

Postgraduate Diploma in Business Finance and Strategy (PGDBFS) Student Guide

CA Sri Lanka Business School 2020/21

Conducted by:

The Institute of Chartered Accountants of Sri Lanka - **The Business School**

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Sri Lanka

About CA Sri Lanka

The Institute of Chartered Accountants of Sri Lanka is the National Professional Accounting body of Sri Lanka established by Act of Parliament, No. 23 of 1959.

The Council of the Institute is responsible for the administration and management of the institute. The Council also conducts qualifying examinations, supervises and regulates student education and training, secures the maintenance of professional standards among members and the advancement of the profession.

The Council consists of the President, Vice-President and four members elected by the members and six members appointed by the Hon. Minister of Internal & External Trade, Commerce & Food. The Institute has over 5400 members, of whom approximately 1000 are abroad; and over 25,000 registered students. Members of the Institute describe themselves as "Chartered Accountants", and use the designator letters "ACA" or "FCA" depending on whether they are Associates or Fellows of the Institute. The members of the Institute are regulated by a Code of Professional Conduct & Ethics prescribed by the Council. The Institute examinations comprise of Foundation, Intermediate and Final Part I and II.

The Institute is a member of the International Federation of Accountants (IFAC) and the International Accounting Standards Committee (IASC). It is also a member of the Confederation of Asian & Pacific Accountants (CAPA), and a founder member of the South Asian Federation of Accountants (SAFA). The Institute is the sole Accounting Standards setting authority in Sri Lanka, and the application of such standards is mandatory for all companies listed on the Colombo Stock Exchange.

Our Mission

"To be the premier national body of accountants committed to serving society by promoting and developing accountancy expertise towards resource management at the highest levels of integrity and competence"

About CA Sri Lanka Business School

The CA Sri Lanka Business School was established over twelve years ago with a mission to deliver a relevant and innovative curriculum in a supportive learning environment, thereby develop business leaders who create, transform and sustain successful organizations.

The CA Business School offers a range of courses relevant to professionals in accounting and finance. Apart from two world renowned diploma programmes which are offered as a pathway to the University of Southern Queensland, (USQ). Australia MBA programmes we also conduct executive education and seminars and workshops.

The CA Business School was also instrumental in launching a back to back Global Leadership Programme in collaboration with INSEAD, the business school of the world in 2012.

In being current the Business School is now in affiliation to DUKE CE and Euromoney training where we have implemented some of the finest and most relevant training programmes for the Business and Finance industry here in Sri Lanka.

We also have developed the Corporate Directors programmes in conjunction with Sri Lanka Exchange Commission (SEC) which has run successful two batch of corporate directors. We are in progress of hosting the 3rd batch.

Our inspiration is to be the most elite Business School here in Sri Lanka.

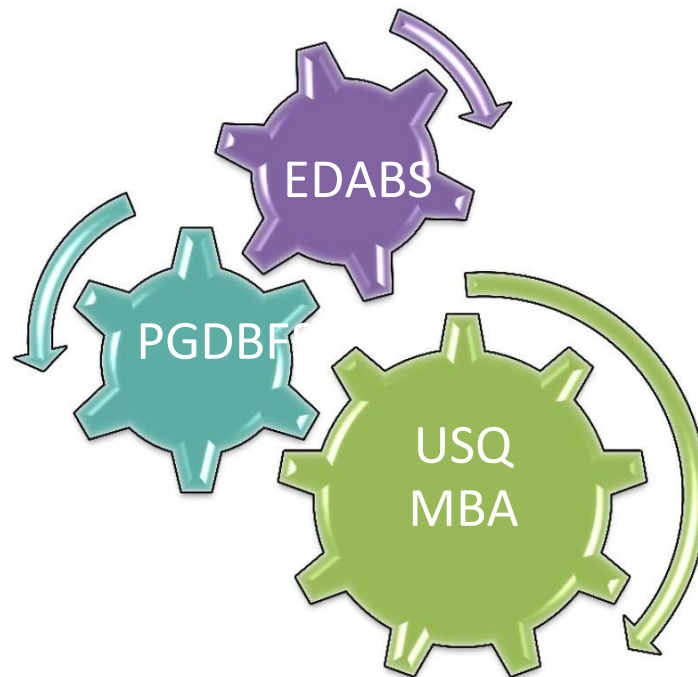
About the programme

The Executive Diploma in Accounting, Business and Strategy has been running with the Business School from the early 1980s.

The program is structured to allow students requiring a qualification in Business and Accounting where they can advance their skill in the field of accounting and finance field.

The course structure derives most of its modules aimed at a fundamental beginner's perspective of the accounting areas. Some key modules include Management Accounting and Controls and Economics for Business, Law in Business and Taxation in Business and other subjects relevant to the accounting profession.

The course further is a pathway to the MBA programme with University of Southern Queensland, Australia.



Assessment Policy of the Business School Diploma Programmes

Scenario	Decision
<p>1. Copying in an assignment. Copying in an assignment from websites, books, colleagues etc. a. Copying in the assignment will result in fail grade for that particular subject E.g. of copying in an assignment – taking material directly from online, books or other resources sources. b. Copying from colleagues doing the same assignment</p>	<p>a. Student attains a fail grade for the module, and will have to repeat the module (assignment + examination). b. Students should repeat at the next repeat examination by paying the repeat fee.</p>
<p>2. Copying in an Examination Students who have notes, printed material found in their pencil cases, and table's formulas on the hand, shoes calculators etc.</p>	<p>a. Student will be dismissed from the examination hall. Student has to provide a letter to examination explaining why. Student will be failed on all four subjects pertaining to the semester and have to re-sit the entire semester paying the repeat fee for all four subjects. b. Student can only re sit the examination after one year.</p>
<p>3. Having notes written on hand, pockets and printed material during an exam</p>	<p>a. Student will be dismissed from the examination hall. Student has to provide a letter to examination explaining why. Student will be failed on all four subjects pertaining to the semester and have to re-sit the entire semester paying the repeat fee for all four subjects. b. Student can only re sit the examination after one year.</p>
<p>4. Late submissions of assignment</p>	<p>a. Students with valid extenuating circumstances assignments will be marked provided student give the assignment within 1 week of the submission date, with supporting documentation e.g. Letter from HR, ticket, death certificate, marriage certificate etc. b. Students with invalid who submit the assignment late for that module will have to repeat the entire module again in the next repeat examination with the repeat examination fee.</p>
<p>5. Assessments written and provided in other languages other than English</p>	<p>a. Assignment provided in any other language other than in English medium will not be marked. The student will receive a grade of zero. The student will have to repeat the entire module.</p>

6. Repeating number of times	a. Students can only repeat any module 3 times.
7. Marks to be provided	b. Business School will provide the marks of the students on the student transcripts generated after completion. E.g. 56 for Corporate Financial Management.

Assignment

The student's assignment is to be submitted to the business school on the dates provided by the lecture e.g. 15th Thursday 6.00 pm is the last date assignments will be accepted after which any late submissions will not be accepted. Assignments should be handed over to the business school and checked in the box stating submitted on the form provided.

Late submissions after the date should be submitted with supporting evidence only on unavoidable circumstances or extenuating circumstances like serious illness etc. these assignments will be only marked out of 40. For students who have

- I. Maintained 80% percent attendance
 - II. High performers in class (interactive)
 - III. Performed well at an examination or assignment
 - IV. Performance on other module that semester
2. Late submissions will be marked as Zero. All assignments should be within the word count +/-10% of total word count. All assignment have a requirement of 2500 words unless specified by the lecturers to be less or more.

Students are expected to be line with faculty expectations and ground provided by the lecturer.

Students are guided accordingly to ensure they are clear concise and material submitted to not go overboard on presentation and language used is clearly and articulated well.

3. Ensure that the requirement and expectations are clearly understood during the class hours. Should you have any queries you may meet the lectures before class or after class to ensure to receive clear instructions and understand what is expected of your assessment.

Late Submissions

- Students who submit late will not be able to sit for the examination and will have to follow repeat procedures.
- Assignments handover to personal or staff outside the business school and sign the sheet of submitting will not be considered during grading.
- Assignments should be submitted to the business School Monday – Friday 8.30 am 5.30. Assignments submitted thereafter will not be graded.
- Assignments are to be submitted to the business school all submitting should be spiral bound and submitted.
- Students are expected to submit on or before the deadline to ensure that the assignment are marked and grades are provided in line with internal deadlines.
- Student attendance will be reviewed at the point of grading and should students fail to maintain the 80% attendance that will a mediating factor evaluation.

Please adhere to your assignment guidelines and ensure that all the requirements for the assignments are upheld in the following term:

Grading Key

Your assessment is based on the following performance indicator

49 below – Fail
50 above – Pass

Assessment Criteria

All modules for the semester will be conducted based on a breakdown of assignment and examination. These dates will be communicated to you via your lecturer and your attention to dates and times is required. Should you fail to follow the deadlines provided by the business school and your lectures you will attain 0.

- I. Assignment
- II. Examination

The weight age will vary based on your modules for the semester.

PGDBFS - Pass weight age – 50 marks

EDABS - Pass weight age – 50 marks

Referencing

Students are required to ensure the Harvard reference system and citations are included in all their assignments.

Referencing techniques are standard Harvard referencing to ensure that the work is your own. Students are expected to understand written in their interpretations and discuss the notions of other past work while giving credit to the fundamental thinkers of the academics.

All assignments have to contain a References page in their individual / group assignment.



Useful tips:

Windows word has citation and referencing generators inbuilt and online referencing systems are also available.

Class Room Attendance

- **Attendance 80% is required** and prerequisite on your all your modules. If you fail to attend class for the semester you grading also will be under consideration if you are on probation during the grading.
- Please ensure that you attended lectures on time students arriving within 15 minutes late will be accepted students arriving thereafter will have to take a seat at the back of the class and will be noted for late class entry.
- 3 continuous late arrivals will entitle an absent from the lecture and continuous late arrival will not let you sit for the examination. No extenuating circumstance will be accepted for continuous late arrivals to lectures.
- Students who are unable to attend class due to personal reason or other conflicts can notify the business school and ensure that examination admittance is provided and seek a referral number for attendance. This reference number will be provided to students upon receipt of acknowledgement of not attending lectures or missing more than 5 lectures.

Cover Page Requirements

All cover pages should be marked with

- Name :
 - Subject :
 - Date of submission :
 - Title :
 - Word count :
 - CA Sri Lanka Logo:
- Fancy and other colorful pictures and other cover pages will not be entertained.
 - Professional cover pages will be considered only. Please find below a specimen of cover page.
 - The cover page template will be provided on the student portal to ensure it has been observed by all students.
 - All assignments have to be spirally bound no assignment will be accepted without it being bound.
 - Individual/ group assignments need to be signed on the register as proof of submission.

Postgraduate Diploma in Business Finance and Strategy (PGDBFS)

Business School

Institute of Chartered Accountants
Of
Sri Lanka

Name of student:	
Subject:	
Date of submission:	
Title:	
Word count:	

Examination

- Ensure that your exam cards are stamped with Business school for your entrance to the exam all
- If you either fail the exam or do not submit the assignment it will be marked as zero.
- Students are to arrive 15- 30 Minutes before your examination.
- No books, phones and other devises will be allowed into the examination hall.
- No pieces of paper and other items will be allowed students found with these items will be dismissed from the examination hall and marked as zero.
- No talking once the examination has commenced. Student found talking will be dismissed from the hall and marked as zero
- Any student found copying will be barred from sitting the examination further for 1 year.

Repeat Examination and Assignment Procedure

Students requiring to repeat a module can follow the tutorial available on the student portal and download assignment and examination dates communicated. The business school staff will be available to assign for re sit the examination.

A Google form link will be available for re sit enlistment to ensure you complete at the designated period which will be communicated via the portal.

Repeat examination payment for per subject

- EDABS Programme – Rs. 6500.00
- PGDBFS Programme – Rs. 6500.00

Examination Results

- Examination results are provided for each semester within a duration of 6 weeks. Students are expected to adhere to the examination code of conduct. Any misconduct will result is examination dismissal.
- Examination results will be posted on the Business School Notice Board for a period of 2 weeks. No results will be provided over the phone.

- A full transcript will be generated at the end of the programme. Transcripts to be issued for employers and other reasons will be provided on a case by case basis with a request from the employer/ student.

Extenuating Circumstances

Students requiring an extension to the assignment will only be given a period of one week on a case by case basis review based on genuine reasons. And inform the business school prior if known unforeseen circumstances can be notified to the business school via email and submitted to the business school within one week of the deadline. E.g. Students who have serious medical and other circumstances will have to submit a hard copy of the assignment to the business school and the supporting documentation for late submission. This will be reviewed and feedback will be generated on grading from examination.

Tuition Fee The student should ensure to make the payments on or before the semester commencement and before examination dates.

EDABS	Instalment	Instalment	Instalment
Course Fee Rs. 125,000	Rs. 41,000	Rs. 42,000	Rs. 42,000
Registration Fee Rs. 8,000			
PGDBFS	Instalment	Instalment	Instalment
Course Fee Rs. 175,000	Rs. 58,000	Rs. 58,000	Rs. 59,000
Registration Fee Rs. 10,500			

Table 2. Course Structure

Questions and Queries

- To be directed to the business school via email bs.programmes@casrilanka.org or call us directly on 011235 2000 ext. 1202-3, 4, 7.
- Lecture schedules queries can be directed to bs.classes@casrilanka.org

Student Feedback

Students are encouraged to provide feedback to the Business School regarding any of the aspects of the programmes.

Student are emailed online and feedback forms. All information provided is anonymous and will not be disclosed. However these feedback will remain with Business School as record of the feedback.

Syllabus of Postgraduate Diploma in Business Finance and Strategy 2020/21

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: ABS 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 2

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 3

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 contact 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 Doupnik 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 contact 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 contract 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 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.

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