



# 3

## DEPARTMENT OF ACCOUNTANCY

### 3.1 Introduction

The Department of Accountancy (DoA) in the Faculty of Commerce and Management Studies has been a leading provider of accounting education and research. It was established in 1998 with an objective of generating high quality accounting graduates who are globally employable and marketable. The mission of the Department of Accountancy is “to advance accounting education through Bachelor of Business Management (Special) Degree in Accountancy which provides outstanding accounting and management education for students, creates and disseminates knowledge, promotes the understanding and ethical practice of accounting and finance profession and serves the community”. The DoA has strived to accomplish excellence in Accounting education and research in the mainstream areas of accounting and related disciplines.

The Department of Accounting has already signed four Memorandum of Understanding (MoU) with the Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka); Association of Chartered Certified Accountants (ACCA) and Microsoft Sri Lanka (Pvt) Ltd., in order to focus on areas such as mutual collaborative initiatives to uplift the accounting education and profession in Sri Lanka.

### 3.2 Administration



#### Head of the Department

**Dr. K. K. Thilakasiri**

B.Com. (USJ), M.Sc. Mgt. (USJ), Ph.D (Victoria, Australia)



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### 3.3 Academic Staff and Non Academic Staff

Profile	Name	Position
1. 	<b>Dr. K. K. Thilakasiri</b> B.Com. (USJ), M.Sc. Mgt. (USJ), Ph.D (Victoria, Australia)	Senior Lecturer - Gr. I Head of the Department
2. 	<b>Prof. J. M. D. Ariyaratna</b> B.Com. (Kel'ya), M.Com. (Kel'ya), Ph.D (USQ), FCA	Professor Dean - Faculty of Graduate Studies, UoK
3. 	<b>Prof. P. M. C. Thilakerathne</b> B.Com. (Kel'ya), M.Com. (Panjab), Ph.D (Aegean)	Professor Director - Center for Distance and Continuing Education, UoK
4. 	<b>Dr. U. L. T. P. Gunasekara</b> B.Sc. (Bus. Admin.) (USJ), MBA (C'bo), Ph.D (Kel'ya)	Senior Lecturer - Gr. I

5.		<b>Dr.(Mrs) M. W. Madurapperuma</b> B.A. (Econ) (C'bo), M.A. (Econ) (C'bo), M.Com. (Kel'ya), Ph.D (Rdg,UK)	Senior Lecturer - Gr. I
6.		<b>Dr. W. V. A. D. Karunaratne</b> B.B.Mgt. (Accountancy) (Kel'ya), PGD in Bus. Stat (USJ), M.Com. (Kel'ya), MAAT, Ph.D. (CCNU)	Senior Lecturer - Gr. I  Academic Coordinator - M.Bus Degree Programme
7.		<b>Dr. M. A. T. K. Munasinghe</b> B.Sc. (Accountancy) (USJ), MBA (C'bo), Ph.D (UK), FCA, AGMA	Senior Lecturer - Gr. I
8.		<b>Dr. D. K. Y. Abeywardana</b> B.Com. (USJ), M.Sc. (Mgt) (USJ), MAAT, Ph.D (B'ham, UK)	Senior Lecturer - Gr. I
9.		<b>Mr. C. R. Thilakarathne</b> B.Sc. (Comp. Sci.) (Perad'ya), M.Sc. (C'bo), Reading for Ph.D	Senior Lecturer - Gr. I  (on Study Leave)
10.		<b>Dr. A. M. I. Lakshan</b> B.B.Mgt. (Accountancy) (Kel'ya), MBA (USJ), Ph.D (Waikato-NZ)	Senior Lecturer - Gr. I  Senior Student Counselor (FCMS)
11.		<b>Mr. R. M. S. Bandara</b> B.B.Mgt. (Accountancy) (Kel'ya), MBA (C'bo), CPA (Aust), FCA, Reading for Ph.D	Senior Lecturer - Gr. II  (on Study Leave)
12.		<b>Ms. K. D. G. N. Wijesinghe</b> B.B.Mgt. (Accountancy) (Kel'ya), MBA (C'bo), Reading for Ph.D	Senior Lecturer - Gr. II  (on Study Leave)
13.		<b>Dr. W. M .H. N. Wijekoon</b> B.B.Mgt. (Accountancy) (Kel'ya), MBA (C'bo), Ph.D (Waikato, New Zealand), CASL Passed Finalist	Senior Lecturer - Gr. II

14.		<b>Mr. G. M. M. Sujeewa</b> B.B.Mgt. (Accountancy) (Kel'ya), M.Sc. (Finance) (USJ), ACA, Reading for Ph.D	Senior Lecturer - Gr. II
15.		<b>Ms. U. A. H. A. Ratnasiri</b> B.B.A. (Finance) (C'bo), M.Sc. (Mgt) (USJ), CBA, Reading for Ph.D	Senior Lecturer - Gr. II (on Study Leave)
16.		<b>Ms. R. M. D. A. P. Rajapakshe</b> B.B.A. (Finance) (C'bo), M.Sc. (Mgt) (USJ), CBA, Reading for Ph.D	Senior Lecturer - Gr. II (on Study Leave)
17.		<b>Mr. H. A. P. L. Perera</b> B.B.Mgt. (Finance) Kel'ya, AMA (CMAA), M.Sc. (IT) (Moratuwa)	Senior Lecturer - Gr. II
18.		<b>Ms. W. D. N. Aruppala</b> B.B.Mgt. (Finance) (Kel'ya), MBA in MoT (Moratuwa)	Senior Lecturer - Gr. II Technical Coordinator - M.Bus Degree Programme
19.		<b>Mr. M. D. Pubudu Kawshalya</b> B.B.Mgt. (Accountancy) (Kel'ya), MBA (C'bo), CASL Passed Finalist, CIMA Passed Finalist	Lecturer Coordinator - Higher Diploma in Business Accounting programme
20.		<b>Ms. K. H. Perera</b> B.Sc. (Accounting) (USJ), MBA(USJ), FCA	Lecturer (Unconfirmed)
21.		<b>Mr. P. R. M. R. Perera</b> B.B.Mgt (Accountancy)(Kel'ya), ACMA, CGMA	Lecturer (Probationary) Coordinator - Internship in Accounting
22.		<b>Ms. N. K. L. Silva</b> B.B.Mgt (Accountancy)(Kel'ya), CMA Passed Finalist (ICMASL), DBF (IBSL)	Lecturer (Probationary)
23.		<b>Mr. N. L. C. Silva</b> B.B.Mgt (Accountancy)(Kel'ya)	Lecturer (Probationary)

24.		<b>Ms. W. T. N. M. Perera</b> B.B.Mgt (Accountancy)(Kel'ya), CMA Passed Finalist (ICMASL)	Lecturer (Probationary)
25.		<b>Ms. H. P. Kushani Madhushika</b> B.Sc. (Accounting) (USJ), ACCA, CIMA (UK) Passed Finalist	Lecturer (Probationary)

**Non Academic Staff**

Profile	Name	Position
1. 	<b>Mr. M. A. J. P. K. Perera</b>	Technical Officer - Gr. II
2. 	<b>Ms. R. K. R. Dhamayanthi</b>	Staff Management Assistant
3. 	<b>Ms. U. R. G. N. S. Samaranayake</b>	Management Assistant - Gr III
4. 	<b>Mr. H. A. Sisira Kumara</b>	Works Aide - Special Grade

### 3.4 Structure of the Degree Programmes

Bachelor of Business Management (Special) Degree in Accountancy has been specially designed to develop academic and professional Knowledge, Skills, Attitudes, values, and Mind-set in its graduates to suit for a career in the functional discipline of accounting and business management both nationally and internationally, and to engage in research-based studies at postgraduate level. The curriculum of Bachelor of Business Management (Special) Degree in Accountancy has been developed with reference to the guidelines of the Sri Lanka Qualification Framework (SLQF). At present, the DoA is further optimistic about full-scale graduate employability in suitable sectors by further improving the existing curriculum. The DoA produces nearly one hundred and twenty graduates per year. All students of the DoA are being facilitated by Learning Management System (LMS) for their learning process. To be eligible for the degree, a student should obtain a total of one hundred and twenty (120) credits. The credit structure is given below:

Level	Semester	Course Units Status			Total Credits	
		Core	Optional	Auxiliary	Semester	Year
Level 1	I	15	-	-	15	30
	II	15	-	-	15	
Level 2	I	16	-	-	16	30
	II	12	-	2	14	
Level 3	I	13	2	-	15	30
	II	12	3	-	15	
Level 4	I	12	3	-	15	30
	II	15	-	-	15	
Total Credits		110	8	2	120	120

The DoA's undergraduate programme is among the most popular accounting programmes in Sri Lanka. The DoA aims to provide students with wide exposures to the global business environment and to nurture their ability to adapt to rapidly changing business environment. Graduates of the DoA degree programme have an excellent employment record over the years, about 99% of them find their jobs immediately after graduation. Over the years, the DoA graduates of both undergraduate and post-graduate programmes have played a prominent leadership role in accounting profession as well as on other business sectors, including the government, banking and other financial services industries and various nonprofit and public organizations.

#### Bachelor of Business Management (Special) Degree in Accountancy

Course Code	Title of the Course Unit	Course Status	Credits
<b>LEVEL 1: SEMESTER I</b>			
BACC 11613	Financial Accounting	Core	3
BACC 11623	Information and Digital Technology	Core	3
BACC 11633	Business Mathematics	Core	3
BACC 11643	Microeconomics	Core	3
BACC 11653	Management & Organization	Core	3

LEVEL 1: SEMESTER II			
BACC 12663	Macroeconomics	Core	3
BACC 12674	Financial Reporting and Digitalization	Core	4
BACC 12682	Business Law	Core	2
BACC 12693	Business Statistics	Core	3
BACC 12713	Cost & Management Accounting	Core	3
LEVEL 2: SEMESTER I			
BACC 21613	Corporate Law	Core	3
BACC 21623	Business Taxation	Core	3
BACC 21633	Auditing and Assurance	Core	3
BACC 21643	Corporate Finance	Core	3
BACC 21652	Marketing Management	Core	2
DELT 21532	Advanced English for Commerce and Management Studies	Core	2
LEVEL 2: SEMESTER II			
BACC 22663	Advanced Management Accounting	Core	3
BACC 22673	Business Reporting, Governance & Ethics	Core	3
BACC 22683	Advanced Corporate Finance	Core	3
BACC 22693	Human Resource Management	Core	3
BMKT 22012	Applied Digital Marketing*	Auxiliary*	2
BHRM 22242	Career Planning*	Auxiliary*	2
BCOM 22902	Creativity and Innovation*	Auxiliary*	2
BFIN 22562	Personal Finance*	Auxiliary*	2
LEVEL 3: SEMESTER I			
BACC 31613	Advanced Business Reporting	Core	3
BACC 31623	Advanced Audit and Assurance	Core	3
BACC 31633	Project Management	Core	3
BACC 31642	Managerial Economics	Core	2
DELT 31522	English for Commerce & Management Professionals	Core	2
BACC 31652	International Finance	Optional	2
BACC 31662	Digital Business Practices	Optional	2
LEVEL 3: SEMESTER II			
BACC 32673	Business Research Methods	Core	3
BACC 32683	Information Management	Core	3
BACC 32693	Corporate Taxation	Core	3
BACC 32713	Forensic Accounting	Core	3
BACC 32723	Public Sector Accounting	Optional	3
BACC 32733	Performance Management	Optional	3
BACC 32743	Investment Analysis & Portfolio Management	Optional	3

LEVEL 4: SEMESTER I			
BACC 41613	Strategic Management	Core	3
BACC 41623	Enterprise Accounting Systems	Core	3
BACC 41643	Organizational Behavior & Emotional Intelligence	Core	3
BACC 41653	Business Analytics & Financial Modeling	Core	3
BACC 41633	Econometrics	Optional	3
BACC 41663	Risk Analysis & Management	Optional	3
LEVEL 4: SEMESTER II			
BACC 42673	Contemporary Issues in Accounting	Core	3
BACC 43686	Internship in Accountancy	Core	6
BACC 43696	Dissertation in Accountancy	Core	6

\* Students need to select only one Auxiliary course out of the available Auxiliary courses. These courses are offered by the other Departments of the Faculty of Commerce and Management Studies.

### Bachelor of Business Management (Honours) Degree in Auditing and Forensic Accounting

The DoA offers Bachelor of Business Management (Honours) Degree in Auditing and Forensic Accounting [BBMHons (Auditing and Forensic Accounting)] as a new degree with effect from academic year 2018/2019. The first two years course units are common course units for both Bachelor of Business Management (Honours) Degree in Auditing and Forensic Accounting degree and Bachelor of Business Management (Accountancy) Special degrees. Moreover, year 3 & 4 of BBM Hons (Auditing and Forensic Accounting) degree programme consist of specialized course units in Auditing and Forensic Accounting with the fundamental knowledge in Business Reporting, Finance & Economics, Management, Compliance, Assurance & Financial Forensics.

### 3.5 By-Laws Applicable to Degree Programmes

#### Bachelor of Business Management (Special) Degree in Accountancy

1. Subject to these By-Laws, a student may be awarded the of Bachelor of Business Management (Special) Degree in Accountancy if he/ she,
  - a. Has been admitted to the University as a student under section 15(vii) of the Universities Act No.16 of 1978;
  - b. Has been a duly registered student of the University for the period prescribed for courses of study leading to the Bachelor of Business Management (Special) Degree in Accountancy and his/her registration continues to be in force;
  - c. Has completed, to the satisfaction of the Vice-Chancellor, the courses of study leading to the Bachelor of Business Management (Special) Degree in Accountancy; Prescribed by these By-Laws, and the regulations and rules made by the University in respect of examinations/ assessments pertaining to each course unit counted towards the said Degree;
  - d. Has satisfied the following requirements-
    - i. pursued the relevant program of study for a minimum period of four academic years,
    - ii. accumulated 30 credits in each level 1, 2, 3 and level 4 respectively, totaling to 120 credits of which 110 credits should be from the compulsory-course units, 08 credits from the optional



course units and the remaining 02 credits from the auxiliary course units,

- iii. obtained, in respect of the course units taken into consideration in the computation of the GPA, grades of C or better in course units aggregating to at least 104 credits, and grades of D or better in the remaining course units, with grades of C-/D+/D in course units aggregating to not more than 6 credits from each level. In the computation of the GPA, the grades obtained in respect of the compulsory course units aggregating to 110 credits, and the best grades obtained in respect of optional course units and auxiliary course units aggregating to 10 credits should be considered.
  - iv. obtained a minimum GPA of 2.00,
  - v. completed the relevant requirements within a period of six academic years.
- e. has paid such fees as may have been prescribed by the University and any other dues payable by him/her to the University;
  - f. has fulfilled all other conditions and requirements as may have been prescribed by these By-Laws and the Regulations and Rules of the University.
2. The structure of each Program of study and syllabuses in each course unit counted towards the Bachelor of Business Management (Special) Degree in Accountancy shall be prescribed by Regulations.
  3. The Senate shall have power, on the recommendation of the Faculty Board, to change, to amend or to add to or delete from the list of subjects, course units and their content pertaining to each subject and programs of study and to change or amend or add or delete any Rules and Regulations relating to any of the examinations/assessments counted towards Bachelor of Business Management (Special) Degree in Accountancy. Due notice shall be given to the students of any such amendments, changes, additions or deletions.
  4. Each of the examinations/assessments counted towards the Bachelor of Business Management (Special) Degree in Accountancy shall be held at the end of the relevant semester. The University reserves the right to hold the examinations at any time during an academic year. A student shall not be permitted to sit an examination in a course unit unless the Head/ Heads of the relevant departments shall have certified that he/ she has completed the relevant course unit by attending such proportions of tutorial and practical classes and other forms of instruction in the subject matter of that course unit as may be prescribed by the Senate.
  5. The Examinations prescribed by these By-Laws shall be, conducted by a Board of Examiners appointed by the Senate on the recommendation of the Faculty Board. Such a Board;
    - b. shall, if the Senate has on the recommendation of the Faculty Board so decided, test any candidate in writing and/ or orally and may adopt any other forms of evaluation, and;
    - c. may take into consideration the tutorials, practical courses, field work, seminars, dissertations/ project reports done in respect of any course unit.
  6. A candidate shall present himself/ herself for examination/ assessment in respect of each course unit counted towards Bachelor of Business Management (Special) Degree in Accountancy on the first occasion on which the examination is held up on the completion of studies pertaining to the course unit, unless the Senate decides otherwise.
  7. Award of Honours;
    - a. A candidate who has satisfied the requirements in (1.) above in respect of the Bachelor of Business Management (Special) Degree in Accountancy may be awarded First Class Honours, Second Class (Upper Division) Honours or Second Class (Lower Division) Honours, as the case may be, on the overall performance in the course units counted towards the said Degree.

- b. A candidate shall be eligible for the award of Honours if he/ she satisfies the criteria as laid down in section (8.) below, unless the Senate decides otherwise.

8. Eligibility for Award of Honours;

a. **First Class Honours**

A candidate may be awarded First Class Honours provided he/she has

- i. obtained, Obtained, in respect of the course units taken into consideration in the computation of the GPA, grades of A or better in course units aggregating to at least 60 credits, provided that a portion of the said grades are from third year and/ or fourth year course units aggregating to at least 20 credits, and grades of C or better in the remaining course units,
- ii. obtained a minimum GPA of 3.70, and
- iii. completed the relevant requirements within four consecutive academic levels.

b. **Second Class (Upper Division) Honours**

A candidate maybe awarded Second Class (Upper Division) Honours provided he/she has

- i. obtained, in respect of the course units taken into consideration in the computation of the GPA, grades of C or better in course units aggregating to at least 112 credits with grades of B or better in course units aggregating to at least 60 credits, provided that a portion of the latter grades are from third year and/ or fourth year course units aggregating to at least 20 credits, and grades of D or better in the remaining course units with grades of C-/D+/D in course units aggregating to not more than six (06) credits from each year,
- ii. obtained a minimum GPA of 3.30, and
- iii. completed the relevant requirements within four consecutive academic years.

c. **Second Class (Lower Division) Honours**

A candidate may be awarded Second Class (Lower Division) Honours provided he/she has

- i. obtained, in respect of the course units taken into consideration in the computation of the GPA, grades of C or better in course units aggregating to at least 112 credits with grades of B or better in course units aggregating to at least 60 credits, provided that a portion of the latter grades are from third year and/ or fourth year course units aggregating to at least 20 credits, and grades of D or better in the remaining course units with grades of C-/D+/D in course units aggregating to not more than six (06) credits from each year,
- ii. obtained a minimum GPA of 3.0, and
- iii. completed the relevant requirements within four consecutive academic years.

A candidate shall be deemed to have appeared for any examination/ assessment in respect of the course units that he/ she had registered for at the beginning of a semester/ year irrespective of whether the candidate appears or not for the examination/ assessment unless the Senate decides otherwise.

**Bachelor of Business Management (Honours) Degree in Auditing and Forensic Accounting**

By-Laws of the university and by-laws of the faculty are applicable to the BBMHons (Auditing and Forensic Accounting) degree programme.

### 3.6 Evaluation System

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

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

Students should complete all course units that they have registered for and if they fail to produce valid reasons for not completing a particular course unit a grade of 'E' will be given.

**Registration for Optional/ Auxiliary Course Units:** Students are strongly advised to obtain advice from respective/ relevant departments prior to registration for optional course units and must complete their registration for selected course units within first two (02) weeks from the commencement of each academic semester. No changes are allowed after the registration for such course units.

**Repeat Examination:** A student who obtains grade below C (eg. C-, D+, D, or E) in a particular course unit may repeat the examination in respect of that course unit for the purpose of improving the grade; the best grade obtainable in this instance is 'C'. In the event a student who obtains a lower grade while attempting to have a better grade, he/ she will be entitled to the higher grade. In this situation, continuous assessments marks will not be carried forward; instead students will be evaluated solely based on the marks obtained at the end semester examination. Students who are sitting the examination on medical grounds will not be considered as repeat candidates.

**Re-sit Examination:** A final year student who obtains a grade below C (eg C-, D+, D, or E) in a particular course unit at level 4 semester 2 examination may re-sit the examination in next academic year (in semester 1) of that course unit/s for the purpose of improving the grade; the best grade obtainable in this instance is 'C'. In the event a student who obtains a lower grade while attempting to have a better grade, he/ she will be entitled to the higher grade. In this situation, continuous assessments marks will not be carried forward; instead students will be evaluated solely based on the marks obtained at the end semester examination. Students who are sitting the examination on medical grounds will not be considered as re-sit candidates.

**Marks for Examinations at Each Level:** Marks for the examination will be calculated/ marked after deducting the assignment marks (written, oral, practical sessions at the class itself, field work/ research, industry/ factory visits and etc.).

**Medical Grounds:** Students who do not sit for final exam on medical reasons will be allowed to carry forward their attendance and continuous assessment marks for the next sitting. If he/ she has not earned marks for attendance and continuous assessment then he/ she will be allowed to attend the classes with the current respective batch in order to earn marks and if not he/ she will be entitled only for the marks allocated for end semester examination.

**Grade Point Average:** Grade Point Average (GPA) is the credit-weighted arithmetic mean of the Grade Point Values and the GPA is determined by dividing the total credit-weighted Grade Point Value by the total number of credits.

GPA shall be computed to the second decimal place.

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

$$\begin{aligned} & \frac{4 \times 4.0 + 4 \times 2.0 + 4 \times 3.3 + 4 \times 1.0 + 4 \times 2.3 + 2 \times 3.0 + 2 \times 4.0}{4 + 4 + 4 + 4 + 4 + 2 + 2} \\ &= \frac{16.0 + 8.0 + 13.2 + 4.0 + 9.2 + 6.0 + 8.0}{24} \\ &= \frac{64.4}{24} \\ &= 2.6833 \\ &= 2.68 \end{aligned}$$

### Accreditation

The Bachelor of Business Management Honours in accountancy programme is accredited by the Association of Chartered Certified Accountants (ACCA)-UK.

### 3.7 New Degree Programme

The Department of Accountancy (DoA) seeks to provide its students with an unique opportunities for individual and professional growth by enhancing their knowledge, competency and understanding of the world around them and by improving their analytical skills and critical thinking.

Further, strengthening the visionary thinking of the DoA and addressing the changing needs of accounting in the world and to cater the emerging opportunities available in national and international arena, a new degree programme of Bachelor of Business Management (Special) Degree in Accounting Information Systems has been approved by the University Grant Commission (UGC) in the year 2019.

### 3.8 IRQUE Project

The first ever Quality Enhancement Fund (QEF) of the IRQUE project was introduced to the Sri Lankan university system in 2004. The DoA responded by preparing initial and comprehensive proposal for winning the competitive grant to improve the quality and relevance of the above degree programme. Dedication, group effort and cohesiveness, coupled with innovativeness of the academic staff of the department, the DoA was able to win Rs. 95 Mn competitive grant in the tier-1 by securing the highest marks in Management field in the university structure. The award of the competitive grant was the outcome of desk evaluation and the site visits done by the national and international academia and consultants.

### 3.9 AHEAD (ELTA-ELSE) Project

In year 2019 DoA was able to win Rs. 18 Mn competitive grant from the Accelerating Higher Education Expansion and Development (AHEAD) programme financed by the World Bank. With this project, DoA implements five major activities which are based on the concerns of all the stakeholders of the department such as curriculum and teaching, learning and assessment, English language proficiency, enabling ICT based education, extra-curricular activities of social and intercultural harmony and research culture. DoA believes that activities of this project will directly contribute to build a world class graduate who is socially emotionally sensitive, technological savvy, English proficient and capable in discovering new knowledge in accounting discipline.

### 3.10 Higher Diploma in Business Accounting (HDipBAcc.)

Having identified the fastest growing demand for the Accountancy related study courses and with the industry reputation gained through vivid collaborations, the DoA firmly believes that it has a responsibility in continuously upgrading knowledge and educating people who engage in the field of accounting and finance. In order to support this, the DoA offers Higher Diploma in Business Accounting (HDipBAcc.) to address the need of the students who have not reached higher education at the university level in this discipline. Since there is a growing demand for such a programme from the experienced entry level and mid-level accountants, the DoA has identified this program as a complementary qualification to reach higher education in the field. Therefore, this programme would be an extension program for the students who desire to become specialized mid-level professionals in accounting and finance.

### 3.11 Master of Business (Accountancy/Finance) Degree Programme (MBus)

The DoA offers a Master of Business (Accounting/Finance) degree through online mode. It is designed for accounting and business professionals to obtain life-long learning opportunity and thereby to enhance their skill set to explore competitive employment opportunities related to accounting and finance. The curriculum aims to remove the mundane memorization of textbooks and instead focus on issues relevant to the modern accounting professional.

### 3.12 The Self Evaluation Report (SER)

The self-evaluation report (SER) is the most important document in the national review process. It is the core document prepared by each participating institution according to the manually established criteria and minimum standards given by the University Grants Commission (UGC). The SER allows each department to prepare a critical appraisal of the programme with a view to improve it. This is an opportunity for departments to identify areas of good practice, areas for improvements and other interventions to enhance the quality of the programme. In year 2018, Department of Accountancy prepared the SER report for past five years period from year 2013-2018. Through the evaluation, Department of Accountancy has been awarded 'A' grade with 89 marks which is the highest mark received by a single department of University of Kelaniya.