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நகர திட்டமிடல், நீர் வழங்கல் மற்றும் உயர் கல்வி அமைச்சு  
உயர் கல்விப் பிரிவு  
MINISTRY OF CITY PLANNING, WATER SUPPLY & HIGHER EDUCATION  
HIGHER EDUCATION DIVISION

මගේ අංකය  
எனது இல.  
My No.

HE/NS/08/BC/318

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

27 / 09/2019

***Non-State Higher Education Circular No. 03/2019***

The Chief Executive Officer  
Degree Awarding Non-State Higher Education Institutes

**Offer Bridging Programme for Commerce Disciplines Recognized by the Ministry**

1. The Degree Awarding Non-State Higher Education Institutes are recognized to award degrees in commerce disciplines.
2. However, it is noted that students from all streams of GCE A/L are not allowed to follow relevant to commerce and management degrees. The long felt need has been brought to the notice by the Standing Committee on Accreditation and Quality Assurance (SCAQA) and a Technical Advisory Committee (TAC) was appointed to develop the appropriate curriculum.
3. The curriculum prepared by the TAC has been recommended by the 55<sup>th</sup> SCAQA and it has been decided that Degree Awarding Non State Higher Education Institutes should adhere and offer the Bridging Programme for all degree programme relevant to commerce and management disciplines, if enrolling students from G.C.E A/L all streams.
4. Copy of the approved curriculum for Bridging Programme is attached herewith for your compliance as referred above.
5. Hence, as per para 3 above you are hereby informed to offer the bridging course to the students admitted from 2020 intake onwards please.

Yours sincerely,

  
M. M. P. K. Mayadunne  
Secretary / Specified Authority

CC: File No: HE/NS/03/285



# Ministry of City Planning, Water Supply and Higher Education Non State Higher Education Division

## A Bridging Programme for Commerce Disciplines

### 1. Introduction

At present, many accredited degree programmes relevant to commerce and management streams are offered by several recognized degree awarding institutes in Sri Lanka. The main subject domain of those degrees is commerce and business management. Further, most of such degree programmes are offering specialization in accounting, finance, marketing, HRM, supply chain management, operations management, logistics etc. Therefore, each degree programme consists of common business management course units which should be covered during the first two years of the respective degree programme. Accordingly, it was observed that students who have completed A/L in other streams find difficulties in following these subjects in business management at the degree level. Further, it was noticed that each potential student for commerce related degrees should have basic knowledge in accounting, economics and general business environment.

It was further observed that most of the A/L students are following their studies in Sinhala / Tamil medium. However, all commerce and business management degrees are conducted in English medium and targeting job opportunities in private sector. As a result, communication skills become a critical requirement for those degree programmes. Therefore, the bridging course for commerce discipline should develop basic understanding in accounting, business environment, economics and communication skills of non-commerce students who are applying for commerce and business management degrees.

## 2. Eligibility to follow Commerce Degrees

The Eligibility to follow these subjects were agreed upon as shown in the Table 1 below.

**Table 1: Eligibility to follow the degree programmes in commerce stream**

| Major areas (sub-disciplines) of Commerce                        | Commerce/ Management | Physical Science  | Biological Sciences | Arts | Technology |     |     | Any other subjects combination with Accounting or Business Studies |
|--|----------------------|---|---------------------|------|------------|-----|-----|--|
|  |                      |   |                     |      | Eng        | Bio | ICT |  |
| Business Management/ Business Administration                     | Allowed              | Allowed to those who pass all the course units of the bridging course with a minimum of 50%.  |                     |      |            |     |     | Allowed  |
| Accounting and Finance Management                                |                      | Allowed to those who pass Principles of Accounting with a minimum of 70% and all the other course units of the bridging course with a minimum of 50%. |                     |      |            |     |     |  |
| Marketing Management (All special areas of Marketing Management) |                      | Allowed to those who pass all the course units of the bridging course with a minimum of 50%.  |                     |      |            |     |     |  |
| Human Resource Management  |                      | Allowed to those who pass all the course units of the bridging course with a minimum of 50%.  |                     |      |            |     |     |  |
| Operation Management   |                      | Allowed to those who pass all the course units of the bridging course with a minimum of 50%.  |                     |      |            |     |     |  |
| Supply Chain Management and Logistics Management                 |                      | Allowed to those who pass all the course units of the bridging course with a minimum of 50%.  |                     |      |            |     |     |  |

|  |  |
|--|--|
| Industrial Management                        | Allowed to those who pass all the course units of the bridging course with a minimum of 50%. |
| Project Management                           | Allowed to those who pass all the course units of the bridging course with a minimum of 50%. |
| Management Information Systems               | Allowed to those who pass all the course units of the bridging course with a minimum of 50%. |
| Tourism and Hospitality Management           | Allowed to those who pass all the course units of the bridging course with a minimum of 50%. |
| Insurance & Risk Management                  | Allowed to those who pass all the course units of the bridging course with a minimum of 50%. |
| Banking & Finance                            | Allowed to those who pass all the course units of the bridging course with a minimum of 50%. |
| International Business                       | Allowed to those who pass all the course units of the bridging course with a minimum of 50%. |
| Entrepreneurship & Small Business Management | Allowed to those who pass all the course units of the bridging course with a minimum of 50%. |

### 3. Curriculum for the Bridging Course to follow Degrees in Commerce Discipline

Accordingly, following curriculum is proposed as the bridging course to students who are interested in pursuing their career in business management and related disciplines and have not followed subjects in the commerce stream at the A/L or have not taken subject combinations including Accounting and Business Studies.

#### Curriculum of the Bridging Course

1. General Business Knowledge (45 direct contact hours – 03 Credits)
2. Principles of Accounting (45 direct contact hours – 03 Credits)
3. Principles of Economics (45 direct contact hours – 03 Credits)
3. English and Communication Skills (30 direct contact hours – 02 Credits)

#### 4. Detailed Course Specifications

The detailed course specifications are given in the following table.

**Table 2: Detailed course specifications for the proposed course on General Business Knowledge**

| Course Title       | <b>General Business Knowledge</b>   |   |
|--------------------|---|---|
| For whom:          | The students who have completed AL in non-commerce stream   |   |
| Learning Outcomes  | At the end of the course units the students should be able to; <ul style="list-style-type: none"> <li>• identify the concept of business and scope of the main business activities recognize the components of the business environment and new trends in dynamic environment</li> <li>• identify the types and characteristics of different business organizations</li> <li>• describe the role of supportive services for sustainability of the businesses</li> <li>• explain the basic concepts of management and business functions within the organizations</li> </ul> |   |
| No of SLQF Credits | 03  |   |
| Total no of hours  | 45 direct contact hours   |   |
| Key Topics         | 1   | Introduction to business <ul style="list-style-type: none"> <li>• Business concept</li> <li>• Characteristics of business</li> <li>• Business activities</li> <li>• Classifies businesses on different criteria</li> <li>• Business process</li> <li>• Evolution of the businesses</li> </ul>       |
|                    | 2   | Business Environment <ul style="list-style-type: none"> <li>• Types of business environment</li> <li>• Internal Environment</li> <li>• Task Environment</li> <li>• General environment</li> <li>• Analysis of stake holder</li> <li>• Social responsibility and ethics of the businesses</li> </ul> |
|                    | 3   | Business organizations  |

|            |   |   |
|------------|---|---|
|            |   | <ul style="list-style-type: none"> <li>• Types of business organizations</li> <li>• Nature and characteristics of private sector business organizations (e.g. Sole proprietorship, Partnerships, Incorporated companies etc.)</li> <li>• Nature and characteristics of public sector business organizations (e.g. Departments, State corporations, Businesses under local authorities, State companies etc.)</li> <li>• Nature and characteristics of special businesses (e.g. Franchise businesses, Business combinations etc.)</li> </ul> |
|            | 4 | <p>Supportive services for business</p> <ul style="list-style-type: none"> <li>• Money, financial institutions and financial system (Including e transactions)</li> <li>• Insurance</li> <li>• Transportation</li> <li>• Warehousing and logistics</li> <li>• Retail, whole sale and international trade</li> <li>• Electronic commerce</li> </ul>  |
|            | 5 | <p>Principles of Management</p> <ul style="list-style-type: none"> <li>• Introduction to basic concept of business management</li> <li>• Management process</li> <li>• Basic concepts of planning and decision making</li> <li>• Basic concepts of organizing</li> <li>• Basic concepts of leading (Leadership, motivation and communication)</li> <li>• Basic concepts of controlling</li> </ul>   |
|            | 6 | <p>Functional areas of the business</p> <ul style="list-style-type: none"> <li>• Fundamentals of production and operational management</li> <li>• Fundamentals of marketing management</li> <li>• Fundamentals of financial management</li> <li>• Fundamentals of human resource management</li> <li>• Fundamentals of information systems</li> </ul>   |
|            | 7 | <p>Entrepreneurship and new business development</p> <ul style="list-style-type: none"> <li>• Relationship between entrepreneur- ship and businesses</li> <li>• Entrepreneurship and economic development</li> <li>• Entrepreneurship process</li> <li>• Entrepreneurial characteristics and skills</li> <li>• Small and medium businesses</li> </ul>   |
| References |   | <ol style="list-style-type: none"> <li>1. Joyce P (2016) <i>Business for Cambridge International as and A Level</i>, Oxford University Press</li> <li>2. Hall D (2010) <i>Business Studies</i> (5th Edition), Pearson Education Asia.</li> <li>3. Richard D. L. (2016), "The new Era of Management", 11th Edition, Thomson Learning; International Student Ed.</li> </ol>   |

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|  | <p>4. Kotler P. and Armstrong G. (2017). <i>Principles of Marketing</i> (17<sup>th</sup> Ed.), USA: Prentice Hall.</p> <p>5. Opatha H.D.N.P. (2012). <i>Human Resource Management</i>. Colombo, Sri Lanka: University of Sri Jayewardenepura.</p> <p>6. Pandey, I.M. (2015). <i>Financial Management</i>, (11<sup>th</sup> Ed), India: Vikas Publishing House Pvt Ltd</p> <p>7. Laudon, K.C., &amp; Laudon, J.P. (2007). <i>Management Information Systems</i>, (10<sup>th</sup> Ed.), India: Prentice hall.</p> |
|--|--|

**Table 3: Detailed course specifications for the proposed course on Principles of Accounting**

| Course Title       | <b>Principles of Accounting</b>  |   |
|--------------------|--|---|
| For whom:          | The students who have completed A-Level in non-commerce stream   |   |
| Learning Outcomes  | <p>At the end of this course unit the students should be able to:</p> <ul style="list-style-type: none"> <li>• understand and explain the relationship between the accounting equation and double-entry bookkeeping.</li> <li>• record transactions in the appropriate ledger accounts using the double-entry bookkeeping system.</li> <li>• analyze the effect of business transactions on accounting records and financial statements.</li> <li>• use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.</li> </ul> |   |
| No of SLQF Credits | 03   |   |
| Total no of hours  | 45 direct contact hours  |   |
| Key Topics         |  | <p>Introduction to Accounting</p> <ul style="list-style-type: none"> <li>• Define accounting</li> <li>• Purpose of financial statements</li> <li>• Types of accounting (financial, management and cost accounting)</li> </ul> |
|                    | 2  | <p>Fundamental concepts in accounting</p> <ul style="list-style-type: none"> <li>• Accounting assumptions</li> <li>• Accounting concepts</li> <li>• Accounting principles</li> <li>• Accounting standards</li> </ul>          |
|                    | 3  | <p>Double entry book keeping system</p> <ul style="list-style-type: none"> <li>• Basic accounting equation</li> <li>• Assets, liabilities and equity</li> <li>• Introduction to double entry book keeping</li> </ul>          |



|            |   |   |
|------------|---|---|
|            | 4 | <p>Recording of transactions</p> <ul style="list-style-type: none"> <li>• Introduction to accounting process</li> <li>• Voucher, Journal and journal entries</li> <li>• General Ledger and posting</li> <li>• Trial balance and closing entries</li> <li>• Subsidiary books of accounts</li> </ul>  |
|            | 5 | <p>Preparing financial statements</p> <ul style="list-style-type: none"> <li>• Trial balance and closing entries</li> <li>• Profit &amp; Loss Account</li> <li>• Balance Sheet</li> <li>• Cash Flow Account</li> </ul>  |
|            | 6 | <p>Use of accounting information</p> <ul style="list-style-type: none"> <li>• How to interpret financial statements</li> <li>• How to use accounting information</li> </ul>   |
| References |   | <ol style="list-style-type: none"> <li>1. Gupta R.L., &amp; Gupta V.K. (2013). <i>Principles &amp; Practice of Accountancy</i>. India: Sultan Chand &amp; Sons.</li> <li>2. Maheshwari, S.N., Maheshwari, S.K., &amp; Maheshwari, S.K. (2013). <i>An introduction to accounting</i>. (11<sup>th</sup> Ed.), India: Vikas Publishing.</li> <li>3. Ittelson, T. (2009). <i>Financial Statements: A Step-by-Step Guide to Understanding and Creating Financial Reports</i>. (2<sup>nd</sup> Ed.), USA: Career Press.</li> <li>4. Kieso, D. E., Weygandt, J. J., &amp; Kimmel, P. D. (2013). <i>Accounting Principles</i>. (11<sup>th</sup> Ed.), USA, NJ: John Willy &amp; Sons.</li> <li>5. Sehgal, A., &amp; Sehgal, D. (2013). <i>Fundamentals of financial accounting</i>. (5<sup>th</sup> Ed.), India: Taxmann.</li> <li>6. Subramanyam, K. R. (2014). <i>Financial statement analysis</i>. (11<sup>th</sup> Ed.), New York, NY: McGraw Hill Education.</li> <li>7. Tones, M. (2002). <i>Accounting for non-specialists</i>. John Wiley &amp; Sons, Singapore.</li> </ol> |

**Table 4: Detailed course specifications for the proposed course on Principles of Economics**

|                    |  |   |
|--------------------|--|---|
| Course Title       | <b>Principles of Economics</b>   |   |
| For whom:          | The students who have completed A/L in non-commerce stream   |   |
| Learning Outcomes  | <p>At the end of this course unit the students should be able to;</p> <ul style="list-style-type: none"> <li>• understand consumer behavior and firm behavior in an economy</li> <li>• demonstrate competence in using simple diagrams and graphs to explain economic principles and their applications.</li> <li>• analyze different types of market structures (monopoly, oligopoly and a competitive market)</li> <li>• recognize and analyze common economic issues which relate to individual markets and the aggregate economy.</li> </ul> |   |
| No of SLQF Credits | 03   |   |
| Total no of hours  | 45 direct contact hours  |   |
| Key Topics         | 1  | <p>Introduction to economics</p> <ul style="list-style-type: none"> <li>• Definition</li> <li>• Introduction to micro and macro economics</li> <li>• Scarcity, resources and opportunity cost</li> <li>• Economic models</li> <li>• Purpose of studying economics</li> </ul>  |
|                    | 2  | <p>Introduction to market economy</p> <ul style="list-style-type: none"> <li>• Price, supply and demand</li> <li>• Law of supply and law of demand</li> <li>• Basic forces that determine an equilibrium in a market economy</li> </ul>   |
|                    | 3  | <p>Consumption choices</p> <ul style="list-style-type: none"> <li>• Marginal utility and elasticity</li> <li>• Individual maximizing behavior</li> </ul>  |
|                    | 4  | <p>Introduction to agents of production (land, labor, capital and organization)</p>   |
|                    | 5  | <p>Firms and their decisions about optimal production, and the impact of different market structures on firms' behavior</p> <ul style="list-style-type: none"> <li>• The Production Process; Cost of Production</li> <li>• Firms in Competitive Markets</li> <li>• Monopoly, oligopoly, and competitive market</li> </ul> |
|                    | 6  | <p>Introduction to macroeconomics</p> <ul style="list-style-type: none"> <li>• Measurement GDP</li> <li>• Economic growth</li> <li>• Inflation</li> <li>• Exchange rates</li> </ul>   |
|                    | 7  | <p>Money and banking</p> <ul style="list-style-type: none"> <li>• Introduction to money and banking</li> </ul>  |

|            |   |  |
|------------|---|--|
|            |   | <ul style="list-style-type: none"> <li>• Introduction to money and banking</li> <li>• Money and its functions</li> <li>• Role of banking</li> <li>• How banks create money</li> </ul>  |
|            | 8 | <p>Government budgets and fiscal policy</p> <ul style="list-style-type: none"> <li>• Government budgets</li> <li>• Budget deficit</li> <li>• Government taxation</li> </ul>  |
|            | 9 | <p>Introduction to international trade</p> <ul style="list-style-type: none"> <li>• Absolute advantage and comparative advantage</li> <li>• Barriers in international trade</li> <li>• Benefits in reducing international trade barriers</li> </ul>  |
| References |   | <ol style="list-style-type: none"> <li>1. Acemoglu, D., Laibson, D., List, J. (2017). <i>Microeconomics</i>. (2<sup>nd</sup>Ed.), (Pearson Series in Economics), USA: Pearson.</li> <li>2. Besanko, D., &amp; Braeutigam, R.R. (2010). <i>Microeconomics</i>. (4<sup>th</sup> Ed.), USA: John Wiley &amp; Sons, Inc. (e-book).</li> <li>3. Hway Boon. (2011). <i>Principles of Microeconomics</i>. (Malaysia Edition). Malaysia: Cengage Learning Asia Pte Ltd.</li> <li>4. Mankiw, N, G. (2014). <i>Principles of Economics</i>. (7<sup>th</sup>Ed.), USA: Cengage Learning.</li> <li>5. Pindyck, R., &amp; Rubinfeld, D. (2013). <i>Principles of economics</i>. (8<sup>th</sup>Ed.), USA: Pearson.</li> <li>6. Sowell, T. (2010). <i>Basic economics: A common sense guide to the economy</i>. (4<sup>th</sup>Ed.), New York: Basic Books.</li> </ol> |
| Note       |   | <p><b><u>55<sup>th</sup> SCAQA decision – 04/07/2019</u></b><br/> Principle of Economics (45 direct hours – 03 Credits) – allowed to release those who pass the Economic subject in GCE Advance Level.</p>   |

**Table 5: Detailed course specifications for the proposed course on Communication Skills**

|                                  |   |
|----------------------------------|---|
| Course Title:                    | <b>English and Communication Skills</b>   |
| For whom:                        | Students who have enrolled in the Bridging Course   |
| Learning Outcomes                | <p>At the end of this course the students would have:</p> <p>Be able to Communicate technical and engineering issues effectively with professional groups and the society at large</p> <p>Be able to read, interpret and summaries various types of documents</p> <p>Be able to prepare concise and logical reports of various types</p> <p>Summarize and present different types of information using appropriate tools and technologies</p>   |
| No of SLQF Credits               | 2   |
| Total no of direct contact hours | 30  |
| Key Topics                       | <p>1 Work related communication</p> <ul style="list-style-type: none"> <li>● Corporate etiquette</li> <li>● Effective emailing</li> <li>● Effective Face-to-Face Conversations</li> <li>● Effective phone communications</li> <li>● Preparing an outstanding CV/ resume</li> <li>● Handling Meetings</li> <li>● Use of Social media</li> <li>● Ethics in Communications</li> </ul> <p>2 Developing Reading and Writing Skills</p> <ul style="list-style-type: none"> <li>● Developing Reading Skills <ul style="list-style-type: none"> <li>○ Preparation during pre-reading</li> <li>○ Effective Reading <ul style="list-style-type: none"> <li>■ Identify the key concepts</li> </ul> </li> <li>○ Post Reading</li> </ul> </li> </ul> |

- Make a summary (textual or visual, e.g: mind map)

- Effective Writing
  - Understand the reader
  - Structuring your document
  - Using appropriate writing style and words
  - Formatting the document

3

### Effective Communication and Presentation Skills

- Public speaking skills
- Impromptu speeches
- Critical Thinking: Researching the facts
- Structuring your presentations
- Tools for making effective presentations
- Using the right voice and body language in presentations

### References

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