

ARSFCM



THE ANNUAL RESEARCH SESSION
FACULTY OF COMMERCE AND MANAGEMENT
Configuring Opportunities via Innovative Digitalization

2021
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Proceedings

Abstracts

Faculty of Commerce and Management
Eastern University, Sri Lanka
Vantharumoolai
Sri Lanka



Annual Research Session 2021

Configuring Opportunities via Innovative Digitalization

Proceedings

Abstracts

24th November 2021

Faculty of Commerce and Management
Eastern University, Sri Lanka

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ACKNOWLEDGEMENT

The Faculty of Commerce and Management conducts Annual Research Session (ARSFCM), which is a platform for the students and staff to have their knowledge spread all over the globe. This is everybody's effort to make it flow.

We appreciate our Vice-Chancellor, Prof. F. C. Ragel for his immense encouragement to have this Research Session. We extend our sincere gratitude to Professor Roshan G. Ragel, Professor in Computer Engineering, University of Peradeniya, Sri Lanka for accepting our invitation to share the knowledge in the Keynote address. We also extend our sincere thanks to the Guest of Honour, Prof. N. Panchanatham, Vice-Chancellor, Tamil Nadu Teachers Education University, India for contributing to raising the knowledge to this forum and also extend our gratitude to Dr. K. Premkumar, Senior Lecturer, Faculty of Agriculture, Eastern University, Sri Lanka for being a validator for ARSFCM 2021.

Our gratitude is extended to Dr. S. Jeyarajah, Dean, Faculty of Commerce and Management, Members of the Advisory Committee, Editorial Board, the Review Panel, the ARSFCM Steering Committee, the Organizing Committee, the Track Coordinators, and the Event Coordinators for their untiring effort in conducting the ARSFCM 2021 to success. We recognize the Chairpersons and the panelists for their valuable contribution towards ARSFCM 2021. Furthermore, the presenters and the researchers are appreciated for their contribution to this event. We gratefully appreciate Prof. A. Andrew, Director – University Business Linkage (UBL) and his team for assisting Industrial Dialogue on behalf of the UBL.

The Speakers, Mr. P. Mathytharan, Managing Director of Petform Group and Skycool Group of Companies, Mr. Sanjaya Elvitigala, CEO at eLearning.lk, and Co-Founder at Maya.lk, Learning Management Systems and SaaS Consultant, Mr. Ian Iddamalgoda, CEO at Maya Creations (Pvt) Ltd and Co-Founder/Director of eLearning.lk and Mr. N. Jeagathaparan, Proprietor of New Sahana Digital Colour Lab, Batticaloa who with their industrial expertise shared their strategies behind their companies at this event. Our gratitude is extended to them for their knowledge transmission.

The valuable contributions by the academics, administrative, and non-academic staff should not be forgotten in this instance. Without their voluntary support, this event would not have been successful. Our sincere gratitude is extended to them for their active participation in conducting the ARSFCM 2021 to success.

PREFACE

Introduction

Annual Research Session, Faculty of Commerce and Management – 2021 (ARSFCM – 2021) is organized by the Faculty of Commerce and Management, Eastern University, Sri Lanka under the theme of ‘*Configuring Opportunities via Innovative Digitalization.*’ This scholarly forum provides the platform for research students, knowledge seekers, and industrialists to exchange and share their knowledge, experiences, new ideas, and research results about all aspects of business, management, and economics while initiating the opportunities towards innovative digitalization.

Goals of the ARSFCM 2021

The ARSFCM – 2021 primarily focuses on scholars to submit their research papers on the topics in the field of management, human resource management, accounting and finance, entrepreneurship, marketing management, commerce, and economics with the aim: to open an avenue for students, academics, the industry as well as practitioners to share their thoughts and views through valuable research findings, to give a chance to undergraduates to share their interest with faculty, students and other stakeholders, to gain experience presenting their work in a professional conference environment and to receive valuable and constructive feedback on their research from eminent scholars and industrial experts.

Process of the ARSFCM 2021

Even though most countries are being affected by Covid -19 and suffering from its pandemic situation, the Faculty of Commerce and Management works to achieve the goals with prominent national speakers, industrialists, and state officials. The undergraduate research scholars submitted twenty-three (23) valuable full research papers. These research papers were blind reviewed by the senior academics. An editing process followed the abstracts, and 18 research papers were finally submitted to the different tracks, namely Management, Human Resource Management, Marketing, Accounting and Finance, and Entrepreneurship.

Industrial Dialogue

The Industrial Dialogue is a discourse with the Industrial people. It is one of the complementary parts of ARSFCM – 2021, where actors from the industrial sector share and discuss their success stories, views, and practices in business for community development. University Business Linkage (UBL) Cell has assisted in conducting this session. Entrepreneurship is a crucial driver for any economy. Young Entrepreneurs/Intrapreneurs and Industry Experts around the country are invited to share their experience of their businesses with the audience on the theme of ‘Configuring Opportunities in Post Covid 19 Era’.

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Vice Chancellor's Message



I am delighted to express my message for the Annual Research Session, Faculty of Commerce and Management-2021 (ARSFCM – 2021), Eastern University, Sri Lanka (EUSL). The ARSFCM – 2021 is a scholarly forum that especially focuses on disseminating the undergraduate research findings in the field of management, commerce, and economics with the aim of making an impact on the region and the local community. Research is an integral part of university education, and all of us are bound to engage and promote research at different levels. Our new Research Policy, as per Goal-2 of our Strategic Plan, promotes research on two fronts; i.e., for socio-economic development of the region and nation and for generation of new knowledge of global significance/impact.

As per the new research strategy, the Annual Research Sessions of EUSL are mainly focused on the dissemination of undergraduate students' research findings on issues that are significant to the region, the environment, and the local community. Therefore, faculties are encouraged to collaborate with key external public and private organizations and integrate Honours Degree research projects, thereby disseminating the findings. The University is committed to providing research grants to extend such potential preliminary research findings to the next level. The University has developed awards for excellence in research with regional/national significance to encourage this exercise. The University Business Linkage (UBL) is facilitating quality and performance enhancement of small and medium scale enterprises (SMEs) by linking undergraduate research to find solutions to the problems of SMEs.

On the other hand, EUSL, in its new research policy, is promoting research of global significance by recognizing research publications in reputed journals (i.e., journals indexed by Web of Science, Scopus, etc.) that would contribute to enhancing the global ranking of Eastern University. We have established output-based award schemes for researchers who perform high-quality research and produce high-impact research findings of global significance so that these grants can be used to further enhance their research activities. I would like to urge the academic community to aim at such high-impact research of global significance, which would enhance your research visibility and repute.

ARSFCM – 2021 is a scholarly gathering organized by the Faculty of Commerce and Management of EUSL that provides the platform for research students, knowledge seekers, and industrialists to share and disseminate the findings of regional significance. The theme of ARSFCM – 2021, 'Configuring Opportunities via Innovative Digitalization,' focuses on research with tracks dedicated to Management and Marketing Management; Human Resource Management; Accounting and Finance; Entrepreneurship, Economics, and Commerce. ARSFCM – 2021 aims to disseminate the findings to the stakeholders, sharing research experiences in a professional conference environment, and receive constructive and timely feedback from participating scholars and industrialists. Through this exercise, it is expected to disseminate findings to related external public and private organizations and open avenues towards business transformation and community wellbeing.

The Industrial Dialogue with the theme “Configuring Opportunities in Post Covid 19 Era” is one of the critical components in the ARSFCM – 2021 where actors from industry and the public sector share and discuss their practices in business as well as community development.

I thank with appreciation the enthusiasm and efforts of the Dean, the organizing committee, academics, and students of the Faculty of Commerce and Management in organizing the conference in corroboration with the new Strategic Plan of EUSL, and congratulate all of you for the success being achieved on the objectives.

Professor F C Ragel,
Vice-Chancellor
Eastern University, Sri Lanka.

Dean's Message



It is a great pleasure to issue this message on the occasion of the 3rd Annual Research Session of Faculty of Commerce and Management (ARSFCM 2021), Eastern University, Sri Lanka, on “Configuring Opportunities via Innovative Digitalization” (COVID). ARSFCM of the Faculty is an annual event in the academic calendar of the faculty and has been a great success in the last two years with high-quality presentations of our students and staff. We successfully organized the ARSFCM with the active participation of academics, industry personnel, undergraduates, and alumni.

The ARSFCM 2021 has great importance to the faculty mainly because of the research outcomes of the graduating students disseminating their research findings to society. The ARSFCM is a scholarly platform that allows sharing an insight into the recent researches conducted in the final year of study by the undergraduate, Faculty of Commerce and Management, Eastern University, Sri Lanka. I would like to extend my gratitude to Dr. S. Balendren, Chair and Editor-in-chief of the proceedings ARSFCM 2021. and Mr. T. Dinesh, Secretary ARSFCM 2021, and other committee members for the great effort for the success of the event. As the Dean of the Faculty, I also wish to convey my sincere gratitude to the heads of the departments, academic staff of the faculty for extending their fullest support and corporation for the success of ARSFCM 2021. I especially congratulate the graduating students for their hard work in research.

I also would like to place a special remark to Prof F.C. Ragel, Vice-Chancellor, Eastern University, Sri Lanka, for his moral support and inspiration to complete the event successfully. I also would like to express my sincere gratitude to the Academic staff of the faculty, the Registrar, the Bursar of the University, Assistant Registrar and Assistant Bursar of the Faculty, non-academic staff of the faculty, sponsors, and contributors for the financial assistance to meet the expenses of the event. Organizing and conducting this type of scholarly event is a massive challenge. Therefore, I take this opportunity to express my appreciation to the organizing committee for accepting this challenge to make the 3rd ARSFCM 2021 a reality. I wish the 3rd Annual Research Session (ARSFCM 2021) will be a great success.

Dr. S. Jeyarajah

Dean

Faculty of Commerce and Management

Eastern University, Sri Lanka.

Message from the Chair-ARSFCM 2021



It is a great pleasure to welcome you all to the 3rd Annual Research Session ARSFCM 2021 of the Faculty of Commerce and Management, Eastern University, Sri Lanka. The theme of the ARSFCM 2021 is “*Configuring Opportunities via Innovative Digitalization.*” It motivates our graduates to share and disseminate the knowledge on business for the development of our communities. It also helps the students to get valuable feedback from the scholars and stakeholders of the University. Moreover, ARSFCM incorporates another critical component of an Industrial Dialogue, which is jointly organized by the faculty of Commerce and Management and University Business Linkage Cell (UBL) of Eastern University, Sri Lanka. The industrial dialogue aims to invite young entrepreneurs and industry experts around the country to share their business experiences with undergraduates.

We received research papers from various tracks such as Management, Human Resource Management, Marketing Management, Accounting and Finance, and Entrepreneurship. On behalf of the organizing team of ARSFCM 2021, I congratulate the authors and co-authors of the papers. I would like to express my special thanks to the academic staff, assistant registrar, assistant bursar, and non-academic staff of our faculty for their valuable contributions and dedication towards the success of the annual event of the Faculty of Commerce and Management, Eastern University, Sri Lanka.

A special appreciation goes to Reviewers, Keynote Speaker, Chief Guest, Guest of Honour, Session Validator, and Industrial Dialogue Moderator for their valuable support with heavy work scheduled.

The ARSFCM 2021 could not have been possible without the kind cooperation of all participants. I hope that the ARSFCM encourages our undergraduates to contribute immensely to the development of our communities.

Dr. S. Balendran

Chair, ARSFCM 2021

Faculty of Commerce and Management

Eastern University, Sri Lanka

Faculty Research Committee Chairman's Message



On behalf of the Faculty Research Committee (FRC), I am delighted to give this message for the Annual Research Session 2021 of the Faculty of Commerce and Management, Eastern University, Sri Lanka. As the world is stepping into the digital era, the stock of human capital embedded with research knowledge has become a vital global requirement for the prosperity and sustainability of human endeavour. As the universities are recognized as a knowledge hub, experiencing intellectual joy by involving in research, producing new knowledge, and disseminating them is one of the prime integral responsibilities of the academic community. Incorporating new knowledge in teaching and guiding the students in research are too aligned with the prime duty of the academic community.

The general fear over the gap between theoretical and practical knowledge among the university students can be fulfilled when the students are driven towards meaningful research work. Consenting the students in research activities develops their independent critical thinking skills along with oral and written communication skills, and it is recommended that the undergraduate researches should have the features of faculty-driven, student-centered, institutionally supported, enhanced learning outcome, productive and sustainable moving towards a powerful educational environment.

Understanding the importance of research culture for the students, the Faculty of Commerce and Management has already made efforts in producing graduates with research knowledge and developing various platforms for them to show their colours. The ARSFCM is one of the platforms to the students to present and disseminate their maiden research findings, which would develop their experience in research, confidence level and pave the ways for lifelong learning in their career path. On behalf of the Faculty Research Committee, I wish to congratulate the students who present their research findings in this research forum. I also express my sincere appreciation to our students, the conference chair, secretary, and the members of the organizing committee for the hard work and commitment that they had rendered to make this event successful.

Dr. T. Bhavan

Chairman

Faculty Research Committee

Faculty of Commerce and Management

Eastern University, Sri Lanka

Message from Guest of Honour



I join participants in appreciating conference organizers for their efforts to disseminate knowledge and wisdom. This is one of the participants centric methods of the learning process. This conference gives an opportunity to participants to interact even through an online platform. Paper presenters and speakers do provide new insights to the participants. “Stop learning and stop doing research” is a great saying of great personalities. The conference is an academic festival for its stakeholders. I congratulate organizers, participants, and other stakeholders of the conference. I am thankful to the organizers for providing me with an opportunity to associate myself with the intelligence gathering.

With best wishes

Prof. N. Panchanatham

Tamil Nadu Teachers Education University

India

Keynote Speech



Digital Transformation of Higher Education in Sri Lanka

In recent decades, the global growth of information and communication technology (ICT) has had a substantial impact on all sectors of every business throughout the world. As a result, the world has entered the digital era, with digital transformation affecting and influencing economic and societal sectors. The adoption of a process in which digital technologies cause disruptions, triggering strategic responses from organizations that seek to alter their value creation paths while dealing with structural changes and organizational barriers that affect the outcomes of this process, is referred to as digital transformation.

Due to the COVID 19 epidemic, higher education in 2020 witnessed unexpected and extraordinary conditions, just like any other field of life. To keep their programs running, higher education institutions had to switch to an online format fairly immediately. It is improbable that conditions will return to pre-COVID "normalcy" in the post-COVID environment. Higher education providers will almost certainly have to cope with a "new normal" as a result of the realization of the prospective advantages and the change of their workforce.

Professor Roshan G. Ragel

Professor in Computer Engineering
University of Peradeniya
Sri Lanka

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Marketing Management

Impact of Aesthetics Perception and Identity Formation on Purchase Intention of Luxury: A Conceptual Model by Means of Systematic Review

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Past research indicate that luxury products can function to boost self-esteem, express identity signal status, and also as a self-promotion strategy. Consumers' attitudes and preferences relating to bodily appearance and self-identity are linked to their perceptions of the aesthetics of luxury. Consumers live in an "aesthetic economy" that is influenced by social-cultural forces such as gender identity. A combination of an individual's gender psychological traits, social gender roles, and gender orientations has a dramatic impact on one's perceptions and behaviors related to consumption. Marketing literature has less known about how beliefs concerning identity are shaped and how these beliefs affect decision-making. The aim of this paper is to introduce a conceptual model to understand the impact of gender identity on the aesthetic perception that moderates the relationship between identity-based consumer behaviour and purchase intention of Sri Lanka's prime luxury, gem, and jewellery. The objectives of the study are to determine the dimensions of gender identity along with aesthetic perceptions on identity-based consumer behaviour and purchase intention; to identify theoretical explanations that underlie the impacts of gender identity on identity-based consumer behaviour and purchase intention impacted by aesthetic perception, and to understand the conditions postulated in literature as positive of purchase intention of gem and jewellery. This exercise is based on a systematic literature review.

Keywords: *Aesthetic perception, Gender identity, Identity-based consumer behavior, Purchase intention*

The Impact of Marketing 3.0 Paradigm on Sustainable Product Development Mediated by Consumer Orientation

W. G. C. U. Wijerathne and F.B. Kennedy

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Modern society is becoming increasingly aware of the necessity to behave in a sustainable manner, which resulted in higher expectations towards sustainable practices of businesses. This is why the emergence of Marketing 3.0, a concept developed which takes a more sustainable approach towards marketing, received an increasing amount of attention in the academic and practical world, where the contemporary consumers are increasingly experiencing the effects of it. Therefore, this paper identified the various influences in the new marketing era on the current demanded aspect of the organizations' sustainability, in order to provide a valuable literature basis for the impact of marketing 3.0 paradigm on sustainable product development with the mediating role of consumer orientation, in the form of an in-depth literature review. In the values-driven era, people demand to be treated not as just simple consumers; instead, they want to be treated as whole human beings with minds, hearts, and spirits. So the collaborative marketing, cultural marketing, and spiritual marketing are the main dimensions coming under marketing 3.0. So, the article aimed to present the origin, the definition of implementation conditions, and the identification of the benefits of the marketing 3.0 concept in managing the sustainable product development of the businesses with reference to their consumers' perspectives.

Keywords: *Marketing 3.0 paradigm, Consumer orientation, Sustainable product development*

The Impact of Customer Value Co-creation on Sales Performance (With Special Reference to Selected Apparel Firms in Polonnaruwa District)

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Sri Lanka.

Today there is a big competition among the apparel firms in Sri Lanka, and to face this competition, it needs to find out new strategies. So, this study is conducted to find out the impact of Customer Value Co-creation on a firm's Sales Performance. To conduct this research, the researcher selected three textile shops in Polonnaruwa district and collected data from 94 employees of these three textile shops as getting population sample and from 94 customers as getting an equal number to the employees by using two different structured questionnaires for two samples. The sample is getting according to the dyad model. The main objectives of this research are to identify the level of Customer Value Co-creation and Sales Performance and to identify the relationship among these two variables. According to the results of the analysis, there is a strong positive relationship between Customer Value Co-creation and Sales Performance, and there is a high level of agreement for these two variables. The research findings confirm that there is a significant positive impact of Customer Value Co-creation on Sales Performance.

Keywords: *Customer value co-creation, Sales performance, Apparel firms*

The Impact of Marketing Mix Elements on Customer Re-visit Intention in Hotel Industry with Reference to Hatton Zone, Nuwara-Eliya

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The purposes of this study are to analyze the impact of the marketing mix (7P's) on the customer revisit intention. Revisit intention has been a key focus in tourism research since it is critical in destination marketing. The marketing mix is critical in any form of attracting and retaining customers for a destination leading to successful hospitality service. This research focuses on service marketing mix elements or the 7P's including product, price, promotion, place, process, people, and physical evidence and how the marketing mix impact on revisit intention of customers in the hotel industry with special reference to the Hatton zone, Nuwara Eliya. A conceptual framework has been developed based on the 7P's in service marketing. The stratified sampling method was used to collect the data from the 144 customers who were engaged with the selected 4-star hotels. The analysis of this research implies that there was a positive relationship between all the marketing mix factors and customer revisit intention and the results revealed process, people, and physical evidence highly impact on the customer revisit intention in Hatton zone, Nuwara-Eliya. Implementing proper hospitality service along with the process of the hotel management system, motivating friendly behavior of staffs towards customers', ensuring the pleasant environment, destination management system, standardized the quality of the destination and standard level of promotion should be done for retaining the existing visitors are the suggestions of this research.

Keyword: *Marketing mix, Revisit intention, Tourism*

The Impact of Word of Mouth Communication on Customer Relationship in Food and Beverages Companies in Kandy District

B. G. M. H Perera and S. Sritharan

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Word-of-Mouth (WOM), informal communication between consumers over particular products or services, is considered one of the most important sources of information at the point of purchase because WOM has a powerful impact on customers' actions. This study empirically assessed how word of mouth communication is measured in the context of quality dimensions named service quality, food quality, physical environment quality, and price impacts on customer relationship in the Food and Beverages Industry in the Kandy District. The sample for this study was 250 customers from the food and beverage industry in the Kandy District. Analysis of descriptive statistics of the research instrument highlights that both word-of-mouth communication towards the service quality and customer relationship in the food and beverage industry in the Kandy district were at a higher level. Further, utilizing multiple regression analysis, the researcher found that service quality, food quality, physical environment quality, and price significantly and positively affect customer relationships in Food and Beverages industry in the Kandy District, and service quality, the most significant contributor to the customer relationship. Thus, managers should pay attention to the word of mouth communication that elicit customer relationship and enhance return visits in the restaurant business.

Keywords: *Word of mouth communication, Customer relationship, Service quality, Food quality, Physical environment quality, Price*

Accounting and Finance

Impact of Credit Risk Management on Profitability of Commercial Banks in Sri Lanka

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Banks are an indispensable component in the economic process of creating economic growth in both developed and developing countries. Credit risk management in banks has become more significant because of the financial crisis that the world is experiencing nowadays. In this study, we try to find out how credit risk management affects the bank's profitability. Since granting a loan is one of the main income sources of commercial banks, the management of the risk related to those credits affects the profitability of the banks. This study inspects the impact of credit risk management on the profitability of the commercial banks listed in the Colombo stock exchange. The sample was selected based on the population and the consistency of the available data over the period. The secondary data was obtained from various sources such as annual reports of selected commercial banks, magazines, and relevant articles. The panel data of a ten-year period from 2010-2019 from selected commercial banks were used to analyze the impact of credit risk management and profitability. The profitability was measured by Return on Assets (ROA), Return on Equity (ROE), whereas Non-Performing Loan Ratio (NPLR), Capital Adequacy Ratio (CAR) were used to measure the credit risk. The results of the study revealed that there is a highly significant impact between Non-Performing Loans and bank's profitability; there is a higher loans loss to commercial banks even though they still earn the profit. Therefore, this study suggested that banks implement effective tools and techniques to reduce credit risk. These variables were analyzed using multiple regression analysis in SPSS statistical software.

Keywords: *Return on Assets, Return on Equity, Non- Performing Loan, Capital Adequacy*

Impact of Effectiveness of Computerized Accounting System on the Financial Decision Making in Listed Companies in Sri Lanka

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This paper presents the impact of the Effectiveness of Computerized Accounting Systems on the Financial Decision Making of Listed Companies. Primary and secondary data were used in the study. The primary sources include the use of questionnaires, such as textbooks, articles, and other important write-up in various journals. The study variables consist of both the dependent variable and independent variables, with Internal Control System, System Sophistication, System Flexibility, Security System and Infrastructure being the independent variable and Financial Decision-Making being the dependent variable. A proportionate stratified sampling equation is adopted to arrive at a sample size of 166 out of 285 listed companies in Sri Lanka. A questionnaire is designed using Five-Point Likert Scales and distributed through Google Forms to the Accounting Officers of the listed companies. For the purpose of this research, frequency analysis, descriptive analysis, correlation analysis, and simple regression analysis under univariate analysis and multiple regression analysis have been conducted. Results of simple regressions revealed that all independent variables significantly influenced financial decision-making. In the meantime, the multiple regression showed that system sophistication and infrastructure significantly impacted financial decision-making, whereas system flexibility and system security did not significantly impact financial decision-making in listed companies in Sri Lanka. It was found that 84.9% variation of financial decision-making is explained by encompassing all independent variables. It is concluded that the effectiveness of the Computerized Accounting System impacts the financial decision-making in listed companies in Sri Lanka.

Keywords: *Computerized accounting, Information system, Financial decision making*

Impact of Management Accounting Application on the Financial Performance of Selected Listed Companies in Sri Lanka

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The objective of this study is to examine the impact of Management Accounting Applications on the Financial Performance of selected listed companies in Sri Lanka. In order to come up with the sample size, the stratified random sampling approach was used. The study, therefore, involved 164 listed companies in Sri Lanka. The study collected primary data from the respondents and secondary data from the annual reports. Analysis was done using Statistical Package for Social Sciences (SPSS), allowing the researchers to present the information in the form of tables and figures. The study concludes that information for decision making is the most highly used management accounting application amongst the listed companies in Sri Lanka, followed by strategic analysis, performance evaluation, budgeting, and costing, respectively. The study identifies key factors that influence performance and risky areas that require improvements on return on equity; ROE (Net income / Average Equity) has increased as a result of the application of management accounting practices. This study recommends the creation and enhancement of awareness among firms of the importance of strategic analysis as it has the highest influence on the increase in financial performance amongst the listed companies in Sri Lanka.

Keywords: *Management accounting, Financial performance, Listed companies*

Evaluating Reliability of Computerized Accounting Information System of Small and Medium Enterprises in Galle District

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This study aimed to examine the reliability of Computerized Accounting Information Systems of SMEs in the Galle district. The population of the study was small and medium enterprises in the Galle district. Total numbers of 354 respondents were selected according to the Google sample calculator sample to collect the data required for the study. Questionnaires were distributed among nineteen divisions according to the percentage of a sample of SMEs in the Galle District. Frequency distribution, mean and standard deviation are used to evaluate the reliability of Computerized Accounting Information Systems of SMEs in the Galle district. Findings revealed that CAIS Availability, Security, Confidentiality, Integrity processing, and Privacy are higher levels to reduce the system's downtime as possible. It is concluded that the reliability of the Computerized Accounting Information System of SMEs in the Galle district met the requirements of the availability principle of the system. The findings would help the SME owners to enhance the reliability of CAIS.

Keywords: *CAIS availability, CAIS security, CAIS integrity, CAIS privacy, CAIS confidentiality, Computerized accounting information system*

Impact of Government Budget Announcement on Stock Market Return: Evidence from Colombo Stock Exchange

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Stock Market is one of the major places where the economic direction is presented. Hence, there are a number of factors that are being influenced toward the stock market return. The stock market return may be changed with some significant incidents which have taken place in the country. Among them, Government elections and budget announcements are two major incidents in a country. This study has been conducted to analyze the impact of government budget announcements on stock market return. The influence is measured in terms of daily average returns and volatility over the short term, medium-term and long term period in the pre and post-budget announcement period. The data has been collected for seventeen budget periods from 2002 to 2018. The data were analyzed using statistical tools that are paired T-test and F-test. Paired T-test is conducted on average returns, and F-test is conducted on variances over the period, i.e., 3, 15, and 30 days in pre and post-budget period. According to the results, it has been shown there is a significant impact of the budget announcement in the short term, then it gradually reduces in the medium term and finally diminishes in the long term. The implication of this paper is that the investor should have more concerned about investing in the stock market around the budget period.

Keywords: *Budget announcement, Market returns, Variances, Pre-budget period, Post-budget period*

Management

The Impact of Big Data Analytics Capabilities on Innovation with the Mediating Role of Value Creation Mechanisms in Selected Telecommunication Service Providers from Twelve Districts of Sri Lanka

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In Sri Lanka, telecommunication service providers (TSPs) are looking for new definitions and guidelines for innovation direction due to the changing nature of technology, user behaviour, competition, and market trends. Big data analytics (BDA) is recognized as one of the most important future technology. Most literature on BDA focuses on how it can be used to enhance tactical organizational capabilities, but there are limited studies that have adopted the conceptual model of this paper. To address this gap, the study extends existing research by examining the indirect impact of BDA capabilities on innovation with mediating role of value creation mechanisms (VCMs). Further, this study tries to identify the interrelationship among BDA capabilities, innovation, and VCMs in selected TSPs from twelve districts of Sri Lanka. To test the proposed research model, data collection was accomplished through a self-administered questionnaire and online questionnaire from 91 executive-level employees by using an exponential non-discriminative snowball sampling technique. Additionally, data analysis was accomplished through bivariate analysis and multivariate analysis. Based on the objectives of this study, four hypotheses were developed and tested. Based on the obtained results, the study found that BDA capabilities have a strong impact on innovation, and this effect is partially mediated by VCMs. The study also discloses that there are strong positive significant interrelationships among BDA capabilities, innovation, and VCMs. Further, the study concludes that BDA capabilities enable TSPs to generate the insight that can trigger or strengthen their VCMs, which, in turn, is positively associated with improved innovation.

Keywords: *Big data analytics, Big data analytics capabilities, Innovation, Telecommunication service providers, Value creation mechanisms*

The Mediating Role of Attitude towards using Biometric Authentication in the relationship between Factors affecting on Intention to Adopt Biometric Authentication and Intention to Adopt Biometric Authentication in Selected Commercial Banks in Batticaloa

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Society has become more dependent on technology for identification purposes. In addition, recent security blunders have demonstrated the importance of augmenting authentication protocols in subtle areas of the economy, such as banking and financial services. Hence, this paper aims to understand the factors affecting on intention to adopt biometric authentication with regard to mediating role of attitude toward using biometric authentication. In order to fulfill the identified literature and population gaps, the researcher examines the mediating role of attitude toward using biometric authentication between each factor (external pressures, readiness, and perceived benefits) and intention to adopt biometric authentication in selected commercial banks in selected town areas of Batticaloa. This study applies a quantitative research method by using structured questionnaires, which were separately prepared to collect data from the employees as well as the professional customers of selected commercial banks in Batticaloa town and Kattankudy town. Responses from 181 employees and 101 professional customers were taken into the analysis part by adhering to the population sampling for employees and the purposive sampling technique for professional customers. The findings of this study have disclosed that the attitude toward using biometric authentication mediates the relationship between each factor and intention to adopt biometric authentication in employees' and professional customers' perspectives. This paper has provided a more holistic understanding of factors affecting on intention to adopt biometric authentication with regard to mediating role of attitude toward using biometric authentication, which may enable the banks to adopt and implement biometric authentication in their systems.

Keywords: *Biometric authentication, External pressures, intention to adopt, Readiness, Perceived benefits*

Human Resource Management

The Effect of Employee Training on Turnover Intention: The Mediating Role of Person Job Fit at Selected Apparel Companies in Matale

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To survive in the highly competitive business environment, the organizations are focusing on capitalizing on their human resources through training and development. Human resources are very difficult to imitate and combine with others so as to help to gain an edge over competitors. Hence, this study focuses on the effect of Employee Training on Turnover Intention with the mediating role of Person Job Fit and finds solutions for the employee turnover. Thus, the study objectives are to identify the levels of employee training, employee turnover intention, and person's job fit, to identify the relationships among employee training, employee turnover intention, and person's job fit, and to identify whether a person's job fit mediates the relationship between employee training and employee turnover intention among the employees of two selected apparel companies in Matale. In this study, the researcher attempts to highlight a difference between practical and theoretical contexts by denoting a positive relationship between person-job-fit and turnover intention too, where most of the literature is commonly supporting for negative relationship. Hence, this study helps Human Resource Managers to understand the current real-world relationships among these study variables in order to solve and control the turnover problems in their organizations in an effective, efficient and practical manner.

Keywords: *Employee training, Turnover intention, Person-job fit*

Exploring the Impact of Emotional Intelligence (EI) on Work-life Balance (WLB) of Banking Employees

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In today's competitive banking industry scenario, the ability to work with emotions is an essential part of any individual's skills. The excellence of work is achieved at the expense of personal life. Everyone expects an extraordinary life that requires a balance between work and family life, which becomes inevitable. Therefore, this paper focuses on analyzing the impact of emotional intelligence on the work-life balance of banking employees. This study is carried out in a quantitative manner by selecting 163 banking employees from both public and private banks from Batticaloa town as samples through a convenient sampling method, and they were surveyed using a close-ended questionnaire. The results of multiple regression analysis revealed that there is a statistically significant positive impact of EI on WLB among banking employees, and around 95% of the work-life balance is determined by the emotional intelligence of the particular banking employee. Among the dimensions of EI, Self-regulation has a high impact on managing the work-life balance of the employees. Furthermore, the study concluded that the banking employees with high EI would plan their work correctly, which would help them to avoid work-life imbalances.

Keywords: *Emotional intelligence, Work-life balance, Self-regulation*

Entrepreneurship

Assessing the Relationship between Entrepreneurial Skills and Performance of Women Entrepreneurs in Manmunai Pattu Divisional Secretariat

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Entrepreneurship plays a vital role in the country's growth and has acted as a means for nourishing the emerging economies by way of minimizing the level of unemployment and establishing a new source of employment. In the present era, women entrepreneurship is promoted and recognized as a significant source for economic growth and women empowerment. However, it is notable that women's participation in entrepreneurial activities is lower than men's entrepreneurial efforts. This dilemma urges you to investigate the issue of women entrepreneurs in the Manmunai-pattu Divisional Secretariat by looking at the business skills, entrepreneurial skills, and technical skills that contribute to the success of women-owned businesses in order to assist policymakers in their future attempts to devise programs to support them in the start-up phase. Four business dimensions of skills, three entrepreneurial dimensions of skills, and four technical dimensions of skills have been identified from previous literature. The questionnaire survey method was employed to collect data from 182 women entrepreneurs consisting of existing and failed business owners with a valid response of 159, which yielded 87.3%. Correlation analysis was performed to identify the relationship between the key skills and women entrepreneurs. The results indicated that women entrepreneurs should possess all skills, which show a high relationship among the successful women entrepreneurs performance in a business environment of Manmunai-pattu Divisional Secretariate of Batticaloa. The results indicate that the development of skills can be improved by providing training and proper awareness among women entrepreneurs in which they could able to develop the needed skills to interact with real business people in live projects.

Keywords: *Women entrepreneur, Entrepreneurial skills, Business skills, Technical skills*

Impact of Entrepreneurial Education on student's Entrepreneurial Intention: The mediating role of Entrepreneurial attitude and Entrepreneurial motivation (With References to Selected Sri Lankan State Universities)

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Entrepreneurship has been recognized as a vital aspect of economic development and social change. Entrepreneurship abilities and knowledge can be transmitted and empowered through education. Presently, entrepreneurship education is considered as a most vital aspect of the degree programme in all Universities in the world. Appropriately, the greater part of Sri Lankan Universities additionally has started entrepreneurship degree programmes in their curricula. It is necessary to investigate how entrepreneurial education influences the student's entrepreneurial intention especially, in Sri Lankan state Universities which is providing entrepreneurial degree programmes. However, in Sri Lanka, there is still a lack of studies to examine entrepreneurial education and its effect on students' intentions. To bridge this huge empirical gap, this study pursues to investigate how entrepreneurial education affects students' entrepreneurial attitude and motivation towards the entrepreneurial intention, and this study covers all Sri Lankan state Universities which especially provide entrepreneurial education. The quantitative study was conducted based on primary data by using an electronic structured questionnaire consisting of four instruments, which possessed validity and reliability adequately. For the purpose of the study, 197 University students who were following entrepreneurship courses in Sri Lankan state Universities that offer entrepreneurship degrees were considered as respondents. According to the statistical results of the mediation analysis, entrepreneurial attitude and motivation significantly and fully mediated the relationship between entrepreneurial education and students' entrepreneurial intention. Hence this study provide evidence to confirm the impact of entrepreneurial education on students' entrepreneurial intention. This study provides an insight for the policymakers and academics to a novel direction of the curriculum.

Keywords: *Entrepreneurship, Entrepreneurial attitude, Entrepreneurial education, Entrepreneurial intention, Entrepreneurial motivation*

Schedule of Technical Sessions – ARSFCM 2021

Track: Management and Human Resource Management
Meeting Link: <https://bit.ly/3cxmSTp>
Meeting ID: 633 1401 2319
Meeting Passcode: MgtHrm-21
Chairperson: Prof. A. Andrew
Panel Members: Dr. T. Bhavan and Mrs. D. Thavakumar

Time	Paper ID	Abstract Title and Authors Name
11.00 a.m.	HRM 001	The Effect of Employee Training on Turnover Intention: The Mediating Role of Person Job Fit at Selected Apparel Companies in Matale. <i>H.K.G.M.W. Senavirathna and A. Anton Arulrajah</i>
11.20 a.m.	HRM 002	Exploring the Impact of Emotional Intelligence (EI) on Work life Balance (WLB) of Banking Employees. <i>J. Prasheena and S. Harikaran</i>
11.40 a.m.	MGT 003	The Impact of Big Data Analytics Capabilities on Innovation with the Mediating Role of Value Creation Mechanisms in Selected Telecommunication Service Providers from Twelve Districts of Sri Lanka. <i>N. Laxsmanan and A. Anton Arulrajah</i>
12.00 p.m.	MGT 004	A Study on Intention to Adopt Biometric Authentication: The Mediating Role of Attitude toward Using Biometric Authentication between Factors Affecting on Intention to Adopt Biometric Authentication and Intention to Adopt Biometric Authentication in Selected Commercial Banks in Selected Town Areas of Batticaloa. <i>R. Agalya and A. Anton Arulrajah</i>

Track: Accounting and Finance
Meeting Link: <https://bit.ly/3xhpXk0>
Meeting ID: 659 7581 9976
Meeting Passcode: AccFin-21
Chairperson: Mr. R. Uthayakumar
Panel Member: Mr. T. Paranthaman and Dr. P. Pretheeba

Time	Paper ID	Abstract Title and Authors Name
11.00 a.m.	ACC 001	Impact of Credit Risk Management on Profitability of Commercial Banks in Sri Lanka. <i>Hamsagini Thiruketheswaran</i>
11.20 a.m.	ACC 002	Impact of Effectiveness of Computerized Accounting System on the Financial Decision Making in Listed Companies in Sri Lanka. <i>B. I. Shrimali and N. Rajeshwaran</i>
11.40 a.m.	ACC 003	Impact of Management Accounting Application on the Financial Performance of Selected Listed Companies in Sri Lanka. <i>G. V. P. D. Tharanga and N. Rajeshwaran</i>
12.00 p.m.	ACC 005	Evaluating Reliability of Computerized Accounting Information System of Small and Medium Enterprises in Galle District. <i>B. A. N. Sameera and N. Rajeshwaran</i>
12.20 p.m.	ACC 006	Impact of Government Budget Announcement on Stock Market Return: Evidence from Colombo Stock Exchange. <i>J. M. N. Wijekumara</i>

Track: Marketing Management
Meeting Link: <https://bit.ly/3nCmCIY>
Meeting ID: 614 6500 5785
Meeting Passcode: ArsMkt-21
Chairperson: Dr. T. Prabakaran
Panel Members: Dr. A. Anton Arulrajah and Mrs. V. R. Ragel

Time	Paper ID	Abstract Title and Authors Name
11.00 a.m.	MKT 001	Impact of Aesthetics Perception and Identity Formation on Purchase Intention of Luxury: A Conceptual Model by Means of Systematic Review. <i>L.L.Y.R.Lenaduwa</i>
11.20 a.m.	MKT 002	The Impact of Marketing 3.0 Paradigm on Sustainable Product Development Mediated by Consumer Orientation <i>W. G. C. U. Wijerathne and F.B. Kennedy</i>
11.40 a.m.	MKT 003	The Impact of Customer Value Co-Creation on Sales Performance (With Special Reference to Selected Apparel Firms in Polonnaruwa District). <i>W.P.M. Perera and V.L. Dilakshini</i>
12.00 p.m.	MKT 005	The Impact of Marketing Mix Elements on Customer Re-Visit Intention in Hotel Industry with Reference to Hatton Zone, Nuwara-Eliya. <i>J. Vinusha and A. Andrew</i>
12.20 p.m.	MKT 006	The Impact of Word-of-Mouth Communication on Customer Relationship in Food and Beverages Companies in Kandy District. <i>B.G.M.H Perera and S. Sritharan</i>

Track: Entrepreneurship
Meeting Link: <https://bit.ly/3DEhRnH>
Meeting ID: 657 7651 0779
Meeting Passcode: ArsEnt-21
Chairperson: Dr. S. Balendran
Panel Members: Dr. J. Suresh and Mrs. S. Sritharan

Time	Paper ID	Abstract Title and Authors Name
11.00 a.m.	ENT 001	Assessing the Relationship between Entrepreneurial Skills and Performance of Women Entrepreneurs in Manmunai Pattu Divisional Secretariat. <i>M. Vajra and P. Pretheeba</i>
11.20 a.m.	ENT 002	Impact of Entrepreneurial Education on student's Entrepreneurial Intention: The mediating role of Entrepreneurial attitude and Entrepreneurial motivation (With Reference to selected Sri Lankan State Universities). <i>N. Vimalini, I. Sumeshkanth and R.M.C.S. Ratnayake</i>

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