CMA

INSTITUTE OF CERTIFIED MANAGEMENT ACCOUNTANTS OF SRI LANKA

Incorporated by the
Act Parliament No. 23 of 2009

CAT

CERTIFIED
ACCOUNTING
TECHNOLOGIST (CAT)
STUDY PROGRAM

HANDBOOK

INSTITUTE OF CERTFIED MANAGEMENT ACCOUNTANTS OF SRI LANKA
THE NATIONAL PROFESSIONAL MANAGEMENT ACCOUNTING INSTITUTION IN SRI LANKA

Certified Accounting Technologist (CAT)

Study Program

April, 2024

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INSTITUTE OF CERTIFIED MANAGEMENT ACCOUNTANTS OF SRI LANKA

Establishment of CMA Sri Lanka
Founder - Prof. Lakshman R Watawala
Technical assistance - CMA Canada (Now CPA Canada)
Initial funding - Canadian International Development Agency (CIDA)

The Institute was initially established as the "Society of Management Accountants of Sri Lanka" in the year 1999 with the technical assistance of CMA Canada (now CPA Canada) and financial assistance from the Canadian International Development Agency (CIDA) by its Founder Prof. Lakshman R Watawala in June 2000. The Institute of Certified Management Accountants of Sri Lanka (CMA Sri Lanka) was incorporated by the Act of Parliament No.23 of 2009 as the National Professional Management Accounting Institution in Sri Lanka. Since its inception in June 2000, CMA has progressed to become a body with over 20,000 students and 2,750 members. The institute promotes the study and application of Management Accounting, Financial Accounting & Finance and Business Management through its Processional Management Accounting Study Program leading to a Professional Management Accounting qualification.

CMA is a Member of the International Federation of Accountants (IFAC) which is the apex organization of worldwide professional accounting bodies numbering 180 spread across 135 countries with a total membership of more than 3 million accountants covering public practice, government, industry, service, commerce and education. It is a member of the South Asian Federation of Accountants (SAFA), an Apex body of SAARC, thereby joining the fraternity of professional accounting bodies in India, Pakistan, Bangladesh, Nepal and Sri Lanka. CMA Sri Lanka is represented on the SAFA Board of Directors and the President of SAFA is also represented by CMA Sri Lanka. CMA is also a Member of the Confederation of Asian and Pacific Accountants (CAPA) consisting of Professional Accounting Bodies in the Asia & Pacific Region.

Introduction

The Institute of Certified Management Accountants of Sri Lanka decided to include the Certified Accounting Technologist (CAT) Study Program to its portfolio of Study Programs. This document comprises a brief overview of the CAT Study Program followed by the relevant syllabi.

The CAT Study Program is offered for the benefit of students who have completed the General Certificate of Education (GCE)- (Ordinary Level) examination and pursue their Advanced Level studies in the Commerce stream.

The objective of the CAT study Program is to provide students with basic knowledge and skills in five key areas associated with accounting, management commerce, and IT. Whilst facilitating higher studies (Advanced Level) in the Commerce stream, its successful completion will offer them an entry path to the CMA *Sri Lanka* Professional Program. Further, it will enhance their opportunities for employment at junior levels in the commercial arena owing to the wide range of theoretical and practical aspects covered in the Study Program.

The CAT Study Program consists of five courses of study (four core courses, viz. CAT 1: Financial Accounting, CAT 2: Management Accounting, CAT 3: Economics and Management, CAT 4: Quantitative Methods and a Skill Course CAT 5: Information Technology). Conducted over 9 months (approximately 36 weeks) each course will be of 60-hour duration, followed by an assessment of three-hour duration each.

The courses will be conducted by Registered Education Institutional while the conduct of assessment will be the responsibility of CMA *Sri Lanka.* Delivery of study sessions will take physical, online, or blended mode, depending on the facilities available and the policy of education providers. Study packs and pilot question papers for each course will be made available by CMA *Sri Lanka* for use by resource persons and students. The students who complete the study Program successfully will be awarded the Certificate of Certified Accounting Technologist. Further, it will serve as an entry qualification for the CMA *Sri Lanka* Professional Program.

Entry Requirement for CAT Study Program

Students who have completed O/L Examinations and following A/L.

STUDENT REGISTRATION

NEW STUDENT REGISTRATION

CMA New Students Registration is exclusively conducted online. Students are required to complete the registration process through the self-registration portal. It is imperative to adequately prepare yourself prior to commencing the online registration procedure.

Step 1: Use "New Student Registration" link in CMA official website.

Step 2: Select the Program - CAT Program (Certified Accounting and Technologist)

Step 3: Enter Basic Details and Make Registration Payment.

Step 4: Use the link which come to students' Email to enter details and upload supportive documents to complete the registration application.

Step 5: Verify the Registration Application by CMA Students' Affairs Division.

Step 6: Completed Applications will be Approved by the Manager – Students' Affairs.

Step 7: Automated Email will send to students' Email to confirm the Registration with a Registration Number and logging instruction to MYCMA Account.

PREPARATION OF DOCUMENTS

Before initiating the online registration, please ensure that you have scanned the following documents and saved them on your computer:

- Soft copy version (pdf, jpg, jpeg) of the certified photocopy of your G.C.E.O/L certificate

- A soft copy version (pdf, jpg, jpeg) of the certified photocopy of your birth certificate. (*important note – the students who have the Tamil version of their birth certificate, should upload the translated English or Sinhala birth certificate.)

- A soft copy version (pdf, jpg, jpeg) of the certified photocopy of your national identity card

- A soft copy version (jpg, jpeg) of a colour upper body image, measuring 3.0 cm x 2.5 cm, is also required to prepare the student id.

REGISTRATION PAYMENT

You can choose your preferred payment method to make the registration payment. The following payment options are available.

Option 01

Pay using a Credit/Debit Card option: Payments can be made securely through the online payment portal using your credit or debit card. Important: Ensure you have your credit or debit card ready before you start processing your application.

Option 02

Pay through People's Bank option: The People's Bank advice will be sent to your email. The students must present a printed or soft copy of the Deposit Advice to the Teller of the People's Bank along with the duly completed Deposit Slip of People's Bank

Option 03

Pay at CMA option: Payments can be made at the CMA Secretariat using debit or credit cards only. No cash will be accepted.

Upon the successful completion of your registration, you will receive an email containing your CMA registration number and comprehensive instructions on how to access MY CMA.

Please login to your MY CMA profile following the instruction given.

Link - https://cm.cma-srilanka.org/login
Username – Your CMA Registration Number. Ex. **CAT35000**
Password – Retrieve your password by clicking "Retrieve Password" link. *(The new password resetting link will receive to your email)*

Check your details and if it is need be corrected, please update your MYCMA account.

If there are any mistakes in your name and NIC number send an email to info@cma-srilanka.org.

Any change of your contact information shall be updated in your MYCMA account to receive all the CMA Program updates.

Fees Structure 2024
The fee structure relevant to 2024 is given below

Registration Fee	LKR 3,000
Examination fee per subject	LKR 1,750
Study Text Fee per subject	LKR 1,500

CAT Study Materials

CAT Study Texts for each subject in Sinhala and English are available for sale at the CMA Head Office.

MODES OF LEARNING

Registered Education Providers
Students may follow lectures at registered education providers of CMA Sri Lanka. A list of the registered institutes could be obtained from the CMA Sri Lanka website. The duration of the lecture for CAT will be 9 months

Important Dates

Closing date for registration	31st August 2024
Closing date to apply CAT Examinations	31st January 2025
CAT Examination dates	25th & 26th April 2025

STRUCTURE OF THE EXAMINATIONS

Subjects in CAT Program: Examination Structure

Code	Subject	Medium	Duration of the Exam	Assessment Method
Core				
CAT 1	CAT 1: Financial Accounting (FA)	English/ Sinhala / Tamil	3	Paper-Based Examination
CAT 2	CAT 2: Cost and Management Accounting (MA)	English/ Sinhala / Tamil	3	Paper-Based Examination
CAT 3	Economics and Management (EM)	English/ Sinhala / Tamil	3	Paper-Based Examination
CAT 4	CAT 4: Quantitative Methods (QM)	English/ Sinhala / Tamil	3	Paper-Based Examination
Skill				
CAT 5	IT Applications	English	3	Practical Exam

Evaluation

The pass mark for any core or skill course unit is 50 and the grading scheme is given below. For skill course units grades of evaluation are either a Pass or Fail, where the pass mark is 50.

Grading Scheme

A	Distinction
B	Good Pass
C	Pass Standard
D	Marginal
E	Failure
F	Bad failure

Examination Results

Results of the CAT Exams will be released within 50 days of the conclusion of exams. Students can view their results by login in to MY CMA Account just after releasing the results and detailed system generated results sheets will be sent to all students via email and the original result sheet will be sent to all students by post.

Calculator Usage Guidelines for the CMA Professional Program 2023 – 2027

The following calculator usage guidelines are applicable for the CAT Program

Types of calculators allowed:

- Students are allowed to use scientific, nonprogrammable calculators for core subjects in the CAT Program.

Types of calculators not allowed:

- Any programmable calculators which are capable of storing text or alphanumeric data.
- Any programmable calculators that are capable of performing operations such as differentiation, integration, algebraic expressions, solutions to a system of equations, etc.
- Calculators with external communication features or internet connectivity.
- Calculators on mobile phones.

Pre-approved list of calculators

Casio fx models except graphing / graphic models. E.g.

- fx – 100 MS
- fx – 991 ES PLUS
- fx – 991 MS
- fx – 82 MS
- fx – 82 ES PLUS

Important note to students

Students are responsible for getting acquainted with the usage of a permitted type of calculator and ensuring the performance of the calculator on the day of the examination. E.g. performance of the battery, solar power, etc.

Award of Certificates

Students who complete each level will be issued "Certified Accounting Technologist" certificate in addition to the results sheet as follows.

PRIZES

Prizes are offered for each subject. Students who obtain the highest total marks on their first attempt at the distinction level will be awarded merit prizes. Three Merit Prizes are awarded at each Level.

Subject prizes are awarded for both core and skill stream subjects for students who obtain the highest mark for each subject on their first attempt at the distinction level.

Contact Details

Division	Ext	Mobile	WhatsApp	email
Student Affairs Division	110 132 144	0778833363 0774526206	0778833363	studentaffairs@cma-srilanka.org
Education & Training Division	154 145 139	0706930446 0743213860	0743213860	education@cma-srilanka.org
Examination Division	123 137	0770-584753 0770-418339	0770-584753	cmaexaminations@cma-srilanka.org
Marketing Division	134	0777 593 562 0766 375 456 0778 802 522	0778 802 522	promotion@cma-srilanka.org
Computer Division	117	0770574893		computercenter@cma-srilanka.org

CERTIFIED ACCOUNTING TECHNOLOGIST (CAT) SYLLABUS

Certified Accounting Technologist (CAT) Study Program

Core Courses

CAT 1: Financial Accounting (FA)

CAT 2: Cost and Management Accounting (MA)

CAT 3: Economics and Management (EM)

CAT 4: Quantitative Methods (QM)

Skill Course

CAT 5: Information Technology (IT)

Core Courses

CAT 1: Financial Accounting (FA)

Financial Accounting is a branch of accounting concerned with the summary, analysis and reporting of financial transactions related to a business. This includes preparation of financial statements made available for use by stakeholders such as shareholders, employees, banks, governmental agencies, and suppliers. The purpose of this course is to provide students with a basic understanding about concepts and principles of financial accounting, the accounting process, and interpretation of financial statements.

Learning Outcomes

On successful completion of the course the students shall:
- a) Describe the concepts and principles of Financial Accounting.
- b) Explain the process of Accounting.
- c) Interpret a basic set of financial statements.
- d) Demonstrate ability to proceed with advanced studies in Accounting.

Nature of the Course: Compulsory, comprising sixty hours of interactive hours.

Syllabus Structure

Section	Area	Weight (%)	Time (hrs.)
I	Introduction to accounting and basic concepts and principles.	25	15
II	The accounting process	50	30
III	Financial statements and interpretation	25	15

I.   Introduction to accounting and basic principles and concepts (25%- 15 hrs.)
Stakeholders of a business and their information needs; types of business organizations; accounting as an information system; use of software in accounting. Entity concept, accounting equation: assets, liabilities, and equity and interpretation of transactions; Duality concept, double entry system, and recording of transactions according to double entry principles; Accounting concepts and principles adhered to in the preparation of financial statements.

II.   The accounting process (50%- 30 hrs.)
Accounting input, process, and the output: source documents, primary entry books, cash book, general ledger; and the financial statements.

Cash book and Petty cash book: Cash receipts and payments; credit sales and credit purchases (accounts receivable and accounts payable)- Day books (sales, purchases, sales returns, and purchases returns); recording transactions in the General Journal; posting entries to the general ledger, balancing and closing the ledger accounts; drawing the Trial Balance- errors and their correction; subsidiary ledgers and control accounts; preparation of financial statements; adjusting entries (closing stock, depreciation, bad debts, accrued expenses and income; prepaid expenses and income, stock losses), taxation as an expense.

Manufacturing Account and its preparation.

Bank Reconciliation Statement and its preparation.

III. Financial Statements and Interpretation (25%- 15 hrs.)

Income Statement and Statement of Financial Position (structure and elements) of a sole proprietorship.

Financial ratios and interpretation (profitability, liquidity, and asset management efficiency).

Comparison of financial statements of a sole proprietorship with those of a limited liability company/ partnership.

Assessment

A three-hour written examination, with the following composition, is conducted at the end of the course:

Method	Marks
25 MCQs	50
One compulsory question	20
Two out of Four 15-mark questions	30
Total	**100**

Learning Aids

Study Pack on Financial Accounting, CMA Sri Lanka, 2024

Miller-Nobles, T & Mattison, B 2020, ***Horngren's Accounting*** *(13th ed.), Pearsons's Education Ltd. Essex.*

CAT 2: Cost and Management Accounting (MA)

Cost and Management Accounting is a form of accounting that aims to optimize performance by effective management of revenues and expenses. Herein, Cost Accounting focuses on the cost structure of the business while Management Accounting involves the managerial function of planning, decision making, and control. The purpose of this course is to provide students with a basic understanding on concepts and principles of cost and management accounting, and selected applications.

Learning Outcomes

On successful completion of the course the students shall:
   a) Describe the principles and concepts of Cost and Management Accounting.
   b) Explain selected applications in Cost Accounting.
   c) Explain selected applications in Management Accounting.
   d) Demonstrate ability to proceed with advanced studies in Cost and Management Accounting.

Nature of the Course: Compulsory, comprising sixty hours of interactive hours.

Syllabus Structure

Section	Area	Weight (%)	Time (hrs.)
I	Introduction to Cost and Management Accounting.	15	09
II	Concept of cost, cost classification, and analysis.	40	24
III	Costing methods and cost computations.	25	15
IV	Planning and short-term decision-making techniques.	20	12

I.   Introduction to Cost and Management Accounting (15%- 09 hrs.)
Role and functions of Cost Accounting and Management Accounting; users of cost and management accounting information; distinguishing among financial accounting, cost accounting, and management accounting; use of software in cost and management accounting.

II.   Concept of cost, cost classification, and analysis (40%-24 hrs.)
Defining relevant cost terms and concepts (cost object; cost unit; cost components- material, labour, and expenses; direct and indirect costs; overheads; period and product costs; costs by behaviour- variable, fixed, semi-variable, semi-fixed; relevant and irrelevant costs; opportunity costs, and sunk costs).

Accounting for material: Flow of materials; recording procurement and issue of materials, pricing the issue of material (First-in-First-Out/ FIFO, Last-in-First-Out/ LIFO); control procedure for material (Economic Order Quantity/ EOQ, Re-order Level, maximum and minimum stock levels).

Accounting for labour: Direct and indirect classification for selected labour related costs; labour remuneration methods (time based, piece rate, and incentive schemes).

Accounting for overheads: Nature of overhead costs; overhead distribution (allocation, apportionment, absorption/ overhead absorption rates); redistribution of service costs; over/ under absorption of overheads and their treatment.

Cost sheet and computation of unit costs (inclusive of overheads).

III.   Costing methods and cost computations (25%-15 hrs.)

Specific order costing vs. continuous operations costing- flow of production and costs; Job Costing and Batch Costing (nature, computing the total cost and cost per unit); Process Costing (nature, normal and abnormal losses, consecutive processing with all output fully complete), computing cost per unit).

IV.   Planning and short-term decision making (20%- 12 hrs.)

Budgeting: nature, role and purpose; stages in the budgeting process; functional budget and components; budgetary control (computations excluded).

Cost-volume-profit analysis: Break-even point – BEP (units and revenue), Margin of Safety- MS, Break-even chart and Profit-Volume chart, target profit calculations, applications, limitations, and assumptions.

Assessment

A three-hour written examination, with the following composition, is conducted at the end of the course:

Method	Marks
25 MCQs	50
One compulsory question	20
Two out of Four 15-mark questions	30
Total	**100**

Learning Aids

Study Pack on Cost and Management Accounting, *CMA Sri Lanka, 2024*

Drury, C and Tayles, M 2021, **Management and Cost Accounting** *(11ᵗʰ ed.), Cenagage Learning Hampshire.*

CAT 3: Economics and Management (EM)

This course comprises of two sections, Economics (50%- 30 hrs.) and Management (50%- 30 hrs.)

Economics

Economics is the branch of knowledge concerned with production, consumption, and transfer of wealth. Further, microeconomics, a branch of economics, studies individuals, and business decisions while macro-economic analyses the decisions made by countries and governments. The purpose of this course is to provide students with a basic understanding about concepts, principles, and practices of microeconomics and macro-economics.

Learning Outcomes

On successful completion of the course the students shall:
   a) Describe the concepts and principles of Microeconomics.
   b) Describe the concepts and principles of Macroeconomics.
   c) Demonstrate ability to proceed with advanced studies in Economics.

Nature of the Course: Compulsory, comprising sixty hours of interactive hours.

Syllabus Structure

Section	Area	Weight (%)	Time (hrs.)
I	Fundamental concepts of Economics	05	03
II	Demand, supply and the market equilibrium	15	09
III	Theory of production, costs and profit maximization	10	06
IV	Market structures	10	06
IV	Aspects of macroeconomics	10	06

I.   **Fundamental concepts of Economics (05%- 03 hrs.)**
      Definitions of economics, microeconomics, and macroeconomics; scarcity and opportunity cost; production possibility curves.

II.   **Demand, supply, and market equilibrium (15%- 09 hrs.)**
      Demand, factors affecting demand, demand schedule and the law of demand; movements along and shift in the demand curve.
      Supply, factors affecting supply, supply schedule and the law of supply; movements along and shifts in the supply curve.
      Determination of market equilibrium via combination of demand and supply, shifts of demand and supply curves and impact on equilibrium.

Price elasticity, coefficient of elasticity, and implications,

III. **Theory of production, costs, and profit maximization (10%- 06 hrs.)**
Variable and fixed inputs (e.g. labour and capital) and short-run and long-run differences in production; Total Product, Average Product, and Marginal Product and law of Diminishing Marginal Returns. Difference between short-run and long run production costs and the conditions for profit maximization.

IV. **Market structures (10%- 06 hrs.)**
Characteristics of market structures: perfect competition, monopoly, monopolistic competition, and oligopoly. Profit maximizing under different market structures.

V. **Aspects of Macroeconomics (10%- 06 hrs.)**
Introduction to macroeconomic variables: inflation, unemployment, economic growth, exchange rates; Circular flow diagram for a two-sector economy; National income and its computation; Fiscal and monetary policy as Government's macroeconomic objectives.

Assessment

A 90-minute (1 ½ hrs.) hour written examination, with the following composition, is conducted at the end of the course:

Method	Marks
12 MCQs	24
One compulsory question	16
One out of Three 10-mark questions	10
Total	**50**

Learning Aids

Study Pack on Economics, CMA Sri Lanka, 2024
Sloman, J & Wride, A 2021, *Economics* (10th Ed.), Prentice Hall, London.

Management

Every manager is required to possess a comprehensive knowledge of the fundamentals and the process of Management. This knowledge will help him to set context specific goals and objectives and achieve them by making best use of limited resources. The purpose of this course is to provide students with a basic understanding about concepts, principles, and the practice of Management together with a basic idea of corporate governance and ethics.

Learning Outcomes

On successful completion of the course the students shall:
- a) Describe the principles and concepts of Management.
- b) Explain the role of managers in performing the basic functions of management.
- c) Discuss the role of corporate governance and ethics in organizations.
- e) Demonstrate ability to proceed with advanced studies in Management Studies.

Nature of the Course: Compulsory, comprising sixty hours of interactive hours.

Syllabus Structure

Section	Area	Weight (%)	Time (hrs.)
I	Introduction to Management	10	06
II	Managerial Functions	30	18
III	Corporate Governance and Ethics	10	06

I. Introduction to Management (10%- 06 hrs.)

Defining Management, effectiveness, efficiency, and productivity; Organization, its environment, and the management process; managerial hierarchy, roles, and skill levels.

II. Managerial functions (30%- 18 hrs.)

Overview of managerial functions and their interconnectivity.

Planning: Fundamentals of planning- Goals, objectives, and strategies; planning horizons: strategic plans, operational plans and contingency plans; setting vision, mission, goals and objectives.

Organizing: Authority, delegation, responsibility, and accountability; organizational structure-importance and basic elements; types of organizational structure (functional, divisional, hybrid and matrix); context and organizational design; staffing and human resource planning.

Directing: Motivation- concept and process, Maslow's theory of motivation; communication: process, types, techniques, and their effectiveness; leading and leader: trait and behavioural approaches, autocratic and democratic leadership styles.

Controlling: Nature of control, activities, functions, and levels; controlling strategies- market, bureaucratic, and clan; dysfunctional effects of control.

III. Corporate Governance and ethics (10%- 06 hrs.)

Concept, parties involved, and principles of corporate governance.

Concept of ethics; ethics of the governing body, workplace, and individuals; professional ethics.

Assessment

A 90-minute (1 ½ hrs.) hour written examination, with the following composition, is conducted at the end of the course:

Method	Marks
12 MCQs	24
One compulsory question	16
One out of Three 10-mark questions	10
Total	**50**

Learning Aids

Study Pack on Management, *CMA Sri Lanka, 2024*

Stoner, JAF, Freeman, ER & Gilbert, DR (Jr.), 2004, ***Management*** *(6th Ed.), Pearson Education, New York.*

CAT 4: Quantitative Methods (QM)

Quantitative Methods play an important role in the day-to-day functions of a business organization. The building blocks of quantitative methods in business encompass Basic Mathematics, Statistics, and Financial Mathematics. The purpose of this course is to provide students with an understanding of basic concepts of Mathematics followed by selected applications from the areas of Statistics and Financial Mathematics.

Learning Outcomes

On successful completion of the course the students shall:
   a) Describe concepts of basic Mathematics, Statistics, and Financial Mathematics.
   b) Illustrate selected applications of Mathematics, Statistics, and Financial Mathematics.
   c) Demonstrate ability to proceed with advanced studies in Cost and Management Accounting.

Nature of the Course: Compulsory, comprising sixty hours of interactive hours.

Syllabus Structure

Section	Area	Weight (%)	Time (hrs.)
I	Basic Mathematics for business	40	24
II	Selected statistical applications	40	24
III	Introduction to Financial Mathematics	20	12

I. Basic Mathematics for business (40%- 24 hrs.)

Laws of Algebra inclusive of indices, simplifying and factoring; algebraic equations: simple, simultaneous, and quadratic; algebraic functions; arithmetic and geometric progression and applications; inequalities.

Differentiation, integration, and applications: Differential coefficient for the sum, product, quotient, and function of a function; second differential coefficient, determining maxima, and minima, and graphing of functions (e.g. revenue, cost, profit graphs). Integration of basic functions.

II. Selected Statistical applications (40%- 24 hrs.)

Introduction to statistics, statistical process, and uses.

Frequency distributions and presentation of data: Data vs. information; primary and secondary data, grouped, and ungrouped data. Frequency distributions: Discrete and continuous, histograms, frequency polygons, and frequency distribution curves.

Measures of Central Tendency (mean, quartiles, and mode) and Dispersion (range, standard deviation, and inter-quartile range), and applications.
Presentation of data: Tables and figures (graphs, charts, and pictograms).

Associations: Correlation between two variables, measures (scatter graphs, Pearson's coefficient) and interpretation, causation, and spurious relationships.

III. Introduction to Financial Mathematics (20%- 12 hrs.)
Simple interest and compound interest; cashflows and interest as an opportunity cost; future values and present values; basic applications of present value in decision making (involving cash outflows and inflows).

Assessment

A three-hour written examination, with the following composition, is conducted at the end of the course:

Method	Marks
25 MCQs	50
One compulsory question	20
Two out of Four 15-mark questions	30
Total	**100**

Learning Aids

Study Pack on Quantitative Methods, *CMA Sri Lanka, 2024*
Anderson, DR, Sweeney, DJ & William, TA 2015, **Quantitative Methods for Business** *(13th Ed.), South Western College Publishing.*

Skill Course

CAT 5: Information Technology (IT)

This is an introductory level course consisting of both basic theory and practice relating to Information Technology. The module provides practical knowledge and operational skills of word processing software, spread sheet software and presentation software, all of which are frequently used in an organizational environment.

Learning Outcomes

On successful completion of the course unit, students shall:
  a) Demonstrate awareness of Information Technology and its application to business;
  b) Demonstrate knowledge of creating basic documents,
  c) Demonstrate knowledge of using spreadsheets
  d) Demonstrate knowledge of using presentation software

Syllabus Structure

The main topics covered in the syllabus for theory and practical modules, and their relative weightings:

Theory module				
SegmentTopic			Weight (%)	Time (hrs.)
A. Word processing			10	05
B. Spreadsheets			10	05
C. Presentations			10	05
	Total		30	15
Practical module				
Segment Topic			Weight (%)	Time (hrs.)
A. Word processing			20	10
B. Spreadsheets			40	30
C. Presentations			10	05
	Total		70	45

I.   Word processing (30%)
  Demonstrate the use of word processing software.
  Types of word processing software; when to use word processing; creating a new file; opening an existing file and other functions; formatting text and pages; spell

and grammar checker; pictures and clip arts; tables; multiple columns; inserting files; mail merging; passwords and keeping track changes; printing.

II.   Spreadsheets (50%)

Demonstrate the use of spreadsheets.

When to use spreadsheets; formatting the spreadsheet; basic calculations; charts; logical operations; financial functions; statistical functions; sorting; filtering; printing; frequencies and descriptive statistics (measures of central tendency and dispersion) and correlation and regression analysis.

Develop the spreadsheet models.

Introduction spread sheet principals and auditing tools; spreadsheet decision logics; important tools in spread sheet models; use of pivot table; sensitivity analysis; solver; conditional formatting, sorting, tables and data validation; loan amortization models , depreciation and developing charts for business analysis.

III.   Presentations (20%)

Demonstrate the use presentation software.

When to use presentations; functions and tips for making an effective presentation; formatting a presentation; animations; tables; charts; managing slide master and printing.
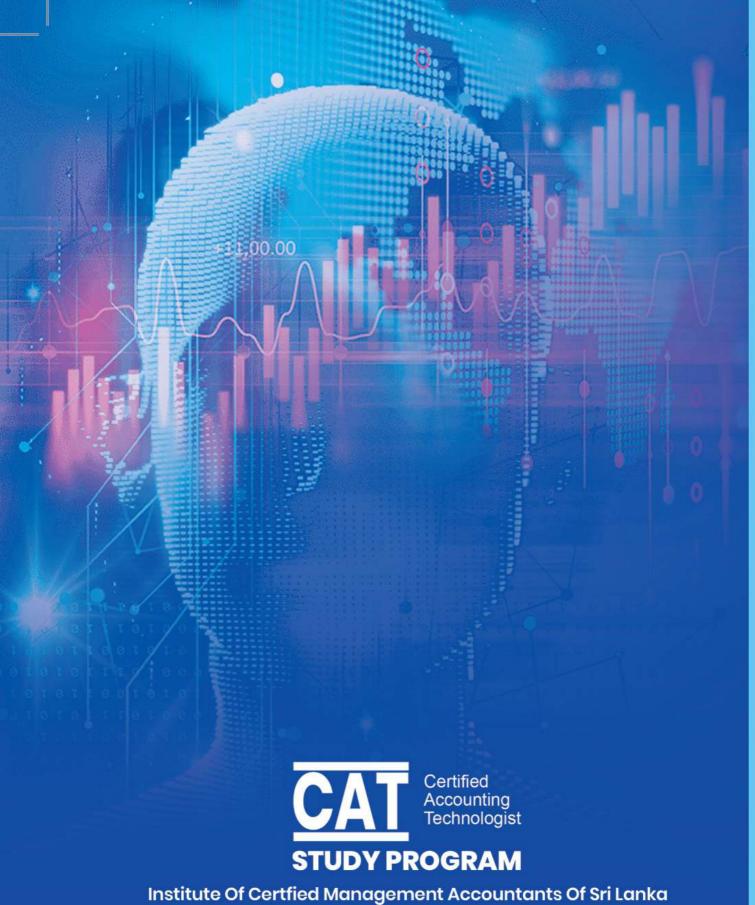
Assessment

A three-hour written examination, with the following composition, is conducted at the end of the course:

Method	Marks
20 MCQs	40
Two practical questions from the spreadsheet- each 20 marks	40
Two practical questions from Ms. Word and Ms. Power Point- each 10 marks.	20
Total	**100**

Learning Aids

Study Pack on Information Technology, *CMA Sri Lanka, 2024*
Charles, RS 2015, **Introduction to Networking: How the Internet Works***, Kindle Edition*

CAT
Certified
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Technologist

STUDY PROGRAM