

## Module Specification: ABS 100

### 1. Module Code, Title (and Short Title) and Credit Value:

ABS 100 Academic Writing and Presentations (AWP) – 0 credits

### 2. Level and Trimester:

EDABS Trimester 1

### 3. Module Aims:

This module aims to familiarise standard practices of academic writing and presentations and develop competencies and skills thereof, with some relevant activities.

### 4. Intended Learning Outcomes of the Module:

By the end of this module, a student should be able to do the following:

#### Knowledge

1. Understand standard practices of academic writing including referencing traditions and their uses in presentations
2. Understand the role of sources in making arguments in academic writings and presentations
3. Understand the ways in which materials are collected for academic purposes

#### Competencies

4. Collect and use relevant materials for academic and report writings
5. Write short reports and papers based on the above knowledge
6. Present the outcomes of writings using presentation technologies

#### Skills

7. Write and present cogently and precisely with necessary proofs and bases
8. Comment on other writings and presentations with a clear position

### 5. Module content:

1. Nature of business reports, academic papers and the process of preparing them – 10%
2. Sources for, their uses in, writings of reports and papers – 40%
3. Preparing for presentations and making persuasive presentations -40%
4. Making comments on others writings and presentations – 10%

### 6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)

**Methods:** A combination of formal lectures and workshops

**Formal contact hours:** 12 hours (4 sessions)

**Notional hours (including formal contract hours):** 36 hours

### 7. Assessment Methods:

No formal assessment but the students are required to engage in the activities in the workshops

## Module Specification: EABS 200

### 1. Module Code, Title (and Short Title) and Credit Value:

EDABS 10 Business Case Analysis (BCA) – 0 credits

### 2. Level and Trimester:

EDABS Trimester 1

### 3. Module Aims:

This module aims to familiarise standard practices of business case analysis and presentations and develop competencies and skills thereof with some activities.

### 4. Intended Learning Outcomes of the Module:

By the end of this module, a student should be able to do the following:

#### Knowledge

1. Understand content of a business case including its central problem and analytical questions
2. Understand the connection between a case and subject matters in accounting, business and strategy.

#### Competencies

3. Read and understand cases in relation to their central issues and underlying subject matters
4. Map an analysis combining the related subject matters

#### Skills

5. Analyse, discuss and present some cases
6. Comment on other's analysis with a clear position

### 5. Module content:

1. Nature of a business case and the process of analysing it – 10%
2. Reading and mapping some cases for a case analysis – 40%
3. Linking the map to subject matters, writing the analysis and discussing with others 40%
4. Making comments on others' analysis and debating the issues – 10%

### 6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)

**Methods:** A combination of formal lectures and workshops

**Formal contact hours:** 12 hours (4 sessions)

**Notional hours (including formal contract hours):** 36 hours

### 7. Assessment Methods:

No formal assessment but the students are required to engage in the activities in the workshops

## **Module Specification: ABS 300**

### **1. Module Code, Title (and Short Title) and Credit Value:**

EDABS 104 Quantitative Methods for Business Studies (QBS) – 15 credits

### **2. Level and Trimester:**

EDABS Trimester 1

### **3. Module Aims:**

This module aims to impart knowledge, competencies, and skills relating to the application of basic mathematical and statistical methods to business studies with reference to business scenarios and mini cases.

### **4. Intended Learning Outcomes of the Module:**

By the end of this module, a student should be able to do the following:

#### **Knowledge**

1. Understand mathematical statistical concepts and their applications to business scenarios
2. Articulate how and why quantitative rationales are relevant to business management purposes
3. Interpret value proposition based on quantitative perspectives in a context of competition
4. Debate the quantitative rationales of business management in relation to complexities being developed

#### **Competencies**

5. Use quantitative data in decision-making and strategy formulation scenarios
6. Evaluate businesses and organizational situations using relevant quantitative data

#### **Skills**

7. Lead any management related discussion based on relevant quantitative data and related quantitative analyses
8. Prepare suitable basic management reports using above data.

### **5. Module content:**

1. Importance of quantitative data in business management purposes – 5%
2. Linear and non-linear models and their uses in business purposes – 20%
3. Basic statistics, regression methods and their uses in business purposes with an emphasis on data presentation methods -20%
4. Business use of price indices and investment appraisal methods – 10%
5. Business use of probability and decision analyses – 25%
6. Business use of sampling – 10%
7. Use of QM in management reports – 10%

### **6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)**

**Methods:** Formal lectures adopting the PBL approach

**Formal contact hours:** 40 hours

**Notional hours (including formal contract hours):** 120 hours

**7. Assessment Methods:**

40% - In-course assignment: 2500 – 3500 word assignment showing the use of QM in a selected business situation/case

60% - Final unseen exam: 3-hour closed book exam

**8. Course Reading Materials:**

Main text: John Buglear (2011) Quantitative Methods for Business and Management, Pearson Higher.

**Module Specification: PGBFS 101**

**1. Module Code, Title (and Short Title) and Credit Value:**

PGBFS 101 Financial Statement Analysis (FSA) – 15 credits

**2. Level and Trimester:**

PGBFS Trimester 1

**3. Module Aims:**

This module aims to impart knowledge, competencies, and skills relating to the application of basic financial accounting to analyse financial and economic underpinnings of a business with reference to both accounting and financial analyses.

**4. Intended Learning Outcomes of the Module:**

By the end of this module, a student should be able to do the following:

**Knowledge**

1. Understand the role of financial statements in undertaking financial analysis of a business
2. Articulate how and why different accounting approaches produce different accounting and financial analyses
3. Interpret financial numbers for accounting and financial analysis and explore economic reality embedded in financial reports
4. Debate the implication of changing accounting policies for FSA

**Competencies**

5. Use financial statements to generate both accounting and financial analysis
6. Relate FSA competencies case scenarios

**Skills**

7. Lead any management related discussion based on FSA data and related accounting principles

8. Prepare suitable basic management reports using FSA skills.

**5. Module content:**

1. Importance of financial analysis in business decisions and gaining strategic advantage – 5%
2. Alternative reporting approaches and their implications for analysis – 10%
3. Accounting analysis emphasizing financing, investing and operating activities -30%
4. Financial analysis emphasizing financial analysis tools ranging from ratios, cash-flow measures to earning prediction and equity valuation– 30%
5. An evaluation of effects of changing accounting policies on financial statement analysis – 10%
6. Use of cases in applying FSA knowledge – 15%

**6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)**

**Methods:** Formal lectures adopting the PBL approach

**Formal contact hours:** 40 hours

**Notional hours (including formal contract hours):** 120 hours

**7. Assessment Methods:**

40% - In-course assignment: 2500 – 3000 word essay showing whether and how FSA represents economic reality

60% - Final unseen exam: 3-hour closed book exam

**8. Course Reading Materials:**

Main text: K.R. Subramanyam and John Wild (2015) Financial Statement Analysis, McGraw-Hill Education.

Selected articles from Wall Street Journal

**Module Specification: PGDBFS 102**

**1. Module Code, Title (and Short Title) and Credit Value:**

PGDBFS 102 Strategy and Management Control Systems (SMAC) – 15 credits

**2. Level and Trimester:**

PGDBFS Trimester 1

**3. Module Aims:**

This module aims to impart knowledge, competencies, and skills relating to the notion of strategy and its connections with the practices of management controls in the organization, with reference to strategy concepts and emerging management control system practices.

#### 4. Intended Learning Outcomes of the Module:

By the end of this module, a student should be able to do the following:

##### Knowledge

1. Understand why, how and what concepts of strategy developed worldwide making everybody strategic conscious
2. Understand why, how and what concepts of management control systems developed worldwide making everybody control conscious
3. Articulate the relationship between strategy and MCS, with an emphasis on changing nature of management control systems

##### Competencies

4. Refer to relevant strategic and MCS concepts when confronting strategic control issues
5. Relate this knowledge to case scenarios

##### Skills

6. Lead any management related discussion based on recent debates in strategy and MCS
7. Prepare suitable basic management reports reflecting such skills.

#### 5. Module content:

1. Strategy, MCS and their connection – 10%
2. Strategy: general analytical techniques, developing the strategy, the implementation process, and different strategic contexts and business models – 30%
3. The control function in an organisation, types of controls, designing a MCS, performance measurement and incentives -30%
4. Reflections on the connection between strategy and MCS in relation market positioning, strategic patterns, strategic missions, and strategic priorities – 20%
5. Use of case studies in applying this knowledge – 10%

#### 6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)

**Methods:** Combination of formal lectures and workshop style sessions while adopting the PBL approach

**Formal contact hours:** 45 hours

**Notional hours (including formal contact hours):** 120 hours

#### 7. Assessment Methods:

40% - In-course assignment: 2500 – 3000 word essay showing how strategy is related to MCS

60% - Final unseen exam: 3-hour closed book exam

#### 8. Course Reading Materials:

Main texts:

- (1) Kenneth Merchant and Wim A. Van der Stede (2016) Management Control Systems: Performance measurement, Evaluation and Incentives, Pearson Higher.
- (2) Richard Lynch (2015) Strategic Management, Pearson Ltd.

Selected articles from (1) Journal of Management Accounting Research; (2) Management Accounting Research; (3) Accounting, Organizations and Society

### **Module Specification: PGDBFS 103**

#### **1. Module Code, Title (and Short Title) and Credit Value:**

PGDBFS 103 International Financial Accounting and Policy (IFAP) – 15 credits

#### **2. Level and Trimester:**

PGDBFS Trimester 1

#### **3. Module Aims:**

This module aims to impart knowledge, competencies, and skills relating to the development of international accounting and harmonization ideas, with an emphasis on IFRS, CSR, and corporate governance practices around the world.

#### **4. Intended Learning Outcomes of the Module:**

By the end of this module, a student should be able to do the following:

##### **Knowledge**

1. Understand why there is a worldwide diversity in financial reporting and an attempt at a global convergence of these practices
2. Articulate how IFRS-like practice becomes diffused and what elements become debatable
3. Interpret financial statements in relation to foreign currency translation and exchange rate implications
4. Analyse the impact of international taxation and transfer pricing practices
5. Debate the merits of the arguments for global convergence of financial reporting

##### **Competencies**

6. Refer to international developments in financial reporting when understanding and analysing financial statements
7. Relate this knowledge to case scenarios

##### **Skills**

8. Lead any management related discussion based on international developments in financial reporting
9. Prepare suitable basic management reports reflecting such skills.

## 5. Module content:

1. Worldwide accounting diversity and convergence – 10%
2. IFRS practices and comparative accounting – 30%
3. Foreign currency translations, exchange rates, and financial statements -20%
4. International taxation and transfer pricing – 15%
5. International auditing, corporate governance, and CSR – 20%
6. Use of scenarios in applying this knowledge – 5%

## 6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)

**Methods:** Formal lectures adopting the PBL approach

**Formal contact hours:** 45 hours

**Notional hours (including formal contract hours):** 120 hours

## 7. Assessment Methods:

40% - In-course assignment: 2500 – 3000 word essay showing how international accounting knowledge is important for strategic decisions in business

60% - Final unseen exam: 3-hour closed book exam

## 8. Course Reading Materials:

Main text: Timothy Douppnik and Hector Perera (2014) International Accounting, McGraw-Hill Education.

Selected articles from (1) International Journal of Accounting and Financial Reporting, (2) Managerial Auditing Journal, and (3) Accounting, Auditing and Accountability Journal

## **Module Specification: PGDBFS 201**

### 1. Module Code, Title (and Short Title) and Credit Value:

PGDBFS 201 Financial Statement Analysis Project (FSAP) – 15 credits

### 2. Level and Trimester:

PGDBFS Trimester 2



### 3. Module Aims:

This module aims to use FSA knowledge in analysing and evaluating two companies in Sri Lanka in relation to a particular issue the company is confronted with and write and present a business report based on this exercise.

### 4. Intended Learning Outcomes of the Module:

By the end of this module, a student should be able to do the following:

#### Knowledge

1. Understand why there is a particular issue being presented in the public domain which is reflected in financial data
2. Reflect on the ways in which a suitable analysis and an evaluation can be conducted
3. Interpret/ analyse and evaluate financial data in relation to the issue at hand
4. Debate the merits and demerits of analytical tools used in this exercise

#### Competencies

5. Refer to relevant concepts and policies in financial reporting in relation to the above analytical exercise
6. Relate this knowledge directly to the comparative analysis in question

#### Skills

7. Write concisely and clearly to present the analysis and evaluation
8. Present the analysis and defend politely the analytical position

### 5. Module content:

1. Identification of a salient business issue that can be reflected in financial data available in the public domain – 10%
2. Using relevant concepts and techniques in problem identification, exploration of possible causes, evaluating the consequences, and debating the techniques used – 50%
3. Preparing the report based on standard report-writing traditions learned in the programme – 30%
4. Presenting the report and defending the position – 10%

### 6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)

**Methods:** 4 (workshop style) sessions to discuss how to proceed

**Formal contact hours:** 12 hours

**Notional hours (including formal contract hours):** 120 hours

### 7. Assessment Methods:

90% - Report

10% - Class presentation

## 8. Course Reading Materials:

No specific readings other than the materials to be drawn on FSA module and relevant company literature available in the public domain

## Module Specification: PGDBFS 202

### 1. Module Code, Title (and Short Title) and Credit Value:

PGDBFS 202 Financial Strategy for Growth (FSG) – 15 credits

### 2. Level and Trimester:

PGDBFS Trimester 2

### 3. Module Aims:

This module aims to get the students to practically examine the various financial strategies and methods used by companies to expand their businesses, with a particular attention to the key question of how a company can adopt best practices to grow while avoiding possible pitfalls and situations.

### 4. Intended Learning Outcomes of the Module:

By the end of this module, a student should be able to do the following:

#### Knowledge

1. Understand the importance of a growth strategy and of its financial implications in the turbulent international business and financial environment
2. Analyse different growth stages and growth types with a special attention to their financial analyses
3. Interpret the alternative drivers of growth as well as barriers of growth and analyse the financial implications of each of these alternatives
4. Analyse the impact of growth in terms of the financial measurements studied in management accounting and control courses
5. Debate the alternative ideas of financial growth in relation of different economic thinking

#### Competencies

6. Refer to best practices of financial growth when discussing and debating financial growth strategies
7. Relate this knowledge to case scenarios

#### Skills

8. Lead any management-related discussion based on international (academic) developments in financial growth strategy
9. Prepare suitable basic management reports reflecting such skills.

### 5. Module content:

1. Nature of competition and the importance of developing a growth strategy – 10%
2. Financial analyses/implications of the identified stages and types of growth, with an attention to possible growth barriers – 25%
3. Analysis of effects of various financing methods including mergers and acquisition – 25%
4. Strategic (management) consideration of alternative growth potentials – 20%
5. Combination of supplementary growth strategies – 10%
6. Reflecting on these materials in case scenarios – 10%

### 6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)

**Methods:** Workshop style sessions adopting the PBL approach

**Formal contact hours:** 45 hours

**Notional hours (including formal contact hours):** 120 hours

### 7. Assessment Methods:

40% - In-course assignment: 2500 – 3000 word essay illustrating how both strategic concepts and financial numbers can be used to discuss the issues of business expansion

60% - Final unseen exam: 3-hour closed book exam

### 8. Course Reading Materials:

Main text: Rupert Merson (2016) Growing a Business: Strategies for leaders and Entrepreneurs, Profile Books.

Same reading materials used for PGDBFS 202 to reinforce the idea of financial growth strategy.

## Module Specification: PGDBFS 203

### 1. Module Code, Title (and Short Title) and Credit Value:

PGDBFS 203 Corporate Valuation (CV) – 15 credits

### 2. Level and Trimester:

PGDBFS Trimester 2

### 3. Module Aims:

This module aims to incorporate the knowledge so far developed in order to impart an in-depth knowledge, competencies and skills to make optimal strategic investments in businesses with reference to changing uncertainties in the environment. Note: this module shares much with

Financial Strategy for Growth module but while it was to focus on growth strategy, this is on valuation principles.

#### **4. Intended Learning Outcomes of the Module:**

By the end of this module, a student should be able to do the following:

##### **Knowledge**

1. Understand why a valuation concepts are important in relation to exploring strategic investment decision scenarios
2. Articulate whether and how valuation techniques can serve the above purpose
3. Interpret valuation in focusing on performance, cost of capital, and cross boarder valuation scenarios
4. Debate the merits of the above techniques and concepts in valuing a company

##### **Competencies**

5. Refer to relevant concepts and techniques when confronting valuating issues
6. Relate this knowledge to case scenarios

##### **Skills**

7. Lead any management-related discussion based on valuation principles and techniques
8. Prepare suitable basic management reports reflecting such skills.

#### **5. Module content:**

1. Foundations of value with a special emphasis on risk, stock market involvement and growth issues – 30%
2. Core valuation techniques focusing on performance, cost of capital and cross boarder valuation 30%
3. Managing for value focusing on portfolio strategy, performance management, mergers and acquisition, capital structure and dividend polices – 30%
4. Integrated case analyses focusing on the issues of optimal strategic investments – 10%

#### **6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)**

**Methods:** Workshop style sessions adopting the PBL approach

**Formal contact hours:** 45 hours

**Notional hours (including formal contract hours):** 120 hours

#### **7. Assessment Methods:**

40% - In-course assignment: 2500 – 3000 word essay illustrating how optimal strategic investments can be achieved through he use of valuation principles and techniques

60% - Final unseen exam: 3-hour closed book exam

## 8. Course Reading Materials:

Main text: Tim Koller, Marc Goedhart and David Wessels (2015) Valuation: Measuring and Managing the Value of Companies. John Wiley & Sons.

Selected articles from Wall Street Journal, and the materials used in PGDBFA 101 FSA module.

## Module Specification: PGDBFS 301

### 1. Module Code, Title (and Short Title) and Credit Value:

PGDBFS 301 Cases in Business Finance and Strategy (CBFS) – 15 credits

### 2. Level and Trimester:

PGDBFS Trimester 3

### 3. Module Aims:

This module aims to enhance reflexive confidence, analytical competencies and skills through the use of integrated cases that link business finance with company strategies – here case is defined as a description of an actual situation involving a challenge, opportunity, decision or problem faced by a decision maker.

### 4. Intended Learning Outcomes of the Module:

By the end of this module, a student should be able to do the following:

#### Knowledge

1. Understand why business finance and strategy are intimately linked and how studies in accounting and finance can make sense of this link when focusing on strategy
2. Articulate how strategy drives everything despite globalisation of regulations and the textbook ideas of finance and accounting
3. Interpret given case scenarios and infer the root causes of the issues in question
4. Analyse the impact of the issues on future performance and strategic intents
5. Debate the merits of case analysis in converging business finance and strategy

#### Competencies

6. Refer to relevant concepts and techniques when dealing with the issues found in cases
7. Illustrate from the case analysis about the ability of reference to those concepts and techniques above

#### Skills

8. Lead any management-related discussion based on the experience gained from case analysis
9. Develop group skills in developing and presenting the case analysis.

### 5. Module content:

1. Identification the context where the case scenario (challenge, opportunity, decision or a problem) is located – 10%

2. Analysis of possible causes, evaluating the consequences, and debating alternative solutions based on case data – 10%
3. Preparing reports for five mini-cases (with integrated issues of business finance and strategy) along with students' class presentations – 40%
4. Analysing and preparing reports for three comprehensive integrated cases along with students' class presentations – 40%

#### **6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)**

**Methods:** Workshop style sessions adopting the PBL approach

**Formal contact hours:** 45 hours

**Notional hours (including formal contract hours):** 120 hours

#### **7. Assessment Methods:**

40% - In-course assignment: 2500 – 3000 word essay illustrating the pedagogical role and learning methodology of business cases in learning BFS with reference to a particular case

60% - Final unseen exam: 3-hour closed book exam

#### **8. Course Reading Materials:**

Selected mini cases and comprehensive cases – to be announced annually

### **Module Specification: EDABS 302**

#### **1. Module Code, Title (and Short Title) and Credit Value:**

PGDBFS 302 Seminars in Accounting, Finance and Strategy (SAFS) – 15 credits

#### **2. Level and Trimester:**

PGDBFS Trimester 3

#### **3. Module Aims:**

This module aims to get the students to reengage in reading, discussing and presenting about some journal articles in accounting, finance and strategy focusing on extra issues the students must be aware of – here a journal article is a research paper published in a reputed international journal which make continuous contributions to the advancement of human knowledge.

#### **4. Intended Learning Outcomes of the Module:**

By the end of this module, a student should be able to do the following:

**Knowledge**

1. Understand the purpose and structure of a journal article in relation to knowledge advancement
2. Articulate how issues being addressed are profoundly related to the purpose of the article
3. Interpret the message of the article based on the knowledge developed throughout the programme
4. Debate the merits of the message based on personal judgement/ observations.

**Competencies**

5. Refer to relevant journal articles when confronting respective issues and discussions at workplace and beyond
6. Relate this knowledge to exam performance including the dissertation

**Skills**

7. Lead any management-related discussion based on knowledge developed from this module
8. Prepare presentation slides based on readings and reflexions above.

**5. Module content:**

1. An understanding of the purpose and structure of a journal article as opposed to an article in a business press/magazine– 10%
2. Familiarization of at least 3 selected (by the instructor) seminal (classic) papers in the areas of: (1) Financial reporting and international policy making (2) Auditing, corporate governance and accountability, (3) Valuation and financial strategy, (4) Management accounting and control and strategy – 10%
3. Reading, summarising and remarking these papers in a systematic manner with group members – 40%
4. Seminar presentations in 4 sessions to cover the above 4 where students present and debate the issues being addressed, with respect to their methodologies, theoretical approaches, analytical rigor and conclusions – 40%

**6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)**

**Methods:** Workshop style sessions adopting the PBL approach

**Formal contact hours:** 24 hours

**Notional hours (including formal contract hours):** 120 hours

**7. Assessment Methods:**

50% - In-course assignment: 4500-5000-word essay critically reviewing a set of papers on a selected theme (from the 4 themes above) and make conclusions based on self-reflections (this can inform a literature review for the PGD dissertation)

50% % - Seminar presentation (25% presentation of own assignment and 25% discussing/critiquing the partner's assignment)

## 8. Course Reading Materials:

Selected articles from internationally reputed journals. These include: (1) Accounting, Organizations and Society, (2) The Accounting Review; (3) Journal of Accounting and Economics, (4) Accounting, Auditing and Accountability Journal; (5) Management Accounting; (6) Critical Perspectives on Accounting; (7) British Accounting Review; (8) European Accounting Review; (9) Internal Journal of Accounting; and (10) Journal of management Accounting Research

## Module Specification: PGDBFS 303

### 1. Module Code, Title (and Short Title) and Credit Value:

PGDBFS 303 PGD Dissertation (PGDD) – 15 credits

### 2. Level and Trimester:

PGDBFS Trimester 3

### 3. Module Aims:

This module aims to prepare the students to submit a postgraduate diploma dissertation that addresses a particular issue picked up from the seminars in PGDBFS 302 module.

### 4. Intended Learning Outcomes of the Module:

By the end of this module, a student should be able to do the following:

#### Knowledge

1. Understand the purpose of an academic dissertation, its content and structure
2. Understand alternative methodological and theoretical approaches which can inform a dissertation
3. Understand the concepts involved in relation to the issue being addressed
4. Debate the merits of other published research relevant to the dissertation being prepared

#### Competencies

5. Demonstrate a clear engagement with their chosen issue towards presenting structured arguments with an awareness of appropriate methodologies for the chosen material and evidence of interpreting visual and written information at a sophisticated level
6. Undertake a field research/ archive (or data base) research/ or a survey research to collect and analyse data for this purpose

#### Skills

7. Lead any management-related discussion based on research knowledge developed from this module
8. Write, rewrite, edit and submit the dissertation on time.



## 5. Module content:

1. Prepare and present a concise research proposal (of 2000 words) based on reviews undertaken in Seminar module (This can inform Chapter 1 of the dissertation) and the guidance given by the designated supervisor – 10%
2. Collect and analyse data based on a chosen methodological and theoretical approach – 30%
3. Write up a supervised dissertation of 10,000 – 12,000 words containing: (1) Introduction; (2) A literature review; (3) Theoretical and methodological approach; (4) Research context; (5) Findings and analysis; (6) Discussion; and (7) Conclusions – 60%

## 6. Learning and Teaching Methods: (methods, formal contact hours, notional hours)

**Methods:** 5 workshop style sessions to discuss how to do a dissertation

**Formal contact hours:** 15 hours

**Notional hours (including formal contract hours):** 120 hours

## 7. Assessment Methods:

10% - In-course assignment: 2000 word research proposal

90% - Dissertation\*

\*The best 3 dissertations will be selected for the presentation at the Annual Accounting Conference organised by CA Sri Lanka.

## 8. Course Reading Materials/ Guides:

There are no specific readings are recommended but the students can benefit from enormous amount of online resources, e.g. postgrad.com. In addition, they can benefit from seminars and supervisory meetings – which will be 5 face-to-face meetings, at least.

### 5.5 PGDBFS: List of Identified Texts

The following texts have been identified as recommended readings for the students. These details are also included in respective modules. Nevertheless, there are other materials to be used including case studies, journal articles and local publications which need to be updated as necessary.

1. K.R. Subramanyam and John Wild (2015) Financial Statement Analysis. McGraw-Hill Education
2. Kenneth Merchant and Wim A. Van der Stede (2016) Management Control Systems: Performance measurement, Evaluation and Incentives. Pearson Higher
3. Richard Lynch (2015) Strategic Management. Pearson Ltd.
4. Timothy Douppnik and Hector Perera (2014) International Accounting. McGraw-Hill Education

5. Rupert Merson (2016) *Growing a Business: Strategies for leaders and Entrepreneurs*. Profile Books
6. Tim Koller, Marc Goedhart and David Wessels (2015) *Valuation: Measuring and Managing the Value of Companies*. John Wiley & Sons