



Program Review Report

Program Reviews – 2018

BBM in Accountancy (Honours) Study Programme

Faculty of Commerce and Management Studies

University of Kelaniya

25th to 28th September 2018



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Section 1 - Brief Introduction to the Study Programme

The Department of Accountancy (DoA) is one of the five departments in the Faculty of Commerce and Management Studies (FoCMS) of the University of Kelaniya. The Bachelor of Business Management in Accountancy (Honours) study programme was introduced in 1993 and the division that offered the study programme received the departmental status in 1998.

Mission of the DoA is to offer a quality training or education experience that inspires the students to become astute accounting professionals. It seeks to provide its students with unique learning opportunities for personal and professional career development, and adopts technology-driven mechanism to design, develop, deliver and assess each course unit. Further, the DoA educates students to become intellectually, critically and analytically, and professionally competitive in the employment market. And the DoA has recorded consistent improvements in its academic and research pursuits and industry collaborations. Moreover, it offers a range of creatively and innovatively designed programmes whose curricula are constantly updated to meet the changing requirement of the industry and cooperate world, and also to meet the needs of major stakeholders. Graduates of the DoA are functioning as accounting and business leaders in the technology-driven modern business environment.

Students are allocated to the Faculty by the UGC on the basis of the eligibility criteria approved by the Faculty Board and Senate and the Council of the University. As of 2018, the DoA caters for four hundred and eighty-two undergraduates. Breakdown of the undergraduate student population across four years of the study programme is given in Table 1.1.

Table 1.1 Number of Students at the Department as of 2018 – breakdown over 4 years

Faculty of Commerce and Management Studies	Department /Unit	2016/2017	2015/2016	2014/2015	2013/2014
	Accountancy	133	122	104	123
	Total	482			

The DoA has a qualified teaching panel consisting eight PhD holders, five Chartered Accountants and five lecturers who are reading for their PhD at present. Further, it has one technical officer, two general clerks and one office assistant.

The following infrastructure and facilities are available in the DoA.

- i. National Document Center (NDC)
- ii. Mini library
- iii. Sophisticated computer laboratory and online lecture theatre
- iv. ICT platform and Learning Management System (LMS)
- v. Student support system which includes hostels, canteens, gymnasium, medical center, and sports facilities

The following are the strength and weaknesses of the DoA.

Strengths	Weaknesses
<ul style="list-style-type: none"> • Academically and professionally qualified staff. • Well-established links with professional bodies, industry partners and academia. • Regularly updated curriculum. • Learning process facilitated by the LMS, mini library, sophisticated computer laboratory and online lecture theatre. • Adoption of novel technology-based teaching and learning methods. • Well established research culture. • Availability of institutional support for funding and investment. • Fee-levying courses 	<ul style="list-style-type: none"> • Inadequacy of facilities provided to the academic staff. • Lengthy and complex academic administrative procedures.

The DoA has incorporated all the suggestions given by the last subject review conducted in the year 2007. Accordingly, the curriculum has placed more weightage on ICT components, business communication skills development and computer-based accounting courses. Department has introduced several mechanisms to increase student participation in the teaching and learning process. Students are provided with facilities to borrow individually hard copies of recommended texts for selected course units. Most of the learning facilities are fixed in the lecture halls to get maximum utilization of the ICT and multimedia resources. Staff and students are encouraged to present and publish their research findings at the International Conference for Accounting Researchers and Educators (ICARE). Moreover, the DoA has introduced several postgraduate study programmes - Master of Business in Accounting/Finance (01 year), Master of Accounting/Finance (02 years) and Higher Diploma in Business Accounting for Professionals.

Section 2 - Review Team's Observation on the Self-Evaluation Report (SER)

The self-evaluation report (SER) was prepared according to the guidelines prescribed by the “Manual of Review of Undergraduate Study Programmes of Sri Lankan Universities and Higher Educational Institutions” (PR Manual), prescribed by the Quality Assurance and Accreditation Council (QAAC) of the University Grants Commission (UGC). Senior academic was appointed as the coordinator of the SER writing process, and eight teams drawn from among the staff of the Department were appointed receptively for each criterion.

The evidences for the claims made have been presented for each standard of respective criterion, and annexed in the appendix of the SER report. SER team members were well aware of the assigned criteria, and the standards therein. Final report was compiled through a series of draft reports by the coordinator of the SER writing team, and the contents were finalized through several discussions held with the members of the SER team. Members of the SER writing were also very familiar with the file management and coding system.

SWOT Analysis

Strengths

- Organizational structure is adequate for effective management and execution of its core functions.
- Academic staff equipped with required qualifications and competencies.
- Accounting Student Association of Kelaniya University (ASAK) has a coordinating structure and mechanisms for organizing student-based activities and events.
- DoA had adopted a participatory approach

Weaknesses

- Difficulty in delineating data for each study programme from the pooled data of employability surveys and graduate tracer studies.
- Absence of appraisal and reward system for teaching and non-academic staff.
- Inadequate emphasis given for adopting outcome-based and student-centered learning approach for programme design and development

in SER writing.

- Academic procedures adopted are duly approved by the Department, Faculty, Senate, Council and UGC.

and delivery.

- Limitation of the facilities provided to the academic staff.

Opportunities

- Exemptions granted for students from professional bodies.
- Global demand for accounting graduates with contemporary knowledge and competencies.
- Accounting profession has been included in the skilled occupation list for migration.
- Demand exerted by the industry/corporate world for Internship Placements.

Threats

- Education offering provided by private local and international academic institutions.

Data collection for each criterion was done by the members of the group. DoA has adequate human resources equipped with required competencies to compile the SER in time, meeting the prescribed deadline.

The Action plan of the DoA is up to date, designed and developed in alignment with University's Strategic Plan, and the activities listed demonstrate the DoA's readiness to embrace innovative initiatives for progressive development. Academic staff closely adhere to the to the academic calendar enabling the students to complete the programme and graduate at the stipulated time.

The DoA adopts a participatory approach inclusive of all stakeholders at the key stages of the design and development of the study programme and courses. Further, the DoA has ensured the compliance with the SLQF guidelines with respect to credit requirements, competency levels and the name of the degree awarded. Nonetheless, the emphasis given for internalizing the outcome-

based and student-centered learning approach for programme design and delivery appears to be limited.

The DoA has incorporated all the suggestions given by the subject review conducted in the year 2007. Accordingly, the curriculum has placed more weightage on ICT components, business communication skills development and computer-based accounting courses. Department has introduced several mechanisms to increase student participation in teaching and learning. Students are provided facilities to borrow individual hard copies of recommended texts for selected course units. Most of the learning facilities are fixed in the lecture halls to get maximum utilization of the resources. Students' feedback on courses and teaching are regularly obtained, and peer assessment too is practiced, as and when appropriate.

Staff and students are encouraged to present and publish their research findings at the International Conference for Accounting Researchers and Educators (ICARE). Moreover, the DoA offers several postgraduate study programmes - Master of Business in Accounting/Finance, Master of Accounting/Finance and Higher Diploma in Business Accounting for Professionals.

Section 3 -A Brief Description of the Review Process

Review team appointed by the QAAC/UGC conducted the programme review of the Bachelor of Business Management in Accountancy (Honours) {BBM in Accountancy (Honours)} study programme by adhering to the guidelines provided in the PR Manual.

Pre-Site visit evaluation

The SER prepared by the DoA was submitted by the QAAC of the UGC to the individual members of the review team well before the planned site visit. Members of the review team individually conducted the desk evaluation of the SER, and the individual assessment reports were submitted to the QACC. Review team met at the pre-site visit workshop held on 31st July 2018, at the UGC and discussed the individual assessments and reached consensus on the marks allocated for each standard of respective criteria, and hence the total score accrued by each criterion.

Site visit

Site visit of the programme review was conducted during the period from 25th to 28th September 2018. Review team visited the DoA of the FoCMS, on Tuesday 25th of September at 7.30 am and they were welcomed by the Head of the DoA, Coordinator of Faculty Internal Quality assurance Cell (F/IQAC), and the department representative of the Internal Quality Assurance Unit of the University (IQAC).

Meeting with VC and Deputy VC

Review team met the Vice-Chancellor and the Deputy Vice-Chancellor of the University at the Vice-chancellor's office located in the main administrative building. Vice Chancellor emphasized the importance of institutionalizing the quality culture within the university and all spheres of administrative, and academic and allied activities, and explained the current status of the University.

Meeting with IQAU Director and the Dean of the Faculty

Director of the IQAU of the University of Kelaniya explained the overall structure of the internal quality assurance system and the activities carried out by the IQAU of the University. Monthly meetings are conducted and progress reports are presented at the Senate on regular basis. IQAU facilitates functioning of the IQACs of faculties and provides necessary funds through its annual budget for conducting training workshops.

At the meeting with the Dean of the FoCMS, the academic, administrative activities of the Faculty were discussed. He expressed his keenness to get the review comments regarding the study programmes offered by the Faculty as such reports would give critical and constructive comments which would be of importance for future developments.

Meeting with Head and Academic Members of DoA

At the meeting, the Head of the Department has made a presentation which gave information on the department, its staff, academic programme conducted and the processes involved in quality enhancement and assurance. Staff members of the Department also express their views about the quality enhancement and assurance process, and explained about the recent initiatives taken for the improvement of quality and standards of academic activities of the Department. The Head of Department also explained the future directions and planned activities. Department has already planned to start two new honours study programmes namely, BBM in Accounting Information Systems and BBM in Auditing and Forensic Accounting.

Meeting with Administrative, Technical and Non-Academic Staff

Discussions were held with administrative staff including the Assistant Registrar of the Faculty, his staff and technical officers. Administrative staff appear to undergo capacity development training programme in regular intervals. Assistant Registrar explained the routine administrative work performed by the office including the maintenance student records in confidential manner. Technical staff also explains their routine duties, and the support that they provide to the Faculty and Departments in conducting academic programmes and research, and also their role in

maintenance of all teaching equipment, and labs and lecture halls. At the meeting with the non-academic staff, they proceeded to explain the problems faced by them, relating to staff cadre, their promotions, training opportunities, etc., and also highlighted the need of additional equipment.

Meeting with Library Staff

University library, located near the administration building has sufficient facilities to accommodate students of all faculties and study programmes. It maintains an online cataloguing system and many online databases. Further, it also stocks adequate number of copies of books normally used by the staff of DoA for teaching purposes, and allows the student to borrow such books as and when required. According to the deputy librarian, student usage of the library facilities is not very satisfactory except during the examination periods.

Meeting with Director of ‘*Kalana Mituru*’ and Student Counsellors

During the meeting with the Director of ‘*Kalana Mituru*’ and the student counsellors, they explain the student counselling system that is in place in the University and the Faculty. As and when required, the students have easy access to student counsellors to seek solutions for their problems, and grievances, if any.

Meeting with Director CGU

Director of the CGU explained the current activities that they conduct with limited number of human resources amidst many other constraints. He also explained the future plans prepared, and activities lined up by the CGU. Currently they are in the process of developing online job search database, where the students can upload their qualifications and job expectations. Private companies could register with the database, and they could identify the prospective students who would satisfy their requirements through the search engine built into the database. According to the Director of the CGU, this approach appears to more effective than the annual Career Fairs organized by the CGU.

Meeting with Director of SDC

Director of the SDC explained the staff development programmes that the Centre conducts on regular basis. This includes the Induction Training Programme that extends over 10 modules, offered to probationary lecturers and new recruits into the academic staff. This programme is open for prospective trainees from other universities as well. Besides, that, the SDC conducts many training programmes and workshops on topics of importance for the academic, administrative and nonacademic staff. SDC is also having a dedicated lecturer hall equipped with all modern teaching and learning facilities.

Meeting with Students

Review team had the opportunity to meet 1st and 2nd year students during their lecturer sessions and representative samples of 3rd and 4th year students, separately for discussions. Students appear to be satisfied with the study programme, and the learning opportunities offered. And also they appreciated very much the orientation programme offered to them at their entry. They appear to engage actively with various student societies and cultural activities organized within the campus. Students are well aware of the assessment strategies and the rules and regulations pertaining to examinations. Review team, nonetheless, noted that the students were not expressing their genuine views, perhaps due to the lack of language speaking ability, and even the final year students were not forthcoming with any views on the programme structure and courses, and on any problems they may have experienced.

Meeting with Alumni

Review team was provided an opportunity to meet few Alumni members of the Department. During that discussion most of the members expressed their views about the Department and the structure of the academic programme. Most important point highlighted by the alumni members was the introduction of more IT related course units, specially SAP-ERP systems into the study programme curriculum. They also suggested to extend internship programme over 2 academic years so as to provide students with adequate workplace-based training and experience. It was

also mentioned that credits allocated to the internship training programme within each semester need to be reflected in the transcript.

During the site visit, the review team was able to visit and observe the facilities and functions of several important units/centers of the University, Faculty and DoA - main library, SDC, CGU, gymnasium, and mini library, computer center, and National Document Center. Further, the review team, had an inspection across the Department to observe teaching facilities such as lecturer halls and labs, and was impressed with the quality of facilities provided for teaching and learning.

Observation of Documentary Evidence

All the necessary documents were coded, compiled and arranged in criterion-wise manner. All department staff members from the professor to lecturers were well converse with the documents. They were there to assist the review team promptly which facilitated the document scrutiny process greatly. Review team appreciated the efforts taken by all the staff members to facilitate the review process.

Final Wrap Up Meeting

The final wrap up meeting of the study programme review was held with the Dean of the Faculty, Head of the Department and all the academic staff involved with the study programme. In the final wrap up meeting, the review chair highlighted the strengths and weakness of the study programme as judged by them, and emphasized on the areas which needs rectifications or improvements. Review team commended on the quality and standards of the study programme and the facilities available for teaching and learning. Review team also emphasized the need for institutionalizing the mechanisms for conducting tracer studies/surveys to ensure regularity in the assessment of student views at exist, employability of graduates and employers' impressions and their feedback on the quality of graduates as such inputs would be of immense value for future planning.

The Dean of the Faculty and the Head of the Department extended their appreciation of the work carried out and views expressed by the review team, and assured that the weakness highlighted would be considered positively, and the recommendations made would be addressed in their progressive development efforts to improve the quality and standards of their academic pursuits.

Section 4 - Overview on the Faculty's Approach to Quality and Standards

University has established the IQAU in 2005, and it is currently headed by a senior academic as the Director of the unit. As explained by the Director, the unit receive all the required support from the Vice-chancellor, Deans of Faculties, and academic and administrative staff of the University. As mandated, the IQAU oversees all quality enhancement and assurance activities of all faculties of the University. In order to function smoothly, faculty-level Internal Quality Assurance Cells (F/IQACs) were established and faculty-level quality enhancement and assurance activities are overseen by the respective coordinators.

The IQAC of the Faculty carries out its mandatory function in accordance with the guidelines outlined in the Internal Quality Assurance Manual of the UGC. And it works in close liaison with the IQAU. The subject of quality enhancement and assurance is permanently included as an agenda item in the Faculty Board as well as in the Senate, and it signifies the commitment of the University and Faculties to persuade all the staff to extend their efforts and commitment to improve the quality and standards of the academic and allied activities.

The IQAC of the Faculty is under the leadership of a senior academic, and it is functioning in satisfactory manner. Faculty has allocated an office space with some essential office furniture and equipment. However, the IQAC is not provided with support staff to assist the coordinator in routine office activities. It is indeed essential that the IQAC is provided with support staff to assist the coordinator who is working on part time basis in addition to her teaching commitments. Coordinator of the IQAC was very active and the review team wishes to extend their appreciation of the support extended by her during the review process.

The DoA possess sufficient human as well as physical resources to maintain study programme at high quality and standard. Total of 29 qualified staff members with 10 PhD holders including 02 professors together with other post graduate qualified staff are serving in the Department. Besides that, the Department has sufficient number of academic support, technical and non-

academics staff to assist the academic programme. There is evidence of providing the required training to academic staff on quality enhancement and assurance requirements. Therefore, the BBM in Accountancy (Honours) study programme is conducted under strong organizational and administrative mechanisms that incorporate innovative and standardized higher educational practices with optimal participation of staff and students in the teaching and learning process.

The DoA has established links with potential employers for its graduates by way of having compulsory internship programme, and also by having MOUs with potential employers who can provide ample training opportunities to undergraduates during the internship training. Course on Business Skills Development and related workshops provide opportunities for students to acquire 'soft skills' required to excel in corporate environment. Department has made significant efforts and commitments to promote the adoption of out-come based education and student-centered learning (OBE-SCL) approach in the study programme design and development and delivery with the view to enhance the employability of graduates. Further, the Department is also having well maintained departmental-level library which maintains a valuable collection of books and other teaching resources, thus providing easy access to printed and electronic learning resources.

Department offers a student-friendly environment that is caring and conducive for academic pursuits, and allows students participation in decision making process that concerns with their learning as well as well-being. Several student-support mechanisms are put in place to provide academic support to students those who are facing difficulties in ICT and English. Counselling services are also provided to help students to deal with personal issues and problems.

Review team also observed that the checks and balances and transparency of the teaching and learning, and assessments are progressively improving. It also noted that appropriate procedures are followed by the DoA to ensure fairness and transparency in student assessments. Student assessment is done as per the examination by-laws and rules and regulations of the Faculty. It was also observed that some remedial measures have been implemented based on the recommendations and comments received from the previous subject and institutional reviews.

Overall, the review team is happy about the academic and administrative procedures that are in place in the Faculty of Accountancy and Management Studies and the Department of Accountancy for ensuring the quality and standards of the study programme under review.

Section 5 -Judgement on the Eight Criteria of Programme Review

Criterion 1: Programme Management

Organizational structure of the Faculty and the Department is adequate for effective management and execution of its core functions. Action Plan of the Faculty is up to date and is aligned with the Strategic Plan of the University, and both plans indeed promote adoption of new trends in higher education. Department adopts management procedures that are in compliance with national and institutional standard operational procedures (SoPs), and they are documented and widely circulated. It adopts a participatory approach in its governance and management, and accommodates student representation in faculty-level committees that deals with student welfare and allied matters. Further, the Department closely adheres to annual academic calendar that enables the students to complete the programme and graduate at stipulated time.

Department distributes Student Handbook that contains all the necessary information about the University, faculties, study programmes and learner support and welfare services offered to all incoming students. In addition, the e-version of the Faculty Prospectus provides additional information about the educational provisions. University Website and the Faculty and Department webpages are regularly updated with current information. In addition, the Faculty and the Department conduct an internal orientation programme for all new entrants. Department maintains and stores the academic records of students under the custody of the Head of the Department. University adopts MIS for data management and the Faculty and Department data bases are linked to the university-wide MIS. Students are well informed of the codes of conduct, and their conduct is closely monitored by the staff of the Department. Similarly, all categories of staff are well informed of the work norms and codes of practice, and compliance of the staff with prescribed norms and practices are monitored regularly. Performance of staff members, particularly with respect to their research engagement and outputs are monitored, and high performers are rewarded to appreciate their efforts. Internal quality enhancement and assurance procedures are well in place within the Department.

Study programme curriculum is updated in regular manner, once in every 5 years with the participation of relevant stakeholders, and with the assistance from subject matter and curriculum development experts. Department has developed the curriculum in compliance with the

guidelines prescribed by the SLQF. Department adopts a clear policy and procedure on curriculum development, approval and delivery. Department has established collaborative partnerships through MOUs with industry collaborators for implementing internship programme of undergraduates. Department also offers number of counselling and mentoring programmes for all the students. All the students are benefited by sports, recreational, religious, cultural and social activities. University safety and security measures ensure a secure environment for students. Department adopts the University approved by-laws and rules and regulations for examinations and student disciplinary matters. Department offers facilities for differently-abled students. Department has also taken efforts to promote gender equality and equity policy and to prevent sexual and gender-based violence, and the Department is fully committed to minimize any form of ‘ragging’ or student harassment and intimidation.

Criterion 2: Human and Physical Resources

Department has ensured that the academic staff is adequately equipped with required qualifications and competencies to design, development and deliver the study programme. Academic staff of the Department is also involved with research and innovations, counseling and outreach activities. Faculty and the Department takes timely measures to recruit the staff by following the guidelines issued by the UGC. All probationary lectures are required to undergo an extensive 10 weeks compulsory induction training programme offered by the SDC of the University, and it certainly helps them to acquire minimum competencies required to perform their duties satisfactorily in their assigned roles. Department also maintain appropriate and adequate infrastructure facilities such as well quipped lecture halls, electronic learning center, mini library for student and staff, fully equipped computer lab, student reading facilities and well maintained regularly updated LMS to facilitate the teaching and learning process. Undergraduates of the Department have the access to the well-equipped library facilities of the University and also to the mini library and National Document Center maintained within the Department. Further, the Department has put in place its own IT lab/center with 75 computers to provide the opportunities for the undergraduates to learn the application of the latest accounting software and statistical packages.

Curriculum of the study programme comprises a compulsory course unit in Business Skills Development which enhance the soft skills of the student. Further, the study programme offers an internship training programme in accountancy with a learning volume of eight credit units, and it is designed to provide undergraduates with an extensive practical knowledge and skills in the areas of accounting, auditing, taxation and financial management. Department also conducts many activities through their student body, ASAK to improve student soft skill development. Further, the Department has a coordinating structure and mechanisms to encourage and facilitate students engagement in multicultural programme to promote social harmony and ethnic and cultural cohesion.

Criterion 3: Programme Design and Development

Curriculum of the BBM in Accountancy (Honours) study programme is designed to produce high quality accounting graduates to the local and global market consistent with the mission, goals and objectives of the University. Curriculum Development Committee (CDC) of the Faculty consists of academic representatives from respective departments and other relevant stakeholders. Department adopts a participatory approach inclusive of academic staff, technical staff, students, Alumni and external stakeholders at key stages of the design and development of the study programme curriculum and course curricula. Study programme complies with the guidelines prescribed by the SLQF with respect to volume of learning, level and qualification descriptors and the award, and with the SBS in Accounting with respect to the contents and depth of learning. Study programme ILOs are realistic, deliverable and feasible to achieve. Curriculum of the study programme is enriched by incorporating internship, student research and few elective course units. Where relevant, curriculum also recognizes the diversity among students and addresses the issues of gender, cultural and social diversity. Curriculum of the study programme has been structured in a logical manner to progressively increase the challenges on students intellectually in terms of skills, knowledge, and autonomy of learning as they progress from one level of learning to the other. Also, the curriculum of the programme encourage creative and critical thinking, independent and lifelong learning, collaborative learning, and self-learning. Study programme and its curriculum offered are duly approved by Faculty, Senate, Council and UGC. Moreover, the programme information is made available to students both in print and electronic forms.

Criterion 4: Course / Module Design and Development

Course design and development has been done by the course development teams appointed for respective courses, and they have solicited assistance from subject matter experts, as and when required. Courses are designed to meet the study programme objectives. Courses are designed in compliance with SLQF credit definition and volume of learning. University approved standard formats/templates and guidelines for course module design and development have been used for developing course specifications. Each course is designed in a manner that contents are systematically aligned to realize the course outcomes. Course design and development taken into account of outcome-based and student-centered teaching approach and strategies. Course design and development takes into account the needs of differently-abled students. Courses are offered in the manner to impart higher order learning outcomes, and to promote intellectual advancement as the students move progressively upward in the study programme. Further, the volume of learning and workload of students have been fixed in such a manner to avoid any undue burden on students and also to ensure that the student could complete the study programme within the stipulated time. Further, the course design incorporates appropriate media and technology to ensure student-centered teaching and learning. Course approval process and decisions by the Faculty and Senate have given due consideration for course design principles. Furthermore, the Faculty-level IQAC adopts internal quality monitoring processes to evaluate and review the course design and development process.

Criterion 5: Teaching and Learning

Department adopts multimode teaching and learning methods in the delivery of the programme and prescribed courses. Face to face lecture sessions are facilitated through technology-driven delivery mechanisms. In addition, course material delivery and assessment are also attempted through the ICT platform (e.g. Learning Management System - LMS). Different teaching and learning techniques are also used to achieve course ILOs, such as independent assignments, group exercises, student research project, industrial training/internship, field visits, etc. Study programme contains an eight-credit compulsory course unit on research. Students have the

opportunity to present and publish their research findings at the research forums organized by the Faculty and Department. Department has also introduced a custom-made Digital Recording and Evaluation System (DRES) which provides an online record keeping and evaluation system for practical training. Department obtains anonymous student feedback on the courses offered at the end of each semester, and the outcomes of such assessment are made available to the staff.

Criterion 6: Learning Environment, Student Support and Progression

Department has adopted student friendly administrative, academic and technical support system, and the student are offered an ‘open door’ policy to ensure easy access to the HoD and the Staff, as and when required. Student behavior and conduct are guided by the students codes of conduct. Department provides required learning resource centers and learner support services such as mini library, computer laboratory, National Documentation Centre, etc., to support the students in their educational pursuits, and thus ensuring the development of skillful graduates.

Academic counsellors provide assistance and guidance to facilitate students engagement internships and student research, and also to assist them in overcoming their educational and allied problems. Social interaction among the students are facilitated through the students association, the ASAK. Most of the co-curricular activities are organized through the student body with staff participations. Department enhances learning opportunities for students by collaborating with industry partners, and such partnerships are operationalized through duly agreed and signed MOUs. Industry-based internship placement during the final year of their study provides opportunities to all undergraduates to expose themselves to real ‘world of work’. Department also organizes an annual event, called the ‘IDeA Night’ to showcase the student talents to the industry. This has provided the opportunity for students to articulate their knowledge, skills, attitudes and values to external stakeholders, and it has indeed proven as a useful strategy to promote employability of students. Academic staff maintains close contact with the Alumni Association as well.

Criterion 7: Student Assessment and Awards

Department has designed its assessment strategy in alignment with the guidelines prescribed by the SLQF and SBS. Department adopts Senate approved procedures for designing, approving, monitoring and reviewing the assessment strategies of the study programme, and conducts examinations in accordance with university approved examination by-laws. Before the commencement of each semester, group discussions of the panel of lecturers of every course unit are held regarding the assessment strategies. Examination questions are moderated and the answer scripts are marked by two examiners using well-defined marking scheme. Staff of the Department is well aware of contemporary teaching practices and assessments. Differently-abled students are permitted to request extra time at examinations. Department provides students with regular, appropriate and timely feedback on formative assessments, and publishes all assessment marks of the continuous assessments before the commencement of the end of the semester examination. Transcripts accurately reflect the stages of progression and student attainments. Department ensures that the result of every course unit is issued within one month from the date of the examination. Students are well aware of the examination by-laws and Student Handbook provides guidelines to all students regarding rules and regulations pertaining to conduct of examinations, and also on the consequences of any misconduct.

Criterion 8: Innovative and Healthy Practices

Department operates an ICT-based platform to facilitate multimode delivery methods to facilitate student-centered teaching and learning. Department encourages the staff and students to use Open Educational Resources to supplement the teaching and learning process. Academic staff closely interact renowned professional institutions and global audit firms, and most of such interaction are operationalized through duly agreed and signed MOUs. Department organizes an annual international research conferences and student colloquium, and such events indeed foster internalization the research culture within the academia, and facilitate staff and students to publish their research findings. Further, staff appraisal and rewards system for research is in operation within the Faculty and Department. Teaching staff consists of both internal and external subject experts. External experts are also sourced from the industry. Student body of the DoA conducts activities to promote student and staff interaction, enhance students' skills and to inculcate a positive attitude towards society.

Section 6 -Grading of Overall Performance of the Programme

The assessment made by the review team, based on the criteria and standards prescribed by the Manual for Review of Undergraduate Study Programmes of Sri Lankan Universities and Higher Education Institutions, on the level of accomplishment of the quality of the BBM in Accountancy (Honours) study programme is given in the table below.

Table 6.1: Grading of Overall Performance of the Study Programme.

No	Criteria	Weighted minimum score*	Actual criteria-wise score
01	Programme Management	75	143
02	Human and Physical Resources	50	92
03	Programme Design and Development	75	131
04	Course / Module Design and Development	75	134
05	Teaching and Learning	75	132
06	Learning Environment, Student Support and Progression	50	85
07	Student Assessment and Awards	75	132
08	Innovative and Healthy Practices	25	39
Total on a thousand scale			888.8
Total score as a percentage			89%
Grade Achieved			A
Performance Descriptor			Very Good
Interpretation of Descriptor			

<p>“High level of accomplishment of quality expected of a programme of study; should move towards excellence”</p>

Based on the above evaluation made, the review team recommends that the BBM in Accountancy (Honours) study programme of the Faculty of Management and Commerce of the University of Kelaniya is awarded the grade of ‘A’, which is interpreted as *“high level of accomplishment of quality expected of a programme of study; should move towards excellence”*.

Section 7 -Commendations and Recommendations

Commendations

- Department has well qualified staff equipped with appropriate knowledge and competencies, and experience to engage in programme management to achieve and maintain the quality and standards expected of the study programme.
- Department ensures that the programme learning outcomes, volume of learning, degree awarded and the name of the degree comply with the guidelines prescribed by the SLQF.
- Course specifications are designed to achieve the programme learning outcomes and indicate the course ILOs, objectives, course synopsis, teaching and learning methods and assessments.
- Department provides appropriate and adequate infrastructure facilities such as well quipped lecture halls, electronic learning center, mini library for student and staff, fully equipped computer lab, student reading facilities and well maintained regularly updated LMS.
- Department enhances learning opportunities for students by collaborating with industry partners.
- Study programme offers an industrial training from the second semester of the third year for the students to acquire an adequate exposure to ‘world of work’.
- Department conducts lectures after 5 pm till 8 pm on weekdays, and this practice enables the students to undergo industrial training in regular working hours.
- High employability of graduates.
- Strong collaboration with Alumni who value so much of the professional training received, and show strong commitment and affinity to the Department.
- Department maintains healthy relationship with stakeholders and regularly obtain stakeholder inputs in programme management.
- Department maintains several fruitful MoUs with professional bodies and associations, and industrial establishment for academic and professional collaborations.

Recommendations

- Promote internalization of outcome-based and student-centered teaching and learning (OBE-SCL) approach in programme design and development, and delivery,
- Strengthen the ICT, library and lecture room facilities to promote greater adoption of learner-centered approach in teaching and learning.
- Consider introducing more inter-disciplinary and multi-disciplinary course units into the study programme curriculum to broaden the outlook and enrich the generic skills of students.
- Institutionalize the mechanisms for conducting student feedback surveys (such as student feedback on courses, student satisfaction surveys, students 'needs analysis, etc.), employability surveys and peer assessment of staff in regular manner, and use the outcomes of such surveys and assessments for continuous improvement learning environment, and teaching and learning resources and methods so as to enhance further the quality and relevance and standards of study programmes,
- Improve the office space and other facilities provided to the academic staff.
- Consider introducing multiple exist pathways to provide fallback options for the students.
- Introduce co-curricular programmes and activities to facilitate acquisition of 'soft skills' and inculcate desirable personal attributes such critical thinking, self-assurance and forthrightness.
- Improve facilities provided for differently-abled students.
- Promote activities to ensure gender equality and equity and introduce measures to protect staff and students from any form of sexual and gender-based violence and harassments.
- Consider introduction of a university-wide policy and associated by-laws and guidelines to facilitate inter-faculty and inter-university credit transfer.
- Conduct study programme-wise employability surveys and graduate tracer studies.
- Introduce staff performance appraisal and reward scheme for both academic and non-academic staff.

Section 8 -Summary

The Bachelor of Business Management in Accountancy (Honours) study programme offered by the Department of Accountancy of the Faculty of Commerce and Management Studies has achieved the high level of accomplishment of quality and standards expected of a study degree programme, and it should now take determined efforts to move the programme towards excellence. Human and physical resources of the Department are excellent except the office facilities provided to the academic staff. Department has enthusiastic academic and support staff.

The Department of Accountancy has established and maintained several collaborative partnership programmes with the industry and the corporate world. These collaborative partnerships could certainly facilitate extending the industrial training component over two years while the students are given the opportunity to follow theoretical components through blended mode of learning – face-face lecture sessions conducted in the evenings, complimented with distance education technologies facilitated through on-line delivery of learning resources and self-studies. Department also has a strong Alumni group whose members have reached the higher levels in the field of accountancy, and also in their chosen careers.