

SUBJECT REVIEW REPORT

DEPARTMENT OF ACCOUNTING



**FACULTY OF MANAGEMENT STUDIES &
COMMERCE
UNIVERSITY OF SRI JAYEWARDENEPURA**

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1. SUBJECT REVIEW PROCESS

This report presents the findings of a review of the academic standards achieved and the quality of the learning opportunities provided in accounting programme at University of Sri Jayewardenepura. The review was completed in the academic year 2004.

Subject review evaluates the quality of education within a specific subject or discipline. It is focussed on the quality of the student learning experience and student achievement. It is designed to evaluate the quality of undergraduates.

2. BRIEF HISTORY OF THE UNIVERSITY, FACULTY AND THE DEPARTMENT

The University of Sri Jayewardenepura is one among the thirteen national Universities in Sri Lanka. It was founded upon the tenet “Vijja Uppatattam Settha: of things that arise knowledge is the greatest,” with the noble purpose of awakening of indigenous knowledge to promote the national development. The birthplace of this great educational centre of the nation was the Viddiyodaya Pirivena at Maligakanda, which was founded by Reverend Hikkaduwa Sri Sumangala Thero in 1883. In 1959, by the University Act No. 45 of 1958 this Pirivena was given university status and named Viddiyodaya University of Ceylon. With this transformation, it was geographically shifted from Maligakanda to its present location at Gangodawila, Nugegoda. Reverend Valivitiye Soratha Maha Thero served as the first Vice-Chancellor of the University.

The University consists of five faculties: Arts, Management Studies and Commerce, Applied Sciences, Medical Sciences and Graduate Studies. The Faculty of Management Studies and Commerce is responsible for the conduct of Management based courses in the University. Lately, in the area of management education the University of Sri Jayewardenepura has become the most sought after choice of those who seek university admission in the Commerce stream. At present the Faculty consists of ten academic departments specialising in different functional areas of management. The Faculty ensures a regular supply of management graduates to the corporate and public sectors in Sri Lanka.

The Department of Accounting is a constituent of the Faculty of Management Studies and Commerce. It was established in December 1991 as the Department of Accountancy and Financial Management to offer an academic degree in Accounting, the first such programme in the university system in Sri Lanka. The Department commenced with two lecturers and the first batch of 60 students was admitted in February 1992. The introduction of a university accounting degree was a novel experience in Sri Lanka at a time responsibility for accounting education was entirely with professional accounting organisations and technical colleges. The B.Sc. Accountancy (Special) is a four-year Degree Programme that has been designed to meet the aspirations of students who are willing and able to seek a career in the functional discipline of Accounting. It was introduced with the guiding philosophy of producing employable quality graduates that satisfy the requirements of the employment market. The Department was renamed as Department of Accounting in

2001 under the restructuring programme of the Faculty and the programme continues to be offered with appropriate improvements. Under the present faculty structure, the Department is functioning as a Service Department that is responsible to serve the Faculty by offering accountancy courses for all the degree programmes. In addition, the Department is responsible for the design, review and conduct of the B.Sc. Accountancy (Special) Degree Programme.

Programme Details

In the subject review of Accountancy the following programmes are considered for self-assessment. The Faculty had introduced a major restructuring programme in the year 2001, and hence, is in a period of transition with two categories of students following the Degree Programme.

B.Sc. Accountancy (Special) degree, in accordance with the above the two categories are:

- B.Sc. Accountancy (Special) Degree, (before restructuring: 1992 – 2000)
The present third year students (admitted in 2000) and fourth year students (admitted in 1999) of the Department are following this programme.
- B.Sc. Accountancy (Special) Degree, (after restructuring, from 2001)

Present Student Composition of the Department

| Degree Programme | Year 1 | Year II | Year III | Year IV |
|---|---|----------------|---|----------------|
| B.Sc. Accountancy (Special) Degree (before restructuring) | Nil | Nil | 300 | 150 |
| B.Sc. Accountancy (Special) Degree (after restructuring) | All students admitted to the Faculty follow common programme. | | 137 selected and commence studies in 2004 | |

Accountancy courses offered for the common programme and other degree programmes of the faculty.

Accountancy courses in the common programme:

The following courses are offered by the Department for the benefit of students of the above programme;

ACC 1401: Financial Accounting

ACC 1302: Cost and Management Accounting

Accountancy courses as minor field of study for other Degree programmes:

Students who are selected for different specialisation degree programmes are required to select a permitted minor field of study. Accounting is a permitted minor field of study for the following degree programmes: Finance, Human Resources Management, Information Technology and Business Economics.

Accounting courses as a major field of study for other Degree programmes:

Students who are selected to follow the BSc Business Administration, B.Com, B.Sc. Business Administration (Finance) and B.Sc. (Public Management) are required to follow some Accounting Courses as their major courses.

For self-assessment purposes only the accounting courses offered in the common programme is considered by the review team as suggested by the Department of

Accounting (DoA). This is because teaching Accountancy subjects as a minor field of study as well as a major subject will commence only from January 2004.

3. AIMS AND LEARNING OUTCOMES

3.1 AIMS

Based on the Vision, Mission and Philosophy of the Department the main objective of the B.Sc. Accountancy (Special) Degree Programme is to produce resourceful employable university graduates to serve as business executives in the field of Accounting for the national and international employment market.

In this context, the aims of the Degree Programme are as follows.

- A. To guide students to obtain a sound philosophical and theoretical knowledge in accounting and related fields.
- B. To enable students to understand the relationships between theory and practice and adopt themselves to work in Accounting and related environments through the conduct of an internship in Accounting and Finance.
- C. To encourage students to search for new knowledge in Accounting and related fields through research.
- D. To provide students with adequate knowledge about other functional areas of management to understand inter-functional organisational issues.
- E. To provide students with knowledge of root disciplines pertaining to Accounting (i.e. Economics, Sociology, Mathematics and Statistics) in order to have an inter-disciplinary understanding of organisational and environmental issues.
- F. To improve the conceptual, inter personal and technical skills of students through education, training and research to suit the modern management requirements. In this process special emphasis will be given to impart problem solving, decision making and communication skills.
- G. To impart knowledge and skills pertaining to Computer Applications and Information Technology relevant to Accounting and related fields.
- H. To develop positive attitudes in students towards work, assuming responsibilities, and learning as a life-long process.

3.2. LEARNING OUTCOMES

3.2.1. Knowledge based Outcomes

On completion of the Degree Programme, a student should:

- A. Know the relevant concepts and principles of accounting and related fields.
- B. Understand the practical applications of accounting and related fields.
- C. Possess an in-depth understanding and appreciation of issues in the fields of accounting and related fields.
- D. Develop competencies in accounting and related fields.
- E. Develop knowledge of IT based knowledge and practices applicable to accounting and related fields.
- F. Obtain adequate knowledge in other functional areas such as marketing, human resources, production, general management etc. to understand inter-functional organizational issues.

- G. Obtain relevant knowledge pertaining to root discipline such as economics, sociology, mathematics, and statistics to develop an inter-disciplinary understanding of organizational and environmental issues.

3.2.2. Skill based Outcomes

On completion of the Degree Programme, a student should:

- A. Possess excellent communication skills that are necessary to carry out accounting and managerial functions in modern business organizations.
- B. Develop skills required to cope with modern IT based accounting and financial management functions in organizations.
- C. Develop skills of adaptability to the changing environment that arise due to technological advancements and other developments in the area of accounting and related fields.
- D. Develop imaginative and creative thinking skills
- E. Develop skills needed for independent judgments in decision-making.
- F. Develop leadership, teamwork and interpersonal skills required for effectiveness in their immediate and future work environments.

3.2.3. Attitude based Outcomes

On completion of the Degree Programme, a student should:

- A. Develop positive attitudes about the Degree Program
- B. Develop entrepreneurial attitudes
- C. Develop concern for quality
- D. Develop enthusiasm for life long learning

3.3. Learning Environment in the Department

In order to achieve these learning outcomes, the Degree Programme offers a learning environment that is intended to enable students to:

- A. Study the theoretical and conceptual aspects of accounting and related fields through lecture sessions, assignment classes and prescribed readings.
- B. Experience the relationship between theory and practice of accounting and related fields through case studies, field projects, computer-based accounting and Internship in Accounting and Finance.
- C. Develop communication, inter-personnel, leadership and computing skills that enhance their effectiveness through class presentations, computer practical sessions, and skill development based practical sessions and AFMA (Accounting and Financial Management Association) activities.
- D. Reflect on the experiences through active learning mechanisms such as case studies, problem based learning and small group teaching.
- E. Contribute to theory and practice as a continuous process through research, publications and experience gained through the Internship in Accounting and Finance which in turn would lead to their career advancement.

4. FINDINGS OF THE REVIEW TEAM

4.1. INTENDED LAERNING OUTCOMES

The learning outcomes are generally appropriate to the aims of the programme, as confirmed by professional accreditation. However, reviewers confronted some confusion over the programme's current aims and learning outcomes. The reviewers confirm that these require further clarity and detail at programme level. In particular, the subject team might consider making more explicit the relationship between programme aims and learning outcomes, in relation to widening access and both intellectual and transferable skills.

Procedures for ensuring that programmes are designed to enable students to achieve the intended learning outcomes are the responsibility of the department, while curricula design and effectiveness is the responsibility of the faculty. The process is effective in designing curricula aims. The range and level of exemptions obtained, and the commendations from current and former students all provide evidence that learning outcomes meet the requirements for professional exemptions.

This focus on professional exemptions, however, results in an over-emphasis on knowledge and subject-specific skills, traditional tutor-led teaching and limited innovation in assessment. There is little evidence that those involved at department level, in the process of curricula design, have considered the possible limitations of these elements. For example, in implementing and embedding intellectual and transferable skills, or in the development of teaching, learning and assessment strategies. Consequently, the curricula design is not always effective in allowing students to achieve all intended learning outcomes.

Programme aims and outcomes are formally communicated verbally during induction and in writing through the Accounting Student Handbook. Subject specific aims and learning outcomes are communicated by subject group leaders verbally at the beginning of the subject. Discussions with students confirm that this communication is effective in making them aware of programme and subject aims and learning outcomes.

4.2. CURRICULUM DESIGN, CONTENT AND REVIEW

The DoA provided two curricula for Self Evaluation (SE). This is due to the restructuring of the B.Sc. (Accounting) degree programme in the year 2001. Therefore reviewers considered the curriculum before restructuring and after restructuring. This restructuring process was guided by the requirements of the business world and decision has taken at the Faculty level. However, clear evidence was not available except the verbal expressions of the Head of the department (HoD).

Until 2001 the DoA implemented the old syllabus which structured according to the subject based bi-annual system. Degree programme consists with 25 graded courses

and two non-graded practical training component. At the time students were able to select two optional courses only in the final year and thereby the flexibility was limited.

After the faculty restructuring scheme Accountancy students are required to follow the faculty common programme which consists of 20 courses (equivalent to 60 credits) on fundamental understanding about the all functional areas of Business management as well as basic skills required in managing organizations. The actual specialization in Accounting is starting from the year three onwards. However, in the final year a student can either select elective course units offered by the department or other department within the faculty. Accordingly students have more choice and provide the opportunity to learn cross cultures.

New curriculum is structured in the way that to achieve intended learning outcomes of the degree programme. The programme and units within are at a suitable academic level and there are sufficient opportunities for students to gain suitable subject knowledge in accounting and understanding intellectual and analytical skills. The programme is organized so as to make suitable intellectual demand on students and the stakeholders as they progressed through the curriculum. There is sufficient flexibility and student choice. The respective professional bodies such as Institute of Chartered Accountants of Sri Lanka (ICASL), Chartered Institute of Management Accountants (CIMA) have accredited the programme.

Curricula are reviewed annually by subject group members. Staff have experience of teaching, external examining, membership of and active contact with professional bodies, attendance at internal and external staff development courses, conference attendance and some academic research. These activities have led to developments that have impacted positively upon the curricula. The currency of the curriculum has been particularly maintained with respect to professional body requirements regarding knowledge and subject-specific skills. However, there is now no formal employer input into the design of the curricula.

The review team is of the view that the aspect of Curriculum Design, Content and Review would be judged as 'GOOD'.

4.3. TEACHING AND LEARNING AND ASSESSMENT METHODS

The University's Learning and Teaching Strategy informs the Faculty's Learning and Teaching Plan, which aims to identify operational priorities and the action needed to achieve these. The subject team is also very aware that students can face difficulties in balancing academic study with practical training responsibilities. In response, teaching in the programme is scheduled for all week days, and some classes start later in the evening. Student workloads are kept under constant review.

However, at faculty and subject level there is no clearly articulated overarching philosophy that underpins the approach to teaching and learning across all

programmes. This is particularly the case in respect of the development of skills, and progression towards independent learning.

The accounting subject area employs lectures, tutorials, and private study. Emphasis is placed on small group teaching and learning in order to develop interpersonal communication and teamwork skills. The development of practical (professional) skills is of particular importance in order to meet professional requirements, in which the theoretical framework is followed by its application in practice. Overall, the modes of teaching and learning reflect to knowledge and understanding, and skills.

Current students are positive about the quality of teaching, commenting in particular on the value of using other methods such as, individual assignments, preparation of research reports, computer practical classes and internship in Accountancy and Finance which encourage their participation. They also praise the dedication and approachability of academic and support staff. Informal student evaluations confirm that the majority of students are satisfied with the teaching they receive. The reviewers conclude that teaching and learning is largely effective in relation to curriculum content and programme aims.

Programmes are supported by appropriate documentation which sets out, in detail, aims and learning outcomes; and for units: lecture schedules, reading lists and assignments. Unit guides are prepared by the senior member of staff with the subject groups before they are published. In particular, the provision of study guides in advance helps students respond more effectively to lectures, and is helpful to students who may be less used to note taking. However, in the initial stage of introducing study guides staff members directly adopted the key texts.

The provision enables the intended outcomes to be achieved, but improvement is needed to overcome weaknesses. There are no arrangements to share good practices in teaching and learning, the arrangements for teaching observation are not rigorously observed. Clear evidence is necessary to substantiate the implementation of small group teaching and learning like pyramids, syndicates.

Subject documentation demonstrates that assessment methods are generally appropriate for measuring the learning outcomes. Individual units, within subject areas, develop separate assessment criteria. Accounting units use a wide range of assessment criteria, some of which are detailed and informative. Especially, Internship in Accountancy and Finance course unit applies rigorous evaluation. After the restructuring the internship evaluation scheme uses a range of assessment modes which includes (a) direct evaluation by the supervising member/senior officer of the trainee student, (b) evaluation of training record book by an internal examiner, (c) evaluation by practical training coordinator about the students' compliance with practical training procedures, (d) evaluation of training experiences of students through an interview, and, (e) evaluation of training experience through presentations by students.

Considering the above facts, the aspect of Teaching, Learning and Assessment Methods is judged as 'GOOD'.

4.4. QUALITY OF STUDENTS INCLUDING STUDENT PROGRESSION AND ACHIEVEMENT

Students are selected on the basis of their performance in the common programme and their preferences. The specific performance criteria should be achieved by those who aspire to join the Department. Under the present system too the number of students who apply to follow the B.Sc. Accountancy (Special) Degree Programme is far above the number of places available. In overall, the quality of the student intake is high which acts as a driving force in the achievement of the aims of the Degree Programme.

The University pays particular attention to issues of student progression and support. Many care is taken with the induction process, during which the extent of opportunities and the expectations of the University in general. Information is conveyed to students in programme guides. Student progression is measured by indicators such as the high pass rate high number of trainee placements received annually by the Department (the favourable perception of employers about the student's as well final employability of the passed out graduates).

When the above facts are considered the aspect of the Quality of Students, Student Progress and Achievements could be judged as 'GOOD'.

4.5. EXTENT AND USE OF STUDENT FEEDBACK, QUALITATIVE AND QUANTITATIVE

There are a number of qualitative student feedback methods employed by the Department. For instance students' feedback is also obtained through the AFMA. Further, during staff-student contact hours students are encouraged to air their views about the different courses. Although there is no formal staff-student liaison committee in the Department, AFMA acts as a substitute to it as both lecturers and students are actively involved in AFMA activities. Therefore, student participation for departmental activities is commendable.

In the area of practical training student feedback is obtained on a regular basis by the practical training co-ordinator and assistant co-ordinators. In order to provide prompt remedies to problems faced by students during the internship period it has been decided to allocate students among the academic staff members of the Department from the next academic year. However, this will provide them with an opportunity to come out with other areas of concern for them. The Department has always maintained a tradition of listening to student requests and responding appropriately on an ongoing basis. A common request made by students would be to ask for adjustments in the examination timetables with a view to avoid clashes with professional examinations and practical training arrangements. These processes are rather informal.

The reviewers judge the aspect of Extent and Use of Student Feedback as 'SATISFACTORY'.

4.6. POSTGRADUATE STUDIES

The Accounting department doesn't conduct master's degree programme. However, senior academic staff members engage in lecturing and supervising the post graduate students who are pursuing M.Sc. degree programme conducted by the Faculty of Graduate Studies, University of Sri Jayawardenapura.

The reviewers judge the aspect of Postgraduate Studies as 'SATISFACTORY'.

4.7. PEER OBSERVATION

The peer observation method that is being used in the Department of Accounting has its own characteristics. However, in order to enhance the quality of teaching and learning the following types of peer observation have been introduced in the Department. They have been practiced both before and after the Faculty restructuring programme.

- Joint development of the Syllabi and the Course Manuals through departmental sub committees.
- Co-teaching practiced in some core accountancy courses in the Accountancy Degree Programme.
- Group Teaching practiced in accountancy courses offered in the common programme.

Co-lecturers and group lecturers regularly discuss the teaching and learning methods, as well as new developments in subject areas. They jointly prepare the teaching material of these courses. In the Department lectures are usually conducted by senior lecturers whereas the junior lecturers conduct the tutorial sessions.

Considering the above facts, the aspect of Peer Observation is judged as 'GOOD'.

4.8. SKILLS DEVELOPMENT

A main objective of the Degree Programme is to produce resourceful employable graduates with an appropriate knowledge base and a wide range of skills. These skills broadly classified by the department as conceptual (analytical skills, creativity and decision making), technical (subject application skills and IT skills) and interpersonal (leadership, teamwork, communication, influencing, assertiveness etc). The following strategy is developed and implemented towards achieving programme objectives.

Curricular based skills development

The skills development is embedded into the curriculum in a multitude of phases such as teaching, learning and assessment activities of the Degree Programme. The wide range of skill development activities that are inserted into the different course units include case analysis, problem-solving exercises, role-plays, field

projects, computing practical exercises, student presentations, library research, and research report etc. These activities are carried out at either individual level or group level as appropriate to the situation. In certain courses a very high level of skill development is envisaged. An example would be the Business Communication course wherein a collection of skills such as presentation of information, conducting meetings, report writing, negotiating, listening and business letter writing are developed in students. It is reiterated that a high emphasis is placed on improving IT skills in accounting applications.

Other modes of skills development

Other main mode of skills development is the AFMA, the student association of the Department. All the students of the Department are members of AFMA and office bearers are appointed from among them. The posts of Senior Treasurer and Senior Auditor are held by members of the academic staff. The Head of the Department is the Chief Patron of the association. AFMA's main objective is to develop the knowledge and skill base of students in the spheres of leadership, organising, communication, networking and teamwork. It has nine sub-committees: Library, Magazine & Periodicals, Computer, Administration, Guest Lecture, Sports, Student Welfare, Research & Development and English.

Feedback from employers on student skill development

The Department frequently gets written and oral feedback from the Supervising Members (Audit Sector) and Senior Officers (Non-audit Sector) of organisations where students of the Department undergo the practical training (the internship). Feedback information is received by the Head of the Department and the Practical Training Co-ordinator in the areas of students' skills development, disciplinary activities and leave related matters.

A key mode of evaluation that is proposed to be implemented in the Internship in Accounting and Finance is the direct evaluation of the Senior Member/Senior Officer (employer) or a Senior Manager who is approved/nominated by the Supervising Member or Senior Officer who monitors the work of the student. They will look into the following aspects of the student (a) Professional expertise, (b) Contribution to the firm and (c) Skills & qualities. This segment of evaluation will be carried out using the 'Student Internship Evaluation Form' (SIEF) which is a confidential report.

The reviewers judge the aspect of Skills Development as 'GOOD'.

4.9. ACADEMIC GUIDANCE AND COUNSELLING

Students are given effective academic guidance from the point they apply to the Department right up to receiving of the degree. This process encompasses, orientation Programmes conducted on the degree curriculum, distributing the Student Handbook, student Contact hours, introduction Programme and other guidance on the Internship in Accounting & Finance, guidance given in the selection of elective courses etc.

Junior lecturers of the Department are trained as academic counsellors or personal tutors by Senior Lecturers mainly through peer observation methods. Further, some of the lecturers are trained as academic counsellors through various external courses on Teaching Methodology.

Lecturers also participate in the Staff Student Relationship Program (SSRP) conducted by the University. This programme, whose main objective was to enhance the staff student relationship (through building a close rapport), was introduced in the year 2003 for all the Faculties in the University. Further, the Department maintains constructive relationships with the other student support services such as the Administration Division of the University, the library, the medical centre and other student support services.

Peer guidance

Senior members of AFMA mentor their junior members on academic activities. For example, they conduct coaching sessions for the benefit of first year students who require such assistance on subject areas due to lack of proficiency in English. AFMA also helps students to improve their English knowledge, which enable them to understand lecture sessions as well as read course manuals more effectively. Senior members of the AFMA assist junior students at their computer practical work during the free time available at ARC.

The reviewers judge the aspect of Academic Guidance and Counselling as 'GOOD'.

5. CONCLUSIONS

Accounting study programme, University of Sri Jayawardenepura was reviewed in the academic year 2003-04. Judgments were made about the academic standards achieved and the quality of the learning opportunities provided.

Academic standards

Overall, the reviewers have broad confidence in the academic standards achieved by the programmes in accountancy at University of Sri Jayawardenepura. Strengths include: in general, programme has appropriate aims and intended learning outcomes, and are offered with flexible patterns of study that generally relate well to internal and external reference points, including the University's mission statement. The SJP Accounting programme emphasizes subject-specific knowledge and skills that are accredited by the professional institutions. Paper setting, moderation and second-marking that is in line with University policy. The overall achievement of students is generally appropriate to the levels of the awards, with very high rates of subject related employment for full-time.

The DoA has highly committed innovative teaching faculty who contributes not only to the continuous quality improvement of the study programme but also discharge duties to the national development.

Quality of Teaching and learning

The quality of teaching and learning is approved, but: there are no arrangements to share good practices in teaching and learning. The arrangements for teaching observation are not rigorously observed. Strengths include: current students being positive about the quality of teaching, particularly seminars, and the dedication and approachability of academic and support staff. The quality of student progression is commendable. Learning resources is poor. The reviewers recognize that restructuring has given impediment to a review of quality and enhancement procedures. While the reviewers have broad confidence in the potential of the departments' quality assurance procedures to enhance academic standards, the reviewers particularly welcome the innovative methods suggested to improve the quality of Internship in Accountancy and Finance which is a practical training component of the study programme which aims at the enhancing employability of graduates.

Based on the observations made during the visit by the review team, the eight aspects were judged as follows:

| Aspect Reviewed | Judgment Given |
|--|-----------------------|
| Curriculum design, content and review | Good |
| Teaching learning and assessment methods | Good |
| Quality of students including student progress and achievements | Good |
| Extent and use of student feedback, qualitative and quantitative | Satisfactory |
| Postgraduate studies | Satisfactory |
| Peer observations | Good |
| Skills development | Good |
| Academic guidance and counselling | Good |

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