



University of Kelaniya Sri Lanka

Bachelor of Commerce Honours (External) Degree Programme

Syllabus

**Centre for Distance and Continuing Education
University of Kelaniya
Kelaniya**

www.cdce.kln.ac.lk

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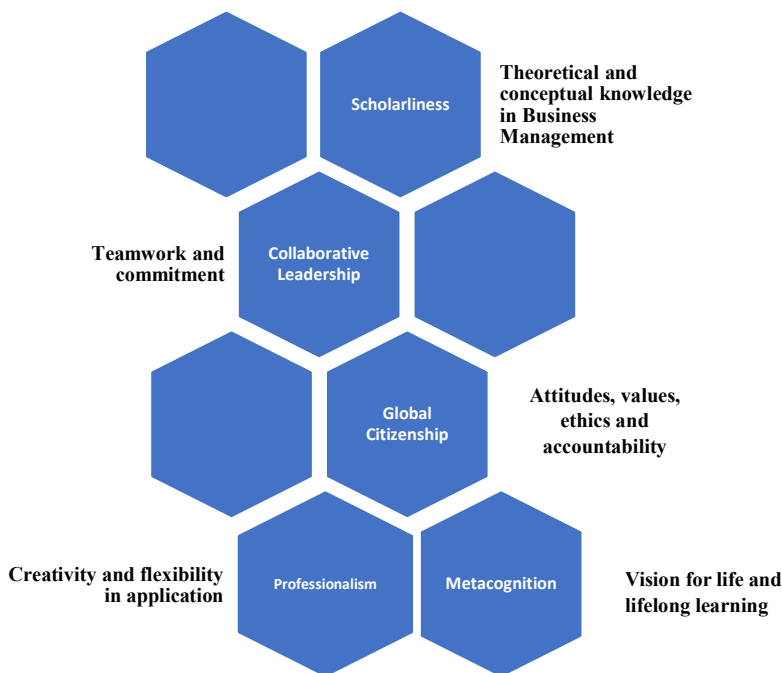
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01. Graduate Profile



A graduate passing out with the Bachelor of Commerce Honours Degree Program is able to:

- apply fundamental concepts and principles of management to solve business problems.
- solve business management issues while introducing appropriate policies, procedures, programmes, and codes of conducts.
- demonstrate flexibility and adaptability to various environmental circumstances in managerial roles in different organizations.

- apply effective communication tools and techniques in professional and business contexts.
- demonstrate continuous personal and professional development while being a responsible citizen who is ethical and professional in action.
- demonstrate relevant managerial competencies required in employment.

02. Program Learning Outcomes (PLOs)

PLO1: Demonstrate advanced and contemporary knowledge and understanding of the main concepts and theories.

PLO2: Apply qualitative, quantitative, and technical skills to critically analyze data, interpret results and propose innovative and defensible solutions for new products, new business models, and improving business performance in changing environments.

PLO3: Integrate diverse and global perspectives in the fields of Management and related disciplines in solving business problems and exploiting business opportunities.

PLO4: Use ICT, socio-emotional and language skills to communicate information and ideas efficiently and effectively.

PLO5: Work in multidisciplinary collaborative teams, give leadership and promote social engagement.

PLO6: Take initiative, exercise personal and team responsibility to encourage entrepreneurship in a professional environment.

PLO7: Demonstrate positive attitudes and social responsibility.

PLO8: Demonstrate ethical concerns, moral responsibilities and accountability required of a global citizen.

PLO9: Determine vision for life and develop long term long-term strategies accordingly.

PLO10: Engage in independent learning using scholarly reviews and secondary sources of information to develop additional competencies required for decision making in life

03. Mapping of Graduate Profile and PLO

Scholarliness: Theoretical and Conceptual Knowledge in Business Management

PLO1: Demonstrate advanced contemporary knowledge and understanding of the main concepts and theories related to Commerce, Entrepreneurship, Business Technology and Financial Management

Professionalism: Creativity and Flexibility in Application

PLO2: Apply qualitative, quantitative, and technical skills to critically analyze data, interpret results and propose innovative and defensible solutions for new products, new business models and improving business performance in changing environments.

PLO3: Integrate diverse and global perspectives in the fields of Business Management and related disciplines in solving business problems and exploiting business opportunities.

PLO4: Use ICT, socio-emotional and language skills to communicate information and ideas efficiently and effectively.

Collaborative Leadership: Teamwork and Commitment

PLO5: Work in multidisciplinary collaborative teams, give leadership and promote social engagement.

PLO6: Take initiative, exercise personal and team responsibility to encourage entrepreneurship in a professional environment.

Global Citizenship: Attitudes, Values, Ethics and Accountability

PLO7: Demonstrate positive attitudes and social responsibility.

PLO8: Demonstrate ethical concerns, moral responsibilities and accountability required of a global citizen.

Metacognition: Vision for Life and Lifelong Learning

PLO9: Determine vision for life and develop long term goals and strategies accordingly.

PLO10: Engage in independent learning using scholarly reviews and secondary sources of information to develop additional competencies required for decision making in life

04. Course Structure

The Bachelor of Commerce Honours degree program is structured across four levels: Level 1, Level 2, Level 3, and Level. The programme required the completion of a total of 120 core credits, based on 30 credits per level.

i. Course Unit

A course unit is a subject, and each course unit has a credit value.

ii. Credit

A credit is a time-based quantitative measure used in calculating the grade point average (GPA).

iii. Medium

Medium of instruction is English and Sinhala. Students can study either Sinhala or English medium.

iv. Method of Teaching & Learning

This program has mainly designed for self-study base learning. However, the academic support will be given through the L.M.S. (Learning Management System). The CDCE (Centre for Distance and Continuing Education) will facilitate a substantial seminar series as additional academic support for the students. Further, the academic staff of the Department of Commerce and Financial Management provides guidelines to the student through the LMS for each course unit.

05. Organization of the Course Structure

Level	Course Code	Course Unit Name	Course Status
1	BCOM 18015	Principles of Management	Core
	BCOM 18025	Microeconomics	Core
	BCOM 18035	Financial Accounting	Core
	BCOM 18045	Mathematics for Business	Core
	BCOM 18055	Entrepreneurship	Core
	BCOM 18065	Managing Information	Core
	BCOM 18075*	English for Business Communication	Core
2	BCOM 28085	Organizational Behavior	Core
	BCOM 28095	Marketing Management	Core
	BCOM 28105	Business Statistics	Core
	BCOM 28115	Cost & Management Accounting	Core
	BCOM 28125	Macroeconomics	Core
	BCOM 28135	Human Resource Management	Core
3	BCOM 38145	Business & Corporate Law	Core
	BCOM 38155	Financial Management	Core
	BCOM 38165	Operations & Supply Chain Management	Core
	BCOM 38175	Research Methodology	Core
	BCOM 38185	Taxation	Core
	BCOM 38195	Audit & Assurance	Core
4	BCOM 48205	Strategic Management	Core
	BCOM 48215	Development Economics	Core
	BCOM 4822A**	Internship	Core
	BCOM 4823A**	Dissertation	Core

*BCOM 18075 is a core subject and not considered for the GPA calculation

**BCOM 4822A Internship and BCOM 4823A Dissertation - “A” denotes 10 credits.

06. Evaluation

Testing of a Course Unit

- A course unit is evaluated by an examination.
- The examinations of all course units are held at the end of the respective levels.

07. Grading System

Marks obtained in respect of a course unit will be graded according to a twelve-category system as follows:

Marks	Grade	Grade Point Value
85-100	A+	4.00
70-84	A	4.00
65-69	A-	3.70
60-64	B+	3.30
55-59	B	3.00
50-54	B-	2.70
45-49	C+	2.30
40-44	C	2.00
35-39	C-	1.70
30-34	D+	1.30
25-29	D	1.00
00-24	E	0.00

Students should complete all course units they have registered for, and if they fail to produce valid reasons for not completing a particular course unit, it will be considered as "E" grade.

08. Grade Point Average

Grade Point Average (GPA) is the credit-weighted arithmetic mean of the Grade Point Values, i.e., the GPA is determined by dividing the total credit-weighted Grade Point Value by the total number of credits. GPA shall be computed to the second decimal place.

For example, a student who has completed five-course units each of four credits and two-course units each of two credits with grades A, C, B+, D, C+ and B, A+ respectively would have the GPA.

$$= \frac{4 \times 4.0 + 4 \times 2.0 + 4 \times 3.3 + 4 \times 1.0 + 4 \times 2.3 + 2 \times 3.0 + 2 \times 4.0}{4 + 4 + 4 + 4 + 4 + 2 + 2} =$$

$$= \frac{16.0 + 8.0 + 13.2 + 4.0 + 9.2 + 6.0 + 8.0}{24.0} =$$

$$= \frac{64.4}{24.0} = 2.683 = \underline{\underline{2.68}}$$

12. Detail Course Contents

Course Code **BCOM 18015**

Course Title **Principles of Management**

Course Unit Aim

The course unit aims to provide knowledge of the management principles, management functions, and the role and decisions of managers. The knowledge and skills developed in this course are essential for professionals in commerce, business studies and management to grasp the multidisciplinary focus of the Bachelor of Commerce degree.

Intended Learning Outcomes

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

- Define management and explain its relevance for contemporary managers.
- Explain managerial skills, roles and styles which enhance a manager's performance.
- Explain the management principles and functions.
- Review the practice of managerial principles and functions in organizations.
- Discuss the importance of social responsibility and its applications in organizations.

Content (Main topics)

Introduction to Management, Evolution of Management, Organizational Culture and Environment, Decision-Making, Planning, Organizing, Managing Change and Innovation, Leadership, Motivation, Communication, Controlling, Social Responsibility and Managerial Ethics

Teaching Learning methods

Online or offline (recorded) lectures

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Readings

1. Robbins, S.P. & Coulter, M. (2021). *Management*. (15th ed.). Pearson Education.
2. Griffin, R.W. (2021). *Management*. (13th ed.). Cengage Learning, South-Western.
3. Jones, G. & George, J. (2021). *Essentials of Contemporary Management*. (9th ed.). McGraw Hill Education.
4. Daft, R. L. (2018). *New Era of Management*. (13th ed.). Cengage Learning, South- Western

Course Code **BCOM 18025**

Course Title **Microeconomics**

Course Aim

This course module is designed to deliver a comprehensive understanding of basic concepts and theories of microeconomics and provide students with a good theoretical base to understand, apply and analyze the economic behaviour of individual decision-making units. The course examines the concept of scarcity and choice; demand-supply analysis; theory of consumer behaviour; theory of production costs; and theory of firms (perfect competition, monopoly, monopolistic competition, and Oligopoly).

Intended Learning Outcomes

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

- Describe the nature of economics in dealing with the issue of scarcity.
- Perform supply and demand analysis to examine the impact of economic events on markets.
- Analyze the behaviour of consumers in terms of the demand for products.
- Evaluate the factors affecting firm behavior, such as production and costs.
- Analyze the performance of firms under different market structures.

- Recognize market failure and the role of government in dealing with those failures.

Content (Main topics)

Introduction to Economics, Demand and Supply, Theory of Consumer Behaviour, Theory of Production, Theory of Cost of production, Theory of Firm

Teaching Learning methods

Online or offline (recorded) lecture

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Readings

1. Salvatore D. (2008), *Microeconomics Theory and Applications*, (5th ed.). Oxford University Press.
2. Crystal K.A., and Lipsey R.G. (1997), *Economics for Business and Management*, Oxford University Press.
3. Dwivedi D.N. (2017), *Microeconomics Theory and Applications*, (3rd ed.). Person education.

4. Pindyck R.S., and Rubinfeld D.L., (2018), *Microeconomics*, (9th ed.). Global Edition, Pearson Education.
5. Salvatore D., (2011), *Schaum's Outline of Microeconomics*, (4th ed.). Tata, McGraw Hill.

Course Code **BCOM 18035**
Course Title **Financial Accounting**

Course Aim

This course is designed to enhance student's knowledge on accounting environment, conceptual framework for the preparation and presentation of the financial statements in-line with Sri Lanka. Accounting Standards and observe the applicability of those standards to the business organizations, develop a thorough knowledge and understanding on amalgamation of partnership and conversion of partnership into a company, and incomplete records.

Intended Learning Outcomes

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

- Describe the accounting environment and conceptual framework for the preparation and presentation of financial statements.
- Apply the accounting procedure for preparing final accounts from incomplete records.

- Prepare accounts dealing with the amalgamation of one or more sole traders and one or more partnerships to form a new partnership.
- Prepare accounts dealing with the conversion of a partnership to a company.
- Explain the purpose of accounting standards.
- Apply accounting treatments explained in accounting standards.
- Identify disclosure requirements of accounting standards.

Content (Main topics)

Accounting Environment and Conceptual Framework, Incomplete Records, Effect of Ownership Changes in Partnership, Amalgamation of Partnerships, Conversion of a Partnership into a Company, Sri Lanka Accounting Standards (Presentation of Financial Statements, Inventories, Property, Plant and Equipment, Borrowing cost, Lease, Fair Value Measurement, Revenue from Contracts with Customers)

Teaching Learning methods

Online or offline (recorded) lecture

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Reading

1. Maheshwari, S. N., & Maheshwari, S. K. (2018). *Advanced Accountancy* (11th ed., Vol 01), Vikas Publishing, India.
2. Shukla, M. C., Grewal, T. S., & Gupta, S.C. (2017). *Advanced Accounts* (19th ed., Vol. 01). S. Chand & Company Ltd. India.
3. Wood, F., & Sangster, A. (2018). *Business Accounting Volume I* (14th ed.). Pitman Publishing.
4. Sri Lanka Accounting Standards (2019), Institute of Chartered Accountants of Sri Lanka, Sri Lanka.
5. Sri Lanka Accounting Standards for Small & Medium Sized Entities (SLFRS for SME's (2019), Institute of Chartered Accountants of Sri Lanka, Sri Lanka.

Course Code BCOM 18045

Course Title Mathematics for Business

Course Aim

The course unit has been designed to provide the basic mathematical skills needed to understand, analyze, and solve mathematical problems encountered within the broader fields of business which includes economics, finance, and investment.

Intended Learning Outcomes

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

- Attain more positive attitudes based on increasing confidence in their abilities to learn mathematics.
- Increase their ability to use mathematics to solve problems of interest to them or useful in their chosen fields.
- Use mathematical language, symbols, and notation to communicate mathematical concepts, demonstrate reasoning, and solve problems.
- Solve quantitative problems and perform quantitative investigations in which they discover ideas and gain insights that develop questioning and solution-building skills.

Content (Main topics)

Fundamental Concepts in Mathematics, Exponents / Indices, Factorization, Sets and their applications, Equations, Logarithms, Arithmetic Series, Geometric Series, Calculus and its' Applications, Matrix Algebra, Permutations and Combinations, Binomial Theorem, Mathematics of Finance Ethics, Integration

Teaching Learning methods

Online or offline (recorded) lectures.

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Reading

1. Gary Bronson, Richard Bronson, Maureen Kieff (2021) *Mathematics for Business*. (7th ed.). Mercury Learning and Information.
2. O'Regan, G. (2022). *A Guide to Business Mathematics*. CRC Press.
3. Lipschutz, S., (2013) *Schaum's Outline of Discrete Mathematics*. (3rd ed. revised). - New Delhi: Tata McGraw Hill Education (India) Private Limited
4. Rosen, Kenneth H, (2013) *Discrete Mathematics and Its' applications with combinatorics and graph theory*. (7th ed.). McGraw Hill Education (India) Private Limited.

Course Code **BCOM 18055**

Course Title **Entrepreneurship**

Course Aim

This course is designed to provide students with knowledge and skills and necessary to successfully operate an entrepreneurial venture and review the challenges and rewards of entrepreneurship. Students will learn about themselves, their decisions, and their goals to determine how entrepreneurship can play a role in their lives. The knowledge

and skills developed in this course are essential and necessary for start-up businesses in the after their graduation.

Intended Learning Outcomes

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

- Describe the notion of Entrepreneurship and its significance.
- Build a mindset focusing on developing novel and unique approaches to market opportunities.
- Explain the entrepreneurial process.
- Identify innovative business ideas and market opportunities.
- Develop a business plan.
- Identify the tools necessary to create a sustainable and viable business

Content (Main topics)

Decision to Become an Entrepreneur, Recognizing Opportunities and Generating Ideas, Industry and Competitor Analysis, Feasibility Analysis, Writing a Business Plan, Finance for New Ventures Innovation, Legal Aspect for New Ventures, Developing Business Model .

Teaching Learning methods

Online or offline (recorded) lecture

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Reading

1. Barringer, R.B., Ireland, D.R. (2019). *Entrepreneurship: Successfully Launching New Ventures*, (6th ed.). Pearson Education.
2. Hisrich, R., Peters, M., and Shepherd, D. (2023). *Entrepreneurship*. (12th ed.). McGraw Hill Inc.
3. Allen, K.R. (2019). *Launching New Ventures: An Entrepreneurial Approach*, (8th ed.). Cengage Learning.

Course Code **BCOM 18065**

Course Title **Management Information System**

Course Aim

This course module is designed to provide students with an intermediate level of knowledge on management information systems in organizations.

Intended Learning Outcomes

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

- Describe what MIS is and its role in today's organizations.

- Evaluate the role of each tier of information systems in a business.
- Explain the information technology infrastructure.
- Discuss redesigning an organization with information systems

Content (Main topics)

Introduction to Information Systems and Its Importance, Business Processes and Information Systems, Information Systems and Organizational Strategy, Ethical & Social Issues of Information Systems, IT Infrastructure, Security in Information Systems, Databases and Information Management

Teaching Learning methods

Online or offline (recorded) lecture

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Reading

Laudon K.C. and Laudon J.P. (2021). *Management Information Systems: Managing the Digital Firm*. (17th ed.) Pearson Education.

Course Code **BCOM 18075**

Course Title **English for Business Communication**

Course Aim

The aim of the course is to provide fundamental knowledge pertaining to the English for business communication which the students will individually focus as they progress. The knowledge and skills developed in this course are essential and necessary for professionals in the field of commerce, business studies and management and to grasp the multidisciplinary focus of the Bachelor of Commerce degree in turning it to practical application.

Intended Learning Outcomes

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

- Initiate conversations: greeting, introduction, small talk, farewell, give and ask for directions.
- Handle telephone conversations in English: initiate calls, answer calls, ask/give, information on the phone.
- Use markers of politeness appropriately.
- Listen to lectures and take down lecture notes in English.
- Make effective presentations and do references in English.
- Use the vocabulary related to the world of business.
- Provide summaries of written and spoken material.
- Discuss subject-related material in English.

- Identify and avoid common errors in grammar.
- Write formal letters on given contexts

Content (Main topics)

Greetings, Small Talk, Introductions, and Farewells, Giving Instructions and Directions, Writing Letters, Referencing Skills, Telephone Conversations, English Pronunciation, Writing Summaries, Presentations in English

Teaching Learning methods

Online or offline (recorded) lecture

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Reading

Laudon K.C. & Laudon J.P., *Management Information Systems: Managing the Digital Firm*. (17th ed.). Pearson Higher Education

Course Code **BCOM 28085**

Course Title **Organizational Behavior**

Course Aim

This course aims to improve students understanding of human behavior in organization and the ability to lead people to achieve more effectively toward increased organizational performance

Intended Learning Outcomes

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

- Explain how study of Organizational Behavior can aid in improving the performance and wellbeing of people at work.
- Elaborate how theories and concepts about Organizational Behavior can be used to change and promote the effectiveness of individuals and organizations.
- Develop cognitive, problem-solving, decision making, effective communication, effective self-management, self-awareness, analytical skills, and interpersonal skills.

Content

Introduction to Organizational Behaviour, Individual Behaviour in Organizations, Perception, Attitude, Personality, Motivation, Group and Teams, Power & Politics, Conflicts & Conflicts Management, Stress & Stress Management, Communication in Organizations, Organizational Culture, Organizational Change & Development.

Teaching Learning methods

Online or offline (recorded) lecture

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Readings

1. Robbins, S.P., & Judge, T.A. (2022). *Organizational Behavior*. (19th ed.). Pearson Education.
2. Luthans, F., Luthans, B. C., Luthans, K. W. (2021). *Organizational Behavior: An Evidence-based Approach*. (14th ed.). Information Age Publishing.
3. Hersey, P.H., Blanchard, K.H., & Johnson, D.E. (2012). *Management of Organizational Behavior: Leading Human Resources*. (10th ed.). Pearson Education.

Course Code **BCOM 28105**
Course Title **Business Statistics**

Course Aim

The course unit aims to make students familiar with basic statistics concepts to facilitate decision-making.

Intended Learning Outcomes

The students should be able to:

- Explain concepts in univariate, bivariate and multivariate measures, sampling, confidence interval estimation, hypothesis testing, and simple linear regression.
- Apply statistical methods to analyze and interpret business data.
- Use statistical software to analyze business data.

Content (Main topics)

Introduction to Statistics, Describing Data, Describing Data: Measures of Location, Describing Data: Measures of Dispersion, Probability and Probability Distributions, Sampling Methods and Sampling from the Normal Distribution, Statistical Estimation, Testing Hypothesis, Linear Regression and Correlation analysis with Business Applications, Multiple Regression and Correlation, Time Series and Forecasting

Teaching Learning methods

Online or offline (recorded) lecture

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Reading

1. Levine, D. M., Szabat, K., and Stephan, D. (2020), *Business Statistics: A first course*, (8th ed.). Pearson Education.
2. Anderson, D.R., Sweeney, D.J and Williams, T.A., Camm, J.D. and Cochran, J.J., Fry, M.J & Ohlmann, J.W. (2015), *Quantitative Methods for Business*, (13th ed). Cengage Learning.
3. Levine, D. M., Stephan, D. F., & Szabat, K. A. (2021), *Statistics for Managers Using Microsoft Excel*, (9th ed.) Pearson Education.

Course Code **BCOM 28095**

Course Title **Marketing Management**

Course Aim

Marketing Management aims to introduce basic marketing concepts, the role of marketing in the organization, and the role of marketing in society and issues of marketing with an emphasis on learning to develop responsive marketing strategies that meet customer needs.

Intended Learning Outcomes

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

- Define marketing, its core concepts, and the significance of Marketing.
- Discuss creating value for customers. Explain the marketing.
- Compare consumer markets and business markets.
- Analyze segmentation, targeting and positioning of different type of products in businesses.
- Review the marketing mix applied by organizations.
- Identify contemporary marketing strategies and issues.

Content (Main topics)

Overview of Marketing Management, Strategic Planning, Crafting Customer Value, Marketing Environment, Marketing Information System, Marketing Research, Analyzing Consumer Markets, Analyzing Business Markets, Market Segmentation, Targeting, and Positioning, The Marketing Mix, Digital Marketing and Contemporary Marketing Issues

Teaching Learning methods

Online or offline (recorded) lecture

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Reading

1. Kotler, P. & Keller, K.L. (2021). *Marketing Management*. (16th ed.). Pearson Education.
2. Kotler, P & Armstrong, G. (2020). *Principles of Marketing*. (18th ed.). Pearson Education.
3. Kotler, P., Keller, K.L., Ang. S.H., Tan, C.T. Leong, S.M. (2017). *Marketing Management: An Asian Perspective*. (7th ed.). Pearson Education.
4. Chaffey, D. & Ellis-Chadwick. F. (2022). *Digital Marketing*. (8th ed.). Pearson Education.

Course Code **BCOM 28115**

Course Title **Cost & Management Accounting**

Course Aim

This course aims to provide knowledge and skills on management accounting principles and techniques and used those techniques in practical problem-solving situation. The knowledge and skills developed in this course are essential and necessary for professionals in the field in accounting, and desirable and sought after for business graduates.

Intended Learning Outcomes

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

- Describe the various cost concepts and role of cost and management accounting within an organization.
- Critically evaluate how costs behave and utilize this information in a range of decision contexts.
- Identify and apply various specific order and process costing methods.
- Discuss the features of different budgeting systems and be able to construct appropriate budgets and undertake budget variance analysis and differentiate budgeting and standard costing.
- Describe standard costing from standards-setting and variance calculations.

- Identify and apply various methods to assess divisional performance measurement and evaluate the traditional and contemporary approach to divisional performance measurement.

Content (Main topics)

Overview of Management Accounting, Introduction to Cost Accounting Fundamentals, Costing Methods, Short Term Decision Making, Budgetary Planning & Control, Standard Costing, Performance Measurement Systems

Teaching Learning methods

Online or offline (recorded) lecture

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Reading

1. Atkinson, A. A., Kaplan, R.S., Matsumura, E.M., & Young, S.M. (2019), "*Management Accounting*", (7th ed.). Prentice Hall.
2. Horngren, C.T., Sundem, G.L., Burgstahler, D., & Schatzberg, J.O. (2021), "*Introduction to management accounting*", (16th ed.) Pearson Education.

3. Drury, C., & Tayles, M. (2020), “*Management and Cost Accounting*”, (11th ed.), Cengage Learning EMEA
4. Hilton, R.W., & Platt, D.E. (2023), “*Managerial Accounting: Creating Value in a Dynamic Business Environment*”, (13th ed.). McGraw Hill Publications.

Course Code BCOM 28125

Course Title Macroeconomics

Course Aim

Macroeconomics aims to provide a basic understanding of the principles of macroeconomics as they relate to how a country's economy works including the outputs of the economy, unemployment, inflation, fiscal policy, and monetary policy.

Intended Learning Outcomes

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

- Compute different measures of macroeconomic activity such as the national income accounts and evaluate the shortcomings of traditional economic measures.
- Analyze the forces that affect the aggregate level of economic activity and the business cycle using AD-AS analysis.
- Analyze the trends and patterns of inflation and unemployment with policy implications.
- Recognize how monetary and fiscal policy can be used to achieve policy goals.

- Evaluate the determinants of international trade and financial flows.
- Identify the social consequences of national and international economic activity.

Content (Main topics)

Introduction to Macroeconomics, Sectorial Composition of the Economy, Macroeconomics Measurements & National Income Accounting Identity, Income & Expenditure Analysis, IS_LM Analysis, Extension of IS- LM Analysis, Inflation and Unemployment, Foreign Finance, Investment, Aid, and Conflict: Controversies and Opportunities, Monetary Policy, Fiscal Policy

Teaching Learning methods

Online or offline (recorded) lectures

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Reading

1. Dornbusch R., Fischer S., and Startz R., (2018), *Macroeconomics*, (13th ed.). McGraw-Hill Education
2. Diulio, E.A. (1997), *Schaum's Outline of Macroeconomics*, (3rd ed.). McGraw Hill Education

3. Dwivedi D.N., (2018), *Macroeconomics: Theory and Policy*, (5th ed.). McGraw Hill.
4. Todaro, M.P., & Smith, S.C. (2022), *Economic Development*, (13th ed.). Pearson Education.

Course Code BCOM 28135

Course Title Human Resource Management

Course Aim

Human Resource Management aims to introduce the key concepts and theories in HRM while comparing them with the ‘actual’ HR policies and practices as carried out by HR practitioners in organizations

Intended Learning Outcomes (ILO)

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

- Define Human Resource Management
- Explain the theories and concepts about Human Resource Management
- Discuss Human Resource Management functions in organizations.
- Demonstrate skills pertaining to the functions of a HR Manager

Content (Main topics)

Labor Planning and Labor Forecasting, Job Analysis, Job Descriptions & Job Specification. Job Design & Labor Inventory/Labor Audit, Recruitment and Selection, Training, Development and Performance

Evaluation, Health and Security, Labor Relations and Trade Union Activities, Strategic and Global Human Resource Management

Teaching Learning methods

Online or offline (recorded) lectures

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Reading

1. Dessler, G. (2020). *Human Resource Management*. (16th ed.). Pearson Education.
2. Verhulst, S.L., & DeCenzo, D.A. (2021). *Fundamentals of Human Resource Management*, (14th ed.). Wiley Inc.

Course Code **BCOM 38145**

Course Title **Business & Corporate Law**

Course Aim

This course unit is designed to provide a comprehensive knowledge and understanding of the laws and regulation related to business environment of Sri Lanka.

Intended Learning Outcomes

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

- Identify the laws relating businesses in Sri Lanka.
- Explain the important legal principles and concepts of Business Law in Sri Lanka
- Apply principles of business law to solve legal problems of businesses.
- Recognize the issues in the current business law

Content (Main topics)

Definition of Law and Introduction to Law, Law of Contract, Law of Agency, Law Relating to Sale of Goods, Law Relating to Hire Purchase Contracts (Agreements), The Law Relating to Negotiable Instruments, Law of Partnership, Law of Insurance, Company Law, The Law Relating to Intellectual Property.

Teaching Learning methods

Online or offline (recorded) lectures

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Reading

Weeramanthry, C.G. (1999), The Law of Contracts (Vol. I & II), New Delhi, Kailaswh Balani (Pvt.) Ltd

Course Code **BCOM 38155**

Course Title **Financial Management**

Course Aim

The aim of this course is to provide advanced knowledge of the practical application of financial management concepts. The knowledge and skills developed in this course are essential and necessary for professionals in the field of Finance, and desirable and sought after for business graduates.

Intended Learning Outcomes

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

- Define and explain basic financial management functions pertaining to a public company.
- Illustrate basic financial management decisions with numeric examples.
- Apply financial management concepts to real-world situations in companies.
- Illustrate financial management concepts using an Excel spreadsheet.

Content (Main topics)

Nature of Financial Management, Financial Statement Analysis, Time value of money, Valuation of Bonds and Shares, Risk and Return, Capital Budgeting Decision, Capital market in Sri Lanka, Cost of Capital, Capital structure, Dividend policy, Working Capital Management

Teaching Learning methods

Online or offline (recorded) lectures

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Reading

1. Sheridan, T., Keown, A. J., & Martin, D. J., (2021). *Financial Management: Principles and Applications*. (14th ed.). Pearson Education. Richard A Brealey,
2. Brealey, R., Myers, S., Allen, F., & Edmans, A. (2023). *Principles of Corporate Finance*. (14th ed.). McGraw Hill
3. Pandey, I.M. (2021), *Financial Management*, (12th ed.). Pearson Education India).
4. Van Horne, J.C., & Wachowicz, J.M. (2010). *Fundamentals of Financial Management*. (13th ed.) Pearson Education.

Course Code BCOM 38165

Course Title Operations & Supply Chain Management

Course Aim

This course unit is designed to provide an overall knowledge on functions and processes of operations and supply chain management.

Intended Learning Outcomes

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

- Describe key concepts in operations and supply chain management.
- Analyze operations and supply chain management techniques in organizations.
- Apply operations and supply chain management approaches and techniques to improve organizational performance.
- Identify sustainable operations and supply chain management strategies for an organization.

Content (Main topics)

Introduction to Operations Management, Operations Strategy, Product and Service Design, Process Selection, Design, and Analysis, Capacity Planning, Location Selection and Analysis, Freight transport and Sustainable warehousing, Facility Layout, Material Requirements Planning, Sustainable Purchasing and Procurement, Quality Management, Sustainable Logistics and Supply Chain Management Strategy

Teaching Learning methods

Online or offline (recorded) lectures

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Readings

1. Jacobs, F. R., & Chase, R. (2024). *Operations and Supply Chain Management*. (17th ed.). McGraw-Hill Education.
2. Heizer, J., Render, B., & Munson, C. (2022). *Operations Management: Sustainability and Supply Chain Management*. (14th ed.). Pearson Education.
3. Stevenson, W.J. (2021). *Operations Management*. (14th ed.) McGraw-Hill Inc.
4. Russell, R. S., & Taylor, B.W. (2019). *Operations and Supply Chain Management*. (10th ed.) John Wiley Inc.

Course Code **BCOM 38175**

Course Title **Research Methodology**

Course Aim

This course unit is designed to provide an understanding of the business research process, including the development of research questions and application of methods that are appropriate to a specific research problem. This course will help you to critically evaluate the reliability

and validity of business research studies and apply relevant data analysis techniques in order to make recommendations regarding the business research problem.

Intended Learning Outcomes

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

- Illustrate the basic framework of a scientific research process.
- Describe the various research approaches, designs and techniques.
- Identify the different sources of information for literature review and data collection.
- Develop a sound research design.
- Accurately collect, analyze and report data.
- Develop a comprehensive research proposal.

Content (Main topics)

Introduction to research methodology, Research Approach & Philosophy, Defining Research Problem, Questions & Objectives, Critical Literature Review, Citation & Referencing, Theoretical Foundation & Hypotheses Development, Elements of Research Design, Measurements of Variables: Operational Definitions and Scales, Data Collection Methods, Sampling, Qualitative Research & Data Analysis, Quantitative Research & Data Analysis & Interpretations, Research Proposal & Thesis Writing

Teaching Learning methods

Online or offline (recorded) lectures

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Research proposal and presentation

Final Assessment

Recommended Readings

1. Bougie, R. & Sekaran, U. (2019). Research Methods for Business: A Skill Building Approach, (8th ed.), John Wiley & Sons, Chichester, West Sussex, United Kingdom.
2. Saunders, M., Lewis, P., & Thornhill, A., (2023). Research Methods for Business Students (9th ed.). Pearson Education LTD, Edinburgh Gate, Harlow, England.
3. Bell, E., Bryman, A., & Harley, B. (2019). Business Research Methods. (5th ed.). Oxford University Press.
4. Fisher. (2011). Researching and Writing a Dissertation: A Guidebook for Business Student. (3rd ed.). Pearson Education.

Course Code BCOM 38185

Course Title Taxation

Course Aim

This course unit is designed to provide knowledge related to the framework of the tax system and to use the knowledge in the individual taxation.

Intended Learning Outcomes

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

- Describe the terms, tax, characteristics of taxation, principles of taxation, person, year of assessment, resident rule, and other related terms.
- Explain the computation of income tax liability of an individual and tax administration.
- Apply the related tax rules to compute the income tax liability of an individual.
- Use online/manual forms intended for communications with tax authorities in Sri Lanka.

Content (Main topics, specific learning outcomes)

Characteristics & Principles of Taxation, Sri Lankan Tax system, Income tax liability of a resident individual; Imposition of Income Tax, Income tax liability of a resident individual; Sources of Income, Income tax liability of a resident individual; Assessable Income, Income tax liability of a resident individual; Assessable Income, Income tax liability of a resident individual; Taxable Income, Income tax liability of a resident individual, Tax Administration.

Teaching Learning methods

Online or offline (recorded) lectures

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Reading

1. Inland Revenue Act No. 24 of 2017 and amendments thereto
2. Tax guide with relevant gazette notifications, Department of Inland Revenue
3. ICASL guide to income tax law, Institute of Chartered Accountants of Sri Lanka
4. E-sources

www.inlandrevenue.gov.lk

www.casrilanka.com

Course Code **BCOM 38195**

Course Title **Audit & Assurance**

Course Aim

This course unit is designed to provide the student with a basic understanding of all aspects of auditing to analyse the situations to determine the key evidential issues to construct the appropriate audit report to be communicated to the stake holders based on the guidelines established by the Sri Lanka Auditing Standards.

Intended Learning Outcomes

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

- Identify the requirements for auditing of an entity's financial statements.

- Illustrate the framework of Auditing and Assurance engagements and identify the importance of qualified professionals for carrying out the assurance engagements.
- ILO3: Describe and apply the basic principles and essential procedures of auditing (audit engagement, quality control, communication with previous auditors, etc.)
- Identify the external and internal audit procedures separately under planning, knowledge gathering, applicable laws and regulations, materiality, obtaining evidence and documentation.
- Discuss the modifications to the Audit opinion with a given scenario.

Content (Main topics)

Introduction to Auditing, Sri Lanka Framework for Assurance Engagement, Sri Lanka Standards on Quality Control, Ethical Principles, Objective of an Audit of Financial Statements, Terms of Audit Engagements, Planning of an Audit and Audit Materiality, Understanding the Entity and its Environment and Assessing the Risk of Material Misstatements, Audit Evidence and Documentation, Fraud and Error, Going Concern and Subsequent Events, Consideration of Laws and Regulations, Audit Report and Modifications

Teaching Learning methods

Online or offline (recorded) lectures

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Reading

1. Sri Lanka Auditing Standards & Sri Lanka Standards on Quality control (2019), The Institute of Chartered Accountants of Sri Lanka, Sri Lanka
2. Arens, A. A., Elder, R. J., Beasley, M. S., and Hogan, C. E. (2023). Auditing, and Assurance Services: An Integrated Approach, (18th ed.). Pearson.
3. Sri Lanka Accounting and Auditing Standards Act No. 15 of 1995

Course Code **BCOM 48025**

Course Title **Strategic Management**

Course Aim

Strategic management is an integrative and interdisciplinary course unit that introduces concepts, tools, and principles of strategic management. Further, the course unit applies prior learning to understand business situations and decisions.

Intended Learning Outcomes

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

- Define strategic management and explain the strategic management process.

- Analyze the external and internal environment of an organization and develop a SWOT matrix for a particular organization.
- Discuss the corporate-level, business-level, and functional-level strategies that can be used by an organization and identify the challenges when implementing a strategy in an organization.
- Explain strategic management frameworks, methodologies, and tools applied by organizations.

Content (Main topics)

Foundation of Strategic Management, Organizational Purpose, External Environmental Analysis, Internal Environment Analysis, Strategy Formulation, Strategy Implementation, Strategy Control and Evaluation, Contemporary Topics in Strategic Management

Teaching Learning methods

Online or offline (recorded) lectures

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Readings

1. Wheelen, T. L., Hoffman, A. N., & Bamford, C. E. (2018). *Concepts in Strategic Management and Business Policy: Globalization, Innovation, and Sustainability*. (15th ed.). Pearson education.
2. Whittington, R., Regner, P., Angwin, D., and Johnson, G. (2019). *Exploring Strategy: Text & Cases*. (12th ed.). Pearson education.
3. Thompson, A. A., Peteraf, M. A., Gamble, J. E., & Strickland, A. J. (2020). *Crafting & Executing Strategy: The Quest for Competitive Advantage*. (23rd ed.). McGraw Hill.

Course Code **BCOM 48215**

Course Title **Development Economics**

Course Aim

This course provides an in-depth discussion of different economic explanations of underdevelopment, and modern strategies for fostering development. Further, the course unit investigates the role of institutions, institutional change, and markets as they relate to economic development, and discusses related domestic and international economic policy questions.

Intended Learning Outcomes

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

- Describe theories, principles, concepts and models relating to the economic development of the underdeveloped countries.

- Evaluate economic, social and institutional problems of the underdeveloped countries and to reach independent and informal judgments and policy conclusions about their possible solutions.
- Suggest necessary policy planning by considering newly industrialized countries and other selected countries in achieving the development targets of Sri Lanka

Content (Main topics)

Economics, Institutions and Development, a Global Perspective, Diverse Structures and Common Characteristics of Developing Nations, Classical Theories of Development, Poverty, Inequality and Development, Population Growth and Economic Development: Causes, Consequences and Controversies, Human capital: Education and Health in Economic Development, Agriculture Transformation and Rural Development, Urbanization and Rural-Urban Development, Foreign Finance, Investment and Aid, Economic Development Experiences of the NICs and some selected countries.

Teaching Learning methods

Online or offline (recorded) lectures

Seminars

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Continuous assessments

Final Assessment

Recommended Reading

Todaro, M.P., & Smith, S.C. (2023). *Economic Development*, (13th ed.), Pearson Education.

Course Code **BCOM 4822A**

Course Title **Internship**

Course Aim

The course aims to assist the students in the development of employer-valued skills such as teamwork, communication, and attention to detail. Business internship program focuses on exposing the student to the work environment and performance expectations of private/public companies or government entities. Further, students will be able to get exposure to professional role models or mentors who will provide the student with support and enables students to apply theory to the latest business world.

Intended Learning Outcomes

The students should be able to:

- Integrate academic knowledge with practical experience to solve organizational issues.
- Plan, coordinate, and undertake activities to facilitate personal and professional development
- Integrate the theory and concepts taught to the latest business world practices through practical job experience
- Develop networking with professionals and identify possible mentors.

- Demonstrate and internalize the skills necessary to deal with practical issues and communicate effectively using a variety of media, verbally and in writing.

Content (Main topics, specific learning outcomes)

Internship

1. Integrate the knowledge in business management and commerce to blend with the organizational environment
2. Practice management-related work activities in the organizational setting
3. Document day-to-day work experiences in the internship records
4. Practice and internalize work practices for career development
5. Display a comprehensive understanding of the work completed in the organizational setting

Assessment methods

Record Book

Training/Work Evaluation Report

Viva Voce Presentation

Hourly breakdown

The students are required to complete approximately 1000 working hours of (a minimum of 125 days) internship in a private sector or public sector organization related to their specialized area.

Course Code **BCOM 4822A**

Course Title **Dissertation**

Course Aim

The course unit aims to produce an independent research study, which addresses a question or topic relevant to their degree as their intended area of study. Based on the research proposal developed, students will conduct the research, collect data, analyze data and submit the final dissertation.

Intended Learning Outcomes

The students should be able to:

- Produce a supervised dissertation report on an approved topic relevant to the broader fields of Commerce and Management.
- Independently undertake research using appropriate approaches and methods in the field of Commerce and Management.
- Apply research ethics guidelines for the responsible conduct of the research.
- Communicate research content, concepts, methods, and findings clearly and effectively both in writing and orally in an academically appropriate manner to a specialist and non-specialist audience.

Content (Main topics, specific learning outcomes)

Students are required to provide their research area relating to the degree of specialization as their intended area of study. Students will

be assigned with appropriate supervisors and students should work under the respective supervisor's guidance from the very beginning. Students should complete their dissertation following a step-by-step process and meet several partial completion deadlines. Several mid-term reviews, assessments and progress reviews will be conducted throughout the process. Research seminars and works are conducted in addition to supervisors' guidance. Finally, the written dissertation will be presented to the examination department within the time schedule followed by a viva voce.

1. Develop a statement of the research problem.
2. Formulate research aims, questions, and objectives.
3. Critically evaluate the literature and write a literature review.
4. Demonstrate knowledge of research approaches and methodologies.
5. Collect data following methodological guidelines.
6. Choose appropriate tools and techniques to analyze the collected data.
7. Draw conclusions based on the findings of the study.
8. Present the key content of the research to a specialist and non-specialist audience.

Teaching Learning methods

Lectures and workshops (Online/offline)Zoom discussions.

Direct supervision

Independent- learning: Course materials, readings, and videos on LMS

Assessment methods

Dissertation Report

Viva-voice Examination

Research Paper

Hourly breakdown

Lectures and Workshops	30 hours
Supervision	20 hours
Independent Learning	350 hours
Data collection, Data analysis and Dissertation writing	600 hours

Recommended Readings

1. Saunders, M. N. K., Lewis, P., & Thornhill, A. (2020). *Research Methods for Business Students*. (8th ed.) Pearson Education.
2. Terrell, S. R. (2022). *Writing a Proposal for Your Dissertation: Guidelines and Examples*. Guilford Publications.
3. Robert-Holmes, GP; (2018), *Doing Your Early Years Research Project: A step by Step Guide*, (4th ed.). SAGE publications Ltd.