



# HIGHER DIPLOMA IN BUSINESS PROGRAM

H A N D B O O K

Academic Year  
2021/2022

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**DCFM**

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



# DCFM Vision

'To reach the destination of excellence in commerce and management education in Sri Lanka'

# DCFM Mission

'To become the leading business knowledge center in Sri Lanka by researching, creating and teaching new ethics and practices for creating innovative investors in varying fields to fly high with glocalizing'

# HDIB Aims

- 01** To provide an advanced knowledge and recognized qualification to the interested parties in the field of commerce & management.
- 02** To strengthen the career prospects of school leavers who couldn't obtain admission into a university.
- 03** To provide human capital for the employment market of the country.
- 04** To assist and promote the new venture creation of the country.

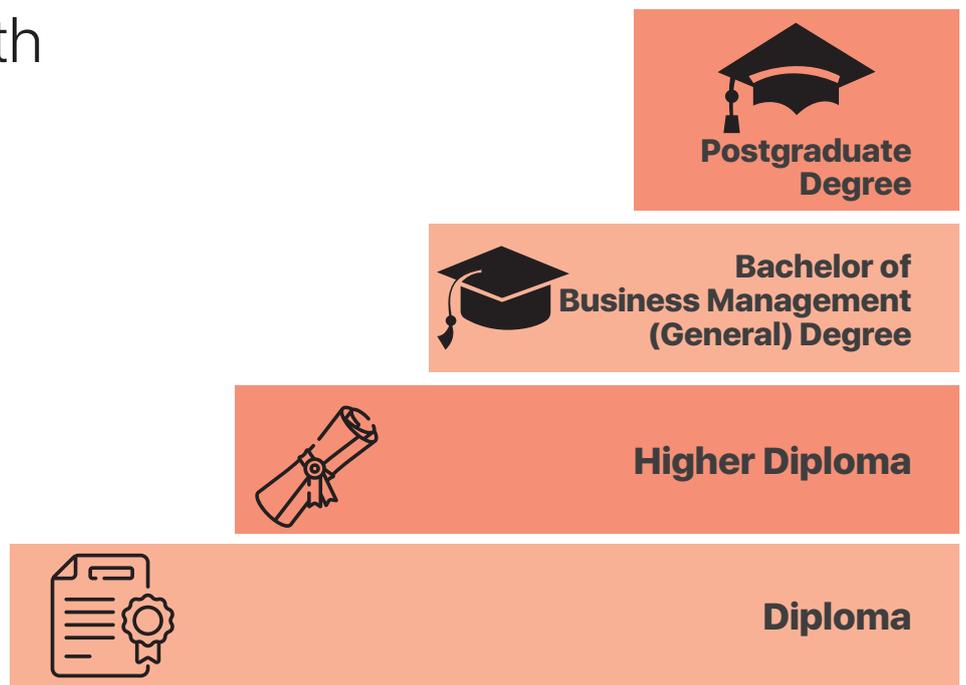
# FCMS is a member of AACSB



# Your Career Path

Start right after  
Advanced Levels

**A/L**



# Coordinator's Message

**“Once Great Mahathma Gandhi has said that Live as if you were to die tomorrow and learn as if you were to live forever. So, Education is not preparation for life; education is life itself”.**

In an ever-changing business world and competitive job market, practice-based education can make you more able to accomplish your career and life goals faster as it is a sum of knowledge, skills, capabilities and expert insights. The dynamic business world demands for such a skillful and competent human resource who can be real contributors to achieving their missions. Being such a valuable contributor is a long journey and never happens overnight. Though it is challenging, choosing the right path will bring you to the right destination.

The Higher Diploma in Business Program (HDIB), offered by the Department of Commerce and Financial Management is the ideal choice for getting you to your desired destination. HDIB is a more practice-based program and carefully designed, structured and delivered to help our students to match their knowledge, competency & skills in ever-changing environmental conditions. We expect our higher diploma holders to be qualified with sound academic knowledge and practical knowledge with 21st-century competencies & skills to outrival in any field they choose.

HDIB is well suited for career beginners who are in need to continue their further studies while climbing the career ladder. It is particularly designed for those who dropped from direct entry to higher education but still seek an accredited and promising path to obtain higher levels of academic qualifications. We have laid the foundation to take you up the way forward from higher diploma level to post-graduate level.

Come to us upon the successful completion of the G.C.E. (A/L); we promise you your career and take you to your desired destination. Your decision to choose our program is an important life choice.

Are you ready to challenge yourself? Come & join us.



## DCFM

Department of Commerce and Financial Management  
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University of Kelaniya

# Who We Are?

The Department of Commerce and Financial Management (DCFM) is the founder of commerce and management education at the University of Kelaniya and offers courses since 1976. It is the oldest and the largest department in the Faculty of Commerce and Management Studies (FCMS) in terms of student intake.

Its streamlined courses, teaching and research are aligned with the industry and community requirements. Also, the DCFM, as the pioneering department of the Faculty of Commerce and Management Studies (FCMS) of the University of Kelaniya, has been contributing excellent service to the Sri Lankan business fraternity for more than four decades.

The DCFM currently conducts five undergraduate degree programs namely,

- Bachelor of Commerce Honors,
- Bachelor of Commerce Honors in Entrepreneurship,
- Bachelor of Commerce Honors in Business Technology
- Bachelor of Commerce Honors in Financial Management.

Also, DCFM offers two post-graduate programs, namely,

- Master of Commerce (MCOM)
- Master of Business Studies. (MBS)

Accordingly, DCFM conducts the **Higher Diploma in Business Program** to cater to the needs of some identified knowledge seekers who have been deprived of the university education.

DCFM has so far produced more than 4500 graduates and most of them are at the forefront of managerial ranks in both public and private sector establishments. The department is fully-fledged with both physical and human capital to provide a cutting-edge learning experience to its stakeholders. Currently, the teaching faculty of the DCFM comprises of 36 members comprising 4 Professors, 11 PhD holders and 7 are reading for PhD. Being the largest department of the faculty, current student population exceeds 900 students and annual intake approximately is above 200 students. As demonstrated in its history, the DCFM is committed to providing different courses to meet the requirements of the economy as a leader in business education.

## HIGHER DIPLOMA IN BUSINESS (HDIB)

The DCFM first introduced the Diploma in Business, one year program, in 2009 and later was revised in 2012. In addressing the need for commerce education and opening its horizons for a broader spectrum, the DCFM then introduced the Higher Diploma in Business Program with one-year duration in 2014. Both programs were designed to provide a leading-edge environment to its students and develop their business knowledge and managerial skills. In the 2021 curriculum revision, DCFM amalgamated two programs and now conducts as a two-year program with two levels.

Revised Higher Diploma Program is designed in consistent with the Sri Lanka Qualification Framework (SLQF) and is recognized as level 3 and 4 program that covers a total of 60 credits (level I – 30 credits and level II – 30 credits). Thus, all Higher Diploma Holders qualify to follow level 05 of SLQF to obtain a bachelor's degree with 90 credits and in fulfilling this requirement, they need to complete only the remaining 30 credits. As a result, Higher Diploma holders will be directly enrolled to the third level of the Business Management (General) – External degree program offered by the FCMS, University of Kelaniya.

DCFM recognizes that higher diploma holders should possess 21st-century skills and competencies in critical thinking, creativity, innovations, technology, and entrepreneurship to be competitive in a technology driven business environment. Further, the DCFM values the development of practical living, social and emotional skills of those students as important attributes, which has not fully incorporated in the curriculum. Therefore, DCFM often revises its existing curricular of the Higher Diploma in Business Program to prepare our higher diploma holders to match with ever-changing environmental conditions.

### PROGRAM OBJECTIVES

- PLO 1** Demonstrate a sound knowledge and explaining of the main concepts and theories related to Commerce, Entrepreneurship, Business Technology and Financial Management.
- PLO 2** Apply qualitative, quantitative, and technical skills to critically analyze data, interpret results and propose innovative and defensible solutions for business problems and improving business performance in changing environments.
- PLO 3** Integrate diverse and global perspectives in the fields of Business Management and related disciplines in solving business problems and exploiting business opportunities.
- PLO 4** Use ICT, socio-emotional and language skills to communicate information and ideas efficiently and effectively.
- PLO 5** Work in multidisciplinary collaborative teams, give leadership and promote social engagement.
- PLO 6** Take initiative, exercise personal and team responsibility to encourage entrepreneurship in a professional environment.
- PLO 7** Demonstrate positive attitudes and social responsibility.
- PLO 8** Demonstrate ethical concerns, moral responsibilities and accountability required of a global citizen.
- PLO 9** Determine vision for life and develop long term goals and strategies accordingly.
- PLO 10** Engage in independent learning using scholarly reviews and secondary sources of information to develop additional competencies required for decision making in life

## MAPPING PROGRAM LEARNING OUTCOMES (PLOS) WITH SLQF LEARNING

1. Subject / Theoretical Knowledge	2. Practical Knowledge and Application	3. Communication	4. Teamwork and Leadership	5. Creativity and Problem Solving	6. Managerial and Entrepreneurship	7. Information Usage and Management	8. Networking and Social Skills	9. Adaptability and Flexibility	10. Attitudes, Values and Professionalism	11. Vision for Life	12. Updating Self / Lifelong Learning
1	2, 6	4	5	3, 6	7, 8	4	5	5, 6	7, 8	9	10

### PROGRAM STRUCTURE & DELIVERY

Higher Diploma in Business Program is a two-year program with two levels.

1. Level 1 – One year duration with 30 credits
2. Level II – One year duration with 30 credits

Students who successfully complete all the course units in level 1 will be eligible to follow level II at their consent. Those who successfully complete level II are awarded the Higher Diploma in Business. However, for those who do not wish to continue Higher Diploma in Business have an exist point with the successful completion of level 1 and will be awarded Diploma in Business. Higher Diploma in Business Program, further expanding its spheres, provides a pathway to higher diploma holders to directly join the third year of the Bachelor of Business Management (General) External Degree – B.B.Mgt (General) External Degree.

LEVEL	SEMESTER/TRIMESTER	CREDITS	
01	Semester 1	30	<b>Exit Point</b> <b>Offer: Diploma in Business</b> Upon the successful completion of Level I
	Semester 2		
02	Trimester 1	30	<b>Offer: Higher Diploma in Business</b> Upon the successful completion of Level I & II
	Trimester 2		
	Trimester 3		

### WHO SHOULD APPLY

Those who satisfy the following minimum entry qualifications are eligible for applying the HDIB Program.

1. Passed G.C.E. (A/L) with minimum of **S** passes for all subjects in any stream.
2. Fair knowledge of English.

## HOW TO APPLY

We call applications annually soon after the release of the G.C.E. (A/L) results. Those who satisfied the minimum entry qualifications can apply for the HDIB program. Application procedure is as follows.

- You can collect the application form directly from the HDIB office or can download it directly from the website <http://fcms.kln.ac.lk/dep/dcfm/index.php/hdib>.
- Duly completed application should be submitted along with following documents.
  - The receipt of the Application fee payment to any branch of the People's Bank (All details are included in the application form).
  - Certified copies of the G.C.E. (A/L) certificate, Birth certificate and the National ID.

Candidates those who satisfy the minimum entry requirements will be selected through an interview.

## DETAILED COURSE STRUCTURE

LEVEL	SEMESTER/ TRIMESTER	COURSE CODE	TITLE OF THE COURSE UNIT	COURSE STATUS	CREDIT
I	I	HDIB 11014	Fundamentals of Management	Compulsory	4
		HDIB 11024	Business Mathematics	Compulsory	4
		HDIB 11034	Communication for Business	Compulsory	4
	II	HDIB 12044	Microeconomics	Compulsory	4
		HDIB 12054	Fundamentals of Accounting	Compulsory	4
		HDIB 12064	ICT for Business	Compulsory	4
		HDIB 12076	Entrepreneurship & Business Plan	Compulsory	6
	II	I	HDIB 21013	Financial Accounting	Compulsory
HDIB 21023			Marketing Management	Compulsory	3
HDIB 21033			Managing E-commerce & Information	Compulsory	3
HDIB 21042			Macroeconomics	Compulsory	2
II		HDIB 22053	Cost & Management Accounting	Compulsory	3
		HDIB 22063	Business Statistics	Compulsory	3
		HDIB 22072	Business Law	Compulsory	2
		HDIB 22082	Organizational Behaviour	Compulsory	2
III		HDIB 29093	Operations Management	Compulsory	3
		HDIB 29103	Financial Management	Compulsory	3
		HDIB 29113	Human Resources Management	Compulsory	3
Total Credits					60

## SEMESTER/TRIMESTER PLAN

Level I of the program comprises of two semesters and Level II consists of three trimesters. The duration of each semester/trimester is 15 or 16 weeks of academics followed by one week of study leaves and two to three weeks of examination. The Higher Diploma in Business operates on a 'Course Unit System'.

## SEMESTER/TRIMESTER CALENDAR

Each semester/trimester is planned as follows.

DURATION	ACTIVITY
7/8 weeks*	Teaching & Learning
1 week	Vacation/ Mid-semester Examination
7/8 weeks	Teaching & Learning
1 week	Study Leave
2 weeks	End-semester Examination
1/2 weeks	Vacation

\*Study weeks for teaching & learning may change according to the credit value and the number of course units offered in each semester/trimester

## PROGRAM ASSESSMENT PROCEDURES / RULES

### i. Formative and summative examinations in the program

Students will be evaluated by both formative and summative methods of evaluations and weight assigned to each component of the evaluation relating to course units, will be announced at the commencement of each course module. The final examinations of all course units are held at the end of the respective semester/trimester. Each course unit is designed with and evaluated by different types of continuous assessment methods (assignments, reports, presentations, quiz, classroom activities etc) followed by the end semester/trimester examination.

#### Evaluating a Course Unit

- A course unit may be evaluated by examinations, assignments, reports, presentations, field surveys, interviews, role plays, simulation games and tests.
- The business plan is evaluated by records/ reports and viva voce.
- The examinations of all course units are held at the end of respective semester/trimester.
- The method of evaluation and allocated marks will be announced by the respective lecture panel at the commencement of a course unit.

#### Evaluation Strategy

Each course unit is evaluated as follows.

- Continuous Assessment – 40%
- End-semester Examination – 60%

## ii. Scheme of Grading

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

## iii. Calculation of Grade Point Average (GPA)

Grade Point Average (GPA) is the credit weighted arithmetic mean of the grade point values, which 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.

### Example:

A student who has completed one course unit with two credits, three course units each of three credits and two course each of 1 credit with grades A,C,B,D,C+ and A+ respectively would have the GPA of 2.48 as calculated below;

$$\text{GPA} = \frac{(2 \times 4.00) + (3 \times 2.00) + (3 \times 3.00) + (3 \times 1.00) + (1 \times 2.30) + (1 \times 4.00)}{(2 + 3 + 3 + 3 + 1 + 1)}$$

$$\text{GPA} = 2.4846 \approx 2.48$$

All the prescribed course units for the program will be taken into account in calculating the GPA for the award of the Higher Diploma.

## iv. Contribution by each semester to final GPA

Level	Semester/Trimester	Number of Course Units	Total Credits
I	I	3	12
	II	4	18
II	I	4	11
	II	4	10
	III	3	9
<b>Total</b>			<b>60</b>

## v. Requirements for award of qualification

For the award of a Higher Diploma, a student must

- a) Accumulate grades of C or better in course units aggregating to at least 60 credits of SLQL 3 and 4, of which at least 30 credits must be from SLQL 4.
- b) Obtain a GPA of 2.00 or greater, and
- c) Complete the relevant requirements within a period of four consecutive academic years.

## vi. Award of Distinctions / Merit passes

i. For the award of a Higher Diploma with Merit, a student must

- a) Accumulate grades of C or better in course units aggregating to at least 60 credits of SLQL 3 and 4, of which at least 30 credits must be from SLQL 4.
- b) Obtain a GPA of 3.70 or greater, and
- a) Complete the relevant requirements within two consecutive academic years at SLQL 3 and 4.

ii. For the award of a Higher Diploma with Distinction, a student must

- b) Accumulate grades of A or better in course units aggregating to at least 60 credits of SLQL 3 and 4, of which at least 30 credits must be from SLQL 4.
- c) Obtain a GPA of 4.00, and
- d) Complete the relevant requirements within two consecutive academic years at SLQL 3 and 4

## vii. Repeat examinations.

A student who obtains a grade below 'C' (eg. C-, D+, D or E) in a particular course unit may re-sit the examination of that course unit/s in the next available attempt for the purpose of improving the grade; the best grade obtainable in the 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 case of this continuous assessments marks will not be carried forward, instead students will be evaluated solely based the marks obtained end semester examination. Students who are sitting the examination on valid medical grounds or any other acceptable reasons subject to the approval of the faculty board will not be considered as repeat candidates.

### Medical Grounds/ any other acceptable reasons

Students who are sitting the examination on valid medical grounds or any other acceptable reasons will be considered first sitting candidates subject to the approval of the faculty board. Students who do not sit for final exam on medical reasons/any other accepted reasons will be allowed to carry forward their continuous assessment marks for the next sitting. If he/she has not earned marks for the continuous assessments, then he/she will be allowed to attend the classes with current respective batch in order to earn marks and if not he/she will be entitled to only for the marks allocated for the end semester examination.

**Note 1:** A student who has not completed the relevant requirements within a period of four consecutive academic years, may appeal to Higher Diploma committee and the faculty board to extent the time period.

**Note 2:** The valid date for the awarding any qualification will be the 1st day of the next month from the month where the requirements were fulfilled to ward such qualification.

## EXIT POINT – AWARD OF DIPLOMA

A student who satisfies following conditions has the option of exiting the Higher Diploma program and is eligible for the award of Diploma in Business.

- a) Accumulate grades of C or better in course units aggregating to at least 30 credits of SLQL 3,
- b) Obtain a GPA of 2.00 or greater, and
- c) Complete the relevant requirements within a period of four consecutive academic years

## DETAILS OF EACH COURSE UNIT

<b>Course Unit</b>	<b>Fundamentals of Management</b>
<b>Course Code</b>	<b>HDIB 11014</b>
<b>Level</b>	<b>I – semester I</b>
<b>Credit Value</b>	<b>4</b>
<b>Status</b>	<b>Compulsory</b>

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

- ◆ Define fundamentals of management and recognize their relevance for a manager.
- ◆ Identify specific skills associated with management styles which enhance performance of a manager.
- ◆ Describe four management functions and the type of management activity associate with each management function.

### Course Content:

Introduction to Management | Evolution of Management; Organizational Culture and Environment | The Process of Decision Making | Planning | Organizing | Leadership | Motivation | Communication | Controlling | Contemporary Topics in Management

<b>Course Unit</b>	<b>Business Mathematics</b>
<b>Course Code</b>	<b>HDIB 11024</b>
<b>Level</b>	<b>I – Semester I</b>
<b>Credit Value</b>	<b>4</b>
<b>Status</b>	<b>Compulsory</b>

Course Aims/Intended Learning Outcomes:

- ◆ Define and explain basic terms and concepts in Business Mathematics.
- ◆ Apply basic mathematical methods and further advanced mathematical methods required in the managerial capacity.
- ◆ Identify & recognize important mathematical concepts and terminologies from a business context and solve for business problems.

### Course Content:

At the completion of this course student will be able to  
Mathematical Preliminaries | Non-linear functions and applications | Pre-probabilities | Matrice and Business Applications | Calculus and calculus in practice | Financial Mathematics

**Course Unit****Communication for Business****Course Code****HDIB 11034****Level****I – Semester I****Credit Value****4****Status****Compulsory**

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

- ◆ Read and comprehend academic and business texts intensively and fluently.
- ◆ Demonstrate proficiency in oral communication for business.
- ◆ Demonstrate ability for increased command of English Language especially in business communication.
- ◆ Learn necessary grammatical elements and use them accurately and appropriately in business context.
- ◆ Learn language skills necessary to attend to the business /official correspondence

**Course Content:**

Grammar | Vocabulary | Reading Skills | Writing Skills: Basic and Witten Communications in Business | Speaking Skills: Oral Communications in Business

**Course Unit****Microeconomics****Course Code****HDIB 12044****Level****I – Semester II****Credit Value****4****Status****Compulsory**

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

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

**Course Content:**

Introduction to Microeconomics | Theory of demand and Supply | Elasticities of Demand and Supply | Theory of Consumer Behaviour | Theory of Production | Theory of Cost of Production | Theory of Firms: Price & Output Determination

**Course Unit****Fundamentals of Accounting****Course Code****HDIB 12054****Level****I – Semester II****Credit Value****4****Status****Compulsory**

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

- ◆ Identify and define basic principles and concepts of accounting.
- ◆ Prepare the Trial Balance and make adjustments for correcting accounting errors.
- ◆ Apply Sri Lanka Accounting Standards in preparation of Financial Statements.
- ◆ Prepare Financial Statements for sole proprietorships.
- ◆ Prepare Bank reconciliation statements.
- ◆ Understand the professional ethics in Accounting.

**Course Content:**

Basic Principles and concepts of accounting | Trial balance and correction of accounting errors | Sri Lanka Accounting Standards (SLERs) | Financial Statements for Sole Proprietorships | Bank Reconciliations | Professional ethics in accounting

**Course Unit****ICT for Business****Course Code****HDIB 12064****Level****I – Semester II****Credit Value****4****Status****Compulsory**

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

- ◆ Describe fundamentals of ICT terminologies.
- ◆ Explain the impact of ICT on business organizations.
- ◆ Discuss how ICT could be leverage for success of business organizations.
- ◆ Assess the challenges of ICT on business ecosystem.
- ◆ Demonstrate the use basic ICT tools for productivity and communication in business.

**Course Content:**

Introduction to Information and Communication Technology (ICT) and its Evolution | Data communications and networking | Internet Technology | E-commerce and E-marketing | Computer Ethics and Security | Trends in ICT | Fundamentals of Computer Programming | ICT for survival

**Course Unit****Entrepreneurship & Business Plan****Course Code****HDIB 12076****Level****I – Semester II****Credit Value****6****Status****Compulsory**

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

- ◆ Identify the notion of Entrepreneurship and its significance.
- ◆ Identify the entrepreneurial process.
- ◆ Create and exploit innovative business ideas and market opportunities.
- ◆ Examine financial analysis for Entrepreneurial ventures.
- ◆ Develop innovative business models to commercialize the new products.
- ◆ Prepare the comprehensive business plan.

**Course Content:**

Decision to become an entrepreneur | Creativity, Innovation and Opportunity Recognition | Industry and competitor analysis | Unique marketing issues and Marketing research | Feasibility analysis | Developing Business Model | Developing a Business Plan | Finance for New Ventures | Preparing the proper ethical and legal foundation

**Course Unit****Financial Accounting****Course Code****HDIB 21013****Level****II – Trimester I****Credit Value****3****Status****Compulsory**

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

- ◆ Explain methods of partnership accounting procedure and prepare the financial statements for partnership
- ◆ Prepare the Financial Statements of limited liability companies for publication purposes.
- ◆ Explain accounting treatments of accounting standards.
- ◆ Interpret Financial Statements of a limited liability company.

**Course Content:**

Financial Statements for partnership| Sri Lanka Accounting Standards | Financial Statements for limited liability companies | Interpretation of Financial Statements

**Course Unit****Marketing Management****Course Code****HDIB 21023****Level****II – Trimester I****Credit Value****3****Status****Compulsory**

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

- ◆ Define marketing and its core concepts.
- ◆ Describe value propositions.
- ◆ Explain the concept of segmentation, targeting and positioning.
- ◆ Describe the elements of marketing mix.
- ◆ Explain the concepts of consumer behavior.
- ◆ Identify digital marketing as a driving force of modern businesses.

**Course Content:**

Marketing as a philosophy and customer-value typology | The Core Concepts of Marketing | Value Chain Analysis | Marketing Information System and Marketing Research | Concepts of consumer behavior | Segmentation | Targeting and Positioning | The Marketing Mix: Product, Price, Place, Promotion | Marketing Strategies and marketing plan

**Course Unit****Managing Information and E-commerce****Course Code****HDIB 21033****Level****II – Trimester I****Credit Value****3****Status****Compulsory**

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

- ◆ Evaluate the role of information systems in today's competitive business environment.
- ◆ Identify and describe important features of organizations in order to build and use information systems successfully.
- ◆ Describe how information systems support the activities in organizations.
- ◆ Assess the advances in networking, data communications and the Internet and how they affect the way business is conducted.
- ◆ Discuss the ethical, social and security challenges faced by information systems and solutions.

**Course Content:**

Information Systems and Its Importance| Business Processes and Information Systems | Ethical & Social Issues of Information Systems | Security in Information Systems | Databases and Information Management | Big Data and Business Intelligence | E-Commerce and Its Recent Developments | Digital Marketing

**Course Unit**

**Macroeconomics**

**Course Code**

**HDIB 21042**

**Level**

**II – Trimester I**

**Credit Value**

**2**

**Status**

**Compulsory**

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

- ◆ Describe the theories and concepts relating to key macroeconomic variables.
- ◆ Apply the principal determinants of income of an economy, growth of income and general price level.
- ◆ Evaluate the aggregate behavior of contemporary macroeconomic policies and practices.

### **Course Content:**

Introduction to Macroeconomics | Sectorial Composition of the Economy & Macro-economic Measurements | Equilibrium income determination in IS-LM analysis | Monetary and Fiscal policy analysis | Unemployment and inflation

**Course Unit**

**Cost and Management Accounting**

**Course Code**

**HDIB 22053**

**Level**

**II – Trimester II**

**Credit Value**

**3**

**Status**

**Compulsory**

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

- ◆ Describe the role of cost & management accounting within an organization.
- ◆ Utilize the various cost concepts that are fundamental to the language of cost and management accounting.
- ◆ Identify and apply various costing techniques.
- ◆ Identify and apply various costing methods.
- ◆ Discuss the features of different budgeting systems and be able to construct appropriate budgets and undertake budget variance analysis.
- ◆ Describe standard costing from standards setting and variance calculations.

### **Course Content:**

Overview of Cost and Management Accounting | Introduction to Cost and Management Accounting fundamentals | Costing methods | Short-term decision making | Budgetary planning & control | Standard costing

**Course Unit****Business Statistics****Course Code****HDIB 22063****Level****II – Trimester II****Credit Value****3****Status****Compulsory**

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

- ◆ Describe the statistical tools can be used in problem solving in business.
- ◆ Calculate the values of statistical tools using business data.
- ◆ Identify & recognize appropriate statistical tools concepts and techniques that can be used decision making for a give business context.
- ◆ Apply statistical tool in solving problems in business.

**Course Content:**

Introduction to Business Statistics | Descriptive Statistics | Bivariate and univariate analysis | Basic probability concepts in decision making | Probability distribution | Sampling and sampling distribution | Statistical interference

**Course Unit****Business Law****Course Code****HDIB 22072****Level****II – Trimester II****Credit Value****2****Status****Compulsory**

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

- ◆ Identify the role of laws in the context of business.
- ◆ Identify the laws related to business activities in Sri Lanka.
- ◆ Apply different rules and regulations in resolving practical issues.

**Course Content:**

Introduction to Law of Sri Lanka | Legal Aspect of Doing Business in Sri Lanka | Law of Contract | Law of Agency | Law of Partnership | Company Law | Employment law in Sri Lanka | The Law relating to negotiable instruments | Law relating to sale of goods | Intellectual Property Law of Sri Lanka

**Course Unit****Organizational Behaviour****Course Code****HDIB 22082****Level****II – Trimester II****Credit Value****2****Status****Compulsory**

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

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

**Course Content:**

Introduction to organizational behaviour | Individual behaviour in organizations | Perception| Work-related attitudes | Personality | Applications of motivation theory | Interpersonal relation in organizations | Power and Politics | Conflicts and conflicts management | Stress and stress management | Importance of communication in organizations

**Course Unit****Operations Management****Course Code****HDIB 29093****Level****II – Trimester III****Credit Value****3****Status****Compulsory**

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

- ◆ Describe operations management and its process.
- ◆ Suggest the relationship between operations management and organizational strategies.
- ◆ Apply operational management tools in organizational work process.

**Course Content:**

Introduction to operations management | Operations strategy | Process planning | Facilities | Location and layout | Supply-chain Management | Capacity and aggregate planning | Scheduling | Inventory Management | Quality and Process Control | Forecasting in operations| Maintenance Management | ERP applications for operations management | Technology in operations management

**Course Unit****Financial Management****Course Code****HDIB 29103****Level****II – Trimester III****Credit Value****3****Status****Compulsory**

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

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

**Course Content:**

Nature of Financial Management | Financial Statement Analysis | Time Value of Money | Valuation of Bonds and Shares | Risk and Return | Capital Budgeting Decision | Capital Market in Sri Lanka | Cost of Capital | Capital Structure | Dividend Policy | Working Capital Management

**Course Unit****Human Resource Management****Course Code****HDIB 23113****Level****II – Trimester III****Credit Value****3****Status****Compulsory**

Course Aims/Intended Learning Outcomes: At the completion of this course student will be able to

- ◆ Appreciate the importance of human resource management as a field of study and as a central management function;
- ◆ Understand the implications for human resource management of the behavioral sciences and government regulations;
- ◆ Explain the elements of the Human Resource Management (e.g. – recruitment, etc.) and be familiar with each element's key concepts & terminology; and
- ◆ Apply the principles and techniques of human resource management gained through this course to the discussion of major personnel issues and the solution of typical problems.

**Course Content:**

Introduction to Human Resource Management (HRM) | Human Resource Management and its functions | Retirement and selections | Training and Development | Performance evaluations | Compensation, Reward Management | Human Resource Health and Safety | Human Resource Relations

## WHAT MORE FROM DCFM

### Master of Commerce (MCOM)

The Master of Commerce (MCOM) degree program is the pioneering two-year full-time postgraduate degree program offered by the Department of Commerce and Financial Management (DCFm), the University of Kelaniya, which was launched in 1986. MCOM program is uniquely featured with one-year course work and one-year research work. In addition to the internal faculty members, academics from reputed other state universities in Sri Lanka and industry experts also contribute as resource personnel for taught courses, supervision, and examination of research studies. The objective of this program is to disseminate knowledge on advanced aspects of commerce through teaching and research. It is further enriched with various professional skill development workshops. This program attracts candidates from both the public and private sectors. Past students of MCOM include academics, senior and middle-level officers from various government and private organizations. The effective teaching and

learning process of this program is on par with the industry expectations and complies with national and international educational standards.

### Master of Business Studies (MBS)

MBS is the latest master's degree program introduced by the Department of Commerce and Financial Management, University of Kelaniya. MBS introduced in 2020 as a trimester, one-year master's degree by course work as per the provisions of SLQF. This facilitates the students to gain an overall advanced knowledge in business related disciplines in one-year period under the guidance of an eminent lecture panel. A well-qualified and experienced teaching faculty, which consist of both internal academics and industry experts, is working as the facilitators of the course. Blended teaching and learning, globally accepted new teaching methods, timely updated and benchmarked syllabuses of MBS do open new avenues to the course followers for their mid-career and professional development.

## PANEL OF LECTURERS

**Dr. M. M. M. Shamil** - Senior Lecturer Gr. I (Head | DCFM)  
B.Com. (Kel'ya), MBA (C'bo), CMA (Australia), PhD (Curtin)

**Senior Prof. D. M. Semasinghe**  
B.Com (Kel'ya), M.Com. (Kel'ya), PhD (QUT-Australia)

**Prof. W. R. P. K. Fernando**  
B.Com. (Kel'ya), M.Com. (Kel'ya), PhD (Bharathidesan Uni - India)

**Prof. C. Pathirawasam**  
B.Sc. (Bus. Ad) (Sri J'pura), PG Dip in Acc. & Fin. Mgt. - (Sri J'pura),  
M.Sc in Mgt. (Sri J'pura), MBA (Shiga-Japan), PhD (UTB - Czech Republic)

**Prof. L. V. K. Jayathilaka**  
B.Com. (Kel'ya), PG Dip. in Bus. Stat. (Ruhuna), M.Phil. (Ruhuna),  
MBA (AeU-Malaysia), PhD (Ruhuna)

**Ms. S. Amaratunge** - Senior Lecturer Gr. I  
B.A. Econ (Sri J'pura), M.A. Econ (C'bo), M.Sc. Econ (Saga-Japan)

**Dr. S. D. Edirisinghe** - Senior Lecturer Gr. I  
BA (Stat.) (Sri J'pura), M.S.Sc. (Kel'ya), Dip.in Eng (Kel'ya), PG Dip. in IT (Kel'ya), MAAT PhD (UOH-USA)

**Ms. G. K. Rathnayake** - Senior Lecturer Gr. I  
B.Com. (Kel'ya), M.Com. (Kel'ya)

**Dr. G. W. J. S. Fernando** - Senior Lecturer Gr. I  
B.Com. (Kel'ya), M.Com. (Kel'ya), PhD (Griffith-Australia)

**Dr. S. M. A. K. Samarakoon** - Senior Lecturer Gr. I  
B.Com. (Kel'ya), M.S.Sc. (Kel'ya), PhD (UTB-Czech Republic), MAAT

**Dr. C. N. Wickramasinghe** - Senior Lecturer Gr. I  
B.Com. (Sri J'pura), PG Dip.in IT (Kel'ya), MBA in IT (Moratuwa), MAAT, PhD (UPM-Malaysia)

**Dr. H. M. T. S. Herath** - Senior Lecturer Gr. I  
B.Com. (Kel'ya), MEcon (C'bo), PhD (C'bo)

**Dr. M.J.M. Razi** - Senior Lecturer Gr. I  
B. Com (C'bo), MBA (C'bo), PhD (IIUM / Malaysia)

**Dr. M. R. K. N. Yatigammana** - Senior Lecturer Gr. I  
B.Com. (Kel'ya), M.Sc. in MIT (Kel'ya), PhD (MSU-Malaysia), MCS (SL)

**Dr. H. A. K. N. S. Surangi** - Senior Lecturer Gr. I  
B.Com. (Peradeniya), M.Phil (Peradeniya), PhD (Lincoln-UK)

**Dr. K. G. M. Nanayakkara** - Senior Lecturer Gr. I  
B.B. Mgt (Accountancy)(Kel'ya), MBA in Finance (C'bo), PhD (Aus), ACA, ACMA, ACPM

**Dr. S. C. Thushara** - Senior Lecturer Gr. II  
B.Com. (Kel'ya), MIntBus (Hons) (Griffith-Australia), ACMA, CMA (Australia)  
PhD (Griffith-Australia)

**Ms. S. A. C. L. Senarath** - Senior Lecturer Gr. II (Study Leave)  
B.Com. (C'bo), MEcon (C'bo), CIMA, AAT

**Ms. W. A. D. S. Wijetunge** - Senior Lecturer Gr. II (Study Leave)  
B.Com.(Kel'ya), MBA in Fin. (C'bo)

**Ms. N. L. E. Abeywardena** - Senior Lecturer Gr. II (Study Leave)  
B.Com (Kel'ya), MBA in Fin (Sri J'pura ), CBA, AAT

**Ms. L. C. H. Jayarathna** - Senior Lecturer Gr. II (Study Leave)  
B.Com.(Kel'ya), MBA in IS (Sri J'pura ), CBA

**Mr. S. A. R. Lasantha** - Senior Lecturer Gr. II B.Com. (B.Sc.  
Finance (Sri J'pura), MBA (PIM), ACA, ACMA (Sri J'pura)

**Mr. H. A. H. Hettiarachchi** - Senior Lecturer Gr. II  
B.Com (Bus.Tech.)(Kel'ya), MBA in IT (Bus.Analytics)(Moratuwa), MCS(SL)

**Mr. B. K. H. D. Anuranga** - Senior Lecturer Gr. II  
B.Com (Kel'ya), MSc (Sri J'pura)

**Dr. P. M. Jeewandarage** - Lecturer  
B.Com.(Kel'ya), MBA (C'bo), M.Acc (CQU-Australia), PhD (Aus)

**Mr. D. M. N. S. W. Dissanayaka** - Lecturer (Study Leave)  
B.Com. (Kel'ya), AMIMSL, AMABE (UK), MPhil (C'bo)

**Ms. B. C. P. Jayarathna** - Lecturer  
B.Com.(Kel'ya), MBA in MOT (Moratuwa)

**Ms. B. A. H. Kawshala** - Lecturer  
B.Com (Bus.Tech.)(Kel'ya), M.Sc (Sri J'pura)

**Ms. K. M . Panditharathna** - Lecturer (Probationary)  
B.Com. (Kel'ya)

**Mr. R. K. H. S. Wimalasiri** - Lecturer (Probationary)  
B.Com. (Kel'ya)

**Mr. R. S. L. B. Ranasinghe** - Lecturer (Probationary)  
B.Com. (Kel'ya)

**Ms. K. S. H. Sarathchandra** - Lecturer (Probationary)  
B.Com (Bus.Tech.) (Kel'ya)

**Ms. R. S. Ranwala** - Lecturer (Probationary)  
B.Com (Entrepreneur)(Kel'ya)

**Ms. G. K. S. Nimeshi** - Lecturer (Probationary)  
B.Com (Entrepreneur)(Kel'ya)

**Ms. N.P.K. Ekanayake** - Lecturer (Probationary)  
BBA (Acc. Sp) (C'bo)



## TESTIMONIALS



**Ms. Erandi Karunaratne**

Assistant Manager | Ideal Finance Limited

“ I had a great time at University of Kelaniya (UoK), when I was following my Higher Diploma in Business (HDIB). It was really helpful in achieving my career goals and converting my attempts into real-time world. HDIB encouraged me to get my best in education and pushed me to continue my higher studies. I'm very thankful to the teaching faculty that gave me the knowledge and confidence to achieve a successful education and career. I would strongly recommend anyone to UoK as it is the best place to gain your knowledge in Sri Lanka. ”

**Mr. Vishan Fernando.**

Manager - Information Technology

“ This is an excellent, well-structured course with local university recognition. It is perfect for anyone who would like to gain knowledge in various financial and management aspects of a business. It really helped me to improve my financial and management skills. As a non-financial professional, I would highly recommend this Higher Diploma in Business course for anyone. ”



**T.D. Lakmali**

Travel Executive | Ceylon Shipping Lines Limited

“ I was able to complete my Higher Diploma in Business program successfully with a motivated outbound training program. The collaborative environment made the university a great place to work with others and learn new things. The lecturers and other staff were very supportive to complete this course on time and it encouraged me to continue my higher studies in the same place ”



**Yasitha Senanayake**

Computer Science Teacher | Founder Cambridge Centre Negombo

“ Deciding to peruse Higher Diploma in Business at University of Kelaniya, proved to be a milestone in my educational journey. Qualification is well recognized locally and as well as it expands the migration opportunities since it comes under the label of University of Kelaniya. Department is headed by a team of versatile and dedicated lecturers; the course is designed to match the requirements of challenging and dynamic economic and business world. ”





### Pabasara Kulathunga

“This is the ideal place for higher studies. So, it's not just studying and getting the degree. It means this is the place where we can happily study and fulfil our future dreams. Lectures are very helpful to the students and extremely accessible to us as students. Their teaching methods are great and easy to understand and excellent teaching styles”. I can strongly recommend Higher Diploma in Business, University of Kelaniya – the best way for higher studies.”

### Janaki Amarathunga

“I completed both my Diploma and Higher Diploma in Business Management in the Department of Commerce and Financial Management. I'm glad that I decided to do my higher studies at the University of Kelaniya. The qualification I acquired from UoK was highly validated for my career path and the higher study path. My overall experience at UoK was excellent. The staff were very supportive and helpful and during the program, always they went the extra mile. The outbound training program helped us to improve our leadership skills & teamwork and was very helpful in developing my career.”



### Nathasha Perera

“I've followed the Higher Diploma in Business Program (2019), University of Kelaniya and was able to be the Batch Top, which was a huge achievement in my life. These professional qualifications have strengthened my career path too. I think, the well experienced Lecturer Panel and the well-organized study methods are the foundation of the success of the programme and it was a great pleasure for me, for been educated here and highly recommend this programme for those who wish to follow it in the future.”

### Nishantha Ilangakoon

“Education enrich and colour our life while working in a busy and demanding field to achieve my dream of higher education. The Higher Diploma in Business of UoK was the ideal solution for me. While adopting to current global emerging situation and preserving it's quality of training and evaluation, same time making a student a friendly educational environment, the services provide by the UoK is greatly appreciated”





**DIPLOMA IN BUSINESS PROGRAMME 2018/2019**  
 DEPARTMENT OF COMMERCE & FINANCIAL MANAGEMENT / FACULTY OF COMMERCE & MANAGEMENT STUDIES  
 UNIVERSITY OF KELANIYA



Lecturers (L/R) - Ms.A.M.D.I.P. Dissanayake (Visiting Lecturer), Ms. R.S. Ranwala (Lecturer- Probationary), Ms. K.M. Panditharathna (Lecturer-Probationary), Mr. S.A.R. Lasantha (Senior Lecturer), Dr. S.D. Edirisinghe (Senior Lecturer), Dr. M.M.M. Shamil (Senior Lecturer), Dr. H.M.T.S. Herath (Coordinator - Diploma in Business), Dr. C.N. Wickramasinghe (Head - Department of Commerce & Financial Management), Dr. R.N.D. Fernando (Dean- Faculty of Commerce & Management Studies), Prof. C. Pathirawasam (Senior Lecturer), Dr.S.M.A.K. Samarakoon (Senior Lecturer), Mr. H.A.H. Hettiarachchi (Senior Lecturer), Ms. N.L.E. Abeywardhana (Senior Lecturer), Mr. R. K. H. S. Wimalasiri (Lecturer- Probationary), Ms. K.S.H. Sarathchandra (Lecturer- Probationary), Mr. B.K.H.D. Anuranga (Lecturer), Ms. B.A.H. Kawshala (Lecturer),

1<sup>st</sup> Row (L/R) - Ms. L.P. Sandeepa, Ms. H.D.I. Madushika, Ms. A.D.J. Madushani, Ms. C.S.N. Anthony, Ms. N.D.M.D. Abeyasinghe, Ms. J.P.S. Tharushi, Ms. D.S. Wannaku Arachchi, Ms. N.N.M. Perera, Ms. M.D.N. Fernando, Ms. W.M.A.R. Sonali, Ms. D.P.A.P.P. Kulathunga, Ms. T.R.T. Madushani, Ms. T.U.S. Wijerathna, Ms. W.S. Maheshika, Ms. P.S. Uyanarachchi, Ms. M.S.E. Peiris, Ms. I.L. Edirisinghe, Ms. K.A.G.S. Kodikara, Ms. H.V.C. Malshani, Ms. I.G.M.D. Chandrarathna, Ms. D.D. Hewagama, Ms. U.A.D. Madushani,

2<sup>nd</sup> Row (L/R) - Ms. R.M.S. Udushika, Ms. T.D.M.E. Gamaga, Ms. B.G.P. Gunathilaka, Ms. S.P. Gulsopitchchi, Ms. D.D. Gunagap, Ms. H.P.M. Pilliri, Ms. L.L.H.D. Abewa, Ms. W.J.H.F. Jayasinghe, Ms. S.R.U. Prabodhika, Ms. G.D.D. Rashmika, Ms. D.S.A. Randeniya, Ms. P.A.T. Dilsha, Ms. R.M.V.I.N. Rathnayake, Ms. P.M. Wickramarachchi, Ms. P.A.H.P. Perera, Ms. T.S. Ruwanthi, Ms. H.D. Amarasinghe, Ms. K.M.A.T. Perera, Ms. A.S.W. Fernando, Ms. A.S.W.D.S. K. Bandara,

3<sup>rd</sup> Row (L/R) - Ms. W.S. Wickramanayake, Ms. K.S.T. Fernando, Ms. S.L.M.P.B. Samarathunga, Ms. N.P. Madhuseni, Ms. M.A.M. Aslam, Mr. H.T.U. Pathirana, Mr. W.N.S. Perera, Mr. R.M.P.R. Rajapaksha, Mr. R.W.U. Rajapaksha, Mr. M.F.M. Firmaz, Mr. B.D.A. Lakitha, Mr. M.E.H. Makewita, Mr. W.D. Karunaratna, Mr. R.M.M. Naranjana, Ms. O.A.D.C. Mihirani, Ms. W.M.N.S. Gunawardhana, Ms. W.M.S.S. Wijerathne, Ms. P.D.R.D. Dissanayake,

4<sup>th</sup> Row (L/R) - Ms. M.A.F. Zainab, Ms. M.R.N. Shereen, Mr. M.D.S. Perera, Mr. S.L.C. Ravishan, Mr. W.M.R.M. Samarakoon, Mr. K.O.C. Karunanyako, Mr. K.B.E. Udara, Mr. M.A.J. Farzan, Mr. D.K.H.T. Perera, Mr. M.K.A.T. Mirinagalla, Mr. A.J. Akmaljahan, Mr. M.T.T. Dilshan, Mr. M.D.D.M. Wickramasinghe, Mr. U.L.S.P. Gunasekera, Mr. A.D.E.L. Arangala, Mr. W.V.U. Soysa, Ms. H.M.K.R. Priyantha, Ms. J.K.P.K. Tharangana.



## CONTACT DETAILS

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### DCFM

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