



Programme Review Report
Programme Reviews - 2018
Bachelor of Science (Special) Degree in
Accountancy and Business Finance
Department of Accountancy
Faculty of Business Studies & Finance
Wayamba University of Sri Lanka
27th to 30th August 2018



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1. BRIEF INTRODUCTION TO THE PROGRAM

Wayamba University of Sri Lanka is the 7th university in the public funded University system of Sri Lanka. The University was started on 1st October 1999, and currently accommodates over 1300 students selected from the national merit list of the Advanced Level examination annually. The University has 7 faculties; Applied sciences (175), Livestock, Fisheries and Nutrition (Food Science and Nutrition Division) (103), Food Production (73), Agriculture and Plantation Management (164), Bio Systems Technology (86), Technology (160) and Business Studies and Finance (539).

The Faculty of Business Studies and Finance (BSF) offers four degree programs under 4 departments; Department of Accountancy (150), Banking and Finance (30), Business Management (142) and Insurance and Valuation (33). The Department of Accountancy is the largest department of this Faculty.

Department of Accountancy (DOA) offers a Bachelor of Science (Special) degree in Accountancy & Business Finance. It is outstanding among other successful departments in this Faculty not only by the number of students but also by the keen enthusiasm in progressive development and by the success in penetrating in to the business community in Sri Lanka.

Bachelor of Science (Special) degree in Accountancy and Business Finance is a 4-year program with 2 years of general education and 2 years leading to specialization. During the first two years, the students are exposed to the disciplines of management, accountancy and finance, and the last two years are devoted to accountancy and finance disciplines focusing on two key clusters; business finance and accountancy. The final year training focuses on industrial exposure together with a research component. The adoption of diverse methods of teaching and assessment is impressive in spite of the scarcity of human resources at present.

As the SER itself reveals, the main strength of the program is its involvement with the relevant business community in Sri Lanka. Teaching, practical exposures and career prospects are strengthened by the process of engaging with the business community. Encouragement of students in research and scholarly activities and an attempt at inculcating social responsibility through a variety of community based projects are commendable.

2. REVIEW TEAM'S OBSERVATION ON THE SELF-EVALUATION REPORT

The Self-evaluation report (SER) of the DOA of the Faculty of BSF has been developed with attention to detail and strengthened by supportive evidence. They produce convincing evidence of adopting a wide array of good practices, while demonstrating the manner in which they monitor such practices. The feedback and evaluation not only ensures sustainability but also promotes a move towards high quality.

DOA has taken up the process of quality assurance as a mode of progressive development with keen enthusiasm. As such DOA has established a separate quality assurance unit and specific tasks have been assigned to individual staff members. The enthusiasm and dedication shown in preparation reflects their dedication.

The vivid description of their strengths was found to be credible in most respects. They have identified the value of producing a suitable graduate required by society. Their engagement with the industry, multitude of extracurricular activities and friendly nature seems to have superseded the weaknesses like inadequacy of staff, IT facilities and infrastructure facilities.

The SWOT analysis shows a high degree of self-reflection in order to identify own deficiencies. Scarcity of manpower and infrastructure has been highlighted along with evidence of constant attempts to acquire such. The deficiencies need to be recognized and rectified by the authorities and stakeholders.

3. A BRIEF DESCRIPTION OF THE REVIEW PROCESS

Process of preparation by the review team

Reviewers met for the pre-review meeting after a thorough desk evaluation of SER individually with notes on additional information required, clarifications and tentative outcomes of desk evaluation. The individual desk review report was submitted to the Director of the Quality Assurance Council (QAC) at the UGC one month ahead of the review visit.

The review team shared their responsibilities with the guidance of the team leader. The team leader interacted with the Dean of the faculty and scheduled the site visit and organized all required facilities.

Program review site visit

The 3 member review team reached Sunmali Beach resort, Marawila on 26th September evening and revisited the plan and successfully completed the site visit from 26th September 8 am to 30th September 1.30 p.m as per schedule. The first meeting was held with the IQAU Director at the IQAU office. Subsequently the team met the Vice Chancellor, Dean of the Faculty, Registrar and Bursar. These interactions were very fruitful. The team noted that the Quality Assurance Unit established in the department with the support of the Dean and Internal Quality Assurance Unit of the faculty has given special focus for the process of program review.

Heads of Departments, SER writers and young academic staff were very keen to prove their quality of work. This session demonstrated their attitudes and sincere dedication to the process of quality assurance. The team appreciated the participation of all members of the department in spite of an ongoing conference at the university. The single administrative officer of the Faculty revealed friendly and cordial relationships, respect and efficient manner in treating students, reiterating that this department considers student as the most important stakeholders of the faculty.

Meetings with student counsellors, mentors and the Head of the Career Guidance Unit demonstrated the efficiency of the process of creating a sound education environment through student welfare. The visit to the library and computer unit provided an opportunity to witness new developments in the library and student engagement with ICT and the e learning process.

The team spent considerable time with the students. There was no representation of students from ethnic groups other than Sinhalese. However there was adequate representation from different levels (2nd years, 3rd years and few final years) of education. In spite of assurance of confidentiality of information and the need to express issues and concerns freely, the students provided mostly stereotypical details, creating a suspicion of the influence of trade unions in

the process. They highlighted mainly issues of delay in repairs and of poor quality of construction. Scarcity of lecturers was highlighted by the fact that they are concerned about the fact that they have to listen to the same lecturer repeatedly.

Two live lectures by relatively young teachers were observed. Adaptation of lecture to ensure interactions with students to overcome deficiencies in physical facilities was appreciated. Lecture hall facilities were not up to standard. Non-availability of FM microphone and poor visibility of what was written by the lecturer needs to be rectified soon. The lecture halls are not accessible to any differently abled students.

A tour around the campus was impressive with a high quality sports complex, auditorium and playground. However, hostel facilities were grossly inadequate with 5 students in one room which is not conducive to independent study.

The team met with Alumni. They provided testimony to the strength of the teaching and learning program of the Faculty by their career success. However, there was no evidence of obtaining feedback from alumni with a monitoring system to ensure progressive development of this establishment.

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

Wayamba University of Sri Lanka has established an Internal Quality Assurance Unit in 2014. Accordingly, the Faculty of Business Studies has developed an Internal Quality Assurance Cell and the Department of Accountancy has taken an additional and special step to establish a quality assurance unit in 2017 with special attention to the current review process.

A team has been appointed under the leadership of an interested staff member. Furthermore, the duties have been successfully handed over to another staff member when the necessity arose. The responsibility of the process of preparation of SER and accumulating evidence had been entrusted to individual staff members and they had complied effectively to produce a final set of documents and evidence.

5. JUDGMENT ON THE EIGHT CRITERIA OF PROGRAM REVIEW

Criterion 1: Programme Management

The faculty organization structure has been developed and displayed and it seems to be adequate for effective management and execution of its core functions. The comprehensive action plan of the faculty is aligned with the university's strategic plan. Many documents on standard operation procedures (SOP) are in place and the faculty general administrative structure; audit reports etc. are also properly placed. It is admirable that the university has made terms of references for many standing and ad-hoc committees. Besides, the university has made an array of policies for many university committees, centers and units. The University has published the university calendar for 2017 and a statistical hand book. Providing a student hand book to all the students at the onset of the course has been an established practice in this faculty. However the students' charter issued by the UGC is seen only in the faculty web.

The faculty and department websites are up to date with current information and provide links to all publications. Students' participation in governance and management is adequate to some extent. Accordingly, student representatives attend the monthly Faculty Board meetings and monthly department meetings. The Department of Accountancy has recently introduced a student staff liaison committee where students can discuss their academic issues with staff. There had been delays in students' graduation at the stipulated time in previous 4 batches. However, it has been rectified for last two batches of students. From the year 2018 onwards, the department has made available a study programme and a prospectus to all incoming students, but it needs to be updated with all relevant academic information. The Faculty and the department offer a well-structured orientation programme for all new students to facilitate students' transition from "school" to "university". The Faculty and department securely maintain confidentiality of permanent records of all students, accessible only to authorized personnel. Adopting ICT tools such as an effective Learning Management System (LMS) by the department in teaching and learning is evident. However ICT based tools such as Management Information System (MIS) in the efficient management processes has not yet been adopted either by the department or faculty. A duty list is given to all non-academic staff and codes of conduct and work norms are provided to all academic staff. Faculty/department has not made formal guidelines for a performance appraisal system. However the university appreciates and rewards its staff at the annual research award ceremony.

The Wayamba University has made a quality assurance and enhancement policy for smooth functioning of the university thorough faculty based quality assurance units and cells. It is praiseworthy that the department has established a functional quality assurance unit to liaise with the faculty internal quality assurance cell. The Faculty has established a Curriculum and Academic Development Committee (CADC) for monitoring, reviewing and updating the curriculum with established, comprehensive Terms of Reference (ToR). The department

underwent minor curriculum revision in the year 2004 and a major curriculum revision is foreseen in 2018. Though there has not been a major curriculum revision in the recent past, it was noticed that departments had formulated a comprehensive graduate profile in the existing degree programme. There was no evidence to support the adaptation of the Subject Benchmark System (SBS) in accounting when revising and formulating curriculum. The University has instigated clear policy and procedures on programme approval and implementation and programme discontinuation to ensure that students enrolled into the programme will complete their education without any disruption. The department has obtained feedback from external reviewers and alumni at exit on the existing degree program. However no feedback has been taken from staff and employers. Besides no evidences was found on adopting feedback information for continuous improvement of the study programme.

The Department of Accountancy has signed MOUs with professional accounting bodies relevant to the study programme. However, no collaborative partnerships have been established with national or international universities for academic and research cooperation. The research culture in the department needs to be much improved. The department provides student counseling and mentoring for student welfare. However it was noticed that counsellors and mentors had not received professional training on counseling and they have not established links with professional bodies such as hospitals to obtain professional services. It was noticed that the department had prepared ToR for counseling and mentoring programmes. Students have access to healthcare services, cultural and aesthetic activities. However students were not satisfied with the limited financial allocations for sports facilities. Information regarding university by-laws pertaining to examinations, examination offences and student discipline are made available to students through the web and at the orientation programme. No special provisions are available to assist students with special needs or those who are differentially – abled even though the University has formulated a disability policy. Only an elevator is available at the faculty premises for such students. As an initial step, the University has formulated a policy on gender equity and equality (GEE) and a workshop has been conducted to create awareness among staff on this matter. As a strategy to prevent ragging and any other forms of harassment, the university has formulated a policy on “Ragging, bullying, harassment and discrimination prevention”. In addition to reporting ragging and harassments, a separate tab has been created in the university website.

Criterion 2: Human and Physical Resources

The Faculty of Business Studies and Finance and the Department of Accountancy have an adequate number of academic staff to conduct the degree programme B.Sc. in Accountancy and Business Finance although 5 staff members are on study leave currently. Carder approved by the University Grants Commission has been filled except the post of a Professor. Academic staff attached to the department has sound expertise in teaching. There are two PhD holders and three other academic staff are reading for PhDs abroad. Furthermore

academics attached to the department have additional professional qualifications such as Chartered Accountancy (2), CIMA (3) and CMA (3).

All department academic staff members have already followed a certificate programme in teaching in higher education which is offered by the SDC. Even though the SDC conducts training programmes for administrative and non-academic staff, it is not at a satisfactory level at present. Research conferences are organized by the university and the faculty facilitates involvement of academic staff in research activities. However staff involvement in research is still limited. Department publishes journals which encourages the academic staff to publish their research work.

The main Library is well supplied with recent publications relevant to the degree program and consists of a very committed library staff.

The English Language Training Unit (ELTU) offers non-credited English courses in addition to the two-credit course for first year students. .

Two well-equipped computer labs are available for students within the department. In addition, students could use the common computer lab, which caters to the entire university. The main premises of the faculty provides free Wi-Fi access for students.

The faculty has an adequate number of lecture rooms, offices, computer labs and auditoria. Physical resources have been improved in some units recently. However it was observed that the lecture halls are not conducive for learning due to many deficiencies. Entry to lecture halls do not support any student with the slightest physical disability. Lecturers were not provided with FM microphones limiting the quality of lectures. The use of whiteboard with inadequate visibility to students at the back of the lecture hall was noted and that needs immediate solutions using modern technology. Disturbance to learning due to direct exposure to sunlight was observed in lecture hall. Placing curtains for windows could have easily solved that problem.

It was also observed that junior lecturers attached to the department of Accountancy and Finance is not provided with individual rooms/cabins for their preparation for teaching and research work. This is an urgent requirement. It was noticed that the departmental needs expansion and more space.

Criterion 3: Programme Design and Development

A senate subcommittee responsible for curriculum development and monitoring exists at university level. At faculty level, the Curriculum and Academic Development Committee (CADC) is responsible for the development and monitoring of curricula. It was noticed that the curriculum developed by the CADC was approved by the Faculty Board and Senate.

The curriculum has been revised in 2018, which is to be implemented in 2019. The revision has been done with the participation of outside experts, students and other stakeholders,

according to the Sri Lanka Qualifications Framework. Feedback from employers and satisfaction surveys have been taken into consideration.

Well-coordinated internship programmes have been introduced in to the degree program, which is commendable. Short field visits are being arranged for undergraduates. However, it was pointed out that the shortage of funds allocated for field visits is a hindrance. There is no evidence of a peer reviews process or obtaining student feedback regularly except a few examples of obtaining students feedback on teaching practices.

Further, the revised curriculum seems to allow students to select their choices for specialization. Effort towards getting relevant outside parties involved is a good measure to secure practical knowledge in the field. However it was noticed that there is an incomplete prospectus of the degree program. There is no formal Memorandum of Understanding (MOU) with the industry. Hence, it is suggested to provide a complete prospectus for the students and formalize the MOUs with the industry.

Criterion 4: Course / Module Design and Development

Stakeholder feedback lead to curricular revision.

Course modules have been developed with specified ILOs, detailed course contents, credit value, assessment methods and references using standard formats. No policies exists with regard to the needs of differently abled students in course design and development.

The programme design and development has been carried out by the Faculty Curriculum and Academic Development Committee and the required guidelines in course designing have been followed. Approval has been obtained from relevant bodies such as the Faculty Board and Senate. Students, staff and employer feedback for the design and implementation process have been obtained. The course is structured and scheduled to allow students to complete the course within the stipulated period of time.

The program has been designed by incorporating field visits, presentations, internships and research projects demonstrating adoption of outcome based learning.

It was also observed that inadequate weightage is given to English language. Non-compulsory nature of attendance in English classes seems to have suppressed students' enthusiasm. Therefore it is recommended that importance be given to learning of the English language by making attendance compulsory, similar to core courses. There is no process of obtaining feedback from second/external examiners.

The curriculum has been revised considering the local and global job market demand as well as the scope of professional courses such as CIMA, CASL and CMA so that students are exempted in some parts of those examinations.

The Student handbook, course outline and course manual are provided to all undergraduates of the degree programs.

Criterion 5: Teaching and Learning

The faculty seems to have realized the need for adopting innovative teaching methods to accomplish the mission of this department which is to produce high quality professionals ready to contribute to the economic progress of the country. Teaching and learning has acquired the attention of the entire staff who consider it as the most important component in the curriculum. DOA has adopted a variety of teaching methods to achieve its vision, mission and expectations asserted in the graduate profile. Teaching methods include interactive lectures, Learning Management Systems (LMS), assignments, students' presentations, fieldwork and dissertations. Organized research and scholarly activities, students' social activities and cultural and aesthetic activities seems to have contributed to the comprehensive achievement of a well-rounded graduate. In spite of the comprehensive nature of the teaching program that is well aligned with the vision and mission statement of the department, they have not highlighted this by blue printing.

Lecturing has taken a prominent place in the curriculum and total credit values of the course (120) seem to be accomplished by lectures alone. A blend of didactic teaching and practical problem solving is facilitated during lectures by a pre-planned guidebook. Students' feedback and their engagement during the lectures indicate that this is a successful approach. Inadequate lecture room facilities hamper the quality of learning. Poor visibility of audiovisuals (including what is written on a whiteboard) was noted. Providing an FM microphone would have enhanced the quality of lectures.

Fieldwork seems to be well planned and coordinated and creates a pathway to the job market. A guidebook for students has been prepared and there is an ongoing evaluation of the quality of work by external resource persons. Assessment of industrial training is by a report produced by external resource persons. However this process could have been more structured and formalized by developing an assessment structure to align with competencies incorporated in the graduate profile. Briefing of external resource persons is by a detailed letter. However a workshop for all the external resource persons with students and staff would have formalized this process while infusing efficiency.

Students' presentations guided by teachers seem to provide 5-6 opportunities to make 10-15 minutes presentations for each student with feedback from a teacher and peers every year. This could be considered as a great opportunity that can be given to any university student. However the process does not have a mechanism of monitoring and evaluation. Evaluation would have been a great opportunity to promote and monitor student-generated learning in this activity. Structured feedback from peers and instruction on how to provide feedback would be a simple way to enhance learning.

The LMS provides a significant contribution to learning as well as to formative assessments. Students upload assignments and teachers are supposed to evaluate and provide feedback. However provision of timely feedback seems to be a challenge for the limited staff at present. Student engagement in research and scholarly activities is seen by publications and events organized by the department.

This faculty is striving by various adaptations in all the teaching methods to handle heavy workload by an inadequate staff. Quality of small group activities and mentoring is bound to suffer due to lack of manpower. This situation should be rectified soon.

Lack of comprehensive evaluation of the teaching program, teaching blueprint and self-evaluation of teaching program with regards to its alignment with ILOs, SLQF and expectations of other professional bodies may have hampered opportunities to enhance the teaching process and creates concerns about sustainability. A comprehensive attempt to map out subject areas and competencies of each of the teaching program was not observed.

Obtaining feedback from students and other stakeholders has been a practice. However details of the feedback was limited to assess general satisfaction of students. There was evidence of sharing a summary of feedback with teachers, but no reference to incorporating and improving the practice. Using assessments to evaluate the success of teaching has not been an established practice. Feedback obtained about the curriculum has not been properly evaluated and little attention has been paid to its summarized final results.

There is a need to improve infrastructure, lecture halls and audio-visual facilities. The accessibility of lecture halls is not conducive for disabled students.

Criterion 6: Learning Environment, Student Support and Progression

DOA has realized the value of the education environment and students support systems to enhance the learning process to create professionals with sound, broad based competencies and attitudes. The learning environment seems to have been enriched by a wide array of student friendly establishments like student welfare committees and many other social integrated activities. Student counselors, mentors, the proctor, warden of the students' hostel and non-academic staff seems to be involved directly in student support. DOA seems to consider their students as the most important people in the system.

Library facilities and computer facilities are adequate and a majority of students seem to make the best use of those facilities. Even though there is no formal evaluation of the current situation, the faculty appears to be planning ahead.

The ELTU supports students to enhance their English language capacity at the onset of the degree program. They seem to grade students' level of English competency and support weaker students with special attention. Teaching incorporates contextually relevant scenarios to attract student's attention. However, poor attendance of students was recognized with no means of rectification.

The well-equipped gymnasium, playground and sports facilities are outstanding. The auditorium is an impressive attribute of the entire university.

The recent establishment of a faculty Students Support Liaison Committee (SSLC) seems to be the main mechanism for channeling aggrieved students and for solving issues. However this committee has met only once. The Department anticipates to adopt the most critical

comments to address students' welfare in the future. DOA seems to have an independent mechanism to address student issues by regular meetings with selected representatives. However, student participation in these meetings is limited to 2-3 students. Two union representatives are invited to the Faculty Board meeting. Even the meeting we had with students did not have representation from other ethnic groups. Students support liaison committee should ensure wider participation to ensure representation from all ethnic and religious groups and both genders. Students' free expression seems to have been suppressed by trade union leaders. However the friendly nature of academic staff has overcome these issues in spite of the constraints posed by inadequacy of staff.

Student led cultural activities and activities that demonstrate social responsibilities inculcate good attitudes among students. Career guidance and outward-bound programs seem to be well-organized and focus on attitudes and character building. However there was no evidence of a feedback system or any other monitoring mechanism for evaluation of these programs.

The influence of trade union seems to hamper the freedom of independent living and expression of opinion by a majority of students who do not wish to be involved with the trade union ideologies. However, trade union members demonstrated keen interest in enhancing the image of the department. This interest could be harnessed to infuse responsible behavior by identifying key responsibilities of a trade union that can move this HEI forward.

Process of feedback and evaluation of related activities has not been established. Students are reluctant to obtain the services provided by counselors and mentors. This may indicate weaknesses in the process rather than absence of stress. This issue has not been addressed adequately. There is no liaison with professional counselors, psychologists or a psychiatrist for capacity building of faculty staff.

Criterion 7: Student Assessment and Awards

DOA seems to have adopted a series of ongoing assessments and a final summative assessment. LMS system seems to assess and provide real-time feedback as well. A wide spectrum of assessment are included; MCQ, structured essay, group work assessment by presentations and work place based assessment during the industrial training. These seem to assess all expected competencies indicated in the graduate profile. However such a wide array of assessment techniques have not been linked to the course vision and mission or graduate profile or ILOs of the course and professional bodies in the country.

Students seem to receive immediate feedback on their presentations. LMS activities provide an automated real time feedback. Other assessment feedback is provided as examination results within 3 months and a general feedback would be provided to the entire batch. However there is no individual feedback to students in either extreme on their performance.

Administrative mechanisms to ensure quality and security of examinations was satisfactory. Blind second marking and external examiner involvement has contributed to the authenticity

of assessments. Very high employability is a proof not only of validity of the curriculum but also of the reliability of its assessments.

Details given in the assessment blueprint are inadequate. It has given only an outline of what is done with marks in each section. However a comprehensive 3 dimensional blue print to incorporate assessment methods, subject area and ILO s would have provided an opportunity to reflect on the alignment of assessment with teaching and ILOs of the program.

Student performance in assessments has not been analyzed successfully with the intention of providing feedback to teachers or the teaching program and it has not been explicitly utilized for improving teaching program or assessment.

Feedback from students and other stakeholders has not been utilized in an effective manner. There is no evidence of obtaining and compilation of students' feedback as a routine practice or to support completion of the feedback loop.

Criterion 8: Innovative and Healthy practices

To be truly innovative, an intervention should improve learning, equity and systems; solve a real problem in a simple and clear way. In this respect, the Learning Management System (LMS) has been introduced to facilitate effective multimode teaching, learning and assessments. In the meantime, the department is encouraging students to use Open Educational Resources (OER) in class projects and library orientation programs. However, the department does not have a policy or guidelines on the use of OER.

The University had made a research and innovation policy in 2018. However, engagement of staff in high quality research is inadequate. The research culture within the department needs to improve to a great extent. The faculty and the department organize annual research symposium SACRIF, ARSYM, WINC and also publish findings in the Journal of Accountancy published by DOA biannually. Members of the department also engage in outreach activities such as “Sipthera”, Accounting Day, and Survey on Wariyapola Economic Centre etc. The University conducts Wayamba University Research Awards to motivate and enhance quality of young researchers. Furthermore, the department organizes a guest lecture series annually on research methodology. The curriculum of the Department of Accountancy consists of compulsory research component together with industrial training. However it would be useful to include the research component independent of industrial training.

The department has signed and operationalized MOUs with four professional bodies locally. Some research collaborations have been established with the Institute of Chartered Accountants, Sri Lanka. The Department has not established any foreign links with any universities or other organizations.

The Department has diversified its sources of income to complement the grants received through the Government by engaging in income-generating activities. In this respect the department offers a certificate course, diploma and higher national diploma for external

students. The department has not yet adopted a credit transfer system for their undergraduate students. The Department encourages students to engage in co-curricular activities such as community and industry related programmes and also motivates students to participate in national and regional level sports competitions. Students are rewarded for their outstanding sports performances at the biennial colours night and awards ceremony. No mechanism has been introduced for the students who do not complete the degree programme successfully to exit at a lower level with a diploma or certificate.

6. GRADING OF OVERALL GENERAL DEGREE PROGRAMME

Marks allocated for the Department of Accountancy offering the Bachelor of Science (Special) degree in Accountancy and Business Studies during the evaluation done in August 2018 is given in the table below.

Table 6.1 – Score given under each criteria for the DOA of the Faculty of Business Studies during the review process 2018

Criterion	Raw Criterion-Wise Score	Maximum Score	Weight on a 1000 scale	Actual Criterion-Wise Score
Criterion 1	72	$27 \times 3 = 81$	150	$(72/81) \times 150 = 133.33$
Criterion 2	30	$12 \times 3 = 36$	100	$(30/36) \times 100 = 83.33$
Criterion 3	55	$24 \times 3 = 72$	150	$(55/72) \times 150 = 114.58$
Criterion 4	47	$19 \times 3 = 57$	150	$(47/57) \times 150 = 123.68$
Criterion 5	45	$19 \times 3 = 57$	150	$(45/57) \times 150 = 118.42$
Criterion 6	55	$24 \times 3 = 27$	100	$(55/69) \times 100 = 76.39$
Criterion 7	40	$17 \times 3 = 51$	150	$(40/51) \times 150 = 117.65$
Criterion 8	32	$14 \times 3 = 42$	50	$(32/42) \times 50 = 38.10$
Total	376		1000	805.49
%				80.54

Based on the above marks the team appointed to evaluate the above program propose that the Bachelors of Science (Special) Degree in Accountancy and Business Finance of the Department of Accountancy of the University of Wayamba University of Sri Lanka to **Receive Grade “A” (80.54%)**.

7. COMMENDATIONS AND RECOMMENDATIONS

Commendations

1. The review team appreciates the enthusiasm and coordinated attention given to the process of evaluation by establishing a separate quality assurance unit in the department.
2. Policies adopted by the department match the endorsements of the University Grant Commission of Sri Lanka.
3. Dedication and enthusiasm of the relatively young faculty members energized by their senior colleagues compensates the scarcity of human resource.
4. Department of Accountancy has taken initial steps to incorporate a wide range of good practices by adopting policies from the University or University Grant Commission.
5. Engagement with the industry in curricular development and training process has led to the remarkable employability of their graduates, which is the main strength for the graduates of this department.
6. Close links with several certificate awarding professional bodies has strengthened the curriculum while infusing practical value and employability. In fact such links has created a very valuable fallback option for this department.
7. DOA adopts wide variety of well-established teaching methods such as lectures, small group activities, industry training, dissertation and oral presentations.
8. Social and cultural events and out bound programs provide a wider spectrum of opportunities to enhance soft skills such as leadership and social responsibility.
9. Assessments are conducted with meticulous care with attention to accuracy and reliability.
10. Academic staff are experienced and possess multidisciplinary knowledge in different study areas. Majority of them have completed the teaching methodology programme. There are already two PhD holders with three academic staff members reading for PhDs in foreign countries. Also there are two chartered Accountants, three CIMA passed finalists and other professionally qualified academics attached to the department.
11. The faculty has adequate, lecture rooms, staff rooms, computer labs and auditoria. Enhanced ICT facilities for students with LMS including free Wi-Fi access for students and staff is available.
12. Research conferences are conducted by the University and the department publishes research journals.
13. Almost all staff have completed the induction program as per the UGC circular. SDC of the university also conducts training programmes for administrative and non-academic staff
14. Curriculum revision has been done in line with Sri Lanka Qualification framework published by the UGC.
15. Course modules have been developed with specified ILOs, detailed course contents, credit value, assessment methods and references using standard formats.

16. Programme design and development has been carried out by the Faculty Curriculum and Academic Development Committee. Students, staff and employer feedback for the design and implementing process have been obtained. Course outline and course manual are provided to all undergraduates of the degree programs.
17. Industrial training is provided to the undergraduates for 6 months and it has been made compulsory under the revised curriculum. It is anticipated that this would improve job opportunities of the graduates.

Recommendations:

1. The wide variety of good practices adopted by the DOA need to be strengthened to ensure sustainability as well as progressive development.
 - 1.1. Some of the documents of the UGC and University policies have been duplicated with no reference to adaptation by the faculty.
 - 1.2. Implementation of such policies as good practices was demonstrated only by vague evidence in several occasions. Non-availability of, teaching/learning blueprint and assessment blueprint are obvious examples.
 - 1.3. There is no attempt to align teaching/learning process, assessment or informal curriculum with SLQF, graduate profile, ILO or expectations of professional bodies.
 - 1.4. There is no established system of completing the feedback loop. Some feedback has not been compiled adequately to make the best use for enhancing the outcomes.
 - 1.5. Assessment results have not been used as feedback for teachers, teaching program and examination system.
2. Human resource –Availability of the support staff is not conducive for a robust education program.
3. Non-human resource – Lecture halls and other teaching material need improvements. Lecture halls are not adequately equipped with modern technology.
4. Management Information System (MIS) needs to be introduced in the faculty for effective management practices.
5. Education environment – Teachers seems to take extra effort to sustain a learner friendly education environment. The programs conducted do not have a process of evaluation.
6. An advanced research culture needs to be enhanced in the department
7. Program evaluation and feedback process - The faculty seems to have marginalized the need for program evaluation and feedback process. Students' performance has not been evaluated as a feedback for teachers and study program. Students' employability seems to have superseded other aspects of program evaluation.
8. Trade unions seem to have a tremendous impact on student's freedom of expression. Many activities seem to be manipulated by students union. Policy of involving trade union leaders as official representatives in the department affairs need close monitoring and evaluation. There is a need to determine the extent of their actual representation of the student body.

9. The DOA seems to have been overwhelmed by their success at the high employability of their graduates. This may have led to more attention being paid to practice components and technical components which are more in line with professional qualifications. Therefore it would be better to be mindful of the role of a university and its academic component of the subject.
10. The research component should be recognized independently from the industrial training component.
11. Provide a complete prospectus for the students and formalize the MOUs with industries.
12. More weightage needs to be given to learning English by making attendance compulsory, similar to core courses.
13. Feedback needs to be obtained from second examiners.

8. SUMMARY

The Department of Accounting has been conducting the Bachelor of Science (Special) Degree Program during the last 10 years with tremendous success in terms of its employability and coordination with other professional bodies. Comprehensive curriculum revision has not been evaluated for a long period to recognize its strengths and weaknesses. Therefore this review process has given it a golden opportunity to look at its strengths as well as areas that need improvements.

Trends of liaising with the industry while incorporating good practices endorsed by the university system should be strengthened further. A robust process of monitoring the implementation and outcomes of those good practices to ensure the sustainability and progress is not explicit.

Limited number of feedback from students, staff and stakeholders were of poor quality and has not been purposefully compiled. Feedback on the informal curriculum has been totally ignored. Program evaluation also has been limited to some students' feedback. Results of assessments, workplace based assessments and employer feedback would have been a very valuable guide to progress of the faculty.

Students' trade union showed a remarkable interest in contributing to the grading of the department. This healthy attitude should be harnessed for future development of the entire faculty, probably by giving a task to accomplish, and in future, evaluation should have several items where directly the trade union should be held responsible for several aspects of the education environment.

Annex 1

Agenda for the Programme Review Visit Bachelor of Science (Special) Degree in Accountancy & Business Finance 27th to 30th August 2018

Day 1: Monday, 27th August 2018

Time	Activity	Responsibility
8.00 – 8.30	Meeting with IQAU Director and FQAC	Chair/FQAC
8.30 – 9.00	Courtesy Visit VC / DVC, Dean	Director/IQAU /FQAC
9.00 – 10.00	SER Presentation (ABF Programme) Dean, Heads of Departments, SER Writers	Dean Director/IQAU/ FQAC
	<i>Working Tea</i>	
10.00 – 11.00	Discussion	HOD/Dept. of ACT
11.00 – 11.30	Meeting with Heads of Departments	Dean
11.30 – 12.30	Meeting with Academic Members of Departments involved in ABF Programme	HOD/Dept. of ACT
12.30 – 1.30	<i>Lunch</i>	
1.30 – 2.00	Observing teaching / learning sessions (will be selected by the Review Team)	HOD/Dept. of ACT
2.30 – 3.30	Observing Facilities (Library/ CGU/ IT/ SDC)	HOD/Dept. of ACT
3.30 – 4.30	Observing Documentation Evidence	

END OF DAY

Day 2: Tuesday, 28th August 2018

Time	Activity	Responsibility
8.00 – 8.30	Meeting with Student Counsellors	Dean
8.30 – 10.00	Meeting with Students (Will be selected by the Review Team)	HOD/Dept. of ACT
10.00 – 10.15	<i>Tea Break</i>	
10.15 – 10.45	Meeting with Director of the Career Guidance Unit	Dean
10.45 – 11.30	Meeting with Administrative Staff (SAR/AR/ AB and Other Coordinators)	Dean
11.30 – 12.00	Observing teaching / learning sessions (will be selected by the Review Team)	HOD/Dept. of ACT
12.00 – 12.30	Meeting with Proctor/Deputy Proctor/ Mentors	Dean
12.30 – 1.30	<i>Lunch Break</i>	
1.30 – 2.00	Meeting with Technical Officers	Dean
2.00 – 2.30	Meeting with Support Staff	HOD/Dept. of ACT
2.30 – 4.30	Observing Documentation Evidence	
	<i>Working Tea</i>	
END OF DAY		

Day 3: Wednesday, 29th August 2018

Time	Activity	Responsibility
8.00 – 9.00	Meeting with ELTU Staff/ Members of Student-Staff Liaison Committee/ CADC	Dean
9.00 – 10.30	Observing Facilities (Canteen/ Hostel/ Sports facilities/ any other)	HOD/Dept. of ACT
10.30– 12.30	Observing Documentation Evidence	
12.30 – 1.30	<i>Lunch Break</i>	
1.30 – 3.00	Reviewers' Discussion	HOD/Dept. of ACT
3.00 – 4.30	Final Wrap up Meeting with Senior Management of Programme	Dean
END OF DAY		

Day 4: Thursday, 30th August 2018

Time	Activity	Responsibility
8.00 – 8.30	Meeting with the Alumni of ABF Programme	HOD/Dept. of ACT

8.30 - 9.00	Meeting with the stakeholders of ABF Programme	HOD/Dept. of ACT
9.00 – 12.30	Report Writing	
	Working tea	
12.30 - 1.30	Lunch	
1.30	Departure From the University	
END OF DAY		

Annex 2

Facilities Observed

1. Auditorium
2. Playground
3. Gymnasium
4. Medical Centre
5. Hostels
6. Canteen
7. *Wala*
8. Lecture Halls
9. Department Premises
10. Career Guidance Unit
11. Library
12. Computer Units
13. Dean's Office