



**Bachelor of Commerce (General)
External Degree Programme**

Detailed Course Outline

(Curriculum Revision - 2023)

**Department of Commerce
Faculty of Management Studies and Commerce
UNIVERSITY OF SRI JAYEWARDENEPURA**



Detailed Course Outline

(Curriculum Revision - 2023)

Bachelor of Commerce (General) External Degree Programme

Department of Commerce

Faculty of Management Studies and Commerce

UNIVERSITY OF SRI JAYEWARDENEPURA

Bachelor of Commerce (General) External Degree Programme

Department of Commerce was established in 1972 at the very outset of the Faculty of Management Studies and Commerce. It offered the prestigious B.Com (special) degree in English medium. The department commenced an external degree program in Commerce for externally registered students and offered a four year B.Com (special) external degree program in 1975. Later in 1996, B.Com (special) external degree program was replaced by a three year general external degree programme in Commerce including fifteen (15) subjects. With the emerging requirements of the society particularly in higher education sector, the department identified that the programme needed to shape and align with the emerging realities in wider society. The department revised existing degree programme in 2012 and the revised curriculum consists of eighteen (18) compulsory courses and one (01) non-credit course. Then considering the developments in the discipline of Commerce and market requirements over the past decade, the study program was revised in 2022 including a total of 20 compulsory courses. The revised curriculum is scheduled to take effect in 2023. The department provides a highly reputed and successful B.Com (General) external degree program in Sinhala and English mediums.

Department of Commerce

University of Sri Jayewardenepura

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**B.Com. (General) External Degree Programme
Curriculum of the Degree Programme**

Degree - Part I

Course Code	Course Title	Credit Hours
COM 1511	Economics for Business	05
COM 1512	Principles of Management	05
COM 1513	Quantitative Techniques for Business	05
COM 1514	Financial Accounting	05
COM 1515	Information Technology for Business	05
COM 1316	Business Communication	03
COM 1317	Developing Managerial Skills	03
		31

Degree - Part II

Course Code	Course Title	Credit Hours
COM 2511	Financial Management	05
COM 2512	Marketing Management	05
COM 2513	Operations Management	05
COM 2514	Cost and Management Accounting	05
COM 2515	Business Law	05
COM 2316	Organisational Behaviour	03
COM 2317	Human Resource Management	03
		31

Degree - Part III

Course Code	Course Title	Credit Hours
COM 3511	International Trade and Development	05
COM 3512	Strategic Management	05
COM 3513	Auditing and Taxation	05
COM 3514	Advanced Financial Accounting and Reporting	05
COM 3515	Digital Business Management	05
COM 3516	Banking and Insurance	05
		30

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 1511 – Economics for Business			
Year	Year I		
Core/ Elective:	Core		
No of Credits	5		
Notional Hours	Direct Contact Hours	Indirect Contact Hours	Total
	Lectures – 40	Self-learning - 210	250
Course Description	<p>The aim of the course is to introduce students to the field of Economics and particularly enhance the knowledge in relations to the Micro and Macro sectors of the economy and their application. Microeconomics is the study of how individual economic entities, such as individual consumers, producers and resource owners find solution to the problem of maximizing their gains from their limited resources and how their decisions affect market conditions, prices, and production. Subject matters of Microeconomics include the theory of consumer behaviour, theories of production and cost, market structures. Furthermore, this course explores the Macroeconomic trends and issues observed in the contemporary economic systems by providing students a theoretical framework of understanding and analyzing major Macroeconomic variables, problems, issues and economic policies of an economy. After completion of the course students should be able to analyze the behavior of an economy in relations to the Micro and Macro sectors .</p>		
Course Learning Outcomes (CLOs)	<p>CLO 01: Understand the subject of Economics and distinguish Macroeconomics from Microeconomics.</p> <p>CLO 02: Understand the use of marginal analysis to explain maximizing behavior of firms and individuals.</p> <p>CLO 03: describe how price and output decisions are made in different market structures.</p> <p>CLO 04: Understand the application of Microeconomic principles on business decision making.</p> <p>CLO 05: Understand theories, principles which explain behavior of major Macroeconomic variables and National Income.</p> <p>CLO 06: Analyze the determination of output and interest rate using IS-LM model.</p> <p>CLO 07: Evaluate policy effectiveness of an open economy.</p>		

Course Specification/ Content (Main topics, Sub topics):	Session	Main and Sub Topics	Recommended Reading Reference	CLOs
	1	Introduction to Economics for Business <ul style="list-style-type: none"> • Microeconomics Vs Macroeconomics • Basic Economic Problem of an Economy • Market Economy • Law of Demand and Supply • Market Equilibrium 	Salvatore (2019) - Chapter 01 and 02 Dwivedi.D.N (2016) Chapter 1, Chapter 2, Chapter 3, Chapter 4 and Chapter 5	CLO 01
	2	Introduction to Economics for Business cont... <ul style="list-style-type: none"> • Elasticity of demand • Elasticity of Supply • Relationship of Elasticity, Sales Revenue and Marginal Revenue Government Intervention <ul style="list-style-type: none"> • Government Intervention to the Market Forces • Economic Implications of Tax and Subsidy • Maximum Price • Minimum Price. 	Salvatore (2019) - Chapter 01 and 02 Dwivedi.D.N (2016) Chapter 1, Chapter 2, Chapter 3, Chapter 4 and Chapter 5	CLO 01,02and 03
	3	Theory of Consumer Behaviour <ul style="list-style-type: none"> • Cardinal Utility Approach • Ordinal Utility Approach • Indifference Curves • Marginal Rate of Substitution (MRS) • Income Consumption Curve (ICC) • Price Consumption Curve (PCC) • Income and Substitution Effect on Normal Goods, Inferior Goods and Giffen Goods. 	Dwivedi.D.N (2016) Chapter 6 and Chapter 7	CLO 03 and 04
	4	Theory of Production <ul style="list-style-type: none"> • Production Function • Production with one variable input • Laws of Returns to Variable Input • Law of Diminishing Returns 	Dwivedi.D.N (2016) Chapter 11, and Chapter 12	CLO 02, 03 and 04

		<ul style="list-style-type: none"> • Production with Two Variable Inputs • The Isoquant Curve • Marginal Rate of Technical Substitution (MRTS) • Laws of Returns to Scale • Production Function and Returns to Scale 		
	5	Theory of Cost <ul style="list-style-type: none"> • Cost Concepts • Short Run Cost • Long Run Cost 	Dwivedi.D.N (2016) Chapter 13 and Chapter 14	CLO 02, 03 and 04
	6	Market structures: Perfect Competition; <ul style="list-style-type: none"> • Characteristics of Perfect Competition Market • Short Run Equilibrium of the Firm • Short Run Equilibrium of Industry • Long Run Equilibrium of the Firm and Industry. Market structures: Monopoly <ul style="list-style-type: none"> • Characteristics of Monopoly Market • Causes of Monopoly • Cost and Revenue Curve under Monopoly • Short-run Equilibrium 	Dwivedi.D.N (2016) Chapter 15, 16, 17 and Chapter 18	CLO 02, 03 and 04
	7	Market structures: Monopoly <ul style="list-style-type: none"> • Long-run Equilibrium • Market Power and Shape of Demand Curve • Market Power and Elasticity • Price Discrimination 	Dwivedi.D.N (2016) Chapter 18 and Chapter 19	CLO 02, 03 and 04

		Market structures: Monopolistic Competition <ul style="list-style-type: none"> • Characteristics of Monopolistic Competitive Market • Short Run Equilibrium of the Firm • Long Run Equilibrium • Non price competition and Excess capacity 		
	8	Market structures: Oligopoly; <ul style="list-style-type: none"> • Characteristics of Oligopoly Market • Introduction to Games • Use of Games in Economics • Strategic Games • Static Games with Complete Information • Nash Equilibrium • Cartel Model • Price Leadership Model 	Dwivedi.D.N (2016) Chapter 21	CLO 02, 03 and 04
	9	Introduction to National Accounts <ul style="list-style-type: none"> • National Accounts • Estimation of National Accounts – Output Method, Income Method, and Expenditure Method • Basic Price, Producers’ Price, Buyers’ Price IS-LM Model <ul style="list-style-type: none"> • Money Market Equilibrium • LM curve and LM Equation • Shifting Variables of the LM Curve • Good Market Equilibrium • IS curve and IS Equation • Shifting Variables of the IS Curve 	Frozen R.T, (2014) Chapter 1 and 7	CLO 01, 05 and 06
	10	IS-LM Model and Fiscal and Monetary Policies <ul style="list-style-type: none"> • Equilibrium in the IS-LM Model • Equations for Equilibrium Income and Interest Rate 	Frozen R.T, (2014) Chapter 7 and 8	CLO 06, and 07

		<ul style="list-style-type: none"> • Multipliers in the IS-LM Model • Relative effectiveness of Fiscal Policy • Relative effectiveness of Monetary Policy 		
Teaching-Learning Methods	The main mode of delivery used in this course is lectures, which are conducted as participative/online class room sessions in weekends. One lecture per 4 hours is held per week for a period of 10 weeks during the year.			
Assessment Methods	Student's performance in the course will be evaluated based on an end-semester examination which carries a weight of 100%.			
Recommended Readings	<p>Dwivedi.D.N (2012), Microeconomics, theory and Applications, 2nd edition, Pearson, New Delli.</p> <p>Perloff, J.M. (2018), Microeconomics: Theory and Applications with Calculus, Global Edition, (4e) USA: Pearson Higher Ed.</p> <p>Frozen. R.T., (2014) Macroeconomics Theories and policies, 10th edition, Macmillan publishing company, New York.</p>			
Additional Readings				
Course Policies	<p>The LMS site is the forum for communication with students. You are required to refer this site for lectures materials and any other information that the lecturers deem important. Lecture notes are available prior to the lecture from the LMS. You are required to access these materials through LMS and read these prior to each lecture.</p> <p>You should regularly access the LMS which is available: http://learnnext.sjp.ac.lk/</p>			
Course outline prepared by:				

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 1512 – Principles of Management			
Year	Year I		
Core/Elective	Core		
No. of Credits	05		
Notional Hours	Direct Contact Hours	Indirect Contact Hours	Total
	40 Hours (Teaching)	210 Hours (Independent Learning)	250 Hours
Course Description	<p>Contemporary world of work is chaotic more than ever, hence the organizations are required to utilise their scarce resources productively to achieve their end goals and solve the societal issues. Consequently, understanding “Management” and its role in organizations and society is indispensable. In this context, this introductory course aims to provide the students - the prospective managers- with a comprehensive understanding on fundamental management concepts, theories and functions of management, which are essential to shape and drive contemporary business organizations for superior performance while ensuring corporate social responsibility. Thereby, the course enables students to equip themselves with a profound knowledge and management skills vis-à-vis planning, organizing, leading, controlling, organisational, decision making and managing the intricate relationship between business and its environment.</p>		
Course Learning Outcomes (CLOs)	<p>At the end of the course the participants, being active members in the learning process, will be able to:</p> <ul style="list-style-type: none"> • CLO 1 – Understand the nature of Organisation, basic concepts of Management and its role in organizations and society. • CLO 2 – Examine the intricate relationship between business and its environment, • CLO 3 – Explain the process of Management and to deeply analyse management practices of the organizations, and • CLO 4 – Craft solutions for the organizational and societal problems in a productive manner while making timely decisions for the sustenance and growth of organizations. 		

Course Specification/ Content (Main topics sub topics)	Session	Main Topic/Subtopics	Recommended Reading Reference	CLOs
	01	Introduction to Organizations and Management Introduction to Organisations, Introduction to Management, Who is a manager?, Types of Managers, Managerial skills and roles		CLO 1 CLO 3
	02	Evolution of Management Thought Classical approach to Management, Behavioural approach, Management Science approach, Systems approach, Contingency approach, Japanese approach	Daft, L.R. (2010) <i>New era of management</i> (9 th ed.). Chapter 02, Boston: Cengage Learning.	CLO 1 CLO 3
	03	Organisation and Its Environment Organizational environment, Stakeholders, Moral responsibility	Robbins, S. P, & Coulter, M.(2012). <i>Management</i> (11 th ed). Chapter 02,03 & 05. New Jersey: Prentice Hall	CLO 1 CLO 2 CLO 3
	04	Decision Making and problem Solving Define decisions and decision making, Types and conditions and decision making, Decision making models, Personal decision styles, Group decision making techniques	Daft, L.R. (2010) <i>New era of management</i> (9 th ed.). Chapter 08, Boston: Cengage Learning.	CLO 1 CLO 2 CLO 3 CLO 4

	05	The Process of Planning Define planning, Importance of Planning, Planning process, Levels of planning in an organization, Types of plans	Griffin, R. W. (2016). <i>Fundamentals of Management</i> (8 th Ed) Chapter 03. Boston: Cengage Learning.	CLO 1 CLO 2 CLO 3 CLO 4
	06	Organising and Organisational Design Define organizing, Importance of organizing, Organizing process, Basic elements of organizing, Basic forms of organisational design	Griffin, R. W. (2016). <i>Fundamentals of Management</i> (9 th Ed) Chapter 14. Boston: Cengage Learning.	CLO 1 CLO 2 CLO 3 CLO 4
	07	Leading Define leadership, Leadership and sources of power, Trait approach, Behavioural approach, Contingency approach, Trends in contemporary leadership studies	Daft, L.R. (2010) <i>New era of management</i> (9 th ed.). Chapter 14, Boston: Cengage Learning.	CLO 1 CLO 2 CLO 3 CLO 4
	08	Motivating People Define motivation Importance of motivation Theories of motivation	Griffin, R. W. (2016). <i>Fundamentals of Management</i> (8 th Ed) Chapter 10. Boston: Cengage Learning.	CLO 1 CLO 2 CLO 3 CLO 4
	09	Communication in Organisation Define communication, Role of communication, Process of communication, Forms of communication,	Daft, L.R. (2010) <i>New era of management</i> (9 th ed.). Chapter 16,	CLO 1 CLO 2 CLO 3 CLO 4

		Communication channels, Overcoming the barriers for effective communication	Boston: Cengage Learning.	
	10	Organisational Control Define controlling, Importance and purpose of controlling, Process of controlling, Types of control, Behavioural implications of control and how to overcome them	Griffin, R. W. (2016). <i>Fundamentals of Management</i> (8 th Ed) Chapter 14. Boston: Cengage Learning.	CLO 1 CLO 2 CLO 3 CLO 4

Teaching Learning Methods	–	The main method of delivery of this Course is lectures, which are conducted as in person/online classroom sessions during weekends. One lecture of 4 hours is held per week for a period of 10 weeks during the year.
Assessment Methods		Students' performance in the Course will be evaluated based on an end –semester examination which carries a weight of 100%.
Recommended Readings		<ul style="list-style-type: none"> • Daft, L.R (2010). New era of management (9th ed.) Boston: • Griffin, R.W. (2016). <i>Fundamentals of Management</i> (8th ed.). Boston: Cengage Learning, • Robbins, S. P., & Coulter, M.(2012). <i>Management</i> (11th ed). New Jersey: Prentice Hall. • Stoner, J.A.F, Freeman, R. E., & Gilbert, D. R. (2009). <i>Management</i> (6th ed.) New Delhi: Pearson.
Additional Readings		<ul style="list-style-type: none"> • Certo, S.C., & Certo, S.T. (2012). <i>Modern management: Concepts and skills</i> (12th ed.) New Jersey: Prentice Hall. • Drucker, P.(2010). <i>The practice of management</i>. New York: HarperCollins. • Jones, G., George, M.J., & Hill, L.W.C. (2000). <i>Contemporary management</i>. New York: MCGraw Hill Higher Education.
Course Policies		Learning Management System (LMS) is the portal through which communication with students is maintained. You are required to regularly access the LMS for lecture materials and any other information that the lectures deem important. Lecture materials will be made available in the LMS prior to the respective lecture.

	<p>You are required to access these materials through LMS and read them prior to attending the respective lecture.</p> <p>Direct URL of the LMS is given below.</p> <p>http://learnnext.sjp.ac.lk/</p>

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 1513 – Quantitative Techniques for Business			
Year	Year I		
Core/ Elective:	Core		
No of Credits	5		
Notional Hours	Direct Contact Hours	Indirect Contact Hours	Total
	Lectures – 40	Self-learning - 210	250
Course Description	<p>This course introduces the students to the mathematical and statistical tools required to develop an overview of application capabilities of quantitative methods in the field of Business and Economics. The first half of the course focuses on the applications of equations, functions, calculus, and financial mathematics. The second half of the course focuses on developing quantitative data analysis skills through descriptive statistics, probability distributions, correlation, and linear regression.</p>		
Course Learning Outcomes (CLOs)	<p>Upon completion of this course, student should be able to:</p> <p>CLO 1: demonstrate a professional understanding of the basic mathematical and statistical techniques needed for quantitative analysis.</p> <p>CLO 2: use a calculator effectively to perform calculations required in quantitative data analysis.</p> <p>CLO3: solve problems using a variety of mathematical and statistical techniques relevant to an undergraduate commerce degree.</p> <p>CLO 4: demonstrate critical thinking, modeling, and problem-solving skills to analyze and critically evaluate different types of management problems.</p>		

Course Specification/ Content (Main topics, Sub topics):	Session	Main and Subtopics	Recommended Reading Reference	CLO
	1	Functions 1.1 Definition and evaluation of functions 1.2 Equation of a linear function 1.3 Quadratic functions 1.4 Systems of functions 1.5 Applications of functions in business and economics	Chapter 02 and 03 of recommended reading 1	CLO 1 CLO 2 CLO 3 CLO 4
	2	Differentiation 2.1 Derivative of a function 2.2 Basic Rules for differentiation 2.3 Successive differentiation 2.3 Relative maximum and minimum points of a function	Chapter 11 and 12 of recommended reading 1	CLO 1 CLO 3
	3	Applications of differentiation 3.1 Marginal functions 3.2 Optimization of functions in business and economics	Chapter 11 and 12 of recommended reading 1	CLO 1 CLO 2 CLO 3
	4	Integration 4.1 Basic rules of integration 4.2 The definite integration 4.3 Area under a curve 4.4 Applications of integrations in business and economics	Chapter 13 and 14 of recommended reading 1	CLO 1 CLO 2 CLO 3
	5	Mathematics of finance 5.1 Compound interest 5.2 Present value 5.3 Annuities 5.4 Sinking funds and amortization	Chapter 05 of recommended reading 1	CLO 1 CLO 2 CLO 3 CLO 4
	6	Introduction to Statistics 6.1 Definition of Statistics 6.2 Types of data 6.3 Presentation of Data	Chapter 01, 02 and 03 of recommended reading 2	CLO 1 CLO 3
	7	Statistical Summary measures 7.1 Measures of Central Tendency		CLO 1 CLO 2

		7.2 Measures of Dispersion 7.3 Measures of Skewness	Chapter 04 of recommended reading 2	CLO 3
	8	Discrete probability distributions 8.1 The concept of probability 8.2 Probability distribution of a discrete random variable 8.3 Binomial distribution 8.4 Poisson distribution	Chapter 06 and 07 of recommended reading 2	CLO 1 CLO 2 CLO 3
	9	Normal distribution 9.1 Probability distribution of a continuous random variable 9.2 Properties of normal distribution 9.3 The standard normal distribution	Chapter 08 of recommended reading 2	CLO 1 CLO 3
	10	Correlation and simple linear regression 10.1 Scatter diagram and correlation 10.2 Estimation of simple linear regression model 10.3 Coefficient of Determination	Chapter 16 of recommended reading 2	CLO 1 CLO 2 CLO 3 CLO 4
Teaching-Learning Methods	The main mode of delivery used in this course is lectures, which are conducted as participative/online class room sessions in weekends. One lecture per 4 hours is held per week for a period of 10 weeks during the year.			
Assessment Methods	Student's performance in the course will be evaluated based on an end-semester examination which carries a weight of 100%.			
Recommended Readings	1. Ernest F. I.Haeussler, Jr; Rechard S. Paul., <i>Introductory Mathematical Analysis, and the life and social sciences</i> , (2018),14th edition, Pearson Canada Inc. 2. Gerald Keller, <i>Statistics for Management and Economics</i> , (2017), Eleventh Edition. Cengage Learning			
Additional Readings	1. Ian Jacques, <i>Mathematics for economics and business</i> , (2018), Ninth edition, Pearson Education Limited 2. James T. McClave, P. George Benson, and Terry Sincich, <i>Statistics for Business and Economics</i> , (2018), 13th edition, Pearson Education			

Course Policies	<p>The LMS site is the forum for communication with students. You are required to refer this site for lectures materials and any other information that the lecturers deem important. Lecture notes are available prior to the lecture from the LMS. You are required to access these materials through LMS and read these prior to each lecture.</p> <p>You should regularly access the LMS which is available: http://learnnext.sjp.ac.lk/</p>

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 1514– Financial Accounting			
Year	Year I		
Core/ Elective:	Core		
No of Credits	5		
Notional Hours	Direct Contact Hours	Indirect Contact Hours	Total
	Lectures – 40	Self-learning - 210	250
Course Description	<p>This course aims to develop students' conceptual and technical proficiency in financial accounting and reporting. It emphasizes the development of a fundamental understanding of financial accounting and the process behind preparing financial statements for corporate entities while fostering the development of fundamental skills and competencies related to financial reporting. The areas covered are; an overview of financial accounting, the use of double-entry and accounting systems, books of prime entry and journals, recording transactions and events in ledger accounts, error identification and correction, financial statements for a single entity, manufacturing accounts, financial statements for non-profit making organizations and partnerships.</p>		
Course Learning Outcomes (CLOs)	<p>CLO 1: To identify the role and scope of financial accounting.</p> <p>CLO 2: To understand the relevant regulatory requirements, accounting principles, concepts, and techniques relating to the financial reporting environment in Sri Lanka</p> <p>CLO 3: To prepare financial statements for corporate entities.</p> <p>CLO 4: To create and develop awareness over significant events and current issues concerning financial accounting.</p>		

Course Specification/ Content (Main topics, Sub topics):	Session	Main and Sub Topics	Recommended Reading Reference	CLOs
	1	Overview of Financial Accounting <ul style="list-style-type: none"> • Introduction to financial accounting • Scope of financial accounting • Regulatory Framework on Financial Reporting in Sri Lanka • Stakeholders of accounting information • Conceptual framework, General purpose financial statements vs. specific purpose financial statements • Corporate reporting evolution and contemporary trends 	James, Ch 01	CLO 1 CLO 4
	2	The Use of Double-entry and Accounting Systems <ul style="list-style-type: none"> • Transactions and events of a business entity. • Contents and purpose of different types of business documentation. • Concept of double entry system • Accounting equation • Computer-aided accounting systems 	James, Ch 02	CLO 2 CLO 4
	3	Books of Prime Entry and Journals <ul style="list-style-type: none"> • Importance of maintaining prime entry books. • Functions of main types of prime entry books • Posting transactions into prime entry books 	Weetman, Ch 01	CLO 2
	4	Recording transactions and events in ledger accounts <ul style="list-style-type: none"> • Importance of maintaining subsidiary ledgers and general ledger. • Relationship between subsidiary ledgers and general ledger. • Record transactions in ledger accounts. • Control Accounts 		CLO 2
	5	Error Identification and Correction <ul style="list-style-type: none"> • Nature of accounting errors • Accounting entries for the correction of errors • Bank reconciliation statements 	LKAS 08	CLO 2

	6	Financial Statements for a Single Entity <ul style="list-style-type: none"> Types of financial statement for a single entity. Adjustments 	LKAS 01 LKAS 07 LKAS 08	CLO 3
	7	Financial Statements for a Single Entity <ul style="list-style-type: none"> Statement of Financial Position Statement of Income Statement Statement of Changes of Equity Statement of Cash Flows 	LKAS 01 LKAS 07 LKAS 08	CLO 3
	8	Manufacturing Accounts <ul style="list-style-type: none"> Importance of calculating cost of production Work-in-progress in cost of production Cost of sales Financial statements of a manufacturing organization. 	LKAS 02	CLO 3
	9	Financial Statements for non-profit making organizations <ul style="list-style-type: none"> Importance of non-profit making organizations Accounts maintained by non-profit making organizations. Financial statements of non-profit making organizations. 		CLO 3
	10	Accounting for Assets & Liabilities in a Single Entity <ul style="list-style-type: none"> Property Plant and Equipment Intangible Assets Provisions, Contingent Liabilities and Contingent Assets 	LKAS 16 LKAS 38 LKAS 37	CLO 3
Teaching-Learning Methods	The main mode of delivery used in this course is lectures, which are conducted as participative/online class room sessions in weekends. One lecture per 4 hours is held per week for a period of 10 weeks during the year.			
Assessment Methods	Student's performance in the course will be evaluated based on an end-semester examination which carries a weight of 100%.			
Recommended Readings	<p>James M. Wahlen, Stephen P. Baginski and Mark T. Bradshaw Financial Reporting, Financial Statement analysis and valuation: A strategic perspective, 7th edition.2011</p> <p>Revised Conceptual Framework for Financial Reporting (Effective from annual periods beginning on or after 1st January 2020) – ICASL publication</p> <p>Sri Lanka Accounting Standards (LKAS and SLFRS)</p> <p>Sri Lanka Accounting and Auditing Standards Act No. 15 of 1995</p>			

Additional Readings	Weetman, P., Financial & Management Accounting, London: Financial Times Management, 4th edition.2006
Course Policies	<p>The LMS site is the forum for communication with students. You are required to refer this site for lectures materials and any other information that the lecturers deem important. Lecture notes are available prior to the lecture from the LMS. You are required to access these materials through LMS and read these prior to each lecture.</p> <p>You should regularly access the LMS which is available: http://learnnext.sjp.ac.lk/</p>

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 1515 – Information Technology for Business				
Year	Year I			
Core/ Elective:	Core			
No of Credits	5			
Notional Hours	Direct Contact Hours		Indirect Contact Hours	Total
	Lectures – 40		Self-learning – 210	250
Course Description	The course "Information Technology for Business" provides students with a comprehensive understanding of the use of technology in the modern business context. It explores how information technology and information systems applications can be leveraged to improve organizational efficiency, productivity, and competitiveness.			
Course Learning Outcomes (CLOs)	<p>CLO 1: To get an understanding of an overview of the fundamental principles and components of computer systems, including hardware, software, networks, and databases.</p> <p>CLO 2: To examine cyber security threats and potential risk management technologies.</p> <p>CLO 3: To identify the importance of Information Technology and Information systems in gaining a competitive advantage.</p> <p>CLO 4: To explain the ethical, legal and moral considerations of an information system.</p> <p>CLO 5: To discuss the use of web 2.0-related technologies and e-commerce in the current business context.</p>			
Course Specification/ Content (Main topics, Sub topics):	Session	Main topics and Subtopics	Recommended Reading Reference	CLOs
	1	<p>Overview of Information Technology and Information Systems</p> <ul style="list-style-type: none"> ● Data and information ● Information Technology vs Information Systems ● Major components of a computer systems ● Main categories of computers ● Components of an Information System 	Ref 01 and Ref 02	CLO 01

	2	Hardware and Software <ul style="list-style-type: none"> ● Computer Hardware <ul style="list-style-type: none"> ○ Input Devices ○ Output Devices ○ Central Processing Unit ○ Memory ○ Storage Devices ● Categories of Software 	Ref 01 and Ref 02	CLO 01
	3	Databases and business intelligence <ul style="list-style-type: none"> ● Data Management and Database Technologies <ul style="list-style-type: none"> ○ Database ○ Data warehouse ○ Data marts ○ Business Intelligence ○ Database Management Systems ● Big Data Analytics and Data Discovery 	Ref 01 and Ref 02	CLO 01
	4	<ul style="list-style-type: none"> ● Business Intelligence and Electronic Records Management (ERM) ● Business Analytics <ul style="list-style-type: none"> ○ Online Analytical Processing (OLAP) ○ Online Transaction Processing (OLTP) ● Data Centers and Cloud Computing <ul style="list-style-type: none"> ○ Data Centers ○ Cloud Computing ○ Cloud Infrastructure ● Cloud services and virtualization 		
	5	Networks, telecommunications and the Internet <ul style="list-style-type: none"> ● Network Fundamentals <ul style="list-style-type: none"> ○ Telecommunication channels ○ Network Components ○ Types of networks 	Ref 01 and Ref 02	CLO 01

		<ul style="list-style-type: none"> ○ Intranet, Extranet, Internet and Virtual Private Network (VPN) ● Network Terminology ● Internet Protocols <ul style="list-style-type: none"> ○ Network Standards ○ Circuit switching and packet switching ● Mobile Networks and Near-Field Communication <ul style="list-style-type: none"> ○ Wi-Fi and Bluetooth ○ Wi-Fi networking standards ● Electronic Data Interchange (EDI) ● Voice over IP (VoIP) ● Collaborative Technologies and the Internet of Things 		
	6	<p>Cybersecurity and Risk Management Technology</p> <ul style="list-style-type: none"> ● The Face and Future of Cyberthreats ● Cyberattack Targets and Consequences ● Cyber Risk Management ● Defending Against Fraud ● Frameworks, Standards, and Models 	Ref 01	CLO 02
	7	<p>Usage of computers and Information Systems for managerial decision making</p> <ul style="list-style-type: none"> ● Categories of Information Systems ● Gaining competitive advantage using Information Systems 	Ref 01 and Ref 02	CLO 03
		<p>Ethical, legal and moral constraints on information systems</p> <ul style="list-style-type: none"> ● Professionalism, ethics and morality 	Ref 02	CLO 04

		<ul style="list-style-type: none"> • Codes of conduct • Social issues • Legal issues Software piracy		
	8	Web 2.0 and Social Technology <ul style="list-style-type: none"> • Web 2.0—The Social Web • Social Networking Services and Communities • Engaging Consumers with Blogs and Microblogs • Enterprise 2.0: Workplace Collaboration and Knowledge Sharing 	Ref 01	CLO 05
	9	Retail, E-commerce, and Mobile Commerce Technology <ul style="list-style-type: none"> • Retailing Technology • Business-to-Consumer (B2C) E-commerce • Business-to-Business (B2B) E-commerce and E-procurement • Mobile Commerce • Mobile Transactions and Financial Services 	Ref 01	CLO 05
	10	Review Discussion		
Teaching-Learning Methods	The main mode of delivery used in this course is lectures, which are conducted as participative/online classroom sessions on weekends. One lecture of 4 hours is held per week for a period of 10 weeks during the year.			
Assessment Methods	Students' performance in the course will be evaluated based on a year-end examination which carries a weight of 100%.			
Recommended Readings	<p>Reference 01: Turban, E., Pollard, C. and Wood, G.R. (2021) Information Technology for Management: On-demand Strategies for Performance, Growth and Sustainability. 11th Edition. Hoboken: Wiley.</p> <p>Reference 02: Bocij, P., Greasley, A. and Hickie, S. (2019) Business Information Systems: Technology, Development and Management for the E-business. 5th Edition. Harlow, England: Pearson Education Limited.</p>			
Additional Readings	-			

Course Policies	<p>The LMS site is the forum for communication with students. You are required to refer to this site for lectures materials and any other information that the lecturers deem important. Lecture notes are available prior to the lecture on the LMS. You are required to access these materials through the LMS and read these prior to each lecture. You should regularly access the LMS which is available at: http://learnnext.sjp.ac.lk/</p>

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline
DEGREE PART I

Subject : COM 1316 – BUSINESS COMMUNICATION

Rationale

This is a credit course on professional communication in English, commencing at a fairly basic level and touching upon the fundamentals of language. A pre-intermediate level of language proficiency would be adequate for a student to enroll in the course. This course seeks to develop all four language competencies in the areas of reading, writing, listening and speaking skills in relation to business communication. In addition, grammar and vocabulary are also extensively discussed.

Course Objectives:

- To develop writing, reading, speaking and listening skills of students with regard to English language
- To equip students with knowledge and skills related to Business English.

Expected Main Learning Outcomes:

Upon completion of this course, the students will be able to:

- use English language in a considerably grammatical and accurate manner in writing and speaking
- compose formal letters, reports and other business related documents for a given context
- conduct successful presentations and meetings
- use English more appropriately and with greater confidence, both in personal life and in the business context
- engage more effectively and efficiently in business communication (in English) in the organizational context

Course content:**1. Grammatical Foundation I**

- 1.1 Parts of speech
- 1.2 Tenses- present, past, future
- 1.3 Sentence structures
- 1.4 Making questions and negation

2. Grammatical Foundation II

- 2.1 Active voice and passive voice
- 2.2 Conditionals
- 2.3 Reported speech
- 2.4 Prepositions and articles

3. Basic Aspects of Communication

- 3.1 Greeting others
- 3.2 Agreeing and disagreeing
- 3.3 Asking for and giving advice and opinions
- 3.4 Giving instructions

4. Composition

- 4.1 Describing people and objects
- 4.2 Describing graphs
- 4.3 Writing paragraphs (topic sentence and supporting ideas, concluding sentence punctuation)

5. Business Correspondence

- 5.1 Telephone etiquette
- 5.2 Memos
- 5.3 E-mails
- 5.4 Letters of inquiry, request, complaint, and apology
- 5.5 Notices
- 5.6 Meetings: meeting etiquette, agenda, writing minutes ,
- 5.7 Negotiating

- 6. Report Writing (Information-only reports)**
 - 7.1 Structure of reports
 - 7.2 Language in report writing
- 7. Presentation Skills**
 - 8.1 Structure of the presentation
 - 8.2 Paralinguistic features associated with presenting Visual aids
- 9. Reading Skills**
 - 9.1 Scanning, skimming, making inferences, and contextual clues
 - 9.2 Reading comprehension
- 10. Business Jargon**
 - 10.1 Business related vocabulary
 - 10.2 Business idioms and expressions
- 11. Job Applications and Interview Skills**
 - 11.1 Job applications, CVs, and resumes
 - 11.2 Interview Skills

Mode of Study

Lectures, seminars, workshops, assignments, self study.

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 1317 – Developing Managerial Skills				
Year	Year I			
Core/ Elective:	Core			
No of Credits	3			
Notional Hours	Direct Contact Hours		Indirect Contact Hours	Total
	Lectures – 32		Self-learning - 118	150
Course Description	Students acquires an advanced level of education - subject specific knowledge, related to managerial skills and general aptitude and intellect - that equip him/her for employment, social responsibility, personal development and for lifetime continuous learning.			
Course Learning Outcomes (CLOs)	CLO 1: exhibit effective transition from university to the world of work; CLO 2: demonstrate the skills needed for the world of work			
Course Specification/ Content (Main topics, Sub topics):	Sessi	Main and Sub Topics	Recommend d Reading Reference	CLOs
	1	Introduction to career development- <ul style="list-style-type: none"> Taking personal responsibility for self-development: self-driven, motivated behavior for future success: Current and emerging trends in the local and overseas job markets for graduates Action planning skills for hunting jobs 	Seven habits of highly effective people by Stephen R. Covey How to win friends and influence people by Dale Carnegie	Identify themselves and use action planning to ready themselves for facing the challengers in the job market
	2	Effective transition from the university to the world of work	Make your contacts count:	Examine this technics for hunt jobs easily in their future

		<ul style="list-style-type: none"> • Attitudes needed for success in world of work • Networking and creative career searching 	Networking know-how for business and career Success by Anne Baber& Lynne Waymon	
	3	Employability skills <ul style="list-style-type: none"> • Understanding Employability skills • Ways of enhancing Employability skills • Understanding important transferable skills and their relevance to the world of work and personal development 	Briliant Employability Skills: how to stand out from the crowd in the graduate job market by Fannces Trought	Use ways to enhance employability skills and showcase those in CV writing and facing at interviews for marketing themselves.
	4	Enhancing Communication skills <ul style="list-style-type: none"> • Basic platform skills 	The art of public speaking by Stephen Lucan The quick and easy way to public speaking by Dale Charnegie	Demonstrate confidently do presentation and leadership

	5	Presenting yourself to the employer <ul style="list-style-type: none"> • Preparation of CV and cover letter • Preparing interview portfolio • Projecting the right image: • Role of dress code • Grooming for success • Effective mannerisms and etiquette 	Winning CV by Julie Ann Amos The essentials of business etiquettes by Barbara Pachter Success in interviews by Riirdle Edition	Write attractive CV, Perform an interview effectively, Adapt to any business setting confidently.
Teaching-Learning Methods	The main mode of delivery used in this course is lectures, which are conducted as participative/online class room sessions in weekends. One lecture per 4 hours is held per week for a period of 10 weeks during the year.			
Assessment Methods	Student's performance in the course will be evaluated based on an end-semester examination which carries a weight of 100%.			
Recommended Readings	Designing your life – Bill Burnett & Dave Evans Do what you are - Paul D. Tieger What color is your parachute – Richard N Bolles			
Additional Readings	Never Eat Alone and Other Secrets to Success, One Relationship at a Time by Keith Ferrazzi The Recruiting Snitch: Recruiting Secrets to Help Land Your Dream Job by Alysse Metzler Resume Psychology by Dirk Spencer The Ultimate Guide to Job Interview Answers by Bob Firestone			

Course Policies	<p>The LMS site is the forum for communication with students. You are required to refer this site for lectures materials and any other information that the lecturers deem important. Lecture notes are available prior to the lecture from the LMS. You are required to access these materials through LMS and read these prior to each lecture. You should regularly access the LMS which is available: http://learnnext.sjp.ac.lk/</p>

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 2511 – Financial Management				
Year	Year II			
Core/ Elective:	Core			
No of Credits	5			
Notional Hours	Direct Contact Hours		Indirect Contact Hours	Total
	Lectures – 40		Self-learning - 210	250
Course Description	This subject provides an introductory level understanding of major concepts and techniques in Financial Management while mainly focusing on the investment and financing decisions of firms. To clearly explore the basic tools and concepts necessary for handling financial decision-making situations, the course is organized into three modules as; Financial Environment, Market and Analysis, Risk, Return and valuation, and Corporate Finance.			
Course Learning Outcomes (CLOs)	<p>CLO 1: Discuss the importance of financial management as a key management function in the business organizations</p> <p>CLO 2: Identify the financial environment in which a business organization operates</p> <p>CLO 3: Define the concept of time value in financial decision making</p> <p>CLO 4: Analyze the nature of the relationship between risk and return, valuation, and their importance in decision making</p> <p>CLO 5: Demonstrate sufficient knowledge in corporate finance including the cost of capital estimation, capital budgeting process, working capital management, and the capital structure of a firm</p>			
Course Specification/ Content (Main topics, Sub topics):	Sessio	Main and Sub Topics	Recommen ded Reading Reference	CLOs
	1	Introduction to financial management and the financial environment	RWJ Chapter 1	CLO 1 & 2
	2	Introduction to valuation; Time value of money	RWJ Chapter 5 & 6	CLO 3

	3	Bonds, bond valuation, and interest rates	RWJ Chapter 7	CLO 5
	4	Stocks valuation	RWJ Chapter 8	CLO 5
	5	Risk return analyses	MEEB Chapter 6	CLO 4
	6	The cost of capital	RWJ Chapter 14	CLO 5
	7	The basics of capital budgeting decisions	MEEB Chapter 10	CLO 5
	8	Financial leverage and capital structure decisions	RWJ Chapter 16	CLO 5
	9	Working capital management	MEEB Chapter 16	CLO 5
	10	Dividend and payout policy	RWJ Chapter 17	CLO 5
Teaching-Learning Methods	The main mode of delivery is lectures which are conducted as sessions with a duration of 4 hours per week during weekends for a period of 10 weeks			
Assessment Methods	Students' performance in the course will be evaluated based on an end-semester examination which carries a weight of 100%.			
Recommended Readings	<ol style="list-style-type: none"> 1. Ross, Westerfield and Jordan, Fundamentals of Corporate Finance, 11th edition, 2008. [RWJ] 2. Michael C. Ehrhardt and Eugene F. Brigham, Financial Management: Theory and Practice, 13th edition, 2010 [MEEB] 			
Additional Readings	Pandey I.M., Financial Management, 11th Edition, reprinted 2006.			
Course Policies	<p>The LMS site is the forum for communication with students. Students are required to refer to the LMS site for lecture materials and any other information shared by the lecturer. Lecture notes will be made available in the LMS prior to the lecture. Students are required to go through these prior to the lecture.</p> <p>You should regularly access the LMS which is available: http://learnnext.sjp.ac.lk/</p>			

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 2512 – Marketing Management			
Year	Year II		
Core/ Elective:	Core		
No of Credits	5		
Notional Hours	Direct Contact Hours	Indirect Contact Hours	Total
	Lectures – 40	Self-learning - 210	250
Course Description	<p>This is an intermediary-level course, which facilitates a deeper understanding of marketing concepts, theories, principles, and applications in a dynamic business environment. Students will also learn the contemporary issues and practices in marketing while taking ethical aspects into consideration. Areas covered are: capturing marketing insights, appraising marketing philosophies, connecting with customers, crafting the brand positioning, managing competitive dynamics, shaping the market offerings, delivering value, communicating value, and creating successful long-term growth.</p>		
Course Learning Outcomes (CLOs)	<p>At the end of this course, students should be able to:</p> <p>CLO 1: Define marketing and describe the marketing management process</p> <p>CLO 2: Recognize the role and importance of marketing in the present business context</p> <p>CLO 3: Discuss the changing landscape of marketing and its impact on individual consumers, society, and business firms</p> <p>CLO 4: Compare and contrast different marketing orientations available for marketers</p> <p>CLO 5: Scan the marketing environment and use marketing information to make marketing decisions</p> <p>CLO 6: Analyze consumer, competitor and markets for developing marketing strategies</p> <p>CLO 7: Identify the various segmenting strategies, market targeting strategies and positioning strategies</p> <p>CLO 8: Formulate appropriate strategies for designing products, setting prices, developing promotion campaigns, and designing distribution channels</p> <p>CLO 9: Evaluate and critique contemporary marketing practices and issues</p> <p>CLO 10: Appraise the future of marketing and the ethical aspects of marketing</p>		

Course Specification/ Content (Main topics, Sub topics):	Sessio	Main and Sub Topics	Recommen ded Reading Reference	CLO
	1	Introduction to Marketing: Defining marketing Role and importance of marketing Core marketing concepts Changing marketing landscape and defining marketing in the 21st Century	Chapter 1	CLO 1,2,3
	2	Marketing Management Orientations: Production orientation Product orientation Selling orientation Marketing orientation Societal marketing orientation Holistic marketing orientation	Chapter 1	CLO 3,4
	3	Developing Market Oriented Strategic Planning: Corporate Planning, Business unit strategic planning Marketing planning	Chapter 2	CLO 5,6
	4	Analyzing the Marketing Environment: Importance of scanning the marketing environment Analyzing microenvironment Analyzing macro environment	Chapter 4	CLO 2,3,5
	5	Managing Marketing Information to Gain Market Insights: Importance of information in marketing Components and functions of a marketing information system Marketing research process	Chapter 4	CLO 3,5
	6	Consumer Markets and Consumer Buyer Behavior Customer buying behavior Models of consumer behavior Buying decision process	Chapter 6	CLO 5,7
	7	Analyzing Competitor: Importance of competitor analysis Market structures	Chapter 12	CLO 2,3,5

		Identifying competitors Marketing strategies for a market leader, challengers, and followers.		
	8	Market Segmentation, Targeting and Positioning: Bases for segmenting consumer markets Market targeting strategies Positioning products in target consumers' mind	Chapter 9 and 10	CLO 7,8,9
	9	Managing Products and Branding: Definition of a product Levels of a product Product mix and product line decisions Branding and Branding strategies Packaging	Chapter 11 and 13	CLO 7,8,9
	10	Introducing New Market Offerings and Product- lifecycle Strategies New product development process Product lifecycle theory Marketing strategies for each stage of product life-cycle	Chapter 12 and 15	CLO 2,7,9
	11	Introduction to Services Marketing Characteristics of service products Marketing strategies for service products	Chapter 14	CLO 2,7
	12	Pricing Products: The strategic importance of pricing Internal and external considerations affecting pricing decisions Major pricing strategies Price adjustment strategies	Chapter 16	CLO 7,8,9
	13	Designing and Managing Marketing Channels Supply chain and value delivery network Channel design decisions Channel management decisions Channel dynamics	Chapter 21	CLO 7,8,9
	14	Integrated Marketing Communications Strategy The promotion mix Integrated Marketing Communications Developing an effective marketing communication campaign	Chapter 17	CLO 7,8,9

Teaching-Learning Methods	The main mode of delivery used in this course is lectures, which are conducted as participative/online class room sessions in weekends. One lecture per 4 hours is held per week for a period of 10 weeks during the year.
Assessment Methods	Student's performance in the course will be evaluated based on an end-semester examination which carries a weight of 100%.
Recommended Readings	Kotler, P., & Keller, K. L. (2016). Marketing management (15th ed.). India: Pearson India Educational Services.
Additional Readings	Handouts Other additional readings.
Course Policies	The LMS site is the forum for communication with students. You are required to refer this site for lectures materials and any other information that the lecturers deem important. Lecture notes are available prior to the lecture from the LMS. You are required to access these materials through LMS and read these prior to each lecture. You should regularly access the LMS which is available: http://learnnext.sjp.ac.lk/

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 2513– Operations Management				
Year	Year II			
Core/ Elective:	Core			
No of Credits	5			
Notional Hours	Direct Contact Hours		Indirect Contact Hours	Total
	Lectures – 40		Self-learning - 210	250
Course Description	The aim of this course is to provide students with an understanding of concepts, tools, and techniques used in operations management in manufacturing and service organizations. The course includes the study of topics related to operations management concepts, approaches, design and implementation of operations management related functions. This course introduces key concepts, principles and design techniques of the uses of the field of Operations Management (OM). Interactions and relationships with parallel management activities are also demonstrated in order to cultivate a general understanding of the field as a totality. Major topics covered include operations strategy and competitiveness, product design and process selection, total quality management, capacity management ,layout planning, and Inventory Management ,			
Course Learning Outcomes (CLOs)	<p>CLO 1: Understand the importance of OM as a major function in organizational structure, and identify objectives and characteristics of operations decisions.</p> <p>CLO 2: Explain important operations management concepts and functions.</p> <p>CLO 3: Demonstrate ability to design operations system decisions in both manufacturing and service organizations</p> <p>CLO 4: Apply suitable techniques for product design demand forecasting, , and managing quality.</p>			
Course Specification/ Content (Main topics, Sub topics):	Sessio	Main and Sub Topics	Recomme nded Reading Reference	CLO
	1	Introduction OM in the Organizational Chart Define Operations Management The Operations Manager and the Management Process Operations Function and its Environment		CLO 1

		Historical Development of the Field Operations Strategy & Competitiveness Overall Strategy to Operations Strategy Operations Strategy Competitive Dimensions/Priorities Order Winners and Qualifiers Productivity as a Measure of Competitiveness		
	2	Product Design & Development The Product Development Process Techniques for improving the Design Process (Concurrent Engineering, QFD, Value Analysis/Engineering, Design for Environment, Design for manufacturing, Standardization, Robust Design, Modular Design) Product Life Cycle		CLO 2,3
	3	Process Selection – Manufacturing Introduction Process Flow Structures Product - Process Matrix Product and Process Design in Services Nature and Importance of Services Different types of Service Qualities Service Design and Development Sequence Classification of Services Service-System Design Matrix Service Blue Printing		CLO 2,3
	4	Forecasting in Operations Demand Forecasting Qualitative Forecasting Methods Quantitative Forecasting Methods How to measure forecast error		CLO 2,3,4
	5	Quality Management The Meaning of Quality Cost of Quality Quality Gurus Total Quality Management (TQM) Identifying Quality Problems and Causes Quality Standards Quality Management in Services		CLO 1,2,3
	6	Capacity Planning Measuring Capacity Definitions of Capacity Measures of System Effectiveness Facilities Planning and Location Issues in Facility Location Plant Location Methods Factor Rating Systems		CLO 2,3,4

	7	Layout Planning Objectives of Layout Planning Basic Production Layouts Product Layout & Process Layout Group Technology (Cellular Layout) Fixed-Position Layout Project Layout Designing Service Layouts		CLO 2,3,4
	8	Inventory Management Definition of Inventory Purposes of Inventory Inventory Costs Inventory Systems Fixed Order Quantity Model		CLO 2,3,4
	9	Production Planning Aggregate Production Planning Techniques		CLO 3,4
	10	Production Scheduling Mass Production Scheduling Scheduling of Services Material Requirements Planning Systems Advantages of an MRP System A Simple MRP Example Purposes, Objectives and Philosophy of MRP		CLO 3,4
Teaching-Learning Methods	The main mode of delivery used in this course is lectures, which are conducted as participative/online class room sessions in weekends. One lecture per 4 hours is held per week for a period of 10 weeks during the year.			
Assessment Methods	Student's performance in the course will be evaluated based on an end-semester examination which carries a weight of 100%.			
Recommended Readings	<ul style="list-style-type: none"> Chase R. B., Shankar R., Jacobs F.R., Operations and Supply Chain Management, 14th Edition, McGraw Hill 2014 Sudath Manjula Amarasena Operations Management, 4th Edition (Sinhala Medium Book)2022 			
Additional Readings	<ul style="list-style-type: none"> Russell, Roberta S, Taylor, Bernard W., Operations management, 7th Edition, John Wiley, 2011 			
Course Policies	<p>The LMS site is the forum for communication with students. You are required to refer this site for lectures materials and any other information that the lecturers deem important. Lecture notes are available prior to the lecture from the LMS. You are required to access these materials through LMS and read these prior to each lecture.</p> <p>You should regularly access the LMS which is available: http://learnnext.sjp.ac.lk/ </p>			

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 2514– Cost and Management Accounting			
Year	Year II		
Core/ Elective:	Core		
No of Credits	5		
Notional Hours	Direct Contact Hours	Indirect Contact Hours	Total
	Lectures – 40	Self-learning - 210	250
Course Description	<p>The primary objective of this course is to provide students with an understanding of the cost and management accounting function, including the tools, techniques, and systems cost and management accountants use to inform senior management decision-making. It builds on the student's existing cost and management accounting knowledge. Particular emphasis is placed on mastering the topics of the overview of cost and management accounting, cost classification, accounting for material costs, accounting for labour costs, accounting for overhead costs, cost accounting methods, joint products and by-products, budgeting, preparation & control, standard costing & variance analysis, short-term decision making and long-term decision making.</p>		
Course Learning Outcomes (CLOs)	<p>CLO 1 Understanding the role that cost and management accounting information plays in organizations.</p> <p>CLO 2 Reviewing the concepts, techniques and practices of cost and management accounting and to develop skills for decision making.</p> <p>CLO 3 Applying and defending the appropriateness of the decision-making techniques used in evaluating business choices.</p> <p>CLO 4 Understanding and applying the general procedures used in different costing systems.</p> <p>CLO 5 Demonstrating the ability to evaluate the role of budgets and budgetary control as a tool to enable organizations to develop and assessing the performance.</p> <p>CLO 6 Compare actual costs with standard costs and analyse any variances.</p>		

Course Specification/ Content (Main topics, Sub topics):	Sessio	Main and Sub Topics	Recommen ded Reading Reference	CLOs
	1	Overview of Cost and Management Accounting <ul style="list-style-type: none"> Purpose and role of cost and management accounting within an organization Financial accounting Vs. Cost and management accounting Managerial processes of planning, decision-making and control Limitations of management information in providing guidance for managerial decision-making. Contemporary trends in cost and management accounting Cost Classification <ul style="list-style-type: none"> Concepts of costs Classification of costs <ul style="list-style-type: none"> Classification of costs in relation to output. Classification of costs in relation to activity level. Classification of costs in relation to decisions. 	Drury Ch 01, 02	CLO 1 CLO 2
	2	Accounting for Material Costs <ul style="list-style-type: none"> Different procedures and documents necessary for the ordering, receiving and issuing of materials from inventory Control procedures Accounting for Labour Costs <ul style="list-style-type: none"> Direct and indirect costs of labour. Methods used to relate input labour costs to work done. Journal and ledger entries to record labour cost Different remuneration methods. 	Drury Ch 02	CLO 2 CLO 4
	3	Accounting for Overhead Costs <ul style="list-style-type: none"> Procedures involved in determining production overhead absorption cost. Under and over absorption of overheads. 	Drury Ch 02	CLO 2 CLO 4
	4	Cost Accounting Methods <ul style="list-style-type: none"> Job costing 	Drury Ch 04, 05	CLO 4

		<ul style="list-style-type: none"> • Batch costing • Contract costing • Service Costing 		
	5	Cost Accounting Methods <i>Cont.</i> <ul style="list-style-type: none"> • Process Costing <ul style="list-style-type: none"> ○ Characteristics of process costing. ○ Situations where the use of process costing would be appropriate. ○ Concepts of normal and abnormal losses and abnormal gains. ○ Process accounts involving normal and abnormal losses and abnormal gains. ○ Process accounts in situations where work remains incomplete. • Alternative cost accounting principles 	Drury Ch 05, 11	CLO 4
	6	Joint Products and By-Products <ul style="list-style-type: none"> • Differences between joint products and by-products. • Split-off point in a joint-cost situation • Alternative methods of allocating joint costs to products. • Accounting treatment of by-products. 	Drury Ch 06	CLO 4
	7	Budgeting, Preparation & Control <ul style="list-style-type: none"> • Nature and purpose of budgeting • Budget preparation • Flexible budgets 	Drury Ch 15	CLO 5
	8	Standard Costing & Variance Analysis <ul style="list-style-type: none"> • Operation of a standard costing system • Setting of standard costs • Purposes of a standard costing system • Variance analysis 	Drury Ch 17	CLO 6
	9	Short-term Decision Making <ul style="list-style-type: none"> • CVP analysis for single product setting • CVP analysis for multi-product setting • Relevant cost and relevant revenue for decision making <ul style="list-style-type: none"> ○ Special selling price decisions; ○ Product mix decisions when capacity constraints exist; ○ Decisions on replacement of equipment; ○ Outsourcing (make or buy) decisions; ○ Discontinuation decisions. 	Drury Ch 08, 09	CLO 3

	10	Long-term Decision Making <ul style="list-style-type: none"> • Importance of capital investment decisions. • Importance of investment appraisal. • Alternative appraisal methods • Limitations of each alternative appraisal methods 	Drury Ch 13	CLO 3
Teaching-Learning Methods	The main mode of delivery used in this course is lectures, which are conducted as participative/online class room sessions in weekends. One lecture per 4 hours is held per week for a period of 10 weeks during the year.			
Assessment Methods	Student's performance in the course will be evaluated based on an end-semester examination which carries a weight of 100%.			
Recommended Readings	Drury, Colin, (2018). Management and Cost Accounting (10th Edition), South-Western Cengage Learning Brealey, Richard A., and Myres, Stewart C., Principles of Corporate Finance, 9th Edition Berry, A., and Jarvis, R., Accounting in a Business context, London: Chapman & Hall			
Additional Readings	Kaplan & Atkinson (2014) Advanced Management Accounting 3rd edition, Prentice Hall Drury, Colin (2018) Management and Cost Accounting (Student Manual) Cengage Learning			
Course Policies	The LMS site is the forum for communication with students. You are required to refer this site for lectures materials and any other information that the lecturers deem important. Lecture notes are available prior to the lecture from the LMS. You are required to access these materials through LMS and read these prior to each lecture. You should regularly access the LMS which is available: http://learnnext.sjp.ac.lk/			

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 2515– Business Law				
Year	Year II			
Core/ Elective:	Core			
No of Credits	5			
Notional Hours	Direct Contact Hours		Indirect Contact Hours	Total
	Lectures – 40		Self-learning - 210	250
Course Description	<p>This course provides the undergraduates an overview of the legal framework within which a business must operate in Sri Lanka. Further, it addresses a diverse area of law that could provide possible solutions for business related legal issues. For this purpose, the course is designed to cover topics such as Introduction to Business Law, Law of Contract, Law of Delict, Sale of Goods, Law of Agency, Partnership, ICT Law, International Trade Law, Principles of Taxation, Labour Law, Company Law, IP Law, and Insurance Law. The students are expected to be aware of the legal and social costs associated with non-compliance with legal rules and regulations.</p>			
Course Learning Outcomes (CLOs)	<ul style="list-style-type: none"> • CLO 1: Identify basic legal principles, Rules, Regulations and Acts relating to the business environment. • CLO 2: Apply the gathered knowledge when making decisions in the sphere of commerce to mitigate possible legal risks. • CLO 3: Minimize and avoid litigation in connection with the business whilst enabling them to seek solutions within the business context. 			
Course Specification/ Content (Main topics, Sub topics):	Sessio	Main and Sub Topics	Recommended Reading Reference	CLOs
	1	<p>Introduction to Business Law</p> <ol style="list-style-type: none"> 1. Definition of Law 2. Importance of Law to Business 3. Legal System of Sri Lanka 4. The Court System 5. Sources of Business Law 6. Alternative Dispute Resolution 	<p>Wickrema Weerasooria, <i>A Textbook of Commercial Law (Business Law)</i> (2010)</p> <p>(Page 03-Page 95, Page 694- Page 718)</p>	<ul style="list-style-type: none"> • To provide an overview to Business Law, its scope and coverage. • Importance of law to Business and Commerce. • Introduce different sources of Law • Introduce the alternative dispute resolution mechanisms • Introduce the benefits of

				resorting to alternative dispute mechanisms
	2	<p>Law of Contract</p> <ol style="list-style-type: none"> 1. Agreement and the contract 2. Requirement of a valid contract 3. Formation of a contract 4. Terms of a contract 5. Vitiating factors of a contract 6. Termination of a contract 7. Privity of contract 8. Contractual Remedies 	<p>Wickrema Weerasooria, <i>A Textbook of Commercial Law (Business Law)</i> (2010) (Page 247- Page 349)</p> <p>Relevant parts of the book Contract Law by C.G. Weeramanthry</p>	<ul style="list-style-type: none"> • Introduce the basic principles relating to contracts. • Identify contractual obligations • Identify contractual requirements • Introduce the way which give rise to termination of contracts • Introduce contractual remedies
	3	<p>Delict (Tort)</p> <ol style="list-style-type: none"> 1. Contractual obligations and Delictual obligations 2. Delict, Criminal act and Breach of contract 3. Economic Torts 4. Negligence 5. Duty of care 6. Management and Delict Law 7. Product liability <p>Sale of Goods</p> <ol style="list-style-type: none"> 1. History of Sale of Goods 2. Identification of contract of Sale of Goods 3. Contract of sale of Agreement to sell 4. Classification of Goods 5. Passing of property 6. Implied terms (conditions and warranties) 7. Exemption clause 8. Remedies for buyer and unpaid seller 	<p>Wickrema Weerasooria, <i>A Textbook of Commercial Law (Business Law)</i> (2010) (Page 349- Page 369)</p> <p>(Page 410- Page 423)</p>	<ul style="list-style-type: none"> • Contrast contractual obligation with a delictual obligation • Identify economic torts • Identify delictual remedies • Define contract of sale of goods • Identify requirements for a valid contract of sale of goods • Recognize implied terms in a Sale of goods contract • Identify remedies available for a unpaid seller
	4	<p>Law of Agency</p> <ol style="list-style-type: none"> 1. Categories of agents 2. Creation of agency 3. Authority of agents 	<p>Wickrema Weerasooria, <i>A Textbook of Commercial</i></p>	<ul style="list-style-type: none"> • Identify the nature and creation of principal-agent relationship

	<div><div><div>4. Rights and duties of principal and agent</div><div>5. Termination of agency</div></div><div>Partnership</div><div><div>1. Definition of a partnership</div><div>2. Requirements of a partnership</div><div>3. Comparison between a partnership and a limited liability company</div><div>4. Rights and duties of partners</div><div>5. Partnership Property</div><div>6. Dissolution of a partnership</div></div></div>	<div><div><i>Law (Business Law) (2010)</i></div><div>(Page 210- Page 239)</div></div> <div><div>(Page 183-Page 210)</div></div>	<div><div><div>• Explain the different categories of agents</div><div>• Explain the types of authority of an agent</div><div>• Discuss rights and duties of an agent</div><div>• Apply the Law of Agency in the business context</div><div>• Introduce the law relating to the establishment of a partnership</div><div>• Compare partnerships with a limited liability company</div><div>• Introduce the Rights and duties of partners</div><div>• Explain the relation between partners and third parties</div><div>• Dissolution of a partnership</div></div></div>
5	<div>Information Communications Technology Law</div> <div><div>1. Importance of ICT in business</div><div>2. ICT legal regime in Sri Lanka</div><div>3. E-Commerce and Electronic Transactions</div><div>4. Distance selling</div></div>	<div><div>Wickrema Weerasooria, <i>A Textbook of Commercial Law (Business Law) (2010)</i></div><div>(Page 451- Page 477)</div></div>	<div><div><div>• Introduce the legal regime pertaining to ICT in the business context.</div><div>• Introduce the law relating to E-Commerce.</div></div></div>
6	<div>International Trade Law</div> <div><div>1. Introduction to International Trade related Organisations</div><div>2. International Sale of Contract/ Contract of Affreightment</div><div>3. INCOTERMS<div><div>a. CIF Contract</div><div>b. FOB Contract</div></div></div><div>4. Payment methods in International Trade</div><div>5. International Dispute Resolution</div></div>	<div><div>Wickrema Weerasooria, <i>A Textbook of Commercial Law (Business Law) (2010)</i></div><div>(Page 557- Page 594)</div></div>	<div><div><div>• To discuss the importance of international trade and international trade law</div><div>• Identify the role of WTO in international trade</div><div>• To understand how international agreements and treaties can affect international business</div></div></div>
7	<div>Principles of Taxation</div> <div><div>1. Inland Revenue Act</div></div>	<div><div>Wickrema Weerasooria, <i>A</i></div></div>	<div><div><div>• Introduce the concept of taxation</div></div></div>

		<div><div><div>2. Assessment</div><div>3. Tax Compliance</div><div>4. Tax in default</div><div>5. Recovery</div><div>6. Appeal</div><div>7. Tax Evasion</div><div>8. Tax Avoidance</div></div></div>	<div><div><div><i>Textbook of Commercial Law (Business Law) (2010)</i></div><div>(Page 827-Page 854)</div></div></div>	<div><div><div>• Introduce the law relating to tax</div><div>• Identify what constitutes a good tax policy</div><div>• Explain the instances where a tax in default arises</div><div>• Instances where appeal is available pertaining to tax returns</div><div>• Explain the consequences of evading and avoiding tax</div></div></div>
8	<div><div><div>Labour Law</div><div><div>1. Contract of Employment</div><div><div>a. Contract of service</div><div>b. Contract for service</div></div></div><div>2. Types of Employment</div><div>3. Salient labour legislation in Sri Lanka</div><div><div>a. Industrial Disputes Act No. 43 of 1950</div><div>b. Employee Provident Fund Act No. 15 of 1958</div><div>c. Employees Trust Fund Act No. 46 of 1980</div><div>d. Payment of Gratuity Act No. 12 of 1983</div><div>e. Shop and Office Employees Act No. 19 of 1954</div><div>f. Wages Boards Ordinance of No. 27 of 1945</div><div>g. Termination of Employment of Workers (Special Provisions) Act No.45 of 1971</div></div><div>4. Factories Ordinance No. 45 of 1942</div></div></div>	<div><div><div>Arosha Adikaram,</div><div><i>Labour Law and Relations: A Human Resource Management Approach</i></div><div>(2017)</div></div></div>	<div><div><div>• Explain the difference between a contract of service and contract for service.</div><div>• Understand the different types of employment in Sri Lanka</div><div>• Introduce the labour laws that apply in the business context</div></div></div>	
9	<div><div><div>Company Law</div><div><div>1. Legal personality</div><div>2. Incorporation and related matters</div><div>3. Separate Legal Personality</div><div>4. Types of companies</div><div>5. Corporate Finance</div><div>6. Share holders</div><div>7. Directors</div><div>8. Meetings</div><div>9. Winding up</div></div></div></div>	<div><div><div>Wickrema Weerasooria, A</div><div><i>Textbook of Commercial Law (Business Law) (2010)</i></div><div>(Page 147-Page 183)</div></div></div>	<div><div><div>• Introduce the law relating to companies in Sri Lanka</div><div>• Introduce the different types of companies</div><div>• Explain the law pertaining to incorporation, ownership,</div></div></div>	

				management and winding up of companies
	10	<p>Law relating to Intellectual Property</p> <ol style="list-style-type: none"> 1. Introduction to Intellectual Property Law <ol style="list-style-type: none"> a. History and background of Intellectual Property b. Importance of protection and promotion of Intellectual Property 2. Copyright 3. Patent 4. Industrial Designs 5. Trademarks 6. Geographical Indications <p>Law relating to Insurance</p> <ol style="list-style-type: none"> 1. History of Insurance Law 2. Contract of Insurance 3. Classification of Insurance 4. Requirements of a valid insurance contract <ol style="list-style-type: none"> a. Insurable Interest b. Utmost Good faith c. Indemnity d. Subrogation 	<p>Wickrema Weerasooria, <i>A Textbook of Commercial Law (Business Law)</i> (2010)</p> <p>(Page 423-Page 451)</p> <p>(Page 594-Page 609)</p>	<ul style="list-style-type: none"> • Recognize the importance of intellectual property in the business context • Understand the different types of intellectual property • Understand why and how to protect intellectual property rights • Identify requirements of a valid insurance contracts • Identify categories of insurance contracts
Teaching-Learning Methods	The main mode of delivery used in this course is lectures, which are conducted as participative/online class room sessions in weekends. One lecture per 4 hours is held per week for a period of 10 weeks during the year.			
Assessment Methods	Student's performance in the course will be evaluated based on an end-semester examination which carries a weight of 100%.			
Recommended Readings	<p>Wickrema Weerasooria, <i>A Textbook of Commercial Law (Business Law)</i> (The Postgraduate Institute Of Management 2010) ISBN- 9789558969113</p> <p>Arosha Adikaram, <i>Labour Law and Relations: A Human Resource Management Approach</i> (Stanford Publication 2017) ISBN- 978-955-658-112-6</p>			
Additional Readings	<ul style="list-style-type: none"> • Ashwinie Kumar Bansal, <i>Arbitration & ADR</i> (4th edn, universal Law Series 2015) ISBN: 978-93-5035-506-0 • C.G. Weeramanthry, <i>Law of Contracts Vol.I, II</i> (Stamford Lake Publication 1967) • Robert Bradgate, <i>Commercial Law</i> (Butterworths, 2000) • Christian Twigg-Flesner, Rick Canavan, P. S. Atiyah, John Adams, <i>Atiyah and Adams' Sale of Goods</i> (Pearson, 2021) ISBN:1292251026,9781292251028 • Simon Fisher, <i>Commercial and Personal Property Law</i> (Butterworths, 1997) • Chris Reed, <i>Computer Law</i> (7th edn, Oxford University Press 2011) ISBN: 9780199696468 • Law of Contract, Volume I and II by R.K. Bangia • E – Resource: www.lawnet.lk 			

Course Policies	<p>The LMS site is the forum for communication with students. You are required to refer this site for lectures materials and any other information that the lecturers deem important. Lecture notes are available prior to the lecture from the LMS. You are required to access these materials through LMS and read these prior to each lecture.</p> <p>You should regularly access the LMS which is available: http://learnnext.sjp.ac.lk/</p>

Bachelor of Commerce (General) External Degree Programme

Department of Commerce

Course Outline

COM 2316 – Organisational Behaviour			
Year	Year II		
Core/ Elective	Core		
No. of Credits	03		
Notional Hours	Direct Contact Hours	Indirect Contact Hours	Total
	Lectures - 32	Self-learning - 118	150
Course Description	<p>Given the complexity of human behaviour, managing it at work is a strenuous task. This complexity demanded a systematic body of knowledge to understand the nature of the behaviour, which led to the emergence of the Organisational Behaviour (OB) discipline. OB provides a systematic approach to understand, predict and manage human behaviour to enhance individual, organisational and societal wellbeing. Exposure to the discipline of OB is meant to assist students in better examining their own, current or prospective, management behavior and applying the knowledge gained in the work setting. A fundamental feature of this course is the continuous inclusion of current and emerging developments in OB.</p>		
Course Learning Outcomes (CLOs)	<p>At the end of the Course the participants will be able to:</p> <ul style="list-style-type: none"> ▪ CLO 1 – Understand the diversity of human behaviour in organisations ▪ CLO 2 – Examine the theories/concepts of Organisational Behaviour and their relevance in different contexts ▪ CLO 3 – Synthesise the acquired knowledge and evaluate alternatives for the best potential management of organisational behaviour ▪ CLO 4 – Understand and demonstrate how to ensure individual, organisational and societal well-being as a responsible manager 		

Course Specification/Content (Main topics, Sub topics)	Session	Main Topic/Subtopics	Recommended Reading Reference	CLOs
	01	Introduction to the Course and the discipline of OB Introduction to the course, Introduction to the Field of OB, Definitions of OB, Importance of	Luthans, F. (2015). <i>Organizational behaviour: An evidence-based approach</i> (13th ed.). McGraw–Hill.	CLO 1 CLO 2

		OB to the contemporary organisational context		
02	Individual Differences at Work: Perception, attitudes Definitions of Perception, Process of Perception, Social Perception Definition of Attitudes, Components of Attitudes, Changing Attitudes.	Luthans, F. (2015). <i>Organizational behaviour: An evidence-based approach</i> (13th ed.). McGraw–Hill.	CLO 1 CLO 2 CLO 3 CLO 4	
03	Individual Differences at Work: Personality and Values Definitions of Personality, Theories of Personality, Importance of personality to work organisations, Definitions of Values, Types of Values, Importance of Values to work organisations	Luthans, F. (2015). <i>Organizational behaviour: An evidence-based approach</i> (13th ed.). McGraw–Hill.	CLO 1 CLO 2 CLO 3 CLO 4	
04	Motivation Definitions of Motivation, Content and Process theories of Motivation, Managerial Implications of Motivation.	Luthans, F. (2015). <i>Organizational behaviour: An evidence-based approach</i> (13th ed.). McGraw–Hill.	CLO 2 CLO 3 CLO 4	
05	Group Behaviour at Work Define Group Behaviour, Groups vs Teams, Group Development Stages, Enhancing Group Effectiveness in Organisations	Luthans, F. (2015). <i>Organizational behaviour: An evidence-based approach</i> (13th ed.). McGraw–Hill.	CLO 2 CLO 3 CLO 4	
06	Organisational Culture Defines of Organisational Culture, Elements of Organisational Culture, Impact of National Culture on Organisational Culture, Importance of Culture in Shaping the Behaviour of People.	Robbins, S.P., & Judge, T.A. (2013). <i>Organizational behavior</i> (15th ed.). Prentice Hall.	CLO 2 CLO 3 CLO 4	
07	Organisational Power and Politics Definitions of Power and Politics, The Relationship between Dependency and Power, Bases of Power, Power Tactics in Organisations	Luthans, F. (2015). <i>Organizational behaviour: An evidence-based approach</i> (13th ed.). McGraw–Hill.	CLO 2 CLO 3 CLO 4	
08	Leadership Definitions of Leadership,	Luthans, F. (2015). <i>Organizational behaviour: An evidence-</i>	CLO 2 CLO 3 CLO 4	

		Theories of Leadership Contemporary Dynamics in Leadership, Ethical Concerns in Leadership	<i>based approach</i> (13th ed.). McGraw–Hill.	
	09	Conflicts and Stress at Work Definitions of Stress and Conflict, Strategies of Managing Stress and Conflict, Relationship between Stress/Conflict and Performance	Luthans, F. (2015). <i>Organizational behaviour: An evidence-based approach</i> (13th ed.). McGraw–Hill.	CLO 2 CLO 3 CLO 4
	10	Organisational Change and Development Definitions of Organisational Change and Development, Planned and Emergent Approaches Organisational Change, Change Management Models, Resistance to Change and Overcoming Resistance	Burns, B. (2009). <i>Managing change: A strategic approach to organisational dynamics</i> . Pearson.	CLO 2 CLO 3 CLO 4
Teaching-Learning Methods	The main mode of delivery used in this course is lectures, which are conducted as participative/online classroom sessions on weekends. One lecture per 4 hours is held per week for a period of 10 weeks during the year.			
Assessment Methods	Students' performance in the Course will be evaluated based on an end-semester examination which carries a weight of 100%.			
Recommended Readings	<ul style="list-style-type: none"> Luthans, F. (2015). <i>Organizational behaviour: An evidence-based approach</i> (13th ed.). McGraw–Hill. Robbins, S.P., & Judge, T.A. (2013). <i>Organizational behavior</i> (15th ed.). Prentice Hall. Udayanga, S. (2022). <i>Sanwidhana Charyawa Saralawa</i> (සංවිධාන චර්යාව සරලව). Connect Printing Solutions. 			
Additional Readings	<ul style="list-style-type: none"> Burns, B. (2009). <i>Managing change: A strategic approach to organisational dynamics</i>. Pearson. 			
Course Policies	The LMS site is the forum for communication with students. You are required to refer to this site for lecture materials and any other information that the lecturers deem			

	<p>important. Lecture notes are available prior to the lecture from the LMS. You are required to access these materials through LMS and read these prior to each lecture. You should regularly access the LMS which is available at:</p> <p>http://learnnext.sjp.ac.lk/</p>

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 2317 – Human Resource Management				
Year	Year II			
Core/ Elective:	Core			
No of Credits	3			
Notional Hours	Direct Contact Hours		Indirect Contact Hours	Total
	Lectures – 32		Self-learning - 118	150
Course Description	This course aims to provide a systematic and rational understanding of basic concepts, functions, and processes of Human Resource Management (HRM) and the role of the human resource professional as a strategic partner in managing today's organizations. It also focuses on a systematic and scientific approach to the analysis and handling of issues/problems in HRM with especial reference to the Sri Lankan context.			
Course Learning Outcomes (CLOs)	<p>CLO 1: Build a foundation of knowledge about basic concepts, principles, processes, and theories with regard to the functions of HRM.</p> <p>CLO 2: Acquire the skills to analyze and apply the concepts, principles, processes and theories of HRM into practice.</p> <p>CLO 3: Understanding the ways of handling basic HRM issues in organisations.</p> <p>CLO 4: Get a firm foundation to follow advanced courses of HRM.</p>			
Course Specification/ Content (Main topics, Sub topics):	Sessio	Main and Sub Topics	Recomme nded Reading Reference	CLOs
	1	Introduction to HRM: Definitions, Purposes, Strategic goals, Objectives, Functions, responsibility for functions, Significance of HRM, Organization of the HR Department, HR departments, Role of HR generalists and specialists, qualities of HR manager and professionalization.		CLO 1 CLO 4
	2	Job Design (JD): Definition, significance, techniques of JD, elements of JD, Issues of JD Job Analysis (JA): Definition, significance and purposes, Systematic process of JA and issues of JA		CLO 1 CLO 2 CLO 3 CLO 4

		Class Room Activity 01 and Activity 02 (will be given at the end of the lecture)		
	3	Human Power Planning (HRP): Definition, importance, HPP process, and principles of HPP. Recruitment: Definition, importance, R process, and issues of Recruitment. Classroom Activity 01 and Activity 02 (will be given at the end of the lecture)		CLO 1 CLO 2 CLO 3 CLO 4
	4	Selection: Definition, S importance, S methods, and S process Hiring and Induction: H definition, process of H, probation period, definition of I, Classroom Activity 01 and Activity 02 (will be given at the end of the lecture)		CLO 1 CLO 2 CLO 3 CLO 4
	5	Performance Evaluation (PE): Definition, Importance of PE, purposes of PE, process of PE, Pay Management (PM): Definition, objectives of pay management, importance of PM, factors affecting pay, PM process and issues of PM. Classroom Activity 01 and Activity 02 (will be given at the end of the lecture)		CLO 1 CLO 2 CLO 3 CLO 4
	6	Training and Development (T&D): Definition of T & D, purposes of T & D, process of T, responsibility of T in an organisations. Employee Movements: promotions (P)-definition, importance, methods of P, P criteria, calculating seniority and special problems due to promotions; transfers (Ts)-definition, reasons for Ts, types of Ts, employer right of Ts and elements of Transferring; lay-offs- definition, characteristics, and methods of Ls Classroom Activity 01 and Activity 02 (will be given at the end of the lecture)		CLO 1 CLO 2 CLO 3 CLO 4
	7	Management of Discipline (D): Definition, importance of D, types of D, domestic inquiries, and principles of DM. Health and Safety Administration (H & S) : Definition, Hazards and factors affecting H		CLO 1 CLO 2 CLO 3 CLO 4

		& S, strategies of H & S, and responsibility for H & S. Classroom Activity 01 and Activity 02 (will be given at the end of the lecture)		
	8	Grievance Handling (GH): Definition, importance of grievance handling, causes of Gs, identification of Gs, grievance settlement procedure, alternative methods of GH, principles of GH and strategies. Management of Labour Relations: Definition, importance of LR, LR system, and trade unions. Classroom Activity 01 and Activity 02 (will be given at the end of the lecture)		CLO 1 CLO 2 CLO 3 CLO 4
	9	Related other branches of HRM. Public Sector HRM, International HRM, Strategic HRM, Contemporary HRM, Comparative HRM and Challenges of HRM. Classroom Activity 01 and Activity 02 (will be given at the end of the lecture)		CLO 1 CLO 2 CLO 3 CLO 4
	10	Case Study Analysis method in HRM and Revision Session (Relevant case study will be uploaded to LMS one week before this session)		CLO 2 CLO 3 CLO 4
Teaching-Learning Methods	The main mode of delivery used in this course is lectures, which are conducted as participative/online classroom sessions in weekends. One lecture per 4 hours is held per week for a period of 10 weeks during the year.			
Assessment Methods	Student's performance in the course will be evaluated based on an end-semester examination which carries a weight of 100%.			
Recommended Readings	Opatha, H.H.D.N.P., (2009), Human Resource Management: Personnel, Colombo: Dept of HRM, University of Sri Jayewardenepura (Only relevant parts in line with the contents of the course outline).			
Additional Readings	<ul style="list-style-type: none"> • Opatha, H.H.D.N.P. (1995). Sewa Mandala Kalamanakaranaya (Personnel Management, Colombo: Author Publication (Only relevant parts in line with the contents of the manual chapters). • Hemantha Kottewatta (2006), Manawa Sampath Kalamanakaranaya, Author Publication, Colombo. • Dushar Dayarathna (2019) Human Resource Management (Manawa Sampath Kalamanakaranaya-Nayaya saha bhavithaya), S.Godage ISBN: 978-955-41324-1-2 			

Course Policies	<p>The LMS site is the forum for communication with students. You are required to refer to this site for lecture materials and other information that the lecturers deem important. Lecture notes are available prior to the lecture from the LMS. You are required to access these materials through LMS and read these prior to each lecture.</p> <p>You should regularly access the LMS which is available at: http://learnnext.sjp.ac.lk/</p>

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 3511 – International Trade and Development			
Year	Year III		
Core/ Elective:	Core		
No of Credits	5		
Notional Hours	Direct Contact Hours	Indirect Contact Hours	Total
	Lectures – 40	Self-learning - 210	250
Course Description	<p>The main objective of this course is to present a comprehensive, up to date and clear composition of trade theories, policies and its application that are essential for understanding the importance of free trade for the development of the world. It is aimed to provide analytical skills of evaluating trade policies and suggesting solutions to the trade problems and issues at present in Sri Lanka.</p> <p>This course unit is designed to provide an overall knowledge of trade theories and policies which examines the reasons for trade restrictions and effects of trade restrictions along with trade protectionism, economic integration. The course also will explore the students on contemporary issues in modern trade in regard to export instability, technological advancements, offshoring and outsourcing which will facilitate problem-solving skills of students in similar situations. After successful completion of the course unit students will be able to apply the knowledge and skills gathered to make recommendations to improve the international trade between nations.</p>		
Course Learning Outcomes (CLOs)	<p>COL 1: Understand how international trade theories can be applied to trade among nations.</p> <p>CLO 2: Understand how international trade policies make an impact on free trade.</p> <p>CLO 3: Apply the knowledge and skills gathered to make recommendations to improve the international trade between nations.</p> <p>CLO 4: Understand and evaluate significant aspects and challenges in contemporary trade developments.</p>		

Course Specification/ Content (Main topics, Sub topics):	Sessio	Main and Sub Topics	Recomm ended Reading Referen ce	CLOs
	1	Introduction to International Trade <ul style="list-style-type: none"> • Globalization • Challenges of Globalization • International Flow of Goods, Services, Labour and Capital • Introduction to Trade Theories and Policies • Absolute Advantage Theory • Comparative Advantage Theory 	Salvatore (2019) - Chapter 01 and 02	CLO 01
	2	International Trade Theories – Standard Theory <ul style="list-style-type: none"> • Increasing Opportunity Costs and Production Frontier • Community Indifference Curves • Equilibrium in Isolation • The Basis and Gains from Trade with Increasing Opportunity Cost • Equilibrium Relative Commodity Prices with Trade Gains from Exchange 	Salvatore (2019) - Chapter 3	CLO 01
	3	Demand and Supply, Offer Curves and Terms of Trade: <ul style="list-style-type: none"> • Introduction to Offer Curves • General and Partial equilibrium Analysis The Terms of Trade Factor Endowments and Heckscher – Ohlin Theory: <ul style="list-style-type: none"> • Assumptions • Factor Intensity • Factor Abundance • H-O Theorem General Equilibrium Framework 	Salvatore (2019) - Chapter 04 & 05	CLO 01 & 02
	4	Imperfect Competition Arising due to International Trade. <ul style="list-style-type: none"> • Imperfect Competition and International Trade • Formal model of Intra-industry Trade • Theory of Imperfect Competition 	Salvatore (2019) - Chapter 06	CLO 02,03 & 04

		<ul style="list-style-type: none"> • Intra-industry Trade vs. Inter-industry Trade • Growth of Intra-industry Trade • Significance of Intra-industry Trade • Developments and Challenges in Intra-industry 		
5	Economic Growth and International Trade: <ul style="list-style-type: none"> • Growth of Production Factors • Technical Progress • Growth and Small – country Trade • Growth and Large – country Trade Growth, Change in tastes and trade in both nations	Salvatore (2019) - Chapter 07	CLO 02,03 & 04	
6	Trade Restrictions: The Instruments of Trade Policy <ul style="list-style-type: none"> • Introduction to Trade Restrictions • Tariffs, Partial Equilibrium Analysis of a Tariff The Rate of Effective Protection	Salvatore (2019) - Chapter 08	CLO 02 & 03	
7	Non – Tariff Trade Barriers: Other Instruments of Trade Policy <ul style="list-style-type: none"> • Import Quotas • Effects of Import Quotas • Comparison of an Import Quotas with an Import Tariff • Voluntary Export Restraints • Technical, Administrative and Other Regulations, International Cartels, Dumping New protectionism: <ul style="list-style-type: none"> • Local Content Requirements, National Procurement • Red-tape Barriers • Political economy of protectionism, Fallacious and Questionable Arguments for Protection Export Subsidies:	Salvatore (2019) - Chapter 09	CLO 02 & 03	

		<ul style="list-style-type: none"> • Introduction to Export subsidies, analysis of export subsidies 		
	8	Economic Integration: <ul style="list-style-type: none"> • Stages of Economic Integration, Free Trade Areas, Customs Union, Common Markets, Economic Union, Total Economic Integration Trade Creating Customs Union, Trade Diverting Customs Union, Dynamic Benefits of Custom Unions Globalization, and Its Challenges 	Salvatore (2019) - Chapter 10	CLO 03 & 04
	9	Trade Policy in Developing Countries: <ul style="list-style-type: none"> • Import Substituting Industrialization • Problem of the Dual Economy • Export – Oriented Industrialization 	Krugman et al. (2018) - Chapter 10	CLO 04
	10	Contemporary Developments in International Trade : Controversies in Trade Policy <ul style="list-style-type: none"> • Sophisticated Arguments for Activist Trade Policies (Technology and Externalities, Imperfect Competition and Strategic Trade Policy) Globalization and Low Wage Labour (Anti-globalization Movement, Trade and Wages) 	Krugman et al. (2018) - Chapter 12	CLO 04
Teaching-Learning Methods	The main mode of delivery used in this course is lectures, which are conducted as participative/online class room sessions in weekends. One lecture per 4 hours is held per week for a period of 10 weeks during the year.			
Assessment Methods	Student's performance in the course will be evaluated based on an end-semester examination which carries a weight of 100%.			
Recommended Readings	Salvatore D. (2019), <i>International Economics</i> , 13 th Edition, Wiley publishers, India Krugman, P.R., Obstfeld, M., and Melitz, M. (2018). <i>International Economics: Theory and Policy</i> . Pearson. 11th Edition			
Additional Readings	Central Bank of Sri Lanka. (2020). Annual Report. Retrieved from https://www.cbsl.gov.lk/ Customs.gov.lk. 2021. <i>Free Trade Agreements / Sri Lanka Customs</i> . [online] Available at: http://www.customs.gov.lk/tradeagreements/home#t_2			

	<p>Department of Commerce Publications – http://www.doc.gov.lk/index.php?lang=en</p> <p>To acquire and enhance knowledge in the field of domestic and international trade students should read related journal articles and reports. Following are few such indexed journals,</p> <ul style="list-style-type: none"> - The International Trade Journal - Journal of International Economics - The Economic Journal
Course Policies	<p>The LMS site is the forum for communication with students. You are required to refer this site for lectures materials and any other information that the lecturers deem important. Lecture notes are available prior to the lecture from the LMS. You are required to access these materials through LMS and read these prior to each lecture.</p> <p>You should regularly access the LMS which is available: http://learnnext.sjp.ac.lk/</p>

Bachelor of Commerce (General) External Degree Programme

Department of Commerce Course Outline

COM 3512 - Strategic Management			
Year	Year III		
Core/Elective:	Core		
No of Credits	5 Credits		
Notional Hours	Direct Contact Hours	Indirect Contact Hours	Total
	Lectures- 40	Self-learning- 210	250
Course Description	Today's corporate environment is far more sophisticated and complicated than it was in the past. Organisations of all sizes are currently faced with more possibilities and challenges than ever before. Organisations must always come up with better strategies to compete in the rapidly evolving global business environment. In the current global context, organizations must prioritise survival and competition. In this regard, the primary aim of this course is to understand the process of Strategic Management and its related issues in managing organisations in today's business environment. Further, this course enables students to enhance their strategic thinking and decision-making capabilities, particularly in relation to understanding the applicability of various strategies in varying situations.		
Course Learning Outcomes (CLOs)	To discuss the diverse theories, models, techniques, and approaches of strategic management as well as the significance of strategic management To evaluate the importance of the internal and external environment that organisations operate in. To examine the fundamentals of forming strategies and implementing the		

	<p>strategies.</p> <p>To understand the implementation process of strategies for the success of organisations.</p> <p>To understand the review and controlling process of implemented strategies.</p>
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Course Specifications			
Session/W eek	Main Topic/Subtopics	Ref. for readings materials or other requirements as applicable)	CLOs
1	<p>Introduction to Strategy and Strategic Management</p> <p>(Definitions: strategy, Organizational strategy, Strategic Management, Role of Strategic Management, Features of successful strategy, Origin of strategy, Intended and emergent strategies, Strategy lenses, Strategic Management process and Evolution of SM)</p>	<p>Chapter 01: Johnson, Scholes and Whittington Mintzberg H,(1987) The Strategy Concept I: Five Ps for Strategy, Californian Management Review, 30(01), 11-24 https://doi.org/10.2307/41165263</p> <p>Mintzberg H and James A. W(1985) Strategies, Deliberate And Emergent, Strategic Management Journal. 6(03), 257-272 http://links.jstor.org/sici?sici=0143-2095%28198507%2F09%296%3A3%3C257%3AOSDAE%3E2.0.CO%3B2-T</p>	CLO 01
2	<p>Approaches to sense the future direction of an organization</p> <p>(Identify the nature of the business environment, define what strategic planning and strategic thinking are, and identify obstacles to strategic thinking)</p>	<p>Journal Articles Mintzberg H, (1987), Crafting Strategy, Harvard Business Review, 65-75</p> <p>Mintzberg H (1994), The Fall and Rise of Strategic Planning, Harvard Business Review,106-114</p>	CLO 01 & 02

3	<p>Setting the strategic direction</p> <p>(Identify the major elements in the strategic management process, identify key strategic pillars, define what strategic leadership is, describe what industry foresight is, and the importance of industry foresight, define what vision and mission is in detail, articulating the strategic direction of an organization)</p>	<p>Journal Article Hamel, Gary; and Prahalad, C K.(1995), Seeing the Future First, Executive Excellence, 12,15-16 James C. Collins and Jerry I. Porras(1996) Building your Company's Vision, Harvard Business Review</p> <p><i>Gay Hamel; and; C.K. Prahalad(1994). Competing for the Future. Harvard Business Review</i></p>	CLO 01 & 02
4	<p>Understanding the strategic position through external environment scanning; Global, Societal and Industry Analysis</p> <p>(Identify strategic position, evaluate business environment, Introduce environmental analysis tools such as PESTEL, scenarios, Key driver analysis and five forcer analysis, and discuss the implication of external environment analysis)</p>	Chapter 02: Kevan, S. Patrick, R., Richard, W., Duncan & A., Gerry J(2020) Exploring Strategy, Text and Cases, 12th Edition, FT Prentice Hall Europe	CLO 01 & 02
5	<p>Understanding the strategic position through internal environment scanning; Resources, Capability</p>	Chapter 03: Kevan, S. Patrick, R., Richard, W., Duncan & A., Gerry J(2020) Exploring Strategy, Text and Cases, 12th Edition, FT Prentice Hall Europe	CLO 01 & 02

	<p>and Core competency analysis</p> <p>(Identify the importance of the internal environment, discuss the strategic capabilities and competitive advantage of the organization, how to sustain the competitive advantage, the importance of organizational knowledge for strategic capabilities, the importance of learning organization, manage strategic capabilities, discuss what value chain analysis and value network is)</p>		
6	<p>Understanding the stakeholder expectations and requirements; Corporate Governance, Corporate Social Responsibility and Business Ethics</p> <p>(Who are stakeholders, nature of stakeholders, stakeholder mapping, stakeholder power, corporate governance, the importance of corporate governance, Corporate social responsibility, CSR stance, What ethics</p>	<p>Chapter 04 Kevan, S. Patrick, R., Richard, W., Duncan & A., Gerry J(2020) Exploring Strategy, Text and Cases, 12th Edition, FT Prentice Hall Europe</p>	CLO 01 & 02

	and business ethics is, and why business need business ethics)		
7	Formulating strategies at the corporate level (Strategic choice, corporate strategy, directional strategy, growth strategy, stability strategies)	Chapter 07: Kevan, S. Patrick, R., Richard, W., Duncan & A., Gerry, J.(2020). Exploring strategy, Text and Cases, 12th Edition, FT Prentice Hall Europe	CLO 01, 02 & 03
8	Formulating strategies at the business level (Identify strategic business units, strategic formulation at the business level, choosing a generic competitive strategy at the business level, and the strategic clock)	Chapter 06: Kevan, S. Patrick, R., Richard, W., Duncan & A., Gerry, J.(2020). Exploring strategy, Text and Cases, 12th Edition, FT Prentice Hall Europe	CLO 01, 02 & 03
9	Evaluation and selection of strategic options (Strategy evaluation, strategy evaluation and selection, The TOWS matrix, decision tree analysis, scenarios, strategy selection errors, qualitative factors influencing the strategic choice)	Chapter 10 Kevan, S. Patrick, R., Richard, W., Duncan & A., Gerry, J.(2020). Exploring strategy, Text and Cases, 12th Edition, FT Prentice Hall Europe	CLO 01, 02 & 03
10	Strategy implementation (Strategy implementation, the implementation)	Chapters 12 and 05 Kevan, S. Patrick, R., Richard, W., Duncan & A., Gerry, J.(2020). Exploring strategy, Text and Cases, 12th Edition, FT Prentice Hall Europe	CLO 01, 02, 03 & 04

	problems and issues, planning for strategy implementation, what to implement and who should implement strategy, how is the strategy to be implemented and successful implementation of strategy, the impact of organizational culture and leadership on strategy implementation)		
11	<p>Strategy Review and Control</p> <p>(Types of control, corporate performance measure, tools and techniques of strategic controls, financial performance review, balanced scorecard approach, strategic audit)</p>	Chapter 11 Capon, C (2008) Understanding Strategic Management. FT Prentice Hall	CLO 01, 02, 03, 04 & 05
12	Revision Session		
Teaching– Learning Method	The main mode of delivery used in this course is lectures, which are conducted as participative/online classroom sessions in weekends. One lecture per four hours is held per week for a period of 10 weeks during the year. Students performance in the course will be evaluated based on the end semester end examination which carries a weight of 100%.		
Recommended Readings	<p>Kevan, S., Patrick, R., Richard, W., Duncan, A., and Gerry, J. (2020). Exploring strategy, Text and Cases, 12th Edition, FT Prentice Hall Europe.</p> <p>Capon, C. (2008). Understanding Strategic Management. FT Prentice Hall. ISBN 0273694987 or ISBN 978-0-273-69498-4.</p>		

	Wheelen, T., & Hunger, J. (2012). Strategic Management and Business Policy: Toward Global Sustainability, 13th Edition. Prentice Hall Europe. ISBN 10: 0-13-215322-X or ISBN 13: 978-0-13-215322-5.
Additional Readings	Students should read various Journal Articles and Case Studies uploaded to the Learning Management System (LMS).
Course Policies	<p>The LMS site is the forum for communication with students. You are required to refer to this site for lecture materials and any other information that the lecturers deem important. Lecture notes are available prior to the lecture from the LMS. You are required to access these materials through LMS and read these prior to each lecture. You should regularly access the LMS which is available.</p> <p>http://learnnext.sjp.ac.lk/</p>

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 3513 – Auditing and Taxation			
Year	Year III		
Core/ Elective:	Core		
No of Credits	5		
Notional Hours	Direct Contact Hours	Indirect Contact Hours	Total
	Lectures – 40	Self-learning - 210	250
Course Description	<p>This course aims to develop the practical and technical proficiency of students in subject category Accounting and Finance including major two areas: Corporate Taxation and Auditing. (Auditing 50% and Taxation 50%)</p> <p>The student will be exposed to principles of taxation, main income sources of tax, corporate taxation and Value added Tax, tax administration and the contemporary issues.</p> <p>The areas covered in Auditing include assurance engagements, Internal Controls, Audit planning, Audit evidence and Audit reporting.</p> <p>After successfully completing the course unit, students will be able to appreciate the updated knowledge of most vital and widely used two aspects of a finance function of an organization and be able to cope up with managing compliance requirements with relation to statutory auditing and taxation.</p>		
Course Learning Outcomes (CLOs)	<p>CLO 1: Describe the nature, purpose, and scope relating to auditing and assurance services.</p> <p>CLO 2: Demonstrate an understanding of the audit risk, materiality, and legal liabilities in the context of audit of financial statements and considerations these aspects in planning an audit of financial statements including an understanding of the internal controls and internal control frameworks.</p> <p>CLO 3: Apply techniques employed in the various stages of the audit process and evaluate findings and reporting the audit opinion.</p> <p>CLO 4: Demonstrate an understanding about basic principles of taxation and tax environment in Sri Lanka</p> <p>CLO 5: Demonstrate an understanding of the taxation laws and other regulations relevant to computation of direct and indirect taxes for individuals and entities;</p>		

	CLO 6: Compute income tax and other indirect tax liability of individuals and entities			
Course Specification/ Content (Main topics, Sub topics):	Sessi	Main and Sub Topics	Recommen ded Reading Reference	CLO
	1	Introduction to assurance, assurance engagements and regulatory requirements <ul style="list-style-type: none"> • Define an assurance engagement • Discuss types of assurance engagements • Define a financial statement audit • Explain types of audits and their respective objectives; and • Describe the regulatory framework applicable to auditing and assurance services in Sri Lanka 	SLAuS 200, 210, 220, 240, 250, 260, 265 & Chapter 6	CLO 1
	2	Internal Controls <ul style="list-style-type: none"> • Define internal controls and importance • Identify internal control components (COSO framework) • Auditor's evaluation of internal controls • Internal controls over specified business processes (Procurement, Sales, Payroll, Inventory, Cash management cycle) 	Chapter 10	CLO 2
	3	Audit Planning <ul style="list-style-type: none"> • Explain 'audit planning' • Discuss the benefits of audit planning • Differentiate between overall audit strategy and audit plan • Explain the risk-based approach of auditing and audit risk model • Audit materiality • Professional Judgement • Professional Skepticism 	SLAuS 300, 315, 320, 330 & Chapter 8, 9	CLO 2
	4	Audit Evidence <ul style="list-style-type: none"> • Define audit evidence • Discuss characteristics of audit evidence • Explain different types of audit assertions and how audit evidence could be used to verify them. • Describe analytical procedures and explain the types of such 	SLAuS 500, 501, 505, 510, 520, 530, 540, 550, 560, 570, 600, 450	CLO 3

		<ul style="list-style-type: none"> Define audit sampling Different types of audit procedures over financial statement captions 	& Chapter 7, 14, 15, 16, 19, 20, 21	
	5	Audit Reporting <ul style="list-style-type: none"> Describe the reporting responsibilities of an auditor in the context of a financial statement audit Elaborate the elements of an audit report Discuss different types of audit qualifications Recommend audit qualifications as appropriate in different instances Discuss what are key audit matters with examples Evaluate the requirement for key audit matters 	SLAuS 701, 705, 706, 710, 720 & Chapter 3	CLO 3
	6	Introduction to taxation <ul style="list-style-type: none"> Explain the functions of taxation; history of taxation and principles of taxation Explain the different classifications of taxes Describe the role of tax authorities in Sri Lanka Explain the imposition of income tax (Section 2 Charging Section), definition of 'Person'; year of assessment; residency of a person; income chargeable with tax; computation of income tax 	IR Act No 24 of 2017, Section 2	CLO 4
	7	Sources of Income <ul style="list-style-type: none"> Employment Business Investment Other Explain what is meant by business income Explain how to decide an income source as business or investment Define the term 'Trade, Profession and Vocation' 	IR Act No 24 of 2017, Section 4 - 8	CLO 4, 5
	8	Taxation of Companies (Corporate Taxation) <ul style="list-style-type: none"> Identify tax rates applicable to companies 	IR Act No 24 of 2017,	CLO 5, 6

		<ul style="list-style-type: none"> • Define small and medium enterprise; business of exporting goods and services; agricultural business; educational services; undertaking for the promotion of tourism; information technology services for the purpose of taxation • Explain taxable gains and profits from business and excluded items when calculating gains and profits from business • Explain deductions (general deduction rules, main deductions, other deductions including specific deductions) • Explain and apply the main deduction rule and special deduction rules • Explain and apply the treatment for interest expenses; trading stock; research and development; agricultural start-up expenses; • Capital Allowance, Balancing allowances; repairs and improvements; losses, assessable charge • Explain how to calculate investment income for taxation (rent; royalties; natural resource payments; dividends; interest; other receipts such as discounts, charges, annuities, premiums) • Explain the treatment for gift received on investment; winnings from lotteries • Describe deduction of unrelieved losses in relation to investment income • Explain and calculate capital gains • Describe tax treatment for jointly owned investments • Explain exempt amounts available for companies • Compute income tax liability for a company 	Section 10 - 19	
	9	<p>VAT</p> <ul style="list-style-type: none"> • Explain the imposition of VAT, interpretations, time of supply, registration, goods or services supplied in sri lanka, non-taxable supplies • Explain VAT on importation of goods 	VAT Act No 14 of 2002	CLO 4,5, 6

		<ul style="list-style-type: none"> • Compute VAT payable and explain obligations in relation to VAT 		
	10	<p>Tax administration</p> <ul style="list-style-type: none"> • Explain the payment of income tax; liable persons; due dates • Calculate of instalment tax payable by persons • Explain other taxes payable • Explain furnishing of tax returns; notice to require filling a return; registration for tax • Explain types of assessments (self-assessment; default assessment; advanced assessment; amended/ additional assessment) • Describe time bar for assessments and tax appeals • Explain tax in default and recovery options, refunds and penal provisions 	IR Act No 24 of 2017, Section 97 - 193	CLO 4,5,6
Teaching-Learning Methods	The main mode of delivery used in this course is lectures, which are conducted as participative/online classroom sessions in weekends. One lecture per 4 hours is held per week for a period of 10 weeks during the year.			
Assessment Methods	<p>Student's performance in the course will be evaluated based on an end-semester examination which carries a weight of 100%. Paper will consist of two parts</p> <p>Part 1 - Auditing 50%</p> <p>Part 2 - Taxation 50%</p> <p>Student should earn at least 20% from each subject vis Auditing and Taxation to pass the final examination.</p>			
Recommended Readings	<p>Auditing Sri Lanka Auditing Standards (SLAuS) published by the Institute of Chartered Accountants of Sri Lanka (https://www.casrilanka.com/casl/index.php?option=com_content&id=336)</p> <p>Arens, Alvin A. Auditing and assurance services: An integrated approach / Alvin A. Arens, Randal J. Elder, Mark S. Beasley. — Fifteenth edition.</p> <p>Taxation Income Tax – Inland Revenue Act No. 24 of 2017 and Inland Revenue (Amendment) Act No. 09 of 2022 (http://www.ird.gov.lk/en/type%20of%20taxes/sitepages/income%20tax.aspx?menuid=1201) VAT - Value Added Tax Act No. 14 of 2002 and Amendments</p>			

	http://www.ird.gov.lk/en/Type%20of%20Taxes/SitePages/Value%20Added%20Tax%20(VAT).aspx?menuid=1204
Additional Readings	<p>Study Texts relevant to Auditing and Assurance in CA Sri Lanka</p> <p>Study Texts relevant to Taxation in CA Sri Lanka</p> <p>Gazette Notices published by the Government of Sri Lanka</p>
Course Policies	<p>The LMS site is the forum for communication with students. You are required to refer this site for lectures materials and any other information that the lecturers deem important. Lecture notes are available prior to the lecture from the LMS. You are required to access these materials through LMS and read these prior to each lecture.</p> <p>You should regularly access the LMS which is available:</p> <p>http://learnnext.sjp.ac.lk/</p>

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 3514 – Advanced Financial Accounting and Reporting				
Year	Year III			
Core/ Elective:	Core			
No of Credits	5			
Notional Hours	Direct Contact Hours		Indirect Contact Hours	Total
	Lectures – 40		Self-learning - 210	250
Course Description	Advanced financial accounting is an extension course of the financial accounting course that was offered in the first year of the degree programme. This course deals with advanced concepts and techniques of financial accounting. This course imparts students with knowledge in financial reporting concepts and practices and makes them appraise the issues and provide rationale to sort them constructively.			
Course Learning Outcomes (CLOs)	<ol style="list-style-type: none"> 1. Understand and evaluate the role of Financial Accounting and Reporting 2. Demonstrate theoretical and practical knowledge in Financial Statements Analysis 3. Demonstrate theoretical and practical knowledge in Group Financial Statements 4. Demonstrate theoretical and practical knowledge in Financial Instruments 5. Demonstrate theoretical and practical knowledge in Non-financial Reporting including Sustainability reporting, integrated reporting, and CSE listing & discloser requirements. 6. Discuss and apply the accounting for leases by lessors & lessee. 			
Course Specification/ Content (Main topics, Sub topics):	Session	Main and Sub Topics	Recommended Reading Reference	CLOs
	1	<ul style="list-style-type: none"> • Introduction to Corporate Financial Reporting <ul style="list-style-type: none"> ▪ Applicable Financial Reporting standards ▪ Identification of corporate financial reporting requirements ▪ Parties involved with financial reporting ▪ Identification of Financial Statements of a Company 	Lecture materials for introduction session	CLO1
	2	<ul style="list-style-type: none"> • Financial Statement Analysis (Part 1) <ul style="list-style-type: none"> ▪ Credit rating ▪ Big Data Analysis ▪ Profitability ratios ▪ Liquidity Ratios ▪ Gearing Ratios 	Financial statement analysis - 9th ed. - New Delhi Tata McGraw Hill 2010	CLO2
	3	<ul style="list-style-type: none"> • Financial Statement Analysis (Part 2) <ul style="list-style-type: none"> ▪ Working capital management ratios ▪ Efficiency ratios 	Financial statement analysis - 9th ed. - New Delhi Tata McGraw Hill 2010	CLO2

		<ul style="list-style-type: none"> ▪ Limitations of Ratios • Actions to improve 		
	4	<ul style="list-style-type: none"> • Corporate Governance <ul style="list-style-type: none"> ▪ Evolution of Corporate Governance systems ▪ Directors' role in Governance ▪ Sri Lankan Corporate Governance Code of best practices ▪ Corporate Governance disclosures on practical prospective ▪ Relationship between governance and corporate financial performance ▪ Discussion on recent research publications on Governance. 	Code of Best Practice On Corporate Governance 2017 issued by CA Sri Lanka	CLO1
	5	<ul style="list-style-type: none"> • Financial Instruments <ul style="list-style-type: none"> ▪ Introduction to Financial Instruments, Financial Assets, Financial Liabilities, Compound Financial Instruments, Derivatives, Hedging ▪ Initial Recognition ▪ Subsequent Measurement 	SLFRS 9	CLO4
	6	<ul style="list-style-type: none"> • Group Financial Statements <ul style="list-style-type: none"> ▪ Introduction to concepts; ▪ Group, Parent, Subsidiary, Associate, ▪ Sub-subsidiary, control, significant influence, ▪ Control by dominant influence ▪ Cost of Investment ▪ Goodwill on acquisition • Noncontrolling Interest 	SLFRS 3,10, LKAS,27,28 of SLFRS and LKAS 2020 bound volume	CLO3
	7	<ul style="list-style-type: none"> • Group Financial Statements <ul style="list-style-type: none"> ▪ Preparation of Group statement of financial position including, ▪ Calculation of Goodwill on acquisition ▪ Noncontrolling Interest ▪ Intercompany transactions and balances ▪ Profits on Inventories and Non-current assets ▪ Group Reserves 	SLFRS 3,10, LKAS,27,28 of SLFRS and LKAS 2020 bound volume	CLO3
	8	<ul style="list-style-type: none"> • Group Financial Statements <ul style="list-style-type: none"> ▪ Preparation of Group statement of Comprehensive Income ▪ Intercompany Sales ▪ Unrealized profits ▪ Impairment of Goodwill 	SLFRS 3,10, LKAS,27,28 of SLFRS and LKAS 2020 bound volume	CLO3

	9	<ul style="list-style-type: none"> • Non-financial Reporting <ul style="list-style-type: none"> ▪ Sustainability Reporting ▪ Integrated Reporting ▪ Forensic Accounting ▪ UN Sustainable Development ▪ Goals (SDGs) ▪ Global Reporting Initiative (GRI) 	GRI Standards, Integrated Reporting Framework, Sustainability Accounting Standards	CLO5
	10	<ul style="list-style-type: none"> • Accounting for Leases <ul style="list-style-type: none"> • Accounting in the books of Lessor • Accounting in the books of Lessee 	SLFRS 16	CLO6
Teaching-Learning Methods	The main mode of delivery used in this course is lectures, which are conducted as participative/online class room sessions in weekends. One lecture per 4 hours is held per week for a period of 10 weeks during the year.			
Assessment Methods	Student's performance in the course will be evaluated based on an end-semester examination which carries a weight of 100%.			
Recommended Readings	<ul style="list-style-type: none"> • Sri Lanka Accounting Standards (LKAS and SLFRS) – 2020 Bound Volume • ACCA study text 3.1 advanced financial accounting [Text] - 3rd ed. - London BPP 1990 - xii, 592 p. 29 cm - BPP series of study text . • Financial statement analysis - 9th ed. - New Delhi Tata McGraw Hill 2010 - xxiii, 776 p. 27 cm. • Code of Best Practices on Corporate Governance -2017 issued by CA Sri Lanka • GRI Standards (https://www.globalreporting.org/) • Integrated Reporting Framework (https://integratedreporting.org/) • Sustainability Accounting Standards 			
Additional Readings	<ul style="list-style-type: none"> • Financial Reporting Study text of ACCA (UK) – Kaplan Publications • Strategic Business Reporting (SBR – INT/UK) Study text of ACCA (UK) – Kaplan Publications 			
Course Policies	The LMS site is the forum for communication with students. You are required to refer this site for lectures materials and any other information that the lecturers deem important. Lecture notes are available prior to the lecture from the LMS. You are required to access these materials through LMS and read these prior to each lecture. You should regularly access the LMS which is available: http://learnnext.sjp.ac.lk/			

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 3515 – Digital Business Management				
Year	Year III			
Core/ Elective:	Core			
No of Credits	5			
Notional Hours	Direct Contact Hours	Indirect Contact Hours	Total	
	Lectures – 40	Self-learning - 210	250	
Course Description	The course first introduces what digital transformation exactly is and the imperative it creates for organisations. It highlights the influencing forces for digital transformation and the barriers and challenges faced by the organisations in digital transformation. The course explains the strategies for successful digital transformation and how to manage this process. The course will also provide the necessary knowledge on different applications of digital technologies to be used by organizations to succeed in today’s dynamic and competitive environment.			
Course Learning Outcomes (CLOs)	CLO 1: Explain digital transformation and its importance for organisations CLO 2: Analyse different challenges of digital transformation CLO 3: Explore strategies for achieving a successful digital transformation CLO 4: Manage the digital transformation process successfully CLO 5: Explore business applications of innovative digital technologies			
Course Specification/ Content (Main topics, Sub topics):	Session	Main and Sub Topics	Recommended Reading Reference	CLO
	1	Foundations of the Digital Transformation <ul style="list-style-type: none">• Introduction: The Role of Digital Transformation• Technologies, Organizations, and People: The Essential View of the Digital Transformation	Recommended Text 01	CLO1
	2	The key forces for change <ul style="list-style-type: none">• Relentless, accelerating change• Transformed competitive contexts• Transformed consumer contexts• Transformed company contexts• The key challenge – rates of change	Recommended Text 02	CLO1

	3	How digital disrupts <ul style="list-style-type: none"> • The lifecycle of a technology • Why businesses get disrupted: the ambiguity zone and agile businesses 	Recommended Text 02	CLO2
	4	Barriers, Enablers, and the Digital Culture of the Organization <ul style="list-style-type: none"> • The Most Common Barriers to Digital Transformation • Enablers of Digital Transformation Initiatives • Culture as a Secret Ingredient in Digital Transformation 	Recommended Text 01	CLO2
	5	Digital Transformation Strategy <ul style="list-style-type: none"> • A Transformation Journey • From Traditional to New Business Models • Digital Platforms and Ecosystems • Strategy Development • IT Capability Enhancement 	Recommended Text 03	CLO3
	6	Digital Governance and Risk Management <ul style="list-style-type: none"> • Balancing Conformance and Performance • Digital Portfolio Management • Risk Management • Performance Management • Data Governance 	Recommended Text 03	CLO4
	7	Digital Organization and Change Management <ul style="list-style-type: none"> • A Digitally Ready Workforce • Transforming the Way People Think and Act • Fundamentals of Managing Change • Managing Key Stakeholders • Managing Communication • Managing Competencies • Sustaining Change 	Recommended Text 03	CLO4
	8	Experimental Learning and Design Thinking	Recommended Text 03	CLO4

		<ul style="list-style-type: none"> • Learning by Trying Out New Things • Understanding User Behaviors • An Iterative Process of Discovery • User Experience Design 		
	9	Digital Product Management <ul style="list-style-type: none"> • New Products Drive Growth • A Boundary Spanning Role • A Walkthrough of Activities • Core Competencies Required • Project Management Revisited 	Recommended Text 03	CLO4
	10	Business Applications of Digital Technology <ul style="list-style-type: none"> • Unlocking Limitless Possibilities • Artificial Intelligence • Big Data Analytics • Internet of Things • Wearables • Augmented Reality • Social Media • Robotic Process Automation • Cybersecurity 	Recommended Text 03	CLO5
Teaching-Learning Methods	The main mode of delivery used in this course is lectures, which are conducted as participative/online class room sessions in weekends. One lecture of 4 hours is held per week for a period of 10 weeks during the year.			
Assessment Methods	Students' performance in the course will be evaluated based on a year-end examination which carries a weight of 100%.			
Recommended Readings	<p>Recommended Text 01: Maciel M. Queiroz and Samuel Fosso Wamba (2023), Managing the Digital Transformation: Aligning Technologies, Business Models, and Operations, 1st Edition, CRC Press</p> <p>Recommended Text 02: Neil Perkin and Peter Abraham (2021), Building the Agile Business through Digital Transformation: How to Lead Digital Transformation in Your Workplace, 2nd Edition, Kogan Page</p> <p>Recommended Text 03: Siu Loon Hoe (2022), Digital Transformation: Strategy, Execution, and Technology, 1st Edition, CRC Press</p>			
Additional Readings	Course materials uploaded to the LMS.			

Course Policies	<p>The LMS site is the forum for communication with students. You are required to refer to this site for lectures materials and any other information that the lecturers deem important. Lecture notes are available prior to the lecture on the LMS. You are required to access these materials through the LMS and read these prior to each lecture.</p> <p>You should regularly access the LMS which is available at: http://learnnext.sjp.ac.lk/</p>

Bachelor of Commerce (General) External Degree Programme
Department of Commerce
Course Outline

COM 3516 – Banking and Insurance				
Year	Year III			
Core/ Elective:	Core			
No of Credits	5			
Notional Hours	Direct Contact Hours	Indirect Contact Hours	Total	
	Lectures – 40	Self-learning - 210	250	
Course Description	<p>Insurance</p> <p>This course aims to develop students' conceptual and technical proficiency in the field of Insurance. This course covers insurance, personal risk management, and superannuation from a personal perspective for financial planning for individuals, families, and businesses. Upon completion, the students will have a basic understanding of the field of Insurance. The course aims to assist students in becoming ready to enter the workforce in the finance/insurance industry.</p> <p>Banking</p> <p>To provide students with a good understanding of key principles and practices of the banking and insurance industry. the role of banks and other financial institutions in the financial system, the rationale for their regulation, the ways in which they are regulated and overall banking mechanism as a professional function based on theories and practices.</p>			
Course Learning Outcomes (CLOs)	<p>CLO 1: Discuss the fundamental concepts of insurance and risk management</p> <p>CLO 2: Understand how to obtain and manage cost-effective insurance programs and policies</p> <p>CLO 3: Compare and contrast the various types of insurance policies</p>			
Course Specification/ Content (Main topics, Sub topics):	Session	Main and Sub Topics	Recommended Reading Reference	CLOs
	1	<p>Introduction to Insurance and Risk.</p> <ul style="list-style-type: none">• Meaning & Basic Categories of Risk• Chance of Loss, Peril and Hazard• Types of Pure Risks• Methods of Handling Risk.• Terminology and Basic Concepts of Insurance	<p>Risk Management and Insurance. Chapters 1-12</p>	CLO 1

	2	<p>Legal Aspects of Insurance Contracts</p> <ul style="list-style-type: none"> • Legal Definition of Insurance • Requirement for a Valid Contract • Distinguishing Features of Insurance Contracts • Disclosure of Information by the Insured • Rights of Insured at Variance with Policy Provisions 	Risk Management and Insurance. Chapter 19	CLO 2
	3	<p>Insurance Contract Analysis: Property and Liability Coverage, Life Insurance, Health Insurance</p> <ul style="list-style-type: none"> • A Basic Consideration: Understanding Contract Structure • Property Insurance: Events Covered • Property Insurance: Amount of Recovery • Liability Insurance: Events Covered • Liability Insurance: Amount Recovered 	Risk Management and Insurance. Chapter 20	CLO 3
	4	<p>Insurance Contract Analysis: Life Insurance</p> <ul style="list-style-type: none"> • Basic Concepts Related to the Structure of Coverage • The Investment Element in Life Insurance • Options and Other Features of Life Insurance <p>Insurance Contract Analysis: Health Insurance</p> <ul style="list-style-type: none"> • Moral Hazards and Health insurance • Insurance for Health Care Services • Insurance for Loss of Income 	Risk Management and Insurance. Chapters 22-25	CLO 3
	5	<p>Introduction to Banking system as a constituent part of the financial system</p> <ul style="list-style-type: none"> • Financial intermediation process • Role of Banks in economic development • Central Bank of Sri Lanka <ul style="list-style-type: none"> • Objectives • Key functions • Ancillary functions ▪ Agency functions ▪ Financial intelligence services 	Dr. Wickrama Weerasuriya; Law Relating to Banking and Inter Related Services; Institute of Bankers of Sri Lanka.	CLO 4

	6	Banker & Customer Relationship <ul style="list-style-type: none"> • Definitions of Banker and Customer • Legal and statutory provisions regarding the relationship • Evolution of Bank customer relationship and current developments of the relationship. • General principles, obligations and rights of Banker and Customer. • General procedures for Bank account opening • Types of accounts • Documents required to open an account • Special types of customers • Legal position according to the type of the customer • Termination of relationship • Customer secrecy • Garnishee order • Bankers right of lien 	Dr. Wickrama Weerasuriya; Law Relating to Banking and Inter Related Services; Institute of Bankers of Sri Lanka.	CLO 5
	7	Credit Management <ul style="list-style-type: none"> • Principles of lending • Types of lending products • Customer evaluating techniques • Types of securities • Legal aspects of securities • Post sanction supervision / Monitoring and Follow-up • Recovery process • Introduction to non-performing loans (NPL) and classification 	Dr. Wickrama Weerasuriya; Law Relating to Banking and Inter Related Services; Institute of Bankers of Sri Lanka	CLO 4
	8	Negotiable Instruments <ul style="list-style-type: none"> • Characteristics and uses of negotiable instruments. • Definition and Essentials of a cheque • Cheque types • Types and effects of Crossing • Cheque endorsement 	Dr. Wickrama Weerasuriya; Law Relating to Banking and Inter Related Services; Institute of Bankers of Sri Lanka	CLO 4

		<ul style="list-style-type: none"> • Facts to be considered by a banker prior to the payment for a cheque • Statutory protection for drawee • Conversion and Estoppel • Contributory negligence • Liabilities of collecting and Paying bankers • Statutory law protection for collecting and paying banks • Clearing process of cheques CITS (Cheque Imaging and Truncating System). • Countermanding payment of cheques • Cheque Return Notification (CRN) and Remarks 		
	9	<p>Compliance, Risk Management, in Banking and Insurance</p> <ul style="list-style-type: none"> • Introduction to the risk management process <ul style="list-style-type: none"> • Types of risks • Risk Identification / Classification • Risk Assessment and Measurement • Risk mitigation • Risk Monitoring, Reporting • The causes, consequences and impact of risk events to business continuity management • Introduction to Compliance in banking <ul style="list-style-type: none"> • Importance of ethics in an organization to maintain high level of compliance and benefits of compliance • Know Your Customer (KYC) regulations and its importance • Customer Due Diligence 	<p>Financial Institutions Management – A Risk Management Approach –By Anthony Saunders & Marcia Millon Cornett – 5th Edition</p>	CLO 5

		<ul style="list-style-type: none"> Politically exposed persons (PEPs) Identification of beneficial owners (UBO) Identification and reporting of Suspicious Transactions Prevention of money laundering and terrorist financing through the banking system Corporate governance Customer charter Basel Banking Norms 		
	10	<p>New trends and innovations in Banking</p> <ul style="list-style-type: none"> ATM, CDM, CRM and Self-Service Units Credit Card, Debit Cards and Point of Sales (POS) On-line/Internet banking and Mobile banking Common Electronic Fund Transfer Switch (CEFTS), Sri Lanka Inter Bank Payment System (SLIPS) and Real Time Gross Settlement System (RTGS), Mobile wallets. Lanka QR payments Internet Payment Gateway (IPG) Digital currencies Virtual banking 	Dr. Wickrama Weerasuriya; Law Relating to Banking and Inter Related Services; Institute of Bankers of Sri Lanka	CLO 6
Teaching-Learning Methods	The main mode of delivery used in this course is lectures, which are conducted as participative/online classroom sessions in weekends. One lecture per 4 hours is held per week for a period of 10 weeks during the year.			
Assessment Methods	<p>Students' performance in the course will be evaluated based on an end-semester examination which carries a weight of 100%. The Paper will consist of two parts</p> <p>Part 1 - Banking 80%</p> <p>Part 2 - Insurance 20%</p>			
Recommended Readings	<p>C.Arthur Williams,Jr.Micheal L.Smith, Peter C.Young, Risk Management and Edition,Mcgraw-Hill International Edition.</p> <p>Dr. Wickrama Weerasuriya; Law Relating to Banking and Inter Related Services; Institute of Bankers of Sri Lanka.</p> <p>L.E. Walton; Foreign Trade and Foreign Exchange; M & E, London</p>			

	<p>E.P. Doyle, P. Gerrad; Personal Course for Bankers and Practice of Banking</p> <p>K. Rajapaksha; Practice and Law of Banking; (2001)</p> <p>Financial Institutions Management – A Risk Management Approach –By Anthony</p> <p>Marcia Millon Cornett – 5th Edition</p>
Additional Readings	<p>Sri Lankan Regulation of Insurance Industry Act No.43 of 2000</p> <p>(https://ircsl.gov.lk/insurance-legislation/regulation-of-insurance-industry/)</p>
Course Policies	<p>The LMS site is the forum for communication with students. You are required to refer this site for lectures materials and any other information that the lecturers deem important. Lecture notes are available prior to the lecture from the LMS. You are required to access these materials through LMS and read these prior to each lecture.</p> <p>You should regularly access the LMS which is available:</p> <p>http://learnnext.sjp.ac.lk/</p>



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