



**Program Review Report**  
**Program Reviews -2018**  
**Bachelor of Commerce (Honours)**  
**Department of Accountancy & Finance**  
**Faculty of Management and Commerce**  
**South Eastern University of Sri Lanka**  
**11th to 14th February 2019**



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## **1. BRIEF INTRODUCTION TO THE PROGRAM**

The South Eastern (SEUSL) was first established as the South Eastern University College of Sri Lanka and then upgraded to the University on 15<sup>th</sup> May 1996. There are six faculties at present, namely Faculty of Arts and Culture, Faculty of Management and Commerce, Faculty of Applied Sciences, Faculty of Islamic Studies and Arabic Language, Faculty of Engineering and Faculty of Technology.

The Faculty of Management and Commerce (FMC) was established when the University was established. The Faculty consists of three departments, namely, Department of Management, Department of Accountancy & Finance and Department of Management & Information Technology. It offers undergraduate and postgraduate degree programmes. Presently, the Faculty offers the degrees of Bachelor Business Administration (BBA), Bachelor of Commerce (B.Com.) and B.Sc. in Management and Information Technology and two postgraduate degrees, namely the Master of Business Administration (MBA) and Postgraduate Diploma in Management (PGDM). The postgraduate Degree programs are conducted by the Postgraduate Unit. Further, the Faculty through the Centre for External Degrees and Professional Learning offers External General Degrees in BBA and B.Com. The Faculty of Management and Commerce has established links with other Universities and Institutions within Sri Lanka and outside Sri Lanka. Presently, there are nearly 900 students from different ethnic communities from all parts of Sri Lanka pursuing their studies.

The Department of Accountancy & Finance offers the Bachelor of Commerce (B. Com) which is a four-year honours degree program. At present there are about 389 students in the B. Com degree program. The UGC allocates around 100 students for the B. Com degree program. The curriculum of the B. Com degree program has been revised in 2017 and is expected to be revised again in 2019.

## **2. REVIEW TEAM'S OBSERVATION ON THE SELF –EVALUATION REPORT**

The self-evaluation report (SER) submitted by the Department of Accountancy & Finance of the Faculty of Management and Commerce, South Eastern University of Sri Lanka is a comprehensive document and has been prepared as per the guidelines given in the Manual for Review of Undergraduate Study Programmes of Sri Lankan Universities and Higher Education Institutions, published by University Grants Commission in 2015. Though the SER has been written by a team nominated by the Faculty Board, all staff attached to the Department of Accountancy & Finance have contributed to the SER preparation. The study program was aware of the importance of the review process and provided the relevant information and documentation. The SER contained the SWOT analysis and the expected improvements to be made to overcome the weaknesses.

The Faculty has considered the importance of Quality Assurance and working on the development of both academic and administrative paths. In this regard, the Faculty has established the Internal Quality Assurance Cell and a coordinator from the Faculty has been appointed.

The reference material made available to the review team was organized and compiled for reference. However, the review team noted the absence of student feedback pertaining to study courses, student satisfaction survey reports and course evaluation reports.

### **3. A BRIEF DESCRIPTION OF THE REVIEW PROCESS**

#### **PROCESS OF PREPARATION BY THE REVIEW TEAM**

The reviewers met for the pre-review meeting after a thorough desk evaluation of the SER individually. The individual Desk Evaluation Report was submitted to the Director of the Quality Assurance Council (QAC) of the UGC. The review team shared their responsibilities among them. The team leader interacted with the Dean of the Faculty and prepared the Agenda before the scheduled dates of the site visit.

#### **SITE VISIT OF THE PROGRAM REVIEW**

The review team had the site visit from 12<sup>th</sup> to 14<sup>th</sup> February 2019. On the 10<sup>th</sup> of February 2019 the team had a brief meeting at 6:30 pm and finalized the review time schedule.

The first meeting was held with the IQAU Director and Faculty coordinator for IQA Cell at the Faculty of Management and Commerce due to student unrest at the Administration Block, where the Internal Quality Assurance Unit is accommodated. Subsequently the team met the Dean of the Faculty and the Vice Chancellor. The Director of IQAU made a presentation on the activities of the IQAU and its involvement with the study program. In addition, the review team met the following personnel during the four days of the site visit:

- Heads of three Departments of the Faculty
- Academic staff of three departments of the Faculty
- Administrative staff
- Senior Student Counsellor of the Faculty and Student Counsellors
- Academic Support Staff
- Librarian and Library Staff
- Students of the Study Programmes Under Review
- Non-academic Staff Members
- Staff -Health Centre

A meeting was arranged with Heads of Departments and academic staff. The Head of the Department of Accountancy and Finance made a presentation. The SER writers and the academics have had a cordial discussion and expressed the actions taken to improve the quality of the Study Program. The discussion indicated that all the staff are aware of the QA and the importance of maintaining the quality of education.

The documents related to the evidences of the claims made in the SER were arranged in the boardroom and was made available to the review team. The documents were filed separately for different standards of each criterion and the files were grouped based on the criteria. Some standards were misinterpreted by the SER writers and the team had to collect relevant information during the visit. The team inspected the documents in the different files to find the evidence in support of the claims made in the SER and cross-checked with those provided as examples in the Manual. The Head of the Department of Accountancy & Finance and some of the young academic staff gave fullest support and facilitated the verification process.

Meetings with Student Counselors indicated that they are new to the position and need additional training. The new Director of the Career Guidance Unit had been appointed after the completion of the term of the previous Director, and the Director of the Staff Development Centre was on overseas leave during the site visit. The Career Guidance Unit has not demonstrated efficiency in the process of providing adequate information to students and does not interact with the students. The Unit is placed in an isolated area and the students hardly know of its existence. The visit to the library provided an opportunity to witness it and the records indicated that the student and staff do not visit the library regularly.

The team spent a considerable time with the students. There was representation of all batches of students from multi-ethnic groups. The main issue highlighted was the accommodation facilities of the first year students; where six students are accommodated in a room which has been constructed for two students and the space is at most sufficient for four students. Students are also satisfied with the facilities such as Canteen, Health Centre and Computer Lab. Three live lectures were observed and teacher centred lectures are in practice.

Review team also visited the following places:

- Office of the Dean
- IQAU
- Office of the Department of Accounting and Finance
- Lecture Halls
- Computer Lab
- Library
- Hostels and Canteens
- Staff Development Centre
- Health Centre
- Career Guidance Unit
- Gymnasium

The team could not meet the Alumni and the stakeholders. No meetings were arranged, even though requests were made. Thus, the testimony of the strength of the program was not evidenced. Further there were no evidence of obtaining feedback from Alumni or Stakeholders and there was no monitoring system to ensure progressive development of the Study Program.

On the 4<sup>th</sup> day, a wrap up meeting was held with the staff of the three Departments of the Faculty where key findings were presented and an interactive discussion with the staff ensued.

The review team was satisfied with all necessary arrangements made by the Faculty and the University Administration. The Dean of the Faculty, Head of the Department of Accounting and Finance, Coordinator and Staff were very cooperative during the review process.

#### **4. OVERVIEW OF THE FACULTY'S APPROACH TO QUALITY AND STANDARDS**

The Internal Quality Assurance Unit (IQAU) of South Eastern University of Sri Lanka was established in 2015 complying with the Commission Circular No. 04/2015 as a coordinated body of University Grants Commission's Quality Assurance Council. The IQAU is headed by a Director. According to the Director, the IQAU oversees the Assurance of Quality in all teaching and learning processes, regularly monitors the student feedback and peer review of teaching and learning. However, the review team did not observe substantial supporting documents on student evaluation records. The IQAU has a decent space and supporting staff for normal operation.

IQAC activities at the Faculty are very remote and no physical facilities was evident. A coordinator has been appointed, but the IQAC is inactive. The Faculty IQAC has to commence its activities to ensure the active involvement with Faculty activities. However, it was observed that the Faculty is adopting all standards of quality assurance.



## **5. JUDGMENT ON THE EIGHT CRITERIA OF PROGRAM REVIEW**

### **CRITERION 1: PROGRAMME MANAGEMENT**

The Faculty organization structure was evident during the site visit but not provided in the SER. Adequate measures have been taken for effective management and execution of its core functions. The comprehensive action plan of the Faculty is aligned with the University's Strategic Plan. The annual Action Plan has been prepared but evidence on progress review of the Action Plan are not been in place, but relevant discussions are made at the Faculty Board, whenever the necessity arises. The Faculty has a Corporate Plan which is in alignment with the University Corporate Plan. The Faculty or the University does not have a Standard Operation Procedure (SOP) for most of the management activities. The UGC circulars are usually adopted and followed for management.

Providing a Student Hand Book and the Student Charter to all the students at the onset of the study programme has been an established practice in this faculty. The Faculty and the Department offer a well-structured orientation programme for all new students to facilitate students' transition from "school" to "university". Information regarding university by-laws pertaining to examinations, examination offences and student discipline are made available to students through the Student Handbook and Student Charter. However, there is no option available in the prospectus for students to exit at different levels when they do not complete the study programme.

The Faculty and Department have no mechanism to maintain permanent records of all students. Students' participation in governance and management is adequate to some extent. Accordingly, student representatives attend the monthly Faculty Board meeting.

There had been delays in students' graduation at the stipulated time during the past due to student unrest. However, it was observed that the academics mark the papers in time and release the results within three months.

Adopting ICT tools such as an effective Learning Management System (LMS) by the Department in teaching and learning is practiced by a few staff members. The Faculty has a Wi-Fi system and the students can use their personal computers and have access to the computer labs when they are free.

However, ICT based tools such as a Management Information System (MIS) for efficient management processes has not yet been adopted either by the Department or Faculty or the University.

A duty list is given to all non-academic staff. Faculty/department does not have an appraisal system other than recommending the annual increment to the academic and non-academic staff. No reward system was adopted for performers. However, the university appreciates and rewards its staff on research.

The South Eastern University has an Internal Quality Assurance Unit (IQAU) but the Faculty based Internal Quality Assurance Cell (IQAC) is very weak. The Faculty has formed a Curriculum Development Committee (CDC) for monitoring, reviewing and updating the curriculum in 2010.

The Faculty has signed MOU's with professional accounting bodies and universities relevant to the study programme. However no collaborative partnerships have been established with national or international universities for research cooperation. The Faculty as well as the Department have not yet signed MOUs with industries for a student internship programme. The research culture in the department need to be much improved.

The Faculty provides student counselling and is planning to commence mentoring for student welfare. However, it was noticed that the student counsellors are not very conversant with their responsibilities and need training. Students have good healthcare services, where the doctors are on duty on a shift basis. Cultural and aesthetic activities are not encouraged by the Faculty, but the students organise a few activities on their own. Students were not satisfied with the limited financial allocations given for sports facilities and the team observed that very limited facilities were available, even though the infrastructure is available. No special provisions are available to assist students with special needs or those who are differentially – abled. physical facilities such as a toilet and ramp for the disabled are available. As an initial step, the University has formulated a Gender Equity and Equality (GEE) committee but there is no functional Unit.

## **CRITERION 2: HUMAN AND PHYSICAL RESOURCES**

The academic staff of the Faculty and their expertise was seen to be adequate and relevant to the study programme under evaluation. Some have received foreign exposure. There is evidence to show that new staff undergo training, with some having completed the SDC programmes. The Faculty has adequate infrastructure facilities for administration, teaching and learning. These include office rooms for academics, Dean's office, discussion rooms, lecture halls and computer labs, as well as the SDC, Medical Centre, Library and Sports facilities, miscellaneous shop, photocopy facilities, canteens and hostels. Lecture halls are fully air-conditioned and spacious and are equipped with adequate computer facilities. The Faculty has satisfactory ICT facilities in terms of the laboratory space and the number of computers which are available for the students even after the scheduled working hours, so providing ample opportunity for students to acquire ICT skills. Relevant software packages (e.g. PAYE tax) are also used. The staff has also been provided with laptops to facilitate teaching. The fully-fledged university library provides access to books and periodicals and the Library Committee, with representatives from the different faculties, annually facilitates requests for the latest text books and periodicals from the different disciplines, to be obtained. The library provides guidance on the usage of the plagiarism packages Turnitin and Urkund. Management journals and text books were in adequate supply. Access to electronic databases, inter-library loan and reprography facilities are available for staff and students. The Faculty has incorporated English into its curriculum as two units 'General English' and 'Business Communication' which are mandatory. The courses are facilitated by the ELTU, while a permanent cadre position has been allocated for the delivery of these courses. The university has a Career Guidance Unit (CGU) which periodically offers programmes to develop soft skills of students. Some of these programmes are tailor made for the Faculty. Some opportunities are provided for staff and student interaction. Student interaction is important for a diverse ethnic and cultural student community as that in the South Eastern University. Courses on 'Responsible Citizens' and 'Ethnic Cohesion' promote harmony, while incorporating Sinhala and Tamil languages as compulsory components in the first year, also improves interaction among the students of different ethnicities. Several cultural activities and religious programmes (carols, Avurudhu, Mandaram handeva, etc.) promotes interaction.

There were many weaknesses observed in terms of providing a wholesome learning experience. There was no evidence for regular staff appraisals which is a hindrance to the continuous progression of the academics. No external expertise is brought in to enrich the programme. The Faculty and Department functions with a scanty non-academic staff and cadre positions are yet to be filled, hindering efficient execution of the study programme. Records of library usage indicated that the library usage of staff and students is in a decreasing trend. As observed, the support staff demonstrates a low level of enthusiasm in conducting their daily chores. The lecture hall observed was geared to accommodate around 150 students but was not seen to be suitable for large numbers, since those at the rear end of the lecture hall would not be able to follow the board nor hear the lecturer clearly. Although infrastructure is adequate, maintenance (of the hostels in particular) is seen to be lagging and is one factor contributing to the unrest among the students. Limited interactions were seen between students and staff during teaching and learning activities since practical sessions are limited. More assistance is needed to focus on smaller groups which would be more beneficial for the students, particularly when learning English. One reported limitation was the lack of English instructors in the Faculty to handle a batch of 120 students and although a placement test is held, students are not grouped according to this. ICT facilities are used on a limited scale by the staff with no on-line assessments or assignments being incorporated into teaching or assessment. Although the CGU is in place, its activities are detached from the Faculty. Activity plans have been prepared annually but the CGU does not cater satisfactorily to the needs of the B. Com programme. No evidence for regular meetings was provided. The CGU together with the faculty representative must ensure that more relevant programmes for development of soft skills or hand-on training is conducted regularly. Student feedback although collected has not been analysed to incorporate suggested improvements. Student counsellors have not undergone formal training to deal with psychological issues. One of the serious draw backs is also the lack of student-based societies, although two (nature club and environment club) have recently been initiated through the Students Union. Engaging students in outreach programmes is lacking.

### **CRITERION 3: PROGRAMME DESIGN AND DEVELOPMENT**

The B. Com Degree program is designed and developed according to the Vision and Mission of the University to address the national needs and reflect the global trends and current knowledge and practices in the field of Commerce and Management. The Department has revised its B.Com. Degree curriculum in 2017 to ensure that the study programme offered is comparable with SLQF requirements. The B.Com. Degree program consists of some supplementary courses i.e. Sinhala and Tamil Language related units, General English, Business Communication, and ICT related units, with an industrial training unit. It was also observed that the B. Com Degree program is logically structured with a coherent set of course units after the curriculum revision with the incorporation of an internship/industrial training and an individual research project in the Degree program. These components are very useful in providing practical experience in the field of study and improving research skills of the students.

There was no evidence on the availability of a Curriculum Development Policy for the Faculty. It is suggested to develop a Curriculum Development Policy for the Faculty. In addition, it was observed that external stakeholder participation and professional satisfaction survey at the key stages of the planning, design, development and review of the B. Com degree program is not at a satisfactory level. Further, the facilities (both physical and human resources) on language related units and ICT are not adequate to achieve the skills expected. Qualified staff and facilities will enable to broaden the outlook and enrich the soft skills of the B. Com graduates.

The lifelong learning aspect of learning outcomes of the program is to be further considered in the B. Com Degree curriculum. No fall-back options are available. Though the IQAU was established, its functioning is not at a satisfactory level. The Faculty IQAC is not well established as well, no proper records are available for meetings, action plan etc. for the years before 2017. It is suggested to reconsider conducting regular meetings, and proper record keeping, etc.

#### **CRITERION 4: COURSE / MODULE DESIGN AND DEVELOPMENT**

The contribution of qualified academic staff to course design and development is commendable and the learning and assessments of the courses are systematically aligned with the course learning outcomes. However, following weaknesses are observed, as they are critical in course design and development.

A well-designed university approved standard format/template/guidelines for course design and development are not used consistently. However, after 2017, there is a mechanism to use standard format/template/guideline in course design. Further, there was insufficient evidence for the use of student feedback for improvement of course assessment/ evaluation and for a formally established peer observation mechanism at the Department. The course evaluation mechanism by internal (and external) examiners at Department level also needs to be further improved as the existing mechanism is not at satisfactory level. The assessment mechanism (procedure) of the courses are not clearly communicated in the examination by-law i.e. 80-20 allocation is adopted by some staff members, while some staff members adopt a 70-30 allocation. The allocation of marks for in-course assessment and semester end examination is not consistent. Also, student centred teaching strategies need to be further incorporated in to the courses, to get students actively involved in the learning process. In addition, self-directed, collaborative, creative and interpersonal communication and teamwork aspects of learning are not well addressed.

#### **CRITERION 5: TEACHING AND LEARNING**

Timely communication of the teaching schedules and the course outlines to the students is appreciated. Available of free Wi-Fi facilities to the staff and students at the Faculty premises is also commendable as this will help the students in their learning programmes. It was observed that some staff development related programs are initiated to develop teaching and research related skills and capacities.

Lack of involvement of IQAU and IQAC of the Faculty in regular internal monitoring of the effectiveness and quality of teaching was observed. Though some initiatives have made recently, they

need some improvements. The new versions of the books in the lending section of the Library are required though plenty of copies of old versions of books are available.

The alumni support and involvement in improving the quality of the B.Com. Degree program are required. This networking will facilitate the internship program and lend support from external parties for student centred seminars and workshops. In addition, the use of the LMS/Virtual Learning, in teaching and learning is not at a satisfactory level; only a limited number of academics use the LMS and students are not well aware of the LMS. This aspect of teaching and learning is central in student centred teaching and learning.

#### **CRITERION 6: LEARNING RESOURCES, STUDENT SUPPORT AND PROGRESSION**

Infrastructure facilities of the University and the Faculty, as well as the Department information, are provided in the website. Information on the Study Programme as well as the Faculty and the University are provided to the students at the beginning of the programme through the Student Handbook and during the Orientation Programme, which spans 2 weeks. The Orientation program addresses several important points of the academic program. The Student Handbook contains vital information on assessment criteria, course structure, conditions to repeat exams, rules & regulations of the Faculty, awards & prizes, class criteria, etc. Implementation of the new curriculum and modifications in the curriculum will take place from 2019 and must be informed to the students. The Study Program does not have any policy on fall back of students. The graduation rates are low, and the Study Programme should closely monitor and find the reasons for such big number of dropouts.

No evidence was available to show that the Study Programme has guided the students to use the available student support and empower the learner to take control of their own development. Students must be enlightened on the academic activities and empowered on academic development.

The Student Charter is issued during the Orientation Program. The University has established a system to monitor and control student disciplinary matters. The University has put into practice the UGC Circular 919 to curb ragging and any other form of intimidation and harassment of students. These are implemented by the existing disciplinary procedures of the University. The staff informed that even

though actions are taken on student disciplinary matters, imposed punishments are not continued due to student strikes.

The review team could not find evidence on the policies that are enforced on academic honesty and integrity, conflict of interest and ethics. It is essential to have a policy for academic honesty and integrity, conflict of interest and ethics.

There is no database on student assessments and results. Within the Faculty there is a great need of an MIS system to manage information effectively, efficiently and securely with accessibility only to authorized persons. The MIS is expected to provide records of all currently enrolled students comprising all admissions; academic, demographic, educational background records, assessment and examination results. The registration of students is done manually.

The Department is slowly moving towards implementing the Learning Management System. Not much technology-based learning is observed. There are no internet facilities in the hostels. The Department as well as lecture halls have networking facilities. The Faculty has three computer labs, one with 50 computers and has received another 60 which are to be installed soon.

Library usage by students is very low. The Library which is opened from 8.30 am to 8.30pm, has e-learning facilities with 13 computers. the Library does not have planned programs for students and do not support with different e-resources before the commencement of the research projects for the final year students. Services provided by the library are not satisfactory. Also, automation and application of ICT for the services provided by the library are satisfactory. The students are unaware of interlibrary loan, information literacy programme, user awareness programme and some other essential services provided by the library. The Library user statistics are much lower than normally expected. Investment by the Library for the study program is relatively low.

The Faculty provides its class rooms and computer lab for the students for their studies and preparation of project reports.. Infrastructure facilities to accommodate 100 students in a class are lacking. The staff have to wait to get access to the available space to have a large number of students



in one class and hence the time table becomes scattered. Final Year Students are unable to obtain relevant references for their research. The tutorial classes are not organised.

There is only one technical officer and a laboratory attendant to manage three computer labs, where only two labs have the computers. To maintain the computer lab of the Faculty the technical officer and the lab attendant are made to work over and above the working hours and they are overloaded with work. There is no computer lab for student self-learning. The academics should encourage the students to do self-learning using library facilities. However, it was observed that there are several copies of certain text books for student reference while recent books are not available or are less in number.

The Staff Development Centre provides staff training. The academics have a very good understanding on SLQF, ILOs, etc. The staff need to be made aware of benchmark statements and their implementation. . Opportunities for foreign training for staff are rare. There is no collaboration between e academics and the library staff and there is no library committee at faculty level.

The University has a Career Guidance Unit managed by a Director, and the Faculty has its coordinator. The Career Guidance Unit has neither planned nor conducted useful workshops and courses for students. Presently the Unit does not have a Director and the non-academic staff attached to this unit is idling. The Unit must be activated.

The student's requirements must be periodically heard and monitored and addressed by the Faculty. Student counselling systems are in place and the student counsellors are provided with TOR. Scheduled meetings between faculty administration and student representatives are not evident. There is no evidence to show that student counsellors have regular meetings with the students. The students meet the student counsellors to clear some doubts on academic issues. The mentoring system and counselling system are not functioning efficiently in the Faculty. The University has not yet given serious concern to SGBV and GEE. The Faculty has to internalize the policy and work on it. The Faculty has started with a Student Grievances Redress Mechanism but there is none at the university level to handle complaints.

Infrastructure facilities are shared with other Departments. The B. Com Study Programme has conducted few community-based programs with other study programmes of the Faculty. Students have religious functions and do not have official celebrations on cultural functions. Although the Alumni association was established in 2018, it has not been active.

At the moment the Study Program does not include disabled students. It does not have special curricular arrangements to meet the demands of disabled students, if any are admitted.

Feedback on the learning environment has not been obtained regularly from the students. The feedback obtained also has not been computed in a systematic manner. Even though it has been informed that the IQAU and the Faculty monitors this feedback, evidence provided do not show support this. . The examination hall is too crowded. Space specification according to the examination rules and regulations needs to be adhered to.

Student satisfaction reports on hostels, canteen, sports, recreation and other facilities have not been taken into consideration. Canteens have sufficient spaces and facilities for the students. The sports and recreation facilities are insufficient for the total number of students from all five faculties. Need analysis on the strengthening of the support services has not been carried out and there are no documentary evidence to show whether such analysis has been carried out at least at the Department or Faculty level. Students are not encouraged to get involved in recreational extracurricular activities except religious programs. The Study Programme must get involved with more community-based activities.

The Alumni Association is not active at all. The Study Program needs to encourage the students to have interaction with the Alumni.

The Students are supported through the Mahapola and Bursary system. In addition to that there are no organised student support programs. However, there is a need for an extensive programme to improve students welfare and close association with the student counsellors.

The facilities in the Health Centre are adequate for the student number of the University as well as for the Study Program.

The study program as well as the Faculty has not utilized its allocated capital votes, which are of several millions. The utilization of funds has been very little and it was informed that the delay was due to the centralized procurement policy of the University. It is strongly recommended to decentralize the procurement policy and accelerate the procurement procedures to meet the Faculty and Department requirements.

The Study Program has not been involved directly in a tracer study of its graduates except for a few recent research projects of final year students. Due to this there are no official records on employment, unemployment or under employment of graduates or on graduates who pursue higher studies.

## **CRITERION 7: STUDENT ASSESSMENT AND AWARDS**

The University has a procedure for designing, approving and reviewing assessment strategies. They are provided in the by-laws, student handbooks, examination rules and regulations and the curriculum. The Study Program has clear criteria for awarding Classes. Relevant approvals from the Faculty Board and Senate were obtained for the curriculum. It is appreciated that an operating policy and procedure for question paper scrutiny board and moderation and second marking of answer scripts have been already prepared and are in place. The Faculty Board and Senate approve 1<sup>st</sup> and 2<sup>nd</sup> Examiners for each course unit but there is no policy adopted on the appointment of First or Second examiners. The Head of Department issues individual letters to the examiners. The examiners are aware of their responsibilities with regard to examinations. No second examiner's reports were available, except for one. Based on the records it could be observed that the answer scripts are marked on time and the results are released in a timely manner. The result releasing activities are centralized.

It was also pointed out by the students that some of the staff mark the mid semester papers on time and discuss the answers and shortcomings with the students. While few others correct the papers and place the marks on the notice board before the commencement of the end semester examination, some others do not mark the mid semester examination papers on time and give marks. This is one of the most important aspects which needs to be monitored by the Heads of the Department and the Dean of the Faculty.

There is no organised industrial training or internship programme and the Faculty is planning to have one from 2021. The curriculum developed in 2013 had been revised whenever need arose. During 2018, revision has been undertaken and will be implemented to the students to be admitted this year. The Study Program has a policy of giving different marks for the in-course assessments for different components.

Students are assessed using published criteria (in the Student Handbook), which are communicated to all students at the time of enrolment. A detailed course outline with the assessment criteria are distributed at the first session of most of the courses. However, the detailed course outline with assessment criteria and ILOs were not found in the Hand Book nor were provided for most courses

during the site visit. The Faculty Board and Senate have approved the curriculum which is in practice now.

There is no exit survey report available for the study program.

The study program has identified the importance of the SLQF and the SDC has conducted awareness programs for the academic staff of the University. The Faculty has identified the lesson sequences and delivery methods of the lessons and lessons are aligned with the ILOs and the methods of assessment are also clearly mentioned.

The important aspect of student centered learning has not been provided to the students with appropriate and timely feedback to enable them to monitor their progress and promote learning. The Faculty needs to obtain feedback during the continuous assessments, mid-term examinations, quizzes, etc. It is strongly recommended that the LMS is used for all courses which will enable students to obtain required information on time.

The Faculty has synchronized its programs although no inter-faculty and inter-institutional credit transfer is implemented.

### **CRITERION 8: INNOVATIVE AND HEALTHY PRACTICES**

The Faculty and Department have in place, some strategies that foster innovative and healthy practices which have led to enhancing the learning experiences of e students. There was evidence for the establishment of an appropriately designed Moodle Platform (LMS) that facilitates multi-mode delivery. A selected few have used this facility to a satisfactory level. Printed notes are made available for selected courses so that students could prepare for the lectures. The staff encourage the students to use OER to supplement teaching and learning by giving assignments based on reading, allowing students to prepare their own notes using available library resources and, in some cases accompanying students to the library. Some staff members serve as resource persons or supervisors in other universities and study programmes. The Department offers the Master of Business Management programme with an annual intake of about 50 candidates who get the opportunity to go to Malaysia in the second year as part of the programme. The generated funds are also utilized for obtaining

necessary equipment and for undergraduate programmes, while financial assistance (up to Rs. 200,000) for staff research projects are also given from this fund. Research is fostered to some degree with Faculty and University grants and by the establishment of University and Faculty level research and innovation committees. Evidence suggests that research and outreach activities are conducted to a satisfactory level. There is some evidence to show that the Faculty is involved in national and international activities, demonstrating that their expertise is updated and relevant. An award scheme is in place and applications and progress reports are reviewed by a Research and Innovations Committee. Several categories of Vice Chancellor's awards based on different criteria focusing on research accomplishments and outreach activities are given, and faculty members have secured some of these awards over the recent years. The curriculum incorporates a six-credit research project and both students and staff have the opportunity of disseminating research findings at the annual research colloquium of the Faculty. The Faculty also publishes three journals (Journal of Management, Journal of IT, and Journal of Marketing) which is seen as a good practice. Internship training has been incorporated as a mandatory component of the study programme from 2017 with objectives and evaluation criteria being formulated, but this practice is yet to be implemented. Prior to this, lectures have been held over weekends to accommodate internship training which were taken by some interested students. A few MOUs have been signed with companies to provide internship opportunities while students are also encouraged to find their own. Revisions of the curriculum are proposed for the future which is based on feedback of students and stakeholders. Many co-curricular activities are conducted by the Faculty, which promotes student and staff interaction. The establishment of multi-religious places of worship within the university provides greater opportunities for creating social harmony. Some courses offered as part of the programme also promote team building, ethnic cohesion, and social harmony. Students have organized and participated in a few workshops conducted in schools, in inter-university workshops.

The majority of the staff does not demonstrate strong enthusiasm in using ICT based teaching, although research is conducted, the relatively low h-indices show the need to improve frequency of publications. The internship training was not a mandatory requirement prior to 2017. Over the past five years, no credits were allocated for this and therefore assessment criteria have not been systematically documented for the period of review. There are limited opportunities for the students to seek internships in leading organizations. Exposure to the industry and job market experiences are

lacking and the efforts to incorporate such are minimal. Based on the evidence provided, sports does not seem to be a strong point of the study programme. The orientation programme does not include a session by the sports unit other than for providing a site tour. Although the sports facilities in terms of infrastructure are available, trainers are severely lacking, and equipment is unavailable. Greater participation is desirable. There is no Credit Transfer Policy at the Faculty / University at present.

## 6. GRADING OF OVERALL GENERAL DEGREE PROGRAMME

The review team's assessment of the level of accomplishment of quality expected of an academic programme based on the grading of overall performance is indicated in Table 6.1

**Table 6.1:** Grading of Overall Performance of a Study Programme.

No	Criteria	Weightage	Weighted minimum score*	Raw Marks	Actual criteria wise score
01	Programme Management	150	81	65	120
02	Human and Physical Resources	100	36	27	75
03	Programme Design and Development	150	72	47	97.9
04	Course / Module Design and Development	150	57	37	97.4
05	Teaching and Learning	150	57	33	86.8
06	Learning Environment, Student Support and Progression	100	72	50	69.4
07	Student Assessment and Awards	150	51	39	115
08	Innovative and Healthy Practices	50	42	28	33.3
	Total on a thousand scale				695.0
	<b>Percentage</b>				<b>69.5%</b>

Based on the above marks, overall performance of the BBA degree of Eastern University is **Grade “B”**.



## 7. COMMENDATIONS AND RECOMMENDATIONS

### COMMENDATIONS

1. Comprehensive action plan of the Faculty is aligned with the University corporate plan.
2. The Faculty has an updated website and have information for the students to access.
3. The Faculty has established different ad hoc sub committees including Curriculum Development Committee and Student Grievance and Redress Committee, even though there is no Grievance and Redress Committee at University level.
4. The Faculty accommodates student representatives and stakeholders to the Faculty Board.
5. Student discipline is maintained, and appropriate punishments are given.
6. The non-academic staff are given a list of duties and monitored by the AR of the Deans office or the Heads of the Departments based on their attachment.
7. University has the bylaws for SGBV and GEE and no committee has been appointed.
8. Staff training on appropriate courses is conducted by the Staff Development Centre.
9. Career Guidance Unit (CGU) is in place.
10. The B. Com Degree program is designed and developed according to the Vision and Mission of the University to address the national needs and reflect the global trends and current knowledge and practices in the field of Commerce and Management. The Department has revised its B.Com. Degree curriculum in 2017 to ensure the study programme offered is comparable with SLQF requirements.
11. The B. Com Degree program is logically structured with a coherent set of course units after the curriculum revision and incorporation of internship/industrial training and an individual research project. These components are very useful in providing practical experience in the study field and improving research skills of the students.
12. The B.Com. Degree program consists of some supplementary courses –i.e. Sinhala and Tamil Language related units, General English, Business Communication, and ICT related units, with industrial training unit.
13. Basic English and Business Communication are incorporated into the curriculum
14. Academic staff is adequate in terms of number and expertise relevant to the study programme and they have contributed to course design and development.
15. The learning and assessments of the courses are systematically aligned with the course learning outcomes.

16. Timely communication of the teaching schedules and the course outlines to the students.
17. Many staff have had foreign exposure, and some have followed SDC programmes and received training in OBE and have very good understanding on SLQF, ILOs, etc.
18. The Faculty has prepared work norms for academics, the academics being aware of the relevant information on examination procedures & SLQF. The Head monitors the regular academics, whether they have delivered lectures on time and marked the papers on time.
19. The Academic staff are informed in writing about their academic and examination responsibilities by the Head of the Department.
20. Laptops provided to staff to facilitate teaching and software packages are up-to-date.
21. Faculty orientation program is adequately structured for two weeks and addressing several important points of the academic program at the Faculty. The Undergraduate Guide as well as the informative Student Charter are issued during the Orientation Program.
22. The Faculty has established a considerable number of links with different organisations locally and with a few foreign universities.
23. Networking Wi-Fi facility is available in the Faculty and an appropriately designed Moodle Platform (LMS) is available.
24. Formal Industrial training has been recently introduced and is expected to commence in 2020.
25. The students are provided with feedback on the mid semester examination in an informal manner.
26. The University has a manual of examination procedure. The Faculty Board and Senate approve 1<sup>st</sup> and 2<sup>nd</sup> Examiners and the Head issues individual letters to the examiners. Marking schemes are available. First and second examiners mark the papers. Actions are taken to release results within three months.
27. OER usage is encouraged and used in teaching and learning.
28. Financial assistance is provided for research. Faculty and University grants and Research Committees monitor progress and evaluate applications.
29. Award schemes are in place for staff and students.
30. Research projects are incorporated in to the undergraduate curriculum.
31. Faculty also publishes three journals.
32. A few MOUs have been signed with related companies to provide internship opportunities.
33. Free Wi-Fi facilities to the staff and the students at the Faculty premises.

34. Satisfactory ICT facilities in terms of the laboratory space and the number of computers.
35. Adequate infrastructure facilities for administration, teaching and learning (in possession of good office rooms for academics, Deans office, discussion rooms, lecture halls and computer labs, as well as the SDC, Medical Centre, Canteens, Library and Infrastructure for Sports Activities, miscellaneous shop, photocopy facilities, canteens and hostels). All lecture halls are fully air-conditioned and spacious and are equipped with multimedia
36. During the examination period, the lecture halls are opened till 8.30pm.
37. Infrastructure facilities for the differently-abled students are available, and the Faculty has taken measures to help the disabled students whenever they get such students.
38. Safety measures to the students are adequate.
39. Satisfactory library facilities (books, periodicals, on-line facilities).
40. The health care system in the University is commendable and the students have sufficient number of canteens and a shop.
41. The University has places for students from all religions to worship and the students have religious functions and celebrate religious activities.
42. Funds generated from MBA used for upgrading facilities for undergraduates.
43. Opportunities have been provided for ethnic cohesion and social harmony.
44. Students have easy access to Faculty administrators
45. The Study Program has conducted few community-based programs.
46. Student counseling systems is in place and the student counselors are provided with a TOR.
47. Students are involved with inter-faculty sports competitions.
48. Alumni association was established in 2018.
49. The SDC provides training to the new academic recruits on examination by-laws and manual of examination procedure.
50. Some outreach programmes have been done with schools and village communities.

## RECOMMENDATIONS

1. Close monitoring of the action plan is essential.
2. Though the IQAU was established, the functioning is not satisfactory level and the Faculty IQAC is not well established as well- no proper records are available for meetings, action plan, etc. for the years before 2017. It is suggested to re-consider conducting regular meetings, and proper record keeping, etc.
3. Lack of involvement of IQAU and IQAC of the Faculty in regular internal monitoring of the effectiveness and quality of teaching. Though some initiatives have made recently, it needs some improvements.
4. The Career Guidance Unit has to be activated. It is very weak. CGU is seen to be detached from the Faculty and must be revived. The Career Guidance Unit does not support the development of the students, does not conduct useful workshops and courses and obtain the student feedback.
5. The student counselors need training and need awareness programs on the procedures to handle the student's punishments and the proper reporting to the higher authorities, if any incidents occur.
6. A performance appraisal system (except for the best research award at University level) has to be initiated to encourage better performance among academics and non-academics.
7. The Faculty has Student Counselors and a Senior Student Counselor. But the regular meetings of these Counselors and their involvement with the students need to be improved.
8. Scanty non-academic staff and cadre positions are yet to be filled.
9. There is no database on student assessments and results at the Faculty level. No evidence is available on providing feedback to the students on their academic progression.
10. Scheduled meetings between faculty administration and student representatives need to be conducted.
11. University and the Faculty must internalize the University policy on GEE. Need to appoint a committee and be active.
12. Faculty should develop a Curriculum Development Policy.
13. External stakeholder participation and professional satisfaction survey at the key stages of the degree program, i.e. planning, design, development and review of the B. Com degree program must be conducted.

14. The facilities (both physical and human resources) on language related units and ICT need to be improved to obtain the expected skills. The qualified staff and the facilities of this nature will enable to broaden the outlook and enrich the soft skills of the B. Com graduates.
15. The lifelong learning aspect of learning outcomes of the program is to be further considered in the B. Com Degree curriculum.
16. Fall back options must be included.
17. A well-designed, university approved standard format/template/guideline for course design and development is not used consistently. However, after 2017, there is a mechanism to use standard format/template/guideline in course design which need improvements.
18. Course evaluation mechanism from internal (and external) examiners at Department level is to be further improved as the existing mechanism is not at satisfactory level.
19. The assessment mechanism (procedure) of the courses must be clearly communicated in the examination bylaw. Because in the present context, 80-20 allocation is adopted by some staff members, while some staff members adopt 70-30 allocation. The allocation of marks for in-course assessment and semester end examination is not consistent.
20. Student centred teaching strategies are to be further incorporated in to the courses, to get students actively involved in the learning process. In addition, self-directed, collaborative, creative and interpersonal communication and teamwork aspects of learning are not well addressed.
21. MIS needs to be established and the Faculty must be provided with the accessing facilities.
22. The 80% attendance is made compulsory and has to be adhered to.
23. The academic calendar must be maintained by avoiding the student unrest and protests.
24. All courses need to be uploaded in the LMS and it should be used efficiently for assignments.
25. Policy should be developed appoint the second examiners / external examiners and documentary evidences must be collected systematically on the comments of the second examiners.
26. The Faculty must closely monitor development of the students.
27. The Basic English and Business Communication courses have to be conducted to small groups of students. More assistance is needed to focus on smaller groups for teaching English.
28. Student feedback incorporate for improvement of course assessment/ evaluation.

29. Faculty must develop a policy towards disabled students.
30. Peer observation mechanism must be established at the Department.
31. Use of LMS/Virtual Learning, in teaching and learning must be improved. Only limited number of academics use LMS and students are not well aware of the LMS.
32. Exposure to the industry and job market experiences must be improved tremendously.
33. The graduation rates were ~76% and must be improved. Study Program needs to develop policy on fallback of students.
34. Credit Transfer Policy at the Faculty / University must be developed.
35. Staff need awareness on benchmark statements and their implementation.
36. Student centered learning activities need to be incorporated.
37. Tutorial classes must be conducted systematically and the credit values of tutorials must be specified separately.
38. Study Program needs to develop special curricular arrangements or policy to meet the demands of the disabled students.
39. Policy on the appointment of first or second examiners must be developed and second examiner's reports must be obtained.
40. All lecturers must be instructed to mark the mid-semester examination papers before the end-semester examination and to display the marks on the notice board.
41. Low h-indices shows need to improve frequency of publications.
42. Infrastructure facilities are inadequate to have lectures for 100 students at a time. Only one lecture hall is available to accommodate 100 students and hence the time tables are planned with difficulties. The hall used for the lectures is used for examination and is too crowded. Space specification in the examination rules and regulations needs to be adhered to.
43. The hostel facilities for the First-year students are very inadequate. The space allocation does not match with the standard norms, which needs urgent attention. Adequate maintenance (of the hostels in particular) is seen to be lacking.
44. Library needs to have direct interaction with students except during the induction program. The Staff and Students must be encouraged to use the library.
45. Books in the lending section of the Library must be updated.
46. The study program must guide the students to use available student support and empower the learner to take control of their own development

47. Cultural and aesthetic activities have to be officially organized.
48. Active, student-based societies must be formed to have study circles.
49. Low level of enthusiasm in conducting their daily chores.
50. Alumni support and involvement in improving the quality of the B.Com. Degree program needs attention.
51. Need analysis on the strengthening of the support services must be carried out
52. Interactions between the staff and students must be encouraged.
53. Study program has to conduct tracer study on graduates pursuing higher studies and their career prospects.
54. Interactions between the alumni and students must be encouraged.
55. Sports does not seem to be a strong point of students in the B. Com programme. The orientation programme does not include a session by the Sports Unit. Sports equipment are unavailable, even though the infrastructure facilities are available. Further the appointments of the appropriate coaches are not done. Overall, sports activities of the students of the study program must be encouraged.

## **8. SUMMARY**

This report presents the findings of the review panel on the quality of the B. Com honours degree program conducted at the Department of Accounting and Finance, Faculty of Management and Commerce, South Eastern University, Sri Lanka. The review was conducted during 11<sup>th</sup> to 14<sup>th</sup> February 2019 adhering to the guidelines provided in the Manual for Review of Undergraduate Study Programmes of Sri Lankan Universities and Higher Education Institutions.

The IQAU of the University has commenced its function in 2015 but the IQAC is not functioning at the Faculty. The Faculty needs to give priority to activate the IQAC for improving and monitoring the processes of quality enhancement. Teaching and learning strategies specified in the curriculum documents comply with the institutional mission and curricular requirements. Curriculum of the B. Com degree has been revised adopting the Qualification framework of UGC in 2018 and to be implemented in 2019. The use of LMS needs to be further improved.

The basic services for the students in terms of canteen, medical facilities are commendable while the sports, recreational facilities, library, and hostels are not at satisfactory level. It is necessary to improve lecture hall facilities for larger groups of students. There no student database/ student portfolio to get to know the progress made by students during their course of studies and their employability after graduation.

However, overall score of the B. Com degree program is 69.5%, i.e. 70%. Actual criterion wise scores for all eight criteria were more than the relevant weighted minimum score. The programmes is awarded a Grade “B” which is considered as “Good” indicating a satisfactory level of accomplishment of quality expected of programmes of study but requires improvements in several aspects.



## Annex 1

### Agenda for the Programme Review Visit

Bachelor of Commerce (B.Com) Honours

South Eastern University of Sri Lanka

11<sup>th</sup> – 14<sup>th</sup> February 2019

Day 1: Monday, 11<sup>th</sup> February 2019

Time	Activity	Responsibility	Venue
8.00 – 8.30	Meeting with IQAU Director and FQAC		
8.30 – 9.00	Courtesy Visit VC / DVC, Dean		
9.00 – 9.45	Presentation Dean, Heads of Departments, SER Writers		
9.45 – 10.15	Discussion		
10.15-10.30	<i>Working Tea</i>		
10.30 – 11.00	Meeting with Heads of Departments		
11.00-11.30	Observing teaching / learning sessions (will be selected by the Review Team)		

<b>11.30 – 12.30</b>	<b>Meeting with Academic Members of Departments involved in BBA Programme</b>		
<b>12.30 – 1.30</b>	<b><i>Lunch</i></b>		
<b>1.30 – 2.00</b>	<b>Observing Facilities (Department/ Faculty/ IT)</b>		
<b>2.00 – 5.00</b>	<b>Observing Documentation Evidence Working Tea</b>		
<b>END OF DAY</b>			

**Day 2: Tuesday, 12 February 2019**

<b>Time</b>	<b>Activity</b>	<b>Responsibility</b>	<b>Venue</b>
<b>8.00 – 8.30</b>	<b>Meeting with Student Counsellors</b>		
<b>8.30 – 10.00</b>	<b>Meeting with Students (Will be selected by the Review Team)</b>		
<b>10.00 – 10.15</b>	<b><i>Tea Break</i></b>		
	<b>Meeting with Director of the</b>		

<b>10.15 – 10.30</b>	<b>Career Guidance Unit</b>		
<b>10.30-10.45</b>	<b>Meeting with Proctor/Deputy Proctor/ Mentors</b>		
<b>10.45 – 11.30</b>	<b>Meeting with Administrative Staff (SAR/AR/ AB and Other Coordinators)</b>		
<b>11.30 – 12.00</b>	<b>Observing teaching / learning sessions (will be selected by the Review Team)</b>		
<b>12.00 – 12.30</b>	<b>Meeting with Support Staff</b>		
<b>12.30 – 1.30</b>	<b><i>Lunch Break</i></b>		
<b>1.30 – 4.30</b>	<b>Observing Documentation Evidence <i>Working Tea</i></b>		
<b>END OF DAY</b>			

**Day 3:           Wednesday, 13<sup>th</sup> February 2019**

<b>Time</b>	<b>Activity</b>	<b>Responsibility</b>	<b>Venue</b>
<b>8.00 – 9.00</b>	<b>Meeting with ELTU Staff/ Curriculum Development committee</b>		

<b>9.00 – 10.30</b>	<b>Observing Facilities (Library/ Hostel/ Sports facilities/ CGU/ Health centre /Canteen/any other)</b>		
<b>10.30– 12.30</b>	<b>Observing Documentation Evidence</b>		
<b>12.30 – 1.30</b>	<b><i>Lunch Break</i></b>		
<b>1.30 – 4.00</b>	<b>Observing Documentation Evidence</b>		
<b>4.00 – 4.20</b>	<b>Meeting with the stakeholders of BBA Programme</b>		
<b>4.20-4.40</b>	<b>Meeting with the Alumni of BBA Programme</b>		
<b>END OF DAY</b>			

**Day 4:            Thursday, 14<sup>th</sup> February 2018**

<b>Time</b>	<b>Activity</b>	<b>Responsibility</b>	<b>Venue</b>
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<b>8.00 - 11.30</b>	<b>Reviewers' Discussion Working tea</b>		
<b>11.30 – 12.30</b>	<b>Final Wrap up Meeting with Senior Management of Programme</b>		
<b>12.30 - 1.30</b>	<b>Lunch</b>		
<b>1.30</b>	<b>Departure From the University</b>		
<b>END OF DAY</b>			

## **Annex 2**

### **Facilities Observed**

1. Playground
2. Gymnasium
3. Health Centre
4. Hostels
5. Canteen
6. Lecture Halls
7. Department Premises
8. Career Guidance Unit
9. Library
10. Staff Development Centre
11. Deans Office
12. IQAU
13. Examination Branch





## **Annex 3**

### **Attendance Sheets**