

Course	Organizational Behaviour
Course Code	COMC 21214
Credit value	4
Status	Compulsory
Level	2
Semester	1

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

1. Understand the main theories of Organisational Behaviour.
2. Analyse how these theories and empirical evidence can help to understand contemporary organisational issues.
3. Apply theories to practical problems in organisations in a critical manner

Course content

Topic	Learning outcome	Teaching & Learning method	Method of assessment
1.Introduction to Organizational Behavior	At the end of the session students should be able to; <ol style="list-style-type: none"> 1. Identify the foundations of organizational behaviour and apply this knowledge to the business environment. 2. List the major challenges and opportunities for managers to use OB concepts. 3. Explain the need for a contingency approach to the study of OB 	Lecture Self-study small group learning and presentations	End semester examination classroom discussions and tests quizzes
2. Individual Behavior in Organizations,	At the end of the session students should be able to; <ol style="list-style-type: none"> 1. Analyze individual behaviour, and understand the implications of organizational behaviour on the process of management 	Lecture Self-study small group learning and presentations	End semester examination class room discussions and tests quizzes

3. Perception	<p>At the end of the session students should be able to;</p> <ol style="list-style-type: none"> 1. Explain how two people can see the same thing and interpret it differently 2. Explain how perception affects the decision-making process 3. Explain the common decision biases and errors 4. Develop the self-analysis and awareness/sensitivity to diversity in terms of people and cultures. 	<p>Lecture Self-study small group learning and presentations</p>	<p>End semester examination class room discussions and tests quizzes</p>
4. Work-Related Attitudes	<p>At the end of the session students should be able to;</p> <ol style="list-style-type: none"> 1. Identify the role consistency plays in attitudes 2. Analyze the relationship between attitudes and behaviour 	<p>Lecture Self-study small group learning and presentations</p>	<p>End semester examination class room discussions and tests quizzes</p>
5. Personality	<p>At the end of the session students should be able to;</p> <ol style="list-style-type: none"> 1. Explain the factors that determine an individual's personality 2. Describe the Myers-Briggs type indicator personality framework 3. Identify the key traits in the big five personality model 4. Explain how the major personality attributes predict behaviour at work 	<p>Lecture Self-study small group learning and presentations</p>	<p>End semester examination class room discussions and tests quizzes</p>
6. Applications of Motivation Theory	<p>At the end of the session students should be able to;</p> <ol style="list-style-type: none"> 1. Analyze the concept of motivation 2. Identify different motivational theories and evaluate motivational strategies used in a variety of organizational settings 	<p>Lecture Self-study small group learning and presentations</p>	<p>End semester examination class room discussions and tests quizzes</p>
7. Interpersonal Relation in Organizations	<p>At the end of the session students should be able to;</p> <ol style="list-style-type: none"> 1. Analyze individual and group behaviour, and understand the implications of organizational behaviour on the process of management. 	<p>Lecture Self-study small group learning and presentations</p>	<p>End semester examination class room discussions and tests quizzes</p>

8.Power & Politics	<p>At the end of the session students should be able to;</p> <ol style="list-style-type: none"> 1. Define the bases of power 2. Clarify what creates dependency in power relationships 3. Describe the importance of a political perspective 4. Identify the individual and organizational factors that stimulate political behaviour 	<p>Lecture Self-study small group learning and presentations</p>	<p>End semester examination class room discussions and tests quizzes</p>
9. Conflicts & Conflicts Management	<p>At the end of the session students should be able to;</p> <ol style="list-style-type: none"> 1. Define conflict and differentiate various views of conflicts 2. Outline the conflict process 3. Evaluate the appropriateness of various conflict management strategies used in organizations. 	<p>Lecture Self-study small group learning and presentations</p>	<p>End semester examination class room discussions and tests Quizzes</p>
10. Stress & Stress Management	<p>At the end of the session students should be able to;</p> <ol style="list-style-type: none"> 1. Define and identify both personal and organizational causes of stress and list ways of managing stress 	<p>Lecture Self-study small group learning and presentations</p>	<p>End semester examination class room discussions and tests quizzes</p>
11. Importance of Communication in Organization	<p>At the end of the session students should be able to;</p> <ol style="list-style-type: none"> 1. Describe the communication process 2. Develop an awareness of the interpersonal skills of effective listening, negotiating, persuasion and presentation and their use in generating business contacts 3. Articulate and effectively explain information 4. Describe the potential problem in cross-cultural communication 	<p>Lecture Self-study small group learning and presentations</p>	<p>End semester examination class room discussions and tests, quizzes</p>
12. Positive Organizational Behavior	<p>At the end of the session students should be able to;</p> <ol style="list-style-type: none"> 1. Model and promote behaviour and work habits that the organization strives to attain 	<p>Lecture Self-study small group learning and presentations</p>	<p>End semester examination class room discussions and tests. Quizzes</p>

	2. Explain the importance of managing workforce diversity		
13. Organizational Culture	At the end of the session students should be able to; 1. Describe institutionalization and its relationship to organizational culture 2. Explain the factors determine an organizational culture 3. Explain how organizational culture affect working relationships within organizations	Lecture Self-study small group learning and presentations	End semester examination class room discussions and tests quizzes
14. Organizational Change & Development	At the end of the session students should be able to; 1 Identify the dynamic and changing nature of business 2 Explain how organizational change affect working relationships within organizations	Lecture Self-study small group learning and presentations	End semester examination class room discussions and tests quizzes

Recommended Reading:

1. Luthans, Fred (2008), Organizational Behaviour 11th Edition, McGraw Hill Co. Ltd
2. Hoorhead, Griffin (2000), Organizational Behaviour 5th Edition, AITBS Publishers and distribution
3. Paul H. Hersey, Kenneth H. Blenchar & Dewey E. Johnson (2008), Management of Organizational Behavior, 9th ed. Prentice Hall
4. Robbins, S.P. and Judge, T.A. (2015). Essentials of Organisational Behavior (13th Global Edition). Harlow, Essex: Pearson.
5. Robbin, Stephen p and Tim Judge(2008), Essentials of Organizational Behaviour 9th ed Edition, Prantice Hall International
6. Steven McShane and Mary Ann Von Glinow (2008), Organizational Behaviour 4th ed. 12th Edition, Prantice Hall International Mc Graw hill

Course	Advanced Financial Accounting
Course Code	BCOM 21244
Credit value	4
Type/Status	Compulsory
Level	2
Semester	1

Overall Learning Outcomes: At the end of the course students should be able to;

1. Define the meaning of terms; liquidation, intangible assets, and financial instruments, and related concepts.
2. Explain methods of accounting in the case of company liquidation, consolidation, intangible assets, and financial instruments.
3. Prepare the accounts for company liquidation and consolidated financial statements for simple group structure
4. Apply the knowledge of accounting standards to solve practical scenarios.

Course content

Topic	Learning outcome	Teaching & Learning method	Method of assessment
1. Company Liquidation	At the end of the session students will be able to; 1. Define the meaning of liquidation 2. Define the meaning of certain key terms 3. Explain the different modes of winding up 4. Explain the consequences of winding up 5. Identify the concept of preferential payment in winding up 6. Explain a statement of affairs and deficiency/surplus account 7. Identify the role of liquidator and receiver for debenture holders and compute his statement of account 8. prepare accounts for company liquidation	Lecture Self-Study Small Group Discussion Oral Questions Whiteboard Exercises	End Semester Examination Quizzes Mid-Term Exams Multiple Choice Test
2. Consolidated Financial Statements	At the end of the session students will be able to; 1. Recognize the SLFRS & LKAS related to consolidated financial statements. 2. Explain the accounting treatments for: Elimination of inter-company transactions and balances ,Fair valuation of purchase consideration and identifiable	Lecture Self-Study Small Group Discussion Oral Questions Whiteboard Exercises	End Semester Examination Quizzes Mid-Term Exams Multiple Choice Test

	<p>assets and liabilities of acquired subsidiary, Pre- and post-acquisition profits, Goodwill on acquisition, Non-controlling interest</p> <p>3. prepare consolidated financial statements for simple group structures</p>		
3. LKAS 38- Intangible Assets	<p>At the end of the session students will be able to;</p> <ol style="list-style-type: none"> 1. define the term of intangible asset. 2. describe the recognition and measurement criteria of intangible assets 3. Explain the recognition of an intangible asset as an expense 4. Identify the measurement methods 5. list disclosure requirements 6. Apply the accounting standard to solve practical scenarios. 	<p>Lecture Self-Study Questioning Class Room Discussion Small Group Discussions Assignments</p>	<p>End Semester Examination Quizzes Mid-Term Exams Multiple Choice Test</p>
4. Financial Instruments			
4.1. LKAS 32	<p>At the end of the session students will be able to;</p> <ol style="list-style-type: none"> 1. Define financial instruments, financial assets and liabilities. 2. Explain rules for distinguishing financial liabilities from equity 3. Explain compound financial instruments 4. Explain how interest, dividends, gains and losses be accounted 5. Explain accounting for share repurchase and treasury shares 6. Explain accounting requirements for offsetting financial asset and financial liability 7. Apply the accounting standard to solve practical scenarios. 	<p>Lecture Self-Study Questioning Class Room Discussion Small Group Discussions Assignments</p>	<p>End Semester Examination Quizzes Mid-Term Exams Multiple Choice Test</p>
4.2. LKAS 39	<p>At the end of the session students will be able to;</p> <ol style="list-style-type: none"> 1. Define embedded derivatives and rules for separating 	<p>Lecture Self-Study Questioning Class Room Discussion</p>	<p>End Semester Examination Quizzes Mid-Term Exams Multiple Choice Test</p>

	<ol style="list-style-type: none"> 2. Explain how all financial instruments to be initially recorded at fair value. 3. Explain rules for derecognition of financial instruments 4. Explain measurement rules including: initial & subsequent measurement, reclassifications, gains and losses & impairment 5. Clarify hedge accounting provided strict criteria classification 6. Explain when hedge accounting must be discontinued 7. Apply the accounting standard to solve practical scenarios. 	Small Group Discussions Assignments	
4.3.SLFRS 7	<p>At the end of the session students will be able to;</p> <ol style="list-style-type: none"> 1. Explain classes of financial instruments and level of disclosures 2. Explain the impact of financial instruments for financial position and performance 3. Illustrate nature and extent of risks arising from financial instruments 4. Describe the accounting treatment for transferring financial assets 	Lecture Self-Study Questioning Class Room Discussion Small Group Discussions Assignments	End Semester Examination Quizzes Mid-Term Exams Multiple Choice Test

Recommended Readings

- Maheshwari, S. N. And Maheshwari, S. K. (2009) Corporate Accounting, 5th editing.
- Wood, F. & Sangster, A (2008) Business Accounting -2, 11th edition, Pitman Publishing.
- *Sri Lanka Financial Reporting Standards and Sri Lanka Accounting Standards* (2011), Institute of Chartered Accountants of Sri Lanka, Sri Lanka.

Course	Operations Management
Course Code	BCOM 21223
Credit value	3
Type/Status	Compulsory
Level	2
Semester	1

Overall Learning Outcomes: At the end of the course students should be able to;

1. describe operations management and its process
2. explain the relationship between operations management and organizational strategies
3. apply operational management tools in organizational work process

Course content

Topic	Learning outcome	Teaching & Learning method	Method of assessment
1. Introduction to Operations Management	At the end of the session students should be able to; 1. Define operations management and explain the importance 2. Describe the transformation process 3. Understand the historical development of operations management	Lecture	End Semester Examination
2. Operations Strategy and competitiveness	At the end of the session students should be able to; 1. Define operations strategy 2. Describe the competitive dimensions 3. Apply productivity measure	Lecture Case Study	End Semester Examination
3. Designing Service Delivery System	At the end of the session students should be able to; 1. Describe customer centered view 2. Describe characteristics of service operations 3. Categorize services and discuss service strategies	Lecture	End Semester Examination
4. Product Design and New Product Development	At the end of the session students should be able to; 1. Define product designing 2. Describe new product development process	Lecture Group Presentations	End Semester Examination Group Presentations
5. Plant Location	At the end of the session students should be able to; 1. Explain plant location and its importance	Lecture	End Semester Examination

	<ul style="list-style-type: none"> 2. Identify the factors affecting locational decisions 3. Examine mathematical approaches in locating a plant 		
6. Production Layouts and Process Analysis	<p>At the end of the session students should be able to;</p> <ul style="list-style-type: none"> 1. Define facility layout in operations 2. Explain basic forms of facility layout 3. Describe various types of production processes 	<p>Lecture</p> <p>Group Assignment</p>	End Semester Examination
7. Job Design and work measurements	<p>At the end of the session students should be able to;</p> <ul style="list-style-type: none"> 1. Describe job design in operations and major job design decisions 2. Explain the approaches in job design 3. Calculate normal and standard time 	<p>Lecture</p> <p>Quiz</p>	Quiz
8. Production Planning, Capacity Planning	<p>At the end of the session students should be able to;</p> <ul style="list-style-type: none"> 1. Describe production planning process 2. Explain components of production planning 3. Illustrate aggregate production planning 	<p>Lecture</p> <p>Quiz</p>	End Semester Examination
9. Forecasting in Operations	<p>At the end of the session students should be able to;</p> <ul style="list-style-type: none"> 1. Describe the need for forecasting 2. Explain quantitative and qualitative techniques in forecasting 	<p>Lecture</p> <p>Group Presentations</p>	<p>Lecture</p> <p>Group Presentations</p>
10. Inventory Management	<p>At the end of the session students should be able to;</p> <ul style="list-style-type: none"> 1. Distinguish between inventory and inventory system 2. Explain and illustrate different inventory control models 	<p>Lecture</p>	End Semester Examination
11. Material Requirements Planning	<p>At the end of the session students should be able to;</p> <ul style="list-style-type: none"> 1. Define materials requirement planning 2. Explain the main components of MRP 	<p>Lecture</p>	End Semester Examination
12. Managing Quality	<p>At the end of the session students should be able to;</p>	<p>Lecture</p>	End Semester Examination

	<ol style="list-style-type: none"> 1. Explain quality dimensions 2. Describe total quality management 3. Understand and apply six sigma quality 	Case Study	
13. Just-In-Time and Lean Manufacturing	<p>At the end of the session students should be able to;</p> <ol style="list-style-type: none"> 1. Understand the philosophy of JIT 2. Explain the three elements of JIT 3. Explain other factors related with JIT 	<p>Lecture</p> <p>Group Presentations</p>	<p>Lecture</p> <p>Group Presentations</p>
14. Introduction to Supply Chain Management	<p>At the end of the session students should be able to;</p> <ol style="list-style-type: none"> 1. Distinguish between supply chain and supply chain management 2. Explain the bullwhip effect 3. Describe the strategies of supply chain using practical examples 	<p>Lecture</p> <p>Group Presentations</p>	<p>Lecture</p> <p>Group Presentations</p>

Recommended Readings:

- Chase, Jacobs, Aquilano, (2006), Operations Management for Competitive Advantage with Global Cases, McGraw-hill
- Lee J. Krajewski, Larry P Ritzman, and Manoj K. Malhotra. (2006). *Operations Management: Processes and Value Chains*. 8th edition. Prentice Hall, India.
- Jay Heizer, and Barry Render. (2007). *Principles of Operations Management*. 7th ed. Pearson Education.
- Russel R.S. Tayllor III B.W (2004), *Operations Management*, Prentice Hall, India

Course	Macroeconomics
Course Code	BCOM 21233
Credit value	3
Type/Status	Compulsory
Level	2
Semester	1

Overall Learning Outcomes: At the end of the course students should be able to;

1. Compute different measures of macroeconomic activity such as the national income accounts
2. Inflation, and unemployment, and evaluate the shortcomings of traditional economic measures
3. Analyze the forces that affect the aggregate level of economic activity and the business cycle using AD-AS analysis
4. Recognize how monetary and fiscal policy can be used to achieve policy goals
5. Evaluate the determinants of international trade and financial flows
6. Identify the social consequences of national and international economic activity.

Course Content

Topic	Learning outcomes	Teaching and Learning Methods	Methods of Assessment
1. Introduction to Macroeconomics	At the end of the session students will be able to; 1. Define Macroeconomics 2. Distinguish Macroeconomics from Microeconomics 3. Explain Macroeconomics as a theoretical and policy science 4. Identify Macroeconomics issues and their interrelationship	Lessons Tutorial Classes	Review Questions End Semester Examination
2. Sectorial Composition of The Economy, Macroeconomics Measurements & National Income Accounting Identity	At the end of the session students will be able to, 1. Describe Circular flow of income including sectors 2. Identify related concepts of Gross National Product 3. Illustrate Important identities of national income accounting	Lessons Tutorial Classes	Review Questions Tutorial Classes End Semester Examination
3. Income & Expenditure Analysis	At the end of the session students should be able to; 1. Identify the key features of the Keynesian income & expenditure model	Lessons Tutorial Classes	Review Questions

	<ol style="list-style-type: none"> 2. Describe the behavior of consumption, savings & investment 3. Illustrate graphically and mathematically to determine the national income equilibrium and its change in a two, three & four sector economy 4. Identify the role of various multipliers in economic policy planning. 		End Semester Examination
4.Is-Lm Analysis	<p>At the end of the session students should be able to;</p> <ol style="list-style-type: none"> 1. Describe goods market equilibrium and IS curve. 2. Monetary sector equilibrium and LM curve 3. Estimate simultaneous equilibrium and in the goods and money market 4. Discuss Fiscal policy & Monetary Policy and their interactions 5. Estimate and analyze fiscal & monetary multipliers and their effectiveness 	Lessons Tutorial Classes	Review Questions End Semester Examination
5. Extension of IS-LM Analysis	<p>At the end of the session students will be able to;</p> <ol style="list-style-type: none"> 1. Define Aggregate Demand & Aggregate Supply curves from IS-LM analysis 2. Discuss the equilibrium and change of equilibrium to the entire economy 3. Recognize the overall importance of the IS-LM analysis in addressing the entire macroeconomic variables in an economy along with the other earlier models. 	Lessons Tutorial Classes	Review Questions End Semester Examination
6. Inflation and Unemployment	<p>At the end of the session students will be able to;</p>	Lessons Tutorial Classes	Review Questions

	<ol style="list-style-type: none"> 1. Identify the causes and effects of inflation 2. Describe the various remedies that could be adopted to maintain healthier inflation rate. 3. Classify unemployment 4. Explain the main approaches of unemployment 5. Describe Philips curve 6. Describe stagflation & Okun's Law 		End Semester Examination
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Recommended Reading:

- DornBusch R., Fischer S., and Startz R., (2013), *Macroeconomics*, 12th Edition, McGraw-Hill Education
- Eugene A. Diulio, (1997), *Sachum's Outline of Macroeconomics*, 3rd Edition, McGraw-Hill Education
- Dwivedi D.N., (2010), *Macroeconomics: Theory and Policy*, International Edition, McGraw Hill.

Course	Taxation
Course Code	BCOM 21252
Credit Value	2
Type/Status	Compulsory
Level	2
Semester	1

Overall Learning Outcomes: At the end of the course students should be able to;

1. Describe The Term; Tax, Characteristics Of Taxation, Principles Of Taxation, Person, Year Of Assessment, Resident Rule And Other Related Items
2. Explain The Computation On Income Tax Liability Of An Individual And Tax Administration.
3. Apply The Related Tax Rules To Compute The Income Tax Liability Of An Individual
5. Evaluate The Knowledge Of Students On Tax System In Sri Lanka, Computation Of Income Tax Liability Of An Individual And Tax Administration.

Course content

Topic	Learning outcome	Teaching & learning method	Method of assessment
1. Introduction To Tax System			
1.1. Characteristics & Principles Of Taxation	At the end of the session students should be able to; 1. Describe the meaning of tax 2. list the characteristics of taxation.	Lectures	End Semester Examination
	3. Demonstrate the principles of taxation 4. compare different types of taxes (direct and indirect)		Mid Semester Examination
1.2. Introduction To Sri Lankan Tax System	At the end of the session students should be able to; 1. review the history of sri lankan tax system 2. Discuss the role of tax authorities in sri lanka 3. Identify the different taxes in sri lanka	Lectures	End Semester Examination Mid Semester Examination
2. Income tax liability of a resident individual			
2.1. Imposition Of Income Tax	At the end of the session students should be able to; 1. Identify the persons chargeable with income tax 2. Identify the different sources of profits and income 3. Identify the meaning of “year of assessment” 4. Explain the residence rule	Lectures	End Semester Examination Mid Semester Examination

2.2. Sources Of Income	At the end of the session students should be able to; <ol style="list-style-type: none"> 1. Compute profits from employment income 2. Compute profits from trade, business, profession and vocation 3. Compute income from property 4. Compute income from any other source (property, dividend, interest, discount, rent, and royalties etc which are mentioned under section 3 under the inland revenue act). 5. Identify the exemptions from income tax. 	Lectures Participative Exercises	End Semester Examination Mid Semester Examination
2.3. Total Statutory Income	At the end of the session students should be able to; <ol style="list-style-type: none"> 1. Identify the basis of computation of statutory income 2. Compute the total statutory income 3. Describe the way of treating child's income 	Lectures Participative Exercises	End Semester Examination
2.4. Assessable Income	At the end of the session students should be able to; <ol style="list-style-type: none"> 1. Identify the income not forming part of assessable income. 2. Identify the deductions permitted from the total statutory income. 3. Compute the total statutory income 	Lectures Participative Exercises	End Semester Examination
2.5. Taxable Income	At the end of the session students should be able to; <ol style="list-style-type: none"> 1. Identify tax free allowance and qualifying payments 2. Compute the taxable income 	Lectures Participative Exercises	End Semester Examination
2.6. Income Tax Liability	At the end of the session students should be able to; <ol style="list-style-type: none"> 1. Identify applicable normal tax rates and lower tax rates 2. Compute the income tax liability of an individual 	Lectures Participative Exercises	End Semester Examination
3. Tax Administration	At the end of the session students should be able to; <ol style="list-style-type: none"> 1. Explain the procedure for furnishing of tax 2. Identify the assessments and additional assessments 3. Describe the appeal procedures available to tax payer 	Lectures Participative Exercises	End Semester Examination Presentations

	4. Explain the procedure for recovery of tax		
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Recommended Readings

- Inland Revenue Act No. 10 of 2006 and amendments there to.
- Tax guide with relevant gazette notifications, Department of Inland Revenue
- ICASL guide to income tax law, Institute of Chartered Accountants of Sri Lanka
- E-sources
 - www.inlandrevenue.gov.lk
 - www.casrilanka.com