagumny/e/B00IYW5UUQ/ref=ntt_athr_dp_pel_1 – Matthew Zagumny, the SPSS Book: A Student Guide to the Statistical Package for the Social Sciences, Writers Club Press. ISBN: 0-595-18913-X
 – Andy Field (2013), Discovering Statistics using IBM SPSS Statistics, 4th edition, ISBN-10: 1446249182 / ISBN-13: 978-1446249185
 – Meredith Starz and HIS Global Inc., EViews Illustrated for Version 8, Copyright 19940013 HIS Global Inc. ISBN: 978-1-880411-19-3

SUBJECT	: E – COMMERCE
STATUS	: MAJOR
CREDIT POINT VALUE	: 3
COURSE CODE	: BCOM BTM 32033
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - II

Aim & Objectives This course introduces the concepts, vocabulary, and procedures associated with E-Commerce and the Internet. The student gains an overview of all aspects of E-Commerce. Topics include development of the Internet and E-Commerce, options available for doing business on the Internet, features of Web sites and the tools used to build an E-Commerce web site, marketing issues, payment options, security issues, and customer service.

Learning Outcomes *Upon completion of this course students should be able to:*

- introduction & clear understanding of all types of e-commerce, associated technologies & their integration & effective interaction among these technologies
- design & implementation of e-commerce applications and associated hardware, network & security infrastructure
- thorough understanding of the payment systems & methods
- business, financial, marketing & behavioral model for ecommerce business marketing & social impacts of ecommerce

Course Content Introduction to electronic commerce, technology infrastructure: the internet and the world wide web, selling on the web: revenue models and building a web presence marketing on the web business-to-business online strategies online auctions, virtual communities, and web portals environment of electronic commerce: legal, ethical, and tax issues electronic commerce security

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, and On-line Learning Base (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations

Recommended Readings

- Loudan K.C, Traver C.G. (2004) E-Commerce: Business Technology, Society, 3rd Edition, Prentice hall
- WhiteleyD.(2000)Ecommerce: Strategy, Technologies and Applications, McGraw-Hill
- Turban, King & Lang. Introduction to Electronic Commerce. 3rd edition. Pearson Prentice Hall, 2011 Type

SUBJECT	: INFORMATION SYSTEM SECURITY MANAGEMENT
STATUS	: MAJOR
CREDIT POINT VALUE	: 32043
COURSE CODE	: COM BTM 32043
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - II

Aim & Objectives This course examines the fundamental principles of computer security as applied to information technology. The course covers foundations, prevention, detection, human factors, technical considerations, management processes and future considerations for the security of information technology

Learning Outcomes *Upon completion of this course students should be able to:*

- identify and prioritize threats to information assets and define an information security strategy and architecture
 - define information security policy and understand its central role in a successful information security program
 - study Physical Security Control
 - understand Access Control Systems and Methodology
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Course Content Introduction to information Security; Information Systems Access Control; Security Architecture and Models; Law, Investigations and Ethics; Physical Security Control; Access Control Systems and Methodology; Telecommunications, Networks and Internet Security; Securing the Future; Business Continuity and Disaster Recovery Planning.

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, Practical Session and On-line Learning Base (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations

Recommended Readings – M. Whitman and H. Mattord. Principles of Information Security, Thomson - Course Technology, 2012, Fourth Edition.

- Principles of Information Systems Security: Texts and Cases, by Gurpreet Dhillon, Wiley Publications, 2006.
- Information Systems Security: Security Management, Metrics, Frameworks and Best Practices (With Cd), by Nina Godbole, Wiley India Pvt. Limited, Jan 1, 2008.

SUBJECT : **KNOWLEDGE MANAGEMENT**
STATUS : **MAJOR**
CREDIT POINT VALUE : **3**
COURSE CODE : **COM BTM 32053**
YEAR & SEMESTER : **THIRD YEAR / SEMESTER - II**

Aim & Objectives This course is designed to introduce different concepts and theories related to knowledge management, includes knowledge and knowledge management theories and models, design, knowledge management informatics, tools and technologies for managing knowledge and an overview of issues in knowledge management.

Learning Outcomes

- to provide students with an understanding of concepts and theories of knowledge and knowledge management
- to introduce students to concept of knowledge audit and knowledge management system design.
- to introduce students to different knowledge management informatics topics and concepts
- to introduce students to different tools and technologies relevant in management of knowledge.
- to provide an overview of issues (e.g., legal, organizational and cultural) in management of knowledge

Course Content Fundamental Concepts and Theories in Knowledge Management
 Knowledge Management Development and Design Methodologies
 Knowledge Management: Tools and Technologies, Organizational and Social Implications of Knowledge Management, Managerial Impact of Knowledge Management, Critical Issues in Knowledge Management, Emerging Trends in Knowledge Management, design of reward systems, Managing the knowledge management process

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations

Recommended Readings– Bergeron B,(2006), Essentials of Knowledge Management, J-Wiley Publishers
 – Steve Fuller, (2001) Knowledge Management Foundations, Butterworth-Heinemann
 – Amrit Tiwana, 2002, The Knowledge Management Toolkit, 2nd edition, Prentice Hall
 – Kimiz Dalkir 2005 Knowledge Management in Theory and Practice, Butterworth -Heinemann

SUBJECT	: HUMAN RESOURCE INFORMATION SYSTEM
STATUS	: MAJOR
CREDIT POINT VALUE	: 3
COURSE CODE	: COM BTM E 32062
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - II

Aim & Objectives The purpose of this course in Human Resource Management Systems (HRMS) is to provide an in-depth overview of essential Human Resource Management Information modern concepts and practice in organizational assessment, analysis and deployment of modern HRMS technologies.

Learning Outcomes

- to learn basic concepts, technology, application, and management of HRIS
- to increase student understanding of IT and their application for human resource
- to focus on what the technology brings to HR's most critical functions.

Course Content Fundamental database characteristics, information systems and Human Resource management processes, Evolution of HRM and HRIS ; Database Concepts and Applications in HRIS ; Role of HRIS ; Systems Considerations in Design of an HRIS ; HRIS Needs Analysis ;System Design and Acquisition ; Cost Justifying HRIS Investments ; Change Management ; HR Administration and HRIS ;Job Analysis and HR Planning ; Training and Development ;Performance Management; International HRM .

Method of Teaching & Learning Lectures, Tutorial and Practical Sessions, Group Discussions, and On-line Learning Base (LMS)

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations

Recommended Readings – Ceriello, V.R. & Freeman, M.C. (1991) Human Resource Management System: Strategies, Tactics, and Techniques New York: Lexington Books.

- Human Resource Management Systems, Paperback 1998, Ceriello & Freeman, ISBN 078795366, Jossey-Bass Publishers.
- The Virtual Workplace (Series in Technology Management), Paperback 1998 - 406 pages, Igarria & Tan, ISBN 1878289470, Idea Group Publishing.
- Human Resource Information Systems: Strategies, Tactics and Techniques, Paperback 1990 Kavanagh, et al,PWS Publishing Company.

SUBJECT	: ACCOUNTING INFORMATION SYSTEM
STATUS	: ELECTIVE
CREDIT POINT VALUE	: 2
COURSE CODE	: COM BTM E 32072
YEAR & SEMESTER	: THIRD YEAR / SEMESTER - II

Aim & Objectives This course is designed to understand the accounting information systems in the business context and their role in the accounting environment.

Learning Outcomes *Upon completion of this course students should be able to:*

- apply advanced analytical and critical thinking skills by utilizing information technology (IT) and applying IT in analysis and communication.
 - demonstrate an expanded knowledge in designing and implementing a computerized relational database and retrieving selected data used in business decision making.
 - analyze, build, and assess internal control weaknesses and fraud.
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Course Content Introduction to the development, operation, and auditing of accounting information systems (AIS). Explore the relationships between the AIS and business processes and internal controls, while providing practical experience with a commercial accounting package.

Method of Teaching & Learning Lectures, Tutorial and Practical Sessions, Group Discussions, and Online Learning Base (LMS) -

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations

Recommended Readings – Romney, M. B. and Steinbart, P. J. (2012). Accounting Information Systems, 12e. Upper Saddle River, NJ: Prentice Hall.

– Wilkinson, Cerullo, Raval, Wong-on-wing, (2002). *Accounting Information Systems, 4e*. John Wiley & Sons.

– The Crossroads of Accounting & IT, Kay and Ovilia ISBN 0132132524

– Accounting Information Systems, Tenth Edition by George H. Bodnar; William S. Hopwood, Publisher:

SUBJECT	: BUSINESS ETHICS AND CORPORATE GOVERNANCE
STATUS	: COMPULSORY
CREDIT POINT VALUE	: 3
COURSE CODE	: COM 41013
YEAR & SEMESTER	: FOURTH YEAR / SEMESTER - I

Aim & Objectives	This course designed to provide the understanding of ethical issues in management and the development of systems of corporate governance are pressing concerns in modern business. This course will develop understanding of the ethics of business practice and the importance of good governance in contemporary commercial and organisational settings
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Learning Outcomes	<i>Upon completion of this course students should be able to:</i>
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- identify the ethical issues as they apply to business conduct
 - describe various corporate governance theories that underlie the development of corporate governance
 - identify the impact of the key factors and mechanisms on corporate governance
 - gain ability to apply critical approach to the analysis of ethical and governance issues in business
 - an ability to access the potential impact of good corporate governance on corporate performance
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Course Content	Ethics and Business, Using Ethical Principles in Business, Why Things Go Wrong; and Establishing Internal Ethical Safeguards, Ethics of Consumer Protection and Marketing, Ethical Issues related to Employment, Ethical Issues related to Investors and Stockholders, Ethics in the Marketplace, The structure of corporate governance: Overview, Models and Mechanisms, Shareholders and Stakeholders, Board of Directors, Audit Committee, Corporate Scandals, Best Practices, Corporate Responsibility, Executive Compensation
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Method of Teaching & Learning	Lectures, Tutorial Sessions, Group Discussions, On-line Learning Base (LMS).
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Scheme of Evaluation	Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.
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Recommended Readings	– Fisher, C. and Lovell, A., (2009) Business Ethics and Values – Individual, Corporate and International Perspectives, 3rd Edition, Prentice Hall, London – Keane, R. & O'Neill A. (2009) Corporate Governance and Regulation, Roundhall, Dublin – Velasquez, M.G., (2006) Business Ethics, Concepts and Cases, 6th Edition, Pearson Education, New Jersey
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SUBJECT	: INTERNATIONAL TRADE & FINANCE
STATUS	COMPULSORY
CREDIT POINT VALUE	: 3
COURSE CODE	: COM 41023
YEAR & SEMESTER	: FOURTH YEAR / SEMESTER - I

Aim & Objectives The purpose of this course is to provide students with a thorough grounding in the theory of international trade as well as international trade policy and to demonstrate the relevance of the theory in the analysis of existing patterns of international trade and what determines them, the conduct of trade policy and the economic implications of international trade and trade policy both for individual economies

Learning Outcomes *Upon completion of this course students should be able to:*

- be able to apply partial equilibrium and (where required) general equilibrium models
- analyzing the economic effects of trade policy instruments such as tariffs, quotas, export taxes, export subsidies, tariff rate quotas and measures such as anti-dumping duties and countervailing duties
- be familiar with, and be able to critically analyses the main arguments for protection
- study major recent developments in the world trading system,

Course Content Introduction to International Trade, Adam smith's theory of trade, Ricardian Model, Specific-Factors Model; Heckscher-Ohlin Model Heckscher-Ohlin Model (continued); Offshoring, Trade Barriers, Effective Protection , Role of the WTO , Foreign Exchange Market, Balance of Payment, Trade Agreements ,

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, On-line Learning Base (LMS).

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.

Recommended Readings – Dominic Salvatore., International Economics, 1st Edition, Macmillan Publishing CO.

- H. Robert Heller., International Trade: Theory and Empirical Evidence, 2nd Edition Prentice- Hall of India Pvt. Ltd.
- Niggel Grammade., International Trade, 2nd Edition., Routledge Taylor and Francis Group, 2003

SUBJECT	: MARKETING INFORMATION SYSTEM
STATUS	: MAJOR
CREDIT POINT VALUE	: 3
COURSE CODE	: COM BTM 41033
YEAR & SEMESTER	: FOURTH YEAR / SEMESTER - I

Aim & Objectives This Subject aims to equip students with the knowledge and skills necessary to apply IT tools to cutting-edge marketing applications identifying key market trends and fully exploiting business opportunities. This unique skill set enables graduates to become effective sales/marketing managers and leaders at IT organisations

Learning Outcomes *Upon completion of this course students should be able to:*

- describe the components of a marketing information system and each component’s purpose.
- explain the situations in which marketing research should be used versus market intelligence.
- describe the limitations of market intelligence and its ethical boundaries.
- explain when marketing Information system should and should not be used.

Course Content Strategic use of information systems for marketing objectives, Basic concepts in information systems structure, organization, and communication. Sales management in Internet and non-Internet environments using marketing databases and software. Identifying market opportunities, developing targets, managing and evaluating promotional efforts using information systems. Develop to the digital media

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, On-line Learning Base (LMS).

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations.

Recommended Readings

- Jean D. Habiyaemye (Author), Jules Miller (Author) Agarwala Kamlesh N. and Agarwala Deeksha: business on the Net Introduction to ECommerce: MacmillanIndia, New Delhi.
- Marketing Information System Hardcover -by Stephen Baker (Author)

Publisher: Nyx Academics; First edition (March 1, 2012), Marketing Information System

SUBJECT : **DECISION SUPPORT SYSTEM**
STATUS : **MAJOR**
CREDIT POINT VALUE : **3**
COURSE CODE : **BCOM BTM 41043**
YEAR & SEMESTER : **FOURTH YEAR / SEMESTER - I**

Aim & Objectives The purpose of this course is to acquaint the student with the conceptual foundations of decision support and expert systems

Learning Outcomes *Upon completion of this course students should be able to:*
 – develop a holistic research based roadmap of the field of DSS;
 – critically read, discuss and write about published research; and
 – analyse, design and implement decision systems using different decision paradigms and tools and technologies.

Course Content Introduction, Expectations and DSS ,Introduction to DSS, Decision Making ,Exploring the Range of DSS research, Knowledge Management Project Proposals ,Model Oriented DSS ,Visualisation-oriented DSS, Business intelligence and data warehousing, DSS user interfaces, New trends in DSS

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, On-line Learning Base (LMS).

Scheme of Evaluation Take Home Assignments: Individual or Group;
 Presentation: Individual or Group Presentations, Quizzes,
 Mid – Semester and End Semester Examinations.

Recommended Readings– Decision Support and Expert Systems, Managerial Perspectives by Efraim Turban, 5th edition, 1996, Prentice Hall II.
 – Harvard Business Cases, available at the Bookstore;
 "Reengineering the Organization," Nolan, Stoddard, Davenport, Jarvenpaa II.

SUBJECT	: STRATEGIC INFORMATION SYSTEM
STATUS	: MAJOR
CREDIT POINT VALUE	: 3
COURSE CODE	: COM BTM 41053
YEAR & SEMESTER	: FOURTH YEAR / SEMESTER - I

Aim & Objectives	This course defines information technology management strategies, explores the possible information technology strategies of an organization, and provides conceptual frameworks for the development and evaluation of information technology management strategies. It also examines concepts of strategic information technology systems, approaches for analyzing strategic applications, and systems planning as it relates to information technology management strategy and the interface with organizational strategies.
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Learning Outcomes	<i>Upon completion of this course students should be able to:</i> <ul style="list-style-type: none"> – identify the importance of information systems decisions for an organization – Appreciate the impact of the digital world and its importance to the organization – To manage information for competitive advantage
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Course Content	Introduction to strategic information systems; Linking Systems to Strategy and the Organization; Strategic Use of Information ;Resources in a Global Economy; Organizational Strategy: Managerial Levers; Work Design: Enabling Global Collaboration; Building and Changing Global Business Processes; Information Systems Strategy: Architecture and Infrastructure; IT Governance; Ethical Guidelines for Information Use; Cost Recovery of Information Systems Managing Projects in a Global Ecosystem; Business Analytics and Knowledge Management
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Method of Teaching & Learning	Lectures, Tutorial Sessions, Group Discussions, On-line Learning Base (LMS).
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Scheme of Evaluation	Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations
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Recommended Readings	<ul style="list-style-type: none"> – Pearlson, K. E., & Saunders, C.S., Strategic Management of Information Systems, 2009, 4th ed, Wiley – Galliers, R.D., & Leidner, D.E., 2009, Strategic Information Management: Challenges and Strategies in Managing Information Systems, Routledge, 3rd Ed.Text Web Site : http://www.wiley.com/go/global/pearlson
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SUBJECT	: SUPPLY CHAIN MANAGEMENT
STATUS	: ELECTIVE
CREDIT POINT VALUE	: 2
COURSE CODE	: BCOM BTM E 41062
YEAR & SEMESTER	: FOURTH YEAR / SEMESTER - I

Aim & Objectives This course aims to provide a clear framework for understanding the essential elements, fundamental principles and concepts that support the procurement and distribution of goods and services. It attempts to provide students with the knowledge and pragmatic skills to systematically analyses, develop, evaluate and deploy supply chain solutions to achieve success in the fast-paced, global economy

Learning Outcomes *Upon completion of this course students should be able to:*

- describe the essential elements of supply chain management and how it works
- understand the conceptual framework for designing distribution networks and marketing channel evaluation
- list the key drivers of supply chain performance and various sourcing decisions in a supply chain
- develop an understanding of the importance of material management and information technology in the formulation of a firm's business strategy

Course Content The strategic importance of good supply chain design, planning and operation for every Firm, The scope of material and physical distribution management , Marketing channels and logistics, Demand forecasting and aggregate planning in the supply chain, Inventories planning and management in the supply chain, Sourcing, transporting and pricing decisions in the supply chain , External and internal supply chain risks Methodology of supply chain mapping and value stream-mapping tools Coordinating requirements and information technology in the supply

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, On-line Learning Base (LMS).

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations

Recommended Readings – Supply Chain Management: Strategy, Planning and Operations Sunil Chopra, Peter Meindl, Prentice Hall College Div, 3rd ed. (2007)

- Introduction to Operations and Supply Chain Management, Cecil C. Bozarth and Robert B. Handfield, Prentice Hall, 2nd ed. (2008)
- Chopra, S. & Peter, M., (2006), Supply Chain Management, 3rd Edition, Prentice Hall, India

SUBJECT	: GLOBAL INFORMATION MANAGEMENT
STATUS	: ELECTIVE
CREDIT POINT VALUE	: 2
COURSE CODE	: BCOM BTM E 41072
YEAR & SEMESTER	: FOURTH YEAR / SEMESTER - I

Aim & Objectives This course module is designed to provide the basic understanding of global trends in information management.

Learning Outcomes *Upon completion of this course students should be able to:*

- identify the global trends related to commerce and IT
- apply the knowledge of information management into global context
- identify the multinational firms' information management

Course Content Global economic development, Global commerce and competition, IS, Globalization and Competition, National factors (Standards, Agendas, and Infrastructure), IS and multinational firm management, Applications for Global IS, Outsourcing IS in a global marketplace.

Method of Teaching & Learning Lectures, Tutorial Sessions, Group Discussions, On-line LearningBase (LMS).

Scheme of Evaluation Take Home Assignments: Individual or Group; Presentation: Individual or Group Presentations, Quizzes, Mid – Semester and End Semester Examinations

Recommended Readings– Elliot G.,(2004), Global Business Information Technology: An Integrated Systems Approach, Addison-Wesley

SUBJECT	: INTENSHP IN BUSINESS TECHNOLOGY MANAGEMENT
STATUS	: COMPULSORY
CREDIT POINT VALUE	: 6
COURSE CODE	: COM BTM 42016
YEAR & SEMESTER	: FOURTH YEAR / SEMESTER - II

Aim & Objectives This course module is designed to enhance the students' practical working skills and create positive attitudes among students for improving their work efficiency and productivity.

Learning Outcomes *Upon completion of this course students should be able to:*

- develop positive attitudes for working in different environments.
- acquire working skills related to different managerial level jobs.
- apply theories and gained knowledge in practical problems in the working environment

Course Content Each student should complete at least 90 training hours in one of the following fields; information technology and related field or any other field approved by the Department of Commerce.

Method of Training The internship should be undertaken in a public or private Sector organizations approved by the Department of Commerce. The Department, the Student and the Trainer shall come into an agreement to carry out the training. The students should properly maintain the Training Record Book provided by the Department.

Scheme of Evaluation The course unit is evaluated by the Evaluation Board (EB) appointed by the Department on the marks (50 % maximum) assigned to the Training Record Book (TRB), marks (25 % maximum) given to the Confidential Evaluation Report (TCER) maintained by the trainer, and marks (25 % maximum) on trainees' individual presentation on the Internship training at the end of the module.

SUBJECT	: DISSERTATION IN BUSINESS TECHNOLOGY MANAGEMENT
STATUS	: COMPULSORY
CREDIT POINT VALUE	: 8
COURSE CODE	: COM BTM 42028
YEAR & SEMESTER	: FOURTH YEAR / SEMESTER - II

Aim & Objectives This course module is designed to develop students' research ability for enabling them to carrying out their own research independently.

Learning Outcomes *Upon completion of this course students should be able to:*

- collect primary data and obtain secondary data from various sources.
- summarize data using statistical techniques and making conclusions
- write a research report.
- Make accurate representation of arguments/conclusions
- Gain various abilities related to research activities

Course Content Research methodologies such as inductive and deductive methods, literature review, formulating hypotheses and testing them, data collection methods and summarizing, report writing techniques.

Method of Teaching & Learning Carry out Independent Research work by the guidance from the assigned supervisor

Scheme of Evaluation Students are required to obtain the Department approval for the selected research topics. Students are provided with a brief lecture series on research methodology and will be assigned an individual supervisor. The research report of at least 10,000 words should be submitted to the Examination Branch according to a deadline given, and it is marked out of 100 marks and have to attend viva-voce examination.

Recommended Readings– Rao K. O., (1993), Research Methodology in Commerce and Management, Sterling Publishers (Pvt) Ltd. New Delhi.

- Remengi D., Williams et.al, (1998), Doing Research Business and Management, Sage publications.
- Patton, M. Q. (1990). Qualitative evaluation and research methods . SAGE Publications, inc.
- Graziano, Anthony M., and Michael L. Raulin. Research methods: A process of inquiry . HarperCollins College Publishers, 1993.

University of Jaffna, Sri Lanka
Faculty of Management Studies & Commerce
Dissertation Guidelines for Undergraduate Programmes

The preparation of a dissertation is a systematic process that starts in the fourth year and finishes with the defense of the final dissertation at a viva-voce examination. To get the satisfactory results it is important to work consistently, gradually developing the idea by reading and analyzing the literature, developing methodology for the empirical research, data collection, analysis of data and preparing the final report. The work on the dissertation must be started in the fourth year. Students should choose the topic and analyze the literature, which should be expanded and exacerbated during the course of dissertation writing.

Dissertation Structure

Dissertation Components	Dissertation Structure Requirements
Title Page	Dissertation Title, name of the candidate, Month and year of submission, Name of Department and Faculty of Management Studies & Commerce, University of Jaffna (Refer annexure Page 09 for model).
Acknowledgement	Acknowledgement statement.
Declaration	Letter of declaration by the student (Refer annexure Page 10 for model).
Certification	Letter of certification by the Supervisor & Dean of the Faculty (Refer annexure Page 11 for model).
Abstract	Presenting the research problem, objectives, the main results and conclusion. Minimum three Key words also to be given (maximum one page with 300 – 500 words).
Contents	List of chapter titles and sections.
List of tables	A list of tables should be provided with specified page numbers
List of figures	A list of figures should be provided with specified page numbers.
Abbreviations	Used abbreviations and their explanations should be provided.
Chapter 1 Introduction	<ul style="list-style-type: none"> • Relevance of the topic and the necessity for scientific investigation • Practical and theoretical value of the topic • Research problem and motives for choosing it • Research objectives • Significance of the study • Limitations of the study • Structure of the dissertation: A paragraph indicating the main contribution of each chapter
Chapter 2 Literature Review	This part should demonstrate theoretical review of the concept and student's expertise, intellectual capabilities and ability to carry out a survey of existing body of literature relating to the research issue under systematic investigation. This should be mainly based on refereed Journal articles and other related materials.
Chapter 3 Methodology and Conceptualization	This section should deal with methodological aspects of the study i.e. geographical and organizational profile, data collection, sampling frame, methods & measures, conceptualization, operationalization, hypotheses behind the key concepts and variables.

Chapter 4 Presentation & Analysis of Data	In this section, the methodology of the research should be described in detail including the sources of data. The information in the tables should be statistically processed (calculated ratios and dynamic indicators). Analytical text should be accompanied (but not duplicated) with pictures and graphs. Information provided in the figures should be available. There should be an abundance of numbers, tables and figures in analytical section.
Chapter 5 Conclusion & Recommendation	This section summarizes chapters & main findings of the study. Conclusion and recommendations should be given in relevant format.
Endnotes	Explanatory notes should be presented as endnotes, if needed.
Bibliography	This includes articles, monographs, dissertations and other publications. Recommended format is given below.
Appendixes	At the end of the final dissertation attachments can be presented, if they enhance the value of the work.

Bibliography:

An important purpose of the reference list is to enable readers to locate sources. Therefore details must be correct and complete. Each in-text citation and the related reference list entry should be identical in spelling and year. A work is listed only once in the reference list, regardless of how many times it is cited in text.

In compiling your APA reference list, you should:

- list references on a new page with a centered heading titled ‘References’
- include books, journal articles, online sources etc. in one alphabetical listing
- order entries alphabetically by family name of author/s
- list works with no author under the first significant word of the title
- use 1.5 spacing.

Some examples follow; others can be found at <www.apastyle.org>.

Note: the examples are separated and placed under subheadings here to show each form. In a reference list, however, they would be all together in alphabetical order with no subheadings.

Book

Author, A., & Author, B. (year). *Title of book*. City: Publisher.

Capitalize only the first letter of the first word of a book title and any proper nouns. The first letter of the subtitle (if any) is capitalized also.

Crawford, P., Brown, B., & Nolan, P. (1998). *Communicating care: The language of nursing*. Cheltenham: Stanley Thornes.

Article or chapter in an edited book

Author, A., & Author, B. (year). Title of chapter. In C. Editor & D. Editor (Eds.), *Title of book* (pp. xx–xx). City: Publisher.
Capitalize only the first letter of the first word of an article or chapter title, and any proper nouns.

Naidoo, B. (2000). Evaluating the use of public health risk factor simulation models. In M. Thorogood & Y. Coombes (Eds.), *Evaluating health promotion: Practice and methods* (pp. 99–109). Oxford: Oxford University Press.

Book, online

Author, A., & Author, B. (year). *Title of book*. [details about the format if available]. doi **or** Retrieved from web address

If a digital object identifier (DOI) is provided then it should be given; if no DOI is available then the web address or uniform resource locator (URL), should be given. Date of retrieval is not required.

Munsterberg, H. (1916). The photoplay: A psychological study. Retrieved from <http://www.gutenberg.org/files/15383/15383-8.txt>

Journal article

Author, A., & Author, B. (year). Title of article. *Title of Journal*, volume number (issue number), page numbers.

- *The issue number should be indicated only if each issue of a journal begins on page 1.*
- *Capitalize only the first letter of the first word of an article title and subtitle, and any proper nouns.*
- *Capitalize the first letter of every main word in the journal title.*
- *Include a digital object identifier (DOI) if provided.*

Antonakos, C. L., & Kazanis, A. S. (2003). Research process in the health sciences: A focus on methods. *Research and Theory for Nursing Practice*, 17, 257–264.

Clay, G. (2003). Assignment writing skills. *Nursing Standard*, 17(20), 47–52.

Online Journal article

Author, A. (year). Title of article. *Title of Journal*, volume number (issue number), page numbers. doi **or** Retrieved from web address.

If a digital object identifier (DOI) is provided then it should be given; if no DOI is available then the home page web address of the journal, or uniform resource locator (URL), should be given. Date of retrieval is not required.

Ekwall, A., Gerdtz, M., & Manias, E. (2008). The influence of patient acuity on satisfaction with emergency care: perspectives of family, friends and carers. *Journal of Clinical Nursing*, 17, 800–809. doi:10.1111/j.1365-2702.2007.02052.x

Midford, R. (2005). Australia and alcohol: Living down the legend. *Addiction*, 100, 891–896. Retrieved from <http://www.addictionjournal.org>

Newspaper article

Author, A. (year, month day). Title of article. *Title of Newspaper*, p. x. Wroe, D. (2004, June 24). Canberra enlists GPs in war on smoking. *The Age*, p. 3.

Newspaper article, no author

Title of article. (year, month day). *Title of Newspaper*, p. x. Embryo study nod, OK say IVF couples. (2004, May 31). *Herald Sun*, p.10.

Newspaper article, online

Author, A. (year, month day). Title of article. *Title of Newspaper*. Retrieved from home page web address Nader, C. (2009, June 19). Mental health issues soar among children. *The Age*. Retrieved from <http://www.theage.com.au>

Document, online

Author, A. (year). *Title of document*. Retrieved from web address

Retrieval date is given if it is believed the information could change over time.

Northern Territory Department of Justice. (2007). *Step forward: Getting help about sexual violence*. Retrieved from <http://www.nt.gov.au/justice/documents/stepforward.pdf>

Group or organization as author

Organization name. (year). Details of the work as appropriate to its form.

When the author and the publisher are the same, use the word Author as the name of the publisher.

Australian Bureau of Statistics. (2007). *Migration Australia, 2005-06* (Cat. No. 3412.0). Canberra: Author. Retrieved from

[http://www.ausstats.abs.gov.au/ausstats/subscriber.nsf/0/E0A79B147EA8E0B5CA2572AC001813E8/\\$File/34120_2005-06.pdf](http://www.ausstats.abs.gov.au/ausstats/subscriber.nsf/0/E0A79B147EA8E0B5CA2572AC001813E8/$File/34120_2005-06.pdf)

Up to seven authors

Author, A., Author, B., Author, C., Author, D., Author, E., Author, F., & Author, G. (year). Details of the work as appropriate to its form.

Provide family names and initials of all authors.

Eight or more authors

Author, A., Author, B., Author, C., Author, D., Author, E., Author, F., ... Author, M. (year). Details of the work as appropriate to its form.

Provide the family names and initials of the first six authors followed by three ellipsis points and the last author's family name and initial.

Web page

Author, A. (year). Title of page. Retrieved month, day, year from web address

The title of a web page is not italicized. Retrieval date is given if it is believed the information could change over time.

Diabetes Australia. (2010). Gestational diabetes. Retrieved July 22, 2010 from <http://www.diabetesaustralia.com.au/Understanding-Diabetes/What-is-Diabetes/Gestational-Diabetes/>

Sample reference list in APA style

Antonakos, C. L., & Kazanis, A. S. (2003). Research process in the health sciences: A focus on methods. *Research and Theory for Nursing Practice*, 17, 257–264.
Australian Bureau of Statistics. (2007). *Migration Australia, 2005-06* (Cat. No. 3412.0).

Canberra: Author. Retrieved from

[http://www.ausstats.abs.gov.au/ausstats/subscriber.nsf/](http://www.ausstats.abs.gov.au/ausstats/subscriber.nsf/0/E0A79B147EA8E0B5CA2572AC00113E8/$File/34120_2005-06.pdf)

[0/E0A79B147EA8E0B5CA2572AC00113E8/\\$File/34120_2005-06.pdf](http://www.ausstats.abs.gov.au/ausstats/subscriber.nsf/0/E0A79B147EA8E0B5CA2572AC00113E8/$File/34120_2005-06.pdf)

Clay, G. (2003). Assignment writing skills. *Nursing Standard*, 17(20), 47–52.

Crawford, P., Brown, B., & Nolan, P. (1998).

Diabetes Australia. (2010). Gestational diabetes. Retrieved July 22, 2010 from

<http://www.diabetesaustralia.com.au/Understanding-Diabetes/What-is-Diabetes/Gestational-Diabetes-/>

Ekwall, A., Gerdzt, M., & Manias, E. (2008). The influence of patient acuity on satisfaction with emergency care: perspectives of family, friends and carers. *Journal of Clinical Nursing*, 17, 800–809. doi:10.1111/j.1365-2702.2007.02052.x

Embryo study nod, OK say IVF couples. (2004, May 31). *Herald Sun*, p.10.
Midford, R. (2005). Australia and alcohol: Living down the legend. *Addiction*, 100(7), 891–896.

Retrieved from <http://www.addictionjournal.org>

Munsterberg, H. (1916). *The photoplay: A psychological study*. Retrieved from <http://www.gutenberg.org/files/15383/15383-8.txt>

Nader, C. (2009, June 19). Mental health issues soar among children. *The Age*. Retrieved from <http://www.theage.com.au>

Naidoo, B. (2000). Evaluating the use of public health risk factor simulation models. In M. Thorogood & Y. Coombes (Eds.), *Evaluating health promotion: Practice and methods* (pp. 99–109). Oxford: Oxford University Press.

Northern Territory Department of Justice. (2007). *Step forward: Getting help about sexual violence*.

Retrieved from <http://www.nt.gov.au/justice/documents/stepforward.pdf>

Technical pointers for the final thesis:

Final dissertation must be printed on the standard A4 format paper (210x297 mm), with the following page settings:

1. Font 12, Times New Roman
2. Line spacing 1.5
3. Margins: left – 25mm, right – 20mm, top – 20mm, bottom – 20mm
4. There may be some highlighting or bolding of separate words or sentences.
5. Page numbering should start from Chapter one to the last page.
6. Page number should appear on the bottom of the page, in the right corner, in Arabic numbers (1, 2, 3, ...), without a dot. Pages prior to Chapter 1 should have Roman numbers (i, ii, iii,)
7. Every new Chapter should start in a new page with the heading. Paragraphs and subsections should start in the same page after one or two line spacing.
8. The section headings should be in capital letters. The subsection and paragraph headings should only start with a capital letter.
9. All chapter headings must be bolded and centered.
10. Sub headings should be numbered using Arabic numbers.
11. Numbering of subsections should start over in every section (e.g. 2.1, 2.2; 3.1, 3.2). If the text is separated into paragraphs, they should be numbered using the same principle (e.g.: 2.1.1, 2.1.2, 2.1.3).
12. Any table / figure which duplicated / borrowed from another publication should be acknowledged in the bottom (i.e., Source:)
13. Tables / figures must be numbered and have names. These objects must have numbers if there is more than one of each (e.g.: Table 1, figure 1 or by the sections: table 2.2, figure 2.3).
14. The fonts used in the tables / figures not necessarily have to match the font of the text. The table title should be right aligned and written above it. The table number should be written above its title and right aligned of the page. The number and the title of the figure should appear below the object.

15. The final draft of the dissertation should be presented in spiral binding and in the digital form (CD) to the department / faculty.
16. Students are supposed to make a presentation on their proposal after it has been accepted by the department on principle. Here they are expected to highlight the following: an introduction, research problem, research question(s), research objective(s), data, sampling techniques, proposed methodology, expected contribution of the study, etc.
17. There should be a viva-voce examination once after the final submission and marking of the report. The marks distribution to this course unit would be 70% to the report and 30% to the viva-voce examination. To complete the unit a student should score at least 40% of the marks to the report and 40% of the marks to the viva-voce examination.
18. After making the corrections, if any, suggested at the viva-voce examination students should submit two hard bound copies (black colour outer cover with gold colour title printed on it) of the report with the final digital form (CD) to the department / faculty within the required deadline.
19. The final report is expected to contain around 10,000 – 15,000 words in total excluding tables / figures, bibliography and appendices.
20. In case of any student(s) who needs to be deviate from any of the above specified criteria should get written permission prior to their final submission of the report.

Leadership Behaviour and the Organizational Performance

S. Gavin

Reg. No.: 2009 / BAD / 001

Index No.: BAD09001

This dissertation submitted to the Faculty of Management Studies and Commerce, University of Jaffna, in partial fulfillment of the requirements of the Bachelor of Business Administration Degree Specializing in

Department of
Faculty of Management Studies & Commerce,
University of Jaffna, Sri Lanka.
May 2015.

Letter of Declaration

I certify that this dissertation does not incorporate without acknowledgement, any material previously submitted for a degree or diploma in any university, and to the best of my knowledge and belief it does not contain any material previously published or written by another person, except when due reference is made in the text.

(Signature)

S. Gavin

May 2016.

This is to certify that the Dissertation on

Leadership Behaviour and the Organizational Performance

S. Gavin

Reg. No.: 2009 / BAD / 001

has been accepted by the Faculty of Management Studies & Commerce, University of Jaffna, in partial fulfillment of the degree requirements of the Bachelor of Business Administration Degree Specializing in

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Supervisor

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Head

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Dean

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Date

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Date

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Date

Faculty of Management Studies and Commerce - University of Jaffna

Internship training Programme

1.0 Introduction

Internship training is very significant to expose students with real work life situation and to equip the students with necessary skills. Therefore, our curriculum consists of the internship programme. Students are able to realize their ambition and ascertain their career path from the experience gained during Industrial Training. The attachment provides students the opportunity to meet and network with people in the industry, and the industry has the opportunity to identify talents and potential skilled workers.

1.1 Objectives

The objectives of the Internship Training are as follows:

- To provide an opportunity for students to learn and familiarize with the industry of their discipline and acquire interpersonal skills through meeting with professionals in the field of study;
- To provide an opportunity for students to observe real-life practices and implement theoretical knowledge and principles;
- To adopt about ethics in real and career life;
- To develop organizing capacity and professional responsibility;
- To performance efficiently completing given tasks and foster good relationship with employees;
- To produce marketable graduates

1.2 Instructions

During the industrial training. students have to

1. fill out particulars of students in the industrial training. and the company's information.
2. fill out the weekly summary of their internships.

3. fill out final summary of their internships.
4. schedule a suitable time for the lecturer to visit the industrial training place. if necessary.
5. give the employer's- evaluation form (detached it from the logbook) to the employer at the end of the industrial training. Then, inform the employer to fill up the form, and put it in a sealed letter. Students will bring back sealed letter. and give it to the Dean's office. Students are not allowed to open the sealed letter.
6. after finishing the industrial training, students need to fill out the student's evaluation form.
7. submit the hardcopy with the Director/Manager/Supervisor signature of approval to the Dean/ Faculty of Management Studies and Commerce.
8. dress professionally and well groomed.
9. be respectful to all colleagues.
10. punctual for work and adhere to the working hours of the organization.
11. obtain approval from organization's supervisor before going on leave and must record it in Record of Leave Taken Form.

Section 6:

University System

6.1. Teaching Framework

Instruction in each course unit may take place in the form of lectures, tutorials, discussions, practical, seminars, projects, assignments, self-study exercises and/or other forms approved by the Faculty Board of Management Studies and Commerce and the University Senate which are the authorities that decides the methods of teaching.

It is the responsibility and the duty of undergraduates to attend and participate in lectures, tutorials, practical and other work assigned to the undergraduates, to register his/her attendance by signing the attendance list, and to maintain the required percentage of attendance of 80% in each course unit. It should be noted that no undergraduate can keep away from attending classes (i.e. lectures, tutorials etc.) for more than three consecutive days without informing and obtaining the written approval of the Head of Department. Undergraduates who are unable to attend lectures, tutorials etc. for three consecutive days or more due to illness must submit a valid medical certificate.

Strict measures will be taken by the Departments of studies to monitor the attendance of undergraduates at lectures, tutorials etc., for evaluating their performance as well as for permitting them to take the respective End of Course examinations. Therefore continued attendance at classes is essential.

6.2. The Importance of Attendance

University education is very special, and is different from other type of tertiary education.

The distinct role of a university and its emphasis on community and the acquisition of a habit of mind, make attendance at lectures, discussions and tutorials and participation in the life of the university community essential. There can be no distance education students in a traditional university system. Full time, active, engaged undergraduates are essential for a university.

Therefore, the Faculty of Management Studies and Commerce has an attendance requirement which is enforced strictly: the Faculty requires 80% attendance at lectures, tutorials etc. Undergraduates shall register their attendance by signing the attendance sheet at each lecture, tutorial, discussion etc. Each undergraduate is required to get his or her attendance in the course units of each subject certified by the respective Heads of Department before he or she will be permitted to sit the End of Course examinations. Those whose attendance is poor are reported to the Examination Branch and will not be permitted to sit the examinations.

There is a more practical consideration for compulsory attendance. Thousands of students and their parents and families invest considerable time and money to sit the G.C.E. (A/L) examination and qualify for admission. Only a small fraction of those who qualify for admission is successful in obtaining a place in the university.

In such a context, a person who obtains a place in the university should be mindful of the fact that he or she is in effect depriving other students with similar marks from securing a place in the Faculty. It is, therefore, unethical and unfair for an undergraduate selected to the Faculty to occupy such a sought after place and not participate as a full time undergraduate. The Mahapola scholarship scheme and other undergraduate bursary and loan schemes are designed to alleviate the economic pressures of being a full time undergraduate.

6.3. The Importance of English in Learning Management and the teaching of English Language:

The importance of English to the study of Management Studies and Commerce cannot be over-emphasised. Some of the reasons are given below.

- More than 99% of all Management Studies and Commerce books, monographs and journals are available only in English. The Faculty promotes independent study and the ability to think independently and critically. The Management Studies and Commerce undergraduates must therefore have the capacity to read widely, and understand the scientific literatures which are mostly in English.
- English is also important for accessing an increasing amount of material available on the Internet and the World Wide Web.

- In addition, those who wish to pursue postgraduate study either in Sri Lanka or abroad will be required to be proficient in English as these courses are conducted entirely in English. Further, it is necessary to write all dissertations for higher degrees in English.
- On entering the Faculty all new undergraduates are required to sit for the English Language Placement Test conducted by the English Language Teaching Centre (ELTC) of the University. Undergraduates are then grouped into different levels based on their performance. All these undergraduates must then follow the two Auxiliary Courses in English, which are conducted during the first two years.
- A minimum Grade of C in English is an requirement for the award of any Degree. The Faculty encourages undergraduates to attend the English courses and to derive the maximum possible benefit. Many have realised the value of English only once they have left the University.

6.4 The Importance of the Library and the Library Services

Libraries are the Resource Centres of Knowledge and students should utilize and reap the maximum benefit from the facilities and services provided by the libraries. A well-established Vithiananthan Library, housing large volumes of books and periodicals, is located just in front of the Chemistry (Mageswaran) Block of the Faculty of Science. Reading and photocopying facilities and lending services are available for students. Students are advised to get their library cards from the library counter to borrow books.

6.5. Importance of Computer Literacy and the IT Facilities

Like English, computer literacy is also an indispensable tool in present day life. Every one of you should become competent and confident in the use of Information Technology. IT facilities and internet services are available at the Computer Unit (adjoining the Mathematics and Physics Blocks) and the IT Resource Centre housed in the first floor of the Library Block. Students must register at the IT Resource Centre for utilizing these facilities.

6.6 Maintenance of Discipline and Social Harmony

Learning is worthless if one cannot exercise self-control in conduct and behaviour. Well regulated life and living in social harmony bring happiness and honour. You are the future leaders of this country and you should set an example to people in other walks of life by being disciplined and living in social harmony with the other students and the public.

6.7 Ragging

The harassment of first year undergraduates by senior undergraduates has been a serious problem on university campuses in Sri Lanka. Described as "ragging" the practice originally involved mild teasing of groups of first year undergraduates at social functions organized during the first weeks of the new academic year. It was rationalized and justified as a way of "getting to know" the first year students and helping them to socialize with seniors in the university community.

Over the years, "ragging" has come to mean extreme harassment and even physical and mental torture of the first year undergraduates at a time when they need friendship and support to adjust to a new environment of undergraduate life, often away from their homes and families. Ragging is described in Tamil as "pakidi vathi" and has all the manifestations of torture and inhuman and degrading treatment.

There is no justification whatsoever for this type of conduct on campus, either by senior or first year undergraduates. First year undergraduates who harass their batch-mates in this way are as responsible for ragging as seniors who engage in this type of conduct.

Ragging in this form is a criminal activity that violates the Criminal Law of the land. Any undergraduate found ragging can be reported to the police and arrest and prosecution will follow. This has already happened in some universities where ragging has been detected.

In addition, ragging is an infringement of the fundamental rights of the victims, and university authorities themselves become responsible if they fail to take action against the perpetrators. Compensation awarded by the courts has to be paid to the victim of ragging.

In the past, undergraduates have been encouraged to think that ragging is a violation of university discipline which can, at most, result in the imposition of mild sanctions by the university authorities and the governing body. Undergraduates must understand that ragging is a serious criminal offence which goes far beyond the violation of university discipline.

Due to incidents in which two undergraduates died after being ragged by seniors, the Government introduced legislation specifically on ragging. Severe penalties are embodied in this law for those who are found guilty of ragging.

Any undergraduate found engaged in ragging will be reported to the university authorities, and if necessary to the police for appropriate action. First year undergraduates are, therefore, urged to take a positive stand against ragging. Please join with the staff and the majority of undergraduates who reject this criminal conduct and help to eliminate ragging from the Faculty and the University.

Some Salient Features of the Prohibition of Ragging and Other Forms of Violence in Educational Institutions Act No. 20 of 1998 are given below:

Definition of ragging

This law makes ragging a distinct and punishable offence. Any act which causes or is likely to cause physical or psychological injury, fear or mental pain in an undergraduate or a member of staff is called ragging. Not only a person who commits ragging but also those who participate in ragging are liable under the Act. Ragging can take place within or outside an educational institution.

Punishment for ragging

The punishment for ragging is two years rigorous imprisonment. In addition, the court can award compensation to the victim. Where ragging leads to sexual harassment or grievous hurt, the punishment is increased to ten years imprisonment and an award of compensation. The latter offence is generally non-bailable.

In addition, the court can, depending on the gravity of the offence, order the expulsion of a student from an educational institution if that person is found guilty of any of the offences contained in the Act.

Other offences envisaged under the Act

Acts of criminal intimidation, hostage taking, wrongful restraint and unlawful confinement committed by any person against any student or a member of the staff,

are punishable offences. While the maximum imprisonment for criminal intimidation is five years, other offences each carry a maximum period of seven years imprisonment. If anyone threatens to cause injury to the person, reputation or property of any student or a member of the staff in order to compel that person to do something which that person is not legally required to do, such action will amount to criminal intimidation. Hostage taking is generally a non bailable offence.

If any person forcibly occupies any premises of an educational institution, that person is guilty of an offence. Such person could be imprisoned for ten years or fined up to ten thousand rupees or subjected to both punishments. Similarly, anyone who causes damage to any property of an educational institution commits an offence and could be liable to imprisonment for a period not exceeding twenty years and a fine which is five thousand rupees or three times the value of the loss or damage whichever is higher.

Relationship with other laws

It is important to note that the offences and punishments specified in the Act are in addition to those which are to be found in the Penal Code, the Convention Against Torture Act or any other law.

Section 7:

Student Welfare

7.1 Student Life at the University

The University takes every possible effort to make the life happy and enjoyable for the students during their undergraduate career. There is a separate administrative branch called the Students Welfare Branch to handle student welfare services. The students should know the various facilities and assistance that are available and provided to them by the university. Students should utilise these facilities according to their needs.

Some students encounter challenges and difficulties, in the new university environment. If any student encounters any problem that affects his studies or normal life he/she is advised to meet the appropriate officers and seek advice or assistance.

7.2 The Student Complex

The Student Complex is situated adjoining the Parameswaran Temple. It is a two storey building. Offices of the Senior Student Counselor, University Students Union, Career Guidance Officer, the Student Welfare Branch and a large hall for meetings and functions are located in the upper floor.

University Welfare Cooperative Stores, a Sub Post office, a branch of the Bank of Ceylon, the University Alumni office and the World University Services are also located there. The ground floor has the main canteen, a hall, board room, meditation room, table tennis room and Badminton Court.

7.3 The Students Welfare Branch

The Students Welfare Branch is located on the first floor of the Students Complex. The Welfare Branch assists the students in securing ***accommodation and financial assistance*** for needy students. Financial assistance (or Bursary) is provided to needy students from the University Students Welfare Fund and the **Vice-Chancellor's**

Fund. It also handles all administrative work relating to **Mahapola bursary/scholarships.**

7.4 Student Counselling Services

The university wishes to see a highly disciplined and well mannered student community in the university. Student counselling is provided to maintain social harmony among university community and to overcome students' problems during their stay at the university.

Majority of the students leave their homes and reside in the university hostel or in private boarding houses. As they are away from their parents or guardians, they require someone to whom they can confide their personal problems. It is the aim of student counseling to provide assistance and guidance to such needy students. Usually some students have difficulties in the familiarization to the new surrounding, difficulties with finding accommodation, financial problems or personal problems affecting university life.

The University provides a free counseling service to all undergraduates with regard to any problem they may have. The Vice Chancellor appoints a Senior Student Counselor and Student Counselors from among the academic staff.

These Student Counselors, who function under the guidance of the Senior Student Counselor, provide counseling in relation to academic as well as personal matters.

An undergraduate may consult either a male Counselor or a female Counselor of his/her choice anytime during consultation hours or at any other time with prior appointment. Strict confidentiality is assured to the undergraduates.

The Student Counselors also maintain discipline among the students.

An Office of the Senior Student Counsellor is located in the first floor of the Students Complex. The Senior Student Counsellor is assisted by Student Counsellors from each faculty of the university. A Deputy Chief Marshal is available in the Office of the Senior Student Counsellor to look after student discipline. Students in need can seek assistance from the Office of the Senior Student Counsellor.

The Senior Student Counselor's office in the student complex is open during working days.

A canteen is situated in the students' complex for catering.

Many facilities are available at the **Sports Complex** of the university located near the Faculty of Medicine for the students to engage in sports activities. The maintenance of the Sports Complex and providing facilities for sports activities of the students are done by the University **Physical Education Unit**.

7.8 Health Care and the Health Centre

The University provides free health care to its students and staffs. Students should register at the University Health Centre (UHC) located at the rear end of the Faculty of Science. Students can get treatment or advice from the UHC for health related problems.

All registered university students have the privilege of getting free medical services from the UHC.

A file in your name shall be opened and a registration number given when you visit the Health Centre for the first time.

All medical certificates for absence for medical reasons should be either obtained from the University Medical Officer or certified by the UMO.

1. Medical certificates submitted by students must have been obtained from a government medical institution or a private medical practitioner registered either with the Sri Lanka Medical Council (SLMC), or with the Sri Lanka Ayurvedic Medical Council (SLAMC).

All medical certificates obtained from any private medical practitioner should contain the following details:

- a. Name, qualifications, registration number and the address of the Practitioner issuing the certificate.
 - b. A clearly stated diagnosis.
 - c. The period of leave recommended. (the date of commencement of leave to date on which leave ends).
2. All medical certificates should be submitted to the Office of the Dean either in person or by registered post, which will refer them to the proper university authority for certification.

7.5 Accommodation / Hostel facilities

The following three hostels provide residential facilities, preferentially to first and final year outstation students. The first two hostels are in walking distance from the university campus.

1. Balasingam Hall for females
2. Anandakumaraswamy hostel for males
3. RAFA hostel for females

Balasingam Hall can accommodate about 100 students, Anandakumaraswamy hostel about 200 students. Ramanathan academy of Fine arts can accommodate about 100 students.

Canteen facilities are also provided within the hostels. The Students Welfare Branch also helps the students to find accommodation in approved private lodging houses.

7.6 Canteen facilities

These are provided in the Main Campus, Medical faculty premises, Ramanathan Academy Hostel premises, Ananthakumaraswamy hostel premises, Balasingam Hall premises and Siddha Medicine Unit premises. They cater to students and staff. They are kept open on week days from 7 am to 8pm and on Saturday from 8 am to 2 pm.

7.7 Sports and Recreation

Students should keep themselves physically fit. The university provides many facilities for it. Students are encouraged to spend their leisure time in sports and recreational activities. Facilities are available in the Students complex to spend their free time.

Gymnasium facilities - especially keep-fit exercise machines - are readily made available close to the Faculty at the Students Complex for students use to improve their physical fitness.

A weight lifting room, Table tennis room and Badminton Court are also available in the main student complex.

3. All medical certificates must be submitted preferably within two weeks from the date of commencement of the leave mentioned in the medical certificate, but at any event within seven days from the end of the recommended medical leave period.
4. Medical certificates submitted or sent by registered post after the above-mentioned period will not be entertained and processed by the Office of the Dean.

7.9 World University Services (WUS)

WUS provides assistance to students and staff of this university for their academic needs. Computer type setting and photocopying facilities are available at low cost. Student preparing dissertation or thesis can utilize these facilities. It is situated in the 1st floor of student complex.

7.10 Financial assistance to students in need

Many bursaries and scholarships are available in the university for those who need financial assistance and those who show excellence in academic carrier. Mahapola and Bursary are the major financial assistance provided to the students in the University of Jaffna.

7.11 Banking facilities

The University of Jaffna has two bank offices within the university boundaries. Jaffna University branch of the Peoples Bank is located close to the Kailasapathy Auditorium. Mahapola payments are made through this branch.

The Thirunelvely Branch of the Bank of Ceylon has an extension counter in the ground floor of Students Complex.

There is an Automatic Teller Machine (ATM) of the Bank of Ceylon close to the main entrance of the University and an ATM of the Peoples Bank near the Second (Science Faculty) Gate of the university.

7.12 Post Office

A sub post office is also located in the Students Complex building in the ground floor and is opened during office hours.

7.13 Students Unions

The University Students Union and the Faculty students unions are elected by the students. Elections are held every year during the first semester, after nominations have been received by the Senior Students Counsellor. These elections are governed by the by-laws of the University.

Students activities such as sports, cultural and community oriented programmes are mainly coordinated by the Faculty Students Unions.

The following are some of the Students Unions that look after the interests of the students they represent:

1. University Students' Union
2. Science Students' Union
3. Agriculture Students' Union
4. Arts Students' Union
5. Management and Commerce Students' Union
6. Medical Students' Union
7. Siddha Medical Students' Union
8. Inter-Hostel Students' Union

The Management and Commerce Students Union (MCSU) organizes and conducts an annual **MACOS Week** programme in which the students get an opportunity to show their talents in the fields of sports, culture, poetry, oratory, music, dance, drama and literary works.

The MCSU also publishes annual magazines are called “**Virutcham**” and “**Management Focus**”.

7.14 Student Societies and Organizations

There are various religious as well as subject oriented societies to promote academic / social / religious interests among the university community. Students can develop their skills by joining the societies in which they have interest.

The Unions / Societies that are functioning in the university are listed below:

Religious societies

- Hindu Union
- Catholic Students Union
- Student Christian Fellowship
- Christian Society
- Multi Religious Study Circle

Cultural Societies

1. Isai Kalai Manram
2. Kavin kalai Manram
3. Tamil Manram
4. English Drama and Literary Society
5. English Forum

Other Societies

- Geographical Society
- Social Science Society
- Arts Circle
- Biological Society
- Chemical Society
- Physics Society
- Mathematical Society
- Philosophical Society
- History Society
- Computer Society
- Political Science Association
- Young Economists Association

7.15 Scholarships, Bursaries, Prizes, Gold Medals & other awards available to Management Studies and Commerce students:

Some Scholarships and Bursaries are available for needy and talented students of the Faculty of Management Studies and Commerce. Prizes, Gold Medals and other awards are available to the students of the Faculty of Management Studies and Commerce to recognize achievements in academic and extracurricular activities.

Section 8:

Supportive Facilities for learning and Sports

8.1 The Main Library

The University Library is situated in front of the Students Centre. It is named after Prof.S.Vithiananthan, the first Vice Chancellor of the Jaffna University, as 'Vithiananthan Library'. Access to this building is from the Western side of the building facing the Science Faculty. There are branch libraries in the Faculty of Medicine, the Sidha Medicine Unit, the Faculty of Agriculture and the Ramanathan Academy of Fine Arts (RAFA).

8.1.2. Scheme of classification

The scheme adopted is a modified version of the Dewey Decimal classification 16th Edition, modified to suit the special needs of the university.

A chart of the scheme giving the more important sub-divisions is exhibited at the entrance to the stack area. The readers are advised to make themselves familiar with it.

8.1.3. The catalogue

Classified catalogues are maintained one with author / title index and the other with subject index. A separate index for Tamil authors /title is also provided. Tamil headings are transliterated and entries are arranged according to the English alphabets.

8.1.4. Different Sections of the Library

Stack Area

The books for lending are kept in this area. Books in the subjects of Arts, Humanities and Science and Books of general interest are shelved here. Books in this area may be borrowed by registered readers entitled to borrow.

Reading room

Text books and books recommended for reading for undergraduates are available here for reference. General reference books such as encyclopaedias, dictionaries, biographies, hand books and directories are also shelved here.

Graduate research room

This room serves the special interest of those pursuing research in the areas of South Asian Studies.

Books relevant to this area of study and research are kept here and may be borrowed by members of the academic staff for a short period not longer than a week.

Archives

Rare books, books of archival, bibliographical and local interest and the more valuable books on Indian art, epigraphy and archaeology are a few of the categories of books kept here.

Government Document section

Government publications, mainly Sri Lanka Government publications, are kept in this area. There is an area of limited access where bound volumes of periodicals and unbound issues of periodicals and newspaper files are kept. Materials in the Achieves and the Government Documents section are kept in closed book cases and are available on request for use in the library. They cannot be borrowed.

8.2 Computer Unit

This unit, located at the Faculty of Science premises, serves as the provider of computer services for the whole university. Its staff helps in the teaching of computer courses in all the Faculties and units. The unit has internet access facilities for both students and staff.

The Information Technology Resource Centre (ITRC) was established in 2004 in Level 2 of the main Vithyananthan Library to expand the IT services provided to the staff and students of the whole university.

The centre has four teaching laboratories, one Internet Laboratory and a Research laboratory. The four labs have about 195 computers. The Research lab has 36 computers and the Internet lab has 35 computers. It also houses servers for running the network related services.

An **e-lab** has been established in the Faculty of Management Studies and Commerce in July 2014 with the aim of facilitating the undergraduates as well as the Master's students for their learning purposes.

8.3 Physical Education Unit

The students are encouraged to take part in Sports to keep themselves physically fit and develop sports skills. The Physical Education Unit situated behind the Medical Faculty Complex handles the following:

- Providing Sports facilities
- Maintaining the sports equipment and materials
- Facilitating friendly matches & tournaments
- Conducting tournaments
- Conducting colours awarding ceremony
- Making arrangements for participation in the inter university games
- Affiliating with outside sports associations and coordinating with them

The Sports Complex has a large playground where Courts for Tennis, Basketball, Hockey, Cricket, Soccer, Netball, Volley ball & Elle have been set up and maintained.

The Physical Education Unit provides about more than 26 games to the students: Athletic, Badminton, Basketball, Carom, Chess, Hockey, Table tennis, Thachchi, Volley ball (Men & Women), Cricket, Soccer, Karate, Elle, Gymnastic, Netball, Weight lifting etc.

Section 9:

The University Administrative Setup

The role of the University Grants Commission & the Ministry of Higher Education:

There are fifteen universities in Sri Lanka and although they are autonomous universities, the financial allocations for the universities, admission of students to the universities, rules and regulations regarding governance and staff recruitments and infrastructure and academic developments of the universities are controlled by the Ministry of Higher Education of the Government through the University Grants Commission (UGC).

HE the President of Sri Lanka appoints the Chairman and members of the UGC.

9.1 The Chancellor and Officers of the University:

Every university has a Chancellor appointed by the President.

The **Chancellor is the Head of the University** and chairs the Annual Convocation of that university.

The Principal Executive Officer of a university is its **Vice-Chancellor** who is also appointed by the President.

The university administration is divided into two sectors, academic and non-academic.

Although the Vice-Chancellor is in overall charge of both academic and non-academic matters, the Registrar is the Principal Executive Officer for all non-academic matters. The officer responsible for the financial sector is the Bursar. There are several Senior Assistants Registrars, Assistant Registrars, Senior Assistant Bursars and Assistant Bursars assisting the Vice-Chancellor/ Registrar/Bursar.

9.2 The Faculties and Academic Departments

There are seven faculties in the University of Jaffna and two in the Vavuniya Campus of the University of Jaffna. They are

1. Faculty of Arts
2. Faculty of Agriculture
3. Faculty of Graduate Studies
4. Faculty of Management Studies and Commerce
5. Faculty of Medicine
6. Faculty of Science
7. Faculty of Engineering
8. Faculty of Applied Sciences (Vavuniya Campus)
9. Faculty of Business Studies (Vavuniya Campus)

Each Faculty has academic Departments of Study.

The Faculty of Management Studies and Commerce, University of Jaffna has five academic Departments. They are:

1. Department of Accounting
2. Department of Financial Management
3. Department of Human Resource Management
4. Department of Marketing
5. Department of Commerce

9.3 Administration of the Faculties

Each Department is comprised of academic staff (Senior Professors, Professors, Associate Professors, Senior Lecturers, Lecturers and Probationary Lecturers).

Heads of Departments are appointed by the Vice-Chancellor from among the senior academic staff.

A Faculty Board, comprising of all the Permanent academic staff of the Faculty, three members elected from among prominent persons working in disciplines related to the Faculty and two representatives of the students make recommendations / decisions regarding academic matters in the Faculty.

Each Faculty has a **Dean**, who is the Head of the Faculty concerned. The Dean is elected by the Faculty Board from among the Heads of Departments. All Faculty Board members excluding the two student representatives are eligible to vote in the

election of the Dean. The Dean is the academic and administrative head of the Faculty concerned and the Chairman of the Faculty Board.

1. The University Senate

The University Senate is the highest academic body of the university. All the Deans, Professors, Heads of Departments and two academics elected from each Faculty are the members of the Senate. The Vice-Chancellor is the Chairman of the Senate. All recommendations made by the Faculty Board regarding academic matters are referred to the Senate for approval.

2. Other Academic Entities

Apart from the Faculties, the university has some academic units. They are

1. Siddha Medicine Unit
2. External Examinations Unit
3. Extra Mural Studies Unit
4. Human Resource Advancement Unit

9.4 Administrative Branches of the University

A brief account of the work carried by the different administrative organs of the university is given below:

Administration Branch

Administration branch handles many matters including postal, communication and transport services which are services relevant to the students.

Establishments Branch

The Establishments branch handles the works relating to university employees and are therefore not relevant to the students.

Examinations and Admissions Branch

Examinations and Admissions branch handles the work of students' registrations, examinations and release of results. This branch prepares the Degree certificates and maintains the academic records and register of graduates. It also issues the transcripts and details of examination results at the request of the students.

Welfare Services Branch

This branch looks after the welfare of the university students and hence one of the most important administrative organs of the university as far as the students is concerned. It handles matters such as providing accommodation to students at the university hostels and helping the students to get accommodation outside the university, providing canteen facilities, maintaining social harmony among the students, student counseling, health services and the matters relating to student discipline in the university. It also handles the work relating to the Vice-Chancellors Fund, the Mahapola Bursaries etc.

Academic and Publication Branch:

The Academic branch engages itself with the working relating to the Senate meetings, publication of annual reports, books etc, making arrangements for the convocation and handling the endowments for scholarships, prizes and Gold Medals.

Finance Branch:

The Finance Branch handles all the financial matters including purchases and supplies.

Planning and Maintenance Branch

This branch is responsible for utilities such as Water and Electricity Supply, maintenance of buildings and structures etc.

Security Department

This Department headed by a Chief Security Officer (CSO) has more than fifty security personnel to protect the properties of the university and give security to the university community.