Program Review Report

Program Reviews – 2018

B.Sc. Accounting (Special) Degree Programme

Faculty of Management Studies and Commerce

University of Sri Jayewardenepura

7th to 11th January 2019

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Quality Assurance Council

University Grants Commission

Review Team Signatures

University of Sri Jayewardenepura of Sri Lanka

Programme Review: Faculty of Management Studies and Commerce, B.Sc. Accounting (Special) Degree

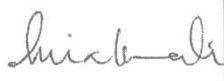### Site visit from 07th January to 11th January 2019

Designation	Name and affiliation	Signature	Date
Chairman	Prof. Prasadini Gamage		15/05/2019
Team member	Prof. Subhangi M.K. Herath University of Colombo		2019.05.15
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Section 1: Introduction to the Programme

1.1 The University

The Vidyodaya Pirivena of Sri Lanka was granted university status by the Vidyodaya University Act No. 45 of 1958. The Vidyodaya University was opened on 16th February 1959, but it was renamed as the University of Sri Jayewardenepura in 1978. Currently the University consists of seven faculties, namely, the Faculties of Humanities and Social Sciences, Applied Sciences, Management Studies and Commerce, Medical Sciences, Graduate Studies, Technology, and Engineering. In addition, the Postgraduate Institute of Management, which is located outside the University too comes under the purview of the university.

1.2 Faculty of Management Studies and Commerce.

Faculty of Management Studies and Commerce (FMSC) is the largest faculty of the University of Sri Jayewardenepura (USJP). FMSC operates with its mission 'To be the prime centre of excellence in Management Education in South Asia; they are committed to shaping the minds and hearts while strengthening the hands of value-centred future leaders who will make a global impact'. The faculty is the pioneer in management education of Sri Lanka, currently offering twelve special degree programmes. FMSC serves over 5,000 internal undergraduate students and more than 30,000 external undergraduate students. FMSC has 209 academic staff members in total, including 17 Professors and 60 PhD holders.

1.3. Department of Accounting

The Department of Accounting was established in 1991 to offer the B.Sc. Accounting (Special) degree as the first academic degree programme in Accounting in the Sri Lankan university system. Over the years, it has been well received by the corporate and public sectors in Sri Lanka. Further, it has also received accreditation from local and overseas Professional Accounting Bodies (PABs).

1.4 Annual Student Intake

The annual student intake to the degree programme over the last four-year period is depicted in Table 1.1.

Table 1.1: Maximum Capacity of Students allocated by University Grants Commission in the last 4 years(Gender-wise)

Academic Year	2016/2017		2015/2016		2014/2015		2013/2014*	
	M	F	M	F	M	F	M	F
B.Sc. Accounting (Special) degree	75	130	72	128	74	130	85	118

*Completed final year examinations and pending the final overall results.

The details of batches of students presently studying in the degree programme are depicted in Table 1.2.

Table 1.2: Students Intakes (Presently Studying) in the Degree Programme

Academic Year	2016/2017	2015/2016	2014/2015	2013/2014
B.Sc. Accounting (Special) degree	205	200	204	203*

*Completed final year examinations and pending the final overall results.

The graduation details of the degree programme from the inception are given in Table 1.3.

Table 1.3: Number of Batches graduated through the programme from its inception

Year of Entry	Total Intake	Total Passed	Year of Graduation
1992	60	56	1996
1993	69	64	1997
1994	85	84	1998
1995	87	82	1999
1996	268	259	2000
1997	133	123	2001
1998	143	138	2002
1999	150	128	2003
2000	306	260	2004
2001	134	118	2005
2002	160	153	2006
2003	175	171	2007
2004	176	169	2008
2005	157	139	2009
2006	172	148	2010
2007	187	166	2011
2008	175	167	2012
2009	187	175	2013
2010	193	177	2014
2011	198	187	2015
2012	241	213	2016
2013	215	204	2017

1.5 The Academic Staff

The staff profile of Department of Accounting is depicted in Table 1.4.

Table 1.4: Staff Profile

Academic Staff	No.	Non-Academic Staff	No.
Emeritus Professor	01	Management Assistant	03
Senior Professor	02	Labourer	02
Senior Lecturer [Grade I]	08	Total	05
Senior Lecturer [Grade II]	09		
Lecturer	01		
Lecturer [Probationary]	02		
Instructors	01		
Total Permanent Academic Staff	**24**		
Temporary Assistant Lecturers	03		
EY/KPMG Endowed Professor(Two positions available while one is occupied at present)	01		
Visiting Lecturers	06		
Total Academic Staff	**34**		

1.6 Degree Programme

The B.Sc. Accounting (Special) degree programme is a four-year degree programme. All students selected to the FMSC, in the first year, follow a common management programme, which provides the core business knowledge by teaching basic concepts in all functional areas in business. From the second year onwards, the students are selected to the specialization area. Accordingly, the students selected to the B.Sc. Accounting (Special) degree programme follow accounting specialization courses from second to fourth years along with several management and finance courses. A notable feature of the degree programme is the two-year compulsory credited internship programme, which is conducted in the third and youth years.

1.7 Resources

Department of Accounting is located in a building with required facilities for teaching and learning activities. In addition, the students have access to learning resources in the university and FMSC.

Library Facilities

The university is blessed with one of the best libraries in the country, and its mission is to provide easy access to the library and information services in an efficient, effective and useful manner to support teaching, learning and research activities of the intellectual community by making resource materials available, and by assisting users to be acquainted with skills in locating information deemed necessary in the modern information age.

Business Communication Unit (BCU).

Business Communication Unit (BCU) is responsible for designing and offering language and communication skills development courses to undergraduates of all degree programmes in the FMSC. Its objectives are to provide instructions and practice in oral and written English using business-related topics as the content base, to introduce student centred teaching with a view to enhancing the learning effectiveness of students. Undergraduates are taught the four skills (listening, speaking, reading, and writing) in an integrated way.

The unit offers credit courses as well as certificate courses. Student facilities include state-of-the art Language laboratory that can accommodate 50 students and an Activity Room where students can engage in language learning activities on their own.

Information Technology Resource Center (ITRC)

Information Technology Resource Center (ITRC) is the main gateway for IT development among students of the FMSC and the centre which fulfils most of the IT related needs of the academics of the Faculty. ITRC facilitates the teaching, learning and assessment relating to IT of degree programmes of the faculty. ITRC provides the technological platform for conducting online and computer based practical examinations of the FMSC, by utilizing the Learning Management System (LMS) and the ITRC Exam Management System.

Legal Studies Unit

This unit caters to the legal studies requirements of the FMSC, offering courses such as Legal Environment, Business Law/ Commercial Law and Corporate Law, and provides many other facilities within and outside the university. Programmes are aimed to impart a solid grounding in the fundamental legal concepts and statutory controls in a business and social context. Following a holistic approach towards legal studies, the unit attempts to develop undergraduates a keen sense of critical analysis and logical thinking, which are corner- stones of legal thinking.

Other IT Related Facilities

Well established LMS, easy access to Wi-Fi facilities, free license software and online learning resources are the other available IT related facilities for students.

1.8 Student Support Systems and Management.

Following are the student support systems available for the undergraduates of B.Sc. Accounting (Special) degree programme.

FMSC Orientation Programme

Two weeks intensive programme is conducted. During the orientation programme series of lectures are delivered by the well-experienced academics of the university and by renowned experts in Sri Lanka in their respective fields from both corporate and public sector on numerous topics such as study skills, student discipline and student welfare which are pertinent to students as newcomers. In addition to the lecture series, a sports day is organized to direct the students to their preferred sports. A talent show is also organized to perform their aesthetic skills.

Physical Education and Sports Center (PESC)

The Physical Education Division and Sports Centre provide an opportunity to students to take part in different recreational and sports activities and to develop personalities and qualities of team work through such participation. The PESC is managed by a Director and instructors.

Medical Centre and Medical Facilities

Medical Centre is served by a Chief Medical Officer, four Medical Officers, Dental Surgeon, Staff Nurses and Pharmacist. Medical Centre is opened from 8.00 a.m. to 4.00 p.m. and patients are treated during this period. Dental surgery is opened during week days from 8.30 a.m. to 3.30 p.m. The medical centre provides routine health care service and emergency services to the students as well as to the staff.

Residential Facility to the Students

The university has 28 hostels to provide accommodation for students. Some of these hostels are located within the university premises while others are situated in close-by areas. The total capacity of these hostels can provide accommodation up to 37% of the student population.

First and third year students are given priority in providing accommodation in order to provide more assistance to their studies. Hostels are administered jointly by two senior members of the academic staff and fulltime sub-wardens. In addition, there are other part-time sub-wardens appointed from the academic staff to assist hostel administration.

FMSC Students Mentoring Programme and Students Support Centre

The faculty has established the above programme and the Centre with a view to assist students to provide solutions for problems related with their personal lives, family, financial, academic or any other which negatively affect their education in the university. If a student needs to talk about any of such matters, academic staff of the faculty is prepared to help him/her. Professional Counsellors are available to help students any time

Career Guidance Unit

Career Guidance Unit (CGU) of the University of Sri Jayewardenepura was established to be a service center of quality and excellence, while also being a role-model for the Sri Lankan University System, supporting the university in its objective of helping to produce capable, employable graduates and potential leaders empowered to contribute positively to their own wellbeing, The main objectives of the Career Guidance Unit are, to provide a service in Career Education, Career Guidance & Career Management, to support the students for employability skills development and to help the graduating students in their job search & career projects as well as prospective employers through recruitment related services.

To achieve the above objectives, CGU conducts the workshops, seminars, training on skills development in collaboration with the private sector. Apart from that, it provides job training opportunities such as internships and management trainings. CGU conducts the annual career fair with private sector organizations. All students are encouraged to visit CGU for services on career guidance and counselling.

The Gavel Club and the Career Skills Development Club are functioning under the Career Guidance Unit to provide more opportunities for the students to enhance their employability skills.

Student Counselling

The University operates a Student Counselling Centre. Senior Student Counsellor and faculty level student counsellors are involved both in counselling activities and in overseeing student disciplinary matters.

Financial support

The Student Welfare Division handles 'Mahapola' and other scholarships, bursaries, transport season tickets and other facilities. There are Department specific scholarships and welfare funds available for students.

Section 2: Review Team's Observations on the Self Evaluation Report (SER)

2.1 General Comments

The review team consisted of three members who were provided with hard copies of the self evaluation report (SER). The team was requested to submit an evaluation marks before the site visit. It was observed that individual evaluation of the SER by reviewers based on the score guide had the highest correlation among the marks provided to each standard. It was unanimously agreed among members as 'fair and correct evaluation' prior to the site visit.

The SER was consisting very detail information about the degree programme in the introduction part including SWOT analysis. Also, it had a useful abbreviation pages to the reviewer and many appendices attached at the end. The summary of SWOT presented on page 10 was expressing about the strength such as high quality students as inputs, ability to act proactively to needs of the market, favourable perception of the quality of its graduates, networks/ linkages with academic/ professional/ public institutions/ business community, acceptance of degree programme by professional accounting bodies (PABs), resourceful and committed staff, close staff-student relationships and innovative and flexible working environment supported by facility centers.

There were very few weaknesses acknowledged; viz funding constraints for staff development and higher studies, funding constraints for technology acquisition, inability to recruit and retain qualified resource persons in specialized areas, inflexible and bureaucratic administrative structure.

The degree programme has demonstrated many potential opportunities like widening scope of the accountancy profession and emerging opportunities in accounting and related disciplines, changing role of the accountant in view of technological advancements, growing demand for postgraduate & undergraduate level qualifications in accounting, increasing scope for research and development activities in accounting and related disciplines, developments in public sector accounting, opportunities to establish alliances with academic and professional institutions.

The threats identified include competition from existing Professional Accounting Bodies (PABs) and threats from new ones, competition from local and foreign academic institutions, growing bargaining power of business organizations.

Section 2 of the SER is dedicated for the brief overview of the preparation the SER. The SER has been formulated as accurately following the guideline of SER preparation provided in the PR manual and it has a self-evaluation of BSc Accounting (Special) degree programme. However,

the SER has been prepared in a well-structured manner through a series of meetings and workshop with the participation of Dean, Head, USJP/QA Consultant, Director/IQAU-USJP, Coordinator/ IQAC and relevant academic staff. In addition, a subcommittee and a report writing committee have worked very cordially to bring out the draft final report. The draft report was scrutinized at a workshop held on 04.05.2018 with the participation of Department of Accountancy (DA) academic staff and USJP-QA Consultant, and further improvements were incorporated. The final draft of SER was given to KPMG-Endowed Professor on 09.05.2018 for final moderation and language editing. The details of the committee members and their responsibilities have been provided in the annexed document.

Section 3 of the SER, titled as "Compliance with the Criteria and Standards" is the core of the SER. It comprised the following criteria in an assigned number of standards.

The Criterion 1: Programme Management has been emphasized under 27 Standards stated in the PR Manual. Effective attempts have been made to infer the vision and mission statements of the university, Corporate Plan of the faculty and its programmes. The degree programmes are conducted under strong organizational and administrative mechanisms that incorporate innovative and standardized practices.

The Criterion 2: Human and Physical Resources have been examined under 12 Standards. The programme is conducted by well-qualified and trained academics with ample teaching and research experience in a wide range of disciplines. The physical resources available in the faculty for conducting the programme are largely satisfactory with some inadequacies particularly with regard to students with special needs. While some departments have made effective links with potential employers for their graduates by way of internship programmes, others are currently in the process of exploring such possibilities. The newly-introduced Enhancement Courses, and soft skills development and other training organized by the CGU are also instrumental in enhancing student employability.

The Criterion 3: Programme Design and Development is mentioned in this section under 24 Standards. These programmes have been designed and developed under very strict monitoring of several academic bodies within and outside the faculty to ensure that it is developed according to the SLQF standards incorporating practices such as constructive alignment, formative and summative assessment, and deliverable ILOs.

The Criterion 4: Course/Module Design and Development has been summarized under 19 Standards. The SER has made efforts to highlight the commitment of the faculty to promote the outcome based education (OBE) and student centered learning (SCL).

The Criterion 5: Teaching and Learning comprises 19 Standards. Teaching on the programme is done using diverse approaches and techniques with particular attention paid to sustaining student interest and ensuring future employability. Technology-enhanced teaching through the LMS, online reading, slide presentations, and audio-visual tools is adopted with research training and practical placements / internships incorporated into the assessment scheme.

The Criterion 6: Learning Environment, Student Support and Progression have been discussed in this section with 24 Standards. A student-friendly environment that is caring and conducive is sustained by allowing students to be involved in decisions that concern their learning as well as well-being. The faculty orientation programme and similar department-level programmes are successfully conducting throughout the academic year to obtain information to students about university life. Several student-support mechanisms are put in place to provide academic support to students facing difficulties in IT and English. Counselling services are provided to help students deal with personal issues.

The Criterion 7: Student Assessment and Awards contains 17 Standards. Student assessment is done as per the examination By-laws of the faculty. It was noted that procedures are followed by the faculty to maintain the fairness and transparency of student assessment. The internship placement and aligned assessment are considered very important for employment opportunities.

The Criterion 8: Innovative and Healthy Practices having 14 Standards covers information on Policies on adopting UGC circulars etc. The university, faculty and Department of Accountancy (DA) have established numerous innovative and healthy practices such as multi-mode teaching and learning, use of OER, developing a research culture. degree programme contains an intensive internship programme and attempts to enhance academic excellence of its staff and students. In this respect, DA maintains strong relationships with external bodies. DA also conducts several self-financing activities to make use of its expertise while ensuring sustainability. Students can access to their results through online system.

At the end of each criterion, the review team was of the view that the SER writing team had summarized its findings, which were informative, to give the readers a quick feedback. The review team considers the SER has been prepared according to the guidelines given in the Manual for PR, and the evidence provided was examined thoroughly and extensively for sufficiency and reliability by the PR team during the visit to the faculty.

2.2 The SWOT Analysis

The strengths and weaknesses of the B.Sc. Accounting (Special) degree programme are as follows:

Strengths	Opportunities
- High quality students as inputs to degree programme. - Ability to act proactively to needs of the market. - Favourable perception of the quality of its graduates. - Networks/linkages with academic/ professional/ public. institutions/ business community. - Acceptance of degree programme by PABs. - Resourceful and committed staff. - Close staff-student relationships. - Innovative and flexible working environment supported by facility centers.	- Widening scope of the accountancy profession and emerging opportunities in accounting and related disciplines. - Changing role of the accountant in view of technological advancements. - Growing demand for postgraduate & undergraduate level qualifications in accounting. - Increasing scope for research and development activities in accounting and related disciplines. - Developments in public sector accounting. - Opportunities to establish alliances with academic and professional institutions.
Weaknesses	Threats
- Funding constraints for staff development and higher studies. - Funding constraints for technology acquisition. - Inability to recruit and retain qualified resource persons in specialized areas. - Inflexible and bureaucratic administrative structure.	- Competition from existing PABs and threat from new ones. - Competition from local and foreign academic institutions. - Growing bargaining power of business organizations.

Section 3: A Brief Description of the Review Process

The site visit of the programme review commenced on Monday 8th of January, 2019 with the arrival of the review team at the Department of Accountancy (DA) of Faculty of Management Studies and Commerce (FMSC), University of Sri Jayewardenepura. The Vice Chancellor emphasized the importance of quality culture in higher education institutes and his personal commitment towards quality enhancement, and explained the progressive measures taken by the university administration in fostering quality culture within the university. At the briefing, the Director/IQAU briefly explained the institutional approach and commitment to institutionalize quality culture, organizational arrangement of internal quality assurance system, the activities carried by the IQAU and reporting procedures. As explained, the management committee of the IQAU meets at monthly interval and reports the progress in quality enhancement activities at the Senate on regular basis. The IQAU through the Internal Quality Assurance Cell (IQAC) facilitates and oversees internal quality assurance activities at faculty-level. The Dean of FMSC elaborated the academic and administrative activities of the faculty.

Following the meetings with the higher management, the PR team had discussions with the academic, administrative, technical, and academic support staff. At the meeting with academic staff, a senior academic made a presentation which provided an overview of the faculty and the processes and procedures internalized for fostering quality culture within the faculty.

The meeting with administrative staff was attended by the Assistant Registrar (AR) of the faculty, AR/Examination and Acting Bursar. They briefed the review team of the routine management practices adopted at university and faculty level. The AR of the faculty explained the routine activities carried out by the Dean's office including student registration, scheduling time tables and maintaining student records confidentially while the AR/Examination explained the procedures followed in handling the examination matters. At the meeting with the technical and support staff, the review team discussed their contributions toward the teaching, training, and providing support services for learning activities.

Finally, the review team had a lengthy and lively discussion with the students. In general, students expressed their satisfaction with academic programmes offered, with respect to both curriculum and employment opportunities. All of them appreciated the undergraduate curriculum, the opportunities provided to them to acquire competencies in research, academic writing, and oral presentation, particularly the opportunity provided them to publish abstracts with the collaboration of academic staff. There are some evidences of practicing student-centered teaching and learning by some academics in delivering some courses across all specialization programmes. Further, the students are well aware of assessments tools and

procedures, and they are satisfied with the fairness and accuracy of assessments at examinations. They also elaborated their involvement in social, cultural and sports events.

In addition, the review team had made visits to Gender Equity and Equality (GEE) Centre, Staff Development Centre (SDC), Centre for Career Guidance (CCG), hostels, Library, IT Laboratories, health center, physical education unit and had obtained firsthand information on the resources available and functioning of respective facilities. The CCG conducts regular career guidance training programmes. University library, located near the administration building has sufficient facilities but noted some degree of congestion as it caters for all the faculties of the university. The ICT laboratories are adequately equipped and functioned satisfactorily. Review team observed there was no differently-abled student in the faculty. However, the faculty has taken measures to fulfill some needs of such students.

The meeting with the alumni was very significant in the review process and the team could observe the high enthusiasm and commitment of alumni in the development of the DA. The review team was made easy and convenient in observing documents and evaluation of each standard carefully by providing additional or missing documents. A brief report on evaluation was prepared by the chairperson with the help of other members and it was presented at the wrap up meeting.

Section 4: Overview of the Institution's Approach to Quality and Standards

The BSc Accounting (Special) degree programme of the Faculty of Management Studies and Commerce, University of Sri Jayewardenepura has appointed a Curriculum Planning and Development Committee and the IQAC which monitors the quality aspects closely liaises with this committee.

There were evidences of conducting internal awareness workshops and seminars organized by the IQAC and SDC. However, there is no evidence to show that such activities at a regular space on the faculty calendar /programme and reports on such workshops and seminars were limited.

There were evidences to suggest the existence of feedback system from students on courses and on teachers by peers. Student feedback forms were available as reference documents and it seems that they are considered in the review and development of courses. However, peer evaluations of staff are carried out only to a limited extent, and there were no such evidences about to the use of feedback from assessment for improvement of teaching both through training programmes offered by SDC and by self-improvement.

The Central Examinations Unit of the faculty handles examinations results and maintains related confidential documents. The faculty maintains an excellent Management Information System (MIS) for handling and releasing examination results. Students are supported with informative system to get their examination results by producing University ID card-based bar code system. This system create more efficient and smart usage by them and less work to the administration staff. By-laws pertaining to examinations and examination offences are adopted and practiced in the faculty. Question papers are moderated and second marking completed before submission of results. The meeting with students revealed that the examination results were released as specified in the scheduled date and not more than three months.

The review team believes the faculty, particularly the IQAC should play more determined and committed role to internalize quality culture by promoting adoption of best practices prescribed by the QAAC through the PR Manual. Review team was impressed with the academic staff of their appreciation of importance of external review process in promoting quality culture and with their commitment for engaging in quality enhancement activities. The faculty should obtain internal and external assistance to create greater awareness and promote the adoption of best practices within it all spheres of activities, particularly in degree programme design, delivery and assessments procedures.

In addition, limited facilities and space available for the teaching-learning process is acting as a barrier for promoting student centered approaches. Teaching activities of the junior staff are

monitored by the senior staff which is a factor contributing towards the quality improvement of the programme delivery. Close relationships maintained with foreign universities and professional bodies pave the way to scholarships to academic staff and student exchanges which might in turn improve the professional competencies of both parties.

Section 5: Judgment on the Eight Criteria of Programme Review

5.1 Criterion 1: Programme management

The faculty has the proper organizational structure for effective management; preparing & monitoring faculty action plan with university strategic and cooperate plan and regular updating, preparing faculty organogram along with student manual, maintaining proper communication with administration and students and implementing duty list. The orientation programme is organized regularly, providing a handbook and student charter to all incoming students. All the students' information is displayed in the notice board. Confidential files are maintained and updated effectively. Faculty has a very effective system of LMS and a separately designated examination portal with all details relevant to examination. IQAU and IQAC are operated with sufficient infrastructure facilities and conducting regular meetings and minutes are available.

The faculty has established a Curriculum Development Committee (CDC) for monitoring, reviewing and updating the curriculum. Accordingly the faculty has taken consideration of practicing SLQF and available SBS to generate outcome-based education. The faculty adopts a clear policy and procedure on programme approval and implementation and programme discontinuation to ensure that students enrolled into the programme will complete their education without any disruption. The faculty has established collaborative partnerships with national and foreign universities/ HEIs/ organizations for academic cooperation. Academic mentoring, student counseling and welfare needs are effectively carried out by designated staff members to ensures that the personnel responsible for the tasks are adequately trained to fulfill their roles. Students have access to health care services, cultural and aesthetic activities; recreational and sports facilities. There are special support and assistance for students with special needs or differently-abled students.

USJP established a GEE Centre to maintain, promote and enhancing gender equity and quality was one of the good practice. Also, the faculty has a code of conduct for students and strictly implements anti ragging policy using awareness, introducing disciplinary By-laws through orientation programmes.

The stake-holders' feedbacks are not assessed properly and implemented effectively to improve quality of above mentioned programmes. Academic mentors and student counselors should be provided with well-defined ToRs. All staff must be provided with codes of conduct. There is lack of evidence for performance appraisal system.

5.2   Criterion 2: Human and Physical Resources

The faculty has qualified & efficient staff and competencies are adequate for designing & development and conduct of academic programme, research and faculty management. Staff training with exposure to different skills of teaching at SDC is in satisfactory level and the faculty encourages young staff for their postgraduate studies and training. English Language Teaching Unit (ELTU) of the faculty has adequate infrastructure facilities & resources and teaching staff. ELTU has taken necessary steps to improve the English knowledge with identified weak students (about 20%). There are ICT facilities along with active Wi-Fi zones, well equipped lecture hall facilities (except smart boards) and three ICT labs to cater service to all students. Carrier guidance unit provides adequate services to students on soft and life skills. The faculty also engaged in several outreach programmes such as cultural, aesthetic and community level programme at satisfactory level. The main library is functioning effectively with adequate resources.

Stakeholder views or feedback are not practiced to ensure the effective human and physical resources.

5.3   Criterion 3: Programme Design and Development

Programme has been developed collaboratively in a participatory manner through a curriculum development committee at the department/ faculty. The faculty has ensured external stakeholder participation (as consultants from national and international HEIs) at key stages of programme planning, design and development and review.

Programme conforms to reflect global trends, current knowledge and practice in addition to fulfilling the national needs and mission of the faculty. Programme design consists of inclusion of SLQF, SBS and requirements of relevant professional bodies. Internship training has been made compulsory to all students of accounting degree and that is encouraging students to purse the employment possibly soon after the graduation.

Programme design and development procedures included specific details relating to entry, Intended Learning Outcomes (ILOs); qualification levels criteria, and qualification type descriptors; teaching, learning and assessment processes to enable achievement of ILOs that are congruent with the programme mission and goals; alignment with external reference points such as SLQF, and SBS. It accommodates supplementary courses such as professional, semiprofessional, inter-disciplinary & multi- disciplinary to broaden the outlook and enrich the generic skills of students.

The programme design and development has included integrated appropriate learning strategies for the development of self-directed learning, collaborative learning, creative and critical thinking, life- long learning, interpersonal communication and teamwork into the courses. The faculty's IQAC has adopted internal monitoring strategies and effective processes to evaluate, review, and improve the programme design and development, and approval processes. The faculty annually collects and records information about students' destination after graduation. There is an adoption of policies and procedures regarding the differently abled students.

There is no adequate evidence of using stakeholder feedback in programme design and development and also for using it for continuous improvement of the programme. Although the department uses the SBS, there is a lack of evidences for the reference points of the SBS and previous subject review recommendations have been used in reviewing the curriculum. There should be a clear policy on fall back option.

5.4   Criterion 4: Course/ Module Design and Development

The review team observed that the department uses the university approved standard formats/ templates/ guidelines for course/ module design and development. And also the academic staff of the DA has taken all the initiatives to mapping of graduate attributes and ILO with SLQF and SBS and along with international standards (IFAC).

Moreover, the review team further observed that the student centered teaching strategies have been adopted to develop course design and development. The courses have clear course specifications that are made accessible to all the students before commencement of lectures. Course design and development integrates appropriate learning strategies.

Course design, development and delivery incorporates appropriate media and technology. The staff involved in instructional design and development have been trained for such purposes and undergo regular training. Appropriate and adequate resources for course design, approval, monitoring and review processes are made available by the faculty/department. Relevant staff are made aware of the criteria against which the course proposals/specifications are assessed in the course approval process.

However Students/ staff feedback has not been taken with regard to course design and development. No feedbacks were taken from the external and internal examiners and designers of the relevant course design and development.

5.5 Criterion 5: Teaching and Learning

The teaching and learning strategies of the degree programme are based on the Faculty's/Institute's mission, and curriculum requirements. The DA provides course specifications and time tables before the commencement of the course.

The team has observed that the department staff has taken steps to align teaching learning strategies with relevant assessments and learning outcomes. The department has adopted blended learning strategies. The review team was given an opportunity to witness a teaching session conducted based on blended learning. Teachers encourage students to contribute to scholarship, creative work, and discovery of knowledge to relate theory and practice appropriate to their programmes and the institutional mission.

The teachers engage students in research as part of the teaching and learning strategy and encourage/ support the students to publish their research giving due credit to the students is a practice in this department. One of the best examples is the Research Journal published by the department which brings students to share their research experience with the others. Teachers adopt both teacher directed and student-centered teaching-learning methodologies as specified in the course specifications. Allocation of work for staff is fair and transparent.

However the feedbacks were not taken from peers, students and external examiners pertaining to teaching and learning. The review team observed that there is no mechanism available to evaluate teachers performance by peers.

There is no policy on gender equity and evidence of implementing the policy. No evidence available of using results of feedback for improvement. There is no awards scheme for appreciating and recognizing excellence in teaching.

5.6 Criterion 6: Learning Environment, Student Support and Progression

Designing and implementation of the study programme is carried out in a well-organized manner providing a favourable learning environment for students from the first year until the final year of the programme.

New coming students are offered an induction programme providing them with all the necessary information regarding the degree programme that is to be anticipated in their four years of study. All the important dates including the dates of the examinations and release of the examination results are conveyed to the students at the beginning of each academic year giving the students the opportunity to organize their academic and personal life.

Both the faculty and the department are equipped with the necessary infrastructure providing an atmosphere conducive for higher learning. All lecture rooms are provided with new technology that facilitates the use of effective delivery strategies. Recent infra structural developments have taken the special needs of the students with disabilities into consideration, including wheelchair accessible class rooms, elevators and technological facilities that are adaptable if such needs arise.

Student-cantered learning and outcome based education is a key priority in the degree programme. All aspects related to the learning process including classroom based learning, library related learning activities, examination work, and accessing information are carried out through the use of new information and communication technology opening the students to the new and developing world of technology. Such training has the high potential of preparing the students to the world of work based on technological advances nationally and internationally.

Academic support services are organized with the assistance of both academic and non-academic staff providing the students with necessary guidance and student-friendly administrative environment. Academic support systems are operating under close scrutiny of the faculty and the department.

Co-curricular activities carried out by the degree programme and the faculty is another important feature that promotes social and cultural involvement of students which is highly necessary for their future social adjustment during their work life.

Introduction of an effective internship programme and continuing it for several decades making it stronger year by year is a remarkable achievement of the degree programme. As was evinced by the substantial number of alumni participated during the review process. The internship programme has made a momentous contribution in preparing students for today's world of work. Moreover, the department seems to maintain close links with the successful alumni obtaining their services in organizing internships for students and in many other ways enhancing the student learning process which is a noteworthy achievement in strengthening student learning process in preparing them for their professional future.

However, certain aspects of the degree programme could be highlighted as needing some strengthening for further enhancement of the student learning environment. It became apparent during the review process that regularising student feedback and peer review processes would be highly beneficial increasing an advance learning environment. The programmes need to be introduced with regard to all aspects of student learning and student support.

In a teaching-learning environment that is heavily based on the use of technology, absence of a continuing training for users including academic, technical and support staff on the relevant knowledge could be seen as a significant lapse. Imparting of such knowledge could be made a regular component of in-service training or staff development.

The programme does not include a good staff appraisal programme other than regular increment related mechanisms. Introducing certain effective mechanism for staff appraisal would be seen as a factor that would encourage and give the committed staff a feeling of gratification.

There is a dire need for adoption of a policy on gender equity and equality to ensure the total absence of direct or indirect gender based discrimination/ harassment in the university, faculty and degree programme. Even though there could be no visible gender based discrimination, any degree programme needs to ensure the prevention of any negative impact of those gender based discriminations that are often hidden and not visible on the community falling within the degree programme.

Absence of a clear fall-back option for those students who fail to complete the degree during the stipulated time period could be seen as a lapse even if it affects a significantly small number of students. The option given to them to join the external degree cannot be seen as the best option that can be provided.

5.7   Criterion 7: Student Assessment and Awards

It was evident during the review process that the assessment strategies have been made an integral part of the degree programme and are clearly aligned with level descriptors of the SLQF which demonstrates the intensity of the planning process adopted at the designing stage of the programme. The programme has apparently adopted required procedures for designing, approving, monitoring and reviewing the assessment strategies for the programme.

Availability of a qualified and competent staff for assessing the students is a major strength of the degree programme. As mentioned earlier, the degree programme ensures that clear and reasonable time lines are adopted for conducting examinations, marking answer scripts and releasing results. Adoption of standard assessment strategies following formally accepted procedures to ensure fairness and consistency and timely releasing of results has immensely contributed to improve the transparency of the examination process.

Most of the academic activities in the degree programme are made online processes including conducting examinations and issuing academic transcripts. Examination results are documented and communicated to students exactly within the stipulated time.

Student assessment process seems to have designed with the students' employment prospects in mind. Qualification descriptors and level descriptors as detailed in the SLQF are well adhered to the satisfaction of the professional bodies and employers as documented and corroborated by the professionally successful alumni of the degree programme enhancing the employment prospects of the students.

Regarding the aspects for improvement, it can be mentioned that the second marking and external examination procedures need to be formalized and the records of appointing external examiners and adequate evidence for taking their feedback into consideration have to be maintained as testimony for following proper examination procedures.

5.8   Criterion 8: Innovative and Healthy Practices

The review visit confirmed the adoption of a number of innovative and healthy practices by the degree programme.

Internship programme initiated by the department as a pioneer in introducing student internships is one of the major strengths of the degree programme. Currently, the degree programme continues to maintain an internship programme with a strong industry engagement promoting skills development of the students and immensely increasing the employability of the students.

Another significant practice of the degree programme is the adoption and implementation of Learning Management System (LMS) and other modes of Information and Communication Technology. Such technology based learning processes facilitates multi- mode teaching delivery and learning processes catering to the technological advancement of the students.

The department maintains a strong research culture encouraging the staff and students to engage in research and disseminate findings via research conferences and publications while introducing a variety of income-generating activities to complement treasury funds. The process not only cater to the advancement of subject based knowledge but also encouraging the students to search for new and innovative carrier paths and broaden their horizons by generation new visions and goals.

Community engagement of student and staff is a commendable practice adopted by the degree programme. The department community engages in a variety of community projects, cultural, aesthetic and skill development activities as co-curricular activities to well-equip students to meet the requirements of the world of work.

Nevertheless, it was noted by the review team that the credit transfer systems need to be better organized facilitating international credit transfer that would be highly beneficial for the students, especially in their search for advance study opportunities abroad.

Section 6: Overall Grading and Performance

Programme Reviews in State Universities - 2018

Reviewer's Name: Prof. Prasadini Gamage

Prof. Subhangi Herath

Dr. M I S Safeena

University: University of Sri Jayawardenepura

Programme Name: Bachelor of Science Accounting (Special)

Final Evaluation

No	Criteria	Weighted minimum score	Actual criteria-wise score
1	Programme Management	75	144.44
2	Human and Physical Resources	50	97.22
3	Programme Design and Development	75	147.92
4	Course/ Module Design and Development	75	136.84
5	Teaching and Learning	75	128.95
6	Learning Environment, Student Support and	50	93.06
7	Student Assessment and Awards	75	144.12
8	Innovative and Healthy Practices	25	46.43
	Total on a thousand scale		938.97
	%		94

Grade for desk evaluation: A (Very Good)

Section 7: Commendations and Recommendations

The review process on B.Sc. in Accounting (Special) Degree programme of the Faculty of Management Studies and Commerce was completed in five days (from 07th to 11th January 2019). The process was based on the agenda agreed between the review team and the Faculty of Management Studies and Commerce. The review team completed all the meetings planned during the site visit, went through all documentary evidences provided and observed the facilities available at the Departments/ Faculty / University and at the Service Centers/ Units for the conduct of the programme. The review team observed all documentary evidences provided by the faculty related to all 8 criteria listed in the PR manual of the UGC. Wherever important documentation was not available, the review team made an extra effort to locate them with the help of the young staff. The review team had very interactive and positive meetings with Academic Staff, Students, Administrative Staff, Alumina and Non-Academic Staff of the degree programme.

The preparation of the SER seems to have been done by the very enthusiastic academics and it is in a very concise document. However in certain criteria it was seen the inadequate understanding of the requirements/ standards, thereby producing irrelevant and inadequate evidences. Verbal explanations cannot be incorporated into the report. Based on all the evidences observed the review team made the following commendations and recommendations.

Commendations

- Commitment and dedication of the leaders of the institute.

- Experienced, qualified, committed and enthusiastic academic staff is a strength to the department.

- Seniors always encourage young staff by becoming role models.

- In addition to the existing academic staff they get the services of local and international experts.

- Students with positive mindset.

- Adequate and well maintained infrastructure facilities for administration, teaching and learning.

- Advanced MIS for examination results and information of students.

- A well- resourced library facilities.

- Availability of ICT facilities and technical assistance to provide adequate opportunities for students to acquire ICT skills.

- A well- resourced English Language Teaching Unit and teaching method is sound and effective.

- Contribution and guidance given by the IQAU.

- Adequate facilities such as counselling, career guidance, student support services, hostel facilities, sports etc. for students.

- Engage in multicultural programmes to promote harmony and cohesion among students.

- Mapping of graduate attributes and ILO with SLQF and SBS and international standards (IFAC).

- Teachers adopt both teacher directed and student-centered teaching-learning methodologies.

- The department is having active MOUs with local and international bodies.

- Remarkable amount of funding provided to all academic staff to encourage to conduct quality research.

- Accreditation by Local and International Professional bodies.

- Well organized Induction Programme for new comers.

- Strong and active Alumni.

- Support from other departments in the faculty by offering subjects.

- Releasing examination results on stipulated time given by the faculty.

- Policy and facilities given for students with special needs.

Recommendations

- Develop a culture to conduct collaborative research with the industry.

- Develop student feedback on various aspects of the study programme. This should be formalized and the outcomes should be used for quality improvement of the entire study programme.

- Develop a peer observation system and give the feedback.

- Appoint external examiner for each subject to get an independent feedback and also the moderator's report about the quality and standard of the question papers.

- Appoint a mentor for each and every student.

- Approved policy on gender equality and practices.

- Develop set of norms and values for academic staff.

- Implement a staff performance appraisal system.

- Provide training opportunities for non-academic staff members.

- Develop and implement a reward system for excellence in teaching.

- Add new subjects to the curriculum.

- Introduce latest IT packages related to Accounting such as SAP.

- Introduce major and minor specialization subjects to the degree.

Section 8: Summary

The review process on B. Sc. Accounting (Special) degree programme of the Faculty of Management Studies and Commerce was completed in four days (from 07th to 11th January 2019). The review team completed all the meetings planned during the site visit, went through all documentary evidences provided and observed the facilities available at the Department/ Faculty / University and at the Service Centers / Units for the conduct of the programmes. Meetings with the Director IQAU, Vice-chancellor, Dean of the Faculty, Heads of Departments, Faculty Coordinator IQAC and all relevant Academic staff members , Administrative officers, Students, Directors/ Programme Coordinators of relevant units and centres, Librarian, Director Career Guidance Unit, Student Counsellors, and Administrative staff of the faculty, Non Academic and Support Staff were conducted successfuly.

The review team observed all the documentary evidences provided by the department related to all 8 criteria listed in the PR manual of the UGC. Based on the all the evidences provided the marks were given.

The study programme maintains high quality and standards required to become an excellent undergraduate degree programme offered by a Sri Lankan national university. The Department of Accounting of the Faculty of Management Studies and Commerce of the University of Sri Jayewardenepura scored 94% percentage and which is equivalent to A GRADE.

On behalf of the Quality Assurance Council of the University Grants Commission, the members of the review team express their gratitude to the Vice Chancellor, Dean of the FMSC, Director IQAU, Head of Department, Faculty Coordinator IQAC and all relevant Academic staff members, Administrative officers, Directors/ Programme Coordinators of relevant units and centres, Librarian, Director Career Guidance Unit, Student Counsellors, and Administrative staff of the Faculty, Non Academic and Support Staff for their support extended during the visit.

The members of the review team congratulate and wish the Head, academic staff and the students of the Department of Accounting good luck for all their future endeavors.