



Young Accountants' Research Conference - 2023

Department of Accounting

Faculty of Management Studies and Commerce

University of Sri Jayewardenepura

Inauguration Ceremony

Date	26 th July 2023
Time	8.30 a.m. - 9.50 a.m.
Venue	Senate Boardroom, University of Sri Jayewardenepura
Zoom Link	https://learn.zoom.us/j/64899427947?pwd=blkwd01FMENVWN3Y3cGpHc3pDdTV3QT09
YouTube Link	https://www.youtube.com/watch?v=BFhWZvlZLa0
Keynote Speaker	Dr. Sanjaya Kuruppu, Senior Lecturer, University of South Australia
Guest Speaker	Mr. Upekha Atupola, Doctoral Candidate, University of South Australia

Technical Sessions

Date	26 th July 2023	
Time	10.30 a.m. – 1.00 p.m.	
Session No.	Session Name	Venue
1	Corporate Reporting, Auditing and Assurance	SBGF 1
2	Sustainability Management and Reporting	SBGF 2
3	Technology and Innovation in Accounting	SBGF 3
4	Financial Markets and Risk Management	SBGF 4
5	Accounting Education and Professional Development	SBGF 5
6	Behavioural Perspectives in Accounting	Mayo

Technical Session 1 - Corporate Reporting, Auditing and Assurance

Venue	SBGF 1	
Session Co-chair	Prof. Roshan Ajward	
Session Co-chair	Mr. P.D.C. Udayashantha	
Time	Student Name	Abstract Title
10.30 a.m. - 10.50 a.m.	Dananjaya, M.	External audit function in a digitalised business environment and business process reengineering (BPR): A case study in a leading audit firm in Sri Lanka
10.50 a.m. - 11.10 a.m.	Kobewaththe, T.N.	Characteristics of information communication technology (ICT) and audit practices: Evidence from Sri Lanka
11.10 a.m. - 11.30 a.m.	Sakunika, W.S.S.	Navigating challenges in integrated reporting assurance: Insights from an assurance provider's perspective
11.30 a.m. - 11.50 a.m.	Shabeer, M.Y.M.	Impact of non-audit services on audit independence and audit quality: Evidence from Sri Lanka
11.50 a.m. - 12.10 p.m.	Shehan, R.P.C.	Readiness and challenges of implementing LKAS 29 - Financial Reporting in Hyperinflationary Economy: Perception of accounting professionals in Sri Lanka

Technical Session 2 - Sustainability Management and Reporting

Venue	SBGF 2	
Session Co-chair	Prof. Dileepa Samudrage	
Session Co-chair	Ms. Thilini Cooray	
Time	Student Name	Abstract Title
10.30 a.m. - 10.50 a.m.	Balasooriya, B.A.D.S.	Accountants' role in contributing to corporate sustainability practices under the current financial and economic crisis: Evidence from Sri Lankan apparel manufacturing industry
10.50 a.m. - 11.10 a.m.	Jayasekara, W.M.H.K.	The moderating effect of GRI compliance in the relationship between sustainability disclosures and firm value in Sri Lanka
11.10 a.m. - 11.30 a.m.	Kaushika, J.P.N.	Adoption of United Nation's Sustainability Development Goals (SDGs) in a private commercial bank in Sri Lanka
11.30 a.m. - 11.50 a.m.	Madhushika, H.	Employee awareness towards e-waste management in the financial sector of Sri Lanka
11.50 a.m. - 12.10 p.m.	Mendis, W.B.M.	Influence of economic crisis and pandemic on the implementation of environmental management accounting techniques and environmental strategies in the hotel sector: Insights from Sri Lanka
12.10 p.m. - 12.30 p.m.	Perera, D.M.T.C.	Biodiversity reporting in Sri Lanka: Coverage and trend
12.30 p.m. - 12.50 p.m.	Wijethunga, D.L.C.K.	Corporate sustainability reporting in line with GRI framework: Developed vs. developing countries

Technical Session 3 - Technology and Innovation in Accounting

Venue	SBGF 3	
Session Co-chair	Snr. Prof. Kennedy Gunawardana	
Session Co-chair	Mr. Chathuranga Sandaruwan	
Time	Student Name	Abstract Title
10.30 a.m. - 10.50 a.m.	Dharmawansha, W.D.A.P.	An analysis of the cloud computing practices on small and medium enterprises' (SMEs') financial performance
10.50 a.m. - 11.10 a.m.	Lakshitha, M.H.	Future relevance of innovative information technology in external auditing and the gap between the expertise on such future relevant IT techniques and current audit expertise in Sri Lanka
11.10 a.m. - 11.30 a.m.	Nipunika, M.H.	Impact of information technology investment on financial performance: Evidence from licensed commercial banks in Sri Lanka
11.30 a.m. - 11.50 a.m.	Padipperuma, R.	Factors associated with the adoption of data analytics in the internal audit functions: Empirical evidence from Sri Lankan listed companies
11.50 a.m. - 12.10 p.m.	Ranasinghe, T.P.	Predicting fraudulent financial reporting using artificial neural network in companies listed on the Colombo Stock Exchange (CSE)
12.10 p.m. - 12.30 p.m.	Rathnayaka, T.	Adoption of information technology (IT) by external auditors in Sri Lanka
12.30 p.m. - 12.50 p.m.	Wimalasooriya, J.	Impact of ERP systems on management accounting: The case of a Sri Lankan private sector conglomerate

Technical Session 4 - Financial Markets and Risk Management

Venue	SBGF 4	
Session Co-chair	Dr. Kingsley Karunarathna	
Session Co-chair	Dr. Deshani Hettiarachchi	
Time	Student Name	Abstract Title
10.30 a.m. - 10.50 a.m.	Jayasekera, D.D.	Impact of digital banking on customer satisfaction in the private commercial banking sector of Sri Lanka
10.50 a.m. - 11.10 a.m.	Jayasundara, J.M.D.S.W.	Factors affecting the usage of financial derivatives: Evidence from financial sector listed companies in Colombo Stock Exchange (CSE)
11.10 a.m. - 11.30 a.m.	Kumara, D.K.T	Dynamic interlinkages among cryptocurrencies and global equity markets
11.30 a.m. - 11.50 a.m.	Pebotuwa, D.N.	An analysis of factors affecting the implementation of Equity Crowdfunding in Sri Lanka
11.50 a.m. - 12.10 p.m.	Perera, G.O.V.	The impact of Covid-19 on the financial structure and performance of licenced commercial banks in Sri Lanka
12.10 p.m. - 12.30 p.m.	Perera, K.A.D.C.I.	Credit risk management practices of licensed commercial banks and licensed finance companies in Sri Lanka

Technical Session 5 - Accounting Education and Professional Development

Venue	SBGF 5	
Session Co-chair	Prof. Hilary Silva	
Session Co-chair	Dr. Sanjeevanie Cooray	
Time	Student Name	Abstract Title
10.30 a.m. - 10.50 a.m.	Ashara, D.M.L.	Updating the knowledge base by the accounting profession in public practice to be resilient to a crisis: The case of the Institute of Chartered Accountants of Sri Lanka during the Covid-19 pandemic
10.50 a.m. - 11.10 a.m.	Dharmasena, S.D.T.N.	An empirical analysis of accounting undergraduates' perspectives on integrating forensic accounting into university curriculum in Sri Lanka
11.10 a.m. - 11.30 a.m.	Maheshika, S.	The application of knowledge in professional work by the accounting professionals in business with the Covid-19 pandemic: The case of a coir products manufacturing business in Sri Lanka
11.30 a.m. - 11.50 a.m.	Nawanjana, H.G.H.	Association between organisational learning and job satisfaction of trainee auditors in Sri Lankan audit firms
11.50 a.m. - 12.10 p.m.	Weligalla, D.	Challenges faced by women in career development: Perspectives from Sri Lankan apparel industry

Technical Session 6 - Behavioural Perspectives in Accounting

Venue	Mayo	
Session Co-chair	Prof. Anil Fernando	
Session Co-chair	Dr. Isuru Manawadu	
Time	Student Name	Abstract Title
10.30 a.m. - 10.50 a.m.	Fernando, I.A.	Auditor's perception on the level of usage and significance of fraud detection and prevention through software-based methods: Evidence from Sri Lanka
10.50 a.m. - 11.10 a.m.	Hakmanage, Y.	Factors affecting the behavioural intention to adopt and use of computer assisted audit techniques (CAATs) in the audit process of external auditors in Sri Lanka
11.10 a.m. - 11.30 a.m.	Kumari, R.P.H.U.	Factors affecting the audit quality reduction behaviour with the mediation effect of work stress in the Sri Lankan external audit context
11.30 a.m. - 11.50 a.m.	Matarage, T.	Exploring the impact of students' knowledge and attitudes regarding sustainable development concept in their sustainable behaviour
11.50 a.m. - 12.10 p.m.	Nethmika, B.H.M.C.	Factors affecting the tax compliance intention of individual taxpayers in Sri Lanka