

JOURNAL OF SACFIRE

Volume 2 Issue I



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

Copyright © December 2022

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

JOURNAL OF SACFIRE

Journal of SACFIRE of the Department of Accountancy
Volume 2 Issue I (2022)

ISSN 2950-6816

Published by;

The Editorial Board of Journal of SACFIRE,
Department of Accountancy
Wayamba University of Sri Lanka,
Kuliyapitiya, Sri Lanka.

Telephone/Fax: +94 37 2284214

Web: www.wyb.accountancy.ac.lk

Editor-in-Chief (2022): Prof. W. A. D. K. J. Wanigasekara

All rights reserved. No part of this publication can be reproduced, stored in a retrieval system, or transmitted, in any form whatsoever, or by any means, electronic, mechanical, photocopying, recording, or otherwise, without prior permission, in writing, from the publisher, other than for personal use in pursuant of studies.

Cover page by;

Dr. RMTN Rathnayake
Department of Accountancy,
Wayamba University of Sri Lanka.

ACKNOWLEDGEMENT

The Department of Accountancy is proud to present, with great pleasure, the first issue of the second volume of its student journal, Journal of SACFIRE. This journal provides outcomes in multidisciplinary nature research in Accounting and Finance. In performing this task, we had to take the assistance and guidance of many respected persons, who deserve our greatest gratitude. Firstly, we would like to offer our sincere gratitude to Senior Professor Udith K. Jayasinghe, the Vice-Chancellor of the Wayamba University of Sri Lanka, for his enthusiasm, guidance, and valuable comments. We would also like to extend our immense gratitude to Professor S.K. Gamage, the Dean of the Faculty of Business Studies and Finance of the Wayamba University of Sri Lanka, and Professor D.A.M Perera, the Head of the Department of Accountancy, Faculty of Business Studies and Finance of the Wayamba University of Sri Lanka for their continuous support and guidance for the success of this journal.

With great pleasure, we express special thanks to the eminent academics and scholars for their valuable insights and contributions to the reviewing process of this journal. In addition, we highly appreciate, especially the members of the Editorial Board and all other members of the Department of Accountancy, who provided enthusiasm and commitment that greatly assisted the success of this effort. Further, we would like to offer our sincere gratitude to all the authors for sharing their pearls of wisdom with us. Finally, we gratefully appreciate the encouragements we received from our students and colleagues in the Department of Accountancy.

Prof. WADKJ Wanigasekara
Editor-in-Chief
Journal of SACFIRE

Ms. MOS Mendis
Assistant Editor
Journal of SACFIRE

INQUIRIES:

All inquiries are to be directed to:

Editorial Board of the Journal of SACFIRE,
Department of Accountancy,
Wayamba University of Sri Lanka,
Kuliyapitiya, Sri Lanka.
Telephone/Fax: +94 37 2284214
E-mail: sacfir@wyb.ac.lk

EDITORIAL BOARD

Editorial Advisory Board

Prof. Kumara Uluwatta, Department of Accountancy, Faculty of Business Studies and Finance, Wayamba University of Sri Lanka.

Dr. Emil Uduwalage, Senior Lecturer, Department of Accountancy, Faculty of Business Studies and Finance, Wayamba University of Sri Lanka.

Ms. U.G.A.C. Karunananda, Senior Lecturer, Department of Accountancy, Faculty of Business Studies and Finance, Wayamba University of Sri Lanka.

Editor-in-Chief

Prof. WADKJ Wanigasekara, Department of Accountancy, Faculty of Business Studies and Finance, Wayamba University of Sri Lanka.

Assistant Editor

Ms. MOS Mendis, Lecturer, Department of Accountancy, Faculty of Business Studies and Finance, Wayamba University of Sri Lanka.