



# STUDENT HANDBOOK

## DIPLOMA IN ACCOUNTING INFORMATION SYSTEMS

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Department of Accountancy

Faculty of Business Studies and Finance

Wayamba University of Sri Lanka

# STUDENT HANDBOOK

Effective from January 2021  
Department of Accountancy  
Faculty of Business Studies and Finance  
Wayamba University of Sri Lanka

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# PREFACE

Welcome to study the Diploma in Accounting Information Systems and be a student of the Wayamba University of Sri Lanka. This Handbook is intended to provide you with useful information and guidance relating to the University and the Diploma in Accounting Information Systems.

Department of Accountancy of the Faculty of Business Studies and Finance is one of the biggest departments in the faculty in terms of the students' population. From its inception, the Department is maintaining proper standards in teaching and learning methods for producing high-quality Accountancy and Business Finance graduates.

The key objectives of teaching Accounting Information Systems is to make students academically sound and facilitate them to become good practitioners in using Accounting Information Systems. As part of the outreaching objective of the Department, it is building-up some linkages with the industry through the extension programmes.

In addition to the information provided in this Handbook, you may also obtain some information from the University Web Site.

**DEPARTMENT OF ACCOUNTANCY**  
FACULTY OF BUSINESS STUDIES AND FINANCE  
WAYAMBA UNIVERSITY OF SRI LANKA  
KULIYAPITIYA



# Welcome

## WAYAMBA UNIVERSITY OF SRI LANKA

The Wayamba Campus of the Rajarata University of Sri Lanka (RUSL) was established on the recommendations of a Committee consisting of Hon. Prof Wishva Warnapala, Deputy Minister of Education and Higher Education as Chairman. This committee was appointed by the Hon. Minister of Education and Higher Education (Mr. Richard Pathiranna) on 22nd December 1994 to report on the Affiliated University Colleges. On the recommendations of the above committee, nine Affiliated University Colleagues spread out in various provinces of the country were merged from two National Universities, the Rajarata and Sabaragamuwa Universities of Sri Lanka, on 07th November 1996.

The Affiliated University College of the North-Western province, which consisted of two academic sections namely; Home Science and Nutrition and the Agriculture, originally affiliated to the Universities of Kelaniya and Peradeniya respectively, were merged to form the Wayamba Campus and established in terms of the provision of Section 18 and 47 (1) of the University Act No. 16 of 1978 and Campus Board Ordinance No 3 of 1995. As provided in the Act referred to above, two Faculties were set up to form the Wayamba Campus, namely, the Faculty of Agricultural Sciences and the Faculty of Applied Sciences.

The Faculty of Agricultural Sciences constituted the Departments of Plantation Management, Horticultural Sciences and Food Technology and Agricultural Engineering, while the Faculty of Applied Sciences consisted of the Departments of Mathematical Sciences, Industrial Management and Computer Studies, Nutrition and Community Resources Management.

A committee appointed in 1999 made recommendations to upgrade the Wayamba Campus to a fully-fledged University. Based on the recommendations of this committee, the Wayamba University was established in August 1999 by upgrading the Wayamba Campus of Rajarata Universities and adding two new Faculties (i.e. with four faculties), namely Faculty of Applied Sciences, Faculty of Business Studies and Finance, Faculty of Agriculture and Plantation Management and Faculty of Livestock, Fisheries, and Nutrition.

The Wayamba University of Sri Lanka is the thirteenth national University in Sri Lanka. The University is located in two separate premises; each consists of two faculties. Two faculties, the Faculty of Business Studies and Finance and the Faculty of Applied Sciences, are located at Kuliapitiya premises. The other two faculties, Faculty of Agricultural and Plantation Management and Faculty of Livestock, Fisheries, and Nutrition, are established in Makandura premises of the University. The University is headquartered at Kuliapitiya. The Library, well- equipped computer unit, and student accommodation facilities, which are constantly being updated and upgraded, ensure a sound academic environment for the students to pursue their studies.



## University Vision

To be a leading higher education institute in Sri Lanka recognized for its outstanding academic programmes, innovative research, and scholarship outreach with the ultimate target of serving the mankind.

## University Mission

To develop highly qualified and responsible citizens who contribute to the improvement of society and sustainable development of the country.



# FACULTY OF BUSINESS STUDIES & FINANCE

*The Faculty of Business Studies and Finance of the Wayamba University of Sri Lanka was established with effect from 01 October 1999 by the government notification in the Extraordinary Gazette No 1093/8 of Tuesday 17 August 1999. Faculty of Business Studies and Finance consists of four departments; Department of Accountancy, Department of Banking, Department of Business Management, and Department of Insurance and Valuation.*

*The four departments of the Faculty of Business Studies and Finance offer degree programme leading to B.Sc. (Special) Degree in Accountancy and Business Finance, B.Sc. (Special) Degree in Banking and Finance, B.Sc. (Special) Degree in Business Management, and B.Sc. (Honours) Degree in Insurance and Finance respectively. The duration of the course is four years, including a one-year of in-plant training. All the degree program is conducted only in English Medium.*

*The Faculty of Business Studies and Finance is committed to pursuing excellence in teaching in Management subjects, conducting management researches, and community services in the region while making all efforts to be the center of excellence in Business Studies and Finance education in Sri Lanka.*

## Faculty Vision

To be the Centre of excellence in the arena of  
.Management Education Sri Lanka

## Faculty Mission

We are committed to develop Human Resource  
competencies through Management Education,  
Management Researches and Community  
.Development Programmes



*The Faculty of Business Studies and Finance of the Wayamba University of Sri Lanka was established with effect from 01 October 1999 by the government notification in the Extraordinary Gazette No 1093/8 of Tuesday 17 August 1999.*





## Department Vision

An assured future for all Sri Lankans and a prosperous society through learning

## Department Mission

The Department will ensure the provision of high-quality accountancy education and training towards optimum utilization, control, and development of a resource that raises achievement reduces disparity and leads to opportunities.

## DEPARTMENT OF ACCOUNTANCY

The Department of Accountancy offers B.Sc. (Special) Degree in Accountancy and Business Finance. This course of undergraduate study would be a key to the professional courses in Accountancy, with a more in-depth background in Management, Economics, Statistics, and Information Technology, Communication Skills, and Human Resource Management.

The first two years would give a good foundation in these fields, while the next two years would concentrate on decision sciences, Finance and Law, Management Accounting, Strategic Management, Accounting Information systems, Taxation, Financial Statement Analysis, Financial Reporting and Disclosure, Auditing, Computer Based Accounting and other related disciplines in Accountancy and Business Finance. The students would spend their last year at an appropriate business enterprise and undergo a research study in a field related to Accounting and Finance.



# DIPLOMA IN ACCOUNTING INFORMATION SYSTEMS

The Department of Accountancy offers the “Diploma in Accounting Information Systems” (DAIS) to cater to the long-felt need of individuals and companies in Sri Lanka. This one-year diploma programme provides the fundamentals of Accounting Information Systems, enabling individuals and companies to learn how to move and live with developing information systems related to Accounting, including Computerized Accounting and Modeling.

The DAIS develops core technical knowledge and understanding across a broad range of key advisory areas. Participants will gain knowledge about the theoretical and practical use of Information systems, including various software. This program is designed in accordance with the requirements of the Sri Lanka qualification framework Level (SLQF) 3.

Modular in structure, with compulsory units, the Diploma allows candidates to develop a learning program that reflects their personal circumstances or career aspirations. Upon completion, candidates will be awarded the Diploma in Accounting Information Systems. Members who are successfully complete the Diploma entitled to use the designation Dip. In AIS.

## BASIC COURSE INFORMATION

### Course Title

Course Name	:	Diploma in Accounting Information Systems
Award Title	:	Dip. In AIS
Formal Abbreviation	:	DAIS

## Programme Learning Outcomes

**Upon completion of the program, students should be able to;**

PLO 01: Provide a firm grounding in Accounting Information System core elements and advance the understanding in concepts of Accounting Information System, its uses, and restrictions across business disciplines in domestic and multi-national business environment

PLO 02: Demonstrate and apply the core elements of Accounting Information System through the development of knowledge and skills across business disciplines in domestic and multi-national business environment

PLO 03: Gradually extend the expertise, and professional skills of the students to apply the contemporary practices in Accounting Information Systems on the problems and issues of professional practice within the private and public sector

PLO 04: Provide access to relevant academic theories, concepts, and techniques to understand the need of life-long learning to achieve a continuous growth in professional practice, ethic, responsibilities, and career

## Admission Requirements

**No person shall be considered for admission to the DAIS unless he/she has any one of the following qualifications.**

- Passed G.C.E Advanced Level with Accounting as a subject
- Passed AAT second Level
- Passed ICASL executive Level
- Passed CIMA 1st Level
- Passed CMA 1st Level
- Passed ACCA 1st Level
- Qualifications other than those listed above may be acceptable case by case, subject to the approval of the board of study.

**On the acceptance of the board of Study, a person shall forthwith register as a Diploma Student of the University upon payment of prescribed registration and other fees.**





# CURRICULUM OF DIPLOMA IN ACCOUNTING INFORMATION SYSTEMS

## Duration of the course

One academic year consisted of two semesters.

## Number of contact hours

Total number of contact hours: 500

## Core subject areas and contact hours

### Course Structure

COURSE CODE	COURSE TITLE	CREDITS	THEORY	PRACTICAL
SEMESTER I				
DAIS 1113	MANAGEMENT AND INFORMATION SYSTEMS	3	45	
DAIS 1123	INFORMATION TECHNOLOGY FOR ACCOUNTING	3	30	30
DAIS 1133	BUSINESS ACCOUNTING	3	45	
DAIS 1143	COMPUTERIZED ACCOUNTING	3	15	60
DAIS 1152	BUSINESS LAW AND ETHICAL CONDUCT IN IT	2	30	
SEMESTER II				
DAIS 1213	ACCOUNTING INFORMATION SYSTEMS-THEORY	3	45	
DAIS 1224	SPREADSHEET MODELING FOR ACCOUNTING	4	30	60
DAIS 1233	MATHEMATICS	3	40	10
DAIS 1243	DATABASE MANAGEMENT SYSTEMS	3	30	30
DAIS 1263	INDEPENDENT PROJECT**	3		
TOTAL		30	310	190

\*\* This course has been designed to find a practical problem that exists in a Business and to find a solution for minimizing the negative effects of the business by using theoretical and practical knowledge gained by studying all the courses in the Diploma program. The course intensively discusses applications of these methods, techniques, systems, Laws, Databases, Spreadsheets to various areas in the industry.

## EXAMINATION REGULATIONS

### Introduction

Bylaws relating to examinations of B.Sc. (Special) Degrees conducted by the faculty of Business Studies and Finance are applicable for the Diploma in Accounting Information Systems. Any interpretations of these regulations shall be submitted to the Senate, and the decisions of the Senate shall be the final.

### Structure of the Diploma in Accounting Information Systems

The Diploma in Accounting Information Systems is organized on a semester basis over a period of one Academic Year. An Academic Year consists of two semesters. The examinations shall be held at the end of each semester.

### Method of Delivery

All theory sessions will be conducted online. Practical sessions will be conducted on-campus Computer laboratories. Revision sessions for all the subjects before the examination will be conducted on campus. Examinations will be held (Theory and Practical) on-campus/physically 80% class participation (Online & physical) is compulsory to be eligible to sit for the end examinations.



## Method of Evaluation

- I. The performance of students for each subject is evaluated by means of examinations (Theory and Practical), assignments, reports, presentations, classroom tests, and researches. The following guiding rules are adopted as fundamental requirements.
  - a. The end-term examination carries a weight of a minimum of 60% of the final marks assigned to a subject.
  - b. Continuous assessment components carry a weight of a maximum of 40% of the final mark assigned to a subject. This may comprise marks from one or more of the continuous evaluation modes.
  - c. The project report shall be evaluated according to the guidelines prepared by the Department of Accountancy.
- II. With the consent of the Board of Study, the percentages assigned to the continuous assessments and the end-term examination can be altered.
- III. To pass the subject, participants must obtain 40 percent from both the continuous assessments and the final examination.
- IV. All the assignments need to be submitted with the coversheet. (Appendix 01)

## Grading system

All Results of Assessment are subject to the approval of the Senate of the University. The Assessment of the courses in the program is graded according to the following scale:

Marks	Grade	Grade Point Average (GPA) Value	Description
85-100	A+	4.00	Superior Performance
75-84	A	4.00	Excellent
70-74	A-	3.70	Very Good
65-69	B+	3.30	Good, Clearly Above Average
60-64	B	3.00	Above Average
55-59	B-	2.70	Average Performance
50-54	C+	2.30	Quite Satisfactory
45-49	C	2.00	Pass and Possesses Basic Understanding of the Subject Matter
40-44	C-	1.70	Satisfactory
35-39	D+	1.30	Weak
30-34	D	1.00	Quite Weak
00-29	E	0.00	Very Weak
	I	0.0	Incomplete

A student who fails to sit for either the Semester-End Practical Examination or the Semester-End Theory Examination of a course module in DAIS will receive a grade of I, and the student is required to sit only for the missed component in the next attempt. The maximum grade given for the course module when the student has sat for the missed component in the next attempt is C unless the reason for absence is accepted by the Board of Study.



## Calculation of Grade Point Average (GPA)

The Grade Point Average (GPA) is the credit weight arithmetic mean of the Grade Points. It's really a numerical representation of a student's overall academic achievement. The Grade Point Average is the quotient obtained by dividing the credit weighted Grade Point Value by the total number of credit values in which a student receives a Grade. For the purpose of GPA calculation, grade point values are taken up to two decimal places and not rounded. The maximum possible GPA is 4.00, while the minimum which should be earned by a student is 2.00.

$$\text{GPA} = (\text{Grades} * \text{Credits}) / \text{Credits}$$

## Eligibility for Sitting the End – Term Examination

### Proper Students

- I. A person shall not be permitted to take the term-end examination unless;
  - a. He/ She has been duly registered after paying the prescribed payment as a DAIS course candidate as from the commencement of the academic term in which that examination is held
  - b. He/ She has obtained marks 40 percent or more in the continuous Assessment in each course of study
  - c. He/ She has followed at least eighty percent (80%) of the classes held
- II. All bylaws relating to the examination procedure, Offenses, and Punishment of the Wayamba University of Sri Lanka apply to the DAIS examination.
- III. Without prejudice to the generality of a rule relating to the continuous assignment shall be formulated and implemented by the Course Director, and matters relating to such tests shall be decided by the Board of Study on the recommendation of the Course Lecturer of the Faculty
- IV. If the candidate fails to obtain 80% attendance in any subject, he/ she has to repeat it at the repeat exam.
- V. Medical leave will only be accepted for a maximum of 10 class days during the year. Only District Medical Officer certified medical certificates are accepted.

### Repeat Students

- I. All students who earned eligibility by submitting continuous assessments but failed to reach the normal pass mark at the overall evaluation after the end-semester examination will be considered as repeat students.
- II. Such students need not resubmit continuous assessment assignments to obtain admission for a subsequent attempt(s) but must resist the next immediately available end-semester examination.
- III. The marks obtained for continuous Assessment at the proper attempt will be carried forward to be combined with the marks at the end of the semester examination(s) of subsequent resitting (s).
- IV. The highest grade awarded to a student repeating an examination of any module will be C. In the event a student obtains a lower grade while attempting to better the grade, he/she will be entitled to the previous grade.
- V. Students who sit for repeat examinations after the compulsory ¾ year period of registration for a given Diploma programme should reregister for the particular academic year to maintain their studentship, and they will be required to pay a nominal fee for such registration.



## Absence from Academic Activities and Examinations

- I. No candidate shall keep away from classes or leave the Island or withdraw from examination or any other aspect of evaluation without the prior approval of the board of Study.
- II. Excuses will be granted only if the absence is due to a grave cause such as the student's seriously ill health, or death of a member of the immediate family, or any other cause, which is accepted by the Board of Study. Even though an excuse is granted to a student, he/ she can sit examination only the current occasion or next immediate occasion as a proper candidate.
- III. If a student fails to attend academic activities or examinations due to a medical reason, such absence should be reported to the Administrative coordinator by a valid medical certificate immediately after the examination. All medical certificates should conform to the format of a Medical Certificate issued by a Government Hospital and should necessarily be obtained from one of the following Medical Officers.
  - University Medical Officer (UMO)
  - District Medical Officer
  - Consultant Specialist in the relevant field
  - Head of a Government Base Hospital
  - Medical Superintendent of a provincial Ayurvedic Government Hospital
  - Ayurvedic Physician registered in the Ayurvedic Medical Council.
- IV. Under Exceptional circumstances, medical certificates issued by private hospitals or registered private practitioners could be considered by the University Medical Officer or the Board of Study.
- V. Students who fall ill during an examination session, such illness should immediately be reported to the Medical Officer of a Government Hospital. If such illness occurs at a residence or elsewhere during an examination session, the student or his/ her guardian should inform the Administrative Coordinator within seven (7) days by a telegram followed by a letter indicating the nature of the illness; the doctor consulted, examination paper affected, etc. together with the relevant medical certificates.
- VI. The absence of a candidate from an examination in the event of the death of an immediate family member will be excused if approval is obtained from the board of Study by submission of the death certificate and appropriate proof of relationship. In that event, the student will receive a symbol of "DFR" (Deferred) for that course.



# Awarding of the Diploma



- I. A "DIPLOMA IN ACCOUNTING INFORMATION SYSTEMS" will be awarded for those who pass his/her course works and submit the project report. To be eligible for the pass at DAIS, a student
  - a. Must complete the required number of credit
  - b. Must obtain grades of "C" or better in course units. (However, Students can have a maximum of one (01) "C-" per semester)
  - c. Complete the relevant requirements within a period of two academic years after the registration.
  - d. Must obtain GPA at least 2.0
- II. If a candidate is absent from an end-term examination of a course unit after completing continuous assessments, the following symbol will be indicated appropriately.
  - a. Absent due to medical reason, which has been approved, will be given the symbol of "MC" (Medical)
  - b. Absent due to valid reasons, which has been approved will be given the symbol of "DFR" (Deferred)
  - c. Absent without valid reasons will be given the symbol of "ab" (absent)

## Repeating a subject

- I. The candidates who fail to score 40% in any subject are deemed to have partly completed the exam. They can sit for failed subjects in the examination which will be conducted for the following batch. They are expected to pay the exam fee for relevant subjects as per the university rates. The examination fee should be paid for every attempt.
- II. A candidate who repeats subject/s of an examination shall not be eligible to obtain more than 45% (Minimum mark is given for "C" grade) for each of the course/s which he/she has repeated irrespective of the actual marks obtained. The maximum grade given for a repeated subject is "C."

## Deferment of the Academic Year

- I. If a candidate who has been registered for the course applies for a deferment of the academic year, he/she may be given an opportunity to follow the next immediate course. The application fee and the course fee paid are transferable only if the candidate has not attended a single lecture. Such candidates are required to pay the registration fee for the new academic year. However, if the course fee of the next course has been increased, he/ she has to pay the balance of the course fee to get registered for the new intake.
- II. If a candidate applies for a deferment should be made to the course director within a month after the registration.
- III. The selected candidates are not allowed to transfer their registration to any other candidates.

## Releasing of the Results

- I. The University shall display on the notice board the names of candidates who have obtained the DAIS. In addition, all candidates shall be informed individually about the results of the examinations.
- II. The results of each term will be reported to the candidates at the end of each term. The results sheet will be issued to each candidate after the release of results of each term by the Examination Branch of the University.

## The effective date of the Diploma

- I. The effective date of the DAIS shall be the date of submission of the completed Independent project.

**Academic Staff – Internal**

<b>Prof. D.A.M. Perera</b> <i>B.Sc. (Mgt) (SJP), MBA (Finance) (India), MBA (Marketing) (WUSL), PhD (Consumer Behavior) (WUSL), DIM (OUSL), Dip. in NGO Staff Management (Germany)</i>	<i>Professor in Accounting and Finance, Department of Accountancy</i>
<b>Dr. Kumara Uluwatta</b> <i>B.Sc. (Bus. Admin) (SJP), M.Sc. (Accountancy &amp; Finance) (SJP), PhD (Applied Finance) (WHUT, PRC)</i>	<i>Senior Lecturer, Department of Accountancy</i>
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<b>Ms. J.A.G.P. Jayasinghe</b> <i>B.Sc. (Accountancy &amp; Business Finance) (WUSL), MBA (Finance) (WUSL), Reading for M.Sc. (Financial Mathematics) (UOM), CBA</i>	<i>Senior Lecturer, Department of Accountancy</i>
<b>Dr. R.M.T.N. Rathnayake</b> <i>Ph.D. In E-Commerce &amp; Web Technologies, BSc In Computer &amp; Electronics</i>	<i>Senior Lecturer (Temp), Department of Accountancy</i>
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<b>Ms. B.A.C.H. Wijesinghe</b> <i>B.Sc. (Accountancy &amp; Business Finance) (WUSL), Reading for M.Sc. Applied Finance (USJP), CBF</i>	<i>Lecturer (Prob), Department of Accountancy</i>
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<b>Mr. Y.D.R Kuruppuarachchi</b> <i>B.Sc. Accountancy and Business Finance (WUSL), Reading for M.Phil. (Business Economics) (USJP), CMA (Final)</i>	<i>Lecturer (Prob), Department of Accountancy</i>

**Academic Staff – External & Visiting**

<b>Dr. Upanith S. Liyanarachchi</b> <i>PhD in nanoelectronics BSc.(Hons in Applied Science)</i>	<i>Senior Lecturer/ Director, ICT Centre, Wayamba University of Sri Lanka</i>
<b>Dr. GG Chathuranga.</b> <i>PhD in nanoelectronics BSc.(Hons in Applied Science)</i>	<i>Wayamba University of Sri Lanka</i>
<b>Mr. KC Munasinghe</b> <i>Bachelor of Laws (LLB) (Honours)</i>	<i>Attorney at law</i>



**COURSE FEE & PAYMENT PLAN**

The course fee is Rs. 80,000.00, and the Student has to pay Rs. 40,000.00 at the time of registration, and the balance amount can be made by Rs. 20,000.00 each in two installments before the commencement of the second semester.  
The course fee is not refundable under any circumstances.

**LMS AND NOTICE BOARD**

Learning Management System (LMS) is a web environment that contains a range of teaching resources, activities, assignments, information, and discussions for courses. You can access LMS from any device connected to the internet, on and off University. It is important that students access LMS for their lesson materials, notices, and other readings. Students may obtain LMS access once registered. The notice board is a mode of communicating to students, course work grading, and other notices.

**COURSE WORK ASSIGNMENTS**

Course work assignments should be submitted to the office on or before the due date specified in the assignment. Extensions may be available exceptionally where there is a good reason, backed by supporting evidence. The end semester examination date of a course is the last date possible submission deadline for that course. After grading, course work assignments will not be returned to students.

**Layout of Assignments**

The students shall complete all coursework assignments based on the HARVARD format. Where a layout requirement has not been specified by a course coordinator, submission can be made using the following generic information:

- **Order**  
Cover page (Appendix 01), Table of content, Executive Summary, Introduction, Body of the Assignment: Headings and content, Findings, Conclusions, and Recommendations: References, Appendix
- **Type or Print on A4**  
Consistent and clear type of laser print quality should be used for all copies for both text and illustrations.
- **Character Size & Styles/ Fonts**  
Body text 12 points, Times new roman; Main headings should be bold, 14pt. Title case; Numbered tables and figures with titles.
- **Word Spacing & Divisions**  
The text should be set to ensure an even spacing between words for any particular line; Line spacing should be set for 1.5; the margins on the top, bottom, and the right should be 1 inch while the left margin should be 1.25 inches.

**The layout of the Project - Guidelines for preparing the Project**

- I. **Title Page** - The Title page should be in accordance with the Specimen given. **(Appendix 02)**
- II. **Declaration** - The Declaration should be in accordance with the Specimen given. **(Appendix 03)**
- III. **Acknowledgement** - A concise acknowledgment is expected.
- IV. **Preface** - The preface should be extremely precise, and it may include a brief description of the entire dissertation (i.e., background, issues addressed, and final conclusion.)
- V. **Table of contents** - The Table of Content should be prepared using a template that is generally used in academic reports.
- VI. **List of tables** - The List of Tables should be prepared using a template that is generally used in academic reports.
- VII. **List of figures** - The List of Figures should also be prepared using a template that is generally used in academic reports.
- VIII. **The Body of the Project** - The project should be started from an introduction, and the last part of the project should include the conclusions and recommendations. All the chapters of the project have a title and a chapter number. Any new chapter should be started on a new page.
- IX. **References** - All data sources which were used by the writer should be cited and should be given in Harvard Style.
- X. **Appendices** - All the documentary evidence, any referential material that the reporter wishes to present may include as an appendix.

## Guidelines for Formatting the Project

The Project should be organized according to the structure given below. The project should be type-written.

- Number of copies : Three (03)
- Color of Cover : Black
- Binding : Spiral Binding
- Paper size : A4
- Line Spacing : 1.5
- Font : Times New Roman
- Font size : 12
- Alignment : Justified
- Margins : Left 1.5", right, top, and bottom 1"
- Number of pages : 50 pages minimum (10,000 Words)

## Guidelines for preparing/submitting the Project

- I. The project should be prepared under the supervision of the Internal Supervisor.
- II. The project shall not be accepted until the Internal Supervisor is acknowledged.
- III. The project should be structured as specified above.
- IV. The project must be submitted to the Department within one month after completing the final exams.

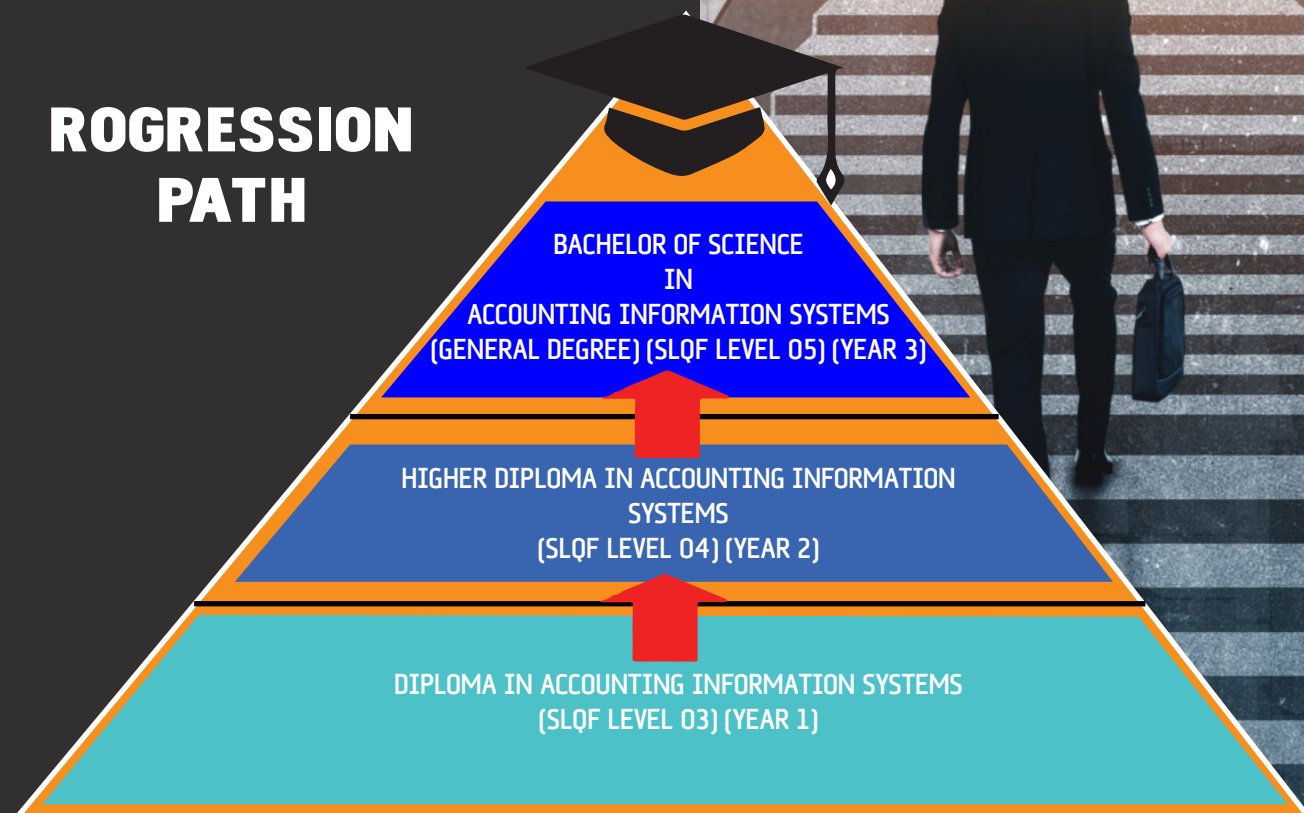




## SKILL DEVELOPMENT

The Skill Development Program is an important component of the Diploma Program, which has been designed for the development of essential skills of Diploma students. This will enable them to secure employment opportunities in the fields of accounting. Students of the DAIS programme have to participate to the Outbound training programme organized by the Department of Accountancy to improve their leadership skills, communication skills, teamwork etc.

## PROGRESSION PATH



## Department of Accountancy

Faculty of Business Studies and Finance  
Wayamba University of Sri Lanka  
Bachelor of Science In Accounting Information Systems  
(General) Degree (External)

### CURRICULUM STRUCTURE OF GENERAL DEGREE (EXTERNAL) (PROPOSED PROGRESSION PATH)

Level	Exit Points	Course Code	Course Title	Credits	Theory Hours	Practical Hours	SLQF Level	NVQ Level
Level 1	Diploma In Accounting Information Systems	Semester I					3	5
		DAIS 1113	Management and Information Systems	3	45			
		DAIS 1123	Information Technology for Accounting	3	30	30		
		DAIS 1133	Business Accounting	3	45			
		DAIS 1143	Computerized Accounting	3	15	60		
		DAIS 1152	Business Law and Ethical Conduct in IT	2	30			
		Semester II						
		DAIS 1213	Accounting Information Systems-Theory	3	45			
		DAIS 1224	Spreadsheet Modelling for Accounting	4	30	60		
		DAIS 1233	Mathematics	3	40	10		
		DAIS 1243	Database Management Systems	3	30	30		
		DAIS 1263	Independent Project**	3				
			Total	30	310	190		

Level	Exit Points	Course Code	Course Title	Credits	Theory Hours	Practical Hours	SLQF Level	NVQ Level
Level 2	Higher Diploma In Accounting Information Systems	Semester I					4	6
		HDAIS 2113	Advanced Spreadsheet Modelling for Accounting	3	15	60		
		HDAIS 2122	Visual Basic Applications	2		60		
		HDAIS 2133	Financial Management and Modelling	3	30	30		
		HDAIS 2143	Advanced Accounting Information Systems	3	30	30		
		HDAIS 2153	Advanced Computerized Accounting	3		90		
		HDAIS 2162	Financial Reporting	2	30			
		Semester II						
		HDAIS 2213	Enterprise Resource Planning Systems	3	30	30		
		HDAIS 2222	Project Management	2	20	20		
		HDAIS 2232	Financial Statement Analysis & Forecasting	2	25	10		
		HDAIS 2242	Computer-Aided Auditing and Fraud Detection	2	20	20		
		HDAIS 2253	Investment Management Applications	3	30	30		
		HDAIS 2262	Independent Project**	2				
			Total	30	230	380		



Level	Exit Points	Course Code	Course Title	Credits	Theory Hours	Practical Hours	SLQF Level	NVQ Level
Level 3	Bachelor of Science In Accounting Information Systems	Semester I					4	6
		AIS 3112	Forensic Investigation	2	30			
		AIS 3122	Information Technology Auditing	2	30			
		AIS 3132	Technical Analysis and Trading Strategies	2	15	30		
		AIS 3142	Data Programming I	2		60		
		AIS 3153	Corporate Finance and Modeling	3	30	30		
		AIS 3162	Information Visualization	2		60		
		AIS 3172	Organizational Behaviour	2	30			
		AIS 3180	Workplace Mindfulness in Accounting Practice	0		30		
		Semester II						
		AIS 3213	Digital Forensics in Accounting	3	30	30		
		AIS 3223	Data Programming II	3		90		
		AIS 3232	Data Mining	2	15	30		
		AIS 3242	Cyber Security and Risk Management	2	30			
		AIS 3252	Corporate Taxation	2	30			
		AIS 3263	Environmenal, Social and Governance Practices (ESG)	3	45			
			Total	30	285	360		
Total for Three years				90	825	930		

# **DETAILED SYLLABUSES**





Wayamba University of Sri Lanka  
Kuliyapitiya  
Faculty of Business Studies and Finance  
Department of Accountancy  
**Diploma in Accounting Information Systems**

Semester	I		
Course Code:	DAIS 1113		
Course Name:	Management and Information Systems		
Credit Value:	03		
Core/Optional	Core		
Hourly Breakdown	Theory	Practical	Independent Learning
	45		105
<p>Course Aim/Intended Learning Outcomes:</p> <ul style="list-style-type: none"> <li>➤ Identify the fundamentals of management theories.</li> <li>➤ Explain the evolution of Management thought and the contribution made by various management theories.</li> <li>➤ Describe the main functions of Management and their components.</li> <li>➤ Explain the components of the information system.</li> <li>➤ Identify the types of Information systems.</li> </ul>			
<p>Course Content: (Main topics, Subtopics)</p> <ol style="list-style-type: none"> <li><b>1. Fundamentals of Management</b> <ol style="list-style-type: none"> <li>1.1. Definition of Management</li> <li>1.2. Importance of Management</li> <li>1.3. Managerial effectiveness and Management as a Science, Art, Profession</li> </ol> </li> <li><b>2. Evolution of Management Thought</b> <ol style="list-style-type: none"> <li>2.1. Classical Approaches to Management</li> <li>2.2. Human Relations Movement Thought</li> <li>2.3. Modern approaches to Management</li> </ol> </li> <li><b>3. Principles of Management</b> <ol style="list-style-type: none"> <li>3.1. Planning</li> <li>3.2. Organizing</li> <li>3.3. Leading</li> <li>3.4. Motivation</li> <li>3.5. Communication</li> <li>3.6. Controlling</li> </ol> </li> </ol>			

<b>4. Introduction to the information system</b> <b>5. Components of Information System</b> <b>6. Functions of Information System</b> <b>7. Types of Information Systems</b> <b>8. Ethical and security issues associated with the use of the information system</b>			
Teaching /Learning Methods: Lectures and Practical Assignments			
Assessment Strategy: The course unit may be evaluated by end–semester examination including Theory and Practical papers and Continuous Assessments			
Continuous Assessment 40%		Final Assessment 60%	
Details: quizzes , mid-term , other – 40%	Theory 60%	Practical	Other
References/Reading Materials: <ul style="list-style-type: none"> <li>➤ Williams, C., Champion, T., &amp; Hall, I. (2018) Principles of Management</li> <li>➤ O'Brien, J.A. Marakas, G.M. (2006), “Management Information System,” 7<sup>th</sup> Edition, McGraw-Hill Companies Inc</li> <li>➤ Wing. (2005), Introduction to Computer Science'', Pearson Education</li> <li>➤ Laudon, K.C. and Laudon, J.P. (2007), “Management Information Systems”, 10<sup>th</sup> Edition, Prentice Hall</li> </ul>			





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Department of Accountancy  
**Diploma in Accounting Information Systems**

Semester	I		
Course Code:	DAIS 1123		
Course Name:	Information Technology for Accounting		
Credit Value:	03		
Core/Optional	Core		
Hourly Breakdown	Theory	Practical	Independent Learning
	30	30	90
<p>Course Aim/Intended Learning Outcomes:</p> <ul style="list-style-type: none"> <li>➤ Identify the components of a computer connected to the internet.</li> <li>➤ Practice the acquired knowledge of computer and office packages in a real-world context.</li> <li>➤ Apply classroom learning to real-world business problems.</li> </ul>			
<p>Course Content: (Main topics, Subtopics)</p> <ol style="list-style-type: none"> <li><b>1. Introduction to Data Processing</b> <ol style="list-style-type: none"> <li>1.1. Data and Information</li> <li>1.2. Data Processing</li> <li>1.3. Electronic Data Processing</li> <li>1.4. Operating Systems</li> <li>1.5. Classification of Computers</li> </ol> </li> <li><b>2. Computer Hardware &amp; Software</b> <ol style="list-style-type: none"> <li>3.1 Programming Software</li> <li>3.2 System Software</li> <li>3.3 Application Software               <ol style="list-style-type: none"> <li>3.3.1. MS Powerpoint</li> <li>3.3.2. MS Word</li> </ol> </li> </ol> </li> <li><b>4 The Basics of Computer Networking</b> <ol style="list-style-type: none"> <li>4.1 Types of Networking</li> </ol> </li> <li><b>5 Information Systems at work</b> <ol style="list-style-type: none"> <li>5.1 Building Blocks of Information Systems</li> <li>5.2 Information Systems</li> </ol> </li> </ol>			

5.3 Basic Components of Information Systems 5.4 Major types of ISs in an Organization 5.5 Enterprise Applications <ul style="list-style-type: none"> <li>5.5.1 Enterprise Systems</li> <li>5.5.2 Supply Chain Management Systems</li> <li>5.5.3 Customer relationship management Systems</li> <li>5.5.4 Knowledge Management Systems</li> </ul> 5.6 Decision-Making aid provided by different ISs			
<b>6 Electronic Business</b>			
1.1 History of the Internet and Web 1.2 Components of Electronic Business 1.3 E-Commerce and Value Chain 1.4 EC Business Models 1.5 Types of EC			
<b>7 Knowledge Management</b>			
1.1 Types of Knowledge 1.2 Knowledge Management Process 1.3 Main activities of Knowledge Management			
<b>8. Utility Programs and Packages</b>			
Teaching /Learning Methods:			
Lectures and Practical Assignments			
Assessment Strategy: The course unit may be evaluated by end–semester examination including Theory and Practical papers and Continuous Assessments			
Continuous Assessment 40%		Final Assessment 60%	
Details: quizzes , mid-term , other – 40%	Theory 40%	Practical 20%	Other
References/Reading Materials:			
<ul style="list-style-type: none"> <li>➤ Wing. (2005), “Introduction to Computer Science,” Pearson Education</li> <li>➤ O’Brien, J.A. Marakas, G.M. (2006),” Management Information Systems,” 7<sup>th</sup> Edition, McGraw – Hill Companies Inc</li> <li>➤ Laudon, K.C. and Laudon, J.P. (2007), “Management Information Systems”,10<sup>th</sup> Edition , Prentice Hall</li> </ul>			





Wayamba University of Sri Lanka  
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Department of Accountancy  
**Diploma in Accounting Information Systems**

Semester	I		
Course Code:	DAIS 1133		
Course Name:	Business Accounting		
Credit Value:	03		
Core/Optional	Core		
Hourly Breakdown	Theory	Practical	Independent Learning
	45		105
<p>Course Aim/Intended Learning Outcomes:</p> <ul style="list-style-type: none"> <li>➤ Explain and recognize elements of financial statements and record transactions using a double-entry system.</li> <li>➤ Prepare financial statements of Limited Liability companies with prescribed accounting standards in the syllabus.</li> <li>➤ Apply the basic cost concepts and marginal costing in pricing decisions.</li> </ul>			
<p>Course Content: (Main topics, Subtopics)</p> <ol style="list-style-type: none"> <li>1. <b>Introduction</b></li> <li>2. <b>Elements of Accounting</b></li> <li>3. <b>Setting up Accounts</b></li> <li>4. <b>Accounting Transactions</b></li> <li>5. <b>Preparation of Financial Statements of Limited Liability company</b></li> <li>6. <b>Accounting Standards : LKAS 16, LKAS 02, LKAS 37, LKAS 08, LKAS 10</b></li> <li>7. <b>Cost Concepts</b></li> <li>8. <b>Marginal Costing</b></li> </ol>			
<p>Teaching /Learning Methods: Lectures and Practical Assignments</p>			
<p>Assessment Strategy: The course unit may be evaluated by end–semester examination including Theory and Practical papers and Continuous Assessments</p>			
Continuous Assessment 40%		Final Assessment 60%	

Details: quizzes, mid-term, other – 40%	Theory 60%	Practical	Other
References/Reading Materials: <ul style="list-style-type: none"><li>➤ Larson, K.D. &amp; Jenson, T (2013). Fundamental Accounting Principles,(14<sup>th</sup> ed) McGraw-Hill</li><li>➤ Sri Lanka Accounting Standards and Sri Lanka Financial Reporting Standards, 2018, ICASL,</li><li>➤ Wijewardana H, Financial Accounting in Sri Lanka (2004), Wijaya Publishing,</li></ul>			



Wayamba University of Sri Lanka  
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Semester	I		
Course Code:	DAIS 1143		
Course Name:	Computerized Accounting		
Credit Value:	03		
Core/Optional	Core		
Hourly Breakdown	Theory	Practical	Independent Learning
	15	60	75
Course Aim/Intended Learning Outcomes: <ul style="list-style-type: none"> <li>➤ Explain the business transaction using a Computer Accounting Programme.</li> <li>➤ Reconcile General Ledger Control accounts with subsidiary ledgers for Receivables, Payables, and Inventory.</li> </ul>			
Course Content: (Main topics, Subtopics) <ol style="list-style-type: none"> <li>1. Introduction to Computer-Based Accounting</li> <li>2. Introduction to QuickBooks Accounting Package</li> <li>3. Features of the QuickBooks Accounting Package</li> <li>4. Creating a Company</li> <li>5. Setting Up General Ledger Structure</li> <li>6. Setting Up Customer and Supplier Records</li> <li>7. Planning a Stock System</li> <li>8. Sales Order Processing</li> <li>9. Purchase Order Processing</li> <li>10. General Journal and Banking Tasks</li> <li>11. Running Various Reports</li> </ol>			
Teaching /Learning Methods:			
Lectures and Practical Assignments			
Assessment Strategy: The course unit may be evaluated by end-semester examination using a Practical paper and continuous Assessment			
Continuous Assessment 40%		Final Assessment 60%	



Details: quizzes, mid-term, other – 40%	Theory	Practical 60%	Other
<b>References/Reading Materials:</b> <ul style="list-style-type: none"><li>➤ Michael Fardon, Debbie Board, Computer Accounting Systems Tutorial</li><li>➤ Chandan Sengupta, Financial Modeling Using Excel, and VBA</li><li>➤ <a href="https://quickbooks.intuit.com/ca/tutorials/course-index/">https://quickbooks.intuit.com/ca/tutorials/course-index/</a></li><li>➤ Mary Jackson, Mike Staunton, Advanced Modelling in Finance using Excel and VBA</li><li>➤ Isaac Gottlieb, Next Generation Excel: Modeling In Excel For Analysts And MBAs (For MS Windows And Mac OS) 2nd Edition</li></ul>			



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Department of Accountancy  
**Diploma in Accounting Information Systems**

Semester	I		
Course Code:	DAIS 1152		
Course Name:	Business Law and Ethical Conduct in IT		
Credit Value:	02		
Core/Optional	Core		
Hourly Breakdown	Theory	Practical	Independent Learning
	30		70
<p>Course Aim/Intended Learning Outcomes:</p> <ul style="list-style-type: none"> <li>➤ Classify various sources of law.</li> <li>➤ Identify the conceptual framework of functions of Business Law which relevant to Business.</li> <li>➤ Apply relevant legal factors and condition which affect an organization.</li> <li>➤ Identify the role of ethics in information technology.</li> <li>➤ Apply knowledge about information technology ethics to problems in business.</li> </ul>			
<p>Course Content: (Main topics, Subtopics)</p> <ol style="list-style-type: none"> <li><b>1. An Introduction to the Law</b> <ol style="list-style-type: none"> <li>1.1. Definition of law</li> <li>1.2. Differentiation between business law and common law</li> </ol> </li> <li><b>2. Sources of Law</b> <ol style="list-style-type: none"> <li>2.1. Kandyan Law</li> <li>2.2. Thesavalamai Law</li> <li>2.3. Muslim Law</li> <li>2.4. Dutch Law</li> <li>2.5. English Law</li> </ol> </li> <li><b>3. Law of Contract</b></li> <li><b>4. Company Law (Brief)</b></li> <li><b>5. Law of Agency</b></li> <li><b>6. Law of Sale of Goods</b></li> </ol>			

<b>7. Role of Ethics in the Field of information technology</b> <b>8. Ethical procedure and key ethical concerns of information technology</b> <b>9. Computer Crimes and legal issues related to an ethical violation</b> 9.1. Cyberbullying 9.2. Cybercrimes 9.3. Uploading inappropriate material 9.4. Crimes in virtual worlds <b>10. Issues related to privacy and confidentiality</b> <b>11. Issues related to intellectual property and copyright law</b> <b>12. Issues related to ethical standards in software development</b>			
Teaching /Learning Methods: Lectures			
Assessment Strategy: The course unit may be evaluated by end–semester examination including Theory Paper and Continuous Assessments.			
Continuous Assessment 40%		Final Assessment 60%	
Details: quizzes , mid-term , other – 40%	Theory 60%	Practical	Other
References/Reading Materials: <ul style="list-style-type: none"> <li>➤ Kenneth, W. Clarkson, Roger LeRoy Miller, and Frank B. Cross, (2010), Business Law: Text &amp; Cases: Legal, Ethical, Global, and Corporate Environment.</li> <li>➤ Hadnagy, C. (2011). Social engineering: The art of human hacking. Indianapolis, IN Wiley Publishing</li> <li>➤ Ian Lloyd, Information Technology Law, 7<sup>th</sup> Ed, Oxford University Press, 2014</li> <li>➤ Diane Rowland, Information Technology Law, 5<sup>th</sup> Ed, Routledge, 2016</li> <li>➤ Companies Act No.07 of 2007</li> </ul>			





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Department of Accountancy  
**Diploma in Accounting Information Systems**

Semester	II		
Course Code:	DAIS 1213		
Course Name:	Accounting Information Systems		
Credit Value:	03		
Core/Optional	Core		
Hourly Breakdown	Theory	Practical	Independent Learning
	45		105
<p>Course Aim/Intended Learning Outcomes:</p> <ul style="list-style-type: none"> <li>➤ Explain the Business Processing.</li> <li>➤ Explain the Accounting Information System.</li> <li>➤ Document business process using system documentation techniques.</li> <li>➤ Identify the elements and techniques of database modeling.</li> <li>➤ Explain concepts of internal control and Common transaction cycles in a business.</li> <li>➤ Design the Electronic Data Processing Control.</li> </ul>			
<p>Course Content: (Main topics, Subtopics)</p> <ol style="list-style-type: none"> <li><b>1. Business Processing</b> <ol style="list-style-type: none"> <li>1.1 Overview of the Financial Accounting Cycle</li> <li>1.2 Characteristics of the good reports</li> <li>1.3 Types of Process and Rules</li> </ol> </li> <li><b>2. Accounting Information System(AIS)</b> <ol style="list-style-type: none"> <li>2.1 What is AIS</li> <li>2.2 Nature of the AIS</li> <li>2.3 Characteristics of useful Information</li> <li>2.4 Classification of the system and system analysis &amp; design</li> <li>2.5 Role of the AIS in the Value Chain and Supply Chain</li> </ol> </li> <li><b>3. Fundamentals of Business processes and Transaction Processing</b> <ol style="list-style-type: none"> <li>3.1 System Development and documentation techniques (Theory)               <ol style="list-style-type: none"> <li>3.1.1 Data Flow Diagrams (DFD)</li> <li>3.1.2 Subdividing the DFD.</li> <li>3.1.3 Flowcharts Symbols.</li> </ol> </li> </ol> </li> </ol>			

3.1.4 Document Flowcharts.

3.1.5 System Flowcharts

3.1.6 Program Flowcharts.

#### **4. Relational Databases**

4.1 Database Systems.

4.2 Two Approaches to Data Design.

4.3 Creating Relational Database Queries.

4.4 Database Systems and the Future of Accounting.

#### **5. The Revenue Cycle: Sales and Cash Collections**

5.1 Revenue Cycle: Business Activities.

5.2 Information Processing Procedures.

5.3 Control Objectives.

5.4 Threats and procedures.

5.5 Revenue Cycle Information Needs.

#### **6. Expenditure Cycle: Business Activities**

6.1 Information Processing Procedures.

6.2 Control Objectives.

6.3 Threats and Procedures.

6.4 Expenditure Cycle Information Needs.

#### **7. The Production Cycle**

7.1 Production Cycle Activities.

7.2 Information Processing Activities

#### **8. The Human Resources Management and Payroll Cycle**

#### **9. Electronic Data Processing Control**

9.1 Efficient usage of internet to extract information for business

Teaching /Learning Methods: Lectures

Assessment Strategy: The course unit may be evaluated by end–semester examination using a Theory paper and continuous Assessment

Continuous Assessment 40%	Final Assessment 60%		
Details: quizzes , mid-term , other – 40%	Theory 60%	Practical	Other

#### **References/Reading Materials:**

- Romney, M.B. & Steinbert, P.J. & Cushing, B.E. (2006), Accounting Information Systems, Prentice-Hall, USA, 10th Edition
- Hall, A. J (2006), Accounting Information Systems, South-Western Thomson Learning, USA, 4th Edition
- Gelinas, U. J., Sutton, S. G & Hunton, J. E. (2005). Accounting Information System, South-Western Thomson Learning, USA, 6th Edition



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**Diploma in Accounting Information Systems**

Semester	II		
Course Code:	DAIS 1224		
Course Name:	Spreadsheet Modeling for Accounting		
Credit Value:	04		
Core/Optional	Core		
Hourly Breakdown	Theory	Practical	Independent Learning
	30	60	110
Course Aim/Intended Learning Outcomes: <ul style="list-style-type: none"> <li>➤ Identify the Excel environment by managing workbooks, worksheets, and cells</li> <li>➤ Apply excel functions to solve accounting problems.</li> <li>➤ Make use of formulas and functions in Excel to perform Statistical and Financial Calculation.</li> <li>➤ Apply Excel functions to analyze data.</li> <li>➤ Develop appropriate and professional-looking charts using Excel.</li> </ul>			
Course Content: (Main topics, Subtopics) <ol style="list-style-type: none"> <li>1. Introduction to Excel</li> <li>2. Efficient use of Excel</li> <li>3. Layout, navigation, and the ribbon</li> <li>4. Settings and how to customize them</li> <li>5. Formatting – backgrounds, fonts, numbers, borders, shading</li> <li>6. Formulas – anchoring, naming cells, auditing, tracing precedents</li> <li>7. Functions – sum, average, sum-product, min, max, small, large, etc</li> <li>8. Moving around a worksheet quickly</li> <li>9. F5, fill right, fill down, and how to rapidly build analysis</li> <li>10. Better formulas – using names, breaking down financial formulas, V-lookup, if statements</li> <li>11. Catering for uncertainty – data tables, goal seek, scenario planning, solver</li> </ol>			



12. Auditing a model – model integrity, structure, go to special, tracing precedents and dependents
13. How to design scenarios in a model
14. Using the choose function to pick a live case in the model
15. Setting up direct sensitivity analysis and data tables
16. Building indirect sensitivity analysis and data tables
17. Using formulas to sort results automatically
18. Creating a tornado chart and other outputs
19. Learn who your audience is and how to tailor your message
20. Visuals – text, tables, line chart, bar chart, scatter plot, waterfall, tornado, gauge, and other charts/graphs
21. How to focus attention and tell a story
22. Learn about the importance of key performance indicators (KPIs), dashboards, and how to design them
23. Build the dashboard in Excel step by step
24. Accounting Applications – Basic

Teaching /Learning Methods:

Lectures and Practical Assignments

Assessment Strategy: The course unit may be evaluated by end–semester examination including Practical paper and Continuous Assessments

Continuous Assessment 40%	Final Assessment 60%		
Details: quizzes, mid-term, other – 40%	Theory	Practical 60%	Other

References/Reading Materials:

- Simon Benninga, **principles of finance with Excel**, The MIT Press; fourth Edition, ISBN-13: 978-0262027281, 2014
- Gross, D., F. Akaiwa, and K. Nordquist., 2006. Succeeding in Business with Microsoft Excel 2003. Boston, MA: Thomson Learning.
- Exploring Microsoft Excel 2013 Comprehensive, by Poatsy, Mulberry, Davidson, and Grauer.



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**Diploma in Accounting Information Systems**

Semester	II		
Course Code:	DAIS 1233		
Course Name:	Mathematics		
Credit Value:	03		
Core/Optional	Core		
Hourly Breakdown	Theory	Practical	Independent Learning
	40	10	100
Course Aim/Intended Learning Outcomes: <ul style="list-style-type: none"> <li>➤ Demonstrate basic knowledge and skills in business mathematics by accurately performing common business computations.</li> <li>➤ Apply mathematics and model building and solve business problems using learned theory and techniques.</li> </ul>			
Course Content: (Main topics, Subtopics) <ol style="list-style-type: none"> <li><b>1 Preliminarily Mathematical Functions</b> <ol style="list-style-type: none"> <li>1.1 Solving first Degree Equations</li> <li>1.2 Second Degree Equations</li> <li>1.3 Inequality and its Solutions</li> <li>1.4 Absolute Value Relationship</li> </ol> </li> <li><b>2 Linear Equations</b> <ol style="list-style-type: none"> <li>2.1. Characteristics of Linear equations</li> <li>2.2. Systems of Linear equations</li> </ol> </li> <li><b>3 Matrix Algebra</b> <ol style="list-style-type: none"> <li>3.1 Introduction to Matrix</li> <li>3.2 Special Types of Matrices</li> <li>3.3 Matrix Operations</li> <li>3.4 Determinant</li> <li>3.5 Inverse of Metrix</li> <li>3.6 Selected Applications</li> </ol> </li> </ol>			

3.7 Spreadsheet Applications			
<b>4 Differential Calculus</b>			
4.1 Rules of Differentiation			
4.2 Higher-order differentiation			
4.3 Optimization			
4.4 Application of differentiation with cost			
4.5 Revenue and Profit			
<b>5 Integration</b>			
5.1 Rules of Integration			
5.2 Definite Integrals			
5.3 Applications of Integral Calculus			
<b>6 Linear Programming</b>			
6.1 Basic Terminologies			
6.2 The process to define an LP problem			
6.3 Solve Linear Program by Graphical Method			
6.4 Solve Linear Program using OpenSolver			
<b>7 Stimulation Techniques (Monte Carlo simulation)</b>			
Teaching /Learning Methods: Lectures and Practical Assignments			
Assessment Strategy: The course unit may be evaluated by end–semester examination including Theory and Practical papers and Continuous Assessments			
Continuous Assessment 40%		Final Assessment 60%	
Details: quizzes , mid-term , other – 40%	Theory 60%	Practical	Other
References/Reading Materials:			
➤ Gary Clendenen, Stanley Salzman & Charles D.Miller (2006) Business Mathematics, 12 <sup>th</sup> Edition			
➤ Mizrahi, A. and Sullivan, M. (2007) “Mathematics and Applied Approach”, New York, John Willey and Sons			
➤ Jacques, I. (2010) “Mathematics for Economics and Business”, British Addition Wesley			





Wayamba University of Sri Lanka  
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Department of Accountancy  
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Semester	II		
Course Code:	DAIS 1243		
Course Name:	Database Management Systems		
Credit Value:	03		
Core/Optional	Core		
Hourly Breakdown	Theory	Practical	Independent Learning
	30	30	90
<p>Course Aim/Intended Learning Outcomes:</p> <ul style="list-style-type: none"> <li>➤ Explain an introduction to the Management of the database system.</li> <li>➤ Identify the objectives &amp; terms related to database design and Management.</li> <li>➤ Identify the fundamentals of the relational database management system.</li> <li>➤ Explain the new development and trends of the database management system.</li> <li>➤ Apply the DBMS in Accounting Information Systems.</li> </ul>			
<p>Course Content: (Main topics, Subtopics)</p> <ol style="list-style-type: none"> <li><b>1. Database Environment</b> <ol style="list-style-type: none"> <li>1.1. Explain database management.</li> <li>1.2. Data models and how they are used to capture the nature and relationships among data.</li> <li>1.3. Describe how business organizations are using database applications for competitive advantage.</li> <li>1.4. Major components of the database environment.</li> </ol> </li> <li><b>2. Database design</b> <ol style="list-style-type: none"> <li>2.1. Logical Database Model</li> <li>2.2. Relational Model</li> </ol> </li> <li><b>3. Database Implementation</b> <ol style="list-style-type: none"> <li>3.1. Introduction to SQL</li> <li>3.2. Advanced SQL</li> </ol> </li> <li><b>4. Advanced database concepts</b> <ol style="list-style-type: none"> <li>4.1. Access control</li> </ol> </li> </ol>			

4.2. Transaction processing 4.3. Indexing 4.4. Mapping objects to relational database 4.5. Managing big data <b>5. Internet Database Environment</b> 5.1. Define the different constructs of the internet and the Web-enabled database. 5.2. Describe the importance of new and emerging technologies. <b>6. Data Warehousing</b> 6.1. Define data warehousing and describing the characteristics of a data warehouse. 6.2. Describe major factors that drive the need for data warehousing.			
Teaching /Learning Methods: Lectures and Practical Assignments			
Assessment Strategy: The course unit may be evaluated by end–semester examination including Theory and Practical papers and Continuous Assessments			
Continuous Assessment 40%	Final Assessment 60%		
Details: quizzes , mid-term , other – 40%	Theory 30%	Practical 30%	Other
References/Reading Materials:			
➤ Jeffrey A. Hoffer, Mary B. Prescott, and Fred R. McFadden. Modern Database Management (8th Ed.). Prentice-Hall, 2007. ➤ Elmasri, R. and S. B. Navathe: Fundamentals of Database Systems (5th Ed.), Addison Wesley, 2007 ➤ Alan Simpson, Margaret Levine Young, and Alison Barrows: Access 2003 for DUMMIES, Wiley Publishing, 2003			



Wayamba University of Sri Lanka  
Kuliyapitiya  
Faculty of Business Studies and Finance  
Department of Accountancy  
**Diploma in Accounting Information Systems**

**DAIS 1253 – Independent Project**

This course has been designed to find a practical problem that exists in a Business and to find a solution for minimizing the negative effects of the Business by using theoretical and practical knowledge gained by studying the all courses in the Diploma program. The course intensively discusses applications of these methods, techniques, systems, Laws, Databases, Spreadsheets applied in various areas in the industry.

## APPENDIX 01: ASSIGNMENT COVERSHEET



Wayamba University of Sri Lanka Kuliyapitiya  
Faculty of Business Studies and Finance  
Department of Accountancy

### Diploma in Accounting Information Systems

#### Assignment Coversheet

Student ID Number	
Student Name	
Course Name	
Course Number	
Name of Lecturer/Tutor	
Assignment Topic	
Due Date	
Word Count	

(You must keep a photocopy or electronic copy of your assignment.)

### Student declaration

I certify that the attached assignment is my own work. Material drawn from other sources has been appropriately and fully acknowledged as to author/creator, source, and other bibliographic details. Such referencing may need to meet unit-specific requirements as to format and style.

**Signature of student:** \_\_\_\_\_ **Date:** \_\_\_\_\_

(Students submitting work electronically can type their name in the space for signature above, but must produce a signed copy of this cover sheet on request.)

**Date of submission :** \_\_\_\_\_



**Appendix 02: Title Page**

# **(Title of the Report)**

(By)  
(Name with Initials)  
(Registration Number)

This report is submitted in partial fulfillment of the requirement of the

Of

**Diploma in Accounting Information Systems**

Of

**Department of Accountancy**

Faculty of Business Studies and Finance

Wayamba University of Sri Lanka

(Year)

## APPENDIX 03: DECLARATION

## Declaration

I hereby certify that this report does not incorporate any material previously submitted for a diploma in any University or Institution to the best of my knowledge and it does not contain any material previously published or written by any other person except where due references have been made in the text.

.....

Date

.....

Signature of the Student

I hereby recommend that this report was prepared under my supervision by ..... In the partial fulfillment of the Diploma in Accounting Information System.

Signature of the Academic Supervisor: .....

Name : .....

Date : .....



## Get in Touch



+94 37 228 4214



E-mail: [daisacc@wyb.ac.lk](mailto:daisacc@wyb.ac.lk)



**Department of Accountancy**  
Faculty of Business Studies and Finance  
Wayamba University of Sri Lanka