

SUBJECT REVIEW REPORT

DEPARTMENT OF ACCOUNTANCY



**FACULTY OF COMMERCE AND
MANAGEMENT**

UNIVERSITY OF KELANIYA

26th to 28th February 2007

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1. SUBJECT REVIEW PROCESS

The subject review evaluates the quality of education within a specific subject or discipline as well as the entire programmes offered by an academic department. It is focussed on the quality of student learning experience and student achievement. It is designed to evaluate the quality of undergraduates. This subject review report presents the findings of the subject review assessment of the academic standards achieved and the quality of learning opportunities provided in the Department of Accountancy (DoA), University of Kelaniya, excluding the recently started Bachelor of Business Management (Finance) Special Degree.

The Review Team consists of Professor M.W. Wickramarachchi (University of Sri Jayewardenepura), Dr. W.G.S. Kelum (University of Sri Jayewardenepura), and Mr. D. Jasingha (Sabaragamuwa University of Sri Lanka) and the Review Team visited the DoA during the period from 26th to 28th February 2007.

The review was conducted adhering to the guidelines provided in the *Quality Assurance Handbook for Sri Lankan Universities*, published by the CVCD and University Grants Commission in July 2002. The review was based on the Self Evaluation Report (SER) submitted by the DoA and supported by the information provided and gathered during the three-day site visit to the DoA.

The following aspects of education/provision were considered under the review assessment:

- Curriculum design, content and review,
- Teaching, learning and assessment methods,
- Quality of students, including student progress and achievements,
- Extent and use of student feedback,
- Postgraduate studies,
- Peer observation,
- Skills development,
- Academic guidance and counselling.

Each of the eight aspects was judged as “good”, “satisfactory” or “unsatisfactory” paying attention to the strengths, good practices and weaknesses found in each aspect. An overall judgment was given as “confidence”, “limited confidence” or “no confidence” after taking into consideration the judgments given to each of the eight aspects.

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

University of Kelaniya, which was established in 1959, originated as the Vidyalankara University of Ceylon. This is a further development of Vidyalankara Pirivena, which has been a premier seat of learning in the country providing opportunities for higher education in a broader spectrum of disciplines. Currently University of Kelaniya comprises of 6 Faculties, i.e. Humanities, Social Sciences, Science, Medicine, Commerce and Management and Graduate Studies, and 41 academic departments. Currently, more

than 9,000 students are enrolled in various study programmes offered by the University. It consists of 350 academic staff members and 560 non-academic staff members.

The vision of University of Kelaniya is

“to position her as the seat of academic excellence providing wisdom and human values in the South Asian Region”.

The mission is

“to achieve excellence in providing learners with opportunities to develop knowledge, attitudes, and skills to serve the world with respect for dignity of life”.

In keeping with the mission of University of Kelaniya, the Accountancy Study Programme in the management discipline has been designed to produce high quality management graduates who can adopt into any organizations such as professional accountancy firms, banking and financial sector institutions and public sector organizations with the ability to apply efficiently the acquired knowledge.

Bachelor of Business Management (Accountancy) special degree was established at the University of Kelaniya in 1992 under the Department of Commerce. In 1995 the Department of Accountancy & Human Resource Management was established and it undertook operation of the Bachelor of Business Management (Accountancy) degree. In 1998, an accountancy unit was established under the same department and in 1999, the accountancy unit was upgraded to full departmental status and named as Department of Accountancy (DoA). At present, the DoA is one of the three departments in the Faculty of Commerce & Management Studies, University of Kelaniya.

The DoA expects to make the Accountancy & Finance Programme, the first choice among the students and the stakeholders.

The mission of the DoA is

“to advance Accounting and Finance education through Bachelor of Business Management (Accountancy) special degree programme, which provides outstanding Accounting and Management education for students, create and disseminate knowledge, promote the understanding and ethical practice of Accountancy & Finance profession and serve the community”.

In order to achieve the vision, mission and objectives, a continuous steady development is preferred. In addition, the DoA is promoting industry links to obtain many placements for graduates and at the same time trying to convince the quality of graduate output in terms of students' performances through using the students as catalysts of the process among the corporate sector in Sri Lanka. Using this approach the department intends to promote quality and relevance of the degree programme among the stakeholders through students themselves and thereby sustainability and acceptance can eventually be accomplished.

3. AIMS AND LEARNING OUTCOMES

According to the SER submitted by the DoA, the Bachelor of Business Management (Accountancy) Special Degree programme intends to provide theoretical knowledge and practical experience for students, to perceive a career in Accounting and Finance.

3.1 Aims

Aims of the degree programmes are based on the designed objective. The objective of the DoA is to impart appropriate knowledge, skills, and capabilities to students in order to produce high quality graduates of Accountancy and Finance. These graduates will make meaningful contribution to the management of purposeful organizations at national and international level by complying with the highest academic standards.

In this context, aims of the programme are:

1. To provide in-depth knowledge and understanding in theory and practice of Accountancy & Finance
2. To facilitate the acquisition of skills-based techniques and problem-solving capacities
3. To outline the intellectual understanding about accounting discipline and other related areas
4. To describe the activities which are usually assumed to take place in real practice
5. To develop theoretical understanding to explain as to why these practices have emerged and how they function in corporate life
6. To develop the ability to communicate, orally and written form, opinions related to theory and practice of Accounting discipline
7. To adopt international perspectives and new developments into our curricular by considering the existing domestic environment related to Accountancy
8. To provide new perspectives on Accountancy studies, focusing on meeting the new educational horizons
9. To enable Accountancy students to meet requirements of the DoA with regard to content and other specified topics within a semester based year degree structure and thereby increasing their competitiveness in the job market
10. To introduce both general skills of management and finance and administrative skills geared towards professionalism within the context of Accounting environment
11. To professionalize the degree holders
12. To provide opportunities for students to develop the skills and enthusiasm required for life long learning
13. To provide continuous support by the teaching staff to students for their career development
14. To facilitate the effective organization of teaching, learning, assessment and quality assurance
15. To develop important skills pertaining to Information Technology and their applications in Accounting

16. To develop effective communication skills and English speaking skills to meet the needs of contemporary business environment and globalise issues.

3.2. Learning Outcomes

The learning outcomes specified in the SER are given below:

1. The learner will possess an in-depth knowledge in Accounting and sub disciplines related to it for pursuing further training as an accountant or academic or to venture on an appropriate career in a commercial environment.
2. The learner will be competent to behave in a professional manner.
3. The learner will have an understanding of the nature of academic endeavour to appreciate the need for lifelong learning.
4. The learner will be competent to communicate in an international language [e.g. English, since English is the medium of instruction for B.B.Mgt. (Accountancy) degree programme.
5. The learner will be aware of the impact of sustainable development agenda on the practice of Accountancy.
6. The learner will be able to gain knowledge and conceptual understanding of Information and Communication Technology.
7. Students will be able to gain appropriate knowledge in presentation skills by having an exposure to guest lectures conducted by industry experts.
8. Students are motivated to self-directed learning.
9. The learner will be a self confident and dynamic person, to match with contemporary business environment because of the development of leadership skills, innovative abilities, group cohesiveness and group learning inherent to the degree programme.
10. Students will learn how this knowledge and understanding are applied in rational decision making.
11. Students will learn how the theoretical and analytical skills can be applied for research purposes.
12. Students will obtain broad understanding of concepts and principles of Accounting which is necessary for functioning as an important member in a business or industrial environment.
13. Students will have an awareness of the critical techniques necessary for study and application of accounting principles and to gain the ability to evaluate competing sources of information.
14. Students will get knowledge on understanding of Information Technology concepts and principles applicable to Accounting.
15. Students will have an integrated knowledge of Accounting and sub disciplines of Accounting such as Taxation, Management Accounting, Finance, Economics and Auditing which can be used in solving complex business problems.

16. Students will behave in an adaptable and flexible manner and develop the ability to perform tasks independently without supervision.
17. Students will gain knowledge and skills to work effectively as team members.
18. Students will think logically and innovatively in applying concepts and principles to the business environment.
19. Students will have an understanding and an appreciation for the need for responding ethically and to operate with integrity and to develop a high moral standard.
20. Students will have a conceptual background to communicate Accounting ideas and principles in both oral and written forms.
21. Students will apply appropriate technology to facilitate computer usage for communication.
22. Students will use descriptive lecture programmes including course unit objectives, content and assessment methods, so allowing students to broaden as well as deepen their educational experience.

4. FINDINGS OF THE REVIEW TEAM

4.1. Curriculum Design, Content and Review

The present curriculum was introduced during the academic year 2004/2005. The BBM (Accountancy) degree programme consists of 120 credits and the duration is four years. This period is divided into 8 semesters and all students admitted to the DoA are required to follow the 2-year common programme of the Faculty and 2-year BBM (Accountancy) Special Degree program or BBM (Finance) Special Degree program conducted by the DoA.

During the first two years, students are required to follow 20 compulsory course units, which give 64 credits. Third year students are required to follow 8 compulsory and 4 elective course units, which give 32 credits. During the first semester of the year four, all students are required to undergo practical training under the course unit Internship in Accounting and Finance, which gives 12 credits. This is the only course unit offered during this semester. During the second semester of the final year, students are required to follow 3 compulsory and 2 elective course units, which give 12 credits.

The curriculum is structured to achieve intended learning outcomes of the degree programme. The programme and course units are at a suitable academic level and sufficient opportunities are available for students to gain suitable subject knowledge in Accounting & Finance. The curriculum consists of 60% credit for Accounting and Finance course units, 10% credits for IT related course units, 15% credits for Management related course units and 15% credits for other course units. English for Business Communication is offered as a non-credit compulsory course unit during the second semester of the year one. The degree programme is conducted in English medium

Academic staff members are encouraged to prepare study guides, which are expected to provide guidance to students. Unfortunately, this process has not been completed at the time of the review. The Review Team has observed distribution of lecture handouts including presentation slides.

Tutorials and small group sessions are arranged for the first and second year students in order to improve knowledge and skills of students. Timetables for Lectures and Tutorials are prepared separately. During the first and second years and first semester of the third year, lectures and tutorials are conducted during four working days of a week. According to given explanations by the staff, free day of a week is used by the students to work on assignments and other excises given by the staff.

Reviewers observed that the programme is structured to maintain a rational linkage among different subjects in relation to accounting and finance. Reviewers also have observed that the IT, Business Communication and English components of the programme may not be sufficient to maintain the high quality of the graduates.

Introduction of practical training component in the current curricula facilitates the students to gain practical exposure from the dynamic business environment. This enhances employability of accounting graduates. The practical training component is limited only to semester one of the year four and students are required to complete 900 hours of practical training within 22 weeks to gain 12 credits. It seems that 75 hours of practical training are counted as 1 credit. According to the observations of the reviewers most of the students continue working in organizations even during the second semester of the year four. During the second semester of year three and four, university lectures are organized after 5.00 p.m. to facilitate working in organizations. No credits are given for this unofficial exposure.

Dissertation in Accounting has been introduced as an elective to develop skills on data gathering, interpretation, critical evaluation and communication. Under the new syllabus, 16 student of year three have selected research methodology as a course unit to be studied. According to opinion of lectures, some of the students studying research methodology may select Dissertation in Accounting as an elective course unit in year 2007.

As the Review Team has observed, even though 4 elective course units are available in some semesters, the DoA has offered only two elective course units per semester. This practice does not provide opportunities for the students to select course units.

Teaching and learning opportunities of accounting software are not incorporated within the current curricula of the Accountancy degree program offered by the DoA.

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

4.2. Teaching, Learning and Assessment Methods

The DoA has been granted Rs.99,000,000 under the IRQUE project of the World Bank in 2005, through competitive funding, which can be used to improve teaching and learning of the BBM (Accountancy) program.

The DoA consists of 6 senior lectures, 5 lectures, 6 probationary lectures and 5 temporary assistant lectures. They are involved in teaching accounting as well as non-accounting course units. Teaching of the permanent lecturers is scheduled in weekdays for first and second year students, and classes are conducted during Saturdays and evenings of

weekdays for third and final year students. Generally, visiting lecturers conduct classes in evenings of weekdays. According to the SER, DoA is employing 5 visiting staff members to introduce professional orientation to course units.

Lectures and practical classes are held for information technology and computer application related course units. Computer practical classes are conducted to link theory and practice. For this purpose DoA is using the Faculty computer centre and Information and the Communication Technology Centre (ICTC) of the DoA. On weekdays from 8 a.m. to 5 p.m. the ICTC centre is open for the students. Generally, first and second year students use the ICTC. However, reviewers did not see the ICTC being used by the third and fourth year students.

End semester evaluation of lecturers by the students confirms that the majority of students are satisfied with the teaching. However, the student expectation level relevant to course units has varied. According to opinion of the students the teaching under the sociology and psychology course units are really difficult to understand and they have suggested replacing these course units with English and IT course units.

Aims and learning outcomes, lecture schedules, reading lists and evaluation methods are available for course units of the programme. Respective lecturers distribute course outline among the students at the first lecture of course units. Almost all course units are incorporated with 20% or 30% continues assessment marks and for final unseen examinations 80% or 70% marks.

As subject documentation provides, assessment methods are generally appropriate for measuring the learning outcome; However, it can be further improved by allocating more marks for continues assessments to encourages more participation of students in lectures and tutorials.

Assessment criteria applied in practical training course unit is different from that of other course units. Under the practical training the scheme used for evaluation consists of two assessment modes, i.e. (a) evaluation of training record book by an internal examiner and (b) evaluation of training experience through student presentation. Under the internal examiner's evaluation, marks are allocated out of 50 for the experience in areas of financial accounting, auditing, tax, management accounting, secretarial practice, computer processing and etc., according to a predetermined weight and minimum hourly requirement. Under the evaluation of training experience through student presentation, ten to fifteen minutes are allowed for a presentation followed by fifteen minutes discussion, and marks are allocated out of 50.

No arrangements have been made to spread submission of assignments throughout a semester. According to the timetables of the current semester, the number of teaching hours per week allocated to a lecturer varies between 8 and 16.

According to observation of the Review Team, student participation in lectures of all four years is around 50%. Students and academic staff could not give a proper answer when this issue was raised at the meetings.

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

4.3. Quality of Students including Student Progress and Achievements

Students are selected to the Bachelor of Business Management (Accountancy) programme on the basis of their preferences and placements available in the DoA. When number of applications exceeds the available placements, 40% on merit basis and 60% on district basis are applied as a criterion for selection of students. So far students have been selected to the DoA only on the basis of first preference. Therefore, quality of the student intake is high due to competition among undergraduates seeking admission to the DoA. The number of students admitted to the programme is 100. According to the given information by the staff, dropout rate is around 5%. The degree has to be completed within six years from the date of first registration. According to available records of DoA, job opportunities are available for the graduates. Graduate employment waiting period has been calculated as four months.

The Faculty pays special attention to issues of students. Care is taken at the induction process to answer their problems. Specially developed indicators are not available to measure the student progress.

Newly admitted students of the University are provided with an orientation programme of one week. After the common orientation programme, new students admitted to the Faculty of Commerce and Management are introduced to study programmes conducted by the Faculty. After this two-day programme student preferences are collected for allocation of students among different programmes of the Faculty.

According to the SER and other available evidence, percentage of first and second classes of the degree has dropped from 48% in 2004 to 31% in 2005. The average GPA of the students has drastically dropped from 2.94 in 2004 to 2.54 in 2005. According to the explanation given by the academic staff of the DoA, there is a clerical error in calculation of figures. However, the Review Team has not received any rectified figures.

The Review Team has found sufficient evidence for extra curricular activities of the students. This is a value addition to students. Accounting Student Association of Kalaniya (ASAK) is involved in organizing extra curricular activities under the supervision of DoA lectures.

According to the SER, student performance and progress have been monitored periodically. However, the Review Team could not find sufficient specific evidence for it.

At the discussions, the Review Team had with the students of four batches, students expressed their opinion about the quality of the programme. They are positive about the quality of teaching, individual assignments, computer practical classes and group presentations,

Condition of lecture halls provided by the Faculty for students of the DoA is not satisfactory. New technological teaching and learning equipments are not fixed to lecture halls. DoA can use movable multimedia equipments only for teaching and learning of first and second year students. However, they cannot be used for third and fourth year students, mainly because their lectures are held after 5 p.m. and non academic staff members are not available after 5 p.m. Room facilities are not sufficiently available even for the lecturers.

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

4.4. Extent and Use of Student Feedback, Qualitative and Quantitative

Quality management is organized within the DoA, and is evaluated through university and faculty procedures. Faculty Board is informed about learning, teaching and assessments from time to time. All new course units and programmes are submitted for approval by the Faculty Board, Curriculum Teaching Evaluation and Learning Committee and finally for the Senate approval. Evidences are available in the files of DoA for above facts.

The DoA has provided a standard evaluation questionnaire for lecturers to obtain feedback of students. Subject delivery, clarity, continuous assessments, recommended textbooks and lecturer evaluation by students are the subcategories of evaluation. The Review Team saw the evidence for distribution of questionnaires among the students at the end of a semester. According to explanations given by the lecturers of the DoA, almost all internal lecturers are using the questionnaire for the evaluation. Visiting lecturers have not used the evaluation questionnaire.

In addition, the DoA has conducted annual surveys to evaluate existing curriculum and academic atmosphere. The Review Team has found misinterpretations of data collected from the survey, mainly due to use of different scales. Generally, students are satisfied with the available facilities of the DoA.

As reviewers have observed, the DoA maintains a strong relationship with the industry partners, which helps in improving relevance and quality of the programme. This is a good practice. Outcomes of the meetings are documented and some initiatives have been already taken to incorporate some comments of the advisory committee.

It seems that the DoA has not considered student feedback relevant to some course units.

When the above facts are considered the aspect of the extent and use of student feedback, qualitative and quantitative could be judged as 'GOOD'.

4.5. Postgraduate Studies

At present, DoA does not conduct post-graduate programmes. However, the department has an idea to conduct a postgraduate diploma in accounting and finance. No proposed draft is available to that effect. Only three senior lecturers are working in the DoA. As an undergraduate centred department, only with three senior lecturers, the DoA may not have the capacity to conduct a post-graduate program of its own.

There are 2 lecturers with PhD qualification, and other 8 lecturers possess Masters degrees. Some of the senior academic staff is involved in teaching and supervising research students of the postgraduate programmes of the Faculty and other universities. Two senior lectures have enrolled in PhD programmes of foreign universities.

Research facilities such as Internet and e-library are available in the NDC of the DoA, which has been established under the IRQUE project.

Some of the lecturers have research publications.

When the above facts are considered the aspect of the Postgraduate Studies could be judged as 'SATISFACTORY'.

4.6. Peer Observation

The DoA is currently using group-teaching method, which does not incorporate peer observation process. Under the prevailing group teaching method two or more lecturers distribute topics of the same course unit among them and teach separately.

An English language consultant employed under the IRQUE project has conducted workshops for lecturers to improve quality of lectures. She may have observed performance of lectures at the classrooms relevant to use of the English language by the lecturers. However, the Review Team did not see the final report submitted by the consultant.

A number of video visuals relating to performance of some the academic staff members are available. This can be highlighted as a good practice.

All question papers are subject to moderation by another lecturer and answer scripts are marked by two lecturers. This is a general practice in Sri Lankan universities.

When the above facts are considered the aspect of the Peer Observation could be judged as 'SATISFACTORY'.

4.7. Skills Development

In degree parts 1, 11 and 111, students under supervision of lecturers work on assignments, presentations and etc.

Accounting Student Association of Kalaniya (ASAK), has organized guest lectures, seminars and workshops and religious and cultural activities with the help of lecturers of DoA.

These activities have helped to develop transferable, language usage, affective writing, and communication and presentations skills so that students are able to improve their confidence and talents.

During the first semester of year 1V, students undergo training in business organizations to develop practical skills in accounting and management in order to earn 12 credits. Through the practical training component of the degree programme, students can acquire interpersonal, communication and negotiation skills, in addition to accounting skills. It seems that most of the students continue their training in organizations after completion of the Internship course unit.

Students are given access to computers of the DoA till 5.00 p.m. of weekdays, which provides opportunities to improve computer skills. Reviewers have seen use of the computers and NDC by the first and second year students during outside of teaching hours.

Generally, third and fourth year students are not available in the campus during working hours of weekdays. They can access computers after 5.00 p.m. of weekdays and on Saturdays and Sundays. However, the DoA has no facilities to keep the computer room open at such time periods, Therefore, final year students are not in a position to use Internet and other computer related facilities provided under the IRQUE project.

Sage, computer based accounting package is available in the DoA, however, it has not been incorporated as a part of the degree program. Department is planning to introduce accounting and statistical packages.

The Review Team saw a video clip showing positive comments on students by two practicing chartered accountants.

When the above facts are considered the aspect of the Skill Development could be judged as 'GOOD'.

4.8. Academic Guidance and Counselling

The Review Team did not observe the allocation of special time for student counselling in the timetables. However, according to the explanations given by the staff and student, sufficient academic counselling and guidance are available in the DoA. All lecturers of DoA are members of the Academic Advisory Committee.

Some academic members of the department are providing their services to the university central counselling system as senior student counsellors, and personal counsellors.

One lecturer has been trained on “training of trainers” to guide students.

The DoA is involved in student carrier guidance activities. One of the lecturers of the department is functioning as deputy director of the student carrier guidance unit.

When the above facts are considered the aspect of the Academic Guidance and Counselling could be judged as 'GOOD'.

5. CONCLUSIONS

Conclusions of eight aspects of evaluation are briefly presented below as statements under two categories of strengths/good practices or weaknesses. Final summary conclusions are presented through a table.

5.1 Curriculum Design, Content and Review

Strengths/Good Practices

- Curriculum of the Degree Programme consists of 60% of credits in Accounting and Financial Management course units.
- IT course units consist of 10% credits.
- The degree programme is conducted in English medium.

- The degree program consists of an Internship in Accounting and Finance course unit with 12 credits.
- Tutorials and small group sessions are arranged for the first and second year students.
- One day of a week is allocated for the students for preparation of assignments and other excises given by the teaching staff.
- During the second semester of year three and the fourth year university lectures are organized after 5 p.m.
- Dissertation in Accounting has been introduced as an elective course unit to develop skills on data gathering, interpretation, critical evaluation and communication.

Weaknesses

- Teaching and learning opportunities of Accounting Software are not incorporated within the current curricula offered by the DoA
- Even though 4 elective course units are available in some semesters, the DoA has offered only two elective course units providing no opportunity in selecting elective course units.
- The Internship in Accounting and Finance is limited to one semester of the study programme, however majority of the students undergo training during three semesters.
- IT, Business Communication and English component of the programme may not be sufficient to produce high quality graduates.
- No tutorials are arranged for the third and final year students.
- Study guides are not available for the course units offered by the DoA.

5.2 Teaching, Learning and Assessment Methods

Strengths/Good Practices

- The DoA has been granted Rs.99,000,000 under the IRQUE project of the World Bank to improve the relevance and quality of undergraduate program.
- The DoA has 6 senior lectures, 5 lectures, 6 probationary lectures and 5 temporary assistant lectures.
- Lectures and practical classes are held for information technology and computer application related courses.
- Department has a separate Computer Centre with 60 computers.
- Students are satisfied with current level of teaching.
- Aims and learning outcomes, lecture schedules, reading list and evaluation methods are available for course units of the programme.

- According to the timetable, teaching workload is sufficiently balanced.

Weaknesses

- Submission of assignments is not evenly spaced through out a semester.
- Only 20% to 30% of marks are allocated for the continuous assessment. This seems to be insufficient.
- Student participation in lectures during all four years is around 50%.
- Opportunities for using ICTC of DoA by the third (second semester) and fourth year students are less.

5.3 Quality of students including student progress and achievements

Strengths/Good Practices

- Programme completion rate, according to the evidence provided by the department, is satisfactory.
- Quality of students admitted to the degree programme is at a higher level.
- According to the discussion, reviewers had with the student, they achieve the intended learning outcomes.
- According to available records of DoA, job opportunities are available for students.
- Newly admitted students are provided with an orientation program of one week duration
- Extra curricula activities have been organized for the benefits of the students.

Weaknesses

- Percentage of first and second classes obtained by the students has dropped.
- No sufficient evidence has been found for monitoring of student progress and performance
- The students who are following evening and weekend classes cannot use multimedia and computer facilities available in the department.

5.4 Extent and use of student feedback, qualitative and quantitative

Strengths/Good Practices

- Any change made to the curriculum has to be approved by the Curriculum teaching evaluation and learning committee of the university.
- The DoA has provided a standard evaluation questioner to evaluate the teaching of the lectures.

- The DoA has conducted annual surveys to evaluate existing curricula and academic atmosphere.
- The DoA maintains a strong relationship with the organizations..

Weaknesses

- Performance of the visiting lectures is not evaluated
- The DoA has not considered student feed back relevant to some course units

5.5 Postgraduate studies

Strengths/Good Practices

- Some of the senior lecturers are involved in teaching and supervising of research students of the post graduate programmes conducted by other universities and departments.
- Almost all lecturers have either completed the master programmes or continuing studies leading to master degrees.
- Two senior lecturers have got enrolled in PhD programmes
- Research facilities are available in the DoA.

Weaknesses

- The number of qualified academic staff is not sufficient to commence a post graduate programme.
- Some of the lectures are not involved in research activities

5.6 Peer observation

Strengths/Good Practices

- Group teaching method has been used by allocating topics of a subject among two or more lectures.
- The DoA has employed an English language consultant for a short period to improve the language competency.
- All question papers are subject to moderation by lectures

Weaknesses

- The DoA has not used a proper method of peer observation.
- English consultant's report has not been received by the DoA to take necessary actions promptly.

5.7 Skills Development

Strengths/Good Practices

- Accounting student association of the Department has organized various activities to improve skills of the students.
- Students undergo training in business organization during the first semester of the fourth year in order to earn 12 credits
- Through the practical training program, students can improve interpersonal, communication, and negotiation skills in addition to the accounting skills
- First and second year students have the option to improve their computer skills using ICTC.
- The DoA is planning to introduce accounting and statistical packages to the curricula.

Weaknesses

- Students continue their training after the first semester of the fourth year, which is beneficial for their future development. However, this has not been reorganized by the DoA through incorporating it within the curricula
- ICTC of the department is not available for the students after 5 p.m. of working days and during the weekends
- At present, teaching of accounting software is not incorporated within the curriculum

5.8 Academic Guidance and Counselling

Strengths/Good Practices

- All lecturers of the DoA are members of the academic advisory committee of the department
- Some academic members of the department are involved in the university central counselling system
- One lecturer has been trained on training of trainers to guide students
- The DoA is involved in student career guidance activities
- One of the lecturers of the department is functioning as a deputy director of the student career guidance unit.

Weaknesses

- As reviewers observed consultation hours are not incorporated in the individual lecturer timetables.

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	Good
Postgraduate studies	Satisfactory
Peer observations	Satisfactory
Skills development	Good
Academic guidance and counselling	Good

The overall judgment is suspended

6. RECOMMENDATIONS

On the basis of weaknesses identified, the Review Team would like to make following recommendations in order to improve relevance and quality of the BBM (Accountancy) degree programme.

1. According to the designed programme, four course units are available as electives in some semesters, however due to implementation problems only two course units are offered by the DoA. If all four course units could be offered, the students would obviously have a better option in selecting course units.
2. Most of the students continue training after the first semester of the fourth year which is beneficial for their future development. However, this practice has not been reorganized within the degree curriculum and it is desirable to improve the curriculum by incorporating it.
3. It is strongly recommended to use the student feedback to improve the relevance and quality of the degree programme.
4. It is advisable to increase the workload of IT, Business Communication and English component of the programme in order to improve skills of the graduates. Further, it is also desirable to incorporate teaching of computer based accounting as a course unit within the degree programme.
5. At present, Study Guides are not available for the course units offered by the DoA. The DoA may consider introducing Study Guides by using the funds available under the IRQUE project.
6. At present, assignments of individual course units are organized to be submitted during the same period of a semester, which involves heavy work load for the

- students at a particular period. The Review Team feels that this could be avoided if the submissions of assignments are spread evenly over a semester.
7. The DoA may consider arranging more tutorial classes for the third and final year course units.
 8. The DoA may also consider increasing the allocation of marks for continuous assessments up to 40%.
 9. In all four years, student participation in lectures and tutorials is around 50% and it is recommended to explore the methods to improve student participation.
 10. The DoA may consider introducing Monitoring Systems of student progress and performance by using the grants received from the IRQUE project.
 11. The students following evening and weekend classes are unable to use multimedia and computer facilities available in the DoA. It is recommended to explore the alternative methods to provide these facilities to final year students.
 12. The prevailing strength of the accounting lecturers may not be sufficient to commence a post-graduate degree programme. However, it may be possible to commence a post-graduate programme in Accounting and Finance with the assistance of accounting lecturers of other universities and the practicing accountants with post-graduate qualifications serving in business and government organizations.
 13. The DoA may explore the ways and means to improve involvement of lecturers in research activities.
 14. Peer observation is not in operation in the DoA and if this could be introduced, quality of teaching can be improved.
 15. It is recommended to incorporate the visiting lecturers also into the evaluation system presently adopted for permanent lecturers.
 16. When consultants are employed for a particular purpose their reports need to be obtained within the specified period for taking necessary actions.
 17. As the Review Team has observed, consultation hours of the academic staff are not incorporated in the DoA timetables and this need to be included to present a better picture of the lecturers' workload.