

Curriculum for Bachelor of Commerce (Honors) Degree

Department of Commerce and Management
Faculty of Commerce and Management Studies
University of Kelaniya
2017

Course Global Economics & Business

Course Code COMC 31214

Credit value 4

Type/Status Compulsory

Level 3 Semester 1

Overall learning outcomes By the end of this course unit students should be able to;

- 1. explain how and why the world's countries differ from each other
- 2. discover the changes in rapid globalization in the world economy
- 3. analyze the effects of the international flow of goods and services and factors of production on the international trade and international competitiveness
- 4. explain the changing world markets ,output and trade

Topic	Learning Outcomes	Teaching and	Method of
•	8	Learning Method	Assessment
1. Introduction to Global Business and Economics	At the end of session students should be able to 1. Define global business and economics 2. Describe the important concepts in Global business and economics 3. Describe the subject matter of international economics	Lectures Group work	Assessment Mid semester examination End semester examination Class room discussions
2. International trade theory and law of comparative advantage	At the end of session students should be able to: 1. Discuss the relationship between international trade and international trade theories 2. Discuss the law of comparative advantage 3. Demonstrate the relationship between opportunity costs and relative commodity prices	Lectures Class room discussions Presentations	Mid semester examination End semester examination Class room assignments Tutorials
3. The standard theory of International Trade	At the end of session students should be able to: 1. Discuss how relative commodity price and the commodity prices and the comparative advantage of nations are determined under increasing costs 2. Explain the basis and the gains from trade with increasing costs	Lectures Class room discussions Presentations	Mid semester examination End semester examination Tutorials Class room assignments

		1	1
	3. Explain the relationship between international trade		
	and deindustrialization in		
	advance nations		
4 D 1 1		T	3.4: 1
4. Demand and	At the end of session students	Lectures	Mid
supply, offer	should be able to:	Group Works	semester
curves and the	1. Examine the equilibrium	Class room	examination
terms of trade	price at which trade takes	assignments	End
	place is determined with		semester
	offer curves		examination
	2. Explain the meaning of		Tutorials
	trade and how they change		Class room
	over time using examples		assignments
5. Factor	At the end of session students	Lectures	Tutorials
endowments and	should be able to:	Group Works	Assignments
the Hecksher -	1. Explain how comparative	Class room	
Ohlin Theory	advantage is based on	discussions	End
	differences in factor		semester
	endowments across		examination
	nations		Tutorials
	2. Explain the assumptions		Class room
	of the factor endowment		assignments
	theory		
	3. Discuss the factor		
	intensity of trade of		
	various countries		
6. Economies of	At the end of session students	Lectures	End
scale-Imperfect	should be able to:	Tutorials	semester
Competition and	1. Explain how international	Class room	examination
International trade	trade can result from	assignments	Tutorials
	economies of scale		Class room
	2. Explain how product		assignments
	differentiation leads top		
	intra industry trade		
	3. Understand the		
	technological gap and		
	product cycle models of		
	trade		
7. Economic growth	At the end of session students	Lectures	Individual
and International	should be able to:	Group work	Assignment
trade	1. Explain how the change	Class room	End
	in nation's factor	discussions	semester
	endowments affects its	Presentations	examination
	growth, terms of trade,	Case studies	
	volume of trade and		
	welfare of the nations		
	2. Discuss how		
	technological change		
	affects growth, trade and		
	welfare		

	3. Discuss how a change in		
	tastes affects trade,		
0.77	growth and welfare	T .	
8. Trade restrictions: Tariffs	At the end of session students should be able to: 1. Discuss the meaning and importance of structure 2. Examine the effect of a tariff on consumers and producers 3. Determine the costs and benefits of a tariff on a small and a large nation	Lectures Group work Class room discussion Presentations	Assignments End semester examination
9. Nontariff Trade Barriers and the new Protectionism	At the end of session students should be able to: 1. Discover the meaning and effect of quotas and other nontariff trade barriers 2. Examine the effects of dumping and export subsidies	Lectures Group work Class room discussion Presentations	Assignments End semester examination
10. Economic Integration	At the end of session students should be able to: 1. Discover the meaning of trade creation, trade diversion and the dynamic benefits of economic integration 2. Define the Customs Unions and Free Trade Areas	Lectures Group work Class room discussions Presentations Case studies	End semester examination Assignments
11. International Trade and Economic Development	At the end of session students should be able to: 1. Examine the relationship between international trade and development 2. Examine the relationship between the terms of trade and export instability and economic development 3. Analyze the current problems facing developing countries	Lectures Group work Class room discussion	Individual Assignments End semester examination
12. International resource movements and Multi-National Corporations	At the end of session students should be able to: 1. Discuss the motives for international portfolio and direct investment 2. Discuss the reasons for the existence of multinational	Lectures Group work Class room discussion	Class room assignments End semester examination

	corporations and their		
	effects on the home and		
	host countries		
13. Balance of	At the end of session students	Lectures	End
	should be able to:	Class room	
payments		discussions	semester
		Case studies	examination Class room
	balance of payments is and what it measure	Case studies	
	2. Explain the importance of		assignment
	the serious deterioration of		
	the balance and net		
	international investment		
	position in countries		
14. Foreign exchange	At the end of session students	Lectures	End
markets and	should be able to:	Class room	semester
Exchange rates	1. Explain the foreign	discussions	examination
Exchange rates	exchange market	Case studies	Class room
	2. Explain the functions of	cuse studies	assignment
	foreign exchange market		ussignment
	3. Explain the economic		
	theories of exchange rate		
	determination and		
	exchange rate forecasting		
15. Globalization	At the end of session students	Lectures	End
	should be able to:	Class room	semester
	1. Explain what is	discussions	examination
	globalization	Case studies	Class room
	2. Discuss drivers of		assignment
	globalization		Individual
	3. Exam emergence of		assignments
	global institutions		
16. Global	At the end of session students	Lectures	End
Competitiveness	should be able to:	Class room	semester
	1. Discuss mapping	discussions	examination
	competitiveness shifts	Case studies	Class room
	2. Discuss global trade and		assignment
	investment environment		Individual
	3. Recognize instrument of		assignment
	trade policy		
	4. Examine the case of		
	government intervention		
	5. Examine the political		
	arguments for		
	intervention 6 Examina the according		
	6. Examine the economic		
17 Foreign direct	At the end of session students	Lactures	End
17. Foreign direct	At the end of session students should be able to:	Lectures Class room	End
investment	should be able to.	discussions	semester examination
		Case studies	CAMIIIIAUUII
		Case studies	

	1		CI
	1. Explain foreign direct		Class room
	investment in the world		assignment
	economy(FDI)		
	2. Discover the benefits and		
	costs of FDI		
18. The strategy and	At the end of session students	Lectures	End
structure of the	should be able to:	Class room	semester
global business	1. Explain strategy and the	discussions	examination
	firm	Case studies	Class room
	2. Explain the firm as a		assignment
	value chain		8
	3. Explain strategy in		
	international business		
19. The organization	At the end of session students	Lectures	End
of international	should be able to:	Class room	semester
business	1. Discuss the organization	discussions	examination
ousiness	structure of international	Case studies	Class room
	business	Cuse studies	assignment
	2. Explain the integrating		assignment
	mechanism of international		
	business		
	3. Explain organizational		
	culture and performance in		
	the international business		
20. Entery attents are an 1		Lastymas	End
20. Entry strategy and	At the end of session students	Lectures	End
strategic alliances	should be able to:	Class room	semester
	1. Explain basic entry	discussions	examination
	decisions	Case studies	Class room
	2. Discover different entry		assignment
	modes of international		
	business and advantages		
	and disadvantages of entry		
	modes		

- Salvatore D.,(2014) International Economics ,11th Edition, Wily and Sons Singapore Pte Ltd.
- Chales W.L.Hill and Arun K.J.,(2010),10th Edition, Tata Mc Graw- Hill Publishing Company Limited, New Delhi.
- Mike W.P(2006) Global Strategy, Cengage Learning India Private Limited, New Delhi
- Paul R. Krugman and Maurice Obstfeld, (2006), *International Economics-Theory and Policy*, 6th Edition, Dorling Kindersley (India) Pvt Ltd.
- KIndelberge & Lindert,(1995), *International Economics*. 3rd Edition, New York, Harper Collins.
- Bo So"dersten and Reed, (1994), *International Economics*, 3rd edition, Macmillan Press Ltd.
- Michael Melvin, (1999), *International Money and Finance*, 6th Edition, Addison Willey

Course Operations Research

Course Code COMC 31223

Credit value 3

Type/Status Compulsory

Level 3 Semester 1

Overall learning outcomes By the end of this course unit students should be able to;

- 1. explain the importance and application of operations research in decision making
- 2. construct the best possible solution with the given information related to a real world business scenario accurately
- 3. recommended the best possible solution for a given scenario by interpreting the outcome of the problem analyzed using decision mathematical techniques
- 4. practice the techniques learned from the subject into a decision making related project carried out as a group work.
- 5. practice discrete mathematics techniques in order to make the best possible solution for business based problems.
- 6. use computer tools to solve a mathematical model for a practical problem

Topic	Learning Outcomes	Teaching and	Methods of
		Learning Methods	Assessment
1. Introduction	At the end of the session students	Lectures	End Semester
to operations	should be able to;		Examination
research	1. Discuss the importance of using	Class Room	
	operation research (discrete	Discussions	
	mathematics) for decision		
	making in business.		
	2. Examine the difference between		
	operations research techniques		
	(discrete mathematic techniques)		
	and basic business mathematics.		
	3. Identify the application areas of		
2.1:	operations research	T	361.0
2. Linear	At the end of the session students	Lectures	Mid- Semester
Programming	should be able to;	D 11 1 1	Examination
	1. Identify the type of problems	Problem based	E. 1 C
	that can be solved using liner	Learning	End Semester
	programming.	Tutorials	Examination
	2. Formulate a business problem	Tutoriais	
	into linear programming model3. Solve the linear programming		
	problems graphically and		
	interpret the answers		
	4. Examine sensitivity analysis of		
	the optimal solution to		
	determine its utility in the light		
	of changes in the problem		
	environment		

	5. Identify and interpret special		
	 5. Identify and interpret special cases of optimal solution 6. Discuss the limitations of the graphical solution method 7. Identify the situations simplex method will be used to solve linear programming problems 8. Formulate the business problem in to mathematical standard 		
	form 9. Solve mathematical standard form using simplex method to find optimal solution 10. Interpret the optimal solution which is in mathematical form for decision making 11. Solve a variety of linear programming problems using MS Excel and interpret the output 12. Integrate the interpretations into managerial decision making of a		
3. Transportati on and Assignment Problems	At the end of the session students should be able to; 1. Formulate transportation and assignment problems in to a linear programing model with the given cost information. 2. Solve transportation problem to get the basic solution by using North West Corner (NWC), Least Cost Method (LCM) or Vogel's Approximation Method (VAM) 3. Ascertain the optimal solution for a transportation problem using Modified Distribution Method (MODI) 4. Solve the assignment problems using the Hungarian method 5. Solve transportation and assignment problems using MS Excel 6. Practice the techniques learned in order to make the most feasible managerial decisions for a business scenario.	Lectures Problem based Learning Tutorials	Mid- Semester Examination End Semester Examination

4. Network	At the end of the session students	Lectures	Written Report
Models	should be able to;	Problem based	based on
Wiodels	1. Appraise the importance of		Group Work
	using network models in	Learning	Gloup Work
	decision making	Group Work	End Semester
	2. Differentiate the Critical Path	Group Work	Examination
	Method (CPM) and Programme		Lammadon
	Evaluation and Review		
	Technique Method (PERT) with		
	examples		
	3. Construct a network diagram		
	accurately by considering the		
	given cost and time constraints		
	4. Decide the duration of the		
	project with the given		
	probabilities in order to		
	recommend the strategy to		
	manage the project with in the		
	given time frame.		
	5. Practice the class room learning		
	with the application of		
	techniques in a small project		
	carried out as a group.		
5. Decision	At the end of the session students	Lectures	End Semester
theory	should be able to;	Lectures	Examination
theory	1. Differentiate decision making	Problem based	Lammation
	under certainty, risk and	Learning	
	complete uncertainty with	Learning	
	examples	Tutorials	
	2. Solve decision making problems	1 44011415	
	under risk with expected value		
	criterion		
	3. Solve decision making problems		
	under uncertainty using		
	maximax, maximin, minimax,		
	laplace and hurwicz		
	4. Construct decision trees that		
	consists of decision alternatives		
	and events to arrive at a final		
	solution		
	5. Practice the decision making		
	theory by applying the correct		
	tools based on a given scenario		
6.Inventory	At the end of the session students	Lectures	End Semester
Models	should be able to;	Problem based	Examination
-	1. Identify the importance of	learning	
	inventory control	Tutorials	

	 Compute the EOQ and EPQ to determine how much to order or produce Compute the ROP in determining when to order Solve inventory problems that allow quantity discounts. 		
7.Game theory	 At the end of the session students should be able to; 1. Discuss the basic principles of the game theory 2. Explain the maximin and maximax principles and its applications 3. Identify the different methods of finding optimum solution 	Problem based Learning	End Semester Examination

- Anderson D.R, Sweeney D.J (2011), An Introduction to Management Science Quantitative Approaches to Decision Making, 13th edition, Cengage Learning
- Hillier, F. S., Lieberman G. J., Nag, B. and Basu, P. (2010), Introduction to Operations Research, McGraw Hill, New York.
- Bronson R. and Naadimuthu G 2004), Operations Research, 2nd edition, Schaum's Outlines, Tata McGraw Hill.
- Karunarathna K.R.M.T (2009), Quantitative Methods for Management with Applications in Planning and Decision Making.
- Paul A. Jensen and Jonathan F. Bard, (2003), Operations Research, Models and Methods, John Wiley & Sons.
- Hamdy A. Taha, (2002), Operations Research: An Introduction, 7th edition, Prentice Hall.

Course Economics for Development

Course Code COMC 31233

Credit value 3

Type/Status Compulsory

Level 3 Semester 1

Overall learning outcomes By the end of this course unit students should be able to;

- 1. discuss economic growth, economic development, sustainable development and sustainable economic development concepts
- 2. describe appropriate measures or indicators of development
- 3. explain economic growth and development theories, and their implications on development.
- 4. identify the conditions of underdevelopment and the challenges for development.
- 5. discuss poverty, income distribution, and the causes and consequences of population growth.
- 6. critique the significance of employment, migration, human capital development, rural development, international trade, and foreign aid and investment on economic development.

	Topic	Learning Outcomes	Teaching and	Methods of
			Learning Methods	Assessment
1.	Economics,	At the end of the session students	Lectures	Quizzes
	Institutions and	should be able to;		
	Development, A	1. Discuss how the other three	Class room	End Semester
	Global	quarters live	Discussions	Examination
	perspective	2. Differentiate Economics and	Tutorials	
		Development Studies:		
		Nature, why study & the	Review	
		important role and values in	Questions	
		Development Economics		
		3. Discover Economics as social		
		systems: the need to go		
		beyond simple economics		
		4. Discuss Related Case study		
2.	Diverse	At the end of the session students	Lectures	End Semester
	structures and	should be able to;	Class room	Examination
	Common	1. Defining the Developing	discussions	
	Characteristics	World	Case studies	
	of Developing	2. Discover Structural		
	Nations	diversities of developing		
		economies		
		3. Describe Common		
		characteristics of developing		
		nations		
		4. Discuss the related Case		
		Study		

3.	Classical	At the end of the session students	Lectures	Quizzes
٠.	Theories of	should be able to;	Case study based	End Semester
	Development	1. Classify Development as	discussions	Examination
	Bevelopment	growth and the Linear Stages	discussions	Zammanon
		theories		
		2. Describe the Structural		
		Changes Models		
		3. Describe The International		
		Dependence Revolution		
		4. Describe The Neo-classical		
		Counterrevolution: Market		
		Fundamentalism		
		5. Compare the Classical theories		
		of Development: Recognizing		
		the differences		
4	D :	6. Discuss the related Case Study	T	F 10
4.	Poverty,	At the end of the session students	Lectures	End Semester
	Inequality and	should be able to;	Case study based	Examination
	Development	1. Describe Measuring	discussions	Assignment
		inequality and Poverty		
		2. Discuss key concepts of		
		Poverty inequality and Social		
		welfare		
		3. Recognize Absolute Poverty:		
		Extent and Magnitude		
		4. Determine the available range		
		of policy Options: Some basic		
		considerations		
		5. Discuss the related Case study		
5.	Population	At the end of the session students	Lectures	End Semester
	Growth and	should be able to;	Class room	Examination
	Economic	1. Population growth past,	discussions	Assignment
	Development:	present and future	Case Studies	
	Causes,	2. Explain Demographic		
	Consequences	Transition Model		
	and	3. Explain Mathusian Model:		
	Controversies	The causes of high fertility in		
		developing nations &		
		conflicting options: The		
		consequences of high fertility		
		4. Determine Goals and		
		Objectives: Toward a		
		consensus: some policy		
		approaches		
		5. Discuss the related Case study		
6.	Human capital:	At the end of the session students	Lectures	End Semester
1	Education and	should be able to;	Class room	Examination
	Education and	should be dole to,		
	Health in	, and the second	discussions	Assignment
		Identify the Central Roles of Education and Health		Assignment

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	2. Explain Education and		
	Health as joint investments		
	for development		
	3. Discover the International		
	trends and convergence in		
	Health & Education		
	4. Discuss the necessity in		
	Improving Health &		
	Education: Why increasing		
	income is not sufficient?		
	5. Describe Investment in		
	Education & Health The		
	Human capital Approach		
	6. Explain The Gender Gap		
	7. Recognize the importance of		
	Health System to		
	Development		
	8. Find suitable Policies to		
	develop Health, Education		
	and Income Generation		
	9. Discuss related Case Study		
7. Agriculture	At the end of the session students	Lectures	End Semester
Transformation	should be able to;	Class room	Examination
and Rural	1. Describe the Imperative		
Development	Agricultural Progress and		
Development	Rural development	Case studies	
	<u> </u>		
	2. Explain Agricultural		
	stagnation and Growth		
	3. Identify the Structure of		
	Agrarian Systems in the		
	Developing World		
	4. Express the important role of		
	women		
	5. Analyze the Economics of		
	Agricultural development:		
	Transition from Peasant		
	Subsistence to Specialized		
	Commercial Farming		
	6. Determine the main		
	requirements towards a		
	strategy of Agricultural &		
	Rural Development		
	7. Discuss a related Case Study		
Q Foreign	At the end of the session students	Lectures	End Semester
8. Foreign	should be able to;	Class room	Examination Examination
Finance,		LA TASS LOOTH	ı ızxanınıadı0f1
Investment and	l ·		
A : .1	1. Classify and compare the	discussions	
Aid	l ·		

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		2. Recognize the role of Private		
		Foreign Direct Investment and		
		the Multinational Corporations		
		3. Classify and identify Foreign		
		Aid: the Development		
		assistance Debate		
		4. Concluding Remarks: New		
		View of foreign Aid		
		5. Discuss a related Case Study		
9.	Economic	At the end of the session students	Lectures	End Semester
	Development	should be able to;	Class room	Examination
	experiences of	1. Explain Economic	discussions	
	the NICs and	development experience &		
	some selected	strategies of Taiwan, South	344416	
	countries	Korea, Singapore, Malaysia,		
		China, India etc.		
		2. Point out strategies that can		
		<u> </u>		
		help as lesions to formulate		
		policies to achieve		
		development in Sri Lanka.		

- Michel P. Todaro and **Stephen C. Smith, Economic Development,**(2012), 11th Edition, Pearson Education, Addison-Wesley Longman.
- World Development Report
- Human Development Report
- Central Bank Annual Report

CourseAudit & AssuranceCourse CodeCOMC 31243

Credit value 3

Type/Status Compulsory

Level 3 Semester 1

Overall learning outcomes By t

By the end of this course unit students should be able to;

- 1. identify the requirements for auditing of company's financial statements.
- 2. illustrate the framework of auditing & assurance engagements and identify the importance of qualified professionals for carrying out the assurance engagements.
- 3. describe and apply the basic principles and essential procedures of auditing (audit engagement, quality control, communication with previous auditors etc)
- 4. identify the external and internal audit procedures separately under planning, knowledge gathering, applicable laws and regulations, materiality, obtaining evidences and documentation.

Topic	Learning Outcomes	Teaching and	Methods of
		Learning Methods	Assessment
1.Introduction to	At the end of the session students	Lectures	End Semester
Auditing	should be able to;		Examination
	1. Identify the requirements of		
	Sri Lanka Accounting and		
	Auditing Standards Act No.		
	15 of 1995 and Companies		
	Act no 07 0f 2007 (Sections		
	154 to 165);		
	2. Illustrate the process of an		
	audit of financial statements		
2.Sri Lanka	At the end of the session students	Lectures	End Semester
Framework for	should be able to;		Examination
Assurance	1. Describe the elements and	Discussions	
engagements	objectives of assurance		
	engagement		
	2. Identify engagements to		
	which Sri Lanka auditing		
	standards, standards on review		
	engagements, practicing		
	statements, etc. Applied		
3.Sri Lanka	At the end of the session students	Lectures	End
Standards on	should be able to;		Semester
Quality control	1. Relate the quality control	Participative	Examination
	system of the firm with the	Exercises	
	quality control procedures for		
	an audit of financial		
	statements		
	2. Explain requirements to		
	ensure the quality of an audit		
	of financial statements		

4.Ethical principles	Appreciate the need to comply with ethical principles	Lectures	End Semester Examination
	Evaluate different ethical dilemmas	Participative Exercises	
5.Objective of an audit of financial statements	At the end of the session students should be able to; 1. Appreciate the purpose of an audit of financial statements 2. Identify the objectives of the independent auditor when conducting an audit of financial statements 3. Illustrate requirements to be met when conducting an audit of financial statements	Lectures Participative Exercises	End Semester Examination
6.Terms of audit engagements	At the end of the session students should be able to; 1. Explain preconditions to accept an audit engagement 2. Illustrate the terms included in a typical audit engagement letter 3. Explain matters that the auditor needs to consider for recurring audits, changes in terms and other additional considerations	Lectures Participative Exercises	End Semester Examination
7.Planning of an audit & audit materiality	At the end of the session students should be able to; 1. Identify the need of setting an audit strategy and audit plan 2. Explain how materiality is applied when planning and performing an audit 3. Identify different Methods of calculating materiality levels	Lectures	End Semester Examination
8.Understanding the entity & its Environment and assessing the risk of material misstatement	At the end of the session students should be able to; 1. Describe different risk assessment procedures 2. Evaluate different components of internal control system of a real world organization 3. Analyze financial and nonfinancial information to identify risks of material misstatements 4. Discuss the overall responses of the auditor to identified	Lectures Group Exercises	Group Assignment End Semester Examination

risks of material		
misstatements		
At the end of the session students	Lectures	End Semester
· · · · · · · · · · · · · · · · · · ·		Examination
•	Participative	
	Exercises	
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	Lectures	End Semester
		Examination
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deamig with it		
At the end of the session students	Lectures	End Semester
should be able to;		Examination
1. Assess events and conditions		
that may cast significant doubt		
about the going concern		
assumption.		
2. Explain procedures required		
to evaluate the validity of the		
going concern assumption.		
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	Lectures	End Semester
•		Examination
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and regulations when		
and regulations when conducting an audit of		
and regulations when conducting an audit of financial statements		
and regulations when conducting an audit of financial statements2. Illustrate the audit procedures		
and regulations when conducting an audit of financial statements2. Illustrate the audit procedures applied when non-compliance		
and regulations when conducting an audit of financial statements2. Illustrate the audit procedures		
	misstatements At the end of the session students should be able to; 1. Identify information which can be used as audit evidence and sources of audit evidence 2. Illustrate different audit procedures to collect audit evidence 3. Explain how the auditor should document audit procedures performed and audit evidence obtained. At the end of the session students should be able to; 1. Differentiate fraud from error 2. Identify characteristics of fraud 3. Explain how the auditor can detect fraud and ways of dealing with it At the end of the session students should be able to; 1. Assess events and conditions that may cast significant doubt about the going concern assumption. 2. Explain procedures required to evaluate the validity of the going concern assumption. 3. Discuss procedures required to identify occurring between the date of Financial statements and the date of the audit report At the end of the session students should be able to; 1. Evaluate the responsibility of	At the end of the session students should be able to; 1. Identify information which can be used as audit evidence and sources of audit evidence 2. Illustrate different audit procedures to collect audit evidence 3. Explain how the auditor should document audit procedures performed and audit evidence obtained. At the end of the session students should be able to; 1. Differentiate fraud from error 2. Identify characteristics of fraud 3. Explain how the auditor can detect fraud and ways of dealing with it At the end of the session students should be able to; 1. Assess events and conditions that may cast significant doubt about the going concern assumption. 2. Explain procedures required to evaluate the validity of the going concern assumption. 3. Discuss procedures required to identify occurring between the date of Financial statements and the date of the audit report At the end of the session students should be able to;

Examination
Examination

- Sri Lanka Auditing Standards & Sri Lanka Standards on Quality control (2014), The Institute of Chartered Accountants of Sri Lanka, Sri Lanka.
- Arens, A, A., Elder, R.J., Beasley, M.S. and Hogan, C.E. (2016), *Auditing, and Assurance Services*, London, D.P. Publications
- Sri Lanka Accounting and Auditing Standards Act No. 15 of 1995

Course Management of Technology

Course Code COMC 31552

Credit value 2

Type/Status Elective

Level 3 Semester 1

Overall learning outcomes By the end of this course unit students should be able to;

- 1. identify the technology's role in creating wealth in the society
- 2. define the importance of management of technology in an organization
- 3. develop technology strategy of an organization and integrate into business planning
- 4. use the technology strategy to gain competitive advantage

Topic	Learning Outcome	Teaching and	Method of
		Learning Method	Assessment
1.Introduction to	At the end of the session students	Lectures	End semester
management	should be able to;		examination
technology			Assignment
	1. Define significance of	Self-study	
	Management of Technology		
	2. Describe the process of	Case study	
	managing technology	Discussions in	
	3. Identify the role MOT in a	groups	
	business		
2. The role of	At the end of the session students	Lectures	End semester
technology in	should be able to;	Self-study	examination
wealth creation	1.Descride how product and		Assignment
	production technology evolved		
	2.Illustate the theories behind		
	technological development and		
	creation of wealth		
	3. Understand how technology		
	impact for the development of		
	national economy.		
3. Technology life	At the end of the session students	Lectures	End semester
cycles	should be able to;		examination
	1.explain the principles of life	G 10 1	Assignment
	cycles of technology, product	Self-study	
	and market		
	2. Understand how market		
	responses for the life cycles in		
	various phases.		
	3. Project in which phase what		
4.Process of	decision to be made	Lastrones	End semester
	At the end of the session students	Lectures	
technology	should be able to;	Self-study	examination
acquisition	1. Identify the reasons for	Small group	Assignment
	technology acquisition	discussions	

5.Straergic process of management of technology	 Apply the different types of acquisition modes based on the situation Perform due diligence prior to obtaining new technology At the end of the session students should be able to; Identify the importance of MoT in strategy Explain the organizations and its impact on MT Illustrate how MT strategies are developed 	Lectures Self-study Small group discussions	End semester examination Assignment
6.Internal Innovation process of an organization	At the end of the session students should be able to; 1. Recognize the importance of innovation to an organization 2. Underline the components of innovation process 3. Develop innovation strategy of an organization	Lectures Self-study Small group discussions	End semester examination Assignment
7. Building capabilities for Management of technology	At the end of the session students should be able to; 1. Determine the required capabilities for MOT 2. Analyze the sources of obtaining or developing the capabilities 3. Use the selected capabilities to gain competitive advantage	Lectures Self-study Small group discussions	End semester examination Assignment

- Garry D. Bruton and Margaret Alice White(2011), The Management of Technology and Innovation: A Strategic Approach, Cenage Publications
- Tarek Khail, (2000), Management of technology: The key to competitiveness and wealth creation, McGraw-hill international editions
- Thamhain Hans J., (2005), Management of Technology Managing Effectively in Technology-intensive Organizations, John Willey & Sons
- Journal of Technology Management and Innovation
- Journal of Engineering and Technology Management, Elsevier

Course Corporate Law Comse Code COMC 31562

Credit value 2

Type/Status Elective

Level 3 Semester 1

Overall Learning Outcomes By the end of this course unit, students should be able to;

- 1. define the key terms used to outline the fundamentals of company law.
- 2. identify the role of company law in the context of business.
- 3. illustrate the important legal principles and concepts of company law.
- 4. apply different rules and regulations in resolving practical issues.
- 5. evaluate the application of Company Law in Sri Lanka.

Topic	Learning Outcomes	Teaching and Learning Methods	Methods of Assessment
1. Definition of a	At the end of the session	Lectures	End
company	students should be able to;		Semester
	1. Define the term, company	Self-Study	Examination
2. The law relating to	At the end of the session	Lectures	End
companies in Sri Lanka	students should be able to;		Semester
(The Companies Act	1. Explain the relating to	Self-Study	Examination
No. 07 of 2007)	Sri Lankan Company		
	Law		
3. Characteristics of a	At the end of the session	Lectures	
company	students should be able to;	0.100.1	End
	1. Identify and explain the	Self-Study	Semester
	legal characteristics of a		Examination
4. Types of companies	Company At the end of the session students	Lectures	End
a) Limited companies	should be able to;	Lectures	Semester
b) Unlimited companies	1. Discuss the different	Self-Study	Examination
c) Companies limited	types of companies in Sri	Sen Study	Lammation
by guarantee and	Lanka		
another types of	Danka		
companies as private,			
public and off share.			
5.Incorporation of	At the end of the session	Lectures	End
companies	students should be able to;		Semester
r	1. Explain the process	Self-Study	Examination
	involved for registration		
	of a company and		
	documents for the		
	registration		

		Г_	
6.Company names	At the end of the session	Lectures	End
a).Requirements	students should be able to;		Semester
b).Restrictions	1. Explain and understand	Self-Study	Examination
c).Change of name	the every important		
d).Public notice of name	factor about of a the		
e).Use of company	company names		
name and company	- '		
number			
7.Articles of	At the end of the session	Lectures	End
Association	students should be able to;		Semester
	1. Identify the contents of	Self-Study	Examination
	articles of association		
	and effects of articles		
8. Company contracts	At the end of the session	Lectures	End
o. Company contracts	students should be able to;	Lectures	Semester
	1. Understand the Method	Self-Study	Examination
		Sen-Study	Examination
9. Pre-incorporation	of contracting At the end of the session	Lectures and	End
1			
contracts	students should be able to;	Self-Study	Semester
	1. Explain and identify the		Examination
	pre-incorporation		
	contracts		
10. Promoters	At the end of the session	Lectures	End
a).Definition	students should be able to;		Semester
b).Position of	1. Define the term	Self-Study	Examination
promoters	promoters and explain		
c).Duty of	the rights and duties of		
disclosure	promoters		
11. Prospectus	At the end of the session	Lectures	End
a).Definition	students should be able to;		Semester
b).Contents of a		Self-Study	Examination
prospectus	1. Define the term		
c).Dating, signing	prospectus and discuss		
and registration	the importuners of the		
d).Effect of Non-	prospectus		
disclosure in			
prospectus			
e).Effect of			
misrepresentation			
f). Civil and criminal			
liability for untrue			
statements in			
prospectus			
12. Capital-shares and	At the end of the session	Lectures	End
debentures	students should be able to;	20010100	Semester
a) Interpretations of	1. Define the term capital and	Self-Study	Examination
the term capital	share	Self Study	Lammadon
b) Definition of a share	2. Analyze the types of shares		
c) Nature and types of	with reference to the sated		
shares			
5114155	capital		

d) Allotment and issue of shares I. Ordinary shares II. Preference shares III. Deferred shares e) Debentures f) Rights, obligations and powers of shareholders and debenture holders g) Majority rule and minority protection	 3. Understand the types of shares compare and contrast the rights, obligations and powers of shareholders and debenture holders 4. Analyze the prevention of oppression and mismanagement 		
13. Meetings and proceedings a) Annual general meeting b) Extra ordinary general meeting c) Types of resolutions	At the end of the session students should be able to; 1. Compare and contrast the different types of meetings of a company 2. Explain the types of resolutions	Lectures Self-Study	End Semester Examination
 14. Directors a) Appointment and removal of directors b) Retirement c) Disqualifications of directors d) Duties of directors 	At the end of the session students should be able to; 1. Identify the laws relating to appointment, removal retirement disqualifications and duties of directors 2. Apply different types of rules and regulations regarding the directors.	Lectures Self-Study	End Semester Examination
15. Secretariesa) Qualificationsb) Register of directors and secretaries	At the end of the session students should be able to; 1. Discuss the Methods of appointment, qualifications and function of an auditor 2. Understand the rights and duties of an auditor	Lectures Self-Study	End Semester Examination
16. Auditorsa) Appointment of auditorsb) Qualification of auditorsc) Auditor's report	At the end of the session students should be able to; 1. Understand the law relating to secretaries	Lectures Self-Study	End Semester Examination
17. Winding up of companies a) Modes of winding up	At the end of the session students should be able to; 1. Explain the difference among three types of winding up and their	Lectures Self-Study	End Semester Examination

I. By the court (Compulsory winding up) II. Voluntary winding III. Subject to the supervision of the court	consequences including the parties involved in winding up such as liquidators and receivers		
18. Alternate Dispute	At the end of the session	Lectures	End
Resolution	students should be able to;		Semester
a) Mediation	1. Identify and explain the	Self-Study	Examination
b) Conciliation	process and role of the		
c) Arbitration	Mediation Board and the		
	Debt		
	2. Conciliation Board and		
	explain the process of		
	arbitration and role of		
	Arbitral-Tribunal		
	including the		
	enforcement of the		
	Arbitral Award		
19. Companies Disputes	At the end of the session	Lectures	End
Board	students should be able to;		Semester
a) Establishment	1. Outline the important	Self-Study	Examination
Powers and functions of	laws regarding the		
the board	companies Disputes		
	Board		

- Charts worth and Morse (1991) Company Law, ELBS edition of fourteenth edition, Sweet& Maxwell Ltd., London.
- Wickramasinghe, Kimarh (1992) Company Law of Sri Lanka., Author publications.
- Weerasooria, Wickrama (Dr.) (2010), A text book of commercial law (Business Law) Post Graduate Institute of Management, University of Sri Jayawardanapura.
- Cabral, Harsha (Dr) (2008) Companies Act. No. 07 of 2007 and the Corporation Law of Sri Lanka.

Course Family Business Management

Curse Code COMC 31572

Credit value 2

Type/Status Elective

Level 3 Semester 1

Overall learning outcomes By the end of this course unit students should be able to

- 1. define what are family businesses
- 2. identify the characteristics that differentiate family business from other businesses
- 3. examine the life cycles of family businesses from the perspective of business, family and ownership development
- 4. learn methods to enhance communication ability and conflict resolution with family business owners, managers, and family members
- 5. explain the problems faced by family businesses and assess the strategic growth

	Topic	Learning outcome	Teaching and	Method of
	_		Learning Method	Assessment
1.	Introduction to	At the end of the session students	Lecture	End semester
	small and	should be able to;	Self-study	examination
	family			
	businesses			
		1. Describe the nature of		
		entrepreneurship and how it is		
		related to small business		
		2. Identify the benefits of family		
		businesses and factors of failure		
		3. Discuss the factors related to		
		readiness for starting family		
		businesses		
2	Conquetina	At the end of the session students	Lecture	Coso study
2.	Generating business ideas	should be able to;	Group activity	Case study
	business ideas	1. Identify different sources and	Group activity	
		types of business ideas		
		2. Explain different ways to		
		identify good business ideas		
		3. Describe the characteristic of a		
		good business ideas		
3.	Integrity and	At the end of the session students	Lecture	End semester
	ethics	should be able to;	Self-study	examination
		1. Define integrity and understand	•	
		its importance to family		
		businesses		
		2. Identify the benefits and		
		challenges of integrity to family		
		businesses		

4. Culture and family roles	 3. Describe the approaches for building a business with integrity At the end of the session students should be able to; 1. Explain the cultural context of a family business 2. Identify the roles and relationships involved in a family business 	Lecture	End semester examination
5. Management of family businesses	At the end of the session students should be able to; 1. Understand the need for good management 2. Explain the distinctive characteristic of family business management 3. Describe the managerial tasks of small and family business owners	Self study	End semester examination
6. Succession planning	At the end of the session students should be able to; 1. Define the leadership succession 2. Explain the success process 3. Explain the factors that affect the succession	Lecture Case study	End semester examination Case study
7. Risk and uncertainty	At the end of the session students should be able to; 1. Define the business risk in a family firm 2. Describe the risk management process 3. Classify the business risks	Lecture	End semester examination
8. Strategies for small and family businesses	At the end of the session students should be able to; 1. Discuss the importance of strategies 2. Explain various strategies available at different stages of the business life cycle	Lecture Group presentations	Group presentations
9. Entrepreneurial leadership	At the end of the session students should be able to; 1. Define the leadership	Lecture	End semester examination

	2. Explain the leadership qualities of the founder3. Discuss the factors of a		
	successful leader		
10. Problems and	At the end of the session students	Lecture	End semester
challenges	should be able to;		examination
	1. Identify the possible		
	problems at different		
	stages		
	2. Suggest the strategies to		
	overcome		

- Scarborough and Zimmerer. (2006). *Effective Small Business Management*.8th ed. Prentice Hall.
- Zimmerer, Scarborough and Wilson. (2008). *Essentials of Entrepreneurship and Small Business Management*.5th ed. Prentice Hall.
- Zimmerer and Scarborough. (2005). *Essentials of Entrepreneurship and Small Business Management*.5th ed. Prentice Hall.
- Longenecker, Moore, Petty and Palich. (2006). Managing Small Businesses. Indian edition, South-Western
- Task Force for Small and Medium Enterprise Sector Development Program. (2002). National Strategy for Small and Medium Enterprise Development in Sri Lanka. White Paper.

Journal Articles

- Schulze, W., Lubatkin, M., & Dino, R., "Exploring the agency consequences of ownership dispersion among the directors of private family firms". *Academy of Management Journal*, 46(2), 2003, pp. 179–194.
- Cabrera-Suarez, K., De Saa-Perez, P., & Garcia-Almeida, D., "The succession process from a resource and knowledge-based view of the family firm." *Family Business Review*, 14(1), 2001, pp. 37–47.

Course Research Methodology & Data Analysis

Course Code COMC 32214

Credit Value 4

Type/Status Compulsory

Level 3 Semester 2

Overall learning outcomes

By the end of this course unit students should be able to;

- 1. define what research is and to know basics of formulating a research problem.
- 2. explain the process of conducting a research.
- 3. explain different research designs, their varied applications, analysis methods and interpretation of findings.
- 4. draft a research proposal
- 5. know basics of publishing research articles.

Topic	Learning Outcomes	Teaching and	Methods of
		Learning Methods	Assessment
1. Introduction to Research Methodology	At the end of the session, students should be able to, 1. Define what research is. 2. Understand the basic reasoning Methods. 3. Describe main research categorizations. - Understand approaches of formulating of research problems - Understand formulation of research questions and objectives.	Class Room Activities Homework Activities	End Semester Examination Research Paper
2. The Research Process	At the end of the session, students should be able to, 1. Describe the research process of social sciences. 2. Understand the interconnections of process elements.	Lectures Class Room Activities Homework Activities	End Semester Examination Research Paper
3. Theoretical Framework and Hypothesis Development	 At the end of the session, students should be able to, 1. Understand different types of variables. 2. Know the need of a theoretical framework in research. 3. Develop conceptual frameworks. 	Lectures Class Room Activities Homework Activities	End Semester Examination Research Paper

	 4. Understand the role of hypothesis in quantitative research. 5. Define the Basic concepts of testing hypothesis 6. Know the procedures in accepting and rejecting hypothesis in research. 		
4. Measurement of variables: Operational Definitions and Scales	At the end of the session, students should be able to, 1. Understand what operationalization of variables is. 2. Define the concepts of concept, variable, indicator and measure. 3. Describe different levels of measurements. 4. Describe the terms of reliability and validity in research.	Lectures Class Room Activities Homework Activities	End Semester Examination Research Paper
5. Data Collection Methods	At the end of the session, students should be able to, 1. Understand the different sources of data. 2. Describe data collection Methods in each sources of data collection. 3. Describe different data collection Methods.	Class Room Activities Homework Activities	End Semester Examination Research Paper
6.Sampling Methods.	At the end of the session, students should be able to, 1. Understand the basic principles in sampling. 2. Describe different types of sampling Methods and their implications in doing research.	Lectures Class Room Activities Homework Activities	End Semester Examination Research Paper
7. Data Analysis and Interpretation	At the end of the session, students should be able to, 1. Understand the basic econometric procedures of data analysis Methods. 2. Apply them and interpret manually based on different research questions.	Class Room Activities Homework Activities	End Semester Examination Research Paper

	 Know computer procedures of performing different analysis Methods. Know how to interpret different computer generated outputs of different analysis Methods. 		
8. Research Proposal	At the end of the session, students should be able to, 1. Know how to compile a research proposal. 2. Describe the steps of drafting a research proposal.	Class Room Activities Homework Activities	End Semester Examination
9. Citations and Referencing	At the end of the session, students should be able to, 1. Know different styles and uses of citations and referencing. 2. Understand how to use a citation generator software.	Lectures Class Room Activities Homework Activities	End Semester Examination Research Paper
10. Practical Sessions on Analyzing Research Papers	At the end of the session, students should be able to, 1. Know how to write a Research Paper. 2. Understand effective means of publishing a Research Paper. 3. Understand the basics of academic writing and ethics.	Lectures Class Room Activities Homework Activities	End Semester Examination Research Paper

- Fisher. 2007. Researching and Writing a Dissertation: a guidebook for business students. 2nd edn. Prentice Hall.
- Kumar, R 2011, Research Methodology: A Step by Step Guide for Beginners, 3rd edn, Sage Publications.
- Saunders, M., Thornhill A., & Lewis, P. 2007. Research Methods for Business Students. 4th edn. Prentice Hall.
- Sekaran, U &Bougie, R 2009, Research Methods for Business: A Skill Building Approach, 5th edn, John Wiley & Sons.
- Zikmund, WG 2007, Business Research Methods, 7th edn, Thomson Learning Inc.

Journal articles

• Mullins ,&Kiley, 2002, 'It's a PhD, not a Nobel Prize': How experienced examiners assess research theses. Studies in Higher Education, Vol. 27, Iss. 4, 3

Course Strategic Management

Curse Code COMC 32223

Credit Value

Type/Status Compulsory

Level 3 Semester 2

Overall Learning Outcomes By the end of the course unit, students should be able to:

- 1. discuss the integrative process of strategic management
- 2. analyze external and internal environment for a particular organization.
- 3. develop a SWOT matrix for a particular organization.
- 4. discuss the strategies that can be used by an organization to attain their intended outcomes.
- 5. demonstrate knowledge of strategy formulation
- 6. discuss strategic management frameworks, methodologies, and tools applied by organizations.

	Topic	Learning Outcomes	Teaching and Learning Methods	Methods of Assessment
1.	Introduction to	At the end of the session	Lecture Lecture	In-class
1.	strategic	students should be able to;	Lecture	Discussion
	management	1. Discuss the definitions of	Self-Study	Discussion
	management	strategic management.	Self Study	Mid-Semester
		2. Explain the role of strategic		test
		management for business		test
		entities		
2.	Schools of	At the end of the session	Lecture	In-class
	thought on	students should be able to;		Discussion
	strategic	1. Discuss how different	Self-Study	
	management	schools of thought on		Mid-Semester
		strategic management		test
		views 'strategy'.		
3.	Theories of	At the end of the session	Lecture	In-class
	strategic	students should be able to;		Discussion
	management	1. Discuss the theories	Research Paper	
	C	found in strategic	1	Mid-Semester
		management literature	Self-Study	test
4.	Strategic intent	At the end of the session	Lecture	In-class
	<u> </u>	students should be able to;		Discussion
		1. Explain strategic intent	Case Study	
		2. Identify vision,	•	Mid-Semester
		mission, values, goals	Self-Study	test
		and objectives of		
		organizations		End-Semester
				Examination
5.	Environmental	At the end of the session	Lecture	In-class
	analysis:	students should be able to;		Discussion
	External	 Identify political, 	Case Study	
	environment	economic, social,		End-Semester
		technological,	Self-Study	Examination

			1	1
		ecological, ethical and legal forces affecting organizations 2. Conduct industry analysis using Porter's competitive forces 3. Develop a summary of external factors		
6.	Environmental	At the end of the session	Lecture	In-class
	analysis:	students should be able to;		Discussion
	Internal	1. Assess resources and	Case Study	F 10
	environment	capabilities of an	G 10 G 1	End-Semester
		organization	Self-Study	Examination
		2. Describe value chain		
		analysis		
		3. Evaluate the basic functions of an		
		organization		
		4. Develop a summary of		
		internal factors		
7.	Strategy	At the end of the session	Lecture	In-class
	formulation:	students should be able to;		Discussion
		1. Prepare a summary of	Case Study	
		strategic factors		End-Semester
		affecting organizations	Self-Study	Examination
		2. Conduct a SWOT	·	
		analysis		
		3. Generate strategies		
		based on the SWOT		
		analysis		
8.	Strategy	At the end of the session	Lecture	In-class
	formulation:	students should be able to;		Discussion
	corporate	1. Discuss the three types	Case Study	
	strategy	of corporate strategies	G 10 G 1	End-Semester
		2. Identify strategic	Self-Study	Examination
		choices to enter the		
0	Ctrotocar	international market At the end of the session	Lacture	In-class
9.	Strategy formulation:	students should be able to;	Lecture	Discussion
	business	1. Discuss global	Case Study	Discussion
	strategy	initiatives to climate	Case Study	End-Semester
	Silaiogy	change	Self-Study	Examination
		2. Discuss business	2011 2000	
		adaptation to climate		
		change		
10	. Strategy	At the end of the session	Lecture	In-class
	formulation:	students should be able to;	Case Study	Discussion
	functional	 Identify functional 	Self-Study	End-Semester
	strategy	strategies available for		Examination

	an organization to		
	attain		
11. Strategy	At the end of the session	Lecture	In-class
implementation	students should be able to;	Lecture	Discussion
Implementation	1. Discuss the key	Case Study	Discussion
	elements of strategy	Case Study	End-Semester
	implementation	Self-Study	Examination
	2. Identify different types	Sch-Study	Examination
	of organizational		
	structures		
	3. Identify Methods and		
	tools appropriate for		
	strategy		
	implementation		
12. Strategy control	At the end of the session	Lecture	In-class
and evaluation	students should be able to;	Lecture	Discussion
and evaluation	1. Describe the process of	Case Study	Discussion
	strategy control and	Case Study	End-Semester
	evaluation.	Self-Study	Examination
	2. Identify the measures to	Sen-Study	Examination
	assess organizational		
	performance		
	3. Discuss the tools and		
	Methodologies		
	applicable for strategy		
	control and evaluation.		
13. Contemporary	At the end of the session	Lecture	In-class
topics: blue	students should be able to;	Lecture	Discussion
ocean strategy	1. Explain the key	Case Study	Discussion
occur strategy	concepts of blue ocean	Cuse Study	End-Semester
	strategy.	Self-Study	Examination
	2. Demonstrate how to	Ben Budy	Examination
	apply blue ocean		
	strategy tools and		
	methodologies in real		
	world situations.		
14. Contemporary	At the end of the session	Lecture	In-class
topics:	students should be able to:		Discussion
Frameworks for	1. Discuss frameworks for	Case Study	
Business Model	business model	,	End-Semester
Generation	generation	Self-Study	Examination
	2. Explain the elements of		
	business canvas model		
L		l	1

- Wheelen, T. L., Hunger, J. D., Hoffman, A. N., and Bamford, C. E. (2015). *Strategic Management and Business Policy: Globalization, Innovation, and Sustainability*. 14th ed. Pearson education.
- Johnson, G., Whittington, R., Scholes, K., Angwin, D., and
- Regner, P. (2014). Exploring Strategy: Text & Cases. 10thed., Prentice Hall, England.
- Thompson, A. A., Peteraf, M. A., Gamble, J. E., and Strickland, A. J. (2014). *Crafting & Executing Strategy: The Quest for Competitive Advantage*. 19th ed. McGraw Hill.
- Mintzberg, H., Ahlstrand, B., and Lampel, J. (2008). *Strategy Safari*. 2nd ed. Pearson Education.

Recommended Readings - Journals

- Global Strategy Journal
- Harvard Business Review
- Journal of Business Research
- Journal of Management
- Strategic Management Journal

Course Project Management

Course Code COMC 32233

Credit value 3

Type/Status Compulsory

Level 3 Semester 2

Overall learning outcomes

By the end of this course unit students should be able to;

- 1. manage the selection and initiation of individual projects and portfolios of projects in the enterprise.
- 2. apply project planning activities that accurately forecast project knowledge areas.
- 3. demonstrate effective project execution and control techniques that results in successful projects.
- 4. perform project closure activities and obtain formal project acceptance
- 5. demonstrate effective organizational leadership and change skills for managing projects, project teams and stake holders.

Topic	Learning outcomes	Teaching and	Methods of
		Learning Methods	Assessment
1. Introduction to	At the end of the session	Lectures	End Semester
project	students should be able to;	Class room	Examination
management	1. Define project and describe	discussions	
	the characteristics of a		
	project		
	2. Define project management		
	and identify the need for		
	project management in the		
	present environment		
	3. Compare project		
	management and operations		
	management		
	4. Discuss the role of the		
	project manager in a project		
	5. Describe the project		
	management knowledge		
	areas and process groups		
	6. Explain the project life		
	cycle and the role of the		
	project manager at different		
	phases	_	
2. Project initiation	At the end of the session	Lectures	End Semester
	students should be able to;	Class room	Examination
	1.Describe how projects are	discussions	
	created to achieve strategic	Case studies	
	goals		
	2.Describe role and content of a		
	Project Charter		

		T	
	3.Create a Project Charter		
	4.Describe the hierarchy of		
	project objectives in a Project		
	Charter		
3. Project Planning	At the end of the session	Lectures	End Semester
	students should be able to;	Class room	Examination
	1. Describe the importance and	discussions	
	benefits of project planning		
	2. Describe the project		
	management planning		
	process		
	3. Describe the content of		
	project management plan		
	4. Describe the pitfalls of		
	project planning		
	5. Describe the process of		
	project team planning and its		
	benefits		
4.Project Scope	At the end of the session	Lectures	Group
Management	students should be able to;	Class room	Assignment
	1. Differentiate between	discussions	End Semester
	project scope and product		Examination
	scope		
	2. Describe the content of the		
	project scope management		
	plan		
	3. Describe the content of		
	Scope Statement		
	4. Create a Work Breakdown		
	Structure		
5.Project Time	At the end of the session	Lectures	Group
Management	students should be able to;	Class room	Assignment
	1. Define activities of the	discussions	End Semester
	Project		Examination
	2. Organize the activities of the		
	project using network		
	models		
	3. Estimate activity Resources		
	4. Estimate activity durations		
	and develop schedule using		
	CPM and PERT method		
	5. Identify the ways to control		
	schedule		
	6. Use MS Project for time		
	management		
6.Project Cost	At the end of the session	Lectures	Group
Management	students should be able to;	Class room	Assignment
	1. Recognize the importance	discussions	End Semester
	of project cost management		Examination
	_		

	T	T	T
	2.Explain basic project cost		
	management principles,		
	concepts, and terms		
	3.Discuss different types of		
	cost estimates and methods		
	for preparing them		
	4. Identify the processes		
	involved in cost budgeting		
	and preparing a cost estimate,		
	and budget for an information		
	technology project		
	5. Analyze the benefits of		
	earned value management		
	and project portfolio		
	management to assist in cost		
	control		
	6. Discuss how project		
	management software can		
	assist in project cost		
	management		
7.Project	At the end of the session	Lectures	Group
monitoring and	students should be able to;	Class room	Assignment
control	1. Describe the steps in project	discussions	End Semester
	monitoring and control		Examination
	process		
	2. Describe the what, who and		
	when of project management		
	and control		
	3. Describe the characteristics		
	of an effective project control		
	system		
	4. Describe the type of project		
	control methods		
	5. Understand the behavioral		
	aspect of project control		
8.Project	At the end of the session	Lectures	Group
Communication	students should be able to;	Class room	Assignment
Management	1. Identify typical stakeholders	discussions	End Semester
171ming Cilicint	in a project	GIOCADDIOIID	Examination
	2. Analyze stakeholders needs		<u> </u>
	and importance		
	3. Plan stakeholder		
	management strategies		
	4. Describe communication		
	management process. What. Who, When, How		
9.Managing Project	At the end of the session	Lectures	End Semester
Teams	students should be able to;	Class room	Examination
1 Callis	students should be able to,	discussions	Examination
		uiscussions	

	1. Identify the definition and characteristics of a high performance team 2. Develop strategies for developing and reinforcing high performance teams 3. Identify how to build teaming skills, including communications, negotiations, conflict resolution		
10.Project risk	At the end of the session	Lectures	End Semester
management	students should be able to;	Class room	Examination
	1.Define the concept of risk and	discussions	
	how risk differs from planned		
	activities		
	2. Define a risk management		
	process		
	3.Identify different kinds of		
	risk, including schedule risk,		
	cost risk, quality risk, etc		
	4. Recognize mitigation		
	processes and approaches for various kinds of risks		
11.Project Closing	At the end of the session	Lectures	End Semester
11.1 Toject Closing	students should be able to;	Class room	Examination
	1. Define the purpose of		Lammation
	project closing process	aiseassions	
	2. Describe the type of project		
	reviews produced as a part of		
	the project closing process.		
	3. Describe the process,		
	benefits, barriers and lesson		
	learned		

- Project Management Institute (2013), A Guide to the Project Management Body of Knowledge (PMBOK Guide), Fifth Edition.
- Joseph Pillips (2013), PMP Project Management Professional Study Guide, Fourth Edition, Mc Graw-Hill Education

Course Managerial Perspective of E-Commerce

Course Code COMC 32243

Credit value 3

Type/Status Compulsory

Level 3 Semester 2

Overall learning outcomes By the end of this cause unit students should be able to;

- 1. demonstrate the knowledge related to the key aspects of managing e-commerce and e-marketing.
- 2. apply concepts and practices of the e-commerce and e-marketing to the actual organizations.
- **3.** produce examples of effective e-commerce and e-marketing related practices as well as trends.

Topic	Learning Outcomes	Teaching and Learning Methods	Methods of Assessment
Introduction to E-Commerce and Its Developments	At the end of the session, students should be able to: 1. Discuss the importance of ecommerce by highlighting the unique features of ecommerce presence. 2. Analyze the benefits and drawbacks of e-commerce from both the managerial and consumer perspectives. 3. Investigate the latest developments in the ecommerce broad spectrum.	Lectures Class Room Discussions	End semester examination/Q uiz
2. Building a Successful Web Presence	At the end of the session, students should be able to: 1. Analyze the consumer web behavior and psychology. 2. Discuss the importance of a successful web presence from the managerial perspective. 3. Determine the appropriate strategies to deploy a successful website benefiting decision makers as well as consumers.	Lectures Class Room Discussions Case Study	End semester examination/Quiz

3. E-Marketing	At the end of the session, students should be able to: 1. Discuss the importance of the e-marketing in contrast to the traditional marketing. 2. Investigate trending e-marketing strategies and real world examples of the use of e-marketing. 3. Apply e-marketing strategies to real world organizations.	Lectures Class Room Discussions Case Study	End semester examination/ Quiz
4. E-Commerce Security	At the end of the session, students should be able to: 1. Explain the importance of ensuring the e-commerce security. 2. Analyze the possible security threats and vulnerabilities of the e-commerce. 3. Examine the trending in security strategies for the e-commerce.	Lectures Class Room Discussions Case Study	End semester examination/ Quiz / Online Forum
5. Social Commerce & Social Media Marketing	At the end of the session, students should be able to: 1. Explain the key aspects of social commerce and social media marketing. 2. Discuss the importance of social commerce and social media marketing. 3. Explore the trending social media marketing strategies and real world usage examples.	Lectures Class Room Discussions Case Study	End semester examination/ Quiz
6. Analytics and Intelligence in E-Commerce	At the end of the session, students should be able to: 1. Discuss the importance of incorporating analytics and intelligence for e-commerce and e-marketing. 2. Determine the pre-requisites and key considerations of using analytics and intelligence for e-commerce and e-marketing.	Lectures Class Room Discussions Case Study	End semester examination/ Quiz

	3. Investigate the real world examples of using analytics and intelligence in the ecommerce and e-marketing.		
7. Sustainable E-Commerce	At the end of the session, students should be able to: 1. Discuss the key aspects of sustainable e-commerce and e-marketing. 2. Analyze the broad environmental and ethical considerations of e-commerce and e-marketing. 3. Produce counter measures to be taken to address the issues related to sustainability of e-commerce and e-marketing.	Lectures Case Studies Class Room Discussions Research	End semester examination/ Quiz / Online forum
8. Disruptive E-Commerce Models	At the end of the session, students should be able to: 1. Discuss the emerging disruptive e-commerce models. 2. Investigate the impact of disruptive e-commerce models to the existing business models. 3. Determine possible disruptivee-commerce models that will revolutionize.	Guest Lecture Research Case Study Group Discussions	In-class Assignment and Report Writing
9. E-Commerce Best Practices	At the end of the session, students should be able to: 1. Apply e-commerce and e-marketing concepts to actual organizations. 2. Investigate the examples of best e-commerce and e-marketing practices adopted by the organizations. 3. Determine the future of the e-commerce and e-marketing.	Guest Lecture Case Study Research Group Discussions	Presentations and online forums

- Dave Chaffey (2011), *E-Business and E-Commerce Management, Strategy, Implementation and Practice*, 5th Edition, Prentice Hall.
- Judy Strauss, Raymond Frost (2014), *E-Marketing*, 7th Edition, Prentice Hall.
- Turban. E., (2012), *Electronic Commerce: A Managerial and Social Networks Perspective*, Pearson Education.

Course Advanced Management Accounting

Course Code COMC 32552

Credit value 2

Type/Status Elective

Level 3 Semester 2

Overall Learning Outcomes By the end of this course unit students should be able to;

- 1. appraise information from a cost accounting view point in making business decisions
- 2. recognized relevant and irrelevant information to make a decision
- 3. determine information relevant to pricing and compose the optimum pricing decision
- 4. construct a capital budget
- 5. identify the role of strategic management accounting in the present business environment.

	Topic	Learning Outcomes	Teaching and	Methods of
	_		Learning Methods	Assessment
1.	Cost Accounting Information for Decision Making	At the end of the session students should be able to; 1. Calculate and analyze product profitability and customer profitability under traditional costing and activity based costing 2. Evaluate the importance of activity based costing generated information for value analysis from an operational and strategic perspective 3. Recognize the implications of techniques such as TQM, JIT, AMT, Kaizen and etc. On modern management accounting	Lectures Class Room Discussions	End Semester Examination
2.	Relevant and irrelevant information	At the end of the session students should be able to; 1. Identify relevant and irrelevant information for decision making 2. Demonstrate relevant costs under make or buy decisions, special pricing decisions, continue or discontinue decisions, asset replacement decisions.	Class Room Discussions Case Studies	End Semester Examination

3.	Pricing: External and	At the end of the session students should be able to;	Lectures	Individual Assignment
	Internal	 Discuss the financial implications of various pricing Methods such as cost based and market based pricing (including; skimming, penetration, loss leader pricing, premium pricing, price discrimination) Assess the importance of target costing in developing a sustainable and a profitable product while making the required ROI Identify decentralization and different types of responsibility centers (including; revenue, cost, profit and investment centers) Discuss different types of transfer pricing possible under a decentralized organizational structure (including; maximum and minimum pricing, cost based pricing, market based pricing, dual pricing, 	Case Study based Discussions	End Semester Examination
4.	Capital Budgeting	At the end of the session students should be able to; 1. Explain the process of long term decision making 2. Appraise investment projects using non-DCF techniques (payback and ARR) and DCF techniques (NPV and IRR) with - Tax - Inflation - Unequal life projects - Capital rationing - Under uncertainty	Class Room Discussions	End Semester Examination
5.	Strategic Management Accounting	At the end of the session students should be able to; 7. Recognize different users of accounting information 8. Identify the changes in competitive business environment and assess the impact of information	Lectures Class room Discussions	End Semester Examination

		technology on business 9. Discuss the functions of management accounting and strategic management accounting 10. Identify the strategic management accounting practices		
6.	Sustainability Accounting	At the end of the session students should be able to; 1. Identify theories underpinning sustainability accounting 2. Demonstrate awareness of sustainability accounting and reporting standards 3. Evaluate sustainability related decisions using management accounting tools	Lectures Class room Discussions	End Semester Examination

- Atkinson, A., Kaplan, R.S. and Young, S.M. (2011), "Management Accounting", 6th edition, Prentice Hall.
- Drury, C. (2007), "Management and Cost accounting", 7th edition, Cengagae Lrng Business Press.
- Hilton, R. (2010), "Management Accounting", 9th edition, McGraw Hill Publications.
- Scarlett, B. "Management Accounting: Performance evaluation", Elsevier publications.
- Hopper, T. Northcott, D. Scapens, R. (2005) Management accounting.3 rded. USA: Prentice Hall.
- Wickramasinghe, D.P. and Allawatta, C. (2008). Management accounting change approaches and perspectives. 1sted. New York: Routledge.
- Bhimani,)2006 (Contemporary issues in management accounting: UK: Oxford University Press.
- Bebbington, J., Unerman, J., and O'Dwyer, B. (2014). Sustainability Accounting and Accountability. Routledge.
- Gray, R., and Bebbington, J. (2001). Accounting for the Environment. 2nd ed. Sage Publications.
- Jones, S. and Ratnatunga, J. (2012). Sustainability Accounting, Assurance and Reporting, Bingley: Emerald Publishers.

Course Supply Chain & Logistic Management

Course Code COMC 32562

Credit value 2

Type/Status Elective

Level 3 Semester 2

Overall learning outcomes By the end of this cause unit students should be able to;

- 1. demonstrate the knowledge on supply chain and logistics management concepts
- 2. analyze examples of effective supply chain and logistics management implementation
- 3. apply concepts and practices of the supply chain and logistics management to actual organizations.

Topic	Learning outcome	Teaching and Learning Method	Method of Assessment
1. Introduction to Supply Chain Management	 At the end of the session, students should be able to: Discuss the goal of a supply chain and examine the impact of supply chain decisions on the success of a firm. Examine the significance of the key supply chain decision phases. Analyze the cycle and push/pull views of a supply chain. Classify the supply chain macro processes in a firm. 	Lecture Case Study Class Room Discussion	End Semester Examination Quiz Online Forum
2.Logistic Network Configuration	At the end of the session, students should be able to: 1. Determine the role of network design in a supply chain. 2. Investigate factors influencing supply chain network design decisions.	Lecture Class Room Discussion Case Study	End Semester Examination Quiz
3.Demand Planning & Forecasting	At the end of the session, students should be able to: 1. Explain the role of demand forecasting in a supply chain. 2. Identify the components of a forecast. 3. Compare and contrast qualitative and quantitative forecasting techniques. 4. Assess the accuracy of forecasts.	Lecture Class Room Discussion Case Study	End Semester Examination In-Class Assessment Quiz Online Forum

4.Sourcing, Procurement and Supplier Relationship Management	At the end of the session, students should be able to: 1. Understand the traditional purchasing process, e-procurement, public procurement and green purchasing. 2. Examine sourcing decisions and the factors impacting supplier selection. 3. Determine the role of sourcing in a supply chain.	Lecture Class Room Discussion Case Study	End Semester Examination Quiz
5.Inventory Management	At the end of the session, students should be able to: 1. Explain the basic types of inventories and respective functions. 2. Examine the costs of inventory and inventory turnover. 3. Examine the Quantity Discount, EMQ Models and their relationship with the basic EOQ model.	Lecture Class Room Discussion Case Study	End Semester Examination Quiz
6.Resource Planning System	At the end of the session, students should be able to: 1. Understand the chase, level and mixed aggregate production strategies. 2. Discuss the hierarchical operations planning process. 3. Examine an ERP system, and understand its advantages and disadvantages.	Lecture Class Room Discussion Case Study	End Semester Examination Quiz Online Forum
7.Supply Chain Process Management	At the end of the session, students should be able to: 1. Discuss and the major elements of lean and Six Sigma. 2. Discuss the Toyota Production System and its association with lean production. 3. Investigate the historical developments of lean and Six Sigma. 4. Understand the importance of statistical process control for improving quality.	Lecture Class Room Discussion Case Study	End Semester Examination Quiz

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8. Supply Chain Process Integration	At the end of the session, students should be able to: 1. Discuss the overall importance of process integration in supply chain Management. 2. Describe the various processes requiring integration along with the supply chain. 3. Discuss the various issues associated with supply chain risk and security.	Lecture Class Room Discussion	End Semester Examination Quiz
9.Information Technology in Supply Chain Management	At the end of the session, students should be able to: 1. Discuss the importance of information technology in Supply Chain Management 2. Investigate the major applications of information technology in Supply chain management.	Lecture Case Study Class Room Discussion	End Semester Examination Quiz Online Forum
10.Sustainable Supply Chain Management	At the end of the session, students should be able to: 1. Determine the importance of sustainability in a supply chain management. 2. Discuss the sustainability challenges faced in supply chain management. 3. Examine the key metrics that can be used to measure the sustainability in supply chain management.	Lecture Case Study Class Room Discussion	End Semester Examination Quiz Online Forum
11. Supply Chain Performance Management	At the end of the session, students should be able to: 1. Determine why achieving strategic fit is critical to a company's overall success. 2. Discuss major drivers of supply chain and respective roles of achieving strategic fit. 3. Examine the key metrics that tracks the performance of supply chain.	Lecture Class Room Discussion Case Study	End Semester Examination Quiz
12. Supply Chain Management Best Practices	At the end of the session, students should be able to: 1. Investigate the examples of best supply chain management	Guest Lecture Case Study	Report Writing Presentation

practices adopted by the organizations.	Research	Online Forum
2. Apply supply chain management concepts to actual organizations.	Group Discussion	
3. Examine the real world supply chain management failures.		

- Chopra, S. Meindl, P. Kalra, D.V. (2013), Supply Chain Management, 5th Edition, Prentice Hall
- Wisner, Tan, Leong (2015), Principles of Supply Chain Management A Balanced Approach, 4th Edition, Cengage Learning

CourseBusiness PlanningCourse CodeCOMC 32572

Credit value 2

Type/Status Elective

Level 3 Semester 2

Overall learning outcomes By the

By the end of this course unit students should be able to;

- 1. explain the purpose of a business plan.
- 2. describe the two primary reasons for writing a business plan.
- 3. identify the difference between a summary business plan, a full business plan and an operational business plan.
- 4. explain the importance of the organizational plan, marketing plan, related financial documents and supporting documents in a business plan.
- 5. prepare a business plan for a one-person business, for a small business, for an established business.

Topic	Learning Outcomes	Teaching and	Method of
		Learning Method	Assessment
1. Introduction and	At the end of the session	Lecture	End Semester
Opportunity	students should be able to;		Examination
Recognition	1.50	G 11 G	
	1. Define an opportunity	Small Group	Group
	2. Describe different Method in	Learning and	Presentations
	identifying business opportunities	Presentations	
	3. Explain the opportunity		
	recognition process		
2. Feasibility	At the end of the session	Lecture	End Semester
Analysis	students should be able to;		Examination
	1. Explain the process of	Case Study	
	feasibility		
	analysis		
	2. explain the components of		
	feasibility analysis		
3.environmental	At the end of the session	Lecture	End Semester
Assessment and	students should be able to;		Examination
Nature of planning	1. examine the industry	Self-Study	
	environment from a		
	competitive market analysis		
	2. explain the nature and		
	importance of strategic		
	planning		
	3. explain the key dimensions in		
	the planning process		

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4.Overview of	At the end of the session	Lecture	End Semester
Business Plans	students should be able to;		Examination
	1. Describe what a business		
	plan is and its need		
	2. Explain the different types of		
	business plans		
	3. Understand the general		
	guidelines in writing the		
	business plan		
5.Marketing Plan	At the end of the session	Lecture	Group
· ·	students should be able to;		presentations
	1. Describe small business	Group	1
	marketing	presentations	
	2. Identify the components of a	F	
	formal marketing plan		
	3. Explain market segmentation		
	and related strategies		
6.Management	At the end of the session	Lecture	Group
Plan	students should be able to;	Lecture	presentations
1 1411	1. Describe the entrepreneurial	Group	presentations
	leadership role	presentations	
	2. Identify the managerial tasks	presentations	
	•		
	an entrepreneur 3. Discuss the distinctive		
	features of small business		
7.Location Plan	management At the end of the session	Lastuma	End Semester
7.Location Plan		Lecture	End Semester Examination
	students should be able to;		Examination
	1. Identify key factors in		
	locating a small business		
	2. Discuss the challenges and		
	benefits of designing a		
	facility layout	_	
8. Sources of	At the end of the session	Lecture	End Semester
Financing	students should be able to;		Examination
	1. Identify different sources		
	2. Evaluate each source in		
	terms of relative advantages		
	and disadvantages		
9.Operations Plan	At the end of the session	Self-Study	Group
	students should be able to;		Assignment
	1. Identify the key elements in	Group Assignment	
	the manufacturing		
	process/service delivery		
	process		
	2. Explain the process		
10.Financial	At the end of the session	Lecture	End Semester
10.Financiai	At the cha of the session	Dectare	Ena Semester
Measures and	students should be able to;	Lecture	Examination

	Identify the basic requirements in the accounting system Analyze the financial performance using basic measures		
11.Legal Forms	At the end of the session	Lecture	End Semester
and Environment	students should be able to;		Examination
	1. Examine the legal forms of		
	organization		
	2. Explain the relative		
	advantages and disadvantages		
	of each legal form		
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12.Customer	At the end of the session	Lecture	Case Study
Relationship	students should be able to;	G G 1	
Management	Define customer relationship management	Case Study	
	2. Describe the techniques of for creating a customer profile		
	3. Describe psychological and		
	sociological influences on		
	consumer behavior		

- Bruce R. Barringer and R. Duane Ireland (2012), Entrepreneurship: Successfully launching new ventures. 4thed.
- Linda Pinson. (2008), Anatomy of a business plan. 7thed. Out of your mind and into the marketplace (OM...IM). Pearson education Ltd
- Steven D. Peterson, Peter E. Jaret, Barbara Findlay Schenek.(2010), Business plans kit for dummies. 3rd ed. Wiley publishing Inc.
- Rhonda Abrams. (2010), Successful business plan: Secrets & strategies. 5thed, The oasis press/Running "R" media

Course Business Valuation & Financial Modeling

Course Code COMC 41214

Credit value 4

Type/Status Compulsory

Level 4 Semester 1

Overall learning outcomes By the end of this course unit students should be able to;

- 1. appraise different approaches/techniques of valuing equity securities and fixed income securities
- 2. select and apply the most appropriate techniques to valuation exercises of real world situations and justify the selection of techniques
- 3. prepare investment reports and justify the content

Topic	Learning outcome	Teaching and	Method of
1 0		Learning Method	Assessment
Overview of valuation process	At the end of the session students should be able to; 1. Apprise the concept of valuation and its uses 2. Relate valuation process to portfolio management process	Lectures Self- study	End Semester Examination
	Identify different valuation approaches		
 2. Equity valuation Discounted cash flow models; Discounted dividend valuation Free cash flow valuation Residual Income valuation Market based valuation: price multiples 	At the end of the session students should be able to; 1. Appraise different valuation models 2. Select and justify a valuation model to given scenario 3. Apply a valuation model to practical exercises	Lectures Participative Exercises Group Discussions Self- study	End Semester Examination Group Assignment
Asset-based valuation Introduction	At the and of the session	Lactures	End Semester
3. Introduction to valuing	At the end of the session students should be able to;	Lectures	End Semester Examination

	fixed income securities	 Appraise different valuation models Select and justify a valuation model to given scenario Apply a valuation model to practical exercises 	Participative Exercises	Group Assignment
4.	Spread sheet based modeling for equity securities	At the end of the session students should be able to; 1. Construct spreadsheet based models for forecasting and valuation 2. Justify the assumptions used in modeling	Lectures Participative Exercises	End Semester Examination Group Assignment
5.	Spread sheet based modeling for fixed income securities	At the end of the session students should be able to; 1. Construct spreadsheet based models for forecasting and valuation 2. Justify the assumptions used in modeling	Lectures Participative Exercises	End Semester Examination Group Assignment
6.	Valuing a financial service firm	At the end of the session students should be able to; 1. Identify special concerns to be addressed in valuing a firm in financial sector 2. Construct a model for a given situation	Lectures Participative Exercises	End Semester Examination
7.	Introduction to valuing stock options	At the end of the session students should be able to; 1. Apprise different techniques for valuing stock options 2. Apply a valuation model to practical exercises	Lectures Participative Exercises	End Semester Examination
8.	Investment report writing	At the end of the session students should be able to; 1. Discuss on effective investment report writing 2. Prepare an investment report	Lectures Video Presentation	End Semester Examination Group Assignment

- Pinto, J. E., Henry, E., Robbinson, T. R., & Stowe, J. D. (2010). *Equity Asset Valuation* (2 ed.). Wiley.
- Damodaran, A. (2012) Investment valuation: Tools & Techniques for Determining the Value of Any Asset (3 ed.). Wiley.
- Hitchner, J. R. (2011). Financial Valuation (3 ed.). John Wiley & Sons Inc.
- Pratt, S., & Niculita, A. V. (2007). Valuing a Business (5 ed.). McGraw-Hill.

Course Knowledge Management

Course Code COMC 41223

Credit value 3

Type/Status Compulsory

Level 4 Semester 1

Overall learning outcomes By the end of this cause unit students should be able to;

- 1. define Knowledge Management, learning organizations, intellectual capital and related terminologies in clear terms and understand the role of knowledge management in organizations.
- 2. demonstrate an understanding of the history, concepts, and the antecedents of management of knowledge and describe several successful knowledge management systems.
- 3. identify and select tools and techniques of Knowledge Management for the stages of creation, acquisition, transfer and management of knowledge.
- 4. analyze and evaluate tangible and intangible knowledge assets and understand current Knowledge Management issues and initiatives.
- 5. evaluate the impact of technology including telecommunications, networks, and Internet/intranet role in managing knowledge.
- 6. identify Knowledge Management in specific environments: managerial and decision making communities; finance and economic sectors; legal information systems; health information systems.

Topic	Learning Outcome	Teaching and	Method of
		Learning Method	Assessment
1. Introduction to	At the end of the session	Classroom Lectures	Presentations
Knowledge	students should be able to;		
Management	1. Use a framework and a	Discussions	Final exams
	clear language for		
	knowledge	Self-study	
	management concepts,		
	2. Define key knowledge		
	management concepts		
	such as intellectual		
	capital, organizational		
	learning and memory,		
	3. Describe the key roles		
	and responsibilities		
	_		
	required for knowledge		
	management		
	applications.	C1 T	D
2. The Knowledge	At the end of the session	Classroom Lectures	Presentations
Management Cycle	students should be able to;		
	1. Describe how valuable	Discussions	Final exams
	individual, group, and		
	organizational	Self-study	

	knowledge is captured, created, codified, shared, accessed, applied, and reused throughout the knowledge management cycle, 2. Compare and contrast major Knowledge Management life cycle models, 3. Identify the major challenges and benefits of each phase of the Knowledge Management cycle.		
3. Knowledge	At the end of the session	Classroom	Presentations,
Management	students should be able to;	Lectures	
Models	1. Understand the key		Final exams
	_	Discussions	
	knowledge		
	management theoretical	Self-study	
	models in use today,		
	2. Link the Knowledge		
	Management frameworks to key		
	Knowledge		
	Management concepts		
	and the major phases of		
	the Knowledge		
	Management cycle,		
	3. Explain the complex		
	adaptive system model		
	of Knowledge		
	Management and how it		
	addresses the subjective and dynamic nature of		
	content to be managed.		
4. Knowledge	At the end of the session	Classroom Lectures	Presentations,
Capture and	students should be able to;		
Codification	1. Become familiar with	Discussions	Final exams
	the basic terminology		
	and concepts related to	Self-study	
	knowledge capture and		
	codification,		
	2. Describe the major		
	techniques used to elicit tacit knowledge from		
	subject matter experts,		
	subject matter experts,		

			T
	3. Define the major roles		
	and responsibilities that		
	come into play during		
	the knowledge capture		
	and codification phase,		
	4. Outline the general		
	taxonomic approaches		
	used in classifying		
	knowledge that has		
	been captured.		
5. Knowledge	At the end of the session	Classroom Lectures	Presentations
Sharing and	students should be able to;		
Communities	1. Describe the key	Discussions	Final exams
of Practice	components of a		
	community of	Self-study	
	practice,		
	2. Outline the major		
	phases in the life cycle		
	of a community and		
	the corresponding,		
	3. Information and		
	knowledge		
	management		
	(Knowledge		
	Management) needs		
	for each,		
	4. Define the major roles		
	and responsibilities in		
	a community of		
	practice,		
	5. Analyze the flow of		
	knowledge in a		
	community of practice		
	using appropriate		
	tools,		
	6. Techniques to identify		
	enablers and obstacles		
	to knowledge sharing.	G1 -	
6. Knowledge	At the end of the session	Classroom Lectures	Presentations
Application	students should be able to;	. .	
	1. Understand how user	Discussions	Final exams
	and task modeling	0.10 . 1	
	approaches can help	Self-study	
	promote effective,		
	2. Knowledge use at the		
	individual, group, and		
	organizational level,		
	3. Describe how an		
	organizational		
	Knowledge		

		T	T
	Management		
	architecture is		
	designed,		
	4. Define organizational		
	learning and describe		
	the links between		
	individual and		
	organizational		
	learning.		
7. Knowledge	At the end of the session	Classroom Lectures	Presentations
Management	students should be able to;		
Tools	1. Describe the key	Discussions	Final exams
	communication		
	technologies that can be	Self-study	
	used to support		
	knowledge sharing		
	within an organization,		
	2. Illustrate the major		
	advantages and major		
	drawbacks of		
	synchronous versus		
	asynchronous		
	Knowledge		
	Management		
	technologies,		
	3. Compare and contrast		
	the different types of		
	intelligent agents and		
	how they can be used to		
	personalize Knowledge		
	Management		
	technologies,		
	4. Define the difference		
	between push and pull		
	Knowledge		
	Management		
	technologies.		
8. Knowledge	At the end of the session	Classroom Lectures	Presentations
Management	students should be able to;	Classiconi Lectares	
Strategy	1. Illustrate the major	Discussions	Final exams
Strategy	elements of a	Discussions	1 mai Camis
	Knowledge	Self-study	
	Management strategy	Soil Budy	
	and discuss the		
	processes involved in		
	each step,		
	2. Outline the key steps in		
	the evolution of an		
	innovative new idea and		
	the institutionalization		
	uie msutuuonanzauon		

_	T		
	of a best practice that		
	forms the object of		
	reuse,		
	3. Discuss and evaluate		
	the different approaches		
	to achieve an optimal		
	balance between		
	creativity and		
	organizational		
	structure.		
9. The Value of	At the end of the session	Classroom Lectures	Presentations
Knowledge	students should be able to;	Classicom Lectares	Tresentations
Management	1. Understand the major	Discussions	Final exams
TVI dila genient	advantages and	Discussions	T mar exams
	shortcomings of the	Self-study	
	three Knowledge	Sch-study	
	Management metrics, 2. Apply the		
	11 /		
	benchmarking, house of		
	quality metric, balanced		
	scorecard method, and		
	results-based metric to		
	knowledge		
	management		
	performance		
	measurement systems.		
10. Organizational	At the end of the session	Classroom Lectures	Presentations
Learning and	students should be able to;		
Organizational	1. List the major benefits	Discussions	Final exams
Memory	of documenting		
	experiential	Self-study	
	organizational learning		
	in the form of an		
	organizational memory,		
	2. Outline the major		
	barriers to good		
	organizational memory		
	management,		
	3. Outline the key steps in		
	the evolution of an		
	innovative new idea and		
	the institutionalization		
	of a best practice that		
	forms the object of		
	reuse,		
	4. Compare and contrast		
	1		
	<u> </u>		
	leading organizational		
	memory models.		

11. Future	At the end of the session Classroom Lectu	res Presentations
Challenges for	students should be able to;	
KM	1. Discuss the politics of Discussions	Final exams
	information seeking	
	and what this implies Self-study	
	for successful	
	knowledge	
	management	
	applications,	
	2. Design of an	
	organizational memory	
	management system,	
	3. Describe the five major	
	types of information	
	politics models and how	
	knowledge sharing,	
	4. Activities would take	
	place in each of them.	
	Be able to evaluate each	
	model with respect to	
	goodness of fi t with	
	KM requirements,	
	5. Describe the ways in	
	which this impact can	
	be minimized.	

- KimizDalkir. 2011. Knowledge Management Theory and Practice. 2nd Ed. MIT Press. London
- Irma Becerra-Fernandez and Rajiv Sabherwal.2015. Knowledge Management Systems and Processes. Routledge. New London
- Murray E. Jennex. 2011. Global Aspects and Cultural Perspectives on Knowledge Management: Emerging Dimensions. Information Science Reference. Hershey

Course Human Recourse Development

Course Code COMC 41532

Credit value 2

Type/Status Elective

Level 4 Semester 1

Overall learning outcomes By the end of this course unit students should be able to;

- 1. define HRD and understand how the study of HRD can aid in improving the performance of people at work.
- 2. explain how theories and concepts about HRD can be used to promote the effectiveness of individuals.
- 3. develop the student's certain skills such as cognitive, problem solving, decision making effective communication, effective self management, self awareness, analytical skills, and interpersonal skills.

Topic	Learning outcome	Teaching and Learning Method	Method of Assessment
1.Introduction to Human Resource development	At the end of the session students should be able to; 1. Define human resource development 2. Identify knowledge, skills and capacity of human resource in an organization.	Lecture Self-study small group learning and presentations	End semester examination class room discussions and tests quizzes
2. Concepts of learning, and training cycle	At the end of the session students should be able to; 1. Discuss the theories and concepts of learning 2. Explain training cycle	Lecture Self-study small group learning and presentations	End semester examination class room discussions and tests quizzes
3. Identifying training needs	At the end of the session students should be able to; 1. Explain methods of identifying training needs 2. Determine training needs	Lecture Self-study small group learning and presentations	End semester examination class room discussions and tests quizzes

4. Designing training	At the end of the session	Lecture	End semester
programs	students should be able to;	Self-study	examination
	 Identify elements of training design Design a training program 	small group learning and presentations	class room discussions and tests quizzes
5. Implementing	At the end of the session	Lecture	End semester
training programs and evaluating training	students should be able to;	Self-study	examination
effectiveness	 Explain the implementation of training programs Identify training evaluation design Choose training evaluation criteria 	small group learning and presentations	class room discussions and tests quizzes
6. Training methods.	At the end of the session	Lecture	End semester
	students should be able to;	Self-study	examination
	Explain different methods of training	small group learning and presentations	class room discussions and tests quizzes
7. Trends in human resource development.	At the end of the session students should be able to;	Lecture Self-study	End semester examination
	Discuss trends in the field of human resource development	small group learning and presentations	class room discussions and tests
		Presentations	quizzes

- Blanchard and Thacker. (2007). Effective Training: Systems, Strategies and Practices. 3rd ed. Prentice Hall.
- Edward E. Scannell and Les Donaldson (2000). Human Resource Development: The New Trainer's Guide. 3rd ed,Cambridge, MA. Publication year: 2000
- Raelin, J. A. (2000). Work-based Learning. Upper Saddle, NJ: Prentice-Hall.
- <u>Richard A. Swanson</u> and <u>Elwood F. Holton</u> Ill (2009). Foundations of Human Resource Development 18th ed. Berrett-Koehler Publisher Inc.
- Werner J. M. and DeSimone R. L. (2012). Human Resource Development, 6th ed. South Western.
- Wexley K. N. and Latham G. P. (2002). Developing and Training Human Resource in Organization. 3rd ed. Prentice Hall.
- McGuire, D. (2014). Human Resource Development. 2nd ed. Sage Publishing.

Course Corporate Governance and Accountability

Course Code COMC 41542

Credit value 2

Type/Status Elective

Level 4 Semester 1

Overall Learning Outcomes By the end of this course unit students should be able to;

- 1. discuss the importance of corporate governance and accountability to entities;
- 2. discuss corporate governance frameworks and systems worldwide;
- 3. identify best practices of corporate governance and accountability for entities;
- 4. discuss the structure, process, and the responsibilities of the board;
- 5. discuss corporate governance mechanism in Sri Lanka;
- 6. review emerging issues in corporate governance and accountability.

	Торіс	Learning Outcomes	Teaching and Learning Method	Method of Assessment
1.	Introduction to	At the end of the session students	Lecture	In-class
	corporate governance and	should be able to; 1. Discuss definitions of	Self-Study	Discussion
	accountability	corporate governance.	Sen-Study	Mid-Semester
	J	2. Discuss the significance of		test
		corporate governance and		
		accountability to entities.		End-Semester
_			-	Examination
2.	Theoretical	At the end of the session students	Lecture	In-class
	frameworks for	should be able to;	D 1 D	Discussion
	corporate	Compare and contrast theoretical frameworks	Research Paper	Mid-Semester
	governance and accountability;		Self-Study	
	accountability,	applied in corporate governance and	Sen-Study	test
		accountability discipline		End-Semester
		, i		Examination
3.	Origin and	At the end of the session students	Lecture	In-class
	development of	should be able to;		Discussion
	corporate	1. Discuss the development of	Case Study	
	governance	corporate governance from		Mid-Semester
		a historical perspective.	Self-Study	test
		2. Discuss cases led to		End-Semester
		corporate governance reforms worldwide.		Examination
		3. Discuss a selection of		Examination
		corporate governance		
		reform initiatives		
		worldwide.		
4.	International	At the end of the session students	Lecture	In-class
	frameworks and	should be able to;	Case Study	Discussion
	systems on		Research Paper	

gov	porate rernance	 Discuss international frameworks on corporate governance. Compare and contrast corporate governance systems worldwide. Identify characteristics of corporate governance in selected countries. At the end of the session students 	Self-Study Lecture	Mid-Semester test End-Semester Examination
resp	cess, and consibilities he board	 should be able to; Explain the composition and functions of the board. Discuss the responsibilities of the board. 	Case Study Research Paper Self-Study	Discussion Mid-Semester test End-Semester Examination
gov diffe orga	rporate Fernance in Ferent types of anizations	At the end of the session students should be able to; 1. Discuss corporate governance for different type of organizations	Lecture Case Study Research Paper Self-Study	In-class Discussion End-Semester Examination
gov	porate vernance in Lanka	At the end of the session students should be able to; 1. Discuss corporate governance and accountability initiatives in Sri Lanka. 2. Discuss the features of the corporate governance code in Sri Lanka 3. Explain corporate governance and accountability related compliance in Sri Lanka	Lecture Research Paper Self-Study	In-class Discussion End-Semester Examination
1	porate porting	 At the end of the session students should be able to; Discuss trends in corporate reporting Explain corporate reporting frameworks and guidelines 	Lecture Self-Study	In-class Discussion End-Semester Examination
9. Ethi		At the end of the session students should be able to; 1. Discuss issues of ethics	Lecture Case Study Self-Study	In-class Discussion End-Semester Examination
in c	erging topics orporate ernance and ountability	At the end of the session students should be able to; • Discuss implications of emerging issues and developments in corporate governance	Lecture Research Paper Self-Study	In-class Discussion End-Semester Examination

and accountability	
discipline	

Recommended Readings (Textbooks)

- Saloman, J. (2014). *Corporate Governance and Accountability*, 4th ed. UK: Wiley & Sons
- Monks, R. A.G., and Minow, N. (2011). *Corporate Governance*. 5th ed. John Wiley & Sons.
- Rezaee, Z. 2008. Corporate Governance and Ethics, John Wiley & Sons.

Recommended Readings (Regulations)

- Code of Best Practice on Corporate Governance (2013), Institute of Chartered Accountants of Sri Lanka & The Securities and Exchange Commission of Sri Lanka.
- Code of Best Practice on Corporate Governance (2008), Institute of Chartered Accountants of Sri Lanka & The Securities and Exchange Commission of Sri Lanka.
- Companies Act No. 7 of 2007. Sri Lanka.
- Colombo Stock Exchange, 2015. Section 7: Continuing Listing Requirements of Listing Rules. Colombo Stock Exchange.
- Central Bank of Sri Lanka. (2012). *Directions, Rules, Determinations, Notices, and Guidelines Applicable to Licensed Finance Companies*. Central Bank of Sri Lanka.
- Central Bank of Sri Lanka. (2013). *Directions, Determinations, and Circulars Issued to Licensed Specialised Banks*. Central Bank of Sri Lanka.
- Ministry of Finance. (2003). Code of Best Practice in Corporate Governance for Public Enterprises in Sri Lanka. Colombo, Sri Lanka.

Recommended Readings (Journal)

- Jensen, M. C., and Meckling, W. H. (1976). Theory of the Firm: Managerial Behaviour, Agency Costs, and Ownership Structure. *Journal of Financial Economics*, 3: 305-360.
- Fama, E., and M. Jensen, (1983). Separation of Ownership and Control, *Journal of Law and Economics*, 26: 301-325.
- Fama, E. (1980). Agency Problems and the Theory of the Firm. *Journal of Political Economy*. 88(2): 288-307.
- Aguilera, R. V. (2005). Corporate Governance and Director Accountability: an Institutional Comparative Perspective. *British Journal of Management*, 16: S39– S53
- Adams, R. B., Hermalin, B. E., and Weisbach, M. S. (2010). The Role of Boards of Directors in Corporate Governance: A Conceptual Framework and Survey. *Journal of Economic Literature*, 48(1): 58-107.

Recommended Electronic Sources

- http://cadbury.cjbs.archios.info/report
- https://corpgov.law.harvard.edu/
- http://www.ecgi.org/index.htm
- https://www.icgn.org/
- http://www.oecd.org/corporate/principles-corporate-governance.htm

Course Business Analytics **Course Code** COMC 41552

Credit Value

Type/Status Elective

Level 4 Semester 1

Overall Learning Outcomes: By the end of this course unit, students should be able to:

- 1. demonstrate the knowledge related to the key concepts and methods of business analytics.
- 2. use various statistical tools solve business problems and optimize decision making.
- 3. apply concepts and practices of the business analytics to the actual organizations.
- 4. produce examples of effective business analytics practices and trends.

Topic	Learning outcome	Teaching and Learning method	Method of Assessment
1. Introduction to Business Analytics	At the end of the session, students should be able to: 1. Discuss the importance of business analytics for organizational decision making. 2. Explain the scope of the business analytics. 3. Investigate the success stories of business analytic implementation. 4. Discuss the fundamental tools and methods of data analysis and use of statitistical software applications for business analytics.	Lectures Class Room Discussion Practical Session	End Semester Examination Quiz
2.Descriptive Anal	lytics		
2.1. Visualizing and Exploring Data for Organizational Decision Making	At the end of the session, students should be able to: 1. Discuss data visual representation techniques. 2. Use statistical software for visualizing information. 3. Apply visual representation techniques for organizational problem solving and decision making.	Lectures Class Room Discussions Practical Sessions	End Semester Examination Quiz Online Forums

2.2.Descriptive	At the end of the session, students		
Statistical Measures for	should be able to:		
Organizational	1. Discuss fundamental statistical		
Decision Making	terms and concepts.		
Decision waxing	2. Use statistical software for		
	computing descriptive statistical		
	measures.		
	3. Apply descriptive statistical		
	measures for managerial		
	decision making.		
2.3. Probability	At the end of the session, students		
Distribution and	should be able to:		
Data Modeling	1. Discuss fundamental		
for	probability distribution		
Organizational	concepts and its impact on		
Decision Making	modeling.		
	2. Use statistical software for		
	probability and distributions		
	and data modeling.		
	3. Apply data modeling for		
	managerial decision making.		
2.4. Sampling	At the end of the session, students		
and Estimation	should be able to:		
for	1. Discuss fundamental sampling		
Organizational	and estimation concepts.		
Decision Making	2. Use statistical software for		
	sampling and estimation.		
	3. Investigate the applicability of		
	sampling and estimation for		
	managerial decision making.		
2.5. Statistical	At the end of the session, students		
Inferences for	should be able to:		
Organizational Decision Making	1. Discuss the important concepts		
2 coloion muning	of hypothesis testing.		
	2. Use statistical software for		
	statistical inferences.		
	3. Investigate the applicability of		
	hypothesis testing techniques		
3.Predictive Analy	for managerial decision making.		
3.1 Predictive	At the end of the session, students	Lectures	End
Modeling for	should be able to:	Class Room	Semester
Organizational	1. Discuss the fundamentals of	Discussions	Examination
Decision Making	model building.		
	model building.		

	2. Use statistical software for	Practical Sessions	Quiz
	predictive model building. 3. Apply predictive modeling techniques for managerial decision making.		Online Forums
3.2 Regression Analysis and Modeling for Organizational Decision Making	At the end of the session, students should be able to: 1. Discuss the fundamentals of regression analysis. 2. Use statistical software for regression analysis and modeling. 3. Apply regression analysis for managerial decision making.		
3.3 Forecasting Techniques for Organizational	At the end of the session, students should be able to:		
Decision Making	 Discuss the forecasting methods. Use statistical software for forecasting. Apply forecasting methods for managerial decision making. 		
3.4. Introduction to Data Mining	At the end of the session, students should be able to:		
	 Discuss the approaches to data mining. Use statistical software for data mining. Investigate the applicability of data mining techniques for managerial decision making. 		
4. Prescriptive Analytics	At the end of the session, students should be able to:	Lectures	End Semester
7 maryties	 Discuss linear, integer and nonlinear optimization models and applications including optimization with uncertainty. Use of statistical software for prescriptive analytics. Investigate the applicability of prescriptive analytics for managerial decision making. 	Class Room Discussions Practical Sessions	Examination Quiz Online Forum

5.	Business Analytics Simulation	At the end of the session, students should be able to: 1. Apply learnt business analytic techniques to analyze given managerial problems, generate and interpret the results and communicate for effective decision making.	Case Study Group Discussions	Report Writing Presentation Online Forums
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■ James R. Evans (2015), *Business Analytics: Methods, Models and Decisions*, 2nd Edition, Prentice Hall

Course Title Banking and Financial Services

Curse Code COMC 42214

Credit Value 4

Type/Status Elective

Level 4 Semester 2

Overall Learning Outcomes By the end of this course unit, students should be able to:

- 1. discuss the characteristics of banking and financial services sector in Sri Lanka.
- 2. describe the regulatory and institutional frameworks for banks and financial services in Sri Lanka.
- 3. discuss international frameworks and guidelines on banks and financial institutions.
- 4. demonstrate understanding of developments in the banking and financial services sector.

Topic	Learning Outcomes	Teaching & Learning Method	Method of Assessment
1. Overview on	At the end of the session students	Lecture	In-class
banking and	should be able to;		Discussion
financial services	2. Discuss the role of banking	Self-Study	
	and financial services in an	-	Assignment
	economy		Report
	3. Discuss the organization and		_
	structure of banks and		Mid and
	financial services sector.		End-
	4. Discuss the nature and		Semester
	characteristics of banking and		Examinations
	financial services.		
1. International	At the end of the session students	Lecture	In-class
frameworks for	should be able to;		Discussion
banks and	1. Identify international	Case Study	
financial	frameworks and guidelines		Assignment
institutions	for banks and financial	Self-Study	Report
	institutions.		
	2. Discuss the impact of		Mid and
	international frameworks and		End-
	guidelines on banks and		Semester
	financial institutions in Sri		Examinations
	Lanka.		
3. Banking and	At the end of the session students	Lecture	In-class
financial	should be able to;		Discussion
services in Sri	1. Discuss the structure and	Case Study	
Lanka	growth of banking and	G 10 G 1	Assignment
	financial services in Sri	Self-Study	report
	Lanka.		
			Mid and
			End-

		T		[g]
				Semester
				Examinations
4.	Regulation of	At the end of the session students	Lecture	In-class
	banks and	should be able to;		Discussion
	financial	1. Identify the regulations on	Case Study	
	services in Sri	banking and financial services	•	Assignment
	Lanka	sector in Sri Lanka.	Self-Study	report
		2. Discuss the impact of		F
		regulations on banking and		Mid and
		financial sector in Sri Lanka.		End-
		imanetar sector in Sir Lanka.		Semester
				Examinations
5	Role of central	At the end of the session students	Lecture	In-class
٦.	bank	should be able to;	Lecture	Discussion
	bank	· ·	Casa Studen	Discussion
		1. Identify the functions of	Case Study	A:-
		central bank	0.10.0.1	Assignment
		2. Discuss the evolution and	Self-Study	report
		development of central		
		bank in Sri Lanka		Mid and
		3. Discuss the regulatory role		End-
		of Central Bank of Sri		Semester
		Lanka		Examinations
6.	Risk	At the end of the session students	Lecture	In-class
	management	should be able to;		Discussion
	for banks and	1. Explain the role and scope	Case Study	
	financial	of risk management in		Assignment
	institutions	banking and financial	Self-Study	Report
		services sector.		Mid and
		2. Identify types of risks in		End-
		banking and financial		Semester
		services sector		Examinations
		3. Discuss risk management		
		techniques for banking		
		and financial services		
		sector.		
7.	Technological	At the end of the session students	Lecture	In-class
	developments	should be able to:		Discussion
	in banking and	1. Identify technology related	Case Study	Assignment
	financial	developments in the		report
	services sector	banking and financial	Self-Study	Mid and
	551 11665 566101	services sector.	Soil Study	End-
		Services sector.		Semester
				Examinations
8.	Marketing of	At the end of the session students	Lecture	In-class
σ.	banking and	should be able to;	Lecture	Discussion
	financial	1. Discuss the role and	Casa Study	Discussion
	services		Case Study	Assignment
	services	importance of marketing	Calf Ctudy	Assignment
		in modern banking and	Self-Study	report
		financial services.		

	2. Explain the market	ting mix	Mid and
	1	<u>C</u>	End-
	elements applicabl		
	banking and finance	cial	Semester
	services.		Examinations
9. Acquisition	At the end of the session s	tudents Lecture	In-class
and mergers	in should be able to;		Discussion
banking and	i. Discuss the trend	s, Case Study	
financial	characteristics, an	nd	Assignment
services sec	or regulations of	Self-Study	report
	acquisitions and	mergers	
	in the banking an	nd .	Mid and
	financial services	s sector.	End-
			Semester
			Examinations
10. Current issu	es At the end of the session s	tudents Lecture	In-class
in banking a	nd should be able to;		Discussion
financial	ii. Discuss issues affec	ting Case Study	
services	banking and financi	_	Assignment
	services.	Self-Study	report
			Mid and
			End-
			Semester
			Examinations

Recommended Readings - Textbooks

- Barbara C., Claudia Girardone, Philip Molyneux, (2015).
- Introduction to Banking. 2nd ed. Pearson Inc.Ritter, S. L., Silber, L. W., and Udell G. F. (2013). Principles of Money, Banking and Financial Markets. Pearson Inc.
- Banking Act No. 30 of 1988.
- Finance Business Act No 42 of 2011.
- Monetary Law Act No. 58 of 1949.
- Companies Act No. 7 of 2007.
- Central Bank of Sri Lanka. (2015). Guidelines on Opening New Banks in Sri Lanka.
- Basel Committee on Banking Supervision. Basel Accords I, II, and III. Switzerland.

Course Code Business Capstone COMC 42223

Credit Value 3

Type/Status Elective

Level 4 Semester 2

Overall Learning Outcomes By the end of this course unit, students should be able to:

- 1. identify, analyze, and evaluate a business problem/issue.
- 2. identify and evaluate strategies for business problem/issue.
- 3. develop recommendations for business problem/issue.

	Topic	Learning Outcomes	Teaching and Learning Method	Method of Assessment
1.	Briefing on	At the end of the session	Lecture	Business capstone
	business	students should be able to;	Case study	project report and
	capstone	1. Demonstrate awareness of	Self-study	presentation(s)
	project	expected outcomes of the	-	
		business capstone project		
2.	Case study	At the end of the session	Lecture	Business capstone
	development	students should be able to;	Case study	project report and
		1. Demonstrate knowledge	Self-study	presentation(s)
		of steps involved in		
		developing a case study		
3.	Identifying	At the end of the session	Lecture	Business capstone
	problems and	students should be able to;	Case study	project report and
	issues faced by	1. Apply critical thinking	Self-study	presentation(s)
	organization(s)	and creative thinking to		
		identify, analyze, and		
		evaluate a problem/issue		
		faced by an organization		
4.	Developing	At the end of the session	Lecture	Business capstone
	solutions for	students should be able to;	Case study	project report and
	organizational	1. Apply critical thinking and	Self-study	presentation(s)
	problems and	creative thinking to identify		
	issues	and evaluate strategies for		
		problem/issue faced by an		
		organization		
5.	Collection,	At the end of the session	Lecture	Business capstone
	analysis, and	students should be able to;	Self-study	project report and
	presentation of	1. Collect, analyze, and		presentations(s)
	data	present data relating to		
		the problem and		
		organization under		
_	D	study	T .	D .
6.	Report writing	At the end of the session	Lecture	Business capstone
	and	students should be able to;	Self-study	project report and
	presentation			presentation(s)

1.	Prepare the report on	
	business capstone	
2.	Present the report on	
	business capstone	

Recommended Readings – Textbooks

- Department of Commerce and Financial Management.
- Business Capstone Guidelines (Ver. I).
- Wheelen, T. L., Hunger, J. D., Hoffman, A. N., and Bamford, C. E. (2015). *Strategic Management and Business Policy: Globalization, Innovation, and Sustainability*. 14th ed. Pearson Education.
- Ellet, W. (2007). *The Case Study Handbook*. Harvard Business Review Press.
- Winston, W. (2014). *Microsoft Excel 2013: Data Analysis and Business Modeling*. Microsoft Press.

Recommended Readings - Journals

• Harvard Business Review

Course Consumer Behavior

Course Code COMC 42532

Credit value 2

Type/Status Elective

Level 4 Semester 2

Overall learning outcomes By the end of this course unit students should be able to;

- 1. identify the nature and scope of consumer behavior
- 2. explain main concepts and strategies of consumer behavior
- 3. illustrate the consumer behavior implications for marketing strategy on an integrated basis
- 4. apply the knowledge of consumer behavior concepts and strategies into practical situations by analyzing mini cases

Topic	Learning outcome	Teaching and	Method of
1 0 1 0		Learning Method	Assessment
1. Overview of	At the end of the session	Lectures	End semester
Consumer	students should be able to;	Group discussions	Examination
behavior	1. Define consumer behavior	Questions and	
	and discuss the role of	answering sessions	
	buying behavior in	Self-study	
	marketing		
	2. Describe the information		
	required to understand		
	consumer behavior		
	3. Discuss different		
	approaches in studying		
	consumer behavior		
	4. Explain the impact of		
	digital technology on		
	consumer behavior		
2. Consumer	At the end of the session	Lectures	End semester
motivation	students should be able to;		examination
	1. Define motivation and	Self-study	
	discuss the model of		Group
	motivation process	Group discussions	Assignment
	2. Explain the motivational		
	theories and discuss their	Questions and	
	application in building	answering sessions	
	strategies		
	3. Describe the method of		
	measuring consumer		
	motivation		<u> </u>
3. Personality &	At the end of the session	Lectures	End semester
Consumer	students should be able to;	0.10 . 1	examination
Behavior	1. Define personality and	Self-study	
	discuss the nature of		Group
	human personality	Group discussions	Assignment

				1
		2. Explain the personality	Questions and	
		theories and its influence	answering sessions	
		on consumer behavior		
		3. Describe the concept of		
		brand personality and		
		how marketers trying to		
		crate brand personality		
		4. Illustrate the impact of		
		personality on		
		promotional strategies		
4.	Consumer	At the end of the session	Lectures	End
''	Perception	students should be able to;	Lectures	semester
	rerecption	1. Define perception and	Self-study	examination
			Sch-study	CAdmination
		identify what consumers are	Crown discussions	Cogo study
		perceiving	Group discussions	Case study
		2. Describe the three elements		
		of perception and their	Questions and	Group
		strategic implication for	answering sessions	Assignment
		marketing		
		3. Explain the risk consumers		
		perceive in purchasing		
		decisions and strategies they		
		use to reduce it		
		4. Examine the application of		
		perception of price with		
		product quality		
5.	Consumer	At the end of the session	Lectures	End semester
	Learning	students should be able to;		examination
	C	1. Define learning and identify	Self-study	
		learning as a process	,	Group
		2. Explain behavioral learning	Group discussions	Assignment
		theories and their strategic	Group discussions	1 issignment
		application on consumer	Questions and	
		behavior	answering sessions	
		3. Describe habit and consider	answering sessions	
		two possible outcomes of		
		<u> </u>		
		habitual purchase behavior		
		4. Illustrate the concept of		
_		brand loyalty and inertia	T .	Г 1
6.	Consumer	At the end of the session	Lectures	End semester
	Attitude	students should be able to;	0.10	examination
	formation and	1. Define attitude and their	Self-study	
	Change	relationship to purchasing		Group
		behaviors	Group discussions	Assignment
		2. Discuss attitude models and		
		their strategic implication	Questions and	
		3. Describe the strategies for	answering sessions	
		changing consumer attitude		

7. Communication	At the end of the session	Lectures	End semester
& Consumer	students should be able to;	Lectures	examination
behavior	1. Describe marketing	Self-study	
	communication model and	,	Group
	identify key components of	Group discussions	Assignment
	the model	1	
	2. Discuss the source effects in	Questions and	
	marketing communication on	answering sessions	
	consumer behavior		
	3. Explain the social and ethical		
	implications of marketing		
	communication strategies		
8. Social Influence	At the end of the session		
on consumer	students should be able to;	Lectures	End semester
behavior	1. Define family and identify		examination
	the changing nature of	Self-study	
	families and their		Group
	consumption patterns	Group discussions	Assignment
	2. Describe the role of family		
	members in purchase	Questions and	
	decisions	answering sessions	
	3. Identify the types of social		
	classes and its impact on		
	purchase decisions	-	7. 1
9. The influence of	At the end of the session	Lectures	End semester
culture on	students should be able to;	G G 1	examination
consumer	1.Define culture and identify the	Case Study	
behavior	nature and characteristics of	C-16 -4 1	Group
	cultural values 2.Discuss the cultural influence	Self-study	Assignment
		Group discussions	Case Study
	manifest through products in the form of symbols, myths	Ouestions and	Case Study
	and rituals.	answering sessions	
	3.Illustrate the dynamic nature	answering sessions	
	of culture and its implication		
	to marketing activities		
10. Consumer	At the end of the session	Lectures	End semester
behavior in	students should be able to;		examination
cross cultural	1. Define what is cross culture	Case Study	
perspectives	and its dimensions		Group
1 1	2. Describe the cross cultural	Self-study	Assignment
	and global influences on		
	consumer behavior	Group discussions	
	3. Discuss the strategic		
	applications of cross cultural	Questions and	
	and global influences	answering sessions	
11.0	And 1 Cd	T	Б 1
11. Consumer	At the end of the session	Lectures	End semester
decision making	students should be able to;		examination

1.	Identify the nature and the	Self-study	Group
	types of consumer decision		Assignment
	making process	Group discussions	
2.	Explain the various buying	Questions and	
	roles of consumer decision	answering sessions	
	making process		
3.	Discuss the steps of		
	consumer decision making		
	process and their		
	implications to marketing		
	actions		

Recommended Readings

- SchiffmanG.Leon and Kanuk Leslie Lazar (2010), "Consumer Behaviour", 10th edition, Prentice Hall of India Private Ltd, .New Delhi.
- Solomon R. Michel (2012), "Consumer Behavior", 10th edition, Prentice Hall of India Private Ltd, .New Delhi.
- Paul Peter J. and Olson J. (2009), "Consumer Behavior and Marketing Strategy", 9th edition, McGraw-Hill/Irwin Publishers
- Hawkins D.I. and Mothersbaugh D. (2012) "Consumer Behaviour: Building Marketing strategy", 12th edition McGraw-Hill/Irwin Publishers

CoursePolicy AnalysisCurse CodeCOMC 42542

Credit Value 2

Type/Status Elective

Level 4 Semester 2

Overall Learning Outcomes By the end of this course unit, students should be able to:

- 1. discuss the importance of policy analysis
- 2. illustrate the steps involved in policy formulation, implementation, and evaluation.
- 3. articulate the concepts and methods relevant to public policy analysis
- 4. collect, analyze, and synthesize information on policy issues.

	Topic	Learning Outcomes	Teaching & Learning Method	Method of Assessment
1.	Policy analysis: An overview	At the end of the session students should be able to; 1. Discuss what policy analysis is. 2. Discuss the significance of policy analysis.	Lecture Self-study	In-class discussion Group Assignment End-semester examination
2.	Foundation of policy science	At the end of the session students should be able to; 1. Discuss historical foundation of policy science 2. Discuss the frameworks applied in policy science	Lecture Self-study	In-class discussion Group Assignment End-semester examination
3.	Rational for public policy	At the end of the session students should be able to; 1. Explain various rationales influencing policy initiation		
4.	Policy Formulation	At the end of the session students should be able to; 1. Explain policy formulation 2. Apply policy formulation to address identified problem(s)	Lecture Self-study	In-class discussion Group Assignment End-semester examination
5.	Policy Implementation	At the end of the session students should be able to; 1. Explain policy implementation 2. Discuss challenges to policy implementation	Lecture Self-study	In-class discussion Group Assignment End-semester examination
6.	Policy Evaluation	At the end of the session students should be able to;	Lecture Self-study	In-class discussion

7.	Cost-benefit analysis	 Explain policy evaluation Evaluate the outcome of a public policy At the end of the session students should be able to; Assess efficiency of public 	Lecture Case study Self-study	Group Assignment End-semester examination In-class discussion Group
		policy applying cost- benefit analysis		Assignment End-semester examination
8.	Policy research	At the end of the session students should be able to; 1. Explain the nature of policy research 2. Discuss the theories found in policy science studies. 3. Outline the methodology for policy research	Lecture Journal Papers Self-study	In-class discussion Group Assignment End-semester examination
9.	Case studies in policy analysis	At the end of the session students should be able to; 1. Critically examine problem(s) and issue(s) found in policy analysis case studies 2. Discuss frameworks, approaches and tools applied in policy analysis case studies to address problem(s) and issue(s)	Lecture Case study Self-study	In-class discussion Group Assignment End-semester examination

Recommended Readings – Textbooks

- Weimer, D. L., and Vining, A. R. (2011). *Policy Analysis: Concepts and Practice*, 5th ed. Pearson Education, Inc.
- Dunn, W. N. (2012). *Public Policy Analysis*. 5th ed. Pearson Education, Inc.
- Fischer, F., Miller, G. J., and Sidney, M. S. (2007). *Handbook of Public Policy Analysis: Theory, Politics, and Methods.* Taylor & Francis.
- Gooding R. E., Moran, M., and Rein, M. (2008). *The Oxford Handbook of Public Policy*. Oxford University Press.
- Araral, E., Fritzen, S., Howlett, M. Ramesh, M., and Xun Wu. (2013). *Routledge Handbook of Public Policy*. Routledge.

Course Sustainable Business

Course Code COMC 42552

Credit value 2

Type/Status Elective

Level 4 Semester 2

Overall learning outcomes By the end of this cause unit students should be able to;

- 1. discuss the business case for sustainability
- 2. discuss principles, frameworks, strategies, and tools for sustainable businesses.

	Topic	Learning Outcomes	Teaching and	Method of
1.	The business case for sustainability	At the end of the session students should be able to; 1. Discuss the meaning of sustainability for businesses. 2. Identify drivers and outcomes of sustainable business initiatives. 3. Discuss the business	Learning Method Lecture Self-study	Assessment In-class discussion Mid-semester test End-semester examination
2.	Principles and frameworks for sustainable businesses	case for sustainability. At the end of the session students should be able to; 1. Discuss principles and frameworks for sustainable business initiatives.	Lecture Self-study	In-class discussion Mid-semester test End-semester examination
3.	Theories underpinning corporate sustainability	At the end of the session students should be able to; 1. Discuss theories found in corporate sustainability literature	Lecture Research paper Self-study	In-class discussion End-semester examination
4.	Strategy for sustainable businesses	At the end of the session students should be able to; 1. Discuss corporate sustainability strategies 2. Discuss the integration between corporate strategy and sustainability	Lecture Case study Self-study	In-class discussion Mid-semester test End-semester examination
5.	Sustainability Performance	At the end of the session students should be able to; 1. Identify sustainability performance metrics	Lecture Case study Self-study	In-class discussion Mid-semester test End-semester examination

6.	Accounting and standards for sustainable businesses	At the end of the session students should be able to; 1. Demonstrate awareness of sustainability accounting standards 2. Demonstrate awareness of standards for sustainable businesses	Lecture Self-study	In-class discussion Mid-semester test End-semester examination
7.	Sustainability reporting and assurance	At the end of the session students should be able to; 1. Identify sustainability reporting and assurance frameworks and guidelines	Lecture Case study Self-study	In-class discussion End-semester examination
8.	Climate change and business adaptation	At the end of the session students should be able to; 1. Discuss global initiatives to climate change 2. Discuss business adaptation to climate change	Lecture Self-study	In-class discussion End-semester examination
9.	Contemporary Issues in business sustainability	At the end of the session students should be able to; 1. Demonstrate awareness of contemporary business sustainability issues	Lecture Case study Self-study	End-semester examination
10	. Case studies on sustainable businesses	At the end of the session students should be able to; 1. Evaluate sustainable business initiatives of organizations	Case study discussion	In-class discussion End-semester examination

Recommended Readings - Textbooks

- Nada R. Sanders, and John D. Wood. (2014). *Foundations of Sustainable Business: Theory, Function, and Strategy*. John Wiley & Sons.
- Kopnina, H. and Blewitt, J. (2015). Sustainable Business: Key Issues. Routledge.
- Gray, R., and Bebbington, J. (2001). *Accounting for the Environment*. 2nd ed. Sage Publications.
- Bebbington, J., Unerman, J., and O'Dwyer, B. (2014). *Sustainability Accounting and Accountability*. Routledge.
- Jones, S. and Ratnatunga, J. (2012). Sustainability Accounting, Assurance and Reporting. Emerald Publishers.
- Brockett, A. and Rezaee, Z. (2012). *Corporate Sustainability: Integrating Performance and Reporting*. John Wiley & Sons.

Recommended Readings Journals

- Academy of Management Executive
- Academy of Management Review
- Business & Society
- Business and Society Review
- Corporate Social Responsibility and Environmental Management
- Harvard Business Review
- Journal of Business Ethics
- Journal of Cleaner Production
- Social and Environmental Accountability Journal
- Strategic Management Journal
- Sustainability Accounting, Management and Policy Journal 12. Sustainable Development

Electronic Sources

- https://www.globalreporting.org/Pages/default.aspx
- http://www.sasb.org/
- https://www.unglobalcompact.org/
- http://www.unescap.org/
- http://www.wbcsd.org/home.aspx

CourseDissertationCourse CodeCOMC 43286

Credit value 6

Type/Status Compulsory

Level 4 Semester 1

Overall learning outcomes By the end of this course unit students should be able to;

- 1. identify a research problem and to review pertaining literature in the problem domain.
- 2. plan an appropriate research design with the guidance of the supervisor in relation to the problem identified.
- 3. collect pertaining data (primary or secondary) in implementing the research design.
- 4. analyze, summarize and interpret the data in answering research the research problem.
- 5. write the research report provided the timeframe and publishing research work.

Topic	Learning Outcomes	Teaching and	Methods of
•	S	Learning Methods	Assessment
Students are required	At the end of the session,	Workshops,	Dissertation
to provide research	students should be able	Research work,	Viva Voce
area as their intended	to,	Supervising	Examination
area of study.	 Identify a research 		Research
Research areas will be	problem as		Papers
assigned with	the basis of conducting		
supervisors and	the course unit.		
students will undergo	- Review pertaining		
their research work	literature in the		
accordingly.	problem domain.		
Pertaining research	- Plan an appropriate		
deign will be planed	research design with		
and implemented in	the guidance of the		
collecting data. Data	supervisor in relation		
will be collected,	to the problem		
summarized, analyzed	identified.		
and will be interpreted	 Collect pertaining data 		
in answering the	(primary or secondary)		
research problem.	in implementing the		
Finally the written	research design.		
dissertation will be	- Analyze, summarize		
presented to the	and interpret the data		
examination	in answering research		
department within the	the research problem.		
time schedule.	- Write the research		
	report provided the		
	timeframe.		

Recommended Readings

- Graustein, J.S. (2013), "How to write an Exceptional Thesis or Dissertation: A step by step Guide from proposal to successful defence", Atlantic Publishing Company
- Sharp, S.(2011) "Mastering the Thesis Statement", Untreed Reads Publishing, LLC.
- Roberts- Holmes, G (2011),"Doing your early years research project: A step by step guide", SAGE publications

Course Business Internship Course Code COMC 43296

Credit Value 6

Type/Status Compulsory

Level 4 Semester 2

Overall Learning Outcome: By the end of this course unit students should be able to:

- 1. integrate academic knowledge with practical experience to solve organizational issues
- 2. display continuous learning through experiencing the role of commerce and management in business
- 3. integrate the theory and concepts taught in business and management to the latest business world practices through practical job experience
- 4. develop networking with professionals and identify possible mentors
- 5. demonstrate and internalize the skills necessary to deal with practical issues of Business, commerce and management

Course Content			
Торіс	Learning Outcomes	Teaching and Learning Methods	Methods of Assessment
2. Internship	At the end of the session, students should be able to: 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. Outline 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	A minimum of 75 days (approximately 600 hours) internship in a private sector or public sector organizations	Internship record book Work evaluation report Presentation