



**Diploma in Computer-based Accounting & Information Systems  
(DCAIS)**

**Department of Accounting  
Faculty of Management & Finance  
University of Colombo**

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## Message from the Dean



I am pleased to welcome the new entrants to the Diploma in Computer Based Accounting and Information Systems (DCAIS) programme conducted by the Department of Accounting, Faculty of Management and Finance, University of Colombo. The Faculty of Management and Finance is an esteemed institution for business education in the country, and this diploma is another addition to the high quality programmes of the Faculty.

DCAIS is a one year diploma programme, and all teaching and assessment activities relating to it will be in the English medium. The programme includes essential courses in the area of accounting, as well as information management, while familiarising students to work in a computerised accounting environment, which is essential in the current business environment.

I request you to familiarise yourself with this handbook, which will provide the necessary information and guidelines to successfully complete this diploma programme, while adhering to the regulations and values of the faculty as well as the university.

I wish you all the best and hope that you will have a productive time at the Faculty of Management and Finance.

**Dr. M.P. P. Dharmadasa**

Dean, Faculty of Management and Finance

## Message from the Head- Department of Accounting



It is my pleasure to welcome the students to the Diploma in Computer Based Accounting and Information Systems (DCAIS) programme offered by the Department of Accounting, Faculty of Management and Finance, University of Colombo.

The Department of Accounting is one of the largest and popular departments in the faculty in terms of undergraduate student numbers. The department has initiated this diploma programme as in the current business context the use of computer-based accounting and information systems have become essential for organisations. On completion of this diploma programme, the participants would be capable of developing and managing computerised accounting and information systems. The programme covers both theoretical and practical aspects of computer-based accounting applications and managing information, which is essential in the current business environment. To equip the participants with the necessary skills and knowledge the teaching and learning methods of the programme would include lectures, case studies, presentations, group discussions, self-reading, seminar presentations etc.

This handbook will provide important information relating to the DCAIS programme, and you are expected to familiarise yourself with the contents of the handbook.

Finally, I congratulate you on gaining entry to the DCAIS programme and wish you a rewarding learning experience.

**Dr. K. G. Sampath Kehelwalatenna**  
Head, Department of Accounting

## 1. The Setting

### 1.1. The University of Colombo, Sri Lanka



#### A Brief History

The history of higher education in Sri Lanka is closely linked to the history of the University of Colombo. In 1870 the Ceylon Medical College, from which the present Medical Faculty has developed was established. University College was established for higher education in Arts and Science in 1921. It was then affiliated to the University of London, and was housed in College House, which is the central administrative building.

of the University today. The University of Colombo became an autonomous university in 1978. It is a legacy of higher education in Sri Lanka, and all undergraduates entering the University of Colombo would be proud.

Over the last several decades, the University of Colombo has expanded substantially in terms of academic programmes, student enrolment and facilities. It is one of the largest Universities in the country with nine faculties and several affiliated institutes and centres of learning.

Owing to its location in the metropolitan centre, the University of Colombo has the advantage of being at the hub of cultural, economic and socio-political activity of the country. It offers library facilities, research centres, professional associations, theatres, art galleries, cinema halls etc., which can be used by the students for their own academic and personal enrichment.

## **Vision**

Strive to be a centre of excellence of regional and international repute, building synergies between knowledge, education, research and entrepreneurship.

## **Mission**

To be a centre of excellence in teaching and research, with commitments to producing human talents of high standards and social responsibility, who are innovative with independent thinking and analytical skills, contributing to national development.

## **Core Values**

- Academic Freedom
- Learner Centeredness & Lifelong Learning
- Critical Thinking
- Creativity, Innovation & Exploration
- Integrity & Ethical Behavior
- Good Governance, Accountability & Responsibility
- Diversity, Inclusiveness, Equality & Mutual Respect
- Professionalism, Commitment & Competence
- Collegiality
- Environmental Responsibility

## 1.2. The Faculty of Management & Finance

Faulty of Management and Finance (FMF) is a vibrant and renowned Faculty in the university system in Sri Lanka and was established in 1994. Historical development of the Faculty dates back to 1979 when the Department of Commerce and Management Studies (DCMS) of the University of Colombo was set up as a department, which functioned under the Faculty of Arts.

DCMS grew rapidly in the 1980s and became the single department accommodating the highest number of students in the Faculty of Arts. As an initial step of expediting the process of establishing the new Faculty, two academic departments, namely the Department of Commerce and the Department of Management Studies, were formed in 1993



under the purview of the Faculty of Arts. Then, in May 1994 FMF was established. Over the years the undergraduate population of the Faculty has grown rapidly and in 2018 it reached 1800. FMF offers a multitude of programmes at the diploma, undergraduate and postgraduate levels keeping in line with challenges faced by the business world, setting high standards in management education and continuously updating its programmes. Currently, it consists of seven departments.

- i. Department of Accounting
- ii. Department of Business Economics
- iii. Department of Finance
- iv. Department of Human Resources Management
- v. Department of International Business
- vi. Department of Management and Organization Studies
- vii. Department of Marketing

They offer Bachelor of Business Administration (BBA) degree programme with eight specialisation areas in Accounting, Business Economics, Finance, Human Resources Management, Marketing, Management and Organisation Studies, International Business, and Hospitality and Leisure Management. The Masters of Business Administration (MBA) programmes of FMF is consistently highly ranked and reputed across the world. The programmes offered include the MBA, and specialised MBAs in Accounting and Information Management, Finance, Human Resource Management, Marketing, and International Business. The Faculty also offers MPhil/PhD, Executive MBA (EMBA), Postgraduate Diploma in Banking and Finance, Higher Diploma in Entrepreneurship and

Small Business Management, Advanced Diploma in Printing Technology and Management, Executive Diploma in Business Administration (EDBA), Diploma in Small Business Management and Diploma in Human Resource Management.

Apart from the academic departments, the Academic Affairs Unit (AAU) of the Faculty coordinates students' affairs especially in Level I of the BBA programme. The Faculty has established a Career Guidance Unit (CGU) to help students find internship opportunities in the industry and also to provide career guidance to students. The Postgraduate and Mid-Career Development Unit (PGMCDU) coordinates postgraduate and extension programmes. The Faculty adopted the Course Unit System (CUS) in 2005 and the BBA programme was mapped with the Sri Lanka Qualifications Framework (SLQF) in 2016 enabling the Faculty to ensure that its degree programme is aligned constructively with the established national framework for higher education.

### **Mission**

“To lead through high quality research, learning, training and consultancy in the field of management, business, and entrepreneurship with in a creative and collaborative environment towards developing managerial competencies for betterment of the society”.



### 1.3. Staff of the Department of Accounting



**Professor. Tharusha N. Gooneratne [PhD (La Trobe, Australia), MPhil (Col), BBA (Col), CTHE (Col), SEDA (UK), FCMA (UK)]**

Professor

TI: Strategic Management Accounting, Research Methodology

RI: Management Accounting, Management Control, Current Developments in Management Accounting

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**Mr. Gunapala Ranaweera [MCom (India), BCom (SJP)]**

Senior Lecturer – Grade I

TI: Management Accounting

RI: Behavioural Aspects of Accounting Control Systems

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**Mr. R. M. R. B. Rajapakse [MCom (India), BCom (Col)]**

Senior Lecturer – Grade I

TI: Accounting

RI: Social and Environment Accounting

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**Dr. A. A. C. Abeysinghe (on sabbatical leave)[PhD (Manchester), MPhil (Colombo), MBA (Slovenia), BSc (Business Administration) Sp. (SJP)]**

Senior Lecturer – Grade I

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**Dr. K. G. Sampath Kehelwalatenna [PhD (UBD-Brunei), MBA (Col), BCom (Col), CTHE (Col)]**

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**Dr. Nuradhi K Jayasiri [PhD (Otago, New Zealand), MBA (Col), BBA (Col), CTHE (Col), SEDA (UK), Adv. Dip. in Management Accounting (CIMA)]**  
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**Dr. DG Sujeewa Damayanthi [PhD (PIM, Sri Lanka), MBA (Col), BBA (Col), CTHE (Col), SEDA (UK)]**  
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**Dr. AW Janitha C Abeygunasekera [PhD (QUT-Australia), MBA (PIM-SJP), BBA (Col), FHEA (UK), CTHE (Col), SEDA (UK)]**  
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TI: Auditing, Contemporary Issues in Accounting, Performance Management  
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**Ms. Gimhani Y. Ekanayake [MPhil (Col), B.Sc. Accountancy (SJP), CTHE (Col), SEDA (UK), Reading for PhD (Deakin, Australia)]**  
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**Ms. K.J.D Samanthi [MBA (Col), BBA (Special) (Col), ICASL SI, CTHE (Col), SEDA (UK)]**  
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**Ms. Y.M. Hewage [MBA (Col), B.Sc Accountancy (Special) (SJP), ACA, CTHE (Col), SEDA (UK)]**

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**Mr. Samitha Bhagya Rajapaksha [MBA (Col), BBA (Special) (Col), ICASL S I), CTHE (Col), SEDA (UK)]**

Lecturer - Probationary

TI: Computer Based Accounting, International Accounting, Working Capital Management

RI: Sustainability Accounting

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**Ms. Isuri U. Malawara Arachchi [MBA (Col), BBA (Col), PGCERT Higher Education (UOG, UK), Passed Finalist CIMA, CTHE (Col), SEDA (UK)]**

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TI: Management Accounting, Taxation

RI: Intellectual Capital Reporting, Corporate Governance

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**Ms. Kalani S Dissanayake [BBA (Col), AAT (Passed Finalist)]**

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## **2. The Programme Structure**

### **2.1. Introduction**

The Diploma in Computer-based Accounting and Information Systems (DCAIS) offered by the Department of Accounting, Faculty of Management and Finance, University of Colombo is a University Grants Commission (UGC) approved, Sri Lanka Qualifications Framework (SLQF) Level 03 qualification. This program was specifically designed in order to cater to the essential professional requirements in the contemporary Business and Accounting field. This is a one year Diploma programme which consists of ten courses over two semesters.

### **2.2. Rationale of the Programme**

Use of computer-based accounting and information systems has become indispensable for business organizations both locally and globally. Most of the private organizations have moved to computer-based accounting while public sector organizations are also progressively transforming their accounting practices to computer-based systems. Within this context, it has become imperative for accounting professionals to be competent in computer-based accounting applications and managing information. This Diploma in Computer-Based Accounting and Information Systems aims to provide a comprehensive knowledge on the said area covering both theoretical and practical aspects of computer-based accounting applications and managing information. A candidate who successfully completes this Diploma will be proficient in developing and managing computerized accounting and information systems in an efficient manner.

### 2.3. Programme Content

Course Code	Course Titles	Credits
<b>Semester I</b>		
DCAIS 3130	Financial Accounting	3
DCAIS 3131	Management Accounting	3
DCAIS 3132	Financial Modeling with Computer Applications	3
DCAIS 3133	Computer-based Accounting- I	3
DCAIS 3134	Enterprise Resource Planning – I	3
<b>Total Credits in Semester I</b>		<b>15</b>
<b>Semester II</b>		
DCAIS 3235	Computer-based Accounting- II	3
DCAIS 3236	Enterprise Resource Planning – II	3
DCAIS 3237	Management Information Systems	3
DCAIS 3228	Seminar: Contemporary Issues in Computer-based Accounting and Information Systems	2
DCAIS 3249	Individual Project	4
<b>Total Credits in Semester II</b>		<b>15</b>
<b>Total Credits</b>		<b>30</b>

### 2.4. Course Descriptions

#### DCAIS 3130- Financial Accounting

This course is designed to provide students the fundamental knowledge on theoretical and practical aspects of financial accounting. This essentially aims to cover the basic concepts and standards that are used in the area of financial accounting. Main areas covered in the course comprises: introduction to financial accounting, conceptual framework and regulatory framework for financial reporting, Sri Lanka Accounting Standards (LKAS's) relating to the preparation of financial statements, and interpretation and analysis of financial statements.

#### DCAIS 3131- Management Accounting

This course is designed to introduce fundamental concepts of management accounting to students, and provide an understanding of how such concepts are applied in organizations. Topics covered in this course includes basic yet central elements of management accounting such as the role and importance of management accounting,

cost concepts, cost assignment, alternative cost accumulation systems, Activity-Based Costing (ABC) system, budgetary control and variance analysis, Cost-Volume-Profit (CVP) analysis, and capital investment decisions.

### **DCAIS 3132- Financial Modeling with Computer Applications**

This course consists of both theory and practice relating to computer applications in accounting using Excel spreadsheet package. This course introduces the students accounting modelling using advanced tools and techniques available in excel spreadsheet to develop models for accounting and finance purposes. The course is expected to cover the understanding of worksheet based editing, sorting and rearranging the worksheet, data analysis by filtering and subtotal logical functions, financial analysis, charting techniques and graphics macros and data protecting.

### **DCAIS 3133- Computer-based Accounting – I**

This course is designed to provide students with a fundamental understanding about the computer applications and their usage in the field of financial accounting using software. This is a specialized course that provides a comprehensive theoretical and practical knowledge in the application of selected accounting software for small and medium scale business organizations.

### **DCAIS 3134- Enterprise Resource Planning – I**

This course is designed to introduce Enterprise Resource Planning (ERP) system and show how organisations use enterprise systems to run their operations more efficiently and effectively. The main focus of this course is to show how ERP systems integrate business processes across functional areas and support business management and performance analysis. This course will cover an introduction to ERP, informational, knowledge and decision-making opportunities afforded by an ERP system, typical ERP modules including Manufacturing, Purchasing, Inventory Management (IM), and Sales and Distribution. The course will incorporate a laboratory component using Sage Evolution software.

### **DCAIS 3235- Computer-based Accounting – II**

This course build upon the knowledge gained through DCAIS Computer-based accounting – I offered in first semester of the diploma programme. Main areas covered include: creditors, debtors, general ledger, banking, inventory module, fixed assets, and salary and budget analysis.

### **DCAIS 3236- Enterprise Resource Planning – II**

This course is the continuation of Enterprise Resource Planning – I offered in first semester of the diploma programme. This course will expand the integrated system beyond Accounting to procurement management, Sales, Project management, Finance Management, and ERP security and administration. The course will incorporate a laboratory component using Sage Evolution software.

### **DCAIS 3237- Management Information Systems**

This course is designed to provide students with a comprehensive and holistic knowledge about Management Information Systems (MIS). This course will enable students to gain knowledge on how organizations process and provide information for organizational decision making by using information systems. This course is designed in an overall framework to MIS in the contemporary business environment, enhancing decision making, managing knowledge and systems, ethics, security and controls of MIS.

### **DCAIS 3228- Seminar: Contemporary Issues in Computer- based Accounting and Information Systems**

This course aims at facilitating students with an opportunity to understand recent and relevant developments related to computer based accounting and information systems. The students are required to read relevant literature on the topics included in the course content and disseminate among others during seminar sessions. The reading may begin with base articles provided by the course facilitator and students may select some more reading materials to broaden the scope of the content to be presented in seminar sessions.

### **DCAIS 3249- Individual Project**

This course is designed to encourage and provide opportunity for students to practice the knowledge obtained in the class and gain hands on experience of managing financial accounts computerized systems. In this course the students are required to undertake an independent project where a self-developed computer-based accounting solution to improve the present accounting practices of a selected entity will be generated. At the end of the course they are required to produce the accounting package for evaluations.

### 3. By-Laws

By-Laws, made by the Council of the University of Colombo under Section 135 of the Universities Act No. 16 of 1978 as subsequently amended.

#### Part I - General

1. These By-Laws shall be cited as the Diploma in Computer-based Accounting and Information Systems By-Laws No. 06 of 2018 of the Faculty of Management and Finance.

#### Award of Diploma

2. Subject to these By-Laws, a person may be awarded the Diploma in Computer-based Accounting and Information Systems (hereinafter referred to as DCAIS), if s/he has:
  - (a) been a registered student of the University for the period prescribed by these By- Laws;
  - (b) pursued the program of study at the University as prescribed by these By-Laws, and other Regulations and Rules of the University;
  - (c) satisfied the examiners at the prescribed written examinations, classroom tests, practical assignments, individual project, etc. approved by the Faculty Board;
  - (d) paid all prescribed fees including registration fee, course fee, supervision fee, examination fee, library deposit and other dues as may be payable by him/her to the University; and
  - (e) fulfilled all other requirements prescribed by these By-Laws and the other relevant Regulations and Rules of the University.

#### Administration of the Program

- 3.1 The DCAIS Program will be conducted by the Department of Accounting (hereinafter referred to as the Department)
- 3.2 The Dean of the Faculty of Management & Finance shall appoint a Coordinator for the DCAIS Program on the recommendation of the Head of the Department.



### **Eligibility and Admission to the Program**

4. No person shall be eligible to be admitted to the DCAIS Program, unless s/he possesses the following requirements:

(a) minimum of three (03) passes in G.C.E A/L examination in one sitting (new syllabus)/ minimum of four (04) passes in one sitting (old syllabus) in Commerce Stream;

or

(b) passed Level 2 Examination of Association of Accounting Technicians (AAT) of Sri Lanka/ Executive Level of Chartered Accountancy Sri Lanka (CASL)/ Foundation Level of Chartered Institute of Management Accountants (CIMA-UK) or Foundation Level of Institute of Certified Management Accountants of Sri Lanka (CMA)/ Knowledge Module of Association of Chartered Certified Accountants (ACCA-UK);

or

(c) minimum of three (03) passes in G.C.E A/L examination in one sitting (new syllabus)/ minimum of four (04) passes in one sitting (old syllabus) in any other stream and one (01) year post-qualifying working experience in relevant field;

or

(d) any Advanced Certificate (equivalent to SLQF Level 2 or NVQF Level 4) or any other equivalent qualification approved by the Qualification Evaluation Committee;

or

(e) any other academic or professional qualification on the approval of the Senate by the recommendation of Faculty Board;

and

(f) working knowledge of English language and basic computer literacy.

### **Application for Admission**

5. (a) Applications for admission shall be invited by notice in the newspapers or on the website/internet and/or through circular notices.

(b) A person who wishes to follow the DCAIS Program shall pay to the University the application fee and make an application to the Registrar when applications are called for the program.

- (c) The application shall be made on the prescribed form providing the information as s/he may be required to submit, including her/his qualifications for undertaking the course of study.
- (d) Applications received shall be referred to the Coordinator of the Program. The Coordinator, in consultation with the Head of the Department and the Qualification Evaluation Committee having examined the applications for necessary initial qualifications, shall, call the qualified candidates for an interview. The candidates who obtain 40% or more marks at the interview shall be admitted according to the order of merit on the basis of the number of candidates that can be accommodated in the Program in a given academic year.
- (e) The list of candidates to be enrolled shall be recommended to the Senate through the Faculty Board.

### **Registration for the Program**

- 6. (a) A person who is selected for admission to the program shall take steps to register for the DCAIS Program not later than the prescribed date and shall pay to the University prescribed registration and other fees as specified in Section 2(d) in these By-Laws.
  - (b) The minimum period of registration for the DCAIS Program shall be one (01) academic year and maximum period shall not exceed three (03) academic years. The period of registration shall be counted from the date of commencement of the program.
- 7. The registration for DCAIS Program shall be deemed to have lapsed at the expiry of its period of validity. A candidate whose registration has so lapsed may renew his/her registration for a further period, provided that s/he is considered eligible for such registration by the Faculty. However, no registration shall be renewed after the expiry of two (02) academic years from the end of the first academic year of registration.
- 8. No person shall be entitled to a refund of any fee paid other than the refundable library deposit to the University on any ground whatsoever. However, if the number of students who have so registered for the Program is not sufficient for the Program to be financially viable, the University shall refund the fees already received.
- 9. Notwithstanding anything stated to the contrary, the University shall have the right to cancel at any time the registration of a candidate for a cause shown.
- 10. No student shall keep away from classes or leave the Island, or withdraw from examination, a classroom test or any other form of evaluation without prior approval from the Faculty Board.

## Part II- Course Structure

11. The course work leading to the award of the DCAIS shall extend over two (02) semesters of the Program, covering Theory and Practical components through formal lectures, lab sessions (face to face/ online), Workshops/Seminars, Continuous Assessments and work on an Individual Project as prescribed by Regulations and/or Rules of the University. The Program shall extend continuously over the period from the beginning of the first Semester to the end of the second Semester.
12. The program shall be structured in ten (10) courses, spanning over two (02) semesters, which carry a total of thirty (30) credits as prescribed in these Regulations. The list of course codes, courses, the credits and the syllabi in each course of the Program shall be those set out under Regulations passed by the Senate from time to time.
13. Course code for each course where the first digit denotes the relevant SLQF Level for this Program ( i.e. Level 3), the second digit denotes the Semester in which the course is offered, third digit represents the number of credits allotted for the course and fourth digit symbolizes the sequential order of the particular course.
14. The medium of instructions and examinations of the Program shall be English.
15. The Senate shall have power, on the recommendation of the Faculty Board to change, amend, add or delete the list of courses, the syllabi and the structure of the DCAIS Program.

## Part III – Evaluation/Examination

16. (a) Performance of a candidate at the DCAIS Program shall, if otherwise not stated in these By-Laws and Regulations, be evaluated through a combined system of Continuous Assessments and End-of-Semester Examinations. In addition, each student shall be required to submit an Individual Project.  
  
(b) Final grading of the courses except DCAIS 3249- Individual Project, shall be evaluated based on Continuous Assessments and the End-of-Semester Examinations as given below:  
  

End-of-Semester Examination	60%
Continuous Assessment(s)	40%

  
(c) The DCAIS 3249- Individual Project shall be marked out of a maximum of 100 marks.

17. A candidate’s performance in the courses and the Individual Project shall be graded according to the following scheme and the calculation of Grade Point Average (GPA) is carried out considering the grade point for each course module and credits allocated for such courses.

**Table 1: Grade Point Values**

Grade	Range of Marks	Grade Point Value
Grade A+	> = 85%	4.00
Grade A	80% - 84%	4.00
Grade A-	75% - 79%	3.70
Grade B+	70% - 74%	3.30
Grade B	65% - 69%	3.00
Grade B-	60% - 64%	2.70
Grade C+	55% - 59%	2.30
<b>Grade C</b>	<b>50% - 54%</b>	<b>2.00 (pass mark)</b>
Grade C-	45% - 49%	1.70
Grade D	40% - 44%	1.30
Grade E	00% - 39%	0.00

The transcript shall include Cumulative Grade Point Average (GPA) and the Formula for GPA calculation shall be:

$$\frac{\sum_{i=1}^n C_i \times (GP)_i}{\sum_{i=1}^n C_i}$$

Where, i = i<sup>th</sup> Course, n = number of Courses completed during the period considered for the GPA calculation, c = number of Credits for the relevant Course, and GP = Grade Point for the relevant Course.

18. A candidate shall not be permitted to take the End-of-Semester Examination unless:

- (a) s/he has attended at least 80 percent of the sessions held;
- (b) s/he has registered with the Examinations Branch of the University for the examination s/he intends to sit;
- (c) the Program Coordinator has certified that s/he has completed the program of study leading to the examination by attending the required proportion of lectures, lab sessions and other forms of instructions in the subject matter of each course;

- (d) her/his student registration continues to be in force; and
- (e) her/his application for entry to the End-of-Semester Examination has been accepted.
19. (a) Where a student does not apply for and/or take the End-of-Semester Examination on the first occasion s/he shall be deemed, unless the Senate determines otherwise on the recommendation of the Faculty, to have taken the End-of-Semester Examination on that occasion which shall be taken into account in computing the total number of occasions on which an End-of-Semester Examination may be taken by a student.
- (b) A student who is excused by the Senate on the recommendation of the Faculty Board from taking the End-of-Semester Examination on the first occasion shall take the Examination on the very next occasion when it is held and if s/he fails to apply for and/or take the End-of-Semester Examination on that occasion s/he shall be deemed, unless the Senate determines otherwise on the recommendation of the Faculty Board, to have taken the End-of-Semester Examination on that occasion which shall be taken into account in computing the total number of occasions on which an End-of-Semester Examination may be taken by a student.
- (c) A student who has not submitted all the required Continuous Assessments prescribed in the course outline of courses offered in the particular semester for evaluation shall not proceed to the next semester. The minimum marks required for Continuous Assessment is 20 marks, in order to carry forward. However, if a student has not completed end-semester-examination only, then s/he shall proceed to the next semester.
- (d) Student shall not take any of the End-of-Semester Examinations on more than three (03) attempts. In computing the total number of attempts, any attempt on which s/he is deemed to have taken the End-of-Semester Examination in terms of these By- Laws shall be taken into account.
- (e) All rules contained in the Examination Procedure, Offenses and Punishment Regulation No 1 of 1986 shall be *mutatis mutandis* apply to or in relation to the DCAIS End-of-Semester Examinations. (f) Without prejudice to the generality of the Regulation No. 1 of 1986 rules relating to the Classroom Tests shall be formulated and implemented by the Program Coordinator and any matters relating to such tests shall be decided by the Faculty Board on the recommendation of the Program Coordinator and the Head of the Department.
- (f) Rules relating to Assignments and the Individual Project shall be announced from time to time by the Program Coordinator in consultation with the teachers and

such rules shall not be changed or revoked unless otherwise decided by the Faculty Board.

20. The examination answer scripts at the End-of-Semester Examination and the Individual Project shall be assessed by two independent examiners appointed by the Senate on the recommendation of the Faculty Board.
21. A student who fails in an End-of-Semester Examination may re-sit the End-of-Semester Examination without attending lectures and practical sessions, etc. The marks obtained for the Continuous Assessments of each course of such failed courses can be carried forward, provided the student has obtained a minimum of twenty (20) marks. In those cases, the marks for the End-of-Semester Examination for the repeating course and the marks of the Continuous Assessments carried forward shall be taken into consideration for the computation of results of the candidates at the DCAIS Program.

#### **Part IV – Award of the Diploma**

22. No student shall qualify for the award of the DCAIS, unless s/he has:
  - (a) secured a cumulative GPA of not less than 2.00 for the entire Program;
  - (b) obtained a minimum of GPV of 2.00 for courses, making up at least 24 credits; and
  - (c) secured a minimum GPV not less than 1.7 for balance courses.
23. A student may qualify to be awarded the DCAIS with Merit Pass if s/he secures a cumulative GPA of not less than 3.70 at the first attempt/ deemed first attempt.

#### **Part V – Interpretation**

24. In these By-Laws as well as in its Part V unless the context requires otherwise:

“The Act” means the Universities Act. No 16 of 1978 and its subsequent amendments.

“Council” means the Council of the University of Colombo constituted by the Universities Act No. 16 of 1978.

“Senate” means the Senate of the University of Colombo constituted by the Universities Act No. 16 of 1978.

“The DCAIS Program” means the program of study leading to the award of the Diploma in Computer-based Accounting and Information Systems.

“The Faculty Board” means the Faculty Board of the Faculty of Management & Finance of the University of Colombo.

“Head” means the Head of the Department of Accounting.

“The Registrar” means the Registrar, Acting Registrar, Deputy Registrar, Senior Assistant Registrar, Assistant Registrar or any other Officer authorized to sign for and on behalf of the Registrar of the University of Colombo.

“The Semester” means a period of Twenty Six (26) weeks from the first day of the commencement of a Semester till the day prior to the commencement of the next Semester and shall include the intervening periods of vacation, study leave, written examinations, unless the Senate on the recommendation of the Faculty Board decides otherwise.

“The University” means the University of Colombo constituted by the Universities Act. No 16 of 1978.

“The Qualification Evaluation Committee” means a committee consists of three (03) members, including the Head and two other Senior Lecturers of the Department.

25. Any question regarding the interpretation of these By-Laws shall be referred to the Council of the University of Colombo whose decision shall be final.
26. The Vice-Chancellor shall have authority, in consultation with the Dean of the Faculty of Management & Finance, to take such action or give such direction, not inconsistent with the principles underlying the provisions of these By-Laws, as appears to his/her to be necessary or expedient for the purpose of removing any difficulties that may arise in the interpretation of these provisions or for which there is no provision in these By-Laws.

#### 4. Regulations

Regulations made by the Senate of the University of Colombo under Section 136 of the Universities Act No. 16 of 1978.

1. These Regulations may be cited as the Diploma in Computer-based Accounting and Information Systems (DCAIS) Regulation No. 06 of 2018.

##### Part I - The Structure and Courses of the DCAIS Program

2. The course codes, titles and the number of credits of courses offered in the DCAIS Program are as follows:

Course Code	Course Titles	Credits
<b>Semester I</b>		
DCAIS 3130	Financial Accounting	3
DCAIS 3131	Management Accounting	3
DCAIS 3132	Financial Modeling with Computer Applications	3
DCAIS 3133	Computer-based Accounting- I	3
DCAIS 3134	Enterprise Resource Planning – I	3
<b>Total Credits in Semester I</b>		<b>15</b>
<b>Semester II</b>		
DCAIS 3235	Computer-based Accounting- II	3
DCAIS 3236	Enterprise Resource Planning – II	3
DCAIS 3237	Management Information Systems	3
DCAIS 3228	Seminar: Contemporary Issues in Computer-based Accounting and Information Systems	2
DCAIS 3249	Individual Project	4
<b>Total Credits in Semester II</b>		<b>15</b>
<b>Total Credits</b>		<b>30</b>

3. The number of hours allotted for lectures for each of the above courses except for DCAIS 3228 and DCAIS 3249 shall be 45 hours. Whereas, DCAIS 3228 shall consist of seminars for 30 hours and DCAIS 3249 shall contain 60 learning hours.
4. At the beginning of each course, students will be given a course outline.



5. (a) Students shall submit the DCAIS 3249 Individual Project at the end of second semester.  
(b) Each student shall submit a brief proposal for DCAIS 3249- Individual Project to the Coordinator on a stipulated date in the second semester for the approval of the Faculty Board. A student whose proposal for the DCAIS 3249- Individual Project is not approved shall re-submit a revised proposal on or before the re-submission date specified by the Coordinator. The students whose proposals are refused for more than two (02) occasions, shall be taken to the next batch.  
(c) The Individual Project shall be on Accounting related area and should be based on a practical Accounting topic. Each candidate shall be working under the assigned supervisor approved by the Faculty Board. The Individual Project shall be a self-developed computer-based accounting solution to improve the present accounting practices of an selected entity.

### **Part II - Examinations of the Program**

6. The written examination(s) and the Continuous Assessment(s) for any course shall take the following form:
  - (a) For each course except for DCAIS 3249- Individual Project, there shall be a written, open or closed book End-of-Semester Examination of 2 or 3 hours duration, consisting of compulsory and/or selective questions as specified in the question paper. The question paper shall carry a maximum score of 100 marks, which is proportionate to 60 marks and each question paper shall be assessed by two independent examiners.
  - (b) There shall also be Continuous Assessment(s) which may include individual and/or group assignments, case studies, quizzes, projects, presentations and mid-semester tests, etc. The Continuous Assessment(s) of each course shall be specified on the course outline which shall be distributed among the students at the beginning of the course and shall not be changed without consulting the Coordinator.
  - (c) Final grading of the courses except for DCAIS 3249- Individual Project, shall be evaluated based on Continuous Assessments and the End-of-Semester Examinations as given below:

End-of-Semester Examination	60%
Continuous Assessment(s)	40%
7. With regard to the examination on the DCAIS 3249- Individual Project, the following shall be applicable:
  - (a) The date for the submission of the Individual Project shall be announced by the Coordinator with the approval of the Faculty Board in the second semester and

shall not exceed more than one month after the final paper of the End-of-Semester Examination of the second semester.

- (b) The students shall submit, with the recommendation of the appointed supervisor, three (03) copies of the self-developed computer-based accounting solution stored in a Compact Disk (CD), on or before the stipulated date for submission.
  - (c) The Individual Project shall be subjected to assessment by minimum two (02) independent examiners.
8. Any question regarding the interpretation of these Regulations shall be referred to the Senate whose decision thereon shall be final.
9. The Vice-Chancellor shall have authority, in consultation with the Dean of the Faculty, to take such action or give such direction, not inconsistent with the principles underlying the provisions of these Regulations, as appears to him/her to be necessary or expedient for the purpose of removing any difficulties that may arise in the interpretation of these provisions or for which there is no provision in these Regulations.