

Department of Commerce and Financial Management University of Kelaniya Sri Lanka



STUDENT GUIDE BOOK

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STUDENT GUIDE BOOK
Department of Commerce and Financial Management
University of Kelaniya
Sri Lanka

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Editorial

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Glossary of Terms

Term	Definition
Auxiliary Course Units	Optional courses offered by other departments of FCMS
	and skill-based optional course units offered by other
	degree programs of DCFM
Core Course Units	Courses defined as mandatory for a particular degree
	programme
Course unit	A subject with a credit value
Credit	A time-based quantitative measure used in calculating
	the Grade Point Average (GPA)
Grade Point Average (GPA)	The credit-weighted arithmetic-mean of the Grade Point
	Values
Optional Course Units	Courses students can choose among the given courses
	within DCFM
Semester	A maximum of 15 weeks teaching period

Chapter one: Introduction

Welcome to the Department of Commerce and Financial Management (DCFM), the pioneer in Commerce education of University of Kelaniya. The purpose of this guide is to provide you with necessary information on how to produce quality work and achieve best results at the end of this journey.

The information contained in this guide will assist you in identifying the courses offered by DCFM, the selection procedure for degree programmes, types of assessments, and the proper guidelines for producing quality work at different types of assessments.

The Department

The Department of Commerce and Financial Management (DCFM), being the oldest department in the Faculty of Commerce and Management Studies (FCMS) of University of Kelaniya, has consistently been contributing to achieve the vision and mission of the university and the faculty.

DCFM vision

"To reach the destination of excellence in commerce & management education in Sri Lanka",

DCFM mission

"To be the leading revolutionary business knowledge center in Sri Lanka by searching, researching, creating and teaching new business philosophies and by providing creative business philosophers to flying high with glocalizing".

The Department of Commerce and Financial Management has been offering four-year special degree program since its inception. In addition to Bachelor of Commerce Honours Degree Program, the DCFM provides its students a greater opportunity to specialize in three specialization areas, namely Business Technology, Entrepreneurship, and Financial Management. Accordingly, the DCFM offers the following four-year degree programs to its undergraduates.

- 1. Bachelor of Commerce Honours
- 2. Bachelor of Commerce Honours in Business Technology
- 3. Bachelor of Commerce Honours in Entrepreneurship
- 4. Bachelor of Commerce Honours in Financial Management

Thus, the students of the DCFM have a greater opportunity to obtain a multi-disciplinary degree while being specialized in a particular specialization area, and the curriculum focuses on a more m-shaped learning approach. Moreover, unlike all other departments of the faculty, the DCFM receives students directly from the University Grant Commission (UGC). Hence, they are very special to the department. As a responsible department of the faculty, the prime objective of the DCFM is to provide those students with all the necessary knowledge, skills and training in order to create proud and quality graduates. The DCFM does continuously improve and revise its curricular to prepare its graduates to meet ever-changing environmental conditions. Thus, the domain of the DCFM is unique and independent in every aspect from other degree programs offered by the parent faculty and elsewhere in Sri Lanka.

Bachelor of Commerce Honours Degree programme

The Bachelor of Commerce (Special) Degree (renamed as Bachelor of Commerce Honours in 2020) is the pioneering degree program of the commerce and management education at University of Kelaniya. Prior to starting the Department of Commerce and Financial Management (DCFM) in 1980, this degree program was started in 1976 attached to the Department of Economics under the Faculty of Arts. From 1976 this curriculum acted as a backbone of commerce and management education, not only creating DCFM but also degree programs such as Accountancy, Human Resource Management and Marketing Management. Therefore, this program still consists of a wide range of managerial skills, while developing competences relevant for the field of commerce.

The Bachelor of Commerce Honours degree is a multidisciplinary degree that covers the fields of economics, accounting, finance, marketing, human resources management, management, technology, innovation and entrepreneurship and many more. Other than specializing in one particular field, this programme focuses on creating top management skills and views about multidisciplinary knowledge and practice. This initiative helps modern business to face dynamic situations through their employees who are having multidisciplinary skills to solve unpredictable problems. Local and International recognition for this programme is remarkably high because of its multidisciplinary aspects and content which fulfil global requirements as well.

The main objective of the study program is to develop a graduate who has a comprehensive understanding about all the fields in the commerce with updated relevant knowledge, skills and practice. These graduates are with the knowledge of a combination of all the subjects in this field needed to understand all the business functions to adopt and equipped with hands on

experience related to most of the business tools and techniques. As a contribution from the department, this study program creates professional strategists to lead businesses in a dynamic business environment while competing locally and internationally.

Bachelor of Commerce Honours in Entrepreneurship

The Bachelor of Commerce Honours in Entrepreneurship degree is one of the highlighting and growing study streams at the Department of Commerce and Financial Management. DCFM initiated the Bachelor of Commerce (Special) Degree in Entrepreneurship in the year 2008 (renamed as Bachelor of Commerce Honours in Entrepreneurship in 2020) with the objective of fostering an Entrepreneurial Culture through promoting new venture creation and rejuvenating existing ventures in Sri Lanka.

The Degree of Bachelor of Commerce Honours in Entrepreneurship of the University of Kelaniya aims to provide its students with a learning experience that will produce graduates with an in-depth knowledge of their subject matters, yet knowledgeable across a wide array/spectrum of disciplines that help them succeed in the face of business challenges. They will have a strong sense of intellectual integrity and personal and professional ethics, and be able to be critical and creative thinkers, with an aptitude for continued self-directed learning. They will be leaders in organizations and leading their own organizations in communities, contributing towards national development, while being sensitive global citizens.

Therefore, BCom Honours in Entrepreneurship provides an in-depth knowledge in the subject area of entrepreneurship, skills in writing, researching, communicating, problem solving, and creates strong personal and professional ethics which are required by both entrepreneurs and corporate entrepreneurs. The Bachelor of Commerce Honours in Entrepreneurship graduate is able to demonstrate knowledge of commerce, business environment and entrepreneurship while developing to think entrepreneurially, resourcefully and strategically about value generating opportunities through creation of new ventures or managing existing ventures.

Bachelor of Commerce Honours in Business Technology

The Bachelor of Commerce Honours in Business Technology is yet another pioneering and innovative degree program of the Department of Commerce and Financial Management, University of Kelaniya. The introduction of the Bachelor of Commerce (Special) Degree program

in Business Technology in 2008 (renamed as Bachelor of Commerce Honours in Business Technology in 2020) was one of the pioneering efforts by DCFM to introduce the term "Business Technology" with a much broader definition than defining Business Technology as Information Technology.

The aim of this degree program focuses on modern and future fast-growing fields. The Bachelor of Commerce Honours in Business Technology is a hybrid degree that covers modern business, technology and innovation neurons of business organizations. Since the Business and Technology degree program equip students with broad theoretical knowledge and deep practical skills making them fully prepared to lead in the modern fast-paced global marketplace, it enhances the knowledge in every key aspect of modern business organizations. It will apparently explain the aspects of present traditional business organizations, but it uniquely addresses the emerging technological aspects of the businesses. Hence, the student will be able to receive superior knowledge and understanding about present and future business organizations which will be higher than the knowledge and understanding they can get from any other business degree program available in Sri Lanka. Ultimately, students get distinct advantages of discovering thriving and fulfilling careers.

The main aim of the study program is to develop a graduate who has a comprehensive understanding about commerce, business environment and IT enabled business functions while having inclusive knowledge about the enabling technologies, their implications and effects, ability to handle and develop scientific business tools, techniques, skills, method, and processes using their creativity and innovativeness to bring transformation in the businesses, employees, customers, environment and society.

Bachelor of Commerce Honours in Financial Management

The Bachelor of Commerce Honours in Financial Management is the latest degree program of the Department of Commerce and Financial Management, University of Kelaniya. This programme was introduced in 2014 (renamed as Bachelor of Commerce Honours in Financial Management) to produce Commerce graduates fitting to the suitable positions in the Accounting and Finance area in both public and corporate sectors under the rapidly changing economic environment locally and globally. The introduction of the Bachelor of Commerce Honours in Financial Management was a remarkable achievement of DCFM, since it was the first time in introducing Financial Management specialization opportunities for Bachelor of Commerce

students in the Sri Lankan University system. Although Financial Management and Accounting degree programs are available in the faculty, they are not open for the students of Bachelor of Commerce degree programme in the DCFM. Therefore, the Financial Management degree program fulfils the needs of students in the DCFM who intend to specialize in the Business Finance field.

Finance is becoming one of the complex and critical functions in the overall management of any types of institutions, business and for individuals. At the same time Accounting is a more established profession in Sri Lanka. The dual role of Business Finance provides students with understanding of financial definitions, concepts and relationships coupled with knowledge of the major concepts and practices of accounting. This unique combination of skills prepares students for a wide-array of careers in Accounting and Finance positions in both corporate and public sectors.

Thus, the Bachelor of Commerce Honours in Financial Management could produce graduates who are able to synthesize knowledge of Commerce, Business Environment and Finance along with skills to apply tools and techniques to solve complex business related issues inclusive of those stemming from accounting and finance, appreciate lifelong learning, be adoptable with right attitude, and contribute to the world sustainability with creativity and financial innovativeness.

Course structure

Bachelor of Commerce degree programme consists of four-degree programs namely; (1) Bachelor of Commerce Honours degree (COMC), (2) Bachelor of Commerce Honours in Entrepreneurship (COME), (3) Bachelor of Commerce Honours in Business Technology (COMT) and (4) Bachelor of Commerce Honours in Financial Management (COMF). The degree is offered in eight semesters in four years. All the undergraduates who are selected to the DCFM should follow all the course units of level 1 and all the core course units of the Bachelor of Commerce Honours Degree program. In level 2, students are given an option to select their intended specialization namely Commerce, Entrepreneurship, Business Technology and Financial Management. To be eligible for the relevant degree program, students should complete at least 50% of credits from the specialized are out of the total credits Figure 1. shows the structure of the degree programmes where Table 1. depicts the credit structure.

Figure 1: Structure of the degree programmes

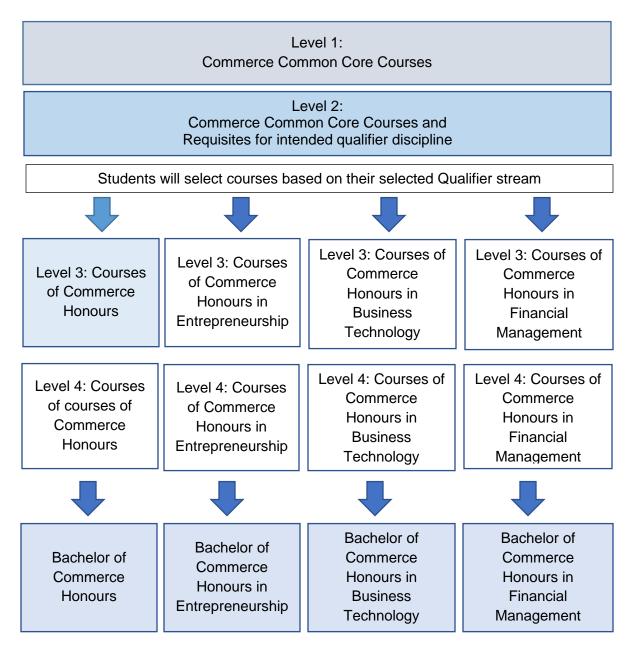


Table 1: The credit structure

	Co	mmer	ce	Entre	preneu	ırship		usines chnolo			inanci nagen	
	Core	Optional	Auxiliary	Core	Optional	Auxiliary	Core	Optional	Auxiliary	Core	Optional	Auxiliary
Level 1	30	-	-	30	-	-	30	-	-	30	-	-
Level 2	28	-	14	28	-	14	26	-	14	28	-	14
Level 3	28	12	06	30	-	08	31	-	08	30	-	06
Level 4	26	12	-	28	04	04	31	-	-	26	08	-
Total credits	112	24	20	116	04	26	118	-	22	114	08	20
Grand total		162			142			140			142	
Credit requirement	112	06	06	116	02	06	124	-	06	114	04	06
Total credit requirement		124			124			124			124	

Selection procedure for the degree specializations

At the end of the second semester of the level 1, applications will be called for the degree specialization. You can obtain an application from the department's office or online and need to submit the duly completed and signed application on or before the due date. Selection of students to the degree specialization is based on two criteria. They are;

- 1. Student's preference
- 2. Grade Point Average (GPA) obtained by the student in the level one.

Your preference to follow a particular degree programme would be the first criteria for the selection until the students' preferences do not exceed the particular programme's upper ceiling. If the number of applicants to a particular programme exceeds the maximum number which can be catered by that programme, the second criteria will come into effect.

The upper ceiling of each degree programme (based on a 200-student batch).

- a. COMC 90
- b. COME 30
- c. COMT 40
- d. COMF 40

If the total number of students in a batch is more than 200 or less than 200, the above numbers will proportionate with the total. For example, if the number of students of a batch is 250, the upper ceiling of each degree programme will be as follows.

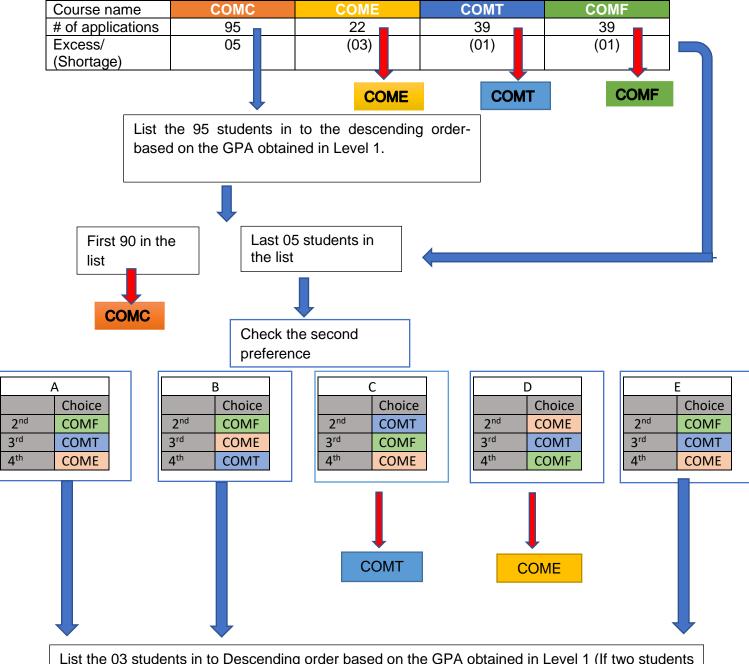
- a. COMC 112
- b. COME 38
- c. COMT 50
- d. COMF 50

Let's assume a batch of 200 students.

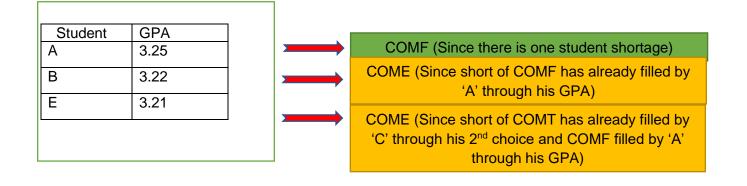
If the number of applications to each degree programme are equal to the upper ceiling of each degree programme, you will be selected to the particular programme based on your preference. However, if the number of applications to a degree programme is exceeded or not meet the minimum requirement, the subsequent preferences would be considered. If the number of applications exceed the upper ceiling of a particular degree programme, the Grade Point Average (GPA) obtained by the students who have chosen that particular degree programme as the first choice will be considered. Upon the completion of the required student number to a degree programme, the balance applicants will be considered for another programme based on the same two criteria.

Figure 2 and Figure 3 show the selection procedure for two possible scenarios when the number of applications to the degree programmes are not equal to the upper ceilings of them.

Figure 1: Scenario 1 – Students shortage for more than one programme



List the 03 students in to Descending order based on the GPA obtained in Level 1 (If two students got the same GPA, both will be selected to the same degree specialization)



COMC COME Course name COMF # of applications 92 20 41 42 Excess/ (05)02 (Shortage) **COMF** COMT COME List the 92 students in to the descending order-based on the GPA obtained in Level 1 List the 41 students in to the List the 42 students in to the descending order-based on the descending order-based on the GPA obtained in Level 1 GPA obtained in Level 1 Last 02 of the list First 90 of the Last 01 of the list First 40 of the (A, B) list (C) list COMC COMT Last 02 of the list First 40 of the Choice Choice Choice (D, E) list 2nd 2nd 2nd COMC COME COMF 3rd 3rd 3rd COMF COMT COMT 4th 4th 4th COME COME COMF **COMF** D Choice Choice 2nd 2nd COMC COME 3rd 3rd COME COMT 4th 4th **COMT** COMC COME - As COMC, CMOT and COMF are already filled by the students at their first

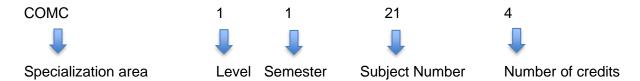
preferences, A, B, C, D and E will select for COME irrespective of their 2nd preference.

Figure 2: Scenario 2 – Students shortage only for one programme

Selection of course units

Each course unit offered by DCFM has a course code with nine digits which consists of four letters and five numbers. First four letters of the course code denote the specialization area that the course unit belongs to and the five numbers demonstrate the level, semester, subject number and the credit point value of each course unit.

Example: COMC 11214 - Principles of Management



- COMC 11214 Level 1, Semester 1, a four credits course unit belongs to the Bachelor of Commerce Honours degree programme with the subject number of 21.
- COME 21342 Level 2, Semester 1, a two credits course unit belongs to the Bachelor of Commerce Honours in Entrepreneurship programme with the subject number of 34.
- COMT 32812 Level 3, Semester 2, a four credits course unit belongs to the Bachelor of Commerce Honours in Business Technology degree programme with the subject number of 81.
- COMF 43998 Level 4, Semester 1 & 2, an eight credits course unit belongs to the Bachelor of Commerce Honours in Financial Management programme with the subject number of 99.

Course units in the level 1 of the degree programme are compulsory to be completed by all students who are enrolled in the Bachelor of Commerce degree programme.

Level 2 onwards, the students are required to follow the course units in their specialization area. Students will be informed about their specialization area by the Department, after evaluating the applications as per the above-mentioned selection procedure. No changes to the selected specialization areas are allowed after the notification of the selection. Therefore, students are highly advised to make the choices for preferred specialization areas with a deep understanding of the selection process and the graduate profile of each degree programme.

Structure of the degree programmes

Bachelor of Commerce Honours - Level 1 (common programme)

Course code	Title of the course unit	Credits	Status
	Level 1: Semester 1		
COMC 11214	Principles of Management	4	Core
COMC 11224	Mathematics for Business	4	Core
COMF 11233	Financial Accounting	3	Core
COMT 11242	Information Technology	2	Core
COME 11252	Introduction to Entrepreneurship	2	Core
	Level 1: Semester 2		
COMC 12264	Microeconomics	4	Core
COMC 12274	Business Statistics	4	Core
COMF 12283	Management Accounting	3	Core
COMC 12292	Business Law	2	Core
COMC 12302	Management Capacity Building	2	Core

Bachelor of Commerce Honours - Level 2 onwards

Course code	Title of the course unit	Credits	Status			
Level 2: Semester 1						
COMC 21314	Macroeconomics	4	Core			
COMC 21333	Organizational Behaviour	3	Core			
COMF 21314	Advanced Financial Accounting	4	Core			
COMF 21322	Taxation	2	Core			
DELT 21532	Advanced English for Commerce and Management Studies	2	Core			
COMT 21802	Internet of Things					
COMF 21802	Financial Literacy	2	Auxiliary			
COME 21802	Liquidity Skills					
	Level 2: Semester 2					
COMC 22353	Marketing Management	3	Core			
COMC 22363	Human Resources Management	3	Core			
COMC 22344	Operations & Supply Chain Management	4	Core			
COMT 22393	Managing Information & E-commerce	3	Core			
BACC 22712	Corporate Reporting for Decision Making		Auxiliary			
BHRM 22242	Career Planning	2				
BMKT 22012	Applied Digital Marketing					
BFIN 22562	Personal Finance					
Level 3: Semester 1						
COMC 31404	International Economics & Business	4	Core			
COMF 31413	Economics for Development	3	Core			
COMF 31433	Audit and Assurance	3	Core			
COMF 31443	Enterprise Resource Planning	3	Core			

DELT 31522	English for Commerce and Management Professionals	2	Core	
COME 31442	Creativity and innovation			
COMF 31412	Advanced Financial Reporting & Governance	2	Optional	
COMT 31492	Management of Technology			
	Level 3: Semester 2			
COMC 32422	Capstone Project	2	Core	
COMC 32433	Operations Research	3	Core	
COMC 32444	Research Methods & Data Analysis	4	Core	
COMF 32524	Financial Management	4	Core	
COMC 32452	Human Resources Development			
COMC 32462	Project Management	2	Optional	
COMF 32502	Advanced Management Accounting			
COMT 32812	Blockchain for Business			
COME 32812	Green Entrepreneurship	2	Auxiliary	
COMF 32812	Alternative Investments			
	Level 4: Semester 1			
COMC 41474	Strategic Management	4	Core	
COMC 41492	Consumer Behaviour			
COMC 41502	Public Policy Analysis	2	Optional	
COMF 41632	Investment & Portfolio Management			
	Level 4: Semester 2			
COMF 42664	Banking & Financial Services	4	Core	
COMC 42522	Corporate Law			
COMT 42522	Knowledge Management	2	Optional	
COMF 42672	Financial Technology			
COMC 4399A	Dissertation	10	Core	
COMC 43988	Business Internship	8	Core	

Bachelor of Commerce Honours in Entrepreneurship - Level 2 onwards

Course code	Title of the course unit	Credits	Status			
Level 2: Semester 1						
COME 21314	Corporate Entrepreneurship	4	Core			
COMC 21313	Macroeconomics	3	Core			
COMC 21323	Organizational Behaviour	3	Core			
COME 21323	Creativity and Innovation	3	Core			
DELT 21532	Advanced English for Commerce and Management Studies	2	Core			
COMC 21802	Business and Society					
COMT 21802	Internet of Things	2	Auxiliary			
COMF 21802	Financial Literacy					
Level 2: Semester 2						
COMC 22353	Marketing Management	3	Core			
COMC 22363	Human Resources Management	3	Core			
COME 22333	Business Planning	3	Core			

COMC 22342	Operations Management	2	Core	
COME 22342	Seminar in Business	2	Core	
COME 22342	Corporate Reporting for Decision		Core	
BACC 22712	Making		Auxiliary	
BHRM 22242	Career Planning	2	Auxiliary	
BMKT 22012	Applied Digital Marketing	2		
BFIN 22562	Personal Finance			
BFIIN 22302	Level 3: Semester 1			
			0	
COME 31404	Entrepreneurial Psychology and Leadership	4	Core	
COME 31413	New Venture Financing	3	Core	
COME 31422	Business Model Canvas	2	Core	
COME 24422	Born Global and International	2	Core	
COME 31432	Entrepreneurship	2		
COMF 31462	Taxation	2	Core	
DELT 24500	English for Commerce and	2	Core	
DELT 31522	Management Professionals	2		
	Level 3: Semester 2			
	Research Methodology and Data		Core	
COME 32454	Analysis Techniques for	4		
	Entrepreneurship			
COMF 32524	Financial Management	4	Core	
COME 32463	Digitalization of Business	3	Core	
COMT 32474	Entrepreneurial Capstone	4	Core	
COMC 32812	Tourism Management			
COMT 32812	Block Chain for Business	0	Auxiliary	
COMF 32812	Alternative Investments	2		
COMF 32822	Enterprise Resource Planning			
	Level 4: Semester 1		•	
00ME 44400	Contemporary Topics in	_	Core	
COME 41482	Entrepreneurship	2		
COMC 41474	Strategic Management	4	Core	
	Level 4: Semester 2		•	
COME 42494	Sustainable Entrepreneurship	4	Core	
COME 42502	Digital Marketing	2	Optional	
COME 42512	Enterprise Growth	2	Optional	
	1	<u> </u>		
COME 4399A	Dissertation	10	Core	
COME 43988	Business Internship	8	Core	
	_ = = = = = = = = = = = = = = = = = = =		1 5 5. 5	

Bachelor of Commerce Honours in Business Technology - Level 2 onwards

Course code	Title of the course unit		Credits	Status			
	Level 2: Semester 1						
COMC 21313	Macroeconomics		3	Core			
COMC 21323	Organizational Behaviour		3	Core			
COMT 21333	Management of Technology		3	Core			
COMT 21342	Computer	Programming	2	Core			
CONT 21342	Fundamentals	-					

DELT 21532	Advanced English for Commerce	2	Core
	and Management Studies		
COMC 21802	Business and Society	2	
COMF 21802	Financial Literacy		Auxiliary
COME 21802	Liquidity Skills		
	Level 2: Semester 2		
COMC 22353	Marketing Management	3	Core
COMC 22363	Human Resources Management	3	Core
COMT 22373	Digitalization of Business and Commerce	3	Core
COMT 22382	Management Information Systems	2	Core
COMC 22342	Operations Management	2	Core
BACC 22712	Corporate Reporting for Decision Making		
BHRM 22242	Career Planning	2	Auxiliary
BMKT 22012	Applied Digital Marketing		
BFIN 22562	Personal Finance		
	Level 3: Semester 1		
COMT 31413	Management Science	3	Core
COMT 31393	IT Project Management and Agile Enterprise	3	Core
COMT 31403	Database Management Systems	3	Core
COMT 31423	Supply Chain Management and Logistics	3	Core
COMT 31432	Information Systems and Data Communication	2	Core
DELT 31522	English for Commerce and Management Professionals	2	Core
	Lavel 2: Competer 2		
COMT 22444	Level 3: Semester 2	4	0
COMT 32444	Innovation and Technopreneurship	4	Core
COMT 32463	Digital Marketing and Multimedia	3	Core
COMF 32523	Financial Management		Core
COMT 32473	Cyber Psychology, Ethics and Behavior	3	Core
COMT 32452	Research Methodology	2	Core
COMF 32812	Alternative Investments		
COMF 32822	Enterprise Resource Planning	2	
COME 32812	Green Entrepreneurship	4	Auxiliary
COMC 32812	Tourism Management		
	Level 4: Semester 1		
COMT 41504	Business Intelligence and Analytics	4	Core
COMC 41474	Data Analysis for Research	4	Core
COMT 41492	Technology Sustainability	2	Core
COMC 41473	Strategic Management	3	Core
	Lough 4: Commenter 2		
COMT 40004	Level 4: Semester 2	4	Como
COMT 42984	Business Internship	4	Core

COMT 42523	Knowledge Management	3	Core
COMT 45513	CIO Strategies	3	Core
COMT 43998	Dissertation	8	Core

Bachelor of Commerce Honours in Financial Management- Level 2 onwards

Course code	Title of the course unit	Credits	Status
	Level 2: Semester 1		
COMF 21314	Advanced Financial Accounting	4	Core
COMC 21313	Macroeconomics	3	Core
COMC 21323	Organizational Behaviour	3	Core
COMF 21322	Taxation	2	Core
DELT 04500	Advanced English for Commerce	2	Core
DELT 21532	and Management Studies	2	
COMC 21802	Business & Society		
COMT 21802	Internet of Things	2	Auxiliary
COME 21802	Liquidity Skills		
	Level 2: Semester 2		
COMF 22334	Financial Management	4	Core
COMC 22353	Marketing Management	3	Core
COMC 22363	Human Resources Management	3	Core
COMF 22342	Financial Analytics	2	Core
COMC 22342	Operations Management	2	Core
BACC 22712	Corporate Reporting for Decision		
DACC 22112	Making	2	Auxiliary
BHRM 22242	Career Planning		
BMKT 22012	Applied Digital Marketing		
BFIN 22562	Personal Finance		
	Level 3: Semester 1		
COMF 31413	Advanced Financial Reporting and	3	Core
COMI 31413	Governance		
COMF 31423	Investment and Portfolio	3	Core
	Management		
COMF 31433	Audit and Assurance	3	Core
COMF 31443	Enterprise Resource Planning	3	Core
COMF 31452	Research Methodology for	2	Core
OOWI 31432	Accounting and Finance		
DELT 31522	English for Commerce and	2	Core
DLL1 01022	Management Professionals		
	Level 3: Semester 2		
COMF 32474	Business Valuation and Financial	4	Core
	Modelling		
COMF 32483	Strategic Financial Management	3	Core
COMF 32493	Advanced Taxation and Strategic	3	Core
	Tax Planning		_
COMF 32502	Advanced Management Accounting	2	Core
COMF 32512	Quantitative Techniques for Data	2	Core
JOINI OLOIL	Analysis	_	

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COMC 32812	Tourism Management				
COMT 32812	Block Chain for Business	2	Auxiliary		
COME 32812	Green Entrepreneurship				
	Level 4: Semester 1				
COMF 41612	International Financial Management	2	Core		
COMC 41464	Strategic Management	4	Core		
Level 4: Semester 2					
COMC 42522	Corporate Law	2	Core		
COMF 42642	Behavioural Finance	2	Optional		
COMF 42652	Entrepreneurial Finance	2			
COMF 42662	Banking and Financial Services	2	Optional		
COMF 42672	Financial Technology	2			
COMF 4399A	Dissertation in Accounting/ Finance	10	Core		
COMF 43988	Business Internship in Accounting/ Finance	8	core		

Chapter Two: Course Assessments

Course units in all four-undergraduate degree programmes offered by DCFM are assessed through continuous assessments and end-semester examinations. This chapter explains different assessment methods and provides formats for the assessments.

2.1 Introduction

Assessment in a course unit may comprise several tasks, such as formal end semester examinations, assignment reports, essays, multiple-choice online tests, case analyses, proposals and/or oral presentations. These are just a few examples of what may be required in a course unit. For any kind of task, it is important that you read and understand precisely what you are asked to submit. Details of all assessment tasks for each course unit are provided in the course outline that you will have access to in the CAL system from the first week of each semester. If you are still uncertain as to the requirements and need explanation, hunt for guidance from your panel of lecturers. Where there is group work in a course unit, it is expected that you manage your groups and group tasks effectively. See section 2.3 for more information on group work. A high standard of integrity is expected from you in the completion of your assessment tasks. Any form of cheating, such as plagiarism, collusion, or 'buying an essay', will be penalized under the University's Student Examination misconduct procedures. Refer Chapter 3 for more details on examination misconduct. Always do your own work to the best of your capacity and plan your time cautiously.

The final mark that a student receives in a course unit will be the total of the marks obtained from all assessments of the particular course unit subject to the approval by the Panel of Examiners on the recommendation of the Chief Examiner.

2.2 Assessments

University assessments will not limit to test your theoretical knowledge. Rather, your ability to apply the theoretical knowledge to solve a given scenario, critical thinking, comprehensive and clear writing, ability to express the ideas and arguments clearly and time management are also tested. Therefore, additional reading, self-studies and staying awake in the society are equally important as the active lecture participation.

End-semester examinations

All the course units, except the course units such as Business internship, Entrepreneurial Capstone and Dissertation, will be assessed by an end-semester examination during the official examination period of the University. Duration of the examination paper will be based on the number of credits of each course unit. Questions weightage and the nature of the questions will be decided by the lecture panel of the course unit and you will be informed of the structure before the examination period commences. Open-ended essay type questions, short answer questions, calculations-based questions and multiple-choice questions will be mainly given in final examination question papers.

Generally, the duration of the examination paper would be as follows.

- A 2 credits course unit Two hours paper
- More than 2 credits course unit Three hours paper

However, the time duration of the examination paper can be changed owing to the weight given to the continuous assessments and the nature of the course unit.

All answer scripts will be checked by two examiners to ensure the accuracy of the marking.

If you are not satisfied with the grade received for a particular course unit, you have the chance to request for reviewing the marked paper by a panel of examination chaired by the dean of the faculty.

Please refer the UGC commission circular no. 978 for the process for re-scrutinization of marks and grades of undergraduates.

https://www.ugc.ac.lk/en/policy/commission-circulars/98-circulars-published-in-2012-973-997-/982-comm-circular-978-provision-for-re-scrutinization-of-marks-and-grades-of-undergraduates.html

Continuous assessments

You are required to complete different kinds of continuous assessments for each and every course unit. The type of the continuous assessment/s will be announced by the course lecturers at the beginning of the semester through the detailed course outline. Weightage of each assessment will also be announced through the course outline.

Possible continuous assessment types

1. Mid-semester examinations

In the 6th or 7th week of the semester you will be given a mid-semester examination to assess the student's knowledge and understanding of the course unit. The topics covered in the first

four weeks of the semester will be tested through a mid-semester test. A mid-semester test would consist with multiple-choice questions, short answer questions, essay questions or/and calculations. The mode (on-line or paper based) of the test also will be announced during the semester by the course lecturer. You are required to be present at the venue of the examination as per the guidelines given by the course lecturer at least 15 minutes before the commencement of the examination. You will receive the final evaluation results no more than three weeks from the end of the examination unless it is an online test. Marks will be received at the end of the examination itself for online examinations.

2. Ad-hoc assessments

There will be ad-hoc assessments throughout the semester. If ad-hoc assessments are included in a particular course unit, that would be informed to you at the beginning of the semester through the course outline. Ad-hoc assessments are the assessments that would be given by the lecturer during lectures without prior notice. Therefore, it is important to maintain 100% class-participation if ad-hoc assessments are a part of any course unit of the semester. This will be a small calculation, short-answer question paper, mini case study or a group work based on one or two topics covered in previous classes.

3. Assignments

Assignments will be given as individual tasks or group tasks to complete and submit before the end of the semester. Full details of the assignment will be given through the course outline at the beginning of the semester. Assignment cover sheet, declaration form and the assignment report guidelines are attached in Annexure 1. Same can be downloaded in the below link.

http://fcms.kln.ac.lk/index.php/21-for-students

It is required to allocate an extensive time for completing an assignment. Pre-preparation and working as per a time plan are much important to achieve a higher grade for assignments. It is essential to start the work at least six weeks before the due date. Since there can be more than one assignment to complete in a semester, a proper time plan is crucial for reducing the work load and the stress.

Preparing reports based on field visits, preparation of business plans, simulations, case studies, and organizing workshops are a few examples for possible types that you can expect to have as assignments.

If the assignment is based on a field visit, a letter signed by the respective course lecturer or the head of the department is compulsory. That letter should contain the names and student numbers of each group member, purpose of the visit and the name of the course unit addressing the officer of the company that you are visiting. The same letter should be signed by that officer confirming the physical presence of you at their company to collect information for the assignment. This letter should attach to the assignment as an evidence for field visit. You can request that letter in writing from administrative staff of the department at least a week before the intended date to visit the company.

Academic writing is expected in Assignment reports and therefore, you should make sure to avoid plagiarism and to follow APA referencing style in writing the report. Also, proof reading before the submission is equally important to assure a quality work.

Refer to Annexure 2 for a quick guide to the APA referencing style. You can download the same at http://fcms.kln.ac.lk/index.php/21-for-students.

Finally, make sure to submit the work on time as per the guidelines given by the course lecturer. If the submission mode is online, follow the instructions for the submission in the assignment submission link. If it is required to submit a hard copy of the report, submit the report to the department office before 4.00 pm of the due date. Also, do not forget to sign the submission sheet to mark your submission officially.

4. Presentations

Generally, all assignments are followed by a presentation. The course lecturer will inform presentation guidelines, time, date and venue during the semester. All group members are required to present on the date of the presentation to secure marks. The course lecturer can decide the mark penalties for the groups with absent members. Sometimes, the entire group may lose marks if one member is absent. The authority to accept unavoidable and reasonable reasons for absenteeism fully lies in the hands of the panel of lecturers of the particular course unit.

Pre-preparation, handful knowledge of the work by each member of the group, preparing readable slides with no mistakes and wearing a suitable attire are important facts to success at the presentation.

Special consideration form

Students those who were unable to sit for a continuous assessment on due date, may fill a special consideration form and submit that to the department office along with valid evidences for the absence within a week from the original due date. Head of the department and the panel of lecturers of the particular course unit will evaluate the degree of reasonableness of the reason for absence and will communicate the decision via an email to you within two weeks of the request. Special consideration form can be downloaded in the below link.

http://fcms.kln.ac.lk/index.php/21-for-students.

General guidelines for Dissertation and Business Internship Dissertation

Dissertation is an independent research work worth 8 credits which students complete as a partial fulfilment requirement of the degree. Each of you will be assigned a supervisor at the beginning of the Semester 1, Level 4. You should select the research area under your stream of specialization and should complete the report in one-year period of time. However, you are encouraged to complete the research work at the earliest possible as you have to start your internship in Semester 2, Level 4.

Generally, the dissertation should consist with an abstract, introduction, literature review, methodology, data analysis and conclusion.

Guidelines

Writing instructions

- Avoid plagiarism Do not copy others works. Whenever you refer other works in your report provide due references.
- Use academic writing Follow APA style; Do not write long sentences; Maintain the flow of writing; Discuss your claims critically and arguably with valid justifications.
- Make sure to match the in-text citations with the list of references.
- Number the tables and figures as per the APA guidelines and include a list of tables and a list of figures in the front pages of the report.
- Content in the tables and figures should be readable.
- Proof read before submitting.

Formatting Guidelines

- Language -You should submit the dissertation in English language and in the format given.
- Font Times New Roman, Font sizes are as follows;
 - Title on the title page: Font size 18, Alignment center, Bold
 - Name and index number on title page: Font size 12, Alignment center, Bold
 - This dissertation is... in title page: Font size 12, Alignment justify
 - o Department of.... on title page: Font size 12, Alignment center, Bold
 - o All the headings up to Chapter names: Font size 14, Alignment center, Bold
 - o 1.1,3.1.... and all sub headings: Font size 12, Alignment left, Bold
 - General text: Font size 12, Alignment justify
- Page size and margins Page size should be A4, margins should be 1" (inch) on top, right, down. 1.5 for left side for binding.
- Print Single side black and white printed hard copies are accepted.
- Spacing The dissertation paper must be 1.5 lines spaced, with exceptions.
 Single spacing is used in lengthy lists or tables, reference or bibliographic entries, the table of contents, list of tables, and list of figures, appendixes.
- Numbering of Pages Beginning with the first page of the declaration, all preliminary
 pages must be numbered in lowercase Roman numerals (i, ii, iii,). These numerals must
 be centred. The first page of the text begins at Arabic numeral 1. All pages within the
 text must contain an Arabic page number, bottom-centered, 12 font size Times New
 Roman.
- Table Tables should be named on the top of the table with the chapter number, 12 font size, left align as follows;

Table 3.1: Unique and Common Characteristics of Business and Social Entrepreneurs

Unique	Common	Unique
characteristics of the	Characteristics for	characteristics of the
business entrepreneur	both business and	social entrepreneur
	social entrepreneur	
High achiever	Innovator	Mission leader
Risk bearer	Dedicated	Emotionally charged
Organizer	Initiative taker	Change agent
Strategic thinker	Leader	Opinion leader
Value creator	Opportunity alert	Social value creator
Holistic	Persistent	Socially alert
Arbitrageur	Committed	Manager
I The state of the	1	I

• **Figures**- Figures should be mentioned below the figure as follows;



Figure 1: Source: Kaseorg and Raudsaar (2013)

For more details about citation guidelines please refer APA (American Psychological Association) online. Quick reference guide can be found in the Annexure 2.

Refer Annexure 3 for the dissertation report format.

Final assessment

The final grade for the dissertation will be computed in the following manner:

Total	100%
Dissertation Report	60%
Viva voce	20%
Supervision	10%
Mid-review and assessments	10%

Business internship

Business internship is a compulsory course unit to follow in Semester 2, Level 4 by every student to complete the degree. Students should complete an industrial training not less than 75 days (approximately 600 hours) in a private sector or public sector organizations related to their specialization's job profile.

At the end of the internship 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

Possible Internship sectors

Audit sector - Selected audit firm should be a one which is headed by a practicing member of the Institute of Chartered Accountants of Sri Lanka. It is advised not to undertake only accounting assignments during the internship period.

Non-audit sector – Job scope of the non-audit sector organization will be evaluated prior to approve the place for the internship. If the job scope suits the internship criteria of the DCFM, the respective organization will be identified as an authorized place for internship.

Own business (Entrepreneurial internship) – Students those who are following COMC, COMT or COME degree programmes can start your own business to fulfil the internship requirement. Business start-up guidelines and evaluation criteria are stated below.

Internship Awareness meeting

An internship awareness program will be conducted by the department at the end of the semester 2, level 3 to provide knowledge on requisite skills and competencies as interns for each subject stream (COMC, COMT, COMF, COME). You will be notified the possible areas for internship and the internship evaluation criteria at the awareness meeting.

Internship process – Audit and Non-audit sectors

- Selecting a suitable place for the internship: Students should identify a suitable place
 for their internship (A letter from the department with the degree requirement can be
 obtained on request).
- Approval to the job profile: The selected organization and the job task should be approved by the internship coordinator of DCFM before commencing the internship. A copy of the Job Profile sheet should be collected from the department office and the completed form should be handed over to the internship coordinator for necessary approvals.
- **Signing the agreement:** Those who have received the approval for the selected job profile can collect their agreement from the internship coordinator. Head of the

department on behalf of the University and the immediate supervisor of the student on behalf of the organization would be the signatories to the agreement.

- Assigning an internal supervisor: An internal supervisor (supervisor of the
 department) will be assigned to each student prior to start the internship. Students
 should submit a self-prepared progress report to the internal supervisor each month
 during the internship.
- Training record book (TRB): Upon the handing over the signed agreement to the
 coordinator, students can obtain the training record from the department. TRB should be
 recorded by the student daily to report their training record and both student and the
 supervisor of the organization (external supervisor) should sign the records.
- Work evaluation report (WER): There will be a work evaluation report to be filled by the
 supervisor at the workplace. WER can be obtained from the department at the time of
 the agreement and the duly completed and signed WER should be received by the
 coordinator in a sealed envelope at the end of the internship period.
- Internship report Students need to prepare a report on internship with the approval of both supervisors. The report should contain a detailed description of the work performed, issues identified and the knowledge and experience gained in the internship.
- Presentation: Students are required to present for a viva voce presentation at the end
 of the semester.

All matters related to the internship should be discussed with the internship coordinator of DCFM, internal supervisor and head of the department only. Dates and times for meeting the coordinator for different tasks in this process would be informed in advance.

Mode of assessment

The final grade will be computed in the following manner:

Total	100%
Viva Voce presentation	30%
Internship report	30%
Work Evaluation Report	20%
Record Book	20%

Internship process - Entrepreneurial internship

Entrepreneurial internship is introduced with the objective of practically setting up businesses by the students who wish to follow their career path as an entrepreneur. Entrepreneurial education and training are quintessential to successfully venture creation and survival of the business. The students are granted with the opportunity to set up a business of their own under the internship course unit to fulfil the partial requirement of the degree program. Entrepreneurial internship is a follow up mechanism which asses the individual success and business performance regularly.

Setting goals - Students will be directed and encouraged to set goals suitable to their venture and lives to achieve success effectively. A supervisor will be appointed and the appointed supervisor/ mentor will guide the students to identify the gaps in the competencies of the students and help them fill the gaps by being involved in the venture set up.

Consultation meetings - Consultation meetings will be designed and conducted by the supervisory lecturers based on a common guideline.

Training record book (TRB) - The Students will be given a training record book and they are strictly advised to maintain this training record book properly.

Field Inspections - Two main field inspections will be held by the coordinator or the lecturers assigned to the student as 'baseline' and 'end' surveys. Improvements, achievements, and other favourable or unfavourable variances will be identified and assessed through those inspections.

Progress review meetings - Supervisor will set goals, objectives and targets for particular time period and student's performance will be ranked based on the achievement of those goals. The coordinator and the supervisor will conduct progress review meetings once in two weeks.

Mode of assessment

The final grade will be computed in the following manner:

Continuous evaluations 50%,
Filed observation by the supervisor 20%.
Viva Voce presentation 30%

Total 100%

To pass this course unit a student should score at least 50% of the total marks allocated for each of those two parts. All the assessment criteria are based on the Key Performance Indicators (KPI) identified by course unit. The developed KPIs are given below,

- a) Plans in the future
- b) Professionalism in the business
- c) Profitability: Return on Investment (ROI), GP Ratio, NP Ratio
- e) Capital Structure: Owner's equity, Debt to Equity Ratio, Debt to Assets Ratio

- f) Net Assets
- g) Savings
- h) Progress with marketing
- i) Progress with production
- j) Progress with Human Resource
- k) Customer Base
- I) Quality Improvements
- m) Interactions with mentor and supervisor

Examination check list for End/ Mid- Semester examinations

Things to check before coming to the examination

- Make sure to get the examination admission card and an authorized signature by a mentor (personal tutor) assigned of the department, at least two days prior to the examination period commences (For end-semester examinations).
- Check whether you studied all the relevant study materials.
- Check whether your calculator is working (for calculations-based course units).
- Check whether you have the access for university CAL account (for online tests).
- Check whether you have all necessary writing materials (pens, blank papers, etc).

Things to check at the examination venue before commencing the examination

- Check whether you have the student identity card with you.
- Check whether you have brought all writing materials and calculator into the examination venue.
- Make sure that you do not have any notes or any other unauthorized materials with you.
- Check whether you have switched off your mobile phone.

Things to check at the end of the examination

- Check whether you have correctly mentioned your index number, course name, course code and the question numbers that you attempted in the given spaces.
- Check whether you have answered all the questions that requires to be answered.
- Check whether you have tightened the answer scripts if there are more than one page.

Refer Section 3.1 in Chapter 3 for detailed instructions for examinations.

2.3. Marks and Grades

Grading System

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

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

Grade Point Average

Grade Point Average (GPA) is the credit-weighted arithmetic mean of the Grade Point Values, i.e., the GPA is determined by dividing the total credit-weighted Grade Point Value by the total number of credits.

GPA shall be computed to the second decimal place. For example, a student who has completed three course units each of four credits and two course units each of two credits with grades A, D, C+ and B, A+ respectively would have the GPA.

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

$$= \frac{16.0 + 4.0 + 9.2 + 6.0 + 8.0}{16}$$

$$= \frac{43.2}{16}$$

$$= 2.70$$

Award of the Degree

A student should apply for the award of a degree on satisfying the requirements. On completion of the degree a student is entitled to an official transcript giving the grades in the respective course units after the confirmation of results by the University Senate.

Refer by-laws related to each degree programme for more details. By-laws can be found at http://fcms.kln.ac.lk/index.php/student-handbook.

2.4 Group Work

Group work is one of the major assessment methods in the degree programme. It helps the students to enhance their team work and leadership skills. Students will be assigned to undertake a comprehensive project, such as a field visit, producing a product, formulating a small business, during the semester as a group work. Group work entails the students to work collaboratively on set tasks including informal class exercises to formal assessment tasks.

The size of the group will be maximum six members. However, the course lecturer has the sole authority to decide the size of a group.

Generally, a group work will be assessed based on the outcome, such as the production of an assignment report, a practical task or a presentation and how the group was able to produce its outcomes.

Purpose of group work

It is expected to develop communication and teamwork skills such as planning, management, leadership and peer support through a group work. In order to achieve this target, you should contribute through your knowledge, skills and ideas to the assigned work. This will help you to be successful at your future professional and social life.

You have the freedom to create your group by selecting members with whom you can work with effectively. Friends are not necessarily the best option. In addition, ensure members have compatible values, aims, availability, or options to maintain regular contact with the team. Also, try to have a balance in the group in terms of members' gender, ethnicity, and home town.

Spend some time getting to know each other, ensuring that all members are involved in initial planning discussions. Members who feel that their voices are heard during these discussions are

less likely to untie from the group. Assign roles based on members' strengths and weaknesses. Set goals early and together as a team.

Getting off to a good start:

- Get to know each other and exchange availability and contact details;
- Decide on a common approach to communication. e.g., online, file sharing and document management;
- Discuss grade expectations;
- Analyse the task and do some initial planning.

Chapter Three: Examination guide, Instructions, Misconducts

3.1. Instructions, and rules and regulations related to written exams

- 1. Candidates should be in the vicinity of the examination hall at least 15 minutes before the commencement of the question paper and should enter the examination hall only when the supervisor gives them permission to do so.
- 2. As soon as the candidates enter the examination hall, they should seat themselves on the seat bearing their index numbers. The seat cannot be changed except with the special permission of the supervisor.
- 3. No candidate will be allowed to enter the examination hall 30 minutes after the commencement of the examination. Once the examination starts, the candidates are not allowed to exit from the examination hall in the first 30 minutes of the examination. After the first thirty minutes, any candidate may leave the hall after handing over the Answer Script to the supervisor, but no candidates are allowed to leave the hall in the last 30 minutes of the examination.
- 4. Each candidate should collect the admission card from the Faculty office and get her/his signature verified by a member of the academic staff, and bring it to the examination hall, along with the Student Identity Card/Student Record Book.
- 5. The candidacy of those who fail to submit the afore-mentioned documents is liable to be cancelled. If the candidate does not have the admission form, she/he should furnish a statement signed according to the format supplied by the supervisor in order to sit for the examination. The candidate should produce the required documents to prove identity when she/he sits for the next examination paper.
- 6. If this happens to be the last and the only paper the candidate is sitting, the aforementioned documents should be shown to the Assistant Registrar/Senior Asst. Registrar of the relevant Faculty on the next working day.
- 7. If the Student Record Book/Student Identity Card is lost during the examination, a second copy/identity card should be obtained from the Assistant Registrar/Senior Asst. Registrar of the relevant Faculty.
- 8. If there is a difference between the name that appears on the Student Record Book/Identity Card and the Admission Card, a Certificate obtained from the Registrar confirming the above should be produced. In case of failure to submit such a certificate,

- the National Identity Card, or a recently taken photograph certified by an authorized person should be submitted.
- 9. During the examination, the admission card or the relevant part of the admission card should be handed over to the invigilator after signing the form in the presence of the invigilator, by the candidate. Subsequently, the candidates should sign in the due place of the admission card at each session of the examination.
- 10. The candidates should bring only the necessary instruments such as pens, pencils, bottles of ink, erasers, rulers, geometrical instruments, coloured pencils which are legally permitted to be brought for their use. In addition, the candidate should be responsible not to bring into the examination hall any sort of document, note or an instrument which could be improperly used. Specifically, the candidate should not keep mobile phones, or other electronic communication equipment or any other technical equipment with her/him during the examination.
- 11. The candidate should promptly produce any document, object or any instrument which is near her/him or in her/his care as and when the supervisor asks for it.
- 12. Candidates are prohibited from asking or exchanging anything, conversing or copying from any other candidate or any document. No assistance of any sort should be obtained from another candidate/person. Copying from another candidate, encouraging or assisting another candidate to copy is strictly prohibited.
- 13. Only the writing books and papers issued for the day should be used for writing answers to the question paper. It is the candidate's responsibility to check whether the date stamp bearing the valid date and the invigilator's signature are placed on the books or/and the answering sheet. If the stamp of the valid date with the signature of the supervisor or invigilator is not placed on the answering books and papers, such stationery should not be used to write the answers. It is the responsibility of the candidate to inform the supervisor as soon as possible, and get the papers with the valid date and signature.
- 14. The required stationery to write answers. (i.e. writing paper, graph papers, drawing papers, ledger papers etc.) will be issued to the candidates as and when necessary. Tearing, scratching, folding, crushing or destroying any paper or book supplied to the candidate is prohibited. Only the stationery supplied by the supervisor or invigilator should be used, all the stationery and instruments supplied to the candidate (used/unused) should be left on the desk and should not be taken out of the examination hall.

- 15. Before starting to answer the question paper, the index number of the candidate and the name of the examination should be written in the due place of the answering sheet. The index number of the candidate should be written in all papers used for answering the questions. No candidate should write her/his name or any symbol of identification on the answering sheets. Writing someone else's index number on one's answering sheet is deemed misconduct and an examination offence. Answering sheets without the index number or an illegible index number will be rejected.
- 16. The paper used for rough work and other writing papers should be attached to the answering sheet. Irrelevant parts or mistakes made on the answer sheet should be crossed out. Rough work should not be done on the admission card, time table, question paper or the Student Record Book. Candidates who do not follow these instructions shall be deemed to have breached the rules of the examination.
- 17. Candidates should behave in the examination hall, without disturbing the supervisor, invigilator and other candidates. Silence should be preserved in and out of the examination hall. Candidates will not be allowed to go out of the examination hall temporarily except in an emergency situation. In such situations, permission can be granted to go out temporarily with an invigilator. The supervisor possesses the authority to expel those who do not follow the aforementioned instructions. Talking with others except with the supervisor or an invigilator in the examination hall at the time of examination is completely prohibited. The attention of the supervisor or an invigilator can be obtained by raising one's hand when a question arises.
- 18. Candidates should be suitably dressed for the examination so that their attire should not conceal their identity.
- 19. No candidate should reproduce a field book, a field programme or a thesis as a whole or in part produced by another.
- 20. No candidate should permit another to sit for the examination on her/his behalf, and no candidate is permitted to sit for the examination on behalf of someone else.
- 21. Candidates should be aware of the fact that the supervisor possesses the sole authority to question or to take statements from a candidate regarding any matter that has arisen in the examination hall. The candidate cannot refuse answering questions or signing a statement.
- 22. If the supervisor is convinced that a situation which leads to cancellation or postponement of the examination has arisen, the supervisor will take steps to report to

- the due authorities immediately, having stopped the examination and collected answer sheets immediately.
- 23. The candidates should stop all work as soon as the signal to stop the examination is given by the supervisor. The supervisor/invigilator bears the right of notifying the Examination Division about disobedient candidates if these instructions are not followed.
- 24. Candidates should hand over their answer sheets to the supervisor or an invigilator themselves. Candidates should stay in their seats until the answer sheets are collected. Answer sheets should not be handed over to workers or any other person in the hall for any reason. A candidate does not have the right to ask for the answer sheet once it has been handed over, for any reason whatsoever.
- 25. No candidate can take her/his or someone else's answer sheets out of the examination hall.
- 26. Candidates should be responsible not to keep any document or note or equipment in their possession, which can be misused at the time of examination. Further, candidates should not try to use any equipment or document or note improperly. All candidates should be responsible not to engage in examination misconduct and to avoid any such act which will lead to suspicion of being engaged or engaged in examination misconduct.
- 27. In marking answer sheets, when more questions than the stipulated number of questions are answered, only the due number of answers according to the respective order of answering may be marked. E.g. the last answer may not be marked when an additional question apart from the due number of questions is answered. Nevertheless, the examiner possesses the authority of identifying an answer or part of an answer which is not needed to be marked in cases where the candidate has answered more than the required number of questions.
- 28. Sitting for the examination by all candidates registered for the examination is mandatory. If a candidate does not appear for the examination, she/he should seek permission of the Senate within the relevant period of time, having submitted a written appeal to the Appeals Committee with acceptable reasons for not sitting for the examination with written proof and the recommendation of the Dean of the relevant Faculty. If a candidate cannot appear for a part of the examination, the Assistant Registrar/Senior Asst. Registrar of the Faculty should be immediately informed of this in writing, and relevant proof sent within 48 hours, via Registered Post.
- 29. If a candidate is not sitting for the whole examination or a part of it due to medical reasons, a Medical Certificate should be obtained having reported to the Medical Officer

- of the University before the examination commences or within the period of time the examination is being conducted.
- 30. If a candidate who has not sat for the whole examination or a part of it has not obtained the approval of the Senate following the aforementioned instructions, sitting for the said examination in the next instance would be deemed as sitting for a repeat examination.
- 31. If a candidate has not obtained the approval of the Senate for not sitting for the complete examination, she/he will not be entitled to get a class upon completing the degree.
- 32. A candidate who fails to obtain a Medical Certificate from the University Medical Officer due to unavoidable circumstances, should submit a valid Medical Certificate obtained from the District Medical Officer of the candidate's residential area or a Consultant Physician or a Government Ayurvedic hospital. The Certificate must be certified by the Medical Officer of the university within 14 days from the due date of the examination. Medical Certificates issued by Western, Ayurvedic, or Homeopathy doctors in private practice will not be generally accepted. However, these may be considered on a case by case by the Appeals Board of the University.

(Source: University students' handbook)

3.2. Exam misconducts

- 1. Keeping unauthorized documents in one's possession
- 2. Copying/Plagiarism
- Coming to the examination hall with written notes on palm or any other part of the body or on one's clothes
- 4. Cheating
- Taking the stationery belonging to the university out of the examination hall
- 6. Improper behaviour that disturbs the examination activities
- 7. Employing somebody else to sit for the examination on one's behalf or sitting for the examination on someone else's behalf.
- 8. Getting to know or trying to know the contents of a question paper through improper means
- 9. Encouraging, supporting or getting assistance to commit an examination irregularity
- 10. Influencing the examiner or other examination officers improperly
- 11. Not following or obeying the orders or instructions of the supervisor or disputing with the supervisor or the staff serving in the examination hall
- 12. Taking mobile phones or technical gadgets of any sort into the examination hall.

3.4 Plagiarism and collusion

Plagiarism

Plagiarism means take and use the ideas of others or ways of presenting them of another person, and passes them off as your own by refusing to offer appropriate recognition. This involves Internet-based content, other students, and published and unpublished work.

Plagiarism comprises:

- To paraphrase and present the work or ideas of another human, without reference
- Copy work in full or in part
- Presenting templates, codes or pictures as original work of your own when they are not
- Without relation to the author or source, using precisely the same sentences, passages or structure
- Replication of lecture notes with no proper acknowledgment.

Self-plagiarism

You're expected to complete original work for every new assignment you apply. Copying and resubmitting a part or all of your past assignments is a form of plagiarism and an infringement of academic integrity.

Collusion

Collusion is the unapproved association on assessable written, oral or practical work with other students.

Collusion may be with another University of Kelaniya student or with anyone external to the University. This applies to work assessed by University of Kelaniya or another university.

Collusion occurs if, without the teaching staff's authorization, you:

- Function for one or more individuals in planning and creating work
- Enable others to copy your work or share your response to an evaluation task
- Enable another person to write or edit your work (except when using a scribe accredited by Disability Services):
- Write or edit another student's work
- Offer one's assistance for other students to complete their academic work.

Chapter Four: How to Answer to Questions

A question is a statement that solicits for a response or answer. Some questions are open ended requiring explanation, elaboration and so on while other questions are closed requiring just a 'Yes' or a 'No'. In some instances, others ask questions that do not necessarily require a response but just for someone to listen to (rhetoric questions). Depending on the structure of the question, the response that follows must address what the question is looking for. Many people fail in exams not because they are dull but because they fail to understand what is being asked of them. Failure to articulate the question correctly leads to incorrect action or response.

Essay term	Definition
Analyze	- Break an issue into its constituent parts. Look in depth at each part using supporting arguments and evidence for and against as well as how these interrelate to one another.
Assess	- Weigh up to what extent something is true. Persuade the reader of your argument by citing relevant research but also remember to point out any flaws and counter-arguments as well. Conclude by stating clearly how far you are in agreement with the original proposition.
Clarify	- Literally make something clearer and, where appropriate, simplify it. This could involve, for example, explaining in simpler terms a complex process or theory, or the relationship between two variables.
Comment upon	- Pick out the main points on a subject and give your opinion, reinforcing your point of view using logic and reference to relevant evidence, including any wider reading you have done.
Compare	- Identify the similarities and differences between two or more phenomena. Say if any of the shared similarities or differences are more important than others. 'Compare' and 'contrast' will often feature together in an essay question.

Consider	- Say what you think and have observed about something. Back up your comments using appropriate evidence from external sources, or your own experience. Include any views which are contrary to your own and how they relate to what you originally thought.
Contrast	- Similar to compare but concentrate on the dissimilarities between two or more phenomena, or what sets them apart. Point out any differences which are particularly significant.
Critically evaluate	- Give your verdict as to what extent a statement or findings within a piece of research are true, or to what extent you agree with them. Provide evidence taken from a wide range of sources which both agree with and contradict an argument. Come to a final conclusion, basing your decision on what you judge to be the most important factors and justify how you have made your choice.
Define	- To give in precise terms the meaning of something. Bring to attention any problems posed with the definition and different interpretations that may exist.
Demonstrate	- Show how, with examples to illustrate.
Describe	- Provide a detailed explanation as to how and why something happens.
Discuss	- Essentially this is a written debate where you are using your skill at reasoning, backed up by carefully selected evidence to make a case for and against an argument, or point out the advantages and disadvantages of a given context. Remember to arrive at a conclusion.
Elaborate	- To give in more detail, provide more information on.
Evaluate	- See the explanation for 'critically evaluate'.

Examine	- Look in close detail and establish the key facts and important issues surrounding a topic. This should be a critical evaluation and you should try and offer reasons as to why the facts and issues you have identified are the most important, as well as explain the different ways they could be construed.
Explain -	- Clarify a topic by giving a detailed account as to how and why it occurs, or what is meant by the use of this term in a particular context. Your writing should have clarity so that complex procedures or sequences of events can be understood, defining key terms where appropriate, and be substantiated with relevant research.
Explore	- Adopt a questioning approach and consider a variety of different viewpoints. Where possible reconcile opposing views by presenting a final line of argument.
Give an account of	- Means give a detailed description of something. Not to be confused with 'account for' which asks you not only what, but why something happened.
Identify	- Determine what are the key points to be addressed and implications thereof.
Illustrate	- A similar instruction to 'explain' whereby you are asked to show the workings of something, making use of definite examples and statistics if appropriate to add weight to your explanation.
Interpret	- Demonstrate your understanding of an issue or topic. This can be the use of particular terminology by an author, or what the findings from a piece of research suggest to you. In the latter instance, comment on any significant patterns and causal relationships.
Justify	- Make a case by providing a body of evidence to support your ideas and points of view. In order to present a balanced argument, consider opinions which may run contrary to your own before stating your conclusion.

Outline	- Convey the main points placing emphasis on global structures and interrelationships rather than minute detail.				
Review	- Look thoroughly into a subject. This should be a critical assessment and not merely descriptive.				
Show how	- Present, in a logical order, and with reference to relevant evidence the stages and combination of factors that give rise to something.				
State	- To specify in clear terms the key aspects pertaining to a topic without being overly descriptive. Refer to evidence and examples where appropriate.				
Summarize	- Give a condensed version drawing out the main facts and omit superfluous information. Brief or general examples will normally suffice for this kind of answer				
To what extent	- Evokes a similar response to questions containing 'How far'. This type of question calls for a thorough assessment of the evidence in presenting your argument. Explore alternative explanations where they exist				

Command Words with Sample Answers with allocation of marks

Command	Definition	Example Question	Example Solution
Identify/ State/ List out	Give the name or identify characteristics of something	Identify 2 stakeholders of a supermarket. (2 Marks)	Customers (1) and Employees (1)
Define	Give a clear meaning.		Fixed Costs are costs which remain the same and do not vary with output or sales (1)

Outline	Briefly describe – more than one word but not as detailed as 'describe'.	Outline two stages in the recruitment process (2 Marks)	One stage of the recruitment process is to identify a job vacancy to check that the job actually exists (1) Another stage of the recruitment process is to create a job description which includes key information about what the job involves (1) Advertising the job is another stage of the recruitment process. Jobs can be advertised either internally or externally (1) NOTE: "job description" or "advertising" etc. on its own would not be accepted
Justify	Why - Give reasons to support suggestions or conclusions.	Justify the importance of good customer service. (2 Marks)	Good customer service will ensure that customers return to the business. This will increase the sales of the company. (1) The owner of the business will gain a good reputation with good customer service which will entice new customers to try his/her business. (1)
Describe	Provide a detailed/thoroug h description.	(5 Marks)	There are four factors of productions; namely (1) Land, (2) Labor, (3) Capital and (4) Enterprise (1). Land refers to the natural resources that an organisation uses. Examples of land include farmland, water and coal. (1) Labor is the workforce/employees within an organisation for example, managers, shop assistants, cleaners etc. (1) Capital is the money invested in the organisation to buy manmade resources. Examples of capital include premises, equipment and machinery. (1) Enterprise is the idea that the entrepreneur comes up with for the business. The entrepreneur combines the other factors of production with the idea to make profit. (1)
Compare	Show similarities and differences between two or more factors.	Compare piece-rate with time-rate as methods of calculating wages. (2 Marks)	Piece-rate is where they are paid by the units produced (or sales made) whereas time-rate is where employees are paid by the hour. (1) Under Piece-rate method, the more units produced, the higher the pay whereas time- rate means the more hours worked the higher the pay. (1)

Discuss	Examine closely taking account of strengths and weaknesses in an argument; offer reasons for and against.	advantages and disadvantages of recycling to an organisation. (4 Marks)	One advantage of recycling to an organisation is that items can be reused to make new products. (1) This can reduce the cost of materials for the organisation and therefore increase their profits. (1) Recycling within an organisation can also give them a competitive edge by helping to improve the reputation and image of the organisation. (1) However, when recycling within an organisation, the items need to be sorted into different categories and this takes time to do. (1) Also, some recycling materials are cheaper and therefore may be of poorer quality. This may put customers off when purchasing the product. (1)
Explain	Give a detailed response (definition AND explanation) as to why/how something may benefit/hinder.	Explain the problems of having too much stock. (3 Marks)	One problem of having too much stock is that the organisation's money is tied up in stock which isn't being used. This means that the organisation is unable to use that money to improve another area of the business. (1) Another problem with having too much stock is that goods may deteriorate or become obsolete. This results in the organisation having high wastage costs as they will have no other choice but to get rid of this stock. (1) Having too much stock may mean there is a much greater chance of theft from employees or otherwise. This could result in a loss of profit from the unsold goods. (1) There are greater storage and insurance costs for organisations with too much stock. This means that prices may have to increase to cover these additional costs. (1)

Annexures

Annexure 1: Assignment Guidelines

- The title page
- FCMS assignment cover sheet
- Declaration

Annexure 2: APA referencing quick guide

Annexure 3: Dissertation report format

The Title Page

The assignment should be covered with a title page containing all the relevant information.

Title of the Assignment

Course Code Course Name

Date

FCMS Assignment Cover Sheet

The FCMS students are required to use the following cover page for their assignments.

8	ACULTY OF
C	OMMERCE & ANAGEMENT
M	ANAGEMENT
S	TUDIES

University of Kelaniya, Sri Lanka.

Name of the Department:

Course Code :
Course Title :
Academic Year :
Semester :
Year :
Lecturer/(s) :
Assignment Topic :

Student Number/ Name and contribution:

Student Number Student name Student contribution

Please fill in the above information and then save this page as the first page of your assignment to be submitted.

Declaration

I/We certify that this report does not incorporate without acknowledgment, any material previously submitted for a degree or diploma in any university, and to the best of my/our knowledge and belief it does not contain any material previously published or written by another person, except where due reference is made in the text.

.....

Signature of student/s

Name of the student/s Students Number/s Date

APA REFERENCING

THIS IS A QUICK GUIDE TO THE APA REFERENCING STYLE (7TH EDITION)

- The American Psychological Association reference style uses the Author-Date citation system.
- Refer to the Publication Manual of the American Psychological Association (7th ed.) for more information.
- When quoting directly or indirectly from a source, the source must be acknowledged in the text by author name and year of publication.

IN-TEXT

To cite information directly or indirectly, there are two ways to acknowledge citations:

1) Make it a part of a sentence or 2) put it in parentheses at the end of the sentence.

Direct quotation – use double quotation marks around the quote and include page numbers

- 1) Cohen and Lotan (2014) argue that "many different kinds of abilities are essential for any profession" (p.151).
- 2) "Many different kinds of abilities are essential for any profession" (Cohen & Lotan, 2014, p.151).

N.B. See the Library's APA webpage for a quotation of 40 or more words.

Indirect quotation/paraphrasing/summarising - no quotation marks

- 1) Professional knowledge alone does not make someone a very capable professional (Cohen & Lotan, 2014).
- 2) According to Cohen and Lotan (2014), professional knowledge alone does not make someone a very capable professional.

N.B. Page numbers are optional when paraphrasing, although it is useful to include them (Publication Manual, p. 269).

Citations from a secondary source

- 1) Gould's (1981) research "raises fundamental doubts as to whether we can continue to think of intelligence as unidimensional" (as cited in Cohen & Lotan, 2014, pp. 151-152).
- Intelligence cannot be believed to consist of one single entity any more (Gould, 1981, as cited in Cohen & Lotan, 2014).

N.B. To cite a source you found in another source, you must acknowledge all the authors.

- The author(s) of the source referred to
- i.e. Gould, 1981
- The author(s) of the work which contains the original source i.e. Cohen & Lotan, 2014
- In the reference list, only the book by Cohen & Lotan should be acknowledged. Do not list Gould.
- At the end of your assignment, you are required to provide the full bibliographic information for each source. References must be listed in alphabetical order by author.

EXAMPLES OF REFERENCES BY TYPE N.B. If a DOI (Digital Object Identifier) is available, include it at the end of the reference. A DOI is a unique code assigned to an online scholarly/academic publication. In a reference list In-text citation 1. Book or ebook with one author King, M. (2000). Wrestling with the angel: A life of Janet Frame. Viking. (King, 2000) or N.B. The first letter of the first word of the main title, subtitle and all proper nouns have King (2000) compares Frame ... New: Publisher locations (city/state/country) are no longer required. For ebooks, include both the publisher and a DOI (if available). 2. Book or ebook with two authors Bromiley, P., & Rau, D. (2017). Behavioral strategic management. Routledge. (Bromiley & Rau, 2017) or https://doi.org/10.4324/9781315232980 Bromiley and Rau (2017) said ... N.B. Before "&" between authors, do not forget to put a comma. When paraphrasing in text, use New: Publisher locations (city/state/country) are no longer required. For ebooks, include and, not &. both the publisher and a DOI (if available). 3. Book or ebook with three or more authors (Krause et al., 2006) or Krause, K.-L., Bochner, S., & Duchesne, S. (2006). Educational psychology for Krause et al. (2006) stated ... learning and teaching (2nd ed.). Thomson. New: For three or more authors, New: Publisher locations (City/State/Country) are no longer required. For ebooks, cite only the first author followed include both the publisher and a DOI (if available). by et al.

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<Thesis Title>

By

<Student Name with initials>

<Index No:>

This dissertation is submitted to the Department of Commerce and Financial Management, Faculty of Commerce and Management Studies, University of Kelaniya, Sri Lanka in partial fulfilment of the requirements for the degree of <Bachelor of Commerce Honours / in>

Department of Commerce and Financial Management
Faculty of Commerce and Management Studies
University of Kelaniya
Sri Lanka

<Submitted month and year>

CERTIFICATION

This is to certify that the study entitled to "<Thesis Title>", submitted by <Student Name>, for the degree of <Bachelor of Commerce Honours / in>, Department of Commerce and Financial Management, Faculty of Commerce and Management Studies, University of Kelaniya, Sri Lanka, is a bona fide research work carried out by him under my supervision. I recommend that this thesis is fit for evaluation for the degree of Bachelor of Commerce (special) degree / in> program.

.....

<Supervisor name>

<Grade>

Department of Commerce & Financial Management,

University of Kelaniya,

Sri Lanka.

DECLARATION

I hereby declare that this thesis has been compiled by me and that it is a true record of my work. I have read all the references cited here (unless otherwise stated). And also declare that this thesis has not been previously submitted for a higher degree of this university or any other university or institutions.

Signature:
<student name=""></student>
Department of Commerce and Financial Management
Faculty of Commerce and Management,
University of Kelaniya,
Sri Lanka.
Date

(Sample)

IMPACT OF CREATIVE TALENTS ON ACADEMIC PERFORMANCE

By R. A. A. I. KUMARA CM/<mark>2019/400</mark>

This dissertation is submitted to the Department of Commerce and Financial Management, Faculty of Commerce and Management Studies, University of Kelaniya, Sri Lanka in partial fulfillment of the requirements for the degree of Bachelor of Commerce Honours in Business Technology.

Department of Commerce and Financial Management
Faculty of Commerce and Management Studies
University of Kelaniya
Sri Lanka
December, 2024

DECLARATION

I hereby declare that this thesis has been compiled by me and that it is a true record of my work. I have read all the references cited here (unless otherwise stated). And also declare that this thesis has not been previously submitted for a higher degree from this university or any other university or institutions.

R. A. A. I. Kumara,

Department of Commerce and Financial Management,

Faculty of Commerce and Management,

University of Kelaniya,

Sri Lanka.

CERTIFICATION

This is to certify that the study titled 'Impact of Creative Talents on Academic Performance', submitted by R. A. A. I. Kumara, for the degree of Bachelor of Commerce Honours in Business Technology, Department of Commerce and Financial Management, Faculty of Commerce and Management Studies, University of Kelaniya, Sri Lanka, is a bona fide research work carried out by him under my supervision. I recommend that this thesis is fit for evaluation for the degree of Bachelor of Commerce Honours in Business Technology program.

.....

Dr. C.N. Wickramasinghe

Senior Lecturer

Department of Commerce & Financial Management,

University of Kelaniya,

Sri Lanka.

ABSTRACT

Academic performance of the undergraduate's measures by using the Grade Point average system which is introduced by Griffith University, Australia. Academic performance will influence when the undergraduates have graduated and are seeking for a job. There are eight creative talents which are affecting the performance of each person in any field.

This dissertation aims to investigate the impact of the eight creative talents for the academic performance of the undergraduates in University of Kelaniya. This study has been addressed the survey type research method and a structured questionnaire was used to collect data and utilized sample frame of undergraduates of University of Kelaniya. Researchers have used analysis techniques of descriptive analysis, regression analysis, and frequency test where statistical package for the social science (SPSS) was used as the main analytical software.

The results of the study discuss the main four creative talents affecting the academic performance and the significant impact of those talent categories on the undergraduate performance.

Keywords: Academic performance, Creativity, Education, Grade Point Average (GPA), Talents

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LIST OF ABBREVIATION

IT - Information Technology

ICT - Information and communications technology

BMI - Business Monitor International

CAGR - Compound Annual Growth Rate

HR - Human resource

BPO - Business process outsourcing

PC - Personal computer