



Incorporated by
Parliament Act No.23 of 2009

Student's Journal

www.cma-srilanka.org

**LEADING THE
WAY FOR
THE GLOBAL
ACCOUNTANCY
PROFESSION**



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The Institute of Certified Management Accountants (CMA) of Sri Lanka was incorporated in April 2009 as the National Professional Management Accounting Institution in Sri Lanka by Parliament Act No.23 of 2009.

CMA was set up in the year 2000 with Technical Assistance of CMA Canada, now CPA Canada.



IFAC President Asmâa Resmouki: Leading the Way for the Global Accountancy Profession



The International Federation of Accountants (IFAC) welcomed a historic moment in its history in November 2022 when it appointed its first-ever President from the Africa-Middle East region and its third female President, Ms. Asmâa Resmouki. Her journey to this esteemed position is marked by dedication, experience, and a lifelong commitment to the accountancy profession.

The International Federation of Accountants (IFAC) stands as the global organisation for the accountancy profession, with a primary focus on serving the public interest. It is dedicated to strengthening the profession and fostering the development of robust international economies. Comprising more than 180 members and associates in 135 jurisdictions, IFAC represents over 3 million accountants engaged in various sectors, including public practice, education, government service, industry, and commerce. IFAC's mission is to ensure that the accountancy profession continues to play a vital role in promoting transparency, accountability, and economic growth worldwide. Under the leadership of President Asmâa Resmouki, IFAC is poised to make significant strides toward achieving these goals.

Mrs. Resmouki's journey within IFAC began in November 2017 when she joined the IFAC Board after being nominated by the Ordre Des Experts Comptables—Morocco. Over the years, she has played pivotal roles in the organisation, reflecting her deep understanding of the profession and its governance. She served as the Chair of the Governance Committee in 2020 and later took on the role of Chair for the Planning

and Finance Committee (PFC) in both 2021 and 2022.

Prior to her presidency, Mrs. Resmouki made history as the first female President of the Pan African Federation of Accountants (PAFA), a role she assumed after dedicating six years of service on the PAFA Board. Her contributions to PAFA and her trailblazing leadership laid the foundation for her remarkable journey within IFAC.

With over 30 years of experience in the profession, Mrs. Resmouki's expertise spans a wide spectrum. She has worked as a Big-4 Audit partner at prestigious firms like EY and Deloitte, gaining invaluable insights into the complexities of the financial world. In 2020, she ventured into the realm of consultancy, establishing her practice where she assists various organisations in projects related to the profession and advisory services. This diverse background equips her with a unique perspective on the multifaceted challenges and opportunities facing the global accountancy profession.

Mrs. Asmâa Resmouki's appointment as IFAC President is a testament to her exceptional leadership, dedication, and commitment to advancing the accountancy profession on a global scale. Her tenure brings a fresh perspective to the organisation, coupled with a rich history of service within IFAC and PAFA. As President, she is poised to lead IFAC's mission of serving the public interest, strengthening the profession, and contributing to the development of strong international economies.



VISION

CMA, the
Preferred Choice



MISSION

To train and develop Management
Accounting Professionals who are
Innovative, Responsible, Knowledgeable
and Capable of Sustainable
Value Creation



VALUES

The CMA will observe the following core-values in
its day-to-day operations:

- Adaptability & Innovation
- Embracement of Diversity
- Professionalism
- Trust & Integrity
- Excellence in Everything we do
- Openness, Honesty & Transparency
- Supportive & Responsive

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Institute of
Certified Management Accountants
of Sri Lanka

Background of the institute

Institution was initially established as "Society of Certified Management Accountants of Sri Lanka", inaugurated on 3rd June 2000 is based on the guidelines of international accounting bodies such as the Society of Management Accountants of Canada, the Institute of Management Accountants (IMA) of USA, the International Federation of Accountants (IFAC) which is the World Body for Accountants and the Regional Management Accounting Bodies.

It has received technical assistance from CMA Canada, now CPA Canada in formulating the educational syllabus, preparation of study materials and examination work. The technical assistance program was financed by the Canadian International Development Agency (CIDA).

South Asian countries of India, Pakistan and Bangladesh have their National Management Accounting bodies which play a lead role in the Management Accounting Profession both in the private and public sectors. In fact, Sri Lanka was the only Founder Member in the South Asian Federation of Accountants (SAFA), which comprises the Accounting bodies of India, Bangladesh, Pakistan, Sri Lanka and Nepal that did not have its own National Management Accounting body.

With the main role of economic development thrust on the private sector, the number of Management Accountants required mainly in industry, commerce, finance, education and the service sectors have greatly increased. The need for Management Accountants is not only in the capital of Colombo but also in the provinces with the government's thrust to take industry and commerce to the outstations.

Further a Sri Lankan Management Institution will afford the many advanced level qualified students and university graduates, opportunities to advance in their careers by being trained in a recognized course in management accountancy and obtain a professional qualification which will enhance their job opportunities especially in the private sector.

As a Sri Lankan national body the Institute provides opportunities for students to undertake a professional course in management accountancy at affordable rates.

Incorporation

The Hon. Minister of Trade, Commerce, Consumer Affairs and Marketing Development tabled in Parliament on the 18th March 2009 the Bill for the Incorporation of the Institute of Certified Management Accountants of Sri Lanka.

The bill was approved by Parliament and the Institute of Certified Management Accountants, Act No. 23 of 2009 was given assent by the Hon. Speaker on the 20th April 2009.

This created history in the accounting world where Sri Lanka after 50 years since the incorporation of the Institute of Chartered Accountants of Sri Lanka, a new Professional Management Accounting body was incorporated and given the government recognition.

As a Sri Lankan body the Institute provides opportunities for students to undertake a professional course in Management Accountancy at affordable rates.



Message from President, CMA Sri Lanka

It is my great pleasure to send this message for the inaugural CMA Student Journal 2023, which carries important articles that will be of benefit to all the students. The main objective of the student journal is to disseminate important news about CMA, including education, examinations, membership and the achievements of CMA students, as well as to impart and upskill the professional knowledge of students.

This occasion is of special significance to students of CMA due to the presence of Ms. Asmâa Resmouki President International Federation of Accountants in Sri Lanka and attending as Chief Guest at the Students Event and the CMA Excellence in Integrated Reporting Awards 2023 on 6th October. We thank Ms Asmâa for her gracious presence which is indeed a major achievement for our students signifying the international recognition for CMA Sri Lanka.

The Institute of Certified Management Accountants of Sri Lanka (CMA Sri Lanka) is the National Professional Management Accounting Institution in Sri Lanka set up in 1999 with the technical assistance of CMA Canada currently CPA Canada and later incorporated by an act of Parliament No 23 of 2009, under the Ministry of Trade & Commerce.

CMA Sri Lanka has received international recognition and is a member of the International Federation of Accountants (IFAC) the global organization for the accountancy profession. IFAC has 180 members and associates in 135 jurisdictions, representing more than 3 million accountants in public practice, education, government service, industry, and commerce., the South Asian Federation of Accountants (SAFA); the regional body for the accounting profession in the South Asian Region, and the Confederation of Asia & Pacific Accountants (CAPA) the regional professional accounting body for the Asia & Pacific Region.

Over the past three years, events have been limited due to the COVID-19 pandemic. But all our activities were conducted uninterrupted due to digitalization of all administration, banking, education and examinations. However, in the last few months, we have successfully organized a series of engaging events, signaling a positive shift in our ability to bring together our valuable asset the student population.

In addition, 2023 marks a remarkable year for our students, as we have launched the new syllabus for the CMA professional program (2023-2027). CMA, in accordance with its practice of revising the curriculum every five years, unveiled the new curriculum in February 2023. The theme of this innovative syllabus is 'Equipping Future Accountants,' focusing on preparing our students to be future-ready in three key areas: digitally-enabled, value-driven, and solution-savvy.

Within this journal edition, we are pleased to present a curated selection of insightful articles, including "Striving for Excellence: Achieving Career Excellence as a Certified Management Accountant," "Enhancing Professional Competence: A Toastmaster's Perspective", and an in-depth exploration of Cloud Computing.

The CMA Students' Guild organized the annual cricket tournament, providing an opportunity to showcase our students' talents and foster networking with students from other educational institutions. Teams from various educational institutes participated in this event.

In honor of International Women's Day, CMA Sri Lanka took the opportunity to acknowledge and express gratitude for the unwavering dedication of its female staff and the recognition of female members and students. To mark this significant

occasion, a distinctive and insightful webinar was meticulously organized, underscoring the importance of celebrating and empowering women within our institution. We also have the Women's Development Committee enabling women to play a major role in CMA activities.

Furthermore, in May 2023, we had the privilege of hosting the award ceremony for the National competition for the Best School Commerce Society. This notable competition, a collaborative initiative between the Ministry of Education and CMA Sri Lanka, provided a prestigious platform for commerce stream students hailing from diverse regions across the country to effectively demonstrate their exceptional talents and competencies.

In June 2023, we hosted the Founder's Day Oration at the BMICH, which was a momentous event filled with insightful discussions and esteemed guests. During this occasion, we installed the new CMA Governing Council for 2023 - 2025.

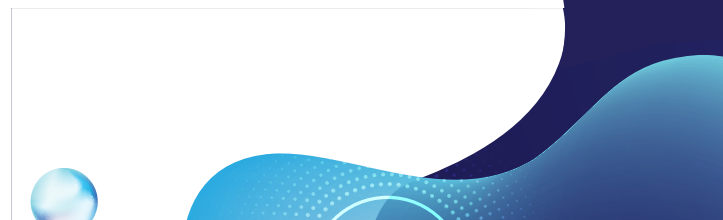
To commemorate United Nations - Micro, Small and Medium-Sized Enterprises Day, we organized the CMA Sri Lanka COVID 19 SME Development Conference 2023 on the theme of 'Resurgence of Micro, Small, and Medium Enterprises and Entrepreneurship Development.' This event saw active participation from commercial banks and their MSME customers.

In August 2023, the Students' Guild of the Institute of Certified Management Accountants (CMA) of Sri Lanka successfully hosted the first International Students Conference at the Auditorium of the Center for Banking Studies (CBS) in Rajagiriya. This CMA International Student Conference was attended by the SAFA region students from both the Chartered and Management Accounting bodies and made the event a great success.

In closing, I would like to express my gratitude to the students' division and all other departments who contributed their immense support to the first CMA Student Journal. I extend my best wishes to our dear students on their journey to become professional management accountants and attain the prestigious designation of ACMA.



Prof Lakshman R Watawala
 FCMA, FCA, FCMA (UK), CGMA, FCPM





STRIVING FOR EXCELLENCE: ACHIEVING CAREER EXCELLENCE AS A CERTIFIED MANAGEMENT ACCOUNTANT

One are the days when a single qualification was sufficient for an individual's career journey. For those holding a degree, augmenting their academic prowess with a professional qualification not only enhances their value, but also significantly improves their prospects for securing more favourable employment opportunities. In the contemporary landscape, it's essential to possess a series of qualifications to stand out in the competitive job market securing better jobs and align with employer preferences for both academic and professional expertise. Accordingly, one of my wise choices of choosing to follow CMA bolstered my qualifications and led me to what I am today.

In the ever-evolving landscape of modern business, excelling in a career demands more than just hard work—it requires strategic planning, continuous learning, and a commitment to professional growth. When I was an undergraduate at the University of Kelaniya I got to know about the Institute of Certified Management Accountants of Sri Lanka (CMA) and I believed that it's one of the proven avenues to become an exceptional performer in the world of finance and business through attaining the prestigious designation of a Certified Management Accountant.

The Certified Management Accountants of Sri Lanka certification is a globally recognised credential that demonstrates an individual's mastery of advanced financial and management accounting skills.

Hence, the CMA designation makes its members expertise in decision-making, financial management, and strategic planning. Accordingly, during my university studies, I opted to pursue the CMA qualification through the exemptions granted for my Bachelor's Degree, B.B. Mgt. (Special) Degree in Accountancy, offered by the Department of Accountancy, University of Kelaniya. As my dream was to become an eminent Lecturer in the field of Accounting, who is sound both academically and professionally, I believed that coupling my Bachelor's Degree with a Management Accounting qualification would enhance my professional capabilities and lead me to achieve my dream without a doubt. Further, being an undergraduate, CMA stood out as the ideal choice due to its affordability, quality study materials, reputable lectures, e-learning options, and the trust inspired by being the nationally recognised Management Accounting Qualification in Sri Lanka established by parliamentary legislation. Moreover, CMA's syllabus is well structured to align with the progressive needs of modern business, empowering students to advance in their careers as they complete each level through the vast coverage of management accounting, financial accounting, strategic management, and business management. Finally, soon after my graduation, I excelled in the final level Integrative Case Study Examination of CMA, solidifying my status as a CMA Passed Finalist in the Management Accounting profession. Currently, I'm working as a Lecturer at the Department of Accountancy, University of Kelaniya and I firmly believe, thanks to CMA, the Management Accountant qualification, the continuous learning, support, and guidance CMA provided in each of my endeavours made me to outperform in my career as a lecturer and more to achieve in the future.

The secret behind the CMA qualification is the direction it provided me to become a master in financial expertise as CMA qualification equipped with a wide range of skills including financial analysis, budgeting, risk management, and cost management. Moreover, CMA qualification empowers me

to offer valuable insights to my organisation and contribute substantially to strategic decision-making. Next, it moulds me to adapt to the dynamic environment through enhancing my ability to analyse data, interpret trends, and make agile decisions, positioning myself as an asset to my organisation. Moreover, it offers global recognition and opportunities for its members being a member of the International Federation of Accountants (IFAC), the International Federation of the Confederation of Asian and Pacific Accountants (CAPA), and the South Asian Federation of Accountants (SAFA).

Striving to be an outperformer is a journey, not a destination. Thus, CMA ensures commitment to lifelong learning being par with the industry's best practices, emerging technologies, and evolving regulations. Therefore, in the pursuit of career excellence as a Lecturer at the State University of Sri Lanka, achieving the distinction of a Certified Management Accountant was a strategic step toward becoming an outperformer in my career. The CMA designation empowers me with a robust skill set, strategic thinking abilities, and ethical values that set me competent in my career. Thus, CMA certification is one of the best gateways to unparalleled opportunities and professional excellence for those who are seeking a path to become an outperformer in their respective careers.



Kaushalya Silva,

Lecturer, Department of Accountancy,
University of Kelaniya



VIRTUAL LEARNING REVISION PROGRAMME ORGANISED BY CMA SRI LANKA

Over the past year, we have dedicated ourselves to enhancing the educational experience of CMA students by introducing a Virtual Learning Revision Programme. This initiative has been designed with the utmost care and consideration to ensure that our students receive the best possible support in their exam preparations. I am delighted to inform you that the response and results thus far have been overwhelmingly positive.

Key Highlights of Our Virtual Learning Revision Programme:

Comprehensive Revision Sessions: We have conducted revision sessions for all levels of CMA examinations, covering a wide range of topics and subjects. These sessions have been meticulously planned to address the specific needs of our students.

Interactive Learning: Our commitment to interactive learning has been a hallmark of our programme. Through live video sessions, discussion forums, and interactive quizzes, our students actively engage with the material and with each other. This approach has not only increased participation but has also fostered a sense of camaraderie among our students.

Accounting Standards: We provide comprehensive coverage of accounting standards, ensuring that participants have a deep understanding of the latest updates and regulations in the field.

Recorded lecturers: We are giving access to the recorded lectures, allowing them to revisit the content whenever they need it.

Supplementary Materials: Additional resources provided alongside the recorded lectures, such as lecture notes, practice exercises, and sample questions related to subjects.

Positive Feedback:

Our Virtual Learning Revision Programme has garnered praise from our students, who have consistently shared positive feedback. They have commended the

programme for its effectiveness in clarifying concepts, enhancing their understanding, and boosting their confidence as they prepare for their examinations. The interactive nature of the sessions and the convenience offered by the CMA LMS have been particularly well-received.

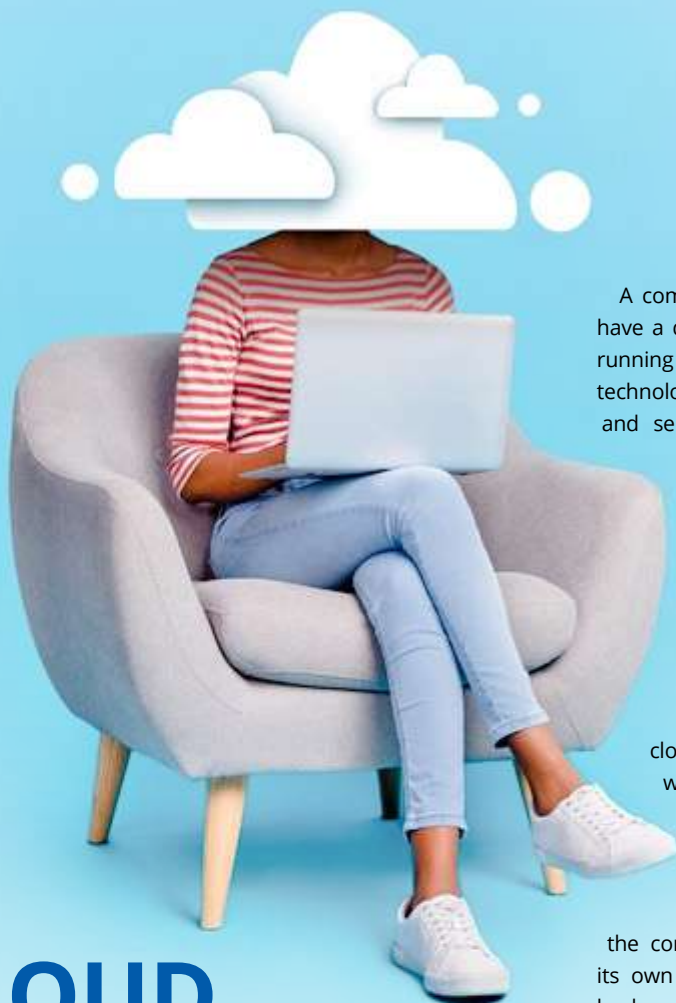
Our students' feedback encourages us to hold these sessions continuously.

Students Feedback

- *Thank you for organising that type of revision lecture series.*
- *Good initiation for the exams*
- *I'm truly confident this revision programme is very helpful to the students.*
- *Very excellent lecturer. Always to the point and explained very much clearly.*
- *It's a very important programme. Please continue.*
- *MA lecture is excellent. Superb lecturer. He explains the subject matter very clearly.*
- *Do more revision programme because it is very useful for students.*
- *Good and keep it up*
- *I learned many unknown facts.
Thank you so much CMA & our lecturers*
- *Lecturer was best. Request him in future lectures as well.*
- *Very helpful session.*
- *Best Lecture series. Thank you!*
- *Lecturer teaching method is very good*

Moving Forward:

As we move forward, we remain committed to improving and expanding our Virtual Learning Revision Programme. We are actively exploring opportunities to incorporate more interactive elements, guest lectures, and additional resources to further enrich the learning experience of our students.



CLOUD COMPUTING

"Cloud computing is the on-demand delivery of IT resources over the Internet with pay-as-you-go pricing. Instead of buying, owning, and maintaining physical data centers and servers, you can access technology services, such as computing power, storage, and databases, on an as-needed basis from a cloud provider." Amazon Web Services

"A global network of servers, each with a unique function. The cloud is not a physical entity, but instead is a vast network of remote servers around the globe which are hooked together and meant to operate as a single ecosystem." Microsoft Azure

"Cloud computing is the on-demand availability of computing resources as services over the internet. It eliminates the need for enterprises to procure, configure, or manage resources themselves, and they only pay for what they use." Google Cloud Platform

In simple terms cloud computing refers to the delivery of computing services over the internet, allowing users to access applications, storage, and processing power without the need for on-site hardware or infrastructure. Essentially, instead of relying on physical servers or devices, users can access and use computing resources on demand from anywhere with an internet connection.

A company that is using cloud technology typically will not have a dedicated server room with high performance devices running across the clock at freezing temperatures. Cloud technology enables businesses to access their data, applications, and services from anywhere with an internet connection, making collaboration and communication easier. It also allows companies to easily scale their IT infrastructure up or down depending on their needs, enabling them to quickly adapt to changes in demand. By reducing their reliance on physical hardware and infrastructure, companies using cloud technology can save money and time that would otherwise be spent on maintenance and management.

A company which is not adapted to a cloud technology cloud typically relies on on-premises(own) IT infrastructure, which means that the company owns and operates its own servers, storage devices, and other computing resources on its premises to run the services such enterprise applications, intranet and other applications, and file and storage. In this type of setup, the company is responsible for maintaining and managing its own hardware and software systems, including updates, backups, and security.

Cloud Accounting

Cloud accounting is leveraging cloud computing to optimize accounting. A cloud accounting system is a type of accounting software that is hosted remotely on a server and accessed through the internet. This means that instead of installing the software on a local computer, users can access it from any device with an internet connection, such as a laptop, tablet, or smartphone.

Cloud accounting systems typically offer a range of features, including bookkeeping, invoicing, expense tracking, and financial reporting. They can also integrate with other business software, such as payment processors, payroll software, and customer relationship management (CRM) systems.

One of the main advantages of cloud accounting systems is that they are generally more flexible and accessible than traditional desktop accounting software. Because they are hosted remotely, users can access their financial data from anywhere, at any time, and collaborate with team members in real-time. Additionally, cloud accounting systems often have lower upfront costs and require less IT infrastructure, making them a popular choice for small businesses and startups.

There are many cloud accounting systems currently available catering to single employee businesses to large multinational corporations.

Small scale cloud accounting systems are designed for small businesses and startups with limited accounting needs. They

typically offer basic accounting features such as invoicing, billing, with inventory management. These systems are often more affordable and easier to use than larger systems but may have limited scalability and functionality.

Large scale cloud accounting systems are designed for medium to large businesses with complex accounting needs. They typically offer advanced features such as business intelligent dashboards, forecasting, wider coverage of modules and features, robust workflows and many more. These systems are often more expensive and complex than small scale systems but offer greater scalability and functionality for growing businesses.

Advantages of cloud systems over standalone applications

Accessibility: Cloud systems can be accessed from any device with an internet connection, making them more flexible and accessible than standalone applications. A standalone system will be available only within the device which is installed or within the company network if the application is hosted in a central server. Cloud systems can be accessed from anywhere around the world via the internet. Some organizations allow on-premises systems to be accessed via a VPN connection from outside. With remote working world cloud computing and cloud accounting provides flexibility for the organization to work seamlessly without additional effort.

Scalability: Cloud systems can be scaled up or down easily to meet changing business needs, without the need for additional hardware or software. Since cloud systems are deployed in pay as you go architecture, organization can easily increase or decrease the capacity with few clicks. Whereas on-premises systems would require procurement, setup, and configurations of additional physical devices.

No capex: setting up our own IT infrastructure would require larger upfront investment to purchase required hardware devices, and software license, other expenses such as installation charges and physical infrastructure setup expenses. With the growth of technology these devices could be outdated within a few years which will require new investment for upgrades and updates. Whereas cloud services start with zero startup cost and pay only for the services.

Lower maintenance costs: Cloud systems typically have lower upfront costs than standalone applications, as users do not need to purchase or maintain hardware or software. Pay as you go costing concept will charge the organization only for the resources which is been used within. Due to extremely large architecture with the advantage of economy of scale cloud service provider can provide a service for the fraction of a cost.

Automatic updates: Cloud systems are typically updated automatically by the provider, ensuring that users always have access to the latest features and security updates. Since all systems are deployed in a centralized location which is



accessible for the vendor any new updates and upgrades will be automatically available for the cloud systems users.

Collaboration: Cloud systems allow multiple users to access and collaborate on data in real-time, making it easier for teams to work together. With higher availability and shareability, system access can be provided to multiple concurrent users to collaborate within a single platform. Cloud accounting makes it easier for teams to work together and avoid duplication of effort. Standalone systems are accessible only within the installed device thus collaboration and sharing are limited.

Automatic updates and backups: Cloud accounting systems are typically updated and backed up automatically by the provider, ensuring that businesses always have access to the latest features and data.

Improved security: Cloud accounting systems often have more robust security measures in place than traditional desktop accounting software, such as multi-factor authentication, data encryption, and regular security audits.



Limitations of cloud systems over standalone applications:

Internet dependence: Cloud systems require a stable internet connection, which can be a problem in areas with poor connectivity or during internet outages. Users who are having a no internet access or poor connection often will not be able to perform daily tasks within the system even if the devices are performing well or they are working within the organization network. There are advanced cloud accounting systems which provides offline solutions which will sync automatically however not all vendors have this feature.

Security: Cloud systems store data on remote servers, which can raise security concerns for some users. However, most cloud providers have robust security measures in place to protect user data. All the major cloud service providers provide state of the art security, however a third-party who has credentials for the cloud system can remotely access the system.

Customization: Cloud systems may not offer as much flexibility for customization as standalone applications, which can be a concern for businesses with specific needs. Typically cloud accounting software vendors do not prefer to change the system according to each customer requirement as it will complicate the product and compromise the integrity of the product. Some vendors provide customization for an additional cost. Standalone software which was built in-house can be customized as per the exact organization requirements and optimized for current process workflows.

Compliance requirements: some organizations and government institutes have compliance requirements where all data must be stored and accessed only within the institution and should not be accessible outside the institutes. Highly secured institutes and organizations will not be able to adapt to cloud technologies due to the compliance requirements. Some governments are flexible, however do not allow data to be shared outside the country or region, due to unavailability of cloud infrastructure in all countries this could be a limitation.

Data ownership: Cloud systems may raise concerns about data ownership, as users may not have full control over their data or how it is used by the provider. While many cloud accounting vendors provide non-disclosure and data accessibility clauses, entry level accounting software vendors cloud be using contact details and other information for marketing purposes.

In conclusion, cloud technology has transformed the way businesses operate and access computing resources. With the ability to access data, applications, and services from anywhere with an internet connection, companies can work more efficiently, collaborate more effectively, and innovate more quickly. The scalability and flexibility of cloud technology also enables businesses to quickly adapt to changes in demand, while reducing their reliance on physical hardware and infrastructure. While there are some potential drawbacks to using cloud technology, such as security concerns and dependence on internet connectivity, the benefits of cloud computing outweigh the risks for many businesses. As cloud technology continues to evolve and improve, it is likely that more businesses will adopt cloud-based solutions to meet their computing needs.



Althaf Nihass

BSc, ACMA, PMP, PSPO, AWS CSA, AWS CCP

HOW SOFT SKILLS CAN HELP YOU IN THE PROFESSIONAL FIELD...

A TOASTMASTER'S VIEW

By Varuna Ratnaweera (DTM)

Success in a professional environment will come faster to any person who has greater soft skills than to those who are decorated with hard skills only.

Hard skills are talents that are easy to measure and define, and they are quite well identifiable with medals or certificates unlike soft skills that help a person to build longer lasting relationships with co-workers and customers.

Some of the soft skills that one needs to develop, in order to become a better/more efficient individual are – good communication skills, leadership, problem solving ability, emotional intelligence, creativity, teamwork, adaptability, and time management.

Communication – Effective communication would mean that you can pass your message to your audience in a clear manner that would be understood well by them. For this to be achieved you need to gauge the knowledge level of the audience whom you are addressing, about the subject matter and design/plan of your speech/written communication to suit their level of understanding. When done in the appropriate way, effectively communicating can build strong relationships with your colleagues, clients and other stakeholders too.

Leadership – If you can mentor others and train those who are less competent, guide and motivate your team to achieve the desired goals, then you have good leadership capabilities. It is a skill that a person can develop and demonstrate even if you are not directly managing others. A leader will always be respected when he/she has an honest interest in the growth and development of his/her team members and works selflessly with that interest at heart.

Problem solving – It is common to face different types of problems, whether in personal life or in a professional environment. When one can think innovatively to find several alternative solutions to an obstacle you are faced with, it will certainly help you to select the most appropriate option to overcome the issue.

Emotional intelligence – It is the ability to understand your own emotions as well as that of others. It gives you the insight into the personality of your colleagues. Superiors or customers and you can use this understanding to perform your tasks more effectively because you become able to gauge how each of your actions will be perceived by others.



Creativity – Sometimes problems you come across need unconventional types of actions to overcome them. It becomes necessary to approach the issue from different angles and think outside the box and come up with entirely new ideas. To be creative you need to think of the issue at hand in a totally different way than how you tackled similar circumstances in the past.

Teamwork – If you can work cordially with others and are able to relate, communicate, and cooperate with them in working towards your goals, you become a good team player. A good team player will always have the team goal as his/her desire and will not compromise that for individual goals and glory.

Adaptability – It is the ability to adjust and change to face new situations with ease and being able to use limited resources to achieve the desired results. A person who is adaptable can work much more effectively in diverse environments and situations than a person who does not have this skill. It requires flexibility and good understanding of different trends and being open to new ideas.

Time management – The ability to manage your time requires self-discipline and commitment to pursue on completion of the tasks within the required/available time frames. It becomes an

important tool for meeting deadlines and achieving business goals and can be achieved with proactive planning and prioritising your activities.

The Toastmasters' programme

Toastmastering is a programme that can help you develop all the soft skills that have been listed here. It is a programme that helps you not only to become a good communicator but also develops your ability to understand the thoughts and requirements of others (emotional intelligence) and how to overcome obstacles in different situations (problem solving) by adapting to changes in the environment.

Time management skills are an important part of Toastmasters as each speech has to be completed within a given time frame, while a meeting which has to commence at a predetermined time has to be concluded within a specific time frame.

It is a programme where you can be very creative and interesting in the way you conduct your meetings based on different themes such as Valentines, Avurudu, Christmas, Environment, Women's Day, Mothers' Day, Idioms, Favourite books etc to name a few.

NEW SYLLABUS 2023

CMA revise its curriculum every five years and launched its new curriculum in February 2023. The theme of the syllabus is “**Equipping Future Accountants**”, who are future ready in three areas; **Digitally-enabled, value driven, and solution savvy.**

Technology is the primary driver which created opportunities and threats in the field of accounting and finance. Developing digitally **enabled management accountants is a key focus of this syllabus**, hence it incorporates the latest technological developments in general management, management accounting, and financial accounting. The newly introduced course unit, Digital Businesses, is the best example of this as it talks about the latest digital business deals and methods of transforming a normal business to digital mode, and develops the digital competencies of a candidate. Technology skills pillar provides extensive technical knowledge, hands-on experience, and skills and tools required to work in a digitally enabled corporate world.

Secondly, it focuses on grooming **Value-driven** management accountants to integrate and collaborate with the rest of the stakeholders to create and preserve **Value**.

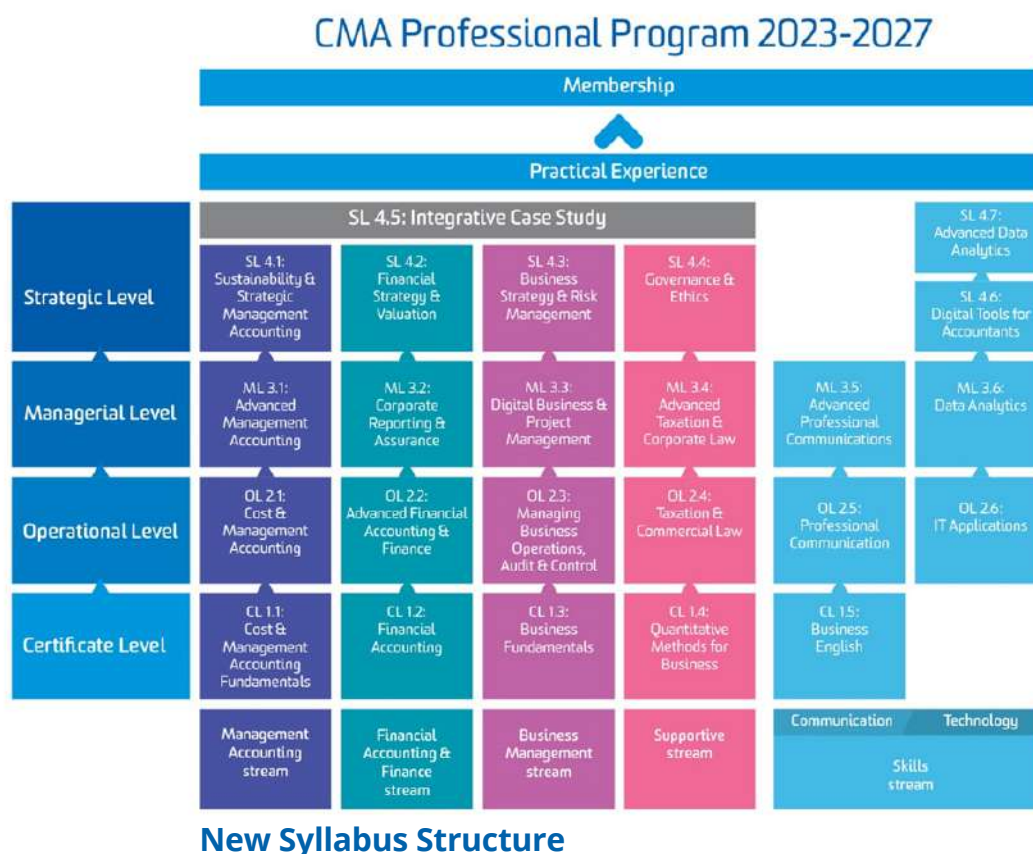
As the last point, it will build a wide range of competencies and the correct attitude (mind set) in the management accountants **to be Solution-savvy**, so that they will be able to ‘take the co-pilot’s seat’ in supporting the top management in developing and deploying solutions when required.

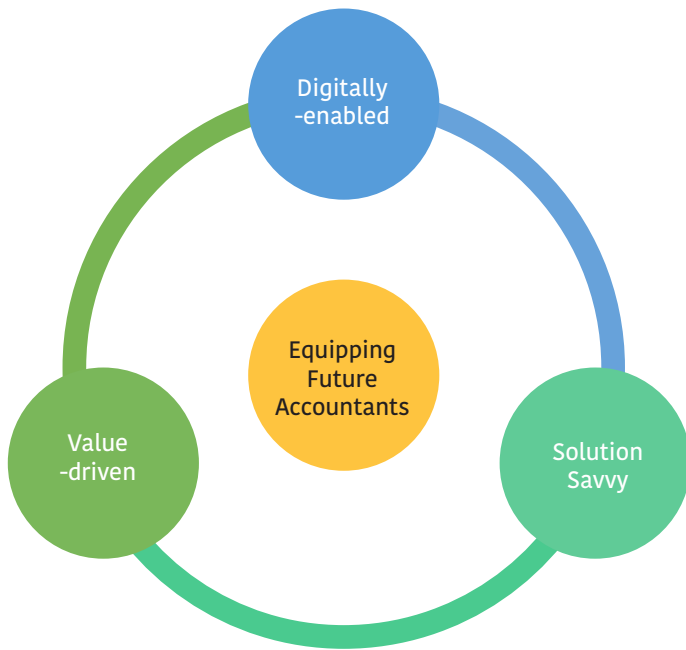
Description about the levels and pillars

There are five streams on which the syllabus has been developed, namely, Management Accounting Stream, Financial Accounting Stream, Business Management Stream, Supportive Stream, and the Skills Stream. There are four levels of the syllabus: Certificate Level, Operational Level, Managerial Level, and Strategic Level.

The testing of this syllabus is scheduled to commence in December 2023, starting from the Certificate Level. The first three levels of examinations will be conducted computer-based, in collaboration with Pearson VUE locally in the CMA Computer Centre and overseas, utilising Pearson VUE centres. Furthermore, a physical examination will be conducted for the Strategic Level, providing an opportunity for overseas students to exclusively utilize the MY-Exam platform to take exams online.

Registered Education Providers, spanning across the nation, offer classes through various modes such as traditional classrooms, online e-learning, video lectures, and hybrid approaches. CMA extends comprehensive learning support to its students through the CMA Learning Support System (CMA LMS), which includes access to practice exams, mock exams, and a diverse range of learning resources aimed at ensuring success in their examinations.





Examination preparation

CMA Official Study Texts – English Medium Study texts for Certificate Level and Operational Level – already being released and Managerial Level study text are expected to be released in the first week of October 2023. Sinhala Medium study texts are in progress and will be available for students from mid-October'23.

In addition to the above, CMA Education Division will facilitate 'Study Support Program' which comprise recorded lectures for Certificate Level, Live Revision (virtual) classes for Operational & Managerial Level students, and Accounting Standard Seminars for all students according to their requirement. These lectures are conducted in combined Sinhala and English medium for the benefit of the Sinhala and Tamil speaking students.

Practical Experience Requirement

Students are required to complete the Practical Experience Requirement (PER) of three (3) years to obtain the membership of CMA Sri Lanka. This can be acquired while completing or on completion of the study program.

The three-year practical training framework has been designed to develop and demonstrate competent professionalism in accounting, finance, and business management. Fulfilment of PER will enable candidates to develop the required knowledge, skills, professional values, ethics, and attitudes under the supervision of a competent mentor/training supervisor. Further, PER focuses on enhancing the technical, business, interpersonal communication, and personal skills of candidates.

Documentation of PER is done in the Logbook. Candidates are required to complete the 'Practical Experience Requirement Application' and record their training/work experience in the Logbook continuously which will be assessed by the mentor/ training supervisor. It is recommended that the work record is certified at least quarter-

ly. The extent and quality of the practical experience gained will be intensively assessed by the Institute.

(Refer CMA Practical Experience Requirement Guide for details)

Applying for Membership

Candidates who successfully complete the Study Program and PER will be considered for the award of the Institute's membership after a *vivo voce* examination. These candidates are required to submit the following documentation when applying for membership: membership application; duly completed checklist; brief company profile; detailed CV signed by the candidate; employment summary; service letters from employers; and, the duly completed logbook containing the official seal of the mentor/training supervisor on each page and a certified copy of the final examination results sheet.

Reference –

CMA Professional Program, Handbook 2023-2027.

Write up done by Kanchana Gunasekera





Incorporated by
Act of Parliament No. 23 of 2009



Established by
Act of Parliament No. 10 of 1996

**Certified Hospitality Finance and Management
Accountant (CHFMA)**

Think beyond with

CHFMA

and become a qualified professional in the
Hospitality Industry

The Certified Hospitality Finance & Management Accountant (CHFMA) Programme is the specialized professional qualification in the Hospitality industry that is offered jointly by CMA Sri Lanka and SLITHM. CMA Sri Lanka is a body incorporated by Act of Parliament No. 23 of 2009 and SLITHM is a Government Body coming under the Ministry of Tourism.

Through the conduct of this professional qualification CHFMA, all those currently employed in the hospitality industry at different levels in the financial, accounting and management accounting sectors will be provided the opportunity to obtain a professional qualification specializing in the Hospitality Industry where they will be able to develop the knowledge and skills of those in the accounting and allied fields. This will help the Hospitality industry in its rapid growth and development to build a sustainable pool of qualified accountants, audit staff, and finance staff required for the industry.

The CHFMA Professional Programme will be conducted online on Sundays. It consists of six levels, with a six-month (06) course duration for each stage.

New Intake commencement:
November 2023

Register before the 19th October 2023

Please contact Ms. Irasha Jayaweera at

077 8 879 998

to apply for registrations or exemptions.

Email: chfma.mkt@cma-srilanka.org

CHFMA Course contents

Foundation Level

- Management Accounting Fundamentals (MAF)
- Financial Accounting Fundamentals (FAF)
- Management, Corporate Governance and Ethics (MGE)
- Business Economics and Business Finance Fundamentals (BEF)

Certificate Level

- Characteristics of the Hospitality Industry
- Organizational Structure
- Uniform system of Hotel Accounting
- Financial Statements
- ERP systems applicable to the hospitality industry
- Accounting Standards

New Syllabus 2023



CMA revised its curriculum every 5 years and launched its new curriculum in February 2023. The theme of the syllabus is '**Equipping Future Accountants**', who are future ready in three areas; **Digitally enabled, value driven and solution savvy**.

Technology is the primary driver which creates opportunities and threats in the field of accounting and finance. Developing digitally **enabled management accountants is a key focus of this syllabus**, hence it incorporates the latest technological developments in general management, management accounting and financial accounting. The newly introduced course unit 'Digital Businesses' is the best example of this as it talks about the latest digital business deals, methods of transforming a normal busi-

ness to digital mode, and developing the digital competencies of a candidate. Technology skills pillar provides extensive technical knowledge, hands on experience, skills and tools required to work in a digitally enabled corporate world.

Secondly it focuses on grooming **Value-driven** management accountants to integrate and collaborate with the rest of the stakeholders to create and preserve **Value**.

As the last point, it will build a wide range of competencies and correct attitude (mind set) in the management accountants **to be Solution-savvy**, so that they will be able to 'take the co-pilot's seat' in supporting the top management in developing and deploying solutions when required.



CSG Cricket Fiesta 2023: A Day of Sportsmanship and Achievement



The annual cricket tournament, 'CSG Cricket Fiesta 2023,' organised by the esteemed "CMA Students Guild," unfolded on the 19th of February 2023, from 8.00 am to 6.30 pm, at the Thurstan College Grounds, Colombo 07. With 19 teams registering for the competition, the event radiated an aura of excitement and sportsmanship.

The event featured spirited cricket matches, with teams from various organisations and institutions displaying

their skills and determination. Despite the fierce competition, the players exhibited remarkable sportsmanship, preserving the game's integrity. The ultimate champions, "Online Accounting.lk," showcased their teamwork, skill, and strategic brilliance. In a closely contested final, "The Institute of Chartered Professional Managers of Sri Lanka" secured the runner-up position, highlighting the high calibre of all participating teams.





INSTITUTE NEWS

THE HIGHLIGHTS BEYOND WORDS





CMA Sri Lanka Celebrated International Women's Day on 8th March 2023

The Institute of Certified Management Accountants of Sri Lanka celebrated International Women's Day 2023 organized by the CMA Sri Lanka Women Development Activities Committee on the theme 'Innovation and Technology for Gender Equality' on 8th March 2023.

The welcome address was delivered by Chairperson, CMA Sri Lanka Women's Development Activities Committee and Associate Director, PricewaterhouseCoopers, Darshini Watawala. The keynote address on 'Innovation and Technology for Gender Equality' was delivered by Annie Mathew an advocate for a more inclusive and humane tech industry who is Director Developer Relations and Digital Natives at Microsoft Asia Pacific with the mission of empowering. She has received the Chief Minister's recognition for her work with startup ecosystem and was nominated for Shree Shakthi award for women in Science and Technology in her home state in India.

Presentation was followed by a panel discussion, which was moderated by Ms. Chamila Cooray, General Manager -Operations,



WNS Global Services (Pvt) Ltd. The eminent panelists were Pulani Ranasinghe, Founder & CEO, Loons Lab, Dr. Chaminda Ranasinghe, Founder & CEO, Ideahub (Pvt) Ltd and Conrad Dias, CEO/Managing Director, LOLC Technologies Limited.

The Best School Commerce Society – All Island Competition

The Awarding Ceremony for the National Competition, “The Best School Commerce Society All Island Competition”, organised by the Ministry of Education, in collaboration with CMA Sri Lanka, was held on 30th May 2023 at the BMICH Lotus Hall. This was organised for the first time for the Commerce students as an all island competition. Students, principals, and teachers from respective schools and Provincial and Zonal Commerce Directors participated and the whole crowd was around 500 representing the schools all over the island.

WINNERS UNDER CATEGORY OF MORE THAN 1000 STUDENTS



All Island 01st :
Maliyadeva Girl's Collage, Kurunegala.

WINNERS UNDER CATEGORY OF LESS THAN 1000 STUDENTS



All Island 01st :
Wethara Maha Vidyalaya, Polgasowita.



All Island 02nd :
Pushpadhana Girl's Collage, Kandy.



All Island 02nd :
Ranthotuwila Maha Vidyalaya, Elpitiya.



All Island 03rd :
Pushpadhana Girl's Collage, Kandy.



All Island 03rd :
Thiragama Maha Vidyalaya, Kurunegala.

CMA Founder's Day Oration 2023

- Strategic Management in Turbulent Times



Founder CMA Sri Lanka and Founder President Prof. Lakshman R. Watawala awarding the medal to Founder's Day Orator Mr. Supun Weerasinghe, Director/Group Chief Executive Officer - Dialog Axiata PLC

The Institute of Certified Management Accountants of Sri Lanka (CMA) hosted the Founder's Day Oration on Thursday, 8th June 2023 from 5.00 p.m. to 7.00 p.m. at the BMICH. The event was filled with insightful discussions, esteemed guests, and a celebration of the remarkable journey of CMA.

The evening began with a warm welcome address by Mr. H.M. Hennayake Bandara, Vice President of CMA, setting the stage for an unforgettable experience.

The Founder's Day Oration on the theme of 'Strategic Management in Turbulent Times' was delivered by Mr. Supun Weeras-

inghe, Director/Group Chief Executive Officer, Dialog Axiata PLC. His words resonated deeply, providing invaluable insights and guidance for navigating challenging landscapes.

Founder President Prof. Lakshman R. Watawala addressed the gathering by sharing his experience of the journey of CMA.

The evening concluded with a heartfelt Vote of Thanks delivered by Mr. Ruchira Perera, expressing gratitude to all who made the event a resounding success and followed by a member networking.

CMA Governing Council – 2023/2025

At the Founder's Day Oration, the new CMA Governing Council was installed by Founder President Prof. Lakshman R. Watawala who was elected and nominated on 3rd May 2023.



L-R: Sureka Ketawala, Senior Prof. Kennedy Gunawardana, Manil Jayasinghe, Prof. Lakshman R. Watawala (President), H M Hennayake Bandara (Vice President), Ruchira Perera, Puvendran Gajendra and Asanga Wimalaratne.

After the incorporation of CMA by an Act of Parliament No. 23 of 2009 the sixth election to the council was held on the 3rd May 2023. The new Act provided for a President, Vice President, three council members to be elected and three to be nominated by designated institutions from the Central Bank of Sri Lanka, Department of Accounting University of Sri Jayewardenepura, and the Institute of Chartered Accountants of Sri Lanka

The sixth council of CMA Sri Lanka as per the incorporation Parliament Act No. 23 of 2009 for the year 2023 to 2025 are as follows:

Prof. Lakshman R Watawala, President, Mr. H M Hennayake Bandara, Vice President and the Council members are Mr. Ruchira Perera, Puvendran Gajendra, Asanga Wimalaratne, Manil Jayasinghe, Sureka Ketawala, and Senior Prof. Kennedy Gunawardana.

Recognition of New Council Members, of Founder Members and those who have contributed for the Development of CMA at the CMA Founder's Day Oration

The occasion also served an opportunity to recognize and honour the Founder Members and those who have contributed significantly to the development of CMA by presenting the CMA History Book 'In the Interest of our Nation' by Prof. Lakshman R. Watawala.



Prof. Lakshman R. Watawala presenting the CMA History book to Nandika Buddhipala, D. Jeevanadan, Priyantha Punchihewa & Chandana Samaraweera

CMA Sri Lanka COVID 19 SME Development Conference to celebrate United Nations -Micro, Small and Medium-Sized Enterprises Day



Inauguration of UN MSME Conference



Technical Session 1 – Role of Banking Sector in Supporting MSME Sector



Technical Session 2 – Entrepreneurship to Accelerate Economic Growth and Development



Panel Discussion



Technical Session 3 – Success Stories of MSME Entrepreneurs (Bank Customers)



International Students Conference

The Students' Guild of the Institute of Certified Management Accountants (CMA) of Sri Lanka successfully hosted the International Students Conference on August 19th, 2023. The event took place at the Auditorium of the Center for Banking Studies (CBS) in Rajagiriya, commencing at 9:00 AM.

Diversity and collaboration marked the conference, with 13

international students representing esteemed institutions from India, Nepal, and Bangladesh. These institutions included The Institute of Chartered Accountants of Nepal, The Institute of Cost Accountants of India, The Institute of Chartered Accountants of India, and the Institute of Cost and Management Accountants of Bangladesh.





The first technical session, expertly chaired by Mr. Asanga Wimalarathna, a distinguished Council member of CMA Sri Lanka, and co-chaired by Mr. Kosala Dissanayake, the Acting CEO of CMA Sri Lanka, was a highlight of the conference. This session was centered around the theme of "Adoption of Technology in Various Sectors."



The 2nd Technical Session, aptly themed “Opportunities Beyond Boundaries,” was presided over by the eminent Mr. Tishan Subasinghe, who held the role of Session Chairman. Assisting him was the Co-Chair, Mr. Puwendran Gajendra, a distinguished CMA Council member.



The 3rd Technical Session themed “Country Perspective in Embracing Technology in the Accounting Profession,” this session showcased the global outlook on technology integration in the field of accounting.

Guiding this session was the esteemed Session Chairman, Mr. Ruchira Perera, a distinguished member of the Governing Council of CMA Sri Lanka. Assisting him was the Co-Chair, Ms. Sureka Ketawala, another respected member of the Governing Council of CMA Sri Lanka.

The highlight of this session was the presentations delivered by students hailing from various countries, each shedding light on their respective country's approach to technology in the accounting profession.



Speech Craft Programme

The Speechcraft Programme conducted by CMA Sri Lanka in association with CMA Sri Lanka Toastmasters Club is a unique programme following the Toastmasters International program aimed at honing students' communication and leadership skills.



The CMA Speech Craft Batches 35 and 36 successfully completed the programme.





CMA Overseas Student **Tuan Ajmeer Hadgie**

Hi, my name is Tuan Ajmeer Hadgie, and for the past five years, I have been a Senior Accountant at Al Sharhan Industry in Kuwait. In addition, at present, I am studying at CMA Sri Lanka at the strategic level. I have successfully completed my BSc in Accounting and Level 6 Diploma in Business Management & After the Operational Level with working experience I have granted the CABM from CMA SL which is more benefited for me. Also have more than 16 years of experience in accounting and auditing across a variety of local and global industries.

To be quite honest, I had a lot of difficulties in my life before I joined CMA Sri Lanka since I lacked the professional qualifications. I am required to progress in my career and increase my knowledge. Due to the challenges associated with online learning today, I needed to find a way to overcome them by raising the level of my professional qualification. For this reason, I combined with CMA Sri Lanka because it is a globally recognized professional organization and it is really compatible with those who study while working abroad. I discovered that CMA SL has begun the online exam for local and foreign students in 2021 as a result of the Covid-19 pandemic.

today I'm happy about the level that I am standing on because CMA Sri Lanka has expanded my career opportunities, increased my knowledge in my profession, and helped me to establish professional ethics. not only that, but my studies at CMA Sri Lanka have benefitted me in a variety of different ways.

I'll make use of this opportunity to modify it for two-part CMA support and Co-operate support.

CMA SL for our future development offers numerous trainings for international students, and they were a huge assistance to us. I want to specifically mention the CMA SL Student Affairs Department, Exam Department & Educational and Training Department at this moment because they are working so hard for international students. They will maintain an online chat once a month to comprehend the challenges faced by international students. They will consult with the appropriate Department and get back to us with helpful responses.

Recently, CMA SL introduced the LMS, a virtual educational system for students, that will be more beneficial for students. In my viewpoint, CMA SL has additionally redesigned its syllabus for 2023-2027, which will bring more benefits for students who are beginning their professional lives in the cooperative industry and to those who were who are currently employed in it. Auditing & Controlling, Data Analytics, Digital Tools for Accountants, and Advanced Data Analytics are new additions to the CMA SL program which will boost your value in your place of employment.

Secondly, I would like to take this opportunity thank Mr. Abdul Hameed Al Shahran (VP of Finance and Administration), and Mr. Rinu Joseph (Finance Manager) who gave me back-end help in many ways and make me motivated to start and continue the program with CMA SL.

There are additional opportunities in the worldwide job market from the perspective of an international student with the credential of CMA SL. For example, even being a student at the strategic level, I received multiple offers for jobs like "Finance Analyzer," "Senior Cost Controller," and others.

I extend an invitation to future students like you to join us on a journey full of limitless opportunities for development and exploration in the future professional accounting field. At CMA SL, I cultivate a thriving and encouraging learning community where your aspirations can soar. Join CMA SL as it creates a better future in professional Accounting and modifies your career path without a doubt.



CMA Overseas Student **Ahamed Nasar Ashaf**

I am Ahamed Nasar Ashaf, an overseas student of CMA Sri Lanka. Currently, I'm residing in Saudi Arabia and working as a marine workshop coordinator in one of the reputed marine offshore companies on oil and gas industry. In addition to that, I'm also studying operational level.

My connection with the Institute of Certified Management Accountants of Sri Lanka (CMA) as a student commenced quite some time ago. I am proud to be an overseas student of CMA while at the same time working in Saudi Arabia, though challenging and competitive compared to previous years. I have realised that pursuing my higher studies with CMA is extremely beneficial for my career development and to move forward in my professional field in a strictly competitive industry.

I truly appreciate the dedication and passion of the CMA admin team, the examination division, the education and training team, and those who indirectly support overseas students like me. Even though I live far away from my native country, with CMA, I feel quite at home.

Thanks to the professional programmes of CMA, my career development and progress of day-to-day work is amazingly rewarding.



CMA Overseas Student **Althaf Nihass**

I am Althaf Nihass, currently in working in Oman, working at OSOS as a Lead Technical Presales Consultant. I have completed CMA, and I am an ACMA member since 2023.

Back in the days, after A/L, I started my higher studies in IT with SLIIT. After completing my degree, I worked as a network engineer and started CIMA as a management accounting qualification. However, I found that there is an equivalent qualification provided by a recognised Sri Lankan institute which is the Institute of Certified Management Accountants of Sri Lanka (CMA). Therefore, I enrolled myself and started my CMA journey. But due to my career opportunities overseas, I could not follow my education, but after 2019, CMA introduced an online examination option, and I was fortunate enough to complete the CMA examinations within the next 2 years.

I am working at Prime Business Solutions "OSOS", an ERP application development company where finance is the core module. Having in depth knowledge of financial accounting and management accounting is extremely advantageous to perform in my role. Additional skills such as IT, communication, legal, and other soft skill areas are key to managing customers, stakeholders, and day-to-day work. Apart from my IT technical qualification, the CMA qualification is a tremendously valuable addition for my career.

Having a management qualification such as the CMA, along with IT qualifications, will open up a whole new world in the IT industry. There are many professionals with basic qualifications in their respective field who are looking for career opportunities around the world, but having a professional qualification which is from a well-recognised institute with additional professional and academic qualifications, will shine your profile brighter than other candidates.

RED CARPET

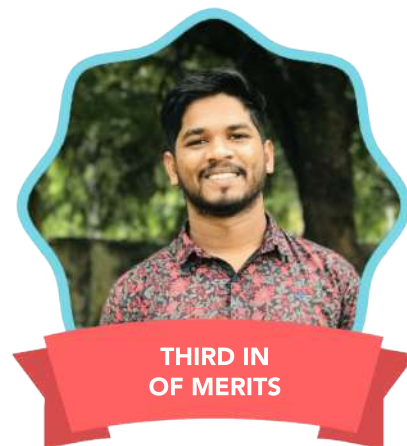
FOUNDATION LEVEL - MAY/JUNE 2023



W. A. N. Sandaruwan



T. P. C. SIRI VIPUL



I. M. K. T. BANDARA

RED CARPET

SUBJECT PRIZES



**MANAGEMENT
ACCOUNTING
FUNDAMENTALS (MAF)**
W. A. N. Sandaruwan



**FINANCIAL
ACCOUNTING
FUNDAMENTALS (FAF)**
I. M. K. T. BANDARA



**Business English I
(BE I)**
W. A. N. Sandaruwan



BEII-BUSINESS ENGLISH II
K.D.N RASANJANA

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OPERATIONAL LEVEL - MAY/JUNE 2023

ORDER OF MERITS



FIRST IN
ORDER MERITS
W.M.S NIMSARA

SUBJECT PRIZES



MANAGING PROJECTS, IN-
FORMATION SYSTEMS AND
DATA ANALYTICS (PID)
W.M.S NIMSARA

STRATEGIC LEVEL

ORDER OF MERITS



FIRST IN
ORDER MERITS
Y.M.T.N. BANDARA YAPA

APEX LEVEL

CERTIFICATE OF MERIT



INTEGRATIVE
CASE STUDY (ICS)
A.V.A.C. VITHANAGE



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