

# Executive Diploma in Accounting, Business and Strategy (EDABS) Student Guide

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CA Sri Lanka Business School 2021/22

**Conducted by:**

The Institute of Chartered Accountants of Sri Lanka - **The Business School**

No. 30A, Malalasekera Mawatha,

Colombo - 7

Sri Lanka

# About CA Sri Lanka

The Institute of Chartered Accountants of Sri Lanka is the National Professional Accounting body of Sri Lanka established by Act of Parliament, No. 23 of 1959.

The Council of the Institute is responsible for the administration and management of the institute. The Council also conducts qualifying examinations, supervises and regulates student education and training, secures the maintenance of professional standards among members and the advancement of the profession.

The Council consists of the President, Vice-President and four members elected by the members and six members appointed by the Hon. Minister of Internal & External Trade, Commerce & Food. The Institute has over 5400 members, of whom approximately 1000 are abroad; and over 25,000 registered students. Members of the Institute describe themselves as "Chartered Accountants", and use the designator letters "ACA" or "FCA" depending on whether they are Associates or Fellows of the Institute. The members of the Institute are regulated by a Code of Professional Conduct & Ethics prescribed by the Council. The Institute examinations comprise of Foundation, Intermediate and Final Part I and II.

The Institute is a member of the International Federation of Accountants (IFAC) and the International Accounting Standards Committee (IASC). It is also a member of the Confederation of Asian & Pacific Accountants (CAPA), and a founder member of the South Asian Federation of Accountants (SAFA). The Institute is the sole Accounting Standards setting authority in Sri Lanka, and the application of such standards is mandatory for all companies listed on the Colombo Stock Exchange.

## **Our Mission**

"To be the premier national body of accountants committed to serving society by promoting and developing accountancy expertise towards resource management at the highest levels of integrity and competence"

# About CA Sri Lanka Business School

The CA Sri Lanka Business School was established over twelve years ago with a mission to deliver a relevant and innovative curriculum in a supportive learning environment, thereby develop business leaders who create, transform and sustain successful organizations.

The CA Business School offers a range of courses relevant to professionals in accounting and finance. Apart from two world renowned diploma programmes which are offered as a pathway to the University of Southern Queensland, (USQ). Australia MBA programmes we also conduct executive education and seminars and workshops.

The CA Business School was also instrumental in launching a back to back Global Leadership Programme in collaboration with INSEAD, the business school of the world in 2012.

In being current the Business School is now in affiliation to DUKE CE and Euromoney training where we have implemented some of the finest and most relevant training programmes for the Business and Finance industry here in Sri Lanka.

We also have developed the Corporate Directors programmes in conjunction with Sri Lanka Exchange Commission (SEC) which has run successful two batch of corporate directors. We are in progress of hosting the 3<sup>rd</sup> batch.

Our inspiration is to be the most elite Business School here in Sri Lanka.

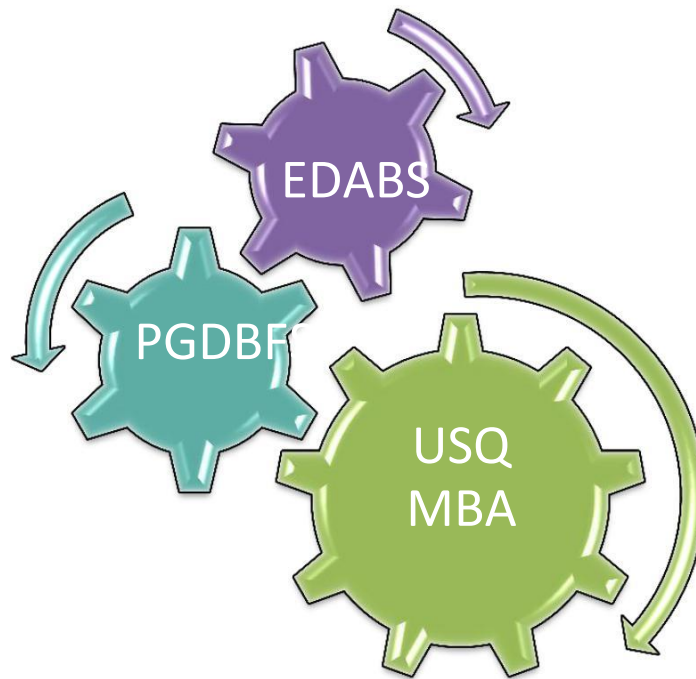
# About the programme

The Executive Diploma in Accounting, Business and Strategy has been running with the Business School from the early 1980s.

The program is structured to allow students requiring a qualification in Business and Accounting where they can advance their skill in the field of accounting and finance field.

The course structure derives most of its modules aimed at a fundamental beginner's perspective of the accounting areas. Some key modules include Management Accounting and Controls and Economics for Business, Law in Business and Taxation in Business and other subjects relevant to the accounting profession.

The course further is a pathway to the MBA programme with University of Southern Queensland, Australia.





# Assessment Policy of the Business School Diploma Programmes

Scenario	Decision
<p><b>1. Copying in an assignment.</b>                      Copying in an assignment from websites, books, colleagues etc.                      a. Copying in the assignment will result in fail grade for that particular subject                      E.g. of copying in an assignment – taking material directly from online, books or other resources sources.                      b. Copying from colleagues doing the same assignment</p>	<p>a. Student attains a fail grade for the module, and will have to repeat the module (assignment + examination).                      b. Students should repeat at the next repeat examination by paying the repeat fee.</p>
<p><b>1. Copying in an Examination</b>                      Students who have notes, printed material found in their pencil cases, and table's formulas on the hand, shoes calculators etc.</p>	<p>a. Student will be dismissed from the examination hall. Student has to provide a letter to examination explaining why. Student will be failed on all four subjects pertaining to the semester and have to re-sit the entire semester paying the repeat fee for all four subjects.                      b. Student can only re sit the examination after one year.</p>
<p><b>2. Having notes written on hand, pockets and printed material during an exam</b></p>	<p>a. Student will be dismissed from the examination hall. Student has to provide a letter to examination explaining why. Student will be failed on all four subjects pertaining to the semester and have to re-sit the entire semester paying the repeat fee for all four subjects.                      b. Student can only re sit the examination after one year.</p>
<p><b>3. Late submissions of assignment</b></p>	<p>a. Students with valid extenuating circumstances assignments will be marked provided student give the assignment within 1 week of the submission date, with supporting documentation e.g. Letter from HR, ticket, death certificate, marriage certificate etc.                      b. Students with invalid who submit the assignment late for that module will have to repeat the entire module again in the next repeat examination with the repeat examination fee.</p>
<p><b>4. Assessments written and provided in other languages other than English</b></p>	<p>a. Assignment provided in any other language other than in English medium will not be marked. The student will receive a grade of zero. The student will have to repeat the entire module.</p>

<b>5. Repeating number of times</b>	a. Students can only repeat any module 3 times.
<b>6. Marks to be provided</b>	b. Business School will provide the marks of the students on the student transcripts generated after completion. E.g. 56 for Corporate Financial Management.

# Assignment

The student's assignment is to be submitted to the business school on the dates provided by the lecture e.g. 15<sup>th</sup> Thursday 6.00 pm is the last date assignments will be accepted after which any late submissions will not be accepted. Assignments should be handed over to the business school and checked in the box stating submitted on the form provided.

Late submissions after the date should be submitted with supporting evidence only on unavoidable circumstances or extenuating circumstances like serious illness etc. these assignments will be only marked out of 40. For students who have

- I. Maintained 80% percent attendance
  - II. High performers in class (interactive)
  - III. Performed well at an examination or assignment
  - IV. Performance on other module that semester
2. Late submissions will be marked as Zero. All assignments should be within the word count +/-10% of total word count. All assignment have a requirement of 2500 words unless specified by the lecturers to be less or more.

Students are expected to be line with faculty expectations and ground provided by the lecturer.

Students are guided accordingly to ensure they are clear concise and material submitted to not go overboard on presentation and language used is clearly and articulated well.

3. Ensure that the requirement and expectations are clearly understood during the class hours. Should you have any queries you may meet the lectures before class or after class to ensure to receive clear instructions and understand what is expected of your assessment.



# Late Submissions

- Students who submit late will not be able to sit for the examination and will have to follow repeat procedures.
- Assignments handover to personal or staff outside the business school and sign the sheet of submitting will not be considered during grading.
- Assignments should be submitted to the business School Monday – Friday 8.30 am 5.30. Assignments submitted thereafter will not be graded.
- Assignments are to be submitted to the business school all submitting should be spiral bound and submitted.
- Students are expected to submit on or before the deadline to ensure that the assignment are marked and grades are provided in line with internal deadlines.
- Student attendance will be reviewed at the point of grading and should students fail to maintain the 80% attendance that will a mediating factor evaluation.

Please adhere to your assignment guidelines and ensure that all the requirements for the assignments are upheld in the following term:

## Grading Key

Your assessment is based on the following performance indicator

49 below – Fail  
50 above – Pass

## Assessment Criteria

All modules for the semester will be conducted based on a breakdown of assignment and examination. These dates will be communicated to you via your lecturer and your attention to dates and times is required. Should you fail to follow the deadlines provided by the business school and your lectures you will attain 0.

- I. Assignment
- II. Examination

The weight age will vary based on your modules for the semester.

PGDBFS - Pass weight age – 50 marks

EDABS - Pass weight age – 50 marks

# Referencing

Students are required to ensure the Harvard reference system and citations are included in all their assignments.

Referencing techniques are standard Harvard referencing to ensure that the work is your own. Students are expected to understand written in their interpretations and discuss the notions of other past work while giving credit to the fundamental thinkers of the academics.

**All assignments have to contain a References page in their individual / group assignment.**



Useful tips:

Windows word has citation and referencing generators inbuilt and online referencing systems are also available.

# Class Room Attendance

- **Attendance 80% is required** and prerequisite on your all your modules. If you fail to attend class for the semester you grading also will be under consideration if you are on probation during the grading.
- Please ensure that you attended lectures on time students arriving within 15 minutes late will be accepted students arriving thereafter will have to take a seat at the back of the class and will be noted for late class entry.
- 3 continuous late arrivals will entitle an absent from the lecture and continuous late arrival will not let you sit for the examination. No extenuating circumstance will be accepted for continuous late arrivals to lectures.
- Students who are unable to attend class due to personal reason or other conflicts can notify the business school and ensure that examination admittance is provided and seek a referral number for attendance. This reference number will be provided to students upon receipt of acknowledgement of not attending lectures or missing more than 5 lectures.

# Cover Page Requirements

All cover pages should be marked with

- Name :
  - Subject :
  - Date of submission :
  - Title :
  - Word count :
  - CA Sri Lanka Logo:
- Fancy and other colorful pictures and other cover pages will not be entertained.
  - Professional cover pages will be considered only. Please find below a specimen of cover page.
  - The cover page template will be provided on the student portal to ensure it has been observed by all students.
  - All assignments have to be spirally bound no assignment will be accepted without it being bound.
  - Individual/ group assignments need to be signed on the register as proof of submission.

# Executive Diploma in Accounting, Business and Strategy

Business School

Institute of Chartered Accountants  
Of  
Sri Lanka

Name of student:	
Subject:	
Date of submission:	
Title:	
Word count:	

# Examination

- Ensure that your exam cards are stamped with Business school for your entrance to the exam hall
- If you either fail the exam or do not submit the assignment it will be marked as zero.
- Students are to arrive 15- 30 Minutes before your examination.
- No books, phones and other devices will be allowed into the examination hall.
- No pieces of paper and other items will be allowed students found with these items will be dismissed from the examination hall and marked as zero.
- No talking once the examination has commenced. Student found talking will be dismissed from the hall and marked as zero
- Any student found copying will be barred from sitting the examination further for 1 year.

## Repeat Examination and Assignment Procedure

Students requiring repeating a module can follow the tutorial available on the student portal and download assignment and examination dates communicated. The business school staff will be available to assign for re sit the examination.

A Google form link will be available for re sit enlistment to ensure you complete at the designated period which will be communicated via the portal.

Repeat examination payment for per subject

- EDABS Programme – Rs. 6500.00
- PGDBFS Programme – Rs. 6500.00

## Examination Results

- Examination results are provided for each semester within a duration of 6 weeks. Students are expected to adhere to the examination code of conduct. Any misconduct will result in examination dismissal.
- Examination results will be posted on the Business School Notice Board for a period of 2 weeks. No results will be provided over the phone.

- A full transcript will be generated at the end of the programme. Transcripts to be issued for employers and other reasons will be provided on a case by case basis with a request from the employer/ student.

## Extenuating Circumstances

Students requiring an extension to the assignment will only be given a period of one week on a case by case basis review based on genuine reasons. And inform the business school prior if known unforeseen circumstances can be notified to the business school via email and submitted to the business school within one week of the deadline. E.g. Students who have serious medical and other circumstances will have to submit a hard copy of the assignment to the business school and the supporting documentation for late submission. This will be reviewed, and feedback will be generated on grading from examination.

**Tuition Fee The student should ensure to make the payments on or before the semester commencement and before examination dates.**

<b>EDABS</b>	<b>Instalment</b>	<b>Instalment</b>	<b>Instalment</b>
Course Fee Rs. 125,000	Rs. 41,000	Rs. 42,000	Rs. 42,000
Registration Fee Rs. 8,000			
<b>PGDBFS</b>	<b>Instalment</b>	<b>Instalment</b>	<b>Instalment</b>
Course Fee Rs. 175,000	Rs. 58,000	Rs. 58,000	Rs. 59,000
Registration Fee Rs. 10,500			

Table 2. Course Structure

## Questions and Queries

- To be directed to the business school via email [bs.programmes@casrilanka.org](mailto:bs.programmes@casrilanka.org) or call us directly on 011235 2000 ext. 1202-3, 4, 7.
- Lecture schedules queries can be directed to [bs.classes@casrilanka.org](mailto:bs.classes@casrilanka.org)

### Student Feedback

Students are encouraged to provide feedback to the Business School regarding any of the aspects of the programmes.

Student are emailed online and feedback forms. All information provided is anonymous and will not be disclosed. However these feedback will remain with Business School as record of the feedback.

# Syllabus of Executive Diploma in Accounting, Business and Strategy 2021/22

## Module Specification: ABS 100

### 1. Module Code, Title (and Short Title) and Credit Value:

ABS 100 Academic Writing and Presentations (AWP) – 0 credits

### 2. Level and Trimester:

EDABS Trimester 1

### 3. Module Aims:

This module aims to familiarise standard practices of academic writing and presentations and develop competencies and skills thereof, with some relevant activities.

### 4. Intended Learning Outcomes of the Module:

By the end of this module, a student should be able to do the following:

#### Knowledge

1. Understand standard practices of academic writing including referencing traditions and their uses in presentations
2. Understand the role of sources in making arguments in academic writings and presentations
3. Understand the ways in which materials are collected for academic purposes

#### Competencies

4. Collect and use relevant materials for academic and report writings
5. Write short reports and papers based on the above knowledge
6. Present the outcomes of writings using presentation technologies

#### Skills

7. Write and present cogently and precisely with necessary proofs and bases
8. Comment on other writings and presentations with a clear position

### 5. Module content:

1. Nature of business reports, academic papers and the process of preparing them – 10%
2. Sources for, their uses in, writings of reports and papers – 40%
3. Preparing for presentations and making persuasive presentations -40%
4. Making comments on others writings and presentations – 10%

### 6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)

**Methods:** A combination of formal lectures and workshops

**Formal contact hours:** 12 hours (4 sessions)

**Notional hours (including formal contract hours):** 36 hours

### 7. Assessment Methods:

No formal assessment but the students are required to engage in the activities in the workshops



## Module Specification: EABS 200

### 1. Module Code, Title (and Short Title) and Credit Value:

EDABS 10 Business Case Analysis (BCA) – 0 credits

### 2. Level and Trimester:

EDABS Trimester 2

### 3. Module Aims:

This module aims to familiarise standard practices of business case analysis and presentations and develop competencies and skills thereof with some activities.

### 4. Intended Learning Outcomes of the Module:

By the end of this module, a student should be able to do the following:

#### Knowledge

1. Understand content of a business case including its central problem and analytical questions
2. Understand the connection between a case and subject matters in accounting, business and strategy.

#### Competencies

3. Read and understand cases in relation to their central issues and underlying subject matters
4. Map an analysis combining the related subject matters

#### Skills

5. Analyse, discuss and present some cases
6. Comment on other's analysis with a clear position

### 5. Module content:

1. Nature of a business case and the process of analysing it – 10%
2. Reading and mapping some cases for a case analysis – 40%
3. Linking the map to subject matters, writing the analysis and discussing with others 40%
4. Making comments on others' analysis and debating the issues – 10%

### 6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)

**Methods:** A combination of formal lectures and workshops

**Formal contact hours:** 12 hours (4 sessions)

**Notional hours (including formal contract hours):** 36 hours

### 7. Assessment Methods:

No formal assessment but the students are required to engage in the activities in the workshops

## Module Specification: ABS 300

### 1. Module Code, Title (and Short Title) and Credit Value:

EDABS 104 Quantitative Methods for Business Studies (QBS) – 15 credits

### 2. Level and Trimester:

EDABS Trimester 3

### 3. Module Aims:

This module aims to impart knowledge, competencies, and skills relating to the application of basic mathematical and statistical methods to business studies with reference to business scenarios and mini cases.

### 4. Intended Learning Outcomes of the Module:

By the end of this module, a student should be able to do the following:

#### Knowledge

1. Understand mathematical statistical concepts and their applications to business scenarios
2. Articulate how and why quantitative rationales are relevant to business management purposes
3. Interpret value proposition based on quantitative perspectives in a context of competition
4. Debate the quantitative rationales of business management in relation to complexities being developed

#### Competencies

5. Use quantitative data in decision-making and strategy formulation scenarios
6. Evaluate businesses and organizational situations using relevant quantitative data

#### Skills

7. Lead any management related discussion based on relevant quantitative data and related quantitative analyses
8. Prepare suitable basic management reports using above data.

### 5. Module content:

1. Importance of quantitative data in business management purposes – 5%
2. Linear and non-linear models and their uses in business purposes – 20%
3. Basic statistics, regression methods and their uses in business purposes with an emphasis on data presentation methods -20%
4. Business use of price indices and investment appraisal methods – 10%
5. Business use of probability and decision analyses – 25%
6. Business use of sampling – 10%
7. Use of QM in management reports – 10%

### 6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)

**Methods:** Formal lectures adopting the PBL approach

**Formal contact hours:** 40 hours

**Notional hours (including formal contract hours):** 120 hours

### 7. Assessment Methods:

40% - In-course assignment: 2500 – 3500 word assignment showing the use of QM in a selected business situation/case

60% - Final unseen exam: 3-hour closed book exam

### **8. Course Reading Materials:**

Main text: John Buglear (2011) Quantitative Methods for Business and Management, Pearson Higher.

## **Module Specification: EDABS 101**

### **1. Module Code, Title (and Short Title) and Credit Value:**

EDABS 101 Financial Accounting and Reporting (FAR) – 15 credits

### **2. Level and Trimester:**

EDABS Trimester 1

### **3. Module Aims:**

This module aims to impart knowledge, competencies, and skills relating to the application of financial accounting and reporting traditions to the preparation and understanding of financial reports, with reference to generally accepted accounting principles, Sri Lanka Accounting Standards, and related international accounting standards.

### **4. Intended Learning Outcomes of the Module:**

By the end of this module, a student should be able to do the following:

#### **Knowledge**

1. Understand all forms of financial reports for a business in accordance to established accounting traditions and local and international accounting standards
2. Articulate how and why certain disclosure requirements have been developed and what practices have become dominant over others
3. Interpret financial statements based on both basic quantitative and qualitative dimensions
4. Debate the rationales of the adoption of certain reporting practices and their implications for business and society

#### **Competencies**

5. Prepare all forms of financial reports for a business based on accounting traditions and policy developments
6. Interpret financial reports based on accepted criteria and situational judgements

#### **Skills**

7. Lead any discussion about the role of financial reporting in strategic contexts
8. Prepare suitable basic management reports based on financial data drawn on financial reports

### **5. Module content:**

1. Development of financial reporting traditions: cash basis and accrual basis – 10%
2. Preparing annual reports for external purposes, with an emphasis on relevant accounting policies – 40%
3. Reflections on recent developments in financial reporting ideas including CSR and integrated reports -20%

4. Using financial reports through basic interpretive methodologies for management purposes – 20%
5. Preparing basic management reports based on financial data – 10%

#### **6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)**

**Methods:** Formal lectures adopting the PBL approach

**Formal contact hours:** 45 hours

**Notional hours (including formal contract hours):** 120 hours

#### **7. Assessment Methods:**

40% - In-course assignment: 2500 – 3000 word essay on an evaluation of the development of financial reporting practice

60% - Final unseen exam: 3-hour closed book exam

#### **8. Course Reading Materials:**

Main text: Barry Elliot and Jamie Elliott (2013) Financial Accounting and Reporting, Pearson Education.

SLAS and IFRS relevant to major financial reporting practices

Selected key seminal articles from the following journals: (1) International Journal of Accounting and Financial Reporting; (2) Managerial Auditing Journal; and (3) Accounting, Auditing and Accountability Journal

### **Module Specification: EDABS 102**

#### **1. Module Code, Title (and Short Title) and Credit Value:**

EDABS 102 Managing and Organizing (OS) – 15 credits

#### **2. Level and Trimester:**

EDABS Trimester 1

#### **3. Module Aims:**

This module aims to impart knowledge, competencies, and skills relating to the application of basic management and organization theory ideas to make sense of how firms are organized and managed and how they create strategies.

#### **4. Intended Learning Outcomes of the Module:**

By the end of this module, a student should be able to do the following:

##### **Knowledge**

1. Understand the nature and development of management and organization ideas
2. Articulate how and why different rationalities were developed to make sense of management and organizations
3. Interpret how various aspects (namely, organizational behaviour, leadership, culture, strategy etc.) are implicated in managing and organizing

4. Debate the implication of changing ideas of management for management practices in modern organizations

**Competencies**

5. Refer to various rationalities underpinning management principles and practices
6. Relate management principles to case scenarios

**Skills**

7. Lead any management related discussion based on a more reflexive perspective of management
8. Prepare suitable basic management reports reflecting such skills.

**5. Module content:**

1. The idea of management and its evolution to the current form – 5%
2. The idea of organization, its forms, structures, and politics – 20%
3. Personalities, teams, and emotions in organizations -20%
4. Leadership roles in motivating and transforming– 20%
5. Managing culture, knowledge, and innovations – 10%
6. Managing strategy and globalization – 10%
7. Use of cases in applying management and organizational knowledge – 15%

**6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)**

**Methods:** Formal lectures adopting the PBL approach

**Formal contact hours:** 45 hours

**Notional hours (including formal contract hours):** 120 hours

**7. Assessment Methods:**

40% - In-course assignment: 2500 – 3000 word essay showing whether and how management ideas develop and make an impact on organizations and their strategy formulation

60% - Final unseen exam: 3-hour closed book exam

**8. Course Reading Materials:**

Main text: Stewart R. Clegg, Martin Kornberger, and Tyrone S. Pitsis (2015) *Managing and Organizations: An Introduction to Theory and Practice*, Sage Publications.

Selected articles and files listed at the end of relevant chapters in the above text

**Module Specification: EDABS 103**

**1. Module Code, Title (and Short Title) and Credit Value:**

EDABS 103 Economics for Business (Efb) – 15 credits

**2. Level and Trimester:**

EDABS Trimester 1

**3. Module Aims:**

This module aims to impart knowledge, competencies, and skills relating to the application of economic principles to business studies, with reference to both micro and macro perspectives of economic behaviour and their strategic significance.

#### **4. Intended Learning Outcomes of the Module:**

By the end of this module, a student should be able to do the following:

##### **Knowledge**

1. Understand economic concepts and their applications to business and organizational scenarios
2. Articulate how and why economic rationales are relevant to businesses and organizations
3. Interpret value proposition based on economic perspectives in a context of micro and macro economic dynamics
4. Debate the economic rationales of business performance as opposed to other forms of rationale propositions

##### **Competencies**

5. Use economic concepts in decision-making and strategy formulation scenarios
6. Evaluate the validity of economic rationales in relation to the changing purposes of businesses

##### **Skills**

7. Lead any management related discussion based on relevant economic concepts and economic data
8. Prepare suitable basic management reports with reference to micro and macro economic data.

#### **5. Module content:**

1. Discipline of economics in relation to business environment and the business organization – 5%
2. Market dynamics in terms of demand and supply, and their implications for business dynamics – 20%
3. Profit maximization models under varying market/industrial conditions-20%
4. The relationship between the firm and the factor market – 10%
5. Macroeconomic environment and macroeconomic policies in relation to their effects on business – 20%
6. Preparing basic management reports focusing on the effects of economic factors on business scenarios – 10%

#### **6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)**

**Methods:** Formal lectures adopting the PBL approach

**Formal contact hours:** 45 hours

**Notional hours (including formal contact hours):** 120 hours

#### **7. Assessment Methods:**

40% - In-course assignment: 2500 – 3000 word essay on an evaluation of the use of economic concepts in business scenarios

60% - Final unseen exam: 3-hour closed book exam

## 8. Course Reading Materials:

Main text: John Sloman, Kevin Hinde and Dean Garratt (2013 Economics for Business, 6/E, Pearson Publications.

Selected articles from the following sources: (1) The Economist, (2) Recent issues of Annual Reports of Central Bank of Sri Lanka, (3) Harvard Business Review

## Module Specification: EDABS 201

### 1. Module Code, Title (and Short Title) and Credit Value:

EDABS 201 Management Accounting and Controls (MAC) – 15 credits

### 2. Level and Trimester:

EDABS Trimester 2

### 3. Module Aims:

This module aims to impart knowledge, competencies, and skills relating to the application of management accounting and control practices, with reference to best practices being propagated globally and their intended and unintended consequences.

### 4. Intended Learning Outcomes of the Module:

By the end of this module, a student should be able to do the following:

#### Knowledge

1. Understand cost and management accounting tools and their underlying economic and managerial rationales
2. Articulate how and why certain practices emerged and why other practices have become irrelevant
3. Interpret value proposition based on ensuing best practices of management accounting and controls
4. Debate the rationales of the adoption of certain best practices and their implications for hybridization processes and strategic significance

#### Competencies

5. Use decision-making tools in management; use cost-management tools, prepare various forms of budgets, balanced scorecards; and use customer/market related techniques for management and control purposes
6. Evaluate strategic management processes based on newly developed management accounting practices

#### Skills

7. Lead any discussion about the role of management accounting in strategic contexts
8. Prepare suitable basic management reports based management accounting data drawn on best practices.

## 5. Module content:

1. Development of management accounting practices: before and after the “Relevance Lost” thesis – 10%
2. Preparing budgets and a reflection on them in terms of business plans, KPIs, balanced scorecards, and similar PMS practices – 25%
3. Recent developments in cost management practices and their relationship with the PMS contexts above and strategic significance thereof -20%
4. Use of decision-making tools in the context of varying management scenarios – 15%
5. Recent developments in management control practices and their relationships with management information systems in organizations – 20%
6. Preparing basic management reports focusing on management scenarios and emphasizing the use of management accounting tools – 10%

## 6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)

**Methods:** Formal lectures adopting the PBL approach

**Formal contact hours:** 45 hours

**Notional hours (including formal contract hours):** 120 hours

## 7. Assessment Methods:

40% - In-course assignment: 2500 – 3000 word essay on an evaluation of the development of management accounting practice

60% - Final unseen exam: 3-hour closed book exam

## 8. Course Reading Materials:

Main text: Cheryl S. McWatters and Jerold L. Zimmerman (2016) Management Accounting in a Dynamic Environment, Routledge.

Selected key seminal articles from the following journals: (1) Management Accounting Research, (2) Journal of Cost Management, and (3) Financial Management (CIMA)

## Module Specification: EDABS 202

### 1. Module Code, Title (and Short Title) and Credit Value:

EDABS 202 Corporate Financial Management (CFM) – 15 credits

### 2. Level and Trimester:

EDABS Trimester 2

### 3. Module Aims:

This module aims to impart knowledge, competencies, and skills relating to the application of finance theory to corporate financial management, with reference to investment decisions, risk and return, sources of finance, corporate value, and management of risk.

### 4. Intended Learning Outcomes of the Module:



By the end of this module, a student should be able to:

**Knowledge**

1. Understand economic underpinnings of strategy ideas and strategy formulation practices
2. Articulate how and why different industrial conditions affect strategy exercises differently
3. Interpret the relationships between strategic positioning, value creation, competitive advantage, performance measurement, and incentives
4. Debate the implication of changing ideas of environments for strategy execution.

**Competencies**

5. Refer to economic rationalities unpin strategic management principles and practices
6. Relate these economic principles to case scenarios

**Skills**

7. Lead any management related discussion based on an economic perspective of management strategic management practices
8. Prepare suitable basic management reports reflecting such skills

**5. Module content:**

1. The idea of finance theory and the current world of finance – 5%
2. Investment decisions and project appraisal – 20%
3. Risk, portfolio theory, and pricing models -20%
4. Sources of finance and market efficiency – 20%
5. Share valuation, capital structure, and dividend policy – 20%
6. Elements of risk management– 10%
7. Use of scenarios in applying this knowledge – 5%

**6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)**

**Methods:** Formal lectures adopting the PBL approach

**Formal contact hours:** 45 hours

**Notional hours (including formal contract hours):** 120 hours

**7. Assessment Methods:**

40% - In-course assignment: 2500 – 3000 word essay showing how corporate financial management benefits from finance theory

60% - Final unseen exam: 3-hour closed book exam

**8. Course Reading Materials:**

Main text: Glen Arnold (2012) Corporate Financial Management, Pearson Publications.

Selected articles from Wall Street Journal

**Module Specification: EDABS 203**

**1. Module Code, Title (and Short Title) and Credit Value:**

EDABS 203 Economics of Strategy (ESS) – 15 credits

## 2. Level and Trimester:

EDABS Trimester 2

## 3. Module Aims:

This module aims to impart knowledge, competencies, and skills relating to the application of rationality in economics to understand how strategy can be conceived, developed, and continuously changed according to emerging circumstances.

## 4. Intended Learning Outcomes of the Module:

By the end of this module, a student should be able to do the following:

### Knowledge

1. Understand economic underpinnings of strategy ideas and strategy formulation practices
2. Articulate how and why different industrial conditions affect strategy exercises differently
3. Interpret the relationships between strategic positioning, value creation, competitive advantage, performance measurement and incentives
4. Debate the implication of changing ideas of environments for strategy execution

### Competencies

5. Refer to economic rationalities underpinning strategic management principles and practices
6. Relate these economic principles to case scenarios

### Skills

7. Lead any management related discussion based on an economic perspective of management strategic management practices
8. Prepare suitable basic management reports reflecting such skills.

## 5. Module content:

1. The idea of strategy from economics perspective – 5%
2. Firm boundaries, integrations, and alternatives – 20%
3. Competitors, competition, and industry analysis -20%
4. Strategic positioning, value creation, and competitive advantage – 20%
5. Strategy, performance measurements, and incentives – 15%
6. Environment, power, culture, and managing strategic issues – 10%
7. Use of cases in applying this knowledge – 10%

## 6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)

**Methods:** Formal lectures adopting the PBL approach

**Formal contact hours:** 45 hours

**Notional hours (including formal contract hours):** 120 hours

## 7. Assessment Methods:

40% - In-course assignment: 2500 – 3000 word essay showing whether and how economics has influenced strategic management ideas

60% - Final unseen exam: 3-hour closed book exam

### 8. Course Reading Materials:

Main text: David Besanko, David Dranove, Mark Shanley, and Scott Schaefer (2013) Economics of Strategy, J. Wiley and Sons.

Selected articles and files listed at the end of relevant chapters in the above text

## Module Specification: EDABS 301

### 1. Module Code, Title (and Short Title) and Credit Value:

EDABS 301 Law in Business (LB) – 15 credits

### 2. Level and Trimester:

EDABS Trimester 3

### 3. Module Aims:

This module aims to impart knowledge, competencies, and skills relating to the application of business and corporate law to business cases, with a better background understanding of their recent developments.

### 4. Intended Learning Outcomes of the Module:

By the end of this module, a student should be able to do the following:

#### Knowledge

1. Understand the contents of business and corporate law in relation to contracts, sales, negotiable instruments, bills of exchange, agency, insurance, and company law with examples and cases
2. Articulate how business law affects business practices (decision-making controls) and strategic moves
3. Interpret the implications of new developments in business law in Sri Lanka and beyond if and when they affect business practices
4. Analyse the impact of international taxation and transfer pricing practices
5. Debate the merits of being aware of legal aspects in making business decisions

#### Competencies

6. Refer to relevant legislations when making business decisions
7. Relate this knowledge to case scenarios

#### Skills

8. Lead any management-related discussion based on relevant business/commercial legislations when necessary;
9. Prepare suitable basic management reports reflecting such skills.

### 5. Module content:

1. Relevance of law matters in business ramifications – 20%
2. Business implications of law of contracts, sales of goods, negotiable instruments, bills of exchange, law of agency, law of insurance, corporate law – 40%
3. New developments in corporate law (in Sri Lanka and beyond) and their implications for business practices - 20%
4. Use of scenarios and mini-cases in applying this knowledge – 20%

### 6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)

**Methods:** Formal lectures adopting the PBL approach

**Formal contact hours:** 45 hours

**Notional hours (including formal contract hours):** 120 hours

**7. Assessment Methods:**

40% - In-course assignment: 2500 – 3000 word essay showing how commercial/business law is related business affairs

60% - Final unseen exam: 3-hour closed book exam

**8. Course Reading Materials:**

Relevant Acts and Ordinances relating to the content above

Local business cases involving law issues available in the public domain

**Module Specification: EDABS 302**

**1. Module Code, Title (and Short Title) and Credit Value:**

EDABS 302 Taxation in Business (TiB) – 15 credits

**2. Level and Trimester:**

EDABS Trimester 3

**3. Module Aims:**

This module aims to impart knowledge, competencies, and skills relating to the application of taxation in Sri Lankan business, with a basic background understanding of relevant aspects of recent developments tax legislations.

**4. Intended Learning Outcomes of the Module:**

By the end of this module, a student should be able to do the following:

**Knowledge**

1. Understand the contents of tax law in relation to personal taxation, other forms of taxation and tax administration in Sri Lanka
2. Articulate how taxation affects business practices (decision-making controls) and strategic moves
3. Interpret the implications of new developments in business taxation in Sri Lanka and beyond if and when they affect business practices
4. Analyse the impact of international taxation on business practices in Sri Lanka

**Competencies**

5. Refer to relevant tax legislations when making business decisions
6. Relate this knowledge to case scenarios

**Skills**

7. Lead any management-related discussion based on relevant tax issues/legislations when necessary;
8. Prepare suitable basic management reports reflecting such skills.

**5. Module content:**

1. Relevance of taxation matters in business ramifications – 10%
2. Personal taxation (legislations and calculations) of individuals – 25%
3. Implications of taxation for corporate businesses – 25%
4. Other forms of taxation including provincial council tax, withholding tax, VAT and stamp duties – 20%
5. Use of scenarios and mini-cases in applying this knowledge – 20%

## 6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)

**Methods:** Formal lectures adopting the PBL approach

**Formal contact hours:** 45 hours

**Notional hours (including formal contract hours):** 120 hours

## 7. Assessment Methods:

40% - In-course assignment: 2500 – 3000 word essay showing how taxation affects business affairs

60% - Final unseen exam: 3-hour closed book exam

## 8. Course Reading Materials:

Relevant Acts and Ordinances relating to the taxation content above

Local business cases involving tax issues available in the public domain

## Module Specification: EDABS 303

### 1. Module Code, Title (and Short Title) and Credit Value:

EDABS 303 Business Project Report (SFR) – 15 credits

### 2. Level and Trimester:

EDABS Trimester 3

### 3. Module Aims:

This module aims to impart knowledge, competencies, and skills relating to the produce a comprehensive business report emphasising the problems managers face and analysing these problems to achieve a suitable solution based on EDABS modules.

### 4. Intended Learning Outcomes of the Module:

By the end of this module, a student should be able to do the following:

#### Knowledge

1. Understand the rationale of a business report
2. Articulate how a business issue is approached towards a suitable set of solutions
3. Interpret business scenarios under complex situations and unpredictable environmental conditions
4. Analyse business issues emphasizing their accounting, finance, and strategic aspects
5. Debate the merits of the solutions being proposed

#### Competencies

6. Better organize a business report that can attract the users
7. Better report the business cases in the form of an analysis and a credible prescription

#### Skills

8. Use the accounting and finance materials in informing the business report
9. Present the business report to persuade any audience.

#### **5. Module content:**

1. Selecting a suitable business issue for the report and writing a brief proposal for the approval purposes – 5%
2. Execution of the analysis and finalising the writing up – 90%
3. Making a presentation based on the findings/ analyses – 5%

#### **6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)**

**Methods:** 4 workshops followed by a supervised self-study

**Formal contact hours:** 12 hours

**Notional hours (including formal contract hours):** 120 hours

#### **7. Assessment Methods:**

100% – 10,000 word Strategic Finance Report

#### **8. Course Reading Materials:**

There are no specific texts and prescribed readings other than the staff guidance and supervision

### **EDABS List of Recommended Texts**

The following texts have been identified as recommended readings for the students. These details are also included in respective modules. Nevertheless, there are other materials to be used including case studies, journal articles and local publications which need to be updated as necessary.

1. Buglear, J. (2012). *Quantitative methods for business and management*. Pearson Higher Ed.
2. Elliott, B., & Elliott, J. (2013). *Financial accounting and reporting*. Pearson Education.
3. Stewart R. Clegg, Martin Kornberger, and Tyrone S. Pitsis (2015) *Managing and Organizations: An Introduction to Theory and Practice*. Sage Publications.
4. John Sloman, Kevin Hinde and Dean Garratt (2013) *Economics for Business, 6/E*. Pearson Publications.
5. Cheryl. S. McWatters and Jerold L. Zimmerman (2016) *Management Accounting in a Dynamic Environment*, Routledge
6. Glen Arnold (2012) *Corporate Financial Management*. Pearson Publications.
7. David Besanko, David Dranove, Mark Shanley, and Scott Schaefer (2013) *Economics of Strategy*. J. Wiley & Sons

