



HANDBOOK

BBA HONOURS DEGREE PROGRAMME

Academic Year 2022/2023



Faculty of Management Studies and Commerce
University of Jaffna, Sri Lanka



University of Jaffna, Sri Lanka

**Handbook
Bachelor of Business Administration Honours
(BBAHons)
Degree Programme**

**Faculty of Management Studies and Commerce
2024**

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1.1 About the Faculty of Management Studies and Commerce, University of Jaffna

The FMSC has a rich history dating back to 1977, marked by the inception of the Bachelor of Commerce degree programme within the Department of Economics, Faculty of Arts. Over the years, substantial growth occurred, notably with the emergence of the Department of Commerce in 1983, which evolved into the Department of Commerce and Management Studies by 1986. In 1994, a significant restructuring occurred, resulting in the establishment of two distinct departments: Commerce and Management Studies. Finally, in May 1999, FMSC achieved the esteemed status of being the fifth faculty of the University of Jaffna, Sri Lanka.

Since its inception, FMSC has experienced steady growth, initially admitting 90 students and now welcoming over 500 students annually. Presently, the Faculty encompasses five departments: Accounting, Financial Management, Human Resource Management, Marketing, and Commerce, offering a comprehensive array of seven undergraduate honours (specialization) programmes:

- Bachelor of Business Administration Honours in Accounting
- Bachelor of Business Administration Honours in Financial Management
- Bachelor of Business Administration Honours in Human Resource Management
- Bachelor of Business Administration Honours in Marketing Management
- Bachelor of Business Administration Honours in Tourism and Hospitality Management
- Bachelor of Commerce Honours in Accounting and Finance
- Bachelor of Commerce Honours in Business Technology Management

Additionally, FMSC offers two external undergraduate programmes, Ph.D., MPhil, and various diploma courses.

Vision, Mission and Values of the Faculty of Management Studies and Commerce

Vision

To be a leading centre of excellence in teaching, learning, research and scholarship in Management and Commerce

Mission

To transform the lives of students by developing their academic potential, creativity, employability, global insight and ethical awareness to outperform in a challenging business environment and to make a real difference in the world as an entrepreneur, as an investor, as a manager, and strategic planner

Values

Excellence: Promoting quality of being extremely good

Integrity: Maintaining the highest academic, professional and ethical standards and practice through trust, honesty and respect

Diffusion: Disseminating knowledge through teaching and learning, research and community engagement

Equity, Equality and Inclusion: Ensuring equity and equality and valuing difference and respect for all our students, staff and partners

Care: Recognising and serving the needs of students, staff and society

Transparency and Accountability: Ensuring freedom of thoughts and expression and accountability in all our activities

Passion: Fostering creativity, ingenuity, and innovation

1.2 Rationale for revising the curriculum

The FMSC, University of Jaffna is continuously committing to enhance management education through teaching, research and community engagement in Sri Lanka. The faculty offers a high-quality honours degree programme epitomised by the recent top grade “A” obtained—scrupulously assessed by the programme review committee appointed by the University Grant Commission—for maintaining the quality assurance on the Bachelor of Business Administration Honours Degree Programme. Management education is highly competitive and conferred with constant changes in the turbulent environment and thus the onerous responsibility of the faculty is to produce employable and socially sensible graduates. As a part of the process, the faculty periodically revisits its curriculum from time to time. In addition, taking into consideration of the recent stakeholders’ survey responses, the recommendation of the programme review committee, and changes in the labour market requirements, the faculty revises its curriculum. The revised curriculum is designed to deliver the expected capabilities of the graduates as described in the K-SAM model. FMSC strongly believes that the revision will have a favourable impact on all stakeholders and provide ample opportunities nationally and globally for our graduates.

1.3 Scope of the Bachelor of Business Administration Honours Degree programme

Bachelor of Business Administration Honours is a four-year, full-time degree programme. The FMSC offers a Bachelor of Business Administration Honours Degree in five specialised areas:

- Bachelor of Business Administration Honours in Accounting
- Bachelor of Business Administration Honours in Financial Management
- Bachelor of Business Administration Honours in Human Resource Management
- Bachelor of Business Administration Honours in Marketing
- Bachelor of Business Administration Honours in Tourism and Hospitality Management

The exposition of the scope of the Bachelor of Business Administration Honours Degree programme is expressed in terms of **programme learning outcomes** and **graduate profile**. Programme learning outcomes refer to the knowledge, skills, abilities and mindset that the students are expected to demonstrate upon completion of an academic programme. The graduate profile describes the

cognitive, personal, and interpersonal competencies that the graduates should have when they graduate.

a. Bachelor of Business Administration Honours Programme

(i) Programme Learning Outcomes (PLOs)

Upon the successful completion of the Bachelor of Business Administration Honours Programme, the graduates are expected to:

- PLO 01: Demonstrate the advanced concept and theoretical knowledge in the core area of management.
- PLO 02: Analyse and critically evaluate arguments and issues within the management discipline.
- PLO 03: Develop effective communication skills to convey findings, meanings, and cases/scenarios of accounting both in oral and written presentations.
- PLO 04: Practice teamwork and leadership skills in working with peers for projects, programmes, and various accounting related assignments.
- PLO 05: Apply critical thinking, decision-making, and analytical problem-solving skills in a business environment to address potential business challenges and opportunities.
- PLO 06: Use managerial and entrepreneurial skills, not solely limited to the subject knowledge to search for employment opportunities, but also to be innovative in creating new business opportunities.
- PLO 07: Demonstrate information usage and management skills during the learning process, as well as in the working environment.
- PLO 08: Demonstrate the ability to engage responsibly in the economic, social, and cultural environments to advance individual, community, and global wellbeing.
- PLO 09: Demonstrate adaptability and flexibility to various changes in the practices of management and show the ability to absorb new trends.
- PLO 10: Demonstrate good attitudes, values and professionalism in practising the knowledge gained from the degree programme and utilise them for the achievement of organisational excellence.
- PLO 11: Create a vision for life in searching for career opportunities and during the subsequent progression of career path.
- PLO 12: Choose self-updating and lifelong learning strategies in personal development with a vibrant set of goals.

(ii) Graduate profile

The desired profile of the graduate from the Bachelor of Business Administration Honours Programme encompasses knowledge, managerial skills, attitude and professionalism.



1.4 Structure of Bachelor of Business Administration Honours degree programme

The structure of the Bachelor of Business Administration Honours degree programmes is presented below.

University	: University of Jaffna, Sri Lanka
Faculty	: Faculty of Management Studies and Commerce
SLQF exit level	: 06
Name of the degree	: Bachelor of Business Administration Honours in Accounting : Bachelor of Business Administration Honours in Financial : Management : Bachelor of Business Administration Honours in Human Resource : Management : Bachelor of Business Administration Honours in Marketing : Bachelor of Business Administration Honours in Tourism and : Hospitality Management
Abbreviation	: BBAHons (ACC) : BBAHons (Fin Mgt) : BBAHons (Hum Rsc Mgt) : BBAHons (Mktg) : BBAHons (Tour & Hosp Mgt)
Duration	: 04 Years
Number of Semesters	: 08

Total credits :

Level – 1 :34 credits

Level – 2 : 34 credits

Level – 3

ACC : 32 credits

Fin Mgt : 32 credits

Hum Rse Mgt : 31 credits

Mktg : 31 credits

Tour & Hosp Mgt: 36 credits

Level – 4

ACC :30 credits

Fin Mgt : 30 credits

Hum Rse Mgt : 31 credits

Mktg : 30 credits

Tour & Hosp Mgt: 32 credits

Medium : English

The credit value of Compulsory, Elective, Enhancement and English course units for the Bachelor of Business Administration Honours Degree are shown below.

Levels	Semesters	Compulsory/ Core	Elective	Enhancement	English (Compulsory)	Total credits
Level I	Semester I	14	---	---	02	16
	Semester II	14	---	02*	02	18
Level II	Semester I	15	---	---	02*	17
	Semester II	15	---	---	02*	17
Level III	Semester I					
	ACC	12	04	--	--	16
	Fin Mgt	12	04	--	--	16
	Hum Rsc Mgt	12	02	02	--	16
	Mktg	12	02	--	--	14
	Tour & Hosp Mgt	12	04	02*	--	18
	Semester II					
	ACC	12	04	--	--	16
	Fin Mgt	12	04	--	--	16
	Hum Rsc Mgt	12	02	01	--	15
	Mktg	15	02	--	--	17
	Tour & Hosp Mgt	12	04	02*		18

Level IV	Semester I					
	ACC	12	04	--	--	16
	Fin Mgt	14	02	--	--	16
	Hum Rsc Mgt	14	02	01	--	17
	Mktg	12	04	--	--	16
	Tour & Hosp Mgt	12	04	02*	--	18
	Semester II					
	ACC	14	--	--	--	14
	Fin Mgt	14	--	--	--	14
	Hum Rsc Mgt	14	--	--	--	14
	Mktg	14	--	--	--	14
	Tour & Hosp Mgt	14	--	--	--	14
Bachelor of Business Administration Honours in Accounting						130
Bachelor of Business Administration Honours in Financial Management						130
Bachelor of Business Administration Honours in Human Resource Management						130
Bachelor of Business Administration Honours in Marketing						129
Bachelor of Business Administration Honours in Tourism and Hospitality Management						136
* Not counted for OGPA calculation						

Note: One credit is considered equivalent to 50 notional learning hours for a taught course, laboratory studies course or field studies. In the case of work-based training, including time allocated for assessments, one credit is considered equivalent to a minimum of 100 notional hours (SLQF, 2015).

1.5 Course units and Course code

1.5.1 Types of Course units

The study programme consists of compulsory courses, core courses, elective courses, enhancement courses and English language courses.

Compulsory course unit

Compulsory course units should be studied by all students admitted to the Bachelor of Business Administration Honours degree programme. These courses provide the necessary knowledge, skills, attitudes, and mind-set and are offered at Level I and Level II.

Core course unit

Core course units are the compulsory units that are provided to students at Level III and Level IV. These course units are specialised area-specific course units.

Elective course unit

Elective course units provide broader knowledge and analytical skills in various subject areas.

Enhancement course unit

Enhancement course unit is an integral component of the degree programme designed to widen the knowledge, skills and attitudes of the students.

English

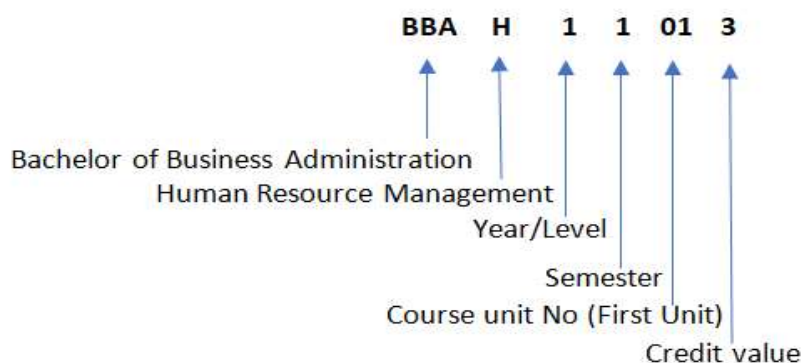
These courses are compulsory for all students provided at Level I and Level II.

1.5.2 Descriptor of the Course code

The identification of the course unit is described with a four-letter prefix, followed by a five-digit number.

- The first three-letter indicates the name of the degree programme
- The fourth letter indicates the department which offers the course
- The first digit number indicates the level of study (1-Year/level 1)
- The second digit number indicates the Semester (1-Semester I; 2-Semester II)
- The third and fourth digit numbers indicate the course unit number
- The last digit number indicates the Credit value of the course unit

Example: The descriptor of the course unit—**BBAH 11013** is



1.6 Evaluation procedures and examinations

1.6.1 Grading criteria

The grading system for evaluating each course unit is shown below.

Marks	Grade	Grade Points
80 and above	A ⁺	4.0
75 – 79	A	4.0
70 – 74	A ⁻	3.7
65 – 69	B ⁺	3.3
60 – 64	B	3.0
55 – 59	B ⁻	2.7
50 – 54	C ⁺	2.3
45 – 49	C	2.0
40 – 44	C ⁻	1.7

35 – 39	D ⁺	1.3
30 – 34	D	1.0
00 – 29	E	0.0

1.6.1.1 Calculating Grade Point Average (GPA)

The Grade Point Average (GPA) is a numerical representation of a student's overall academic achievement. The GPA is the proportion obtained by dividing the total number of grade points earned by the total number of credit hours in which a student receives a grade. The formula for GPA calculation is given below.

$$\text{GPA} = \frac{\sum_{i=1}^N (\text{Credit Hours}) \times (\text{Grade Point per Credit})}{\sum_{i=1}^N (\text{Credit Hours})}$$

Where i=Course number and N=the total number of courses considered

GPA calculation

Course Code	Grades Earned	Credits	Grade points per credit	Number of Grade point Values Earned=Credits × Grade points per Credit
BBAA 11013	A+	3	4.0	12.0
BBAM 11023	A-	3	3.7	11.1
BBAA 11033	B+	3	3.3	09.9
BBAF 11043	B	3	3.0	09.0
BBAF 11052	C	2	2.0	04.0
BBAD 11062	D	2	1.0	02.0
		16		48.0

$$\text{GPA} = \frac{\text{Total number of Grade Point Values Earned}}{\text{Total number of Credits}} = \frac{48}{16} = 3.00$$

Overall Grade Point Average (OGPA) is defined as the GPA of the student at the completion of the degree programme. The calculated OGPA will be rounded to the second decimal place.

1.6.2 Assessment of a course unit

The student's performance on a course unit will be assessed in terms of formative and summative assessments. The final evaluation is a combination of formative and summative assessments. The detailed information on the assessment of a course unit is provided on the relevant course specification.

1.6.2.1 Formative assessment

Formative assessment is an ongoing, systematic process of evaluating the students' performance on a course unit during the semester. The marks allocated for the formative assessment of each course unit are given in the relevant course specification.

- (i) It takes any forms such as quizzes, discussion, forums, take-home assignments, small projects, role play, drama, debates, presentation, etc. (see in its course specification)
- (ii) Obtaining at least 30% of marks (e.g. a minimum of 09 marks if the formative assessment constitutes 30 marks) in the formative assessment is mandatory to qualify for the semester-end examination of that particular course unit.
- (iii) If students failed to take the formative assessment on a medical ground/good cause, they may be given the opportunity to have make-up the assignment. The students should make a written request within five days from the date of the assignment taken place along with the evidence to the Head of the Department offering the particular course unit.
- (iv) The student who did not satisfy the minimum assessment requirement should retake the formative assessment in the next available batch as a repeat candidate.
- (v) Except above condition (IV), upgrading formative assessment is not permitted at all. When upgrading, the highest marks for relevant assignments shall be retained.
- (vi) Marks obtained for formative assessment will be carried forward to the semester in which students are repeating the course unit.

1.6.2.2 Summative assessment

The summative assessment represents the semester-end examination. Most course units require a final examination at the end of each semester. The duration of the examination can vary depending on the credit value of the course unit: in most cases, three hours for a three-credit course unit and two hours for a two-credit course unit. The details of the summative assessment including marks allocated for each course unit are provided in the course specification.

(i) Eligibility requirements for taking a semester-end examination

The students who are satisfying the below three conditions become eligible to take the semester-end examination.

Condition 1: Attendance

All students are required to attend all lectures, tutorials, and specialisation sessions. An attendance rate of 80% is required to be eligible to take the semester-end examination. In case of extenuating circumstances, students who are unable to meet the minimum attendance requirement due to medical reasons or any other good cause shall appeal to the Dean of the faculty of Management Studies and commerce through the relevant Head of the Department. The students who have not satisfied the minimum attendance requirement shall be considered as repeat candidates in the forthcoming examination.

Condition 2: Formative assessment requirement

No student shall be permitted to sit for the semester-end examination for any course unit unless he/she obtained at least 30% of marks in the formative assessment of that particular course unit.

Condition 3: Disciplinary grounds

The students may be punished for any committed offences by the University. In such circumstances, if the punishment entails the order of not allowing the student to the examination/entering the University, the student will not be allowed to take the semester-end examination.

The students who satisfied the requirement for taking the semester-end examination but did not apply for the semester-end examination shall be considered as **“incompletion of the semester” (ICS)**. The students should submit a request for obtaining approval for taking the semester-end examination in the subsequent semester from the Senate on the recommendation Faculty Board. Unless any good cause, the student will be treated as a repeat candidate.

A student who is absent for the semester-end examination of any course unit without authorization or valid reason shall be given **“AB”**. This would be considered as **“incompletion of the course unit”** and the student shall be treated as a repeat candidate.

A student, who is absent for the semester-end examination of any course unit on medical grounds or valid reason (such as bereavement, etc.), shall submit a student appeal with MC or supporting documents (good cause). The MC will be endorsed by the University medical officer (medical reasons). The appeal must be submitted to the Assistant Registrar / Senior Assistant Registrar of the FMSC within two weeks from the last date of the semester-end examination. The Senate approval will be sought on the Recommendation of the faculty Board and appeal board of the faculty appointed by the Faculty. The symbol **“MC”** shall be given and the student will be treated as a **“proper”** candidate for the next available semester-end examination. There is no academic penalty.

(ii) Repeating and upgrading the semester-end examination

A student who is absent at the semester-end examination without a valid reason (“AB”) is eligible to obtain a maximum grade of “C+”. No semester-end examination conducted by the faculty will be repeated. A student who obtained less than grade “C+” may upgrade the course unit by repeating the course unit. In such circumstances, if the student earned less than the grade he/she obtained earlier, the better grade will be retained. Maximum consecutive three attempts (next available opportunities) will be given for repeating/upgrading the course units.

(iii) Title of the semester-end Examinations

The semester-end examinations conducted for the Degree of Bachelor of Business Administration Honours shall carry the following titles:

- First Examination in Bachelor of Business Administration Honours (Year) – First/Second Semester
- Second Examination in Bachelor of Business Administration Honours (Year) – First/Second Semester
- Third Examination in Bachelor of Business Administration Honours (Year) – First/Second Semester
- Fourth Examination in Bachelor of Business Administration Honours (Year) – First/Second Semester

(iv) Evaluation blueprint

The blueprint of the question paper for each course unit is described in the relevant course specification (see evaluation section). The primary aim of the blueprint is to bring clarity about the process of connecting questions to intended learning outcomes and the programme learning outcomes. Notably, these blueprints demonstrate how Bloom's taxonomy can be used to understand the quality of question papers and their effectiveness in assessing higher-order abilities. The structure of question papers, number of questions, choices given, time given for questions and examinations, etc., are included in the Course guide.

1.6.2.3 Dissertation

The Dissertation is to provide students with an opportunity to undertake an independent study under the guidance of an academic supervisor assigned by the Department. The students must submit a dissertation and face a viva-voce. The dissertation should be prepared adhering to the guidelines approved by the Faculty (available at the faculty website). The Dissertation will be assessed as specified below:

Interim presentation	10%
Dissertation (Report)	70%
Viva-voce	20%

1.6.2.4 Internship

The internship training is to provide students with an opportunity to gain hands-on experience of the practices of management in the real world of work and to apply the knowledge gained from classroom learning to a work setting. The Department will assign a Lecturer for overseeing matters relating to the internship and the organisation appoints a mentor. At the end of the internship, students should submit a report including the experience gained, requirements for additional skills and propose solutions to the management-related issues identified during the internship. The report should be prepared adhering to the guidelines approved by the Faculty (available at the faculty website). The students must attend all the components of the assessment. The internship will be assessed as specified below:

Logbook maintenance	15%
Mentor report	20%
Internship report	40%
Viva-voce	25%

1.6.3 Completion of a credit

Credit is treated as “completion” when a student satisfied the minimum requirement of formative assessments and sat at the semester-end examination. If the semester-end examination embodies more than one assessment component, the students must attend all components of the assessment.

1.7 Curriculum Layout and awarding criteria

The Bachelor of Business Administration Honours Degree Programme is four academic years. Each academic year is recognized as Level I, II, III and IV respectively. Each level of study consists of two semesters: Semester 1 and Semester 2. The duration of each semester is 15 weeks, sans the vacation and the period of examination.

Levels I and II are common to all the students who are admitted to the Bachelor of Business Administration Honours Degree Programme offered by the FMSC. Levels I and II curricula are intended to provide students with interdisciplinary knowledge that allows them to meet the capabilities as described in the K-SAM model. Level III and Level IV are separate for each discipline (Accounting, Financial Management, Human Resource Management, Marketing, Tourism and Hospitality Management) designed to meet the requirements of the honours degree programmes.

1.7.1 Level I

All students admitted to the Bachelor of Business Administration Honours Degree Programmes should follow Level I. Level I consists of two semesters with 34 credits. The first semester of Level I consists of six-course units, of which four are compulsory course units with three credits each and two are compulsory course units with two credits each. The second semester of Level I consists of seven-course units, of which four are compulsory course units with three credits each, two are

compulsory course units with two credits each and one is an enhancement course unit with two credits. The enhancement course unit will not be counted in calculating OGPA.

Semester I				
BBAH 11013	Principles of Management	3	Compulsory	16 credits
BBAM 11023	Sri Lankan Business Environment	3	Compulsory	
BBAA 11033	Financial Accounting - I	3	Compulsory	
BBAF 11043	Fundamentals of Finance	3	Compulsory	
BBAF 11052	Information Technology	2	Compulsory	
BBAD 11062	Business English I	2	Compulsory	
Semester II				
BBAF 12013	Business Mathematics and Statistics	3	Compulsory	18 credits
BBAH 12023	Business Economics	3	Compulsory	
BBAA 12033	Financial Accounting - II	3	Compulsory	
BBAM 12043	Marketing Management	3	Compulsory	
BBAT 12052	Introduction to Tourism and Hospitality Management	2	Compulsory	
BBAD 12062	Business English II	2	Compulsory	
BBAD 12072	Social Psychology	2*	Enhancement	
*Non counted for OGPA				Total credit counted for OGPA at level I is 32

1.7.2 Level II

All students admitted to the Bachelor of Business Administration Honours Degree Programmes should follow Level II as well. Level I consists of two semesters with 34 credits. The first semester of Level II consists of six-course units, of which five are compulsory course units with three credits each and one is a compulsory course unit with two credits. The second semester of Level II consists of six-course units, of which five are compulsory course units with three credits each and one is a compulsory course unit with two credits. Business English III and Business English IV will not be counted in calculating OGPA.

Semester I				
BBAT 21013	Events management	3	Compulsory	17credits
BBAH 21023	Managing Human Resources	3	Compulsory	
BBAA 21033	Management Accounting	3	Compulsory	
BBAF 21043	Computer-Based Information Management	3	Compulsory	
BBAM 21053	Business Legislation and Ethics	3	Compulsory	
BBAD 21062	Business English III	2*	Compulsory	
Semester II				
BBAF 22013	Financial Systems and Banking	3	Compulsory	17credits
BBAH 22023	Organisational Behaviour	3	Compulsory	
BBAA 22033	Audit and Taxation	3	Compulsory	
BBAM 22043	Public Service Management	3	Compulsory	
BBAH 22053	Entrepreneurship	3	Compulsory	
BBAD 22062	Business English IV	2*	Compulsory	
*Non counted for OGPA				Total credit counted for OGPA at level II is 30

1.7.3 Level III and Level IV

At Level III, the students will be invited to make an application for choosing the specialised area on their order of preference. The specialised area of studies leading to the honours degree is as follows:

- a) Bachelor of Business Administration Honours in Accounting
- b) Bachelor of Business Administration Honours in Financial Management
- c) Bachelor of Business Administration Honours in Human Resource Management
- d) Bachelor of Business Administration Honours in Marketing
- e) Bachelor of Business Administration Honours in Tourism and Hospitality Management

Criteria for Selecting Students for Areas of Specialisation

The table below displays the maximum number of students for each specialization area with the selection criteria

Specialisation	Maximum Number of Students	Selection criteria*	
Accounting	120	BBAA 11033	Financial Accounting I
		BBAA 12033	Financial Accounting II
		BBAA 21033	Management Accounting
Financial Management	120	BBAF 11043	Fundamentals of Finance
		BBAF 22013	Financial System and Banking
Human Resource Management	120	BBAH 21023	Managing Human Resources
		BBAH 22023	Organisational Behaviour
Marketing	120	BBAM 11023	Sri Lankan Business Environment
		BBAM 12043	Marketing Management
Tourism and Hospitality Management	25	BBAT 12052	Introduction to Tourism and Hospitality Management
		BBAT 21013	Events Management
*If the number of students' preferences exceeds the maximum limit, the student's performance in the relevant course units will be considered based on the total GPV.			
<i>"The Faculty Board will review and revise the maximum limit of students allocated to each specialization area based on resource availability and market demand."</i>			

Once a student has been permitted to read a particular honours degree programme at level III, semester I, the student must continue the same specialised area—honours degree—throughout the rest of the semesters (Level III-Semester II, Level IV- Semester I and II).

A. Bachelor of Business Administration Honours in Accounting

The students who have been admitted to the Bachelor of Business Administration Honours in Accounting must follow the course units described at Level III and Level IV.

I. Level III

Level III consists of two semesters with 32 credits. The first semester of Level III consists of four core course units with three credits each and three elective course units of which the students should select Two. Each elective course unit is a two-credit value. The second semester of Level III consists of four core course units with three credits each and three elective course units of which the students should select Two. Each elective course unit is a two-credit value.

Semester I				16 credits
BBAA 31013	Quantitative Methods for Business	3	Core	
BBAA 31023	Financial Reporting and Analysis	3	Core	
BBAA 31033	Business Taxation	3	Core	
BBAA 31043	Advanced Management Accounting	3	Core	
BBAA 31052	Entrepreneurial Accounting	2	Elective	
BBAA 31062	Investment Accounting	2	Elective	
BBAA 31072	Accounting Theory and Application	2	Elective	
Semester II				16 credits
BBAA 32013	Strategic Management	3	Core	
BBAA 32023	Digital Accounting	3	Core	
BBAA 32033	Research Methods in Accounting	3	Core	
BBAA 32043	Corporate Reporting	3	Core	
BBAA 32052	Business Ethics and Governance	2	Elective	
BBAA 32062	Forensic Accounting	2	Elective	
BBAA 32072	International Accounting	2	Elective	
Total credit counted for OGPA at level III is 32				

II. Level IV

Level IV consists of two semesters with 30 credits. The first semester of Level IV consists of four core course units with three credits each and three elective course units of which the students should select Two. Each elective course unit is a two-credit value. The second semester of Level IV consists of two course units, Dissertation in Accounting and Internship in Accounting, each with eight and six credits respectively.

Semester I				
BBAA 41013	Strategic Management Accounting	3	Core	16 credits
BBAA 41023	Advanced Audit and Assurance	3	Core	
BBAA 41033	Public Sector Accounting	3	Core	
BBAA 41043	Data Analytics for Accounting	3	Core	
BBAA 41052	Sustainability Accounting	2	Elective	
BBAA 41062	Contemporary Business Issues	2	Elective	
BBAA 41072	Project Management for Business	2	Elective	
Semester II				
BBAA 42018	Dissertation in Accounting	8	Core	14 credits
BBAA 42026	Internship in Accounting	6	Core	
Total credit counted for OGPA at level IV is 30				

III. Awarding Criteria: Bachelor of Business Administration Honours in Accounting

A student who has fulfilled the following requirements may be considered for an award of Bachelor of Business Administration Honours in Accounting:

1. Completion of 130 credits: Level I – 34 ; Level II – 34 ; Level III – 32 ; Level IV – 30
2. Earn a minimum overall GPA of not less than 2.0 except course units not counted for OGPA: Level I – 32 ; Level II – 30 ; Level III – 32 ; Level IV – 30
3. Obtained minimum “C” grade for Enhancement course and Business English I, II, III and IV.

4. Not possessing less than “C-” grade in more than four-course units in the entire degree programme except dissertation and internship.
5. Fulfilled all the requirements mentioned above (1-4) within a maximum of 7 academic years from the academic year of the original enrolment in the University other than approved medical withdrawal.

A student who has satisfied the above requirements for the award of the Bachelor of Business Administration Honours in Accounting degree within four academic years shall be awarded the degree of Bachelor of Business Administration Honours in Accounting with the class as specified below.

<u>Class</u>	<u>Overall GPA</u>
First Class	Overall GPA 3.7 and above
Second Class (Upper Division)	< 3.70 ≥3.30
Second Class (Lower Division)	< 3.30 ≥3.00

B. Bachelor of Business Administration Honours in Financial Management

The students who have been admitted to the Bachelor of Business Administration Honours in Financial Management must follow the course units described at Level III and Level IV.

I. Level III

Level III consists of two semesters with 32 credits. The first semester of Level III consists of four core course units with three credits each and three elective course units of which the students should select Two. Each elective course unit is a two-credit value. The second semester of Level III consists of four core course units with three credits each and three elective course units of which the students should select Two. Each elective course unit is a two-credit value.

Semester I				
BBAF 31013	Corporate Finance	3	Core	16 credits
BBAF 31023	Investment and Portfolio Management	3	Core	
BBAF 31033	Operations Research Techniques for Business	3	Core	
BBAF 31043	Research Methodology in Finance	3	Core	
BBAF 31052	Corporate Governance and Business Ethics	2	Elective	
BBAF 31062	Corporate Taxation	2	Elective	
BBAF 31072	Digitalization Finance	2	Elective	
Semester II				
BBAF 32013	International Financial Management	3	Core	16 credits
BBAF 32023	Financial Risk Management and Derivatives	3	Core	
BBAF 32033	Microfinance	3	Core	
BBAF 32043	Financial Reporting and Analysis	3	Core	
BBAF 32052	Financial Control and Assurance	2	Elective	
BBAF 32062	Sustainable Finance	2	Elective	
BBAF 32072	Entrepreneurial Finance	2	Elective	
Total credit counted for OGPA at level III is 32				

II. Level IV

Level IV consists of two semesters with 30 credits. The first semester of Level IV consists of five core course units of which four-course units with three credits each, and one with two credits, and two elective course units of which the students should select one. Each elective course unit is a two-credit value. The second semester of Level IV consists of two course units, Dissertation in Financial Management and Internship in Financial Management, each with eight and six credits respectively.

Semester I				
BBAF 41013	Project Management	3	Core	16 credits
BBAF 41023	Strategic Financial Management	3	Core	
BBAF 41033	Econometric Modelling and Application	3	Core	
BBAF 41043	Public Financial Management	3	Core	
BBAF 41052	Advanced Banking and Insurance	2	Core	
BBAF 41062	Behavioural Finance	2	Elective	
BBAF 41072	Contemporary Issues in Finance	2	Elective	
Semester II				
BBAF 42018	Dissertation in Finance	8	Core	14 credits
BBAF 42026	Internship in Finance	6	Core	
Total credit counted for OGPA at level IV is 30				

III. Awarding Criteria: Bachelor of Business Administration Honours in Financial Management

A student who has fulfilled the following requirements may be considered for an award of Bachelor of Business Administration Honours in Financial Management:

1. Completion of 130 credits: Level I – 34 ; Level II – 34 ; Level III – 32 ; Level IV– 30
2. Earn a minimum overall GPA of not less than 2.0 except course units not counted for OGPA: Level I – 32 ; Level II – 30 ; Level III – 32 ; Level IV – 30
3. Obtained minimum “C” grade for Enhancement course and Business English I, II, III and IV.
4. Not possessing less than “C-” grade in more than four-course units in the entire degree programme except dissertation and internship.
5. Fulfilled all the requirements mentioned above (1-4) within a maximum of 7 academic years from the academic year of the original enrolment in the University other than approved medical withdrawal.

A student who has satisfied the above requirements for the award of the Bachelor of Business Administration Honours in Financial Management degree within four academic years shall be awarded the degree of Bachelor of Business Administration Honours in Financial Management with the class as specified below.

Class

Overall GPA

First Class

Overall GPA 3.7 and above

Second Class (Upper Division)

< 3.70 ≥3.30

Second Class (Lower Division)

< 3.30 ≥3.00

Department of Financial Management

DEPARTMENT OF FINANCIAL MANAGEMENT

Introduction

The Department of Financial Management is one of the most notable departments of the Faculty of Management Studies and Commerce at the University of Jaffna, Sri Lanka, offering the Bachelor of Business Administration (BBA) Honours in Financial Management programme. The Department's curriculum is meant to equip students to take on leadership responsibilities in the corporate sector, as well as to make them sensitive to ethical and social issues and adaptive in a dynamic commercial environment. It provides students with a firm foundation in financial theory while also developing managerial competencies for the good of society. The students of the department have good employment opportunities, with two basic career routes recognised in the market. The first is Managerial Finance, which involves managing finance function for businesses in the manufacturing and trade industries while the second is careers in the financial services industry, such as Banking, Securities, Micro finance, small and medium scale enterprises, Real estate, and Insurance industry which creates and sells financial products or services.

a. Bachelor of Business Administration Honours in Financial Management

(i) Programme Learning Outcomes (PLOs)

Upon the successful completion of the Bachelor of Business Administration Honours in Financial Management, the graduates are expected to:

- PLO 01: Demonstrate the advanced theories and concepts in financial management, particularly in corporate finance.
- PLO 02: Analyse the financial market and its operations and the role of individual investors in the business.
- PLO 03: Apply effective financial information and communication technology in order to improve network and public relations.
- PLO 04: Develop interpersonal skills and teamwork to become a finance professional.
- PLO 05: Expand creative and effective financial decision-making skills necessary to face new challenges and opportunities.
- PLO 06: Develop managerial and entrepreneurial skills in order to create an innovative business.
- PLO 07: Use information technology as an effective tool to deal with financial problems and provide sound financial solutions.
- PLO 08: Demonstrate ethical and socially responsible behaviour with respect to financial planning and social development.
- PLO 09: Respond to changing environments in an adaptable and flexible manner.

- PLO 10: Advance personal development including the awareness of socially responsible dimensions in decision making.
- PLO 11: Create a vision for life in searching for career opportunities and during the progression of career path.
- PLO 12: Recognise the necessity for and have the ability to engage in independent and life-long learning.

(ii) Graduate profile

The aim of the Bachelor of Business Administration Honours in Financial Management Degree Programme is to produce graduates with a broad knowledge in theory, practice and methodology of disciplines that enable them to bear responsibility in a professional environment.



Level I & II

Common Programme

Faculty of Management Studies and Commerce

Course Title	Principles of Management			
Course Code	BBAH 11013			
Credit Value	3			
Status	Level 1 / Semester I /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	10	95
Aim				
The aim of the course unit is to provide the knowledge of fundamentals of management and its practices in the modern business world.				
Intended Learning Outcomes				
– Define the core concepts in management – Explain the evolution of the theories of management – Describe the managerial skills and managerial roles – List the functions of management – Describe the concept of planning, its types and process – Describe the decision making process – Illustrate the types of organisational structures – Examine the features of a good organizational structure – Describe different leadership styles and leadership approaches – Describe principles related to directing – Propose the leadership style/s for better outcomes in a simulated situation – Explain the communication process in organisations – Describe the barriers of communication and the ways to overcome them – Discuss the theories of motivation – Suggest the controlling techniques – Apply the knowledge of management in solving a business problem				
Syllabus Content				
Introduction to management: nature and characteristics of management, basic concepts of management; Evolution of management thoughts: scientific management, administrative management, bureaucratic approach, human relations approach and the modern approaches; Understanding manager's job: managerial levels, skills and roles, corporate social responsibility; four functions of management; Planning: definition, nature and scope of planning, importance of planning, basic principles of planning, categories and levels of planning, planning process, advantages and limitations of planning, measures to overcome limitations of planning; Decision making: introduction, decision making models, steps in decision making; Organizing: meaning and characteristics of organisation, objectives, process of organizing, advantages of organisation, formal and informal organisation, Organisational structure; Leading and directing: definition, importance of leadership, traits of effective leaders, approaches to leadership, leadership styles; direction, principles of direction; Communication: introduction, characteristics of communication, importance of communication, qualities of a good communication system, process of communication, types of communication, models of communication, barrier to effective communication, overcoming the barriers; Motivation: definitions, process of motivation, sources of motivation, theories of motivation; Controlling: definition, features of controlling, importance of controlling, limitations of controlling, the control process, characteristics of an effective control system, types of control, techniques of control; Contemporary issues in management.				

Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum, field visit and debate.
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. Summative Assessment:70% – End of course written examination is of three hour duration – Question paper contains two parts: ○ Part I: It is compulsory. It contains 20 multiple choice questions for 20 Marks ○ Part II: Students are expected to answer four questions out of seven questions that may include several parts. Total marks for this part is 80.
Recommended Readings: • Daft, R.L. (2018). <i>Management</i> (13th ed.). USA: Cengage Learning. • Eichhorn, P., & Towers, I. (2018). <i>Principles of management: Efficiency and Effectiveness in the Private and Public Sector</i>. Switzerland: Springer. • Griffin, R. W. (2021). <i>Management</i> (13th ed.). USA: Thomson South-Western. • Robbins, S. P. & Coulter, M. A. (2021). <i>Management</i> (15th ed.). USA: Pearson. • Schermerhorn, J.R., Davidson, P., Woods, P., Factor, A., Simon, A., McBarron, E.,& Junaid, F. (2020). <i>Management</i> (7th ed.). Australia: John Wiley and Sons.	

Course Title	Sri Lankan Business Environment			
Course Code	BBAM 11023			
Credit Value	03			
Status	Level 1 / Semester I / Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	15	90
Aim				
The aim of the course unit is to analyze the overall business environment in Sri Lanka to evaluate its various components, and their influences on business decision making.				
Intended Learning Outcomes				
– Define the concepts of business, business environment with sub-components – Discuss the nature of the business environment in Sri Lanka – Compare the micro and macro level business environmental factors – Categorise the external environmental factors – Analyse strength, weaknesses, opportunities, and threats (SWOT) of a business – Describe the role of small enterprises in the economic development of Sri Lanka – Analyse the problems of small-scale enterprises – List out the corrective measures of industrial sickness – Differentiate international business from domestic business – Identify factors that affect business decisions – Discuss the role of corporate social responsibility (CSR) in business practice – Outline the Sri Lanka's sustainable development of goals, influence on business decision-making – Examine factors encountered for crises in a business and overcoming from it – Explain the need for privatization, globalization and business decision-making – Create a crisis response plan for a selected business				
Syllabus Content				
Introduction to business environment: introduction, meaning and concept of business, characteristics of business, components, micro and macro environment, importance of business environment, type of businesses; Internal and external environments of Sri Lanka: micro and macro level factors, economic factors, socio cultural environmental factors, political environmental, financial environment, legal environment, technological factors, environmental factors, SWOT analysis; Small enterprise and village industries: industrial policies, definition and characteristics of small enterprises, relationship between small and large enterprises, objectives and scope of small enterprises, role of small enterprise in economic development and problems of small-scale enterprises, industrial sickness, warning signals of Industrial sickness, external and internal causes of industrial sickness, and corrective measures; International business environment and Sri Lankan businesses: introduction, levels of economic integration/trading blocs, effects of economic integration, major regional trading blocs, commodity agreement, World Trade Organization [WTO], WTO and Sri Lanka, sustainability of businesses; Corporate Social Responsibility: need for social responsibility of business, social responsibility of business towards different groups, barriers to social responsibility, social responsibility of business in Sri Lanka; Managing changes in business environment: impact of Sri Lanka's industrial policy on economic reforms, sustainable development				

goals and trade policies, privatization, and globalization and their impacts, crisis management and contingency planning by considering previous experiences.	
Teaching and Learning Methods/Activities	Lectures, student report by individuals and groups, discussion forum, collecting business news, diary writing, making of posters by students, problem solving of business case studies, construction of scrap books, studying local business history.
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. Summative Assessment: 70% – End of course written examination is of three-hour duration. – Question paper contains two parts: ○ Part I: It is compulsory. It contains a case study for 40 Marks. ○ Part II: Students are expected to answer four questions out of seven questions that may include several parts. Total marks for this part is 60.
Recommended Readings: • Agrawal, R. (2006). <i>Business environment</i>. Excel Books. India. • Athukorala, P., Ginting, E., Hill, H., and Kumar, U. (2017). <i>The Sri Lankan economy: charting a new course</i>. Asian Development Bank. • Chandrakumara, A., and Budhwar, P. S. (2005). Doing business Sri Lanka. <i>Thunderbird International Business Review</i>, 47(1), 95-120. • Fernando, S., Lawrence, S., Kelly, M., and Arunachalam, M. (2015). CSR practices in Sri Lanka: an exploratory analysis. <i>Social Responsibility Journal</i>, 11, 868-892. • Needle, D., and Burns, J. (2010). <i>Business in context: an introduction to business and its environment</i>. Boston: South-Western Cengage Learning.	

Course Title	Financial Accounting I			
Course Code	BBAA11033			
Credit Value	3			
Status	Level 1/ Semester I/ Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of this course unit is to provide knowledge in financial accounting and practices in order to prepare financial statements of an organisation.				
Intended Learning Outcomes				
– Describe the conceptual framework of financial reporting – Identify the elements and components of financial statements – Explain the qualitative characteristics of financial information – Explain the underlying assumptions of financial reporting – Identify specific requirements in the preparation and presentation of financial statements – Identify the basic elements of investment account – Explain accounting entries for purchase and sale of investment – Prepare investment accounts using FIFO and weighted average method – Identify the purpose of accounting standards – Define the terms in the prescribed accounting standards – Explain the accounting treatments given in the standards – List the disclosure requirements of the accounting standards – Explain the purpose of a partnership – Prepare financial statements for a partnership – Prepare a set of financial statements for dissolution and conversion of partnerships into limited liability companies				
Syllabus Content				
Conceptual framework for financial reporting: definition of conceptual framework, elements and components of financial statements, qualitative characteristics of financial information, underlying assumptions of financial reporting, recognition and derecognition, measurement; Investment accounts: purchase and sale of investments, cum-interest/cum-dividend, ex-interest/ex-dividend, investment accounts using FIFO and weighted average method; Sri Lanka accounting standards and Sri Lanka financial reporting standards: presentation of financial statement, inventory, property, plant and equipment, Financial Statements for a partnership: purpose of partnership, current account and capital account, financial statements for a partnership, dissolution and conversion of partnerships into limited liability companies.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, presentations, individual assignments			
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks.			

	– The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study and debate. Summative Assessment: 70% – End of course written examination is of three hour duration. – Question paper contains two parts: ○ Part I: It is compulsory. It contains 20 multiple choice questions for 20 Marks. ○ Part II Students are expected to answer all four questions that may include several parts. Total marks for this part is 80.
Recommended Readings • Atrill P. & McLaney E. J. (2019). <i>Financial accounting for decision makers</i>. (7th ed.) Harlow: Pearson. • CA Sri Lanka. (2020). <i>Accounting standard</i>. Colombo, Sri Lanka: The Institute of Chartered Accountants of Sri Lanka. • Finch C. (2012). <i>A student's guide to international financial reporting standards</i>. (3rd ed.) Wokingham: Kaplan Publishing. • Jones, Michael. (2014). <i>Financial accounting</i>. (2nd ed.) West Sussex: John Wiley and Sons. • Leiwy, D. & Perks, R. (2018). <i>Accounting: understanding and practice</i>. (4th ed.) New York: McGraw-Hill Higher Education; London: McGraw-Hill.	

Course Title	Fundamentals of Finance			
Course Code	BBAF 11043			
Credit Value	3			
Status	Level 1 / Semester I / Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of this course unit is to provide knowledge of fundamental theories, concepts, principles and approaches of corporate finance and enable the students to apply relevant principles and approaches in solving problems of corporate finance.				
Intended Learning Outcomes				
– Define the terms finance and financial management – Describe the goals and scope of finance and financial management – Discuss the appropriateness of the goal of maximizing the value of the firm for a business – Explain the agency problem in modern corporations – Describe the finance function and its relationship with economics, accounting and other managerial functions – Identify the primary activities of the financial manager – Apply the basic techniques of financial statement analysis – Describe the fundamental concepts of time value of money – Compute future and present values of money – Calculate the present value and future value of annuities and perpetuities – Appraise investment decisions and owners' wealth – Discuss the sources of finance – Measure cost of individual components of capital and weighted cost of capital – Analyse the value of bonds and shares – Compute risk and return of individual assets and portfolio				
Syllabus Content				
Introduction to finance: meaning, goals, scope and importance of finance and financial management; Profit maximization: stakeholders, maximization of shareholder wealth and profit; Agency relationship: Principal-agent relationship, agency problem and agency cost; Finance function: organisation of the finance function, relationship with accounting, economics and other managerial functions; Primary activities of financial manager: financing decisions and investment decisions; Analysis of financial statements: Financial ratio analysis, liquidity, profitability, activity and profitability; Time value of money: timeline, future value, present value, simple interest, compound interest, annuities, perpetuities and amortized loans; Investment appraisal: evaluation techniques, discounted and non-discounted techniques, advantages and disadvantages of the techniques; Cost of capital: meaning, significance, determination and computation of cost of various sources of capital and weighted average cost of capital; Valuation of securities: bond and share valuation; Risk and return: meaning and computation of risk and return on investment and portfolio, relationship between risk and return.				
Teaching and Learning Methods/Activities	Lectures, virtual learning, tutorials, group discussions, classroom discussions, participatory learning activities, presentations, Library research on topics, open textbook study, use of recordings, individual assignments, take home assignments and forum.			

Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, group assignment, quiz, and presentation. Summative Assessment: 70% – End of course written examination is of three hour duration – Question paper contains two parts: ○ Part I: It is compulsory. It contains 20 multiple choice questions for 20 Marks ○ Part II: Students are expected to answer four questions out of six questions that may include several parts. Total marks for this part is 80.
Recommended Readings • Brealey, R.A., Myers, S.C, & Marcus, A.J. (2020). <i>Fundamentals of corporate finance</i> (10th ed.).New York: McGraw Hill. • Brigham, E.F., & Ehrhardt, M.C. (2016). <i>Financial management: theory and practice</i> (16th ed.). USA: Cengage Learning. • Melicher, R.W., & Norton, E.A. (2017). <i>Introduction to finance: markets, investments and financial management</i>, enhanced eText (16th ed.). USA: John Wiley & Sons. • Pandey, I.M. (2015). <i>Financial Management</i> (11th ed.). New Delhi: Vikas Publishing House Pvt. Ltd. • Ross, S., Westerfield, R., & Jordan, B. (2021). <i>Fundamentals of corporate finance</i> (13th ed.). New York: McGraw Hill.	

Course Title	Information Technology			
Course Code	BBAF 11052			
Credit Value	2			
Status	Level 1 / Semester 1 /Compulsory			
Notional hours	Theory	Practical	Field/Industrial visits	Independent learning hours
	20	30	-	50
Aim				
The aim of this course unit is to provide knowledge and skills required to apply information technology to business.				
Intended Learning Outcomes				
– Define the terms data, information, Information Technology (IT), and Information and Communication Technology (ICT) – Discuss the issues, ethical use of IT and ergonomics in current business world – Assess the uses of information technology in business and real-life environments – Identify the physical components of computer system and its functions – Classify the logical components of computer system and its uses – Describe data communication and it's modes and elements – Explain basic networking principles and security measures to organise a local area network – Recognize current Internet and web technologies for a business environment – Operate on latest graphical environment of computer system – Choose software applications for documentation, reporting and analyses related to businesses. – Evaluate the usage of business applications in different cloud platforms				
Syllabus Content				
Introduction to Information Technology: definitions of data and information, introduction and basic elements of Information technology, uses of IT in business, health issues, ergonomics & the environment, cyber ethics, threats, safeguarding computers and communications systems; Computer system: physical components and logical components of computer system; Data communication and networks: data communication basic concepts, introduction to computer networks, components of computer networks, Open System Interconnection (OSI) model, data transmission media, IP addressing and configuration, introduction to network security; Internet and World Wide Web: internet and web technologies, cloud computing, social media, e-commerce and internet services; Applications for business: Working on graphical user interface (GUI) environment of computer system, Create and managing different types of files, organizing folders, typing in Unicode font for local language, working with applications for business documentations, reports and presentation, working with spreadsheet applications for business calculations and analyses; Cloud applications for business and organizational environment: working with cloud applications for documentation, spreadsheet analysis, presentation, forms, calendar and meeting and web site design, Create, manage and share files in cloud.				
Teaching and Learning Methods/Activities	Lectures, virtual learning, practical, tutorials, group discussions, participatory learning activities, presentations, individual assignments, case studies and forum.			
Evaluation	Formative Assessment (In-course): 40% – At least four assessments for 40 Marks			

	– The assessments could in the form of classroom assignment, Lab practical, take-home assignment, quizzes, presentations, and case studies. Summative Assessment: 60% Written Examination – End of course written examination is of two-hour duration – Question paper contains two parts: ○ Part I: It is compulsory. It contains 25 multiple choice questions for 25 marks. ○ Part II: Students are expected to answer three questions out of five questions that may include several parts. Total marks for this part is 75. ○ The total marks of written examination obtained out of 100 will be converted into 60%. Practical Examination: – Duration of the examination is two-hour duration – All questions should be answered. – The total marks of practical examination obtained out of 100 will be converted into 40%. *Students should attend both examinations to complete the course unit
	Recommended Readings: • Rajamaran, V. (2018). <i>Introduction to information technology</i>.(3rd ed.), New Delhi, India: PHI Learning. • Larry. L.P., &Bruse. S.D., (2021). <i>Computer Networks: A Systems Approach</i>.(6th ed., Morgan Kaufmann. • Kabanda, G. (2019). <i>Trends in information technology for management</i>. Munich, Germany: GRIN Verlag. • Arora, A. (2015). <i>Computer fundamentals and applications</i>. New Delhi, India: VIKAS Publishing. • https://support.microsoft.com/en-us/training • https://support.google.com/docs

Course Title	Business English I			
Course Code	BBAD 11062			
Credit Value	2			
Status	Level 1/ Semester I /Compulsory			
UTEL Benchmark	5			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	15	-	55
Aim				
The aim of the course is to provide opportunities for the learners to develop English Language skills with a focus on business contexts and environments.				
Intended Learning Outcomes				
- Respond to gist and details in a range of simple and moderately complex texts related to business and administration. - Use contextual, structural, and morphological clues to deduce meaning of unfamiliar words and phrases. - Interact in Face to Face social conversations related mostly on personal information. - Demonstrate the ability to give and get information using a range of functional language. - Construct simple sentences incorporating appropriate mechanics and basic grammar such as parts of speech, subject-verb agreement and passivation. - Formulate appropriate questions and responses related to real life situations. - Identify the major and minor details of conversations, short lectures and news items. - Write personal notes to convey various messages. - Produce multiple drafts of different types of paragraphs describing people, places and objects related to business field.				
Syllabus Content				
Reading: Identifying the main idea of current or business related passages adopted from business magazines, newspapers and books, recognizing the meanings of new words, answering questions based on the passages. Grammar: Recognizing the forms, functions and uses of present, past and future tenses. Positive, negative and interrogative forms in all the tenses and their communicative functions, usage of prepositions and conjunctions, differentiating the active voice sentences and passive voice sentences and transformation of the sentences. Writing: Writing meaningful sentences and articles related to business field, developing the skill to write descriptions of people like, famous entrepreneurs, business leaders and managers and places like business organizations and writing personal notes to colleagues and relatives. Speaking: Self introduction and introducing others, asking for and giving business information, inviting and thanking. Listening: Answering questions while listening to audio or video records – business oriented speeches, interviews and lectures.				
Teaching and Learning Methods/Activities	Lectures, Group discussion, Task-based language learning, student centered learning and Content and Language Integrated Learning (CLIL), self-learning activities using LMS & Computer Assisted Language Learning (CALL).			
Evaluation	Formative Assessment (In-course) 30% - Four assessments will be conducted to evaluate each skill. - The assessment could be in any forms such as classroom assignment, take-home assignment, oral presentation and online assessment - Formative assessment will be considered for 400 marks (100 marks			

	for the assessment of each skill) – The marks obtained will be converted into 30 % to be added with the final marks. Summative Assessment 70% – Duration of the question paper is of two hours consisting questions based mostly on skills like reading and writing along with selected grammatical components. – The number of questions and the marks allocated to each question may vary depending on the type of questions. – All the questions should be answered and the marks allocated for the final assessment is 100. – Marks obtained will be converted into 70 % to be added with the final marks.
Recommended Readings: • Grussendorf, M. (2017). English for presentations. Oxford: Oxford University Press. • Mascull, B. (2018). Business Vocabulary in Use: Intermediate; Self-study and classroom use Cambridge: Cambridge University Press. • Mohan, K., & Banerji, M. (2009). Developing communication Skills (2nd ed.). Macmillan Publishers. • Murphy, R. (2012). English grammar in use: A self-study reference and practice book for intermediate learners of English. Cambridge: Cambridge University Press. • Thomson, A. J., & Martinet, A. V. (2010). A practical English grammar. Oxford: Oxford University Press.	

Course Title	Business Mathematics and Statistics			
Course Code	BBAF 12013			
Credit Value	3			
Status	Level 1 / Semester II /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of the course unit is to provide the basic understanding of mathematical and statistical concepts, knowledge and techniques required for the business students.				
Intended Learning Outcomes				
– Describe the basic application of mathematical concepts in business – Solve the business problems using matrix operations – Explain the concept and rules of differentiation – Recognize the application of differentiation in solving business problems – Explain the concept and rules of integration – Apply integration for business decisions – Explain the basic concepts of business statistics – Compute measures of central tendency and dispersions – Describe the basic concept of correlation analysis – Explain the functions of linear regression – Use the correlation and regression analysis in business decision making – Perform time series analysis to solve the business problems – Explain the concept of probability – Use probability distributions in business decisions – Apply the hypothesis testing concept in business decision making				
Syllabus Contents				
Business Mathematics Introduction of mathematical concepts to the business: basic concepts and skills of algebra, importance and usage of mathematical concepts to solve the business problems; Matrix and its application: types of matrices, matrix operations, determinant, inverse of the matrix and solving business problems using matrix applications; Differential calculus: rules of differentiation, maxima and minima functions; Application of differentiation: profit maximization and cost minimization; Integral calculus: rules of integration, definite and indefinite integrals; Applications of integration: marginal revenue, marginal cost and total change in revenue Business Statistics Introduction to statistics and its business application: functions, importance, scope and limitations of statistics in business, types of statistics, types of variables, levels of measurement, population and sample, application of statistics in the business world; Measures of central tendency and dispersions: Properties and measurement of central tendency and dispersions - mean, median, mode, range, percentile and quartile deviation, variance and standard deviation; Correlation analysis: introduction, types of correlation, coefficient of correlation, coefficient of determination; Regression analysis: introduction, assumptions of underlying linear regression, confidence and prediction intervals, regression equation, multiple regression model, individual regression coefficients; Application of correlation and regression analysis in business: measuring, predicting relationships and apply them in business decision making; Time series analysis: components- trend, cyclical, seasonal variations and				

irregular variations, and forecasting; Probability: approaches to assigning probability, rules of computing probabilities, permutation and combination; Probability distributions: defining probability distributions, mean, variance and standard deviation of a probability distribution, types of probability distributions and business applications of the probability distributions; Hypothesis testing: procedures for testing hypothesis, one tailed and two tailed test of significance, errors in hypothesis testing, testing for a population mean with a known population standard deviation and unknown population standard deviation.	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, class discussions, participatory learning activities, virtual learning, presentations, individual assignments, textbook assignments, library research on topics or problems, open textbook study, problem solving or case study, applying statistical techniques to class data.
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks. – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations. Summative Assessment: 70% – End of course written examination is of three hour duration. – Question paper contains two parts: ○ Part I: It is compulsory and contains 20 multiple choice questions for 20 marks. ○ Part II: It contains two parts namely Part A and Part B. Part A consists of three questions in business mathematics and Part B consists of four questions in business statistics. These questions may include several parts. Students are expected to answer four questions by selecting at least one question from each part. Total marks for this part is 80.
Recommended Readings: • Brechner, R., & Bergeman, G. (2019). <i>Contemporary mathematics for business and Consumers</i> (9th ed.). Boston: Cengage Learning. • Clendenen, G., & Salzman, S. (2018). <i>Business mathematics</i> (14th ed.). London: Pearson Education. • Gupta, S. P., & Gupta, M. P (2019). <i>Business statistics</i> (19th ed.). India: Sultan Chand & Sons. • Keller, G. (2017). <i>Statistics for Management and economics</i> (11th ed.). USA: Cengage Learning. • Lind, D. A., Marchal, W. G., & Wathen, S. A. (2020). <i>Statistical techniques in business and economics</i> (18th ed.). New York: McGraw-Hill Education.	

Course Title	Business Economics			
Course Code	BBAH 12023			
Credit Value	3			
Status	Level 1 / Semester II /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	10	95
Aim				
The aim of the course unit is to provide knowledge of economic theories and principles to address various economic issues and apply the knowledge in business decision-making.				
Intended Learning Outcomes				
– Define the terms economics, microeconomics and macroeconomics – Relate the concepts of scarcity, choice and opportunity cost – Classify the different economic systems – Describe the demand and supply theories and market equilibrium – Explain the utility theory and indifference curve analysis – Derive the demand curve using indifference curve – Explain price theory and price elasticity of demand – Illustrate the relationship between various types of costs in the short and long run – Describe production function, stages of production and isoquants – Interpret the law of diminishing marginal return and marginal rate of substitution – Explain the different market structures – State major macroeconomic objectives of a government – Describe the approaches to national income accounting – Interpret the aggregate demand and aggregate supply model – Explain the types of unemployment and its consequences – Explain how monetary policy impacts interest rates and aggregate demand – Explain how appreciating or depreciating currency affects exchange rates – Describe the Fiscal policy and Monetary policy of Sri Lankan economy				
Syllabus Content				
Introduction to microeconomics: definition of the terms economics, microeconomics and macroeconomics, scarcity and opportunity costs, production possibilities frontier, various economic systems; Theory of demand and supply: utility theory and indifference curve analysis, determinants of demand and supply, factor market for labour, general equilibrium, price theory, Cost theory: meaning, types of cost, relationship between total, fixed and variable costs, marginal cost, comparing short run and long run costs; Production theory: meaning, production function, stages of production, law of diminishing return, isoquants, marginal rate of substitution; Market structures: perfect competition, monopoly, monopolistic competition, oligopoly, duopoly; Introduction to macroeconomics: Importance of studying macroeconomics, government macroeconomic policy objectives, National income accounting: aspects of national income accounting, three approaches to national income accounting; Macroeconomic Theory: The Keynesian approach, aggregate demand and supply, business cycle, Inflation and unemployment: causes and consequences of inflation and unemployment, The Philip curve, Macroeconomic policy: fiscal policy, monetary theory, supply side economic policies, IS-LM equilibrium and effect of fiscal and monetary policies, The foreign exchange market: foreign exchange markets, influences on exchange rates, government policy on exchange rates, The Balance of payments: the nature of the				

balance of payments, surplus and deficit in the current account, rectifying current account deficits, The J-curve effects, globalization	
Teaching and Learning Methods/Activities	Lectures, tutorials, discussions, online learning activities, presentations, individual assignments, case studies, forum and debate
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. Summative Assessment:70% – End of course written examination is of three hour duration – Question paper contains three parts ○ Part I: It is compulsory. It contains 20 multiple choice questions for 20 marks ○ Part II: It contains questions in Microeconomics. Students are expected to answer two questions out of four questions. Total marks for this part is 40. ○ Part III: It contains questions in Macroeconomics. Students are expected to answer two questions out of four questions. Total marks for this part is 40.
Recommended Readings • Ahuja, H. L. (2019). <i>Advanced economic theory</i>. New Delhi: S. Chand Publishing. • Ahuja, H. L. (2017). <i>Modern Microeconomics: Theory and Applications</i> (19th ed.). New Delhi: S. Chand Publishing. • Bade, R., & Parkin, M. (2016). <i>Foundations of Macroeconomics</i> (8th ed.). New York: Pearson Addison Wesley. • Davidson, L. S., Hauskrecht, A., & von Hagen, J. (2020). <i>Macroeconomics for Business: The Manager's Way of Understanding the Global Economy</i>. Cambridge University Press. • Schiller, B., & Gebhardt, K. (2018). <i>The Macro Economy Today</i> (15th ed.). New York, NY: McGraw-Hill Irwin.	

Course Title	Financial Accounting II			
Course Code	BBAA12033			
Credit Value	3			
Status	Level 1 / Semester II/ Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of this course unit is to equip students with knowledge of application of accounting standards in financial accounting in any type of organisation.				
Intended Learning Outcomes				
– Identify the regulations applicable to financial accounting – Explain the legal background of a Limited Liability Company – Explain the concepts/provisions in the company act No 7 of 2007 – Discuss the need for Sri Lanka Accounting Standards – Define the terms in the prescribed accounting standards – Explain the accounting treatments given in the standards – List the disclosure requirements of the accounting standards. – Explain accounting entries for share/debenture issues – Explain accounting entries for redemption of shares/debentures – Explain accounting entries for reduction of capital – State the purpose of financial statements of Limited Liability Company – Identify specific accounting issues in Limited Liability Companies – Apply relevant accounting standards when preparing financial statements – Prepare the financial statements of Limited Liability Company – Recommend the disclosures to be made in the financial statements of Limited Liability Company				
Syllabus Content				
The regulatory context in financial accounting in Sri Lanka: preparation and presentation of financial statements as per companies Act No. 7 of 2007, the legal and the commercial view of financial accounting; Application of Sri Lanka accounting standards and Sri Lanka financial reporting standards: accounting for Statement of cash flow, income tax, accounting policies, changes in accounting estimates and errors, events after the financial reporting, Leases, revenue from contracts with customer, provisions, contingent liability and contingent assets; Financial statements for a limited liability company: issue of shares and debentures, redemption of shares and debentures, reduction of capital, financial statements of limited liability companies				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, presentations, individual assignments			
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks. – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study and debate. Summative Assessment: 70% – End of course written examination is of three hour duration. – Question paper contains two parts:			

	○ Part I: It is compulsory. It contains 20 multiple choice questions for 20 marks. ○ Part II: Students are expected to answer all four questions that may include several parts. Total marks for this part is 80.
Recommended Readings • CA Sri Lanka. (2020). <i>Accounting standard</i>. Colombo, Sri Lanka: The Institute of Chartered Accountants of Sri Lanka. • Deegan, C. & Ward, A.M. (2017). <i>Financial accounting and reporting – An International Approach</i>. London: McGraw-Hill Education. • Elliott, B. & Elliott, J. (2018). <i>Financial accounting and reporting</i>. (15th ed.) Harlow: Pearson Education Ltd. • McKeith, J. & Collins, B. (2013). <i>Financial accounting and reporting</i>. (2nd ed.) New York: McGraw Hill Higher Education; London: McGraw Hill. • Melville, A. (2018). <i>International financial reporting a practical guide</i>. (4th ed.) Harlow, England: Pearson Education Ltd.	

Course Title	Marketing Management			
Course Code	BBAM 12043			
Credit Value	03			
Status	Level 1 / Semester II / Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	10	95
Aim				
The aim of the course unit is to provide an opportunity to the students to enhance knowledge about marketing theories, principles, strategies and concepts with their application.				
Intended Learning Outcomes				
– Define marketing, marketing management, and core concepts of marketing – Describe the basic marketing concepts and theories – Compare the different marketing philosophies which are applicable in marketing practices – Analyse the changing marketing landscape in the digital age – Assess the appropriateness of the business environment for a business – Develop marketing mix needed to the business – Classify the market into suitable segments – Design a target market by segmentation for a selected product or service – Discuss the relevant factors related consumer behaviour – Identify the major factors that influence business buyer behaviour – Explain how companies find and develop new product ideas – Describe the decisions companies make regarding their individual products and services – Evaluate the marketing strategy for an existing product and / or services – Identify the recent trends in marketing – Outline the steps in the marketing research process				
Syllabus Content				
Introduction to marketing: basics of marketing, marketing concepts, understanding markets and customer needs, marketing management orientations; The changing marketing landscape: the digital age, online, mobile, and social media marketing; Marketing environment: micro and macro environment; Marketing mix: product, pricing, promotion, distribution, people, process and physical evidence; Market segmentation: geographic segmentation, demographic segmentation, psychographic segmentation, behavioral segmentation, targeting and positioning; Consumer Behavior: cultural factors, social factors, personal factors and psychological factors; Business buyer behavior: business marketing, business buyer behavior, business buyer decision process; New product development: new product development, new product development process, product lifecycle strategy; Designing and marketing services: the nature and characteristics of a service, service marketing strategies, service quality; Recent trends in marketing: explore the trends in marketing; Introduction to marketing research: what is marketing research, type of marketing research, steps in marketing research.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum, field visit and debate.			
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks			

	– The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. Summative Assessment: 70% – End of course written examination is of three hour duration – Question paper contains two parts: ○ Part I: It is compulsory. It contains 20 multiple choice questions for 20 marks ○ Part II: Students are expected to answer four questions out of seven questions that may include several parts. Total marks for this part is 80.
• Agnihotri, P., Kotler, P., and Armstrong, G. (2018). <i>Principles of marketing</i>. (17th ed.). Pearson India. • Kotler, P., Armstrong, G., (2017). <i>Principles of marketing</i>. (17th ed.). Pearson India. • Kotler, P., Armstrong, G. and Opresnik, M.O. (2018). <i>Principles of marketing</i>. (17th ed.). Pearson India. • Kotler, P., Kevin, K. L. (2016). <i>Marketing management</i>. (15th ed.). Pearson India. • Tanner, J., and Raymond, M.A. (2019). <i>Principles of marketing v.4.0</i>. Flat world knowledge India.	

Course Title	Introduction to Tourism and Hospitality Management			
Course Code	BBAT 12052			
Credit Value	2			
Status	Level 1 / Semester II /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	---	10	60
Aim				
The aim of the course unit is to provide the basic knowledge and understanding of tourism and hospitality.				
Intended Learning Outcomes				
– Define the concepts of travel, tourism, tourist, hospitality and hospitality management – Explain historical factors that encouraged the development of tourism activities – Identify the major participants and forces shaping the tourism industry – Discuss the career opportunities in the tourism and hospitality industry – Compare various types of tourism – Describe lodging operations – Discuss the role of hospitality manager in the hospitality industry – Describe significance of the workplace skills of the employees in the completion of the task – Recall the historical development of the lodging industry – Explain the hospitality management system				
Syllabus Content				
Introduction to tourism and hospitality: concepts of tourism, travel, tourist and hospitality; The history of travel and tourism: the empire era, the middle ages and the renaissance era, the grand tour era, the mobility era and the modern era; types of tourism: domestic tourism, international tourism, outbound tourism, dark tourism, cultural tourism, rural tourism; Tourism demand and travel motivators: basics of tourism demand, net travel propensity, gross travel propensity, case study-pattern of movement of tourists to Sri Lanka; travel motivators, physical motivators, Inter personal motivators, status & prestige. The hospitality industry: understanding the concept of hospitality management, the hospitality manager's role in the hospitality industry, demand and supply of hospitality, welcoming, workplace skills and expectations, careers in hospitality; Introduction to lodging operations: the evolution of lodging, classifications of hotel properties, meeting guests needs, forces shaping the hotel business, competition in the lodging business; Management of hospitality industry: planning in hospitality management, organizing in hospitality management, manpower analyzing in hospitality management, control in hospitality management.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, role play forum, field visit and debate.			
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate and role play. Summative Assessment: 70%			

	– End of course written examination is of two hours duration – Question paper contains two parts: ○ Part I: It is compulsory. It contains 20 multiple choice questions for 20 marks. ○ Part II: Students are expected to answer three questions out of five questions that may include several parts. Total marks for this part is 80.
Recommended Readings: • Evans, N. (2015). <i>Strategic Management for Tourism, Hospitality and Events</i>. London: Routledge. • Hall, M.C. (2019). <i>Handbook of Tourism and Hospitality</i>. New York: Routledge. • Kozak, M., & Kozak, N. (2016). <i>Tourism and Hospitality Management</i>. UK: Emerald Group Publishing. • Page, S. J. (2014). <i>Tourism Management</i>. London: Routledge. • Ryan, C., & Page, S. (2012). <i>Tourism Management</i>. London: Routledge. • Walker, J. R. (2002). <i>Introduction to Hospitality</i>. New York: Prentice Hall.	

Course Title	Business English II			
Course Code	BBAD 12062			
Credit Value	2			
Status	Level 1 / Semester II /Compulsory			
UTEL Benchmark	5			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	15	-	55
Aim				
The aim of the course is to improve Business English language skills by developing vocabulary.				
Intended Learning Outcomes				
- Identify main and specific information in various reading selections related to business fields adopting Before-During-After reading strategies. - Demonstrate a significant enrichment of business and job-specific vocabulary - Analyze details in job descriptions and advertisements - Develop application procedure and interview skills - Use strategies for active listening to respond meaningfully. - Practice listening to complex text with varied structures, conversations and news items - Answer questions in job interviews with a degree of confidence and accuracy - Engage in individual and group presentations related to various careers - Recognize and incorporate sentence variety in writing, including coordination and subordination - Demonstrate the ability to write memos, CVs, cover letters and professional profiles				
Syllabus Content				
Reading: recognizing the facts given in various types of reading passages, magazine and newspaper articles using the sub skills of reading such as skimming, scanning and comprehension, Identifying and analyzing details in job descriptions and advertisements and Using terms / expressions used frequently in job interviews, orientation programmes, workshops, conferences and seminars / webinars; Grammar: Define verbs and different verb forms, including infinitive, gerund, present participle, past participle, stative verbs, dynamic verbs, and auxiliary verbs, demonstrating the usage of the twelve tenses of English and their communicative functions, forming questions and negative statements and constructing active and passive voice sentences; Writing: Writing paragraphs related to business field and personal notes to relatives and friends. Identifying different structures of CVs and writing effective CVs and cover letters using appropriate vocabulary and grammar; Speaking: Introducing oneself and others, asking for information, giving information, inviting and thanking. Conducting a SWOT analysis on oneself, constructing questions on both 'Yes / No type' and 'Wh'-question forms and formulating appropriate responses for questions - Mock Interviews; Listening: Identifying the overall and internal organization of business related audio or video records and answering the questions.				
Teaching and Learning Methods/Activities	Lectures, Group discussion, Task-based language learning, student centered learning and Content and Language Integrated Learning (CLIL), self-learning activities using LMS & Computer Assisted Language Learning (CALL).			
Evaluation	Formative Assessment (In-course) 30% – Four assessments will be conducted to evaluate each skill. – The assessment could be in any forms such as classroom			

	assignment, take-home assignment, oral presentation and online assessment – Formative assessment will be considered for 400 marks (100 marks for the assessment of each skill) – The marks obtained will be converted into 30 % to be added with the final marks. Summative Assessment 70% – Duration of the question paper is of two hours consisting questions based mostly on skills like reading and writing along with selected grammatical components. – The number of questions and the marks allocated to each question may vary depending on the type of questions. – All the questions should be answered and the marks allocated for the final assessment is 100. – Marks obtained will be converted into 70 % to be added with the final marks.
Recommended Readings: • Grussendorf, M. (2017). English for presentations. Oxford: Oxford University Press. • Mascull, B. (2018). Business Vocabulary in Use: Intermediate; Self-study and classroom use Cambridge: Cambridge University Press. • Mohan, K., & Banerji, M. (2009). Developing communication Skills (2nd ed.). Macmillan Publishers. • Murphy, R. (2012). English grammar in use: A self-study reference and practice book for intermediate learners of English. Cambridge: Cambridge University Press. • Thomson, A. J., & Martinet, A. V. (2010). A practical English grammar. Oxford: Oxford University Press.	

Course Title	Social Psychology			
Course Code	BBAD 12072			
Credit Value	2			
Status	Level 1 / Semester II /Enhancement			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	---	-	70
Aim				
The aim of the course unit is to expose students to the essential theories and applications of social psychology towards gaining skills, knowledge and analyze human behaviour as it occurs within the social context				
Intended Learning Outcomes				
– Define the basic concepts of Social Psychology – Explain the key theoretical perspectives in studying human social behaviour – Analyse the key role of self in the social world – Describe the value of self-knowledge to manage in different social contexts – Evaluate the major role of perception in impression, judgment, and emotions – Apply social psychological concepts and theories learned in class to evaluate and respond to the social world – Discuss the group influence in action and the importance of Conformity, Compliance, and Obedience in interpersonal relationships – Evaluate the motivations of prosocial behaviour in emergency social work – Explain the roots of human aggressions in ongoing relationships – List the techniques of controlling aggressions at family and work				
Syllabus Content				
Introduction to social psychology: the historical development of social psychology, key concepts that form an understanding of human social behaviour, Need of Social Psychology in human life, sociology of love; The self in a social world: learning about the self, sources of self-knowledge, managing the self in different social context, personal vs. social identity, self-esteem and social comparison; Person perception: forming impression of others, impression management, accuracy of judgments recognition of emotions; Evaluating and responding to the social world: understanding the social world, attitude formation, change in attitude towards the environment, the fine arts of persuasion; Changing others behaviour: group influence in action, how we are influenced by others even when they are not there,; Conformity, Compliance, and Obedience, Stereotypes, prejudices, & discrimination, interpersonal relationship & intimacy, obedience to authority; Helping others (prosocial behaviour): motives for personal behaviour, responding to an emergency; Aggression: perspectives on aggression, Hurting Others, roots of violence, causes of human aggression, aggression in ongoing relationships, bullying and aggression at family and work, control of aggression , some valuable techniques.				
Teaching and Learning Methods/Activities	Lecture by the Lecturer, recitation, group discussion, student report by individual or groups, library research, drama, role-playing, making of posters by students, problem-solving of cases studies			
Evaluation	Formative assessment (In-course): 100% – Four assessments; each carry twenty-five marks			

	– The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, field visits, etc. – The duration of the assessment might vary depending on the nature of the assessment.
Recommended Readings ● Aronson, E., Wilson, T. D., Akert, R. M., Sommers, S. R. (2016). <i>Social psychology</i>, 9th ed. Boston, MA: Pearson. ● Baron, R. A., Branscombe, N. R. (2012). <i>Social psychology</i>, 13th ed. Boston, MA: Pearson. ● Baumeister, R. F., Bushman, B. J. (2014). <i>Social psychology and human nature</i>, 3rd ed. Belmont, CA: Wadsworth. ● Belsky, J. (2013). <i>Experiencing the life span</i>, 3rd ed. New York: Worth. ● Breckler, S.J., Olson, J.M., & Wiggins, E.C. (2006). <i>Social Psychology Alive</i>, 1st ed. Belmont: Thomson Wadsworth.	

Course Title	Events Management			
Course Code	BBAT 21013			
Credit Value	3			
Status	Level 2 / Semester I /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	10	95
Aim				
The aim of the course unit is to provide the students with the comprehensive theoretical and practical knowledge on events management.				
Intended Learning Outcomes				
– Define the concept of events and events management – Identify the major participants in organizing events – List the techniques and strategies required to manage the project successfully – Explain challenges faced by the event industry in the emerging business environment – Describe the project planning, and strategies used towards project implementation – Explain the role of events' designing with the reflection of theme and pragmatic experience in the modern business world – List the various types of project evaluation techniques – Explain techniques to manage health and safety related risk at the workplace – Formulate the marketing strategies to promote the cultural events and festivals – Discuss the mega events and its substantial contribution to the tourism industry – Point out the key logistical issues in organizing corporate events – Explain the impacts of cultural events and festivals marketing on the economy – Describe the event operations and legal issues in the event organizing process – Examine the significance of the sustainable event industry in tourism development – Examine the role of the media in organizing and exhibiting the events				
Syllabus Content				
Introduction to events management: meaning of events and events management, the challenges of events management, the place events in human history and cultures, the events industry, what business are we in, the role of the event manager, the events profession and education; Managing event projects: events as projects, project management perspectives, event project definition, organization and framework, project parameters, stakeholder requirements and needs, project planning, project optimization, project evaluation techniques, project crashing, project risk management, project cost breakdown structures, project implementation; Event design and production: introduction to event design, recent developments in event design, events as designed experiences, concept and theme, understanding event experiences; Event operations: the legal environment, insurance, regulations, licenses and permits, events contracts, event logistics; Event marketing: event marketing planning, event sponsorship; Event health, safety and risk management: health and safety legislation, health and safety management, risk management, risk assessment, specific event risks; Mega-events: defining mega-events, mega-event periods, mega-event tourism; Events in the public and cooperate sectors: the public sector, events in the public sector, not-for-profit events, categorization of corporate events, key logistical issues for corporate events, the corporate event customer, corporate event evaluation; Cultural events and festivals: cultural events, festivals, types of cultural events and festivals, programming cultural events and festivals, marketing cultural events and festivals, the public role of cultural events and festivals;				

Event impacts, sustainability and legacy: event impacts on the tourism and hospitality industry, measuring impacts and evaluating events, event sustainability, event legacies; Events and the media: the role of the media in events management, the media and links to stakeholders, media management, the impact of media coverage on events.	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, role play, forum, field visit, debate guest speakers, exhibits and displays, and mock conventions.
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, mock conventions, and role play. Summative Assessment: 70% – End of course written examination is of three hours duration – Question paper contains two parts: ○ Part I: It is compulsory. It contains 20 multiple choice questions for 20 marks. ○ Part II: Students are expected to answer four questions out of six questions
Recommended Readings: – Allen, J. (2021). <i>Event management</i>. New York: Wiley. – Bladen, C., Kennell, J., Abson, E., & Wilde, N. (2019). <i>Events management: an introduction</i>. London: Routledge. – Bowdin, G., O'Toole, W., Allen, J., Harris, R., & McDonnell, I. (2016). <i>Events management</i>. New York: Routledge. – Damster, G., & Tassiopoulos, D. (2005). <i>Event management: a professional and developmental approach</i>. South Africa: Juta and Company Ltd. – Jones, M. (2014). <i>Sustainable event management: a practical guide</i>. London: Routledge. – Tum, J., & Norton, P. (2006). <i>Management of event operations</i>. Oxford: Elsevier Butterworth-Heinemann.	

Course Title	Managing Human Resources			
Course Code	BBAH 21023			
Credit Value	3			
Status	Level 2 / Semester I /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	10	95
Aim				
The aim of the course unit is to provide an overall understanding of human resource management and its practices as to acquiring, developing and maintaining an effective workforce in organisations.				
Intended Learning Outcomes				
– Define the term human resource management (HRM) – State the importance of HRM and its approaches – List out the functions of HRM – Explain the concept of Equal Employment opportunity – Elaborate the types of discrimination in organisations – State the need for human resource information system and its usefulness – Describe the process of job analysis – Explain the process of human resource planning – Discuss the process of recruitment, sources of recruitment, and the criteria for making the best selection – Describe the importance of training and development and its process – Analyse the different methods of performance appraisal – Describe the types of compensation and factors determining compensation – Explain the factors determining the career choice and the importance of career management – State the emerging trends in HRM – Propose the solutions for the HR issues in organisations				
Syllabus Content				
Introduction to Human Resource Management (HRM): basics of HRM, functions of HRM, evolution of HRM, human capital and HRM, approaches to HRM; line and staff aspects of HRM, changing role of HRM; Equal Employment Opportunity (EEO): concept of EEO, discrimination, managing diversity, affirmative action; Human Resource Information System (HRIS): components of HRIS, technology and HRIS, HR audit; Job Analysis: process of job analysis, job description, job specification, job design; Human Resource Planning (HRP): concept of HRP, process of HRP, outsourcing; Recruitment and Selection: definitions, methods and sources of recruitment, employer branding, selection process, induction; Training and Development (T&D): basics of T&D, stages of training, methods for T&D; Performance Management: purposes of performance appraisal (PA) and management, methods of PA, Issues associated with PA; Compensation Management: meaning and types of compensation, equity, factors determining compensation, establishing pay plan; Career Management: basics of career management, career planning and development, choosing a career; Contemporary issues and emerging trends in HRM, HRM practices in Sri Lankan organizations.				
Teaching and Learning Methods/Activities	Lecture, discussion, field visit, online learning activities, tutorial, presentation, case studies, forum, role-playing, debate			
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks			

	– The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. Summative Assessment:70% – End of course written examination is of three hour duration – Question paper contains two parts: ○ Part I: It is compulsory. It contains 20 multiple choice questions for 20 Marks ○ Part II: Students are expected to answer four questions out of seven questions that may include several parts. The total marks for this part is 80.
Recommended Readings • Armstrong, M., & Taylor, S. (2020). <i>Armstrong's Handbook of Human Resource Management Practice</i> (15th ed.). London: Kogan Page. • Dessler, G. (2020). <i>Human Resource Management</i> (16th ed.). England: Pearson Education. • Noe, R. A., Hollenbeck, J. R., Gerhart, B., & Wright, P. M. (2021). <i>Fundamentals of Human Resource Management</i> (9th ed.). New York: McGraw-Hill. • Opatha, H. H. D. N. P. (2019). <i>Sustainable Human Resource Management</i>. Colombo: University of Sri Jayewardenepura. • Snell, S., & Morris, S. (2019). <i>Managing Human Resources</i> (18th ed.). USA: South-Western, Cengage Learning.	

Course Title	Management Accounting			
Course Code	BBAA 21033			
Credit Value	3			
Status	Level 2 / Semester I/ Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of this course unit is to provide the knowledge in management accounting in operational level decision-making.				
Intended Learning Outcomes				
– Identify the importance of management accounting – Identify cost elements and its behaviour – Explain classification of overheads – Describe the distribution and absorption of the overheads in order to determine the price. – Explain the costing methods – Calculate the cost of a product/job/batch/service and price to be charged – Discuss objectives of budgeting and budgetary process of an organisation – Prepare functional budgets and master budget – Discuss the budgetary control and issues – Explain the standard costing of an organisation – Prepare standard cost card – Compute different types of variances – Discuss the reasons for variances – Apply Cost Volume Profit (CVP) analysis – Assess short term decisions				
Syllabus Content				
Overview of management accounting: introduction to management accounting, cost elements and behavior; Overheads: Under and over recovery of overheads, Inter- service department reallocations; Costing methods: Job costing, batch costing, service costing and process costing; Budgeting: Introduction to budget, budgeting process, budget manual, types of budget, functional budget and master budget; Standard costing: introduction to standard costing, types of standard, standard cost card; Variance analysis: material variance, labour variance, overhead variance and fixed overhead variance; Cost Volume Profit (CVP) analysis: Break Even Point (BEP) analysis and short term decisions.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, presentations, individual assignments			
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks. – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study and debate. Summative Assessment: 70% – End of course written examination is of three hour duration. – Question paper contains two parts: ○ Part I: It is compulsory. It contains 20 multiple choice questions for 20 marks.			

	○ Part II: Students are expected to answer all four questions that may include several parts. Total marks for this part is 80.
Recommended Readings: • Arora.M.N (2006) <i>Cost and management accounting</i>, (8th Ed.). Vikas Publishing House Pvt Ltd. • Drury. C (2015) <i>Management and cost accounting</i>, (9th Ed.). Cengage Learning. • Horngren.T, Sundem.L, Schatzberg.O & Burgstahler.D (2014) <i>Introduction to management accounting</i>, (16th Ed.). India, Sterling Graphics Pvt.Ltd. • Lall Nigam.B.M and Jain. I.C (2014) <i>Cost accounting principles and practice</i>, Delhi. PHI Learning Private Limited. • Lucey.T (2009) <i>Costing</i>, (4th Ed.). UK, Book Power edition.	

Course Title	Computer Based Information Management			
Course Code	BBAF 21043			
Credit Value	3			
Status	Level 2 / Semester I /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	30	-	90
Aim				
The aim of this course unit is to provide specialised knowledge and skills in the design and development of databases for business information systems and to develop competencies on database management systems and its applications for business.				
Intended Learning Outcomes				
– Define the terms database, database management system – Describe current technology trends in the data management and business information systems – List the users in the database management system – Identify three-level ANSI-SPARC database architecture – Explain data models – Outline the relational database design concepts – Provide the fundamental elements of relational database management systems – Draw entity relationship diagrams for various business systems. – Illustrate the use of entity relationship diagrams in the business analysis report – State the importance of the normalization in database design – Discuss the update anomalies in database systems – Apply the functional dependency concept in normalization – Classify the characteristics of the three normal forms – Employ normalization process up to third normal forms in the design of a database – Write and execute queries – Develop complex queries with the use of window functions – Apply client software to manage and fill a relational database – Prepare reports and dashboards to provide access for users to business-critical information – Construct databases on server platforms				
Syllabus Content				
Database management and business information system: introduction to current trend in database and database management system(DBMS), business challenges of an enterprise, importance of the database approach, DBMS environment, different user groups of DBMS; Database system architecture: three-Level ANSI-SPARC architecture, database Schema, data independency; Database design: types of Data Models: Hierarchical Model, Network Model, Entity-Relationship Model, Relational Model, Object-Oriented Data Model and Data modelling techniques; Entity relationship model: elements of Entity Relationship Diagram, Identify the integrity constraints (business rules) hold for a given problem, draw an entity relationship diagram using conceptual schema; Normalization technique: introduction to Normalization, update anomalies, differences between Normalized and Unnormalized format of data representation, define first, second, third Normal forms. Process of Normalization for a business problem; Query				

languages(SQL): define Structured Query Languages (SQL), Data Definition Languages (DDL), Data Manipulation Languages (DML), Data Control Languages (DCL), query languages for create, retrieve, insert, update, sort, join, delete, filtering data in a database, writing queries with join tables, sub queries, views, create forms and reports using SQL; Database for large and small business and development: data accessibility, data/database administration, data warehousing, data mining, security, data recovery, contemporary, the internet database environment, Business Intelligent system and modern IT infrastructure to database systems.	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, virtual learning, presentations, individual assignments, case studies, and forum.
Evaluation	Formative Assessment (In-course): 40% – At least four assessments for 40 Marks – The assessments could be in the form of classroom assignment, Lab practical, take-home assignment, quizzes, presentations, and case studies. Summative Assessment: (60%) Written examination – Duration of the question paper is of three hours – Students are expected to answer five questions out of seven questions that may include several parts. – Total marks of written Examination obtained out of 100 will be converted for 60%. Practical Examination – Duration of the question paper is two hours – All questions should be answered. – The total marks of practical examination obtained out of 100 will be converted for 40%. *Students should attend both examinations to complete the course unit
Recommended Readings • Narang, R. (2018). <i>Database management systems</i>. PHI Learning Pvt. Ltd. • Coronel, C., and Morris, S. (2016). <i>Database systems: design, implementation, and management</i>. Cengage Learning. • Manning, A. (2015). <i>Databases for Small Business: Essentials of Database Management, Data Analysis, and Staff Training for Entrepreneurs and Professionals</i>. New York: Springer. • Singh, S. K. (2011). <i>Database systems: Concepts, design and applications</i>. (2nd ed). Pearson Education. • Date, C.J., Kannan, A., and Swamynathan, S. (2009). <i>An Introduction to Database Systems</i>. (8th ed.), Pearson Education.	

Course Title	Business Legislation and Ethics			
Course Code	BBAM 21053			
Credit Value	03			
Status	Level 2 / Semester I / Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	10	95
Aim				
The aim of the course unit is to provide a deeper knowledge with understanding the legal structure, procedures, rules and regulations of business activities as well as ethics in Sri Lanka.				
Intended Learning Outcomes				
– Define the term business legislation and ethics – Describe the formation and performance of a contract – Explain e-contract and electronic transaction in Sri Lanka – Describe the consumer protection law in Sri Lanka – Explain the formation of partnership in Sri Lanka – Express the duties and rights of partners – Describe the termination procedure of partnership – Describe the rights and liabilities of shareholders – Recognize the need of central environmental authority – Describe the environmental law in Sri Lanka – Point out the actions against the environmental pollutions – Distinguish the three models of management ethics – Identify the ethical issues in Sri Lanka – Elaborate the business ethics for micro, small, medium entities [MSME] – Propose a legal mechanism to enhance the business ethics in Sri Lanka				
Syllabus Content				
Introduction business legislation and ethics: the legal system of Sri Lanka, an overview ethics and business ethics; Law of contract: constituting elements of contract, terms of contract, performance of contract, invalidating factors of a contract, e-contract and electronic transactions in Sri Lanka; Sale of goods: introduction to the sale contract, implied conditions and warranties of a sale contract, duties and rights of seller & buyer, remedies, consumer protection law; Negotiable instruments: fundamental nature of a bills of exchange, negotiation of a bill, types of bill, invalidating factors of a negotiable instrument, bankers' duties and liabilities; Law of partnership: creation of partnership, duties and rights of partners, termination of partnership agreement; Company Law: incorporation of a company, types of companies, rights and liabilities of shareholders, powers and functions of directors, company meetings, winding up; Environmental Law: Central Environmental Authority, environmental law in Sri Lanka, actions against the environmental pollutions; Intellectual property law: patents, trademarks, registered designs and copyright; three models of management ethics: immoral management, moral management, amoral management. moral management models and acceptable stakeholder thinking, developing moral judgment, elements of moral judgment; Ethical issues: emerging business ethics issues, an ethical crisis, resolving ethical dilemmas, justifying unethical behaviors; ethical decision-making process: individual factors, moral philosophies and values and organizational factors; Business ethics for MSMEs: objectivity, integrity, professional competency and due care, professional behavior and confidentiality.				

Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum, field visit and debate.
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. Summative Assessment: 70% – End of course written examination is of three-hours duration – Question paper contains two parts: ○ Part I: It is compulsory. It contains 20 multiple choice questions for 20 marks ○ Part II: Students are expected to answer four questions out of seven questions that may include several parts. Total marks for this part is 80 marks.
• Clarke, M. A., Hooley, R. J., Munday, R. J., Sealy, L. S., Tettenborn, A. M., & Turner, P. G. (2017). <i>Commercial law: text, cases, and materials</i>. Oxford University Press. USA. • Ferrell, O. C., and Fraedrich, J. (2018). <i>Business ethics: ethical decision-making and cases</i>. Cengage learning. • Ghillyer, A. (2017). <i>Business ethics now</i>. New York, NY: McGraw-Hill. India. • O'Sullivan, P., Smith, M., & Esposito, M. (Eds.). (2012). <i>Business ethics: a critical approach: integrating ethics across the business world</i>. Routledge. Canada. • Weerasooriya, W. (2010). <i>A textbook of commercial law: business law</i>. Postgraduate Institute of Management (PIM). Sri Lanka.	

Course Title	Business English III			
Course Code	BBAD 21062			
Credit Value	2			
Status	Level 2 / Semester I / Compulsory			
UTEL Benchmark	6			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	15	-	55
Aim				
The aim of the course is to give general knowledge and understanding of the use of English in business situations and develop all the four skills of English Language.				
Intended Learning Outcomes				
- Use various sub skills of reading to improve reading speed and comprehension of articles - Analyze unfamiliar words by understanding the structure of English Language - Listen to academic presentations and take notes while listening - Demonstrate understanding of clear standard speech on factual information, short talks announcements and news bulletins. - Use grammar structures and punctuation appropriately in different types of business correspondence - Provide appropriate oral responses to questions on personal, work or study matters - Develop presentation skills and public speaking skills on formal topics related to business and current affairs. - Extract literal and inferential information from graphs, charts, diagrams, flowcharts, and other illustrations. - Compose a range of written documents for business purposes accurately and concisely to include letters, memoranda, and electronic mails				
Syllabus Content				
Reading: Using critical reading skills to get information from academic and business related texts, developing vocabulary, analyzing and interpreting various texts. Answering binary choice and 'wh' questions based on the passages. Grammar: Identifying the communicative functions of various verb forms, usage of prepositions and conjunctions, constructing active and passive voice sentences, combining sentences using relative and 'if' conditional clauses to connect ideas in business writing; Writing: Identifying the difference between formal and informal letters, distinguishing different types of letters and writing letters such as inviting people, asking for permission, thanking and complaining. Analyzing the format of memoranda and e-mails and writing clear and concise memos and e-mails. Interpreting and presenting information in graphs, charts and tables describing statistical trends and products; Speaking: Communicating with each other using various communication strategies. Giving short speeches in formal and informal situations. Distinguishing the characteristics between good and bad presentations, developing presentation skills and doing presentations related to business topics using appropriate expressions; Listening: Using information from academic and business listening				

passages to answer questions that include objective and subjective questions, make inferences, summarize and discuss.	
Teaching and Learning Methods/Activities	Lectures, Group discussion, Task-based language learning, student centered learning and Content and Language Integrated Learning (CLIL), self-learning activities using LMS & Computer Assisted Language Learning (CALL).
Evaluation	Formative Assessment (In-course) 30% – Four assessments will be conducted to evaluate each skill. – The assessment could be in any forms such as classroom assignment, take-home assignment, oral presentation and online assessment – Formative assessment will be considered for 400 marks (100 marks for the assessment of each skill) – The marks obtained will be converted into 30 % to be added with the final marks. Summative Assessment 70% – Duration of the question paper is of two hours consisting questions based mostly on skills like reading and writing along with selected grammatical components. – The number of questions and the marks allocated to each question may vary depending on the type of questions. – All the questions should be answered and the marks allocated for the final assessment is 100. – Marks obtained will be converted into 70 % to be added with the final marks.
Recommended Readings: • Goodale, M., & Gordon, M. (2017). The language of meetings. Andover Hampshire: Cengage Learning. • Goodale, M. (2005). Professional presentations. Cambridge University Press. • Grussendorf, M. (2017). English for presentations. Oxford: Oxford University Press. • Jones, L. & Alexander, R. (2003). New international Business English. New York: Cambridge University Press. Online Resources • A business letter. (2006). Try - Activities © BBC British Council , Available at www.teachingenglish.org.uk • English Reading Comprehension Worksheets (Beginner to Advanced) https://www.pinterest.com/ESL_Materials/english-reading-comprehension	

Course Title	Financial System and Banking			
Course Code	BBAF 22013			
Credit Value	3			
Status	Level 2 / Semester II /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	10	95
Aim				
The aim of this course unit is to provide students with an understanding of structure and functions of financial and banking systems.				
Intended Learning Outcomes				
– Define the term financial system – Describe the functions of a financial system – Explain the structure of financial system of Sri Lanka – State the recent developments in the payment and settlement systems in Sri Lanka – Assess the importance of financial system stability for an economy – Discuss the contribution of Central Bank of Sri Lanka in maintaining financial system stability in Sri Lanka – Interpret the changes in the financial market indices – Describe the role of banking sector in financial system – Elucidate the structure of the statement of financial position of commercial banks – Explain the legal requirements on capital, reserve funds and liquid assets of banks – Analyse the legal nature of banker - customer relationship – Explain the objectives and regulatory measures of Basel III accord. – Calculate various types of interest rates – Assess bank products based on interest rates – Discuss the benefits of credit rating system in financial markets – Appraise the role of banks in combating money laundering				
Syllabus Content				
Financial system: definition, role and functions of financial system in an economy; Structure of financial system of Sri Lanka: regulatory framework, financial institutions, financial markets, financial instruments and payment and settlement systems; Financial System Stability: meaning and importance of financial system stability, characteristics of a stable financial system, factors affecting the financial system stability, role of Central Bank of Sri Lanka in maintaining financial system stability; Financial market indices: calculation and interpretation; Banking: definition and importance of banking, functions and types of banks, commercial banking; Structure of statement of financial position of commercial banks: Loan portfolio and other assets, liabilities and capital; Banking legislation and regulations: licensing of banks, capital requirements, reserve funds, maintenance of liquid assets, banker-customer relationship, Basel III accord; Interest rate: types and calculations, assessment of bank products based on interest rates; Credit rating system: definition, purpose and types; Money laundering: definition, methods of money laundering and role of banks in combating money laundering.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, virtual learning, presentations, individual assignments, take home			

	assignments, Library research on topics, use of recordings, open textbook study, forum, debate and field visit.
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. Summative Assessment:70% – End of course written examination is of three hours duration – Question paper contains two parts: ○ Part I: It is compulsory. It contains 20 multiple choice questions for 20 Marks ○ Part II: Students are expected to answer four questions out of six questions that may include several parts. Total marks for this part is 80.
Recommended Readings: • Casu, B., Girardone, C., & Molyneux, P. (2015). <i>Introduction to banking</i> (2nd ed.). London: Pearson Education. • Choudhry, M. (2018). <i>An Introduction to banking: principles, strategy and risk management</i> (2nd ed.). United Kingdom: John Wiley & Sons Ltd. • Hubbard, G., & O'Brien, A. (2018). <i>money, banking, and the financial system</i> (3rd ed.). New York: Pearson. • Koch, T.W., & MacDonald, S.S. (2015). <i>Bank management</i> (8thed.). USA: Cengage Learning. • Samarasiri, P. (2017). <i>A survey of financial system</i>. Colombo: Central Bank of Sri Lanka.	
Prepared by: Dr.V.A.Subramaniam	
Checked by: Prof.(Mrs).R.Yogendrarajah	

Course Title	Organisational Behaviour			
Course Code	BBAH 22023			
Credit Value	3			
Status	Level 2 / Semester II /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	10	95
Aim				
The aim of this course unit is to provide students with the knowledge and understanding of the factors influencing human behaviour within an organisational context and the opportunity of acquiring basic skills required for understanding, predicting and modifying human behaviour.				
Intended Learning Outcomes				
– Define the key terms in organizational behaviour – Categorize the factors influencing of organizational behaviour – Relate values of employees with their behaviour – Contrast the three components of attitudes – Describe theories of learning and learning process – Outline the factors influencing perception – Describe the perception process and perceptual errors – Describe the concept of personality, its determinants, and different types of personality – State the methods of assessment of personality and the problems associated with the assessment – Identify the causes and consequences of political behavior at work – Explain the types of conflict, its sources and consequences – Propose the conflict handling strategies – Describe the levels and types organizational culture – Analyse the functions of organizational culture – Identify the factors triggering the organisational change and development				
Syllabus Content				
Introduction to organisational behaviour (OB): definition, historical background of OB, levels of analysis of OB, challenges and opportunities for OB; Learning: definition, learning theories; Values and attitudes: definition, types of values, three components of attitudes, relationship between values, attitudes and emotion; work related attitudes: job satisfaction, commitment, perceived organisational support, engagement, organisational citizenship behaviour; Perception: definition, perceptual process, factors affecting perception, perceptual errors; Personality: definition, objectives of assessment of personality, determinants of personality, big-five traits and other personality characteristics influencing behaviour, methods of assessing personality, personality and individual outcomes; Organisational politics: nature of organisational politics, causes and consequences of organisational politics; Managing Conflict: meaning of organisational conflict, sources of conflict, positive and negative outcomes of conflict, conflict management; Organisational culture: definition, levels of organisation culture, types of organisational culture, functions of organisational culture, transforming organisational culture, spiritual organisation; Organizational change and development: meaning, sources of change, types of change, change management models, organizational development.				

Teaching and Learning Methods/Activities	Lectures, tutorials, discussions, online learning activities, presentations, individual assignments, case studies, forum, field visit and debate.
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, inquiry based assessment, debate, role play. Summative Assessment:70% – End of course written examination is of three hour duration – Question paper contains two parts: ○ Part I: It is compulsory. It contains 20 multiple choice questions for 20 marks ○ Part II: Students are expected to answer four questions out of seven questions that may include several parts. Total marks for this part is 80.
Recommended Readings • Aswathappa, K. (2016). <i>Organisational behaviour</i> (12th ed.). New Delhi: Himalaya Publishing House Pvt. Ltd. • Jain, S. (2020). <i>Organisation behaviour in contemporary world</i>. Canada: Arcler Education. • Levy, P. E. (2019). <i>Industrial/ Organisational Psychology: Understanding workplace</i> (6th ed.). UK: Oxford university press. • Luthans, F., Luthans, B.C., & Luthans, K.W. (2021). <i>Organizational Behavior: An Evidence Based Approach</i> (14th ed.). USA: Information Age Publishing. • Robbins, S. P., & Judge, T. (2019). <i>Organisational behaviour</i> (18th ed.). USA: Pearson.	

Course Title	Auditing and Taxation			
Course Code	BBAA 22033			
Credit Value	3			
Status	Level 2 / Semester II/ Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of this course unit is to provide the knowledge on basic concepts and techniques of auditing of the organisation and taxation of the resident individual.				
Intended Learning Outcomes				
– Identify the nature and purpose of auditing within the regulatory auditing environment – Describe the scope of internal control and internal audit and the limitations of the internal audit function – Identify the activities connected with setting the audit planning and sampling – Define audit evidence – Explain the sufficiency and appropriateness of audit evidence – List different audit procedures used to gather audit evidence – State the elements of an audit report – Explain the audit reporting requirements of listed companies – Identify the principles of taxation in the Sri Lankan context. – Explain direct and Indirect taxes – Explain the sources of income of a resident individual – Assess the assessable income from different sources of a resident individual – Assess the total assessable income, taxable income of a resident individual – Assess the gross income tax liability and balance taxable liability of a resident individual				
Syllabus Content				
Auditing Demand for audit and assurance services: assurance services, nature of auditing, distinction between auditing and accounting, objectives of auditing; detection and prevention of frauds and errors; Internal control: internal control, test of controls, internal audit; Audit evidence: nature of evidence, audit evidence decisions, persuasiveness of evidence, types of audit evidence, analytical procedures; Audit planning and documentation: accepting audit engagement and performing initial audit planning, purposes of audit documentation, content and organisation of audit files; Audit sampling: the role of audit sampling, statistical vs. non-statistical sampling and probabilistic vs. non-probabilistic sample selection, application of non-statistical audit sampling for tests of controls and substantive tests of transactions; Audit reporting: the audit report, standard unmodified audit report, audit reporting requirements of listed companies; materiality, examples of audit reports. Taxation Introduction of taxation in Sri Lanka: functions and principles of taxation; direct and indirect taxes, current tax system; Total assessable income of an individual: chargeability of income tax; assessable income from employment, business, investment and any other source; Income tax liability of a resident individual: calculation of total assessable income, basic reliefs and qualifying payments, taxable income, gross income tax payable, balance tax payable amount				

Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, presentations, individual assignments
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks. – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study and debate. Summative Assessment: 70% – End of course written examination is of three hour duration. – Question paper contains two parts: ○ Part I is compulsory. It contains 20 multiple choice questions for 20 Marks. ○ Part II Students are expected to answer all four questions that may include several parts. Total marks for this part is 80.
Recommended Readings • Companies Act, No.07 of 2007 [Certified on 20th October, 2006]. • Inland Revenue Act, No.10 of 2006 along with the amendments. • Inland Revenue Act, No.24 of 2017 [Certified on 24th October, 2017]. • Instructions for the Submission of Statement of Estimated Income Tax Payable, Department of Inland Revenue, Sri Lanka. • Leung, P., Coram, P., Cooper, BJ & Richardson, P. (2015). <i>Modern auditing & assurance services</i> (6th ed.). Queensland, Australia: John Wiley & Sons Australia, Ltd. • Louwers, T., & Ramsey, R. (2012). <i>Auditing and assurance services</i> (5th ed.). Boston, MA: McGraw-Hill. • Manual of Inland Revenue Act [Inland Revenue Act No 24 of 2017], Draft, Department of Inland Revenue, Sri Lanka. • Millichamp, AH. (2000). <i>Auditing: Instructional Manual for Accounting Students</i>, D.P Publications. • CA Sri Lanka. (2020). <i>Sri Lankan Auditing Standards (SLAuSs)</i>. Colombo, Sri Lanka: The Institute of Chartered Accountants of Sri Lanka. • Statement of Estimated Income Tax Payable, Department of Inland Revenue, Sri Lanka.	

Course Title	Public Service Management			
Course Code	BBAM 22043			
Credit Value	03			
Status	Level 2 / Semester II / Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	10	95
Aim				
The aim of the course unit is to provide the knowledge about public service management practices adopted by public sector organizations in Sri Lanka.				
Intended Learning Outcomes				
– Describe the concept of service, public service and public service management – Recognize the significance of public service management – Differentiate the features of the Sri Lankan public sector organisations – Explain the challenges facing public sector organisations in providing services – Demonstrate the history and prospects for public sector reforms of Sri Lanka – Explain the evolution of Public Service Marketing – Examine the cultural profile of Sri Lankan customers – Discuss the role of customer satisfaction in public service sectors – Evaluate customer expectations and experiences regarding the public services – Appraise customer care management in public sector organisation – Demonstrate public service strategy and competitiveness – Explain the good ethical way of behaviour in the public sector organization – Analyse the impact of technological development on public sector administration – State the meaning of public service marketing and its significant contribution to the service economy – Classify various types of public services – Apply the SERVQUAL model service delivering process of the public sector organisation in Sri Lanka				
Syllabus Content				
Introduction to public service management: define the terms of public service and public service management, features and importance of public service management; Public service management in Sri Lanka: functions and significance of the public sector, public sector reforms with historical perspectives, challenge in public sector management in Sri Lanka; Customers: the focus of public service management: customers and their needs, consumer behavior and a consumer decision model, unique aspects of service purchases, a cultural profile of Sri Lankan customers; Public service strategy and competitiveness: service value, strategy, formulating a competitive service strategy, ethical challenges in public service management, ethics problem in private and public sectors, challenges for public service employees and managers, philosophical theories of ethics; Technology and its impact on public services management: process technology and information technology, technology in public services, why public sector invest in technology, technology as a competitive edge, application areas of technology in public services; Public service marketing: the evolution, meaning of public service marketing and classifications of public service, importance of service sectors, emergence of service economy, general concept of service productivity system, service encounters; Service quality and customer or client satisfaction in public sector organization:				

SERVQUAL model, customer loyalty, customer experience management, customer expectation management, customer retention, customer perceive value.	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum, field visit and debate.
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. Summative Assessment: 70% – End of course written examination is of three hour duration – Question paper contains two parts: ○ Part I: It is compulsory. It contains 20 multiple choice questions for 20 marks ○ Part II: Students are expected to answer four questions out of seven questions that may include several parts. Total marks for this part is 80 marks.
Recommended Readings: • Eliassen, K. A., and Sitter, N. (2008). <i>Understanding public management</i>. Sage. India. • Fisk, R. P., Grove, S. J., and John, J. (2008). <i>Interactive services marketing</i>, Boston: Houghton Mifflin. USA. • Leitan, G.R.T. (1979). <i>Local Government and Decentralized Administration in Sri Lanka</i>, Lake House Investments. Colombo. Sri Lanka. • Leitan, G.R.T. (2017). <i>Public sector administration in Sri Lanka</i>. Lake House Investments. Colombo. Sri Lanka. • Radnor, Z. J., Bateman, N., Esain, A., Kumar, M., Williams, S. J., and Upton, D. M. (Eds.). (2015). <i>Public service operations management: A Research Handbook</i>. Routledge. Canada.	

Course Title	Entrepreneurship			
Course Code	BBAH 22053			
Credit Value	3			
Status	Level 2 / Semester II /Compulsory			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	10	95
Aim				
The aim of the course unit is to provide students with the knowledge, skills and motivation for organizing and carrying out entrepreneurial activities and to ensure entrepreneurial success in a variety of settings.				
Intended Learning Outcomes				
– Define the terms small business and entrepreneurship – Explain the importance of small business and entrepreneurship to economic development – Elaborate the nature of the entrepreneurship – List out the characteristics of successful entrepreneurs – Examine the influential factors of entrepreneurial intention – Identify the challenges in entrepreneurship – Evaluate the nature of an existing business – Generate innovative business ideas – Apply the venture selection process to identify successful business idea – Organise the structure of the new ventures – Analyse the financial needs for the new ventures – Prepare the business plan – Assess the feasibility of the business plan – Suggest the entrepreneurial strategies to sustain in the market – Discuss the contemporary issues in entrepreneurship				
Syllabus Content				
Introduction to entrepreneurship: definition of the concept of small business and entrepreneurship, motivation for owning a business, defining and measuring the small and medium enterprises; Evolution of entrepreneurship: approaches to entrepreneurship, entrepreneurial strategy, nature of entrepreneurship; Entrepreneurial mind-set: entrepreneurship in practice, the dark side of entrepreneurship, entrepreneur's confrontation with risk, stress and the entrepreneur and the entrepreneurial ego; Creativity and business idea: developing start up ideas, innovative thinking to generate business ideas, new venture selection process, managing manufacturing and service operations in entrepreneurship; Entrepreneurial intention: types of entrepreneurship, entrepreneurial qualities; Challenges in entrepreneurship: ethical and social responsibility challenges for entrepreneurs, emerging issues in entrepreneurship; Business plan: overview of the business plan, marketing plan, production plan, organization and management plan, financial plan, preparing business plan, criteria for evaluation of business plan, evaluation process; Contemporary issues in entrepreneurship.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, online learning activities, presentations, individual assignments, case studies, forum, etc.			
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks			

	– The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, debate, role play. Summative Assessment:70% – End of course written examination is of three hour duration – Question paper contains two parts: ○ Part I: It is compulsory. It contains 20 multiple choice questions for 20 marks ○ Part II: Students are expected to answer the first question (Case study) and other three questions out of seven questions that may include several parts. The total marks for this part is 80 marks.
Recommended Readings • Burns, P. (2016). <i>Entrepreneurship and small business</i>. New York: Palgrave Macmillan Limited. • Frederick, H., O'Connor, A., & F. Kuratka, D. (2016). <i>Entrepreneurship: theory, process, practice</i> (4th ed.). Australia: Cengage Learning. • Hisrich, R. D., Peters, M.P., & Shepherd, D.A. (2017). <i>Entrepreneurship</i> (10th ed.). New York, NY: McGraw Hill Education. • Longenecker, J. G., Petty, J. W., Palich, L. E., & Hoy, F. (2014). <i>Small business management</i> (17th ed.). USA: Cengage Learning. • Neck, H. M., Neck, C. P., & Murray, E. L. (2019). <i>Entrepreneurship: the practice and mindset</i> (2nd ed.). UK: Sage Publications.	

Course Title	Business English IV			
Course Code	BBAD 22062			
Credit Value	2			
Status	Level 2 / Semester II /Compulsory			
UTEL Benchmark	6			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	15	-	55
Aim				
The aim of the course is to give general knowledge and understanding of the use of English in business situations and develop all the four skills of English Language.				
Intended Learning Outcomes				
- Comprehend, organize, and retain written information related to business and administration. - Increase vocabulary through the study of word parts, use of context clues, and practice with a dictionary. - Extract key ideas and details of business texts, while listening - Demonstrate an understanding of more complex grammatical structures in speaking and writing that includes relative pronouns and reported speech - Demonstrate in different roles in a variety of simulated business contexts including preparing for and participating in meetings - Prepare PowerPoint presentations that include text, graphics, animation, and transitions. - Compose a range of business documents to include notices, agendas, minutes and reports - Formulate business letters with an emphasis on clarity and brevity.				
Syllabus Content				
Reading: Identifying main points and supporting details, determining audience and purpose, summarizing and responding to written Business English texts. Expanding academic and business vocabulary. Grammar: Using grammatical structures and punctuation appropriately in different types of business correspondence; Constructing active and passive voice sentences, combining sentences using relative and 'if' conditional clauses to connect ideas in business writing. Using indirect speech to report. Writing: Transferring information from charts, tables and graphs and write meaningful passages. Writing memos, e-mails and formal letters pertaining to business field. Writing reports and minutes of meetings using the appropriate format. Speaking: Communicating with each other using various communication strategies. Giving short speeches in formal and informal situations. Distinguishing the characteristics between good and bad presentations, developing presentation skills and doing presentations related to business topics using appropriate expressions. Listening: Answering questions giving details of lectures, announcements, conversations and news bulletins while listening to native and nonnative speakers				

Teaching and Learning Methods/Activities	Lectures, Group discussion, Task-based language learning, student centered learning and Content and Language Integrated Learning (CLIL), self-learning activities using LMS & Computer Assisted Language Learning (CALL).
Evaluation	Formative Assessment (In-course): 30% – Four assessments will be conducted to evaluate each skill. – The assessment could be in any forms such as classroom assignment, take-home assignment, oral presentation and online assessment – Formative assessment will be considered for 400 marks (100 marks for the assessment of each skill) – The marks obtained will be converted into 30 % to be added with the final marks. Summative Assessment: 70% – Duration of the question paper is of two hours consisting questions based mostly on skills like reading and writing along with selected grammatical components. – The number of questions and the marks allocated to each question may vary depending on the type of questions. – All the questions should be answered and the marks allocated for the final assessment is 100. – Marks obtained will be converted into 70 % to be added with the final marks.
Recommended Readings: • Goodale, M., & Gordon, M. (2017). The language of meetings. Andover Hampshire: Cengage Learning. • Goodale, M. (2005). Professional presentations. Cambridge University Press. • Jones, L. & Alexander, R. (2003). New international Business English. New York: Cambridge University Press. Online Resources • A business letter .(2006). Try - Activities © BBC British Council , Available at www.teachingenglish.org.uk • English Reading Comprehension Workbooks (Beginner to Advanced). https://www.pinterest.com/ESL_Materials/english-reading-comprehension-workbooks-beginner-t/	

Level III & IV

**Bachelor of Business
Administration
Honours in Financial
Management**

Department of Financial Management

Course Title	Corporate Finance			
Course Code	BBAF 31013			
Credit Value	3			
Status	Level 3 / Semester I/ Core			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	10	95
Aim				
The aim of the course unit is to provide students with integrated knowledge in the concepts, theories and techniques of corporate finance and to develop corporate finance related decision-making skills.				
Intended Learning Outcomes				
– Describe the scope of corporate finance – Perform advanced time-value based calculations – Analyse the capital structure decisions of firms – Explain the different theories on capital structure – Discuss the working capital needs of an institution and the techniques to manage working capital – Evaluate a company's accounts receivable, inventory, and accounts payable management – Assess the implications of comparative working capital management policies – Calculate operating and cash conversion cycles – Estimate working capital needs of a firm – Discuss different types of risks associated with projects – Apply different capital budgeting techniques to make investment decisions under risk and uncertainty conditions – Discuss different types of dividend policies adopted by companies – Explain the implications of dividend irrelevancy theory – Compare financial leverage and operating leverage – Identify causes of financial and operating leverages – Calculate a firm's operating breakeven point				
Syllabus Contents				
Overview of corporate finance: scope of corporate finance, tasks and corporate objectives; Advanced techniques in time-value of money :annuity, growing annuity, perpetuity, growing perpetuity with continuous compounding rate and effective interest rate; Capital structure choice: capital structure decisions, target capital structure, business and financial risks, determining the optimal capital structure, capital structure theories; Working capital management: nature, importance and elements of working capital, working capital policies, cash operating cycle, accounts payable and accounts receivable, relevant accounting ratios, estimating working capital needs of the firm, cash management, inventory management and receivables management; Capital budgeting investment decisions under risk and uncertainty: risk associated with projects, methods to calculate risk and uncertainty in capital budgeting: sensitivity, simulation, decision tree, risk-adjusted discount rate, probability distribution approach, certainty equivalent method; Dividend policy and theories: types of dividend: cash dividend, scrip dividend, forms of share repurchase and the relevant and irrelevant theories of dividend policy, dividend valuation model: the Gordon growth model and Modigliani and Miller's				

dividend irrelevancy theory; Leverage: meaning of leverage, financial leverage and operating leverage, causes of financial leverage and operating leverage and the break-even analysis at different levels of leverage.	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, class discussions, participatory learning activities, virtual learning, presentations, individual assignments, textbook assignments, library research on topics or problems, open textbook study and case study.
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks. – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations. Summative Assessment: 70% – End of course written examination is of three hour duration. – Question paper contains two parts: - o Part I: It is compulsory. It contains 20 multiple choice questions for 20 Marks. - o Part II: Students are expected to answer any four questions out of six questions that may include several parts. Total marks for this part is 80.
Recommended Readings • Aswath, D. (2015). <i>Applied corporate finance</i> (4th ed.). USA: John Wiley & Sons, Inc. • Berk, J., & DeMarzo, P. (2017). <i>Corporate finance</i> (4th ed.). England: Pearson. • Brealey, R., Myers, S., & Allen, F. (2020). <i>Principles of corporate finance</i> (13th ed.). New York: McGraw-Hill. • McDougall, J., & Boyle, P. (2017). <i>Corporate finance: investment and advisory applications</i>. USA: Create space Independent Publishing Platform. • Ross, S., Westerfield, R., & Jordan, B. (2021). <i>Fundamentals of corporate finance</i> (13th ed.). New York: McGraw Hill	

Course Title	Investment and Portfolio Management			
Course Code	BBAF 31023			
Credit Value	3			
Status	Level 3 / Semester I/Core			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	---	105
Aim				
The aim of the course unit is to provide students with the knowledge of concepts, theories and practices in investment and portfolio management.				
Intended Learning Outcomes				
– Explain the concepts in investment and investment process – Discuss the various investment vehicles – Describe the structure of securities market in Sri Lanka – Calculate the value of shares under various assumptions – Compute the value of various types of bonds – Apply the fundamental analysis to make investment decisions – Perform the technical analysis to identify stock price movement behaviour – Describe the forms of market efficiency – Discuss the portfolio management process – Calculate risk and return of portfolio – Discuss the implications and applications of Markowitz portfolio theory – Discuss the application of Capital Assets Pricing Model in the pricing of securities – Estimate the market value of the financial assets using Arbitrage Pricing Theory – Explain the needs for portfolio revision – Evaluate the portfolio investment performances				
Syllabus Contents				
Introduction to investment: definition, objectives, characteristics and types of investment, approaches to make investment, investment process and investment philosophies and wisdom; Investment vehicles: direct and indirect investment, investment control problems, pooled investments: open- end mutual funds, closed-end funds, exchange rate funds; Securities market in Sri Lanka: Colombo Share Market, Colombo Stock Exchange, Securities and Exchange Commission of Sri Lanka, share brokers, primary market and secondary market; Valuation of shares: common stock valuation with cases of zero growth, constant growth, non-constant growth and two-stage growth; Bond valuation: bonds characteristics, pricing and yields, principles of bond pricing theorems, bonds valuations for government bonds, zero coupon bonds, floating rate bonds and other types of bonds, bonds durations, relationship between bond prices and market interest rates; Fundamental analysis: economic analysis, industry analysis and company analysis; Technical analysis: meaning, Dow theory, chart patterns, moving averages and market indicators; Efficient market theory: Random Walk theory, efficient market hypothesis, forms of market efficiency; Portfolio management: portfolio management process, concept of diversification and diversification effect; Risk and return of portfolio: risk and return calculation of portfolio with two assets and more than two assets; Markowitz modern portfolio theory and its applications: assumptions and applications of theory in portfolio analysis, capital market line and its weaknesses; Capital Assets Pricing Model (CAPM) and its applications: assumptions, securities market line and its weaknesses, pricing of securities with CAPM, compare and contrast capital market line and securities market line; Arbitrage Pricing Theory (APT) and its applications; assumptions, steps to implement APT, strengths and weaknesses of APT, differences between CAPM and APT; Portfolio revision: needs for portfolio revision, constraints and strategies of portfolio revision; Evaluation of portfolio investment				

performances: measures of portfolio performance, return decomposition and attribution.	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, class discussions, participatory learning activities, virtual learning, presentations, individual assignments, textbook assignments, library research on topics or problems, open textbook study and case study.
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks. – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations. Summative Assessment: 70% – End of course written examination is of three hour duration. – Question paper contains two parts: - o Part I: It is compulsory. It contains 20 multiple choice questions for 20 Marks. - o Part II: Students are expected to answer any four questions out of six questions that may include several parts. Total marks for this part is 80.
Recommended Readings • Bodie, Z., Kane, A., & Marcus, A. J. (2020). <i>Investments</i> (12th ed.). New York: McGraw-Hill Higher Education. • Chandra, P. (2017). <i>Investment analysis and portfolio management</i> (5th ed.). New Delhi: Tata McGraw Hill Publishing. • Fischer, D. E., Jordan, R. J., & Pradhan, A. K. (2018). <i>Security analysis and portfolio management</i> (7th ed.). India: Pearson Education. • Reilly, F. K., Brown, K. C., & Leeds, S.J. (2018). <i>Investment analysis and portfolio management</i> (11th ed.). USA: Cengage Learning. • Smart, S. B., Gitman, L. J., Zutter, C. J., & Joehnk, M. D. (2020). <i>Fundamentals of investing</i> (14th ed.). New York: Pearson Education.	

Course Title	Operations Research Techniques for Business			
Course Code	BBAF 31033			
Credit Value	3			
Status	Level 3 / Semester I/ Core			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	10	--	95
Aim				
The aim of the course unit is to provide students with the knowledge and skills in practical applications of various operations research methods and techniques to solve the problems in business.				
Intended Learning Outcomes				
– Explain the overview of operations research – Elaborate the characteristics of different types of decision making tools to be used in operations research – Solve the business problems using linear programming techniques – Discuss the linear programming applications specifically in finance – Apply transportation techniques to solve business problem – Explain the trans-shipment problems and solutions – Use the Hungarian method to solve assignment problem – Discuss the application of queuing models in business decisions – Describe the fundamental issues in inventory planning – Explain various inventory control techniques and their applications – Recognize challenges in supply chain management – Discuss the key enablers in supply chain improvement – Find the solutions in business problems using decision analysis – Display a decision tree to find optimal decisions – Use software in practical business cases to drive solutions				
Syllabus Contents				
Overview of operations research: introduction, scope, features, phases and types of operations research; Types of decision making tools in operations research: uses, importance and characteristics of various types of techniques and tools in operations research and limitations; Linear Programming Problem (LPP): application of LPP in business, advantages of LPP, general LPP, formulation of LPP, graphical method and simplex method; Linear Programming applications in finance: portfolio selection, financial planning; Transportation problem: general structure, initial solutions methods, optimal solution methods, special cases in transportation problem; Trans-shipment problem: meaning of trans-shipment problems, main characteristics of trans-shipment problems and solutions for transshipment problems; Assignment problem: meaning and definition of assignment problem, mathematical formulation, Hungarian method; Queuing models: introduction, analysis of queuing process, properties of queuing system, notations, service system, single and multiple channel models; Inventory management and control: introduction to inventory system, inventory classification, inventory planning, issues in inventory planning, basic concepts in just in time, distribution resource planning and material requirement planning, economic order quantity model, economic production lot size model, probabilistic reorder point inventory models with and without lead time; Supply chain management: introduction and development, objectives and needs, importance of value chain, participants in supply chain and customer focus, key enablers in supply chain improvement, challenges in supply chain management; Decision analysis: introduction, decisions under certainty, risk, and uncertainty, analyzing link and successive decisions, constructing decision trees, calculation of expected monetary values and making optimal decisions; Software: features, uses and its application in business problem solving.				

Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, class discussions, participatory learning activities, virtual learning, presentations, individual assignments, textbook assignments, library research on topics or problems, open textbook study and case study.
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks. – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations. Summative Assessment: 70% – End of course written examination is of three hour duration. – Question paper contains two parts: - o Part I: It is compulsory. It contains 20 multiple choice questions for 20 Marks. - o Part II: Students are expected to answer any four questions out of six questions that may include several parts. Total marks for this part is 80.
Recommended Readings • Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., Cochran, J. J., Fry, M. J., & Ohlmann, J.W. (2018). <i>An introduction to management science: quantitative approaches to decision making</i> (15th ed.). USA: Cengage Learning. • Carter, M., Price, C., & Rabadi, P. G. (2019). <i>Operational research: a practical introduction</i> (2nd ed.). Boca Raton: Chapman and Hall/CRC. • Dubeg, U., Kothari, D. P., & Awari, G. K. (2016). <i>Quantitative techniques in business, management and finance: a case study approach</i>. New York: Chapman and Hall/CRC. • Oakshott, L. (2020). <i>Essential quantitative methods for business, management and finance</i> (7th ed.). London: Red Globe Press. • Taha, H. A. (2017). <i>Operations research: an introduction</i> (10th ed.). USA: Pearson Education.	

Course Title	Research Methodology in Finance			
Course Code	BBAF 31043			
Credit Value	3			
Status	Level 3 / Semester I/ Core			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of the course unit is to provide students with the necessary knowledge and skills on research methods in finance and enable them to undertake research in finance independently.				
Intended Learning Outcomes				
– Describe the meaning and objectives of research – Explain the nature, scope of research and the process of conducting research in finance – Identify research problem/ gaps in relevant issues in finance – Explain the purpose and functions of literature survey – Develop conceptual framework, conceptual model and hypotheses – List the qualities of hypotheses – Describe types of variables – Discuss the types of research design and issues in research design – Discuss the sampling techniques – Explain primary and secondary data collection methods – Design appropriate tools for data collection – Discuss the techniques for data analysis – Present the results appropriately and effectively – Interpret the results linking to relevant theories and previous empirical work – Make a critical evaluation of published journal articles – Manage the ethical issues and challenges in conducting research – Develop a research proposal in finance				
Syllabus Contents				
Introduction to research: definitions and objectives of research, importance of research in finance, characteristics of a good research in finance, research approaches, types of research, the process of scientific research; Formulating and clarifying research problem: formulating a research problem, characteristics of a good research problem, writing research questions and objectives, generating and refining research ideas; Literature review and conceptual framework: content and purpose of a literature review, critical analysis of literature, sources of literature, searching literature, conceptual frame work and conceptual model; Developing hypotheses: meaning and good qualities of hypotheses, types of hypotheses, formulation of hypothesis; Variables and measurement: concept, variables, indicators, types of variables, levels of measurement, measurement issues in research; Research design: types of research design, issues in research design: causality, endogeneity, generalization; Sampling: sampling process, probability and non-probability sampling techniques; Data collection methods: primary and secondary data collection methods, developing questionnaire, validity and reliability; Data analysis: data preparation, univariate analysis, bivariate analysis, multivariate analysis, mixed methodology, panel data analysis, interpreting and contextualising the results; Research ethics and integrity: ethical issues related to research, publishing, plagiarism and self-plagiarism. Writing research proposal and report: content and layout of a research proposal/paper/dissertation, formatting and referencing style				
Teaching and Learning Methods/Activities	Lectures, virtual learning, tutorials, group discussions, participatory learning activities, individual and group presentations, group project, individual assignments, problems-based discussions.			
Evaluation	Formative assessment (In-course): 30%			

	– At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, group assignment, quiz, presentation. Summative Assessment:70% – End of course written examination is of three hour duration – Question paper contains two parts: - o Part I: It is compulsory. It contains 20 multiple choice questions for 20 Marks. - o Part II: Students are expected to answer four questions out of six questions that may include several parts. Total marks for this part is 80.
Recommended Readings • Bryman, A., & Bell, E. (2016). <i>Business research methods</i> (3rd ed.). New Delhi, India: Oxford University Press. • Ryan, B., Scapens, R. W., & Theobald, M. (2002). <i>Research method and methodology in finance and accounting</i> (2nd ed.). Hampshire, United Kingdom: South Western Cengage Learning. • Saunders, M., Lewis, P., & Thornhill, A. (2019). <i>Research methods for business students</i> (6th ed.). Harlow, England: FT Prentice Hall, Pearson Education. • Schindler, P. S. (2021). <i>Business research methods</i> (14th ed.). Boston, USA: McGraw-Hill Irwin. • Sekaran, U., & Bougie, R. (2020). <i>Research methods for business: a skill building approach</i> (8th ed.). New Delhi, India: Wiley publishing.	

Course Title	Corporate Governance and Business Ethics			
Course Code	BBAF 31052			
Credit Value	2			
Status	Level 3 / Semester I/ Elective			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	-	-	70
Aim				
The aim of the course unit is to provide knowledge on corporate governance and business ethics theories, concepts, principles, issues, practices and enable the students to apply relevant principles and approaches in solving corporate governance and ethical issues.				
Intended Learning Outcomes				
– Describe definitions and importance of corporate governance – Discuss evolution of corporate governance – Recognize the principles and significance of good governance – Explain theories of corporate governance – Discuss mechanisms of corporate governance – Describe shareholder rights and responsibilities – Discuss the role of board of directors and subcommittees in corporate governance – Examine the linkages between corporate governance and corporate finance – Explain importance of business ethics for financial professionals and firms – Analyze corporate governance and ethical issues of current importance				
Syllabus Contents				
Introduction: definitions and importance of corporate governance, origin and evolution of corporate governance, the regulatory governance framework for Sri Lankan companies, code of best practices on corporate governance, approaches to corporate governance, corporate governance and corporate social responsibility; principles of good corporate governance, significance of good governance; Theories of corporate governance: agency theory, transaction cost theory, resource dependency theory. Mechanisms of corporate governance: ownership structure- managerial ownership, institutional shareholders, shareholder activism, debt financing, external governance mechanisms; Shareholders: shareholder rights, equitable treatment, responsibilities of shareholders, minority shareholders' protection; Board of directors and subcommittees: structure, independence, responsibilities and duties of the board and subcommittees, the role board of directors and subcommittees on risk management and internal controls; Integration with corporate finance: the linkages between corporate governance and corporate finance, internationalization, and shareholder wealth maximization. Business Ethics: meaning of business ethics, ethical principles, code of ethics, values and attitudes for professional accountant and financial managers, ethical conflict, importance of business ethics in decision making and operations of an organization; Corporate governance and ethical issues: ethical issues in finance and major scandals.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, class discussions, participatory learning activities, virtual learning, presentations, individual assignments, textbook assignments, library research on topics or problems, open textbook study and case study.			

Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, group assignment, quiz, presentation. Summative Assessment:70% – End of course written examination is of two hour duration – Question paper contains two parts: - o Part I: It is compulsory. It contains 20 multiple choice questions for 20 Marks. - o Part II: Students are expected to answer three questions out of five questions that may include several parts. Total marks for this part is 80.
Recommended Readings • CA Sri Lanka. (2017). <i>Code of best practice on corporate governance</i>. Colombo: The Institute of Chartered Accountants of Sri Lanka. • Christine A. M. (2019). <i>Corporate governance</i>, (6th ed), London, UK: Oxford University Press. • Perera, S. (2011). <i>Corporate ownership and control: corporate governance and economic development in Sri Lanka</i> (Vol. 6). Singapore: World Scientific. • Tricker, R. B., & Tricker, R. I. (2015). <i>Corporate governance: principles, policies, and practices</i>, USA: Oxford University Press.	

Course Title	Corporate Taxation			
Course Code	BBAF 31062			
Credit Value	2			
Status	Level 3 /Semester I/Elective			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	-	-	70
Aim				
The aim of the course unit is to provide students with the knowledge and skills on corporate taxation and enable them to ascertain the tax liability of partnerships, companies and other entities in Sri Lanka.				
Intended Learning Outcomes				
- Explain the current tax system in Sri Lanka - Estimate the sources of income of resident companies and other entities in Sri Lanka - Compute the assessable income, taxable income, income tax liability of resident companies and other entities in Sri Lanka - Calculate divisible profit of partnership - Calculate tax liability of partnership and partners. - Compute withholding tax and capital gain tax - Calculate value added tax (VAT) - Assess the return of income for the year of assessment - Explain revenue administration management information system (RAMIS). - Evaluate the implications of tax policy changes				
Syllabus Contents				
Tax system in Sri Lanka: types of taxes imposed in Sri Lanka; Assessable income of companies, and other entities: income tax chargeability, computation of exempt amounts (gains and profits) and assessable income during the year of assessment from business, investment and other sources, allowable deductions, loss deduction rules, computing of qualifying payments; Tax on taxable income and other sources: computation of tax on taxable income, tax on remittances of non-resident companies, tax on receipts of final withholding, tax on income taxable at special rates, tax on gain on realization of investment assets (capital gain tax), tax on balance taxable income, computation of total tax payable and total tax credits. Income tax liability of partnership: computation of taxable income- tax on partnership taxable income, tax on gain from the realization of assets, loss adjustments, tax credits, balance tax payable, distribution of profit/loss, exempt amounts, capital gain, partnership tax among partners; Value Added Tax (VAT): registration, voluntary registration, time of supply, taxable supply, exempt supply, rate, tax invoice, calculation of output tax, input tax, allowable input tax and tax payable/refundable; Other taxes: concepts and applications of WHT, capital gains tax. Tax administration: filing return of income, types of assessment, penalties, appeal and objection, interest on under payments and refunds and relevant case laws. Contemporary issues in taxation: analysis of the effects of changes in tax policies proposed in each year budget, Revenue Administration Management Information System (RAMIS).				
Teaching and Learning Methods/Activities	Lectures, virtual learning, tutorials, group discussions, participatory learning activities, individual/group presentations, individual assignments and case study.			
Evaluation	Formative assessment (In-course): 30% - At least three assessments for 30 Marks			

	– The assessments could take any forms such as classroom assignment, take-home assignment, group assignment, quiz and presentation. Summative Assessment:70% – End of course written examination is of two hour duration – Question paper contains two parts: - o Part I: It is compulsory. It contains 20 multiple choice questions for 20 Marks. - o Part II: Students are expected to answer three questions out of four questions that may include several parts. Total marks for this part is 80.
Recommended Readings • DIR. (2017). Inland Revenue Act, No.24 of 2017. Department of Inland Revenue, Sri Lanka. • DIR. (2021). Instructions for the submission of statement of estimated income tax payable for each year, Department of Inland Revenue, Sri Lanka. • DIR. (2017). Manual of Inland Revenue Act [Inland Revenue Act No 24 of 2017], Draft, Department of Inland Revenue, Sri Lanka. • DIR. (2014). Value Added Tax Act No 14 of 2002 (Incorporating amendments up to 01. 01. 2014) and amendments. Department of Inland Revenue, Sri Lanka. • DIR. (2021). Guide to corporate return of income tax for each year. Department of Inland Revenue, Sri Lanka.	

Course Title	Digitalization Finance			
Course Code	BBAF 31072			
Credit Value	2			
Status	Level 3 / Semester I / Elective			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	-	-	70
Aim				
The aim of the course unit is to provide students with the knowledge, skills and awareness on dramatic changes in the financial sector generated by the digital revolution and its impact on finance profession.				
Intended Learning Outcomes				
– Define the term digitalization finance – Discuss historical development of digital finance – Explain major stages of digital transformation in finance – Describe key digital technologies and products – Compare different products in digital finance – Explain the effect of digital transformation in the finance profession – Discuss business models for digital financial services – Discuss the influence of digital finance on financial institutions – Evaluate opportunities and challenges of digital finance in financial institutions – Analyze risk and fraud management in digital financial services – Apply risk management strategies and protection techniques to fraud				
Syllabus Contents				
Digital revolution in finance: digital transformation of finance, historical development of digital finance, importance, reasons, benefits, key drivers and stages of digital transformation; Key digital technologies and products: Finance Technology (FinTech), authentication, big data, artificial intelligence and block chain, crypto currencies (BitCoin, LiteCoin, PPCoin, NameCoin, libra etc.); Digital transformation: developing a digital transformation (DX) strategy, managing digital change, digitizing internal processes, effect on finance; Business models for digital financial services: revenue stream, distribution strategy, partnership strategy, technology implementation pilot testing and rollout payment system; Digital finance in financial institutions: digital evolution in banks – infrastructure, opportunities and challenges, payment systems- individual payment system, mobile money, Real Time Gross Settlement (RTGS) system, crowd funding, evolution of regulatory technology (RegTech) and RegTech eco system; Risk and fraud management in digital financial services: categorization of risk and fraud, risk management strategies and protection from fraud.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, virtual learning, presentations, individual assignments, Library research on topics, open textbook study, use of recordings and case study.			
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations. Summative Assessment:70% – End of course written examination is of two hours duration. – Question paper contains two parts: - o Part I: It is compulsory. it contains 25 multiple choice questions for 25 marks			

	o Part II: Students are expected to answer three questions out of five questions that may include several parts. Total marks for this part is 75 marks.
Recommended Readings • Brown, S. (2020). <i>The innovation ultimatum: how six strategic technologies will reshape every business in the 2020s</i>. New York: Wiley. • Chuen, D. L. K., & Deng, R. H. (2017). <i>Handbook of block chain, digital finance, and inclusion: China tech, mobile security, and distributed ledger</i>. San Diego, CA: Academic Press. • Diamandis, P. H., & Kotler, S. (2020). <i>The future is faster than you think: how converging technologies are transforming business, industries, and our lives</i>. New York, NY: Simon & Schuster. • Perry, B. (2019). <i>Digital finance: big data, start-ups, and the future of financial services</i>. UK: Taylor & Francis. • Schallmo, A., & Daniel, R. (2018). <i>Digital transformation now! guiding the successful digitalization of your business model</i>. Boston, MA: Springer.	

Course Title	International Financial Management			
Course Code	BBAF 32013			
Credit Value	3			
Status	Level 3 / Semester II /Core			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	---	105
Aim				
The aim of the course unit is to provide students with advanced knowledge and critical understanding of international finance and develop skills in dealing with financial problems in a global economic environment.				
Intended Learning Outcomes				
– Define the terms international financial management and international monetary system – Describe the evolution of international monetary system – Identify the types of international financial institutions in dynamic global economic environment – Discuss the purposes and functions of International financial institutions – Explain the objectives and international effects of euro in global environment – Discuss the role of European Economic and Monetary Union in a globalized world – Explain the dimensions, drivers and stages of globalization – Elaborate the effects of globalization on global economic environment – Describe various forms of foreign exchange exposures – State the management of foreign exchange exposures – Discuss the effects of foreign exchange rate movement and the factors affecting foreign exchange rate – Identify the segments, functions and participants of foreign exchange markets – State the importance of forward exchange contract as a hedging tool – Recognize the issues involved in cash management in the international context – Elaborate the importance of international receivables management and inventory management in the international context.				
Syllabus Contents				
Introduction to International Financial Management (IFM): meaning and importance of IFM, objective of IFM and Multinational Corporations (MNCs), differences between domestic and IFM, meaning and evolution of international monetary system; International financial institutions: meaning and types of international financial institutions, purposes and function of International Monetary Fund (IMF) and World Bank, World Bank group, Sri Lanka's relationship with IMF and World Bank, and other prominent international financial institutions; Euro currency and European Economic and Monetary Union (EMU): objectives and history of euro currency, euro convergence criteria, international effects of euro, European Monetary System, role of EMU, development of EMU, function of European Central Bank; Globalization: meaning and dimensions of globalization, drivers and stages in globalization, effects of globalization; Foreign exchange exposures: transaction exposure, translation exposure, economic exposure and management of foreign exchange exposures; Foreign exchange rate: foreign exchange rates and quotations, cross rates, spot rate and forward rate, measuring exchange rate movements, exchange rate equilibrium, factors affecting foreign exchange rate, international parity relationships including interest rate parity, purchasing power parity and fisher effects; Foreign exchange market: spot market and forward market, participants of foreign exchange markets; Forward exchange contract: fixed and option contract, close-out and extension of forward exchange contract, forward rate calculation, its benefits and drawbacks; Management of working capital in an international perspective: cash				

management, international receivable management, inventory management in the international context.	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, virtual learning, presentations, individual assignments, case study, forum, debate.
Evaluation	Formative assessment (In-course):30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, and debate. Summative Assessment: 70% – End of course written examination is of three hours duration – Question paper contains two parts: - o Part I: It is compulsory. It contains 20 multiple choice questions for 20 Marks - o Part II: Students are expected to answer four questions out of seven questions that may include several parts. Total marks for this part is 80.
Recommended Readings: • Apte, P.G., & Kapshe, S. (2020). <i>International financial management</i> (8th ed.). New York: McGraw-Hill Education. • Bhalla, V. K. (2014). <i>International financial management</i>. New Delhi: S.Chand & Company Ltd. • Bekaert, G., & Hodrick, R. (2018). <i>International financial management</i> (3rd ed.). New York: Cambridge University. • Eun, C., & Resnick, B.G. (2017). <i>International financial management</i> (8th ed.). New York: McGraw-Hill Education. • Madura, J. (2019). <i>International financial management</i> (12th ed.). USA: Cengage Learning. • Shapiro, A.C., & Hanouna, P. (2019). <i>Multinational financial management</i> (11th ed.). John Wiley & Sons Ltd.	

Course Title	Financial Risk Management and Derivatives			
Course Code	BBAF 32023			
Credit Value	3			
Status	Level 3 / Semester II /Core			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	---	105
Aim				
The aim of the course unit is to provide students with an understanding of financial derivatives in terms of concepts, structure, instruments and trading strategies for profit and financial risk management.				
Intended Learning Outcomes				
– Define the terms risk and risk management – Explain the financial risk management process – Describe the risk assessment and controlling techniques – Explain the meaning of financial derivatives and their application in financial risk management – Describe the characteristics of forward and futures contracts – Apply the basic techniques for the valuation of forward and future contracts – Illustrate the application of forward and futures contracts in risk hedging strategies – Describe the main types of options and the factors influence prices of options – Explain the hedging and arbitrage strategies in options – Outline the main positions possible in the options market – Evaluate the options trading strategies – Describe the binomial option pricing model for single and multiple period of time – Elucidate the Black-Scholes-Merton option pricing model – State the types of swaps – Describe the application of swap in risk hedging strategies				
Syllabus Contents				
Financial risk management: definition of risk and risk management, classifications of risk, financial risk management process; Risk assessment and controlling: Profit at Risk (PaR), scenario analysis, regression analysis, risk matrix, strategies in financial risk mitigation, tools and techniques of minimizing and controlling financial risk. Introduction to derivatives: meaning of financial derivatives, derivatives' market, difference between spot market and derivatives market and usage of derivatives; Forward and futures contracts: meaning of forward and futures contracts, purpose, advantages of forward contract and futures contract, difference between futures and forward contract, pricing and valuation of forward and futures contract and forward and futures contracts based strategies; Options: meanings, classifications of options, put-call parity, factors affecting options premium, hedging and arbitrage strategies in options; Option trading positions: long European call option profit and payoff, short European call option profit and payoff, long European put option profit and payoff and short European put option profit and payoff; Option trading strategies: bull spread, bear spread, box spread, long call butterfly and short call butterfly trading strategies using options; Pricing models: binomial option pricing model and Black-Scholes-Merton option pricing model for single and multiple period of times; Swaps: meaning, characteristics, classification and application of swaps.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, class discussions, participatory learning activities, virtual learning, presentations, individual assignments, textbook assignments, problem solving or case study.			
Evaluation	Formative assessment (In-course): 30%			

	– At least three assessments for 30 Marks. – The assessments could take any forms such as classroom assignment, take-home assignment, quiz and presentations. Summative Assessment: 70% – End of course written examination is of three hour duration. – Question paper contains two parts: - o Part I: It is compulsory. It contains 20 multiple choice questions for 20 Marks. - o Part II: Students are expected to answer four questions out of six questions that may include several parts. Total marks for this part is 80.
Recommended Readings: • Boyle, P., & McDougall, J. (2018). <i>Trading and pricing financial derivatives: a guide to futures, options, and swaps</i> (2nd ed.). London: De Gruyter. • Chance, D.M., & Brooks, R. (2016). <i>An introduction to derivatives and risk management</i> (10th ed.). USA: Cengage Learning. • Hull, J.C. (2018). <i>Options futures and other derivatives</i> (10th ed.). Canada: Pearson Education. • Hull, J.C. (2016). <i>Fundamentals of futures and options market</i> (8th ed.). Canada: Pearson Education. • Jarrow, R., & Chatteraja, A. (2019). <i>An introduction to derivatives securities, financial markets, and risk management</i> (2nd ed.). USA: World Science Publishing Company.	

Course Title	Microfinance			
Course Code	BBAF 32033			
Credit Value	3			
Status	Level 3 / Semester II /Core			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	10	95
Aim:				
The aim of the course unit is to provide theoretical and practical knowledge on concepts and principles of microfinance as a tool for social and rural development.				
Intended Learning Outcomes				
- Define meaning and scope of microfinance - Describe the concepts and principles of microcredit and microfinance - Explain the historical development of microfinance - Outline the evolution and characteristics of microfinance in Sri Lanka - Identify the financial instruments and lending methodologies - Discuss internal and external environment of Microfinance Institutions(MFIs) - Manage microfinance with external factors - Prepare the financial statements for MFIs - Calculate the relevant ratios from financial statements - Analyze the performance of MFIs using relevant performance indicators - Evaluate the effect of delinquency on profitability - Measure the impact of microfinance on socio - economic development - Assess the impact on women empowerment and Micro, small and medium enterprises. - Discuss the challenges and issues of microfinance - Elaborate the recent developments of microfinance in Sri Lanka				
Syllabus Contents				
Introduction to microfinance: meaning and scope of microfinance, key principles of microfinance, differences between micro credit and microfinance; Microfinance perspectives: historical development, products and tools, microfinance clients and beneficiaries, microfinance institutions in Sri Lanka; Microfinance lending methodologies: poverty, rural credit and financial inclusion, individual lending programs and group lending programs; Internal and external environment of MFIs: legal and regulatory framework of MFIs, macro and micro environmental factors; Preparation of financial statements: preparation of statement of financial position and comprehensive income and expenditure and cash flow of MFIs; Interpretation of financial statements: analysis of financial statements, cash flow statements, portfolio quality, repayment ratios, portfolio quality ratios, loan loss ratios, productivity and efficiency ratios, financial viability, profitability ratios and leverage and capital adequacy; Delinquency management: effect of delinquency, controlling delinquency, rescheduling or redefining loans, productivity and efficiency management, improving staff productivity, managing costs, risk management, asset and liability management and operating risk management; Economic and social impact: measuring and evaluating the impact of microfinance products and services on poverty, socio economic development, women empowerment and micro, small and medium enterprises; Current issues and developments: emerging issues, gender issues, role of technological challenges and recent developments.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, virtual learning, class room discussions, Library research on topics, open textbook study, use of recordings, presentations, individual assignments, take home assignments, forum and case study.			

Evaluation	Formative Assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, group assignment, quiz, presentation. Summative Assessment: 70% – End of course written examination is of three hour duration – Question paper contains two parts: - o Part I: It is compulsory. It contains 20 multiple choice questions for 20 Marks. - o Part II: Students are expected to answer four questions out of six questions that may include several parts. Total marks for this part is 80.
Recommended Readings • Armendariz, B., & Morduch, J. (2010). <i>The economics of microfinance</i>, (2nd ed.). London: The MIT Press. • Bhaskaran, R. (2017). <i>Microfinance - perspectives and operations</i>, (2nd ed.). India: Macmillan Publishers. • Chandrasiri, J.K.M.D., & Bamunuarachchi, B.A.D.S. (2016). <i>Microfinance institutions in Sri Lanka: examination of different models to identify success factors</i>. Colombo: HKART Institute. • Hearth, H.M.W.A. (2018). <i>Micro finance theory and practice</i> .Colombo: Godage & Brothers (Pvt) Ltd. • Ledgerwood, J. (2010). <i>Microfinance handbook: an institutional and financial perspective</i>. US: The World Bank. • Microfinance Act, No. 6 of 2016, Parliament of the Democratic Socialist Republic of Sri Lanka.	

Course Title	Financial Reporting and Analysis			
Course Code	BBAF 32043			
Credit Value	3			
Status	Level 3 / Semester II /Core			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	---	105
Aim				
The aim of the course unit is to provide students with an understanding of the corporate financial reporting environment and apply comprehensive knowledge, skills and professional judgment in the financial reporting practices.				
Intended Learning Outcomes				
– Define the scope and importance of financial reporting – Describe the regulatory framework for financial reporting – Prepare consolidated financial statements, incorporating accounting transactions and adjustments – Explain consolidated statement of financial position and income statement – Elaborate the objectives of cash flow statement, the preparation and presentation of cash flow statement according to LKAS – Prepare the cash flow statement using direct and indirect methods – Calculate the ratios relevant for the assessment of an entity's profitability, financial performance, financial position and financial adaptability – Evaluate the financial performance, financial position and financial adaptability of organizations – Discuss the limitations of financial statements and interpretation techniques – Calculate the basic and diluted earnings per share – Explain the effects of capital structure changes on earnings per share and its presentation and disclosures – Demonstrate the foreign currency translation and compliances and monitoring – Explain difference between functional and presentation currency – Discuss ethical issues in financial reporting and governance.				
Syllabus Contents				
Financial reporting environment: scope and importance of financial reporting, regulatory framework for financial reporting; Consolidated accounts: preparation and presentation of consolidated statement of financial position, preparation of consolidated income statements; Cash flow statement: objectives of cash flow statement, the preparation and presentation of cash flow statement according to LKAS; The analysis of financial statements: analyzing and interpreting financial statements; limitations of financial statements and interpretation techniques; Earnings Per Share (EPS): definition, objective and scope of EPS according to the LKAS, basic and diluted earnings per share, effects of capital structure changes on EPS, presentation and disclosures; Foreign currency translation and compliances and monitoring: importance for adjustments of foreign currency transactions, difference between functional and presentation currency according to LKAS, account for the translation of foreign currency transactions; Financial reporting ethics and governance: ethical issues in financial reporting and regulatory framework, corporate governance and non-financial reporting.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, virtual learning, class room discussions, Library research on topics, open textbook study, use of recordings, presentations, individual assignments, case study, forum and debate.			

Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations, case study, and debate. Summative Assessment:70% – End of course written examination is of three hour duration – Question paper contains two parts: - o Part I: It is compulsory. It contains 20 multiple choice questions for 20 Marks. - o Part II: Students are expected to answer four questions out of seven questions that may include several parts. Total marks for this part is 80.
Recommended Readings: • Bhattacharyya, A.K. (2019). <i>Corporate financial reporting and analysis</i> (12th ed.). Delhi: PHI Learning Private Limited. • Lal, J., & Gauba, S. (2018). <i>Financial reporting and analysis</i>. New Delhi: Himalaya Publishing House. • Revsine, L., Collins, D.W., Johnson, W.B., Mittelstaedt, H. F., & Soffer, L.C. (2017). <i>Financial reporting and analysis</i> (7th ed.). New York: McGraw-Hill Education. • Sanjay, D. (2020). <i>Financial reporting and analysis</i>. New Delhi: Sultan Chand & Sons. • The Institute of Chartered Accountants of Sri Lanka. <i>Sri Lanka accounting standards</i>. Colombo: The Institute of Chartered Accountants of Sri Lanka.	

Course Title	Financial Control and Assurance			
Course Code	BBAF 32052			
Credit Value	2			
Status	Level 3 / Semester II /Elective			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	---	---	70
Aim				
The aim of the course unit is to enhance students' knowledge and competencies in designing, implementing, and assessing internal control systems for entities and the related audit procedures.				
Intended Learning Outcomes				
– Define the term control and internal control – Describe the purposes and principles of internal controls – Explain the components of internal control framework – State the types of internal control – Explain the objectives and importance of financial controls – Describe various financial control techniques – Assess the role of information technology in internal controls – Discuss the functions, duties and responsibilities of internal auditor on internal control system of an entity – Describe the internal control assurance procedures – Explain the auditor's duty to communicate significant deficiencies in internal controls – Suggest the appropriate audit procedures in response to assessed risk.				
Syllabus Contents				
Overview of control: definition, purposes, principles of internal controls and limitations of internal control systems; Internal control framework: control environment, risk assessment process, information system relevant to financial reporting and communication, control activities and monitoring of controls; Types of internal control: financial, operational and compliance controls, detective, corrective and preventive controls; Financial control: meaning, objectives, types, importance, process and financial control techniques; Role of information technology in internal controls: benefits and challenges of application of information technology in internal controls; Internal audit and internal control: functions, duties and responsibilities of internal auditor on internal control system of an entity; Internal control assurance procedures: controls relevant to audit, review of control environment, identification and evaluation of entity's risk assessment process, information system review and assessment of control activities and monitoring of controls; Auditor's duty to communicate significant deficiencies in internal control: significant deficiencies in internal control and their indicators, procedures to communicate significant deficiencies in internal control to those charged with governance and to management; Audit procedures in response to assessed risk: nature, timing, and extent of further audit procedures, nature, timing, and extent of test of controls and substantive procedures, evaluation of the sufficiency and appropriateness of audit evidences on internal controls obtained.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, virtual learning, presentations, individual assignments, textbook assignments, and case study.			
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations,			

	case study, debate, role play. Summative Assessment: 70% – End of course written examination is of two hours duration – Question paper contains two parts: - o Part I: It is compulsory. It contains 25 multiple choice questions for 25 Marks - o Part II: Students are expected to answer three questions out of five questions that may include several parts. Total marks for this part is 75.
Recommended Readings: • Graham, L. (2015). <i>Internal control audit and compliance</i>. New Jersey: John Wiley & Sons. • Greenwood, R.P. (2017). <i>Handbook of financial planning and control</i> (3rd ed.). London: Routledge. • Institute of Chartered Accountants of Sri Lanka. <i>Sri Lanka auditing standards (SLAuS)</i>. Colombo, Sri Lanka: The Institute of Chartered Accountants of Sri Lanka. • Louwers, L., Blay, A., Sinason, D., Strawser, J., & Thibodeau, J. (2018). <i>Auditing and assurance services</i> (7th ed.). New York: McGraw Hill. • Millichamp, A. & Taylor, J.R. (2018). <i>Auditing</i> (11th ed.). USA: Cengage Learning.	

Course Title	Sustainable Finance			
Course Code	BBAF 32062			
Credit Value	2			
Status	Level 3 / Semester II / Elective			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	---	10	60
Aim				
The aim of the course unit is to provide students with the knowledge of nexus between finance and sustainability for effectively managing sustainability-related risks, impacts and opportunities.				
Intended Learning Outcomes				
– Define the terms sustainability and sustainable finance – Describe the stages of sustainable finance – Explain the five pillars of sustainable finance – Identify the key players involved in building a sustainable financial system – Discuss the role of financial intermediation in sustainable finance – Distinguish between different types of sustainable finance products – Describe the nature and importance of key climate-related and environmental risks – Explain the ways in sustainability embedded in organisational strategies – Prepare a corporate sustainability reporting – Apply sustainable finance mechanisms in a real-life investment scenario				
Syllabus Contents				
Fundamentals of Sustainable Finance (SF): definition of sustainability and sustainable finance, its potential to achieve sustainable development goals of business, challenges of sustainable for companies; Framework for SF: role of the financial system, three stages of sustainable finance, profit maximization, internalization of externalities to avoid risk, financial viability, five pillars of SF, challenges to integration of sustainability into finance; Intermediation and sustainability: premium differentiation for the benefit of sustainability, sustainable banking, sustainable investment funds, developments in developed countries, information requirements and transparency; Sustainable finance products: sustainable saving products, sustainable insurance products, sustainable loans, sustainable leasing, sustainable securitization cutting-edge developments in sustainable finance, aligning investments with climate and sustainable goals; Sustainability and financing risks: environmental risks for clients, economic ,legal and financial aspects of government policy, direct and indirect environmental risks for banks, risks to banks’ reputations, instruments for analyzing environmental risk, climate change risks and opportunities and their impact on capital markets; Organization of sustainability within banks: environmental management systems, role of internal communication, role of external communication, external accountability and the risks of external communication, role of banks in a sustainable future; Corporate Sustainability Reporting(CSR): meaning, purpose, importance of CSR and CSR report; Issues in SF: key challenges and developing solutions.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, class room discussions, participatory learning activities, virtual learning, presentations, individual assignments, take-home assignments, Library research on topics, open textbook study and case study.			
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks. – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations. Summative Assessment: 70% – End of course written examination is of two hour duration.			

	– Question paper contains two parts: - o Part I: It is compulsory. It contains a case study for 40 Marks. - o Part II: Students are expected to answer two questions out of four questions that may include several parts. Total marks for this part is 60.
Recommended Readings: ● Gutterman, A. S. (2021). <i>Sustainable finance and impact investing</i> USA: Business Expert Press. ● Hitchcock, D. (2015). <i>The business guide to sustainability: practical strategies and tools for organizations</i> (3rd ed.). London: Earthscan Publications Ltd. ● Schoenmake, D., & Schramade, W. (2019). <i>Principles of sustainable finance</i>. London: Oxford press. ● Thompson, S. (2021). <i>Green and sustainable finance: principles and practice</i> (6th ed.). London: Kogan page. ● Ziolo, M. (2020). <i>Finance and sustainable development: designing sustainable financial systems</i> (1st ed.). London: Routledge.	

Course Title	Entrepreneurial Finance			
Course Code	BBAF 32072			
Credit Value	2			
Status	Level 3 / Semester II /Elective			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	---	10	60
Aim				
The aim of the course unit is to provide students with the knowledge on finance of small and medium enterprises and how financial principles are applied to create, finance, manage and evaluate a new venture to maximize value of the business.				
Intended Learning Outcomes				
– Define the term entrepreneurial finance – Differentiate entrepreneurial finance and corporate finance – Describe principles of entrepreneurial finance – Elaborate various problems faced by new ventures and solutions – Discuss financing sources available for entrepreneurial ventures – Explain financing process in each stages of new venture life cycle – Apply valuation techniques of a new venture – Analyze advantages and disadvantages of different valuation techniques of new ventures – Discuss financial management of Micro, Small and Medium Enterprises (MSMEs) – Explicate harvesting the business venture investment – Illustrate importance of financial plan for a new venture – Develop a financial plan for a new venture				
Syllabus Contents				
Overview of entrepreneurial finance: meaning of entrepreneurial finance, difference between corporate finance and entrepreneurial finance, principles of entrepreneurial finance and problems faced by new venture and solution; Financing process of new venture life cycle: five stages of new venture life cycle, characteristics of each stage, sources of financing and types of financing in each stages; Valuation techniques of a new venture: venture capital method and real option method; Financial management of MSMEs: financial planning and forecasting, capital structure, working capital management and budgetary control; Harvesting the business venture investment: plan an exit strategy, leveraged buyout, management buyout, systematic liquidation and process of going public; Developing a financial plan: importance of a financial plan, short term and long term financial plan, forecasting sales for early stage venture and seasoned firm, sustainable sales growth rate and additional financing needed.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, virtual learning activities, Library research on topics, open textbook study, use of recordings, presentations, individual assignments and field visit.			
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations. Summative Assessment:70% – End of course written examination is of two hours duration – Question paper contains two parts: - o Part I: It is compulsory. It contains 25 multiple choice questions for 25 marks.			

	o Part II: Students are expected to answer three questions out of five questions that may include several parts. Total marks for this part is 75 marks.
Recommended Readings: • Abor, J. (2017). <i>Entrepreneurial finance for MSMEs: a managerial approach for developing markets</i>. New York, NY: Palgrave Macmillan. • Da Rin, M., & Hellmann, T. (2020). <i>Fundamentals of entrepreneurial finance</i>. Oxford, England: Oxford University Press. • Leach, J.C., & Ronald, W. M. (2021). <i>Entrepreneurial finance</i> (7th ed.). Belmont, CA: Cengage Learning. • Minister of Industry and Commerce. (2016). <i>National policy framework for small medium enterprises development in Sri Lanka</i>. • Smith, J.K., & Smith, R.L. (2019). <i>Entrepreneurial finance: venture capital, deal structure and valuation</i>. Stanford, CA: Stanford University Press.	

Course Title	Project Management			
Course Code	BBAF 41013			
Credit Value	3			
Status	Level 4 / Semester I / Core			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	---	10	95
Aim:				
The aim of the course unit is to develop students with the skills and competencies for planning and controlling projects and knowledge of interpersonal issues that drive successful project deliverables.				
Intended Learning Outcomes				
– Define meaning and scope of project and project management – Describe the key concepts and evolution of project management – Differentiate between projects and operations – List out the project constraints – Explain the project management knowledge areas, tools and techniques – Describe project management process groups, project life cycle and organization – Execute project planning and scheduling techniques – Explicate the concept of project appraisal – Explain project risk management – Illustrate development of an effective project team – Analyze project cost management and budget baseline – Discuss preparation of project communication management plan – Analyze the project stakeholder engagement – Develop skills for preparation of feasibility study report – Prepare project proposal in various scenarios – Apply project management software in the practical working environment				
Syllabus Contents				
Key concepts and framework of project management: meaning and scope of project and project management, history of project management, project management framework, attributes of project management, project and operation, project constraints, project management knowledge areas, program and portfolio, project success and failure; Project management process groups: initiation, planning, executing, monitoring and controlling and closing out, process interaction and project management process mapping; Project life cycle and organization: characteristics of project life cycle and project phases, project stakeholders and organizational structure; Project planning and scheduling techniques: work breakdown structure, Gantt chart, critical path method, Programme Evaluation Review Techniques (PERT), crashing, resource allocation; Project appraisal: meaning of project appraisal, appraisal methods: socio-economic, financial, marketing, technology, political, environmental, legal and management; Project risk management: sources of risk, types of risk, risk management process; Project team development: five stages of project team development, essentials of developing an effective team, roles and responsibilities of team; Project cost management: types of cost, importance of cost management and cost management process; Budgeting the project: methods of budget, cost estimating, preparation of budget, work element costing, activity versus program budgeting, budget uncertainty and earned value management; Project communication management: communication management process, plan, manage and control of project communication management; Project stakeholder engagement: different stakeholders on a project, stakeholder classification models, stakeholder engagement assessment matrix, skills needed to manage stakeholder; Project feasibility study: purpose of project feasibility study analysis, writing feasibility study report and project proposal; Project management				

application software: features, functions and application for planning and scheduling, team collaboration, documentation, reporting and project budgeting.	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, virtual learning, class room discussions, library research on topics, open textbook study, use of recordings, presentations, individual assignments, take home assignments, forum and case study.
Evaluation	Formative Assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, group assignment, quiz, presentation. Summative Assessment: 70% – End of course written examination is of three hour duration – Question paper contains two parts: - o Part I: It is compulsory. It contains 20 multiple choice questions for 20 Marks. - o Part II: Students are expected to answer four questions out of six questions that may include several parts. Total marks for this part is 80.
Recommended Readings • Gupta, A. (2017). <i>Project appraisal and finance</i>. New Delhi, India: PHI Learning. • Heagney, J. (2016). <i>Fundamentals of project management</i> (5th ed.). New York, USA: AMACOM. • Meredith, J.R., Shafer, S.M., & Mantel, J.S.(2017). <i>Project management in practice</i> (6th ed.). USA: John Wiley & Sons. • Pinto, J. K. (2013). <i>Project management: achieving competitive advantage</i> (13th ed.). Harlow, Essex, England : Pearson Education Limited. • Project Management Institute. (2017). <i>A guide to the project management body of knowledge (PMBOK guide)</i> (6th ed.). Newton Square, PA: Project Management Institute.	

Title	Strategic Financial Management			
Course Code	BBAF 41023			
Credit Value	3			
Status	Level 4 / Semester I / Core			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of the course unit is to provide students with the knowledge and skills on the concepts and practices of strategic management process and enable them to analyse and evaluate financial implications of strategic alternatives, bringing together corporate finance and strategic management perspectives.				
Intended Learning Outcomes				
– Describe the meaning and importance of strategic management and types of strategy – Explain the integrative nature of strategic management process – Conduct the internal and external environment analysis using appropriate techniques – Describe the strategic choices at various levels – Discuss the factors to be considered in strategy implementation – Explain the link between strategy, financial planning and value creation – Describe the purposes and methods of business valuation – Assess the value of a business using appropriate valuation methods – Discuss the purposes and various forms of corporate restructuring – Explain the factors influencing merger or takeover decisions – Calculate the exchange ratio and purchase consideration for mergers/takeovers – Compute the expected gains from mergers/takeovers – Evaluate financial implications of various strategic financing decisions – Discuss the ways of dealing with the financial distress – Predict the financial distress and bankruptcy of a business				
Syllabus Contents				
Overview of strategic management: meaning of strategy and strategic management, importance of strategic management, features of strategy, levels and types of strategy, stakeholder management approaches to strategy; Strategic management process: the integrative nature of strategic management process, strategic objective, resources, capabilities, and core competencies, internal and external analysis, strategic formulation; Strategy implementation: governance, strategic leadership, culture, organisational designs, strategic evaluation and control; Strategy and financial planning: financial strategy formulation, strategy and value creation, sources of value creation; Strategic and financial planning: financial strategy formulation, strategy and value creation, sources of value creation; Business valuation: meaning and purposes of business valuation, information requirements for valuation, asset based valuation methods, earning based valuation methods, dividend valuation method, discounted cash flow method; Corporate restructuring: meaning and purpose of corporate restructuring, corporate restructuring strategies- merger and acquisition, joint venture, strategic divestment, sell-offs, corporate demerger, spin-offs, equity carve-outs, management buy-outs (MBOs), leveraged buyouts (LBOs), private equity; Evaluating financial implications of strategic financing decisions: factors to be considered in mergers, takeovers, and acquisitions, the purchase consideration, evaluating an offer (bid), exchange ratio, calculating the expected gains from takeovers, measuring business success, value creation and companies' strategies taking into account risk and uncertainty into investment decisions; Business failure and prediction of corporate bankruptcy: financial distress, dealing with financial distress, models to predict the financial distress, corporate bankruptcy.				
Teaching and Learning	Lectures, virtual learning, tutorials, group discussions, participatory			

Methods/Activities	learning activities, individual and group presentations, individual assignments, the problem-based learning, case study.
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, group assignment, quiz, and presentation. Summative Assessment:70% – End of course written examination is of three hour duration – Question paper contains two parts: - o Part I is compulsory. It contains 20 multiple choice questions for 20 Marks. - o Part II: Students are expected to answer four questions out of six questions that may include several parts. Total marks for this part is 80.
Recommended Readings • Chadra, P. (2020). <i>Strategic financial management: managing for value creation</i> (2nd ed.). India: McGraw-Hill. • Dess, G. G., Eisner, A. B., & McNamara, G. Lee, S.H. (2021). <i>Strategic management: creating competitive advantages</i> (10th ed.). New York: McGraw-Hill Higher Education. • Hitt, M. A., Ireland, R. D., & Hoskisson, R. E. (2016). <i>Strategic management: concepts and cases: competitiveness and globalization</i> (12th ed.). USA: South-Western: College Pub. • Pandey, I. M. (2020). <i>Cases in financial management</i>. India: Vikas Publishing House. • Sofat, R., &Hiro, P. (2015). <i>Strategic financial management</i> (2nd ed.). India: PHI Learning Pvt. Ltd.	

Course Title	Econometric Modelling and Application			
Course Code	BBAF 41033			
Credit Value	3			
Status	Level 4 / Semester I / Core			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	20	30	---	100
Aim				
The aim of the course unit is to provide students a comprehensive knowledge and practice in the applications of software and articulate them appropriately to contemporary problems in different context.				
Intended Learning Outcomes				
– Define the terms econometrics and financial econometrics – Describe the econometric model and methodology of econometrics – State the uses of financial econometrics – Identify the types and uses of data- time series data, cross-sectional data, panel data – Explain the techniques of tabulation, graphs and diagrams for data presentation using software – Interpret the correlation coefficient – Explain the linear simple and multiple regression analysis using software – Discuss uses of regression, regression versus correlation, and coefficient of determination – Describe the hypothesis testing, point estimation and interval estimation – Discuss predictions, goodness of fit, and modeling issues – Elaborate the violating the assumptions of the classical linear regression model – Perform the tests of multicollinearity, heteroskedasticity, autocorrelation using software – Apply panel data techniques, recognizing their strengths and limitations – State the usage of Hausman test to select fixed effects model or random effects model – Employ time-series analysis techniques for decision making and policy planning.				
Syllabus Contents				
Introduction to econometrics: meaning and objectives of econometrics, types of econometrics, econometric model, methodology of econometrics; Financial econometrics: meaning and objective of financial econometrics, uses of financial econometrics, types of data- time series data, cross-sectional data and panel data; Techniques for data presentation: tabulation, graphs and diagrams; Correlation: nature and direction of the relationship, correlation coefficient; The Classical Linear Regression Model (CLRM): uses of regression, regression versus causation, regression versus correlation, coefficient of determination, simple and multiple regression using EViews /Stata; Hypothesis testing: probability distribution of the least squares estimators, estimating the variance of the error term, point and interval estimation, and hypothesis testing; Predictions, goodness of fit, and modeling issues: least squares prediction, measuring goodness of fit, modeling issues; Violating the assumptions of the CLRM: multicollinearity, heteroskedasticity, autocorrelation, misspecification- wrong regressors, measurement errors and wrong functional forms; Panel data regression models: importance of panel data, pooled OLS regression, the fixed effects model, random effects model; Time series econometrics: Vector Auto Regression (VAR) model and Auto Regression Distributed Lag (ARDL) model.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, participatory learning activities, practical, virtual learning, presentations, use of video recording, individual assignments, case study.			
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 marks – The assessments could take any forms such as classroom			

	assignment, take-home assignment, quiz, presentations, case study and practical exam. Summative Assessment: 70% Written Examination – End of course written examination is of two hour duration – Question paper contains two parts: - o Part I: It is compulsory. It contains 25 multiple choice questions for 25 marks - o Part II: Students are expected to answer three questions out of five questions that may include several parts. Total marks for this part is 75. - o The total marks obtained out of 100 will be converted into 60%. Practical Examination – Duration of the question paper is two hour. – Students are requested to answer all the questions. – The total marks of practical examination obtained out of 100 will be converted into 40%. *Students should attend both examinations to complete the course unit
Recommended Readings: • Aljandali, A., & Tatahi, M. (2018). <i>Economic and financial modelling with Eviews</i>. Switzerland: Springer International Publishing AG. • Bhaumik, S.K. (2015). <i>Principles of econometrics: a modern approach using Eviews</i>. New Delhi : Oxford University Press. • Brooks, C. (2019). <i>Introductory econometrics for finance</i> (4th ed.). United Kingdom: Cambridge University Press. • Greene, W.H. (2018). <i>Econometric analysis</i> (8th ed.). New York: Pearson. • Hill, R.C., Griffiths, W.E., & Lim, G.C. (2018). <i>Principles of econometrics</i> (5th ed.).USA: John Wiley & Sons, Inc.	

Course Title	Public Financial Management			
Course Code	BBAF 41043			
Credit Value	3			
Status	Level 4 / Semester I / Core			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	45	-	-	105
Aim				
The aim of the course unit is to provide students with the knowledge of theoretical background, procedures, practices and skills in public financial management.				
Intended Learning Outcomes				
– Describe the basic concepts in public financial management in Sri Lanka – Explain the legal and regulatory framework for governing public finance in Sri Lanka – Discuss the institutional framework for governing public finance in Sri Lanka – State the functions of ministry of finance in public financial management – Define the role of general treasury in public financial management – Express the financial planning and government budgetary procedures in Sri Lanka – Classify the units of budget – Identify the public expenditure and revenue – Explain the transfer of financial provisions – Summarize the financial management and accountability in public finance – Explain the delegations of functions for financial control – Identify the internal auditing practices in public organizations – Explain the public procurement procedures in Sri Lanka – List out the various methods for procurement – Discuss the fixed assets management systems and procedures in Sri Lanka				
Syllabus Contents				
Introduction to public financial management: objectives, scope and functions of public financial management; Legal and regulatory framework for public financial management: constitutional provisions, public finance acts, financial regulation, circulars, manual of procedures; Institutional framework for public financial management: parliament control on public finance, functions of committee on public accounts and committee on public enterprises, duties and responsibilities of auditor general, parliamentary control cycle; Ministry of finance and general treasury: objectives and functions of the ministry of finance and the general treasury, role of general treasury; Public sector budgeting process: financial planning in public sector, public sector budgeting, approaches to public budgeting, budget estimate, budget process- operational process, political process, consultation process and approval process, budgetary control mechanism in government organization; of budgetary classification: head, programme, project, object and item, from of presentation of annual estimates, order of presentation of annual estimates, sources of funding, supplementary estimate and contingency fund; Public expenditure and revenue: expenditure from consolidated fund, classification of expenditure, financial provisions for expenditure, estimation of capital expenditure, government expenditure management, compositions of public debt, financing the total expenditure, impact of tax on resource allocation, public revenue; Transfer of financial provisions: virement procedure, creation of new projects, objects and classes, excess without prior				

authority; Financial management and accountability: general responsibilities of chief accounting officer and accounting officer, duties and responsibilities of revenue accounting officer, treasury supervision and control, executive functions of treasury as department; Delegation of functions: expenditure - authorization, approval, certification and payment, revenue - assessment, collection and acceptance; Internal auditing practices in public organizations: functions of internal audit in relation to financial operations of a department, independence of internal audit, internal audit reports; Procurement procedures for public sector in Sri Lanka: objectives of public procurement, procurement procedures, stages of procurement planning, methods of procurement, committees-project steering committee and technical evaluation committee; Government fixed assets management: assets management systems and procedures in Sri Lanka.	
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, class discussions, participatory learning activities, virtual learning, presentations, individual assignments, textbook assignments, library research on topics or problems, open textbook study and case study.
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 marks. – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations. Summative Assessment:70% – End of course written examination is of three hour duration. – Question paper contains two parts: - o Part I: It is compulsory. It contains 20 multiple choice questions for 20 marks. - o Part II: Students are expected to answer any four questions out of six questions that may include several parts. Total marks for this part is 80.
Recommended Readings • Asian Development Bank (2018). <i>Public financial management systems - Sri Lanka: key elements from a financial management perspective</i>. Philippines: Asian Development Bank. • Finance related circulars, ministry directives, manual of procedures and articles time to time published by Ministry of Finance, Sri Lanka. • Gruber, J. (2019). <i>Public finance and public policy</i> (6th ed.). Duffield: Worth Publishers. • Ministry of Finance (1992). <i>Financial regulation of the government of democratic socialist republic of Sri Lanka</i>. Colombo: Ministry of Finance. • Tanzi, V.(2020). <i>Advanced introduction to public finance</i>. USA: Edward Elgar Publishers.	

Course Title	Advanced Banking and Insurance			
Course Code	BBAF 41052			
Credit Value	2			
Status	Level 4 / Semester I / Core			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	---	10	60
Aim				
The aim of the course unit is to provide students with the knowledge and skills in the methods and techniques adopted in the banking sector to evaluate the performance of banks and manage return and risks of banks; and in the operations of insurance sector.				
Intended Learning Outcomes				
– State major types of risks in the banking sector – Describe the techniques adopted by banks to manage different types of risks – Explain the measures and management techniques for noninterest incomes and noninterest expenses of banks – Assess the performance of banks based on capital adequacy, credit quality and profitability – Discuss the benefits and risks of electronic banking – Assess the contribution of investment banking to economic development – Discuss the role of banks in financial inclusion – Explain the unique features of insurance contracts – State the features of an efficient insurance claims management system – Explain the structure of Sri Lankan insurance industry – Describe the regulatory framework for the Sri Lankan insurance industry				
Syllabus Contents				
Risk management in banks: major types of risks in the banking sector, interest rate risk management, credit risk management, liquidity management, operational risk management and market risk management; Managing noninterest incomes and noninterest expenses of banks: sources, measures and management techniques; Evaluation of bank performance: objectives and importance of bank performance measurement, key performance indicators for capital adequacy, credit quality and profitability; Electronic banking: meaning, types, benefits and risks in electronic banking; Investment banking: overview, functions and contributions to economic development; Financial inclusion and banking: meaning, objectives and importance of financial inclusion and role of banks in financial inclusion; Insurance contracts: types and principles of insurance, unique features of insurance contracts; Insurance claims management: claims management system, features of efficient claims management system; Sri Lankan insurance industry: historical overview, structure and current trends; Regulatory framework for Sri Lankan insurance industry: Insurance Regulatory Commission of Sri Lanka, insurance legislation, licensing and other guidelines for insurance brokers and insurance companies.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, class discussions, participatory learning activities, virtual learning, presentations, individual assignments, text book assignments, field visit, case study and debate.			
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 marks – The assessments could take any forms such as classroom			

	assignment, take-home assignment, quiz, presentations, case study, debate, and role play. Summative Assessment: 70% – End of course written examination is of two hours duration. – Question paper contains two parts: - o Part I: It is compulsory. It contains 25 multiple choice questions for 25 marks - o Part II: Students are expected to answer three questions out of five questions that may include several parts. Total marks for this part is 75.
Recommended Readings: • Bessis, J. (2015). <i>Risk management in banking</i> (4th ed.). London: John Wiley & Sons Inc. • Choudhry, M. (2018). <i>An introduction to banking: principles, strategy and risk management</i> (2nd ed.). London: John Wiley & Sons Ltd. • Gupta, P.K. (2017). <i>Fundamentals of insurance</i> (3rd ed.). New Delhi: Himalaya Publishing House. • Koch, T.W. & MacDonald, S.S. (2015). <i>Bank management</i> (8th ed.). USA: Cengage Learning. • Rose, P. & Hudgins, S. (2013). <i>Bank management & financial services</i> (9th ed.). New York: McGraw Hill.	

Course Title	Behavioural Finance			
Course Code	BBAF 41062			
Credit Value	2			
Status	Level 4 / Semester I / Elective			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	---	---	70
Aim				
The aim of the course unit is to provide students with an alternative view to the rational perspective of standard finance and to introduce them to the main behaviour based finance concepts.				
Intended Learning Outcomes				
– Describe causes and features of various types of financial market anomalies – Define the term rationality – State the main features of bounded rationality model – Discuss the criticisms on rational perspective of standard finance and the causes for the evolution of behavioural finance – Describe the meaning and scope of behavioural finance – Compare the value function and weighting function under the prospect theory – Explain various biases under the prospect theory – Define the term heuristics – Analyze the influence of various forms of heuristics on investment decisions – State the meaning and causes of herding behaviour of investors – Compare rational and irrational herding behaviour of investors – Categorize investors based on their investment behaviour				
Syllabus Contents				
Financial market anomalies: meaning and causes of financial market anomalies, market anomalies and pricing anomalies; Concept of rationality: definition, types of investor' rationality based on levels of rationality, criticisms against pure rationality and bounded rationality decision making model; Evolution of behavioural finance: criticisms on standard finance theories, role of behavioural investment decision making, behavioural biases, cognitive biases, emotional biases, meaning and scope of behavioural finance; Prospect theory: key aspects of observed behaviour, value function, weighting function, regret aversion bias, errors of commission and errors of omission, loss aversion bias and mental accounting bias; Heuristics theory: definition of heuristics, representativeness bias, availability bias, anchoring bias, gambler's fallacy, overconfidence bias, overestimation bias, over placement bias and over precision bias; Herding theory: meaning and causes of herding behaviour of investors, rational herding behaviour and irrational herding behaviour of investors, informational cascades, reputational herding and investigative herding; Types of behavioural investors: passive preserver, friendly follower, independent individualist, and active accumulator.				
Teaching and Learning Methods/Activities	Lectures, tutorials, group discussions, class discussions, participatory learning activities, virtual learning, presentations, individual assignments, textbook assignments, case study, and debate.			
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks – The assessments could take any forms such as classroom assignment, take-home assignment, quiz, presentations,			

	case study, debate, role play. Summative Assessment:70% – End of course written examination is of two hours duration. – Question paper contains two parts: - o Part I: It is compulsory. It contains 25 multiple choice questions for 25 Marks - o Part II: Students are expected to answer three questions out of five questions that may include several parts. Total marks for this part is 75.
• Baker, H. K. & Ricciardi, V. (2015). <i>Investor behaviour: the psychology of financial planning and investing</i>. New Jersey: John Wiley & Sons. • Baker, H.K., Filbeck, G. & Nofsinger, J.R. (2019). <i>Behavioural finance</i>. New York: Oxford University Press. • Burton, E.T. & Shah, S.N. (2013). <i>Behavioural finance: understanding the social, cognitive and economic debates</i>. New Jersey: John Wiley & Sons. • Pompian, M.M. (2012). <i>Behavioural finance and wealth management</i> (2nd ed.). New Jersey: John Wiley & Sons. • Sulphrey, M.M. (2015). <i>Behavioural finance</i>. Delhi: PHI Learning Pvt Ltd.	

Course Title	Contemporary Issues in Finance			
Course Code	BBAF 41072			
Credit Value	2			
Status	Level 4 / Semester I/ Elective			
Notional hours	Theory	Practical	Field/industrial visits	Independent learning hours
	30	---	---	70
Aim				
The aim of the course unit is to provide students with an understanding about the contemporary issues in finance and develop necessary knowledge and skills within them to apply financial theories and practices that they have already learnt to resolve such issues effectively.				
Intended Learning Outcomes				
– Discuss the current issues in finance – Identify the appropriate corporate finance techniques to solve the issues in finance – Explain operational level and strategic level financial challenges and formulate solutions – Summarize the potential conflicts in finance practice – Discuss which elements in the institutional framework and ethics are relevant to particular conflicts in finance practice – Evaluate emerging innovations and research in finance practices – Interpret current trends in corporate finance – Evaluate the case studies and research articles to combine key knowledge in finance – Demonstrate the critical thinking skills to solve the financial issues in business – Discuss recent developments in academic literature of corporate finance – Develop the knowledge more widely in finance to provide best possible solutions				
Syllabus Contents				
Issues in finance: gap between theory and practices in finance, uncertainty and contingency issues, paradigm shift, technological challenges in finance and banking industry, challenges and issues in digitalization of financial transaction, block chain technology issues, Brexit Pain, terrorism, financial crisis, effects of global uncertainty (pandemic) on economy, investor sentiment effects on investment decisions, technological risk and cyber threats, restructuring needs of bank and financial systems, issues and challenges in regulatory compliance, ethical behavior in finance markets, issues in governance practices and adopting regulatory compliances, case studies with contemporary issues in finance, research papers in peer reviewed and recognized journals in finance.				
Teaching and Learning Methods	Lectures, tutorials, group discussions, class discussions, participatory learning activities, virtual learning, presentations, individual assignments, textbook assignments, library research on topics or issues, open textbook study, problem solving, case study.			
Evaluation	Formative assessment (In-course): 30% – At least three assessments for 30 Marks. – The assessments could take any forms such as classroom assignment, take-home assignment, quiz and presentations. Summative Assessment:70% – End of course written examination is of two hour duration. – Question paper contains two parts:			

	○ Part I: It is compulsory. It contains a case study for 40 Marks. ○ Part II: Students are expected to answer two questions out of three questions that may include several parts. Total marks for this part is 60.
Recommended Readings – Abor, J. Y., Adjasi, C. K. D., & Lensink, R. (2020). <i>Contemporary issues in development finance</i>. London: Routledge. – DeBandt, O., Drumetz, F., & Pfister, C. (2020). <i>Contemporary issues in finance: preparing for the next financial crisis</i>. London: Routledge. – Hamilton, L., Mitchell, L., & Mangan, A. (2019). <i>Contemporary issues in management: a critical management approach</i> (2nd ed.). UK: Edward Elgar Publishing Ltd. – Pandey, I. M. (2020). <i>Cases in financial management</i>. India: Vikas Publishing House. – Torre, M. L., & Chiappini, H. (2021). <i>Contemporary issues in sustainable finance: financial products and financial institutions</i>. London: Palgrave Macmillan.	

Course Title	Dissertation in Finance
Course Code	BBAF 42018
Credit Value	8
Status	Level 4 / Semester II / Core
Notional hours	800
Aim:	
The aim of the course is to provide students with the knowledge and skills required to conduct a research independently with the guidance of the supervisor and write up a dissertation in a specific topic in the field of finance.	
Intended Learning Outcomes	
– Apply a systematic knowledge to recognize the issues in the key areas of finance – Conduct a literature review to employ an appropriate conceptual framework to approach the research problem – Design research method and choose a research strategy, – Perform financial and economic analysis using the appropriate software packages – Conclude valid reasons for the findings, based on valid research methods, analysis and arguments – Prepare the final report in accordance with the academic guidelines	
Evaluation	The students should submit a dissertation and face a viva-voce. The dissertation should be prepared adhering to the guidelines approved by the Faculty. • Interim presentation -10 % • Dissertation-70 % • Viva-voce -20 %

Course Title	Internship in Finance
Course Code	BBAF 42026
Credit Value	6
Status	Level 4 / Semester II/ Core
Notional hours	600
Aim	
The aim of this course is to provide working experience to the students in the real business practices and to apply their university-learned knowledge, theoretical practice and skills into real business.	
Intended Learning Outcomes	
– Apply the knowledge and skill which gained from the academic program – Demonstrate professional ethics by maintaining a pleasant attitude during the internship – Work with various stakeholders of an organization to show appreciation and respect for distinct groups of experts. – Develop work habits and attitudes for job success – Perform task with various group of people to show their talent and ability – Manage real life challenges in the workplace by analyzing work environment and choosing appropriate set of skills acquired from the degree programme – Record the work experience learned during the internship by submitting report on internship along with logbook	
Evaluation	At the end of the internship, students should submit a high-quality report including the experience gained, requirements for additional skills and propose solution to the finance-related issues identified during the internship. The report should be prepared adhering to the guidelines approved by the Faculty. • Logbook maintenance 15 % • Mentor report 20 % • Internship report 40% • Viva-voce 25 %

Bachelor of Business Administration Honours in Financial Management														
Level	Course Code	Course Unit	Programme Learning Outcomes (PLOs)											
			1	2	3	4	5	6	7	8	9	10	11	12
Level I Semester I	BBAH 11013	Principles of Management	x	x		x		x	x				x	
	BBAM 11023	Sri Lankan Business Environment		x				x						
	BBAA11033	Financial Accounting I		x			x				x			
	BBAF 11043	Fundamentals of Finance	x	x		x	x							
	BBAF 11052	Information Technology			x				x				x	x
	BBAD 11062	Business English I			x		x				x			
Level I Semester II	BBAF 12013	Business Mathematics and Statistics				x	x	x				x		
	BBAH 12023	Business Economics			x									
	BBAA12033	Financial Accounting II	x				x				x			x
	BBAM 12043	Marketing Management		x										
	BBAT 12052	Introduction to Tourism and Hospitality Management			x		x	x			x		x	
	BBAD 12062	Business English II			x						x	x		
	BBAD 12072	Social Psychology	x	x			x							
Level II Semester I	BBAT 21013	Events Management			x		x			x		x		
	BBAH 21023	Managing Human Resources		x	x			x			x			
	BBAA 21033	Management Accounting												
	BBAF 21043	Computer Based Information Management	x		x				x		x			x
	BBAM 21053	Business Legislation and Ethics			x		x		x		x			
	BBAD 21062	Business English III			x			x				c		
Level II Semester II	BBAF 22013	Financial System and Banking		x		x	x	x						
	BBAH 22023	Organisational Behaviour		x										
	BBAA 22033	Auditing and Taxation	x			x		x						x
	BBAM 22043	Public Service Management			x						x			
	BBAH 22053	Entrepreneurship	x							x			x	
	BBAD 22062	Business English IV		x			x						x	
	BBAF 31013	Corporate Finance	x	x		x				x				

Level III Semester I	BBAF 31023	Investment and Portfolio Management	X	X		X	X							
	BBAF 31033	Operations Research Techniques for Business					X	X	X			X		
	BBAF 31043	Research Methodology in Finance	X			X			X					X
	BBAF 31052	Corporate Governance and Business Ethics					X			X	X			
	BBAF 31062	Corporate Taxation					X				X	X		
	BBAF 31072	Digitalization Finance			X				X					
Level III Semester II	BBAF 32013	International Financial Management	X			X					X			
	BBAF 32023	Financial Risk Management and Derivatives	X	X		X	X			X				
	BBAF 32033	Microfinance				X		X		X				
	BBAF 32043	Financial Reporting and Analysis				X	X			X	X			
	BBAF 32052	Financial Control and Assurance				X		X				X		
	BBAF 32062	Sustainable Finance	X							X	X	X		
	BBAF 32072	Entrepreneurial Finance				X		X		X		X	X	
Level IV Semester I	BBAF 41013	Project Management				X		X	X			X	X	X
	BBAF 41023	Strategic Financial Management	X					X		X		X		
	BBAF 41033	Econometric Modelling and Application					X		X	X				X
	BBAF 41043	Public Financial Management	X							X	X		X	
	BBAF 41052	Advanced Banking and Insurance					X	X			X		X	
	BBAF 41062	Behavioural Finance					X			X				X
	BBAF 41072	Contemporary Issues in Finance					X				X	X		X
Level IV Semester II	BBAF 42018	Dissertation in Finance											X	X
	BBAF 42026	Internship in Finance											X	X