

APRIL 2024

Volume-1 | Issue-01

# MANAGEMENT READER



Faculty of Management  
University of Peradeniya  
Sri Lanka



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# Editor's Note



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Welcome to another issue of 'Management Reader' magazine focusing on Contemporary Management Challenges. The business world continues to be a whirlwind of change, and this issue dives deep into some of the most pressing issues facing organizations today. "The Management Reader" a magazine that serves as a platform for academics by providing a dedicated space for them to display their intellectual talents and cutting-edge research in their chosen disciplines. The magazine not only contributes to the academic discourse within the Faculty of Management but also extends its impact to a broader audience, enriching the collective understanding of contemporary management practices. Through a diverse array of articles and insights, the magazine aims to inform and empower readers with knowledge that extends beyond professional domains, offering a broader understanding of management principles and their societal impact.

In this issue, we take particular focus on business challenges related to different functional areas including accounting, human resource management, marketing, operations management and entrepreneurship. These insightful articles explore the challenges and opportunities, offering practical strategies and thought-provoking perspectives to help organizations navigate this complex landscape. Looking beyond the headlines, this issue also features a variety of thought-provoking pieces on essential management topics. We're fortunate to have contributions from a range of academics in this issue. Their diverse perspectives offer a well-rounded view of the contemporary management landscape and provide actionable steps which can be implemented today.

We believe that with the right knowledge and strategies, organizations can overcome any obstacle and lead teams to success.

Happy Reading!

# Acknowledgments

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# Fraudulent Mindset and Organizational Losses: From Theory to Practice

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## BACKGROUND AND AIM

The world is suffering from fraudulent activities, and its wealth is being misused. According to the Occupational Fraud 2022: Report to the Nations published by the Association of Certified Fraud Examiners (ACFE) (2022), organizations lose 5% of revenue annually, with an average of US\$ 1,783,000 due to fraud. A typical fraud case causes a loss of US\$ 8,300 per month and lasts 12 months before detection. Nearly half of all occupational frauds came from operations, accounting, executive/ upper management and sales, whilst organizations with the fewest employees had the highest median loss (ACFE, 2022). Sri Lanka is not an exception: apart from hearing about fraudulent actions of perpetrators almost everyday in news bulletins (e.g., pyramid scandals, credit card frauds, corruption, bribery, money-laundering), there have been major corporate failures (e.g., Pramuka Bank, Golden Key Credit Card Company, Sakvithi Housing and Constructions (Pvt) Ltd. resulting millions of rupee losses to investors, depositors and other key stakeholders. This essay identifies theoretical notions that explain the fraudulent mindset in crimes and proposes remedial actions for fraud mitigation.

## THEORETICAL NOTIONS EXPLAINING COMMITTING FRAUD

Fraud involves 'using deception to make a personal gain for oneself dishonestly and/or create a loss for another' (Bhasin, 2013). Several theories in the literature explain the fraudulent mindset of employees. Among them, the fraud triangle theory of Cressy (1973) has been discussed widely. This theory states that trusted persons could violate the trust once they believe they have a non-sharable problem that can be solved by violating the position of financial



trust. Therefore, such persons can apply their position to change their conceptions and those of others in their actions. According to Cressy (1973), three factors, namely pressure, opportunity, and rationalization, must be available for fraud to occur, and they create an enhancing environment for the occurrence of the fraud activity. These factors make up the triangle and hence name the fraud triangle theory.

The first condition of fraud is the pressure or the incentive that can make a staff commit fraud. Pressure is the financial or emotional force pushing one towards committing fraud. Persons have different reasons to commit fraud; an organization can do little or nothing to control this factor. Lister (2007) states three types of motivation or pressure: personal pressure to pay for lifestyle, employment pressure from continuous compensation structures or management's financial interest, and external pressure such as threats to economic stability, financial covenants, and market expectations.

The second condition, viz., the opportunity, is the chance and ability of an individual to commit fraud. People commit fraud when they find the opportunity to commit fraud and get away with it undetected. Opportunities arise where the organization has a weak internal control which cannot prevent or detect fraud, such as the nonexistence of sound policies against fraud, absence of procedures to detect fraud, lack of punishment for the caught fraudsters and inadequate management oversight over the employees. This second condition to occur fraud is the only factor that the organization can fully control, for example, through segregation of duties, internal auditing, and strong internal controls to minimize the loopholes of fraud (Adebisi et al., 2016).

Rationalization is the third component of the fraud triangle. When fraud perpetrators have some incentive and find an opportunity to commit fraud, they seek explanations to justify their actions. Some justification includes claiming that 'I borrowed the money', 'I would pay back', 'nobody has suffered as a result of this', 'I didn't know it was a crime', etc. (Ozkul and Pamukcu, 2012).

Further, Albrecht et al. (1984) developed the fraud scale theory as an alternative to the fraud triangle theory. It was very similar to the fraud triangle, but this theory introduces an element called 'personal integrity' instead of 'rationalization'. The personal integrity element is associated with each individual's personal code of ethical behavior, as they defined it as 'the personal code of ethical behavior each person adopts'. Albrecht et al. (1984) also argued that, unlike rationalization in the fraud triangle theory, personal integrity can be observed in an individual's decisions and the decision-making process, which can help assess integrity and determine the likelihood that an individual will commit fraud.

#### WAYS OF MITIGATING FRAUD

The review of existing literature suggests that components of forensic accounting services, namely, proactive fraud audit, robust internal controls, thorough scrutiny over management override of controls, and segregation of duties, can mitigate fraud in organizations.

Firstly, the role of auditors in crime detection cannot be underestimated despite the reliance on the auditors for fraud detection being misplaced. An audit seeks to establish the accuracy of the accounting records provided and set up a platform for preparing the accounting records. This goal can only be achieved by thoroughly scrutinizing the routine transactions undertaken during that particular financial year. This undertaking might help to unveil fraud (Norman et al., 2010). In addition, internal auditors have the potential to conduct proactive audits; because of their presence in the company, they know all the operations carried out by the company (Yazid and Suryanto, 2016).

Secondly, robust internal controls have a greater chance of fraud mitigation. Oguda (2015) pointed out that the constituents of adequate internal controls, including risk assessment, control environment, information and communication, monitoring and control activities, must be applied systematically to form an integrated system that adjusts appropriately to dynamic conditions. On the other hand, the converse, where the nonexistence and ineffectiveness of internal controls do not facilitate fraud detection and prevention, is also true. The Institute of Internal Auditors (2009) states that risk and control are virtually inseparable, like two sides of a coin – meaning that risks first must be identified and assessed, then managed and mitigated by the implementation of a robust system of internal control.

Thirdly, Farrel and Franco (1999) argue that setting proper internal controls and adopting appropriate accounting policies depend purely on management, not auditors. As a result, management can intentionally override controls for personal gain or provide a misleading image of the organization's financial position. They can compromise even seemingly effective internal financial reporting systems; thus, thorough scrutiny must be frequently undertaken to detect such frauds. KPMG Fraud Survey (2012) revealed increased fraud incidences committed by company directors and senior executives with a high quantum of loss incurred to the organizations.



Although it may not be possible for an entity to have controls on management override that will be effective, the entity should nevertheless have controls and other mechanisms that minimize the risk, for instance, confidential fraud / internal auditors or abuse hotlines, promoting and hiring managers with high ethical values and good character contribute significantly to the creation of a positive control environment and reduction of risks attributed to management override (Di Napoli, 2010).

Finally, the potential instances of fraud in an organization can possibly be reduced through clear segregation of duties that reduces the control of an individual over all or multiple segments of a process. However, even with the segregation of duties, employees sometimes circumvent the segregation through collusion in order to commit fraud. Seetharaman et al. (2004) found collusion to be a key motive for the commitment of white-collar crime, mostly between managers and employees, and it is a pervasive problem because of the difficulty to prevent and detect. Di Napoli (2010) states that it is hard to establish an internal control system to protect against collusion. Thus, the management must closely investigate any close personal and family relationships that might want to collude and overturn the controls in place.

The literature also suggests that effective functioning of the forensic accounting services as discussed above (i.e., proactive fraud audit, robust internal control, scrutiny over management override of control, segregation of duties) can be enhanced through two factors, viz., vigorous fraud hotline and fraud risk assessment culture.

A fraud hotline provides a third-party anonymous and confidential whistleblower reporting service for potential fraud, ethical issues, and other concerns. A hotline is the most effective way for employees to report activities of wrongdoing that otherwise may go undetected anonymously. Early action may also minimize an organization's loss or mitigate the circumstances if the company is charged with wrongdoing due to an employee's actions.

Moreover, fraud risk management refers to any methods planned to develop and identify actions for the organization to minimize risk arising from the potential and actual corporate fraud cases; these include fraud detection, prevention, and response to fraud (Adebisi et al., 2016). One key element of an organization's fraud mitigation program is a fraud risk assessment. It is a disciplined approach where members of the team (both internal and external) identify all known fraud risks by transaction type across the organization and related controls in place that might mitigate such risks. Also, to the extent that controls might be in place, the team identifies controls to reduce the fraud risks. Management then evaluates the costs of implementing the controls. It establishes acceptable fraud risk tolerances by area, as no internal control system can ensure that fraud cannot be perpetrated. The next step is to prioritize corrective actions and implement necessary changes to ensure that fraud risks have been reduced to a tolerable level for management.

This essay examined the theoretical notions explaining occupational fraud. It provided insights into how frauds can be prevented and detected in the early stage of occurrence, minimizing their impact on the organization. In sum, although fraud might not be eliminated completely from the organizational contexts, proper planning and execution of preventive and detective measures can achieve favourable outcomes.



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# Experiential Marketing: The Way Forward

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Currently, corporate marketers need powerful communications and consumer connections. They have to shift ideas which elicit emotions and develop connections. The media communications which encouraged reach and frequency are no longer feasible and applicable and marketers are required to build up connections with their target market. Steve Heyer (COO, Coca-Cola) contended that marketers need to shift to a new marketing mix which can be used to “Create an ever-expanding variety of interactions for people that overtime build a relationship”.

Moreover, the traditional promotional strategies used by corporations are questionable in the face of the modern economic and social landscape. Among those advertising which was traditionally the most famous of all is experiencing a loss of viewers. The average amount of expenditure spent by corporates for sales promotion was 5% in the 1990s whereas currently it has increased up to 20% which is unbearable for most. Direct marketing has also become unattractive due to the surge in printing and postage costs. Also, people started literally labeling direct mail as junk due to their busy lifestyle. Email marketing has also become ineffective due to the proliferation of spam filters and server guards through which customers started to block unsolicited emails. In the case of social media, even if the number of followers is greater for a brand, the actual engaged followers tend to be very low. This has even become a topic of researchers in Sri Lanka and to be more specific, one of our own MBA students uncovered this issue with respect to a leading bank in Sri Lanka which has a global presence.



This scenario has led to the emergence of experiential marketing where companies like HP, Intel, Adidas, Kraft, Nissan, and Rolex consider this as the new mainstream. Experiential marketing once limited only to a few companies became very popular and even some created a dedicated experiential marketing department and a team. They started using mobile marketing tours, pop-up stores, trade shows, proprietary events, street marketing, mall marketing, nightlife events, PR events, road shows, sampling tours, guerilla marketing, and creative in-store experiences under experiential marketing. Most of the major brands started adopting an experiential marketing element into their marketing mix and some are considering it as the nimble of all while the rest of the mix playing a complementary role for live events. The reason behind this is that the live experiences are hard to forget which generate an immediate relationship with customers that results in brand loyalty.



Over the years, brands distinguished themselves from rivals using customer value propositions (CVP) like price (Walmart), performance (BMW), and service (Singapore Airlines). Even some companies used all these three CVPs simultaneously (Toyota) to communicate a stronger position for customers. However, all these three CVPs were commoditized due to the intense competition and market fragmentation. Therefore, the marketing promises tend to be more identical among the brands and they found it extremely difficult to make it unique. This has shifted the brands to adopt the fourth CVP: relationship. The adoption of relationship as the CVP changed the power from the company to the customer. More importantly, fostering a relationship requires providing an experience which should last longer. Hence, experiential marketing seems to be the cornerstone behind modern marketing to be a differentiator in the marketplace.





# Can Artificial Intelligence Substitute Human Leadership in Industry 5.0?

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Technological innovation is a crucial driver for economic growth, creating profitable and new business models in the business world. Innovative technology is predicted to replace both the physical work and intellectual capabilities of human resources. The concept of Artificial Intelligence (AI) is transforming business activities into data-driven ones, which leads to maintaining minimum human interactions in the world of work. Interestingly, AI is one of the most used and impressive technologies, dramatically impacting future jobs and working environments. However, an ongoing debate exists about whether transferring cognitive features to machines is compelling.

On the other hand, the nature of the workplace has been changing since the 18<sup>th</sup> Century with the introduction of the Industrial Revolution, which transformed the economy from agriculture to industry. Numerous industries are undergoing the fourth industrial revolution (Industry 4.0), while certain sectors are transitioning to the fifth industrial revolution (Industry 5.0). Industry 4.0 signifies the shift towards digitization and automation of processes, characterized by a human-less approach that has presented challenges for individuals and the working environment. The Industry 5.0 promotes sustainable development goals such as human-centricity, resilience, and sustainability. Industry 5.0 emphasizes the importance of wise minds and exemplary leadership in industry 5.0 to focus on value-driven economic growth. It is argued that Industry 5.0 is a believable and preferred answer to the current business challenges and crises. For example, one of the key advantages of adopting Industry 5.0 is that it aligns with its core values, such as better talent attraction and retention, energy savings, and resilience.



Industry 4.0 and Industry 5.0 represent transformative shifts showcasing the dynamic influence of AI on industrial innovation. However, building upon the technological advancements of Industry 4.0, Industry 5.0 strongly emphasizes human-machine collaboration. This new phase highlights the importance of combining AI with human creativity because AI may be applicable in direct workplace issues such as administrative and supportive tasks, and human intervention may be needed for complex issues in the dynamic work environment.

Nevertheless, we have to accept that the role of individuals has been changing due to AI, especially the role of leaders in organizations, which may significantly change. It is predicted that robotic leadership, algorithm leadership, or e-leadership will be the new leadership era in the world of work. The argument behind this is that the new role of robots in the AI era could be the management of human capital

Leadership is a process whereby an individual influence a group of individuals to achieve a common goal (Northouse, 2019, P. 43). Further, he insisted leadership is a group process, a close relationship between leader and followers, and a transformational process that moves followers to accomplish more than is usually expected of them. However, leadership and fulfilling the above characteristics in the influencing process are challenging tasks in the AI era. It is evident that the higher the human nature, the higher the influence a leader can have on the lives of those who work for him. For instance, a visionary leader inspires and motivates employees, and machines cannot replicate it.

The leaders in the AI era face significant challenges because AI is not easy to use in influencing processes, decision-making, managing unexpected situations, managing human well-being and dealing with emotional intelligence because the human touch in these situations is critical. So, the necessity of human interaction inevitably arises because it is necessary to move with human intelligence and computerized intelligence successfully.

Having said that, the provoking question regarding the technology-driven business context is whether the current leadership styles are still relevant. The question is whether a humanizing leadership solution toward sustainable development in technology-driven workplaces is needed. It can be seen that the technological revolution in Industry 5.0 would not make humans in the workplace disused; instead, it would align AI tools to improve integration between people and machinery. Further, it will help talented employees to direct machines and robots to bring quality and faster results.

Industry 5.0 may help to bridge the gap between AI tools and skillful labor forces. At this point, human intervention would be cognitive rather than physical. Thus, visionary and transformative leadership skills are crucial in Industry 5.0 to bring solutions through AI tools. Transformational leadership ability is one of the critical attributes to matching human qualities like creativity, innovation, empathy, and emotional intelligence with AI, big data, and machine learning.

Not only that, but a leader also has a great responsibility for managing and analyzing overall business operations linking men and machines. As mentioned above, improving leaders' emotional intelligence skills to work with AI tools to manage human relations is essential in the transition of the Industrial Revolution. For example, although AI may analyze the text to determine feelings, it cannot fully comprehend human emotions. Thus, leaders need to be there to read the emotions and manage interpersonal relationships in the workplace.

Moreover, Industry 5.0 leadership must pay attention to human values, especially human well-being, and reskilling and upskilling programmes to equip the workforce with the necessary digital competencies. Further, sustainability is one of the primary aspects of Industry 5.0, which directs future leaders to engage in sustainable innovation, value-added tasks in production, green practices, and community engagement. Also, leaders need to be technophiles while balancing machine productivity and human creativity. It can be seen that many organizations in the world are still in the transformation stage towards adaptation of Industry 5.0. Even though the role of leadership in this transformation stage is still doubtful, it is about bringing a human touch to key technologies; human leadership is mandatory in the new industrial revolution. In conclusion, the leadership of Industry 5.0 will redefine the collaboration between humans and technology, emphasizing empowerment, resilience, the integration of human values, ethical innovation, and the cultivation of a shared vision. This approach will enhance the synergy between technological advancements and human ingenuity and ensure that the march towards progress is guided by ethical considerations and a commitment to enhancing the quality of life for all stakeholders.







# Management of Work Stress in Organizations

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In this technology-driven world, either we come across or we are compelled to watch or read incidents of individual suicidal attempts that occur due to the impact of depression. But have you ever thought that work-related stress also claims a considerable role, as an individual stressor in these suicidal attempts? Let's sneak into the world of work to dig out the working of organizational stressors.

Though reporting of work-related stress incidents is very less frequent, its impact is not to be neglected because it is difficult to draw a line differentiating life stress and work stress and they work in collaboration in shaping the overall mental health of an individual. As defined by the World Health Organization "work-related stress is the response people may have when presented with work demands and pressures that are not matched to their knowledge and abilities and which challenge their ability to cope" (WHO, 2020). When dealing with stressful work environments there is a possibility of confusion between pressure and stress expressed by the workers and sometimes this misunderstanding is exploited as a shield by the management of an organization to excuse their poor decision-making. Thus, it is essential to be informed of work stress (WHO, 2020).

Sources of worker stress can be divided into two broad categories as dispositional stressors and environmental stressors. In Psychology, people identified as type A personality possess most of the characteristics of workaholism and often tend to be the subjects of occupational stress. Their personalities are generally characterized by extreme competitiveness, hard work, restlessness, irritability and a tendency to inflict



dominance during the process of work. They have a greater possibility of being subjected to coronary heart disease (Riggio, 2017). Physiological and psychological demands in jobs cause work stress. Air traffic controllers, health care providers, high-level managers and business executives are some occupations with higher stress levels than others. For example, physicians have to work for unpredictably scheduled long hours and undergo unforeseeable on-call work. Hence, depending on work demands health-related occupations cause greater stress levels. Additionally, work role stressors also play a predominant role in worker stress. Overburning and exhausting tasks that demand exorbitant effort, speed, concentration and output which define an individual's work role consequently lead to stressed workers (Riggio, 2017). Moreover, the absence of a clear framework of occupational tasks and the sense of lack of control as workers eventually lead to worker stress (Riggio, 2017). Stress occurs due to weak interpersonal relationships among employees too (Riggio, 2017). When workers fail to regulate their emotions while dealing with colleagues from multiple backgrounds, it leads to stress.



Another most commonly reported source of stress is different forms of harassment within organizations. Such as sexual harassment and harassment for being a member of a particular racial group and especially being a member of a minority. The inability to maintain a balance between work and personal life also results in worker stress (Riggio, 2017).

Depending on the individual and the situation, repercussions of organizational stress might be limited to the individual worker or spilled over to colleagues, shareholders, and the functioning of the entire organization. Ulcers, high blood pressure and heart disease are some common stress-related illnesses encountered by individuals. Furthermore, depression, anxiety, and chronic fatigue are considered to be some psychological states of stress-prone workers in organizations (Riggio, 2017). Emotional exhaustion and isolation from coworkers are also frequently observed phenomena among stressed workers. Lowered self-esteem which elicits negative self-appraisal is another threatening effect on individuals (Riggio, 2017). All of these repercussions may consequently lead to a rapid decrease in work performance which directly affects overall organizational productivity. Due to the prolonged impact of organizational stress, absenteeism and turnover rates of employees will increase causing additional burdens to management of an organization (Riggio, 2017).

Job burnout is identified as a syndrome in the field of Organizational Psychology, which is a result of prolonged exposure to work-related stress and consequently resignation of workers from organizations (Riggio, 2017). Nonetheless, pressure and challenges related to occupational demands are unavoidable and natural. Therefore, having a clear understanding, especially about the positive impact on molding the professional path of an individual worker is important for fulfilling assigned tasks.

Measures that could be adopted to minimize occupational stress can be implemented at the individual worker level as well as at the organizational level. Individuals can exert both behavioral and cognitive efforts to rectify stressful circumstances during work.

Engaging in exercises, meditation and reconstructing individual perception of allocated tasks are some effective coping mechanisms that could be adopted by employees themselves (Riggio, 2017). At an organizational level, maintaining good person-job fit (PJF) which is defined as, “the degree of match between an individual’s skills, abilities and interests and the demands, rewards, and opportunities of a specific job”, is crucial for healthy psychological status of workers (AI and the LinkedIn community, 2023). The level of control administered by employees is another effective strategy that could be implemented in organizations. The ability to express their opinions during decision-making and allowing them to be independent when handling their duties and obligations are effective in developing a sense of control among employees, which in turn minimizes occupational stress and maximizes worker job satisfaction (Riggio, 2017).

Eliminating insecure and precarious work conditions in the workplace and improving the facilities which are essential for the smooth functioning of the organization are some other strategies to reduce the stress levels of employees (Riggio, 2017). Developing good interpersonal relationships among workers is also important. Allowing the workers to construct a supportive and team-oriented working environment would enable them to achieve laborious tasks without being stressed individually (Riggio, 2017). Furthermore, avoiding the administration of vindictive management upon employees is important for minimizing the frequent popping up of stressed workers (Riggio, 2017). Designing and improving training and orientation programs for both managers and employees to enhance their knowledge of organizational stress is a proactive measure that could be adopted to minimize the consequences of work stress (Riggio, 2017). Additionally, organizations can establish supportive networks under the supervision of counselors to assist employees in managing organizational stress.

In this globalized capitalistic society, individuals run their rat race by performing various roles. Though organizational structures have been flourishing with the accompaniment of the latest technological inventions, the human resource factor

is affected negatively in modern organizational procedures. Sometimes we are compelled to neglect our psychological health and work towards achieving organizational goals, given the demands of the current world we live in. Nonetheless, as individuals, we must pay attention to ensuring our psychological health at the ground level and the management of organizations must duly attend to safeguarding their human resources because ultimately it is people who work towards productivity, efficiency, and the overall development of an organization.

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# Defamiliarizing the Familiar: The Emergence and the Evolution of Critical Management Studies (CMS)

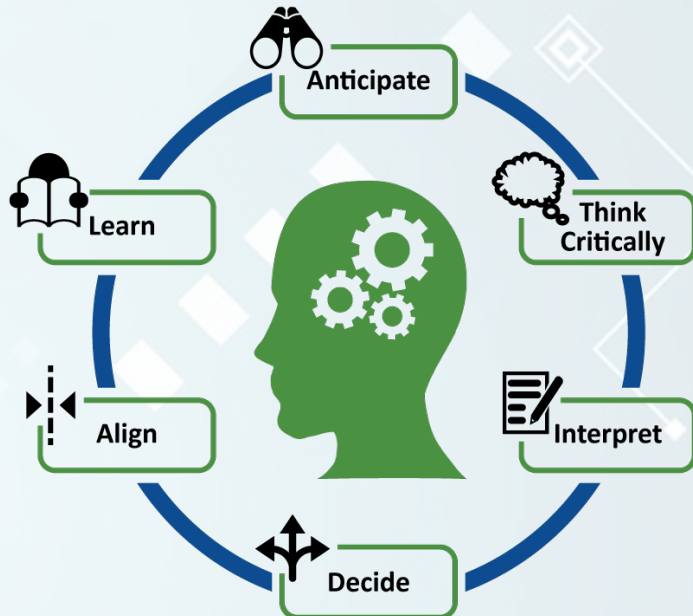
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Management belongs to the social sciences, delving into human behaviors and work, which are social phenomena. Since knowledge in the social sciences is socially constructed, the theories used to understand the world are not purely objective. They are shaped by societies and the cultures of people involved. Hence, the theories and models in the management arena are subjective interpretations of management scholars, managers, and related intellectuals. In simple terms, the so-called management gurus are part and parcel of the society and culture in which they were born and brought up. Thus, there has been a performative issue where these academic models and theories can be seen as 'the truth,' influencing perceptions, decision-making, and more (Cunliffe 2009). Such established theories and models have been practiced without critical reflections, and mainstream management has been ruling the world for more than a century. Unlike Medicine or Economics, there have been no strong and established alternative streams in Management thought.

However, mainstream management has encountered significant issues. Fournier and Grey (2000) identified three crucial issues. First, the rise of managerialism, which, as Stan Deetz argues, is 'a kind of systemic logic, a set of routine practices, and an ideology in organizations which has the ultimate goal of enhancing efficiency through control' (1992: 222). Such a practice reflects an overreliance on mainstream management theories as 'the truth,' being authoritative, extensively controlling, potentially dehumanizing workplaces, and focusing too much on quantitative measures at the expense of other important aspects of organizational life. The term 'managerialism' was coined by James Burnham in 1940, emphasizing that when control shifts from the owners of



capital to managers who operate based solely on one set of principles (the truth), capitalism transforms into what is commonly referred to as managerialism. This managerialism is broad and includes transforming management education to cater to the market, prioritizing market expectations over real knowledge acquisition. Many business schools worldwide follow this approach, creating graduates or managers with narrowed and expected knowledge of the market, lacking critical knowledge. Even MBA (Master of Business Administration) programs have been criticized as market-driven commodities that primarily run on win-win situations for the market and the educational institution providing them. Welsh and Dehler (2007) have argued that there is a need for a critical pedagogy (learning approach) in which students should be able to question taken-for-granted practices and theories, reconstruct themselves as managers, and 'rethink the purpose of' their organizations. Management education should precede the market expectations of management practice; if not, the entire education becomes an echo chamber.

The second issue has been the crisis of positivism in management research. Positivism is a philosophical and scientific approach that emphasizes the use of empirical observation, measurement, and the scientific method as the primary means of gaining knowledge. Positivism has found great success and applicability in the natural sciences. Due to its success, it was adopted in management and social sciences and remained dominant. However, in social sciences, especially in the management arena, as per Grey and Willmott (2005), positivism faced a crisis as it couldn't capture the complex and nuanced human behaviors and social phenomena in work. This led to the development of alternative paradigms like social constructivism, interpretivism, and critical theory, which emphasized subjective experiences, meanings, and the social context, providing different lenses through which researchers can understand and interpret the social world.

The third issue is the crisis of Western (especially North American) management. For example, the scientific management and Fayol's general administrative theories, which were influential aspects in Western management, faced a crisis with a mechanistic view and overemphasis on hierarchy, respectively. More importantly, all Western management theories were questioned for their universal inapplicability. Cunliffe (2009) argued that Management Studies are westernized and ethnocentric, something often taken for granted. Even in management education, westernized management techniques and practices are considered the truth and are taught to multicultural classes with international students, where the socio-political histories of countries differ. Cunliffe (2009) also emphasized that such techniques can be tools of colonialism, a hegemonic imposition of culture (Adorno's Culture Industry). Due to these major issues, an alternative stream to management emerged, questioning the mainstream management theories, models and practices. Bertrand Russel famously quoted "In all affairs it's a healthy thing now and then to hang a question mark on the things you have long taken for granted". Accordingly, Critical management studies (CMS) is a loose but extensive grouping of theoretically informed critiques of management, business and organization, grounded

originally in a critical theory perspective and post-structuralist writings. Early roots of CMS dates back to the Frankfurt School, Germany, which is widely recognized for its development of Critical Theory, which involves a critical examination of society, culture, and the structures of power. Critical theorists like Max Horkheimer and Theodor Adorno ignited the flame of critical analysis. Further, the Frankfurt School embraced an interdisciplinary approach, including philosophy, sociology, psychology, and other disciplines to analyze and understand the complexities of modern society. These provided a foundation for CMS, encouraging scholars to adopt a critical and interdisciplinary perspective when studying management practices and organizational phenomena.

The post-structuralist turned in the mid-20th century, notably influenced by Jacques Derrida's Deconstruction and Michel Foucault's ideas on power and discourses challenged traditional approaches fueling several alternative thoughts. The social and political upheavals of the 1960s and 1970s, including civil rights movements and anti-war protests and later Feminism, queer theory, post-colonial theory, anarchism, ecological philosophies, and radical democratic theory also had some influence in the evolution of CMS, making the thoughts broader and more supported with social justice (Alvesson & Willmott 2003).

With all such influences, CMS became an established alternative stream in 1990s especially with Mats Alvesson and Hugh Willmott's edited collection Critical Management Studies (1992). While CMS has roots in Marxist critique, it expanded to incorporate a broader set of critical perspectives. Scholars in Critical Management Studies (CMS) are interested in challenging and questioning the established ways of thinking about management. Mats Alvesson's contribution in organizational culture (argued against oversimplified and deterministic views of culture), David Knight's thoughts on ethics (advocated for a more reflective and context-sensitive approach to ethics), Cynthia Hardy's critical perspectives on gender and identity (challenged the traditional notions of gender) and Carl Rhodes critiques on leadership (rethinking of leadership beyond hierarchical structures)



can be noted as examples. While there is a misconception that CMS means criticizing everything, Cunliffe (2009) clarified that CMS is centered on the idea of defamiliarizing the familiar and approaching management with a fresh perspective, where the goal is to encourage an alternative shift towards more adaptable and ethically grounded approaches to organizational management.

CMS has kept evolving, and the contemporary developments include exploring the issues of surveillance and the gig economy, which are outcomes of drastic technological developments. CMS also expanded to critically examine the management education itself, questioning the traditional curricula and pedagogical approaches. There's ongoing interest in exploring and advocating for alternative organizational models that challenge traditional hierarchies. Concepts like self-management, cooperatives, and other forms of organizational democracy are examined within the CMS framework.

There are no boundaries or outlines as it is evolving and inclusive in absorbing several areas, but for a small introduction to constituents, five broad themes or aspects could be presented. Firstly, there's a commitment to critical reflection, challenging traditional management norms. CMS scholars scrutinize their assumptions as well, recognizing that all knowledge is constructed (Cunliffe 2009). Secondly, CMS emphasizes understanding power dynamics within organizations, exploring hierarchical structures and sources of authority. Thirdly, social justice and equity are paramount, with scholars critically assessing organizational practices for their impact on social inequalities (Fournier & Grey 2000). Fourthly, CMS is inherently interdisciplinary, drawing on various disciplines to enrich management studies (Alvesson & Willmott 1992). Lastly, CMS explores resistance and alternative practices within organizations, aiming to envision more humane ways of working and foster organizational change.

CMS has been incorporated into the curricula as well as it has been emerged as a separate study in many business schools and faculties like the University of Leicester, University of Lancaster, University of Sydney, and the University of Bristol.

CMS also has its subsets for each specialization area namely Critical Human Resource Management, Critical Marketing Management, and Critical Finance Management. CMS will continue its (r)evolution and will establish itself strong in questioning the mainstream management.

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# The Future in the Pottery Industry

## Makes Tradition Collide with Technological Innovations

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### INTRODUCTION & TRADITIONAL POTTERY PRACTICES

“Pottery refers to the art or craft of a potter”. Moreover, the pottery industry is also considered the creative and cultural industry in Sri Lanka. It is a traditional industry with archaeological values, covering small industries and entrepreneurs, having remarkable contributions to the economy. Traditional pottery products combine Sri Lankan cultural identities, traditions work ethics, and the historical philosophy of animations. The pottery industry supports the interpretation of dynamics related to trade; manufacturing routines, cultural identity, and artistic traditions. Pottery and related industries are important contributors to the national economy in terms of their contribution to national income and employment capitalizing on local resources and opportunities.

### EVOLUTION OF INNOVATION IN POTTERY

Today entrepreneurs are not just exploring their creative side by manufacturing different pottery patterns but also building their careers based on this creativity. Innovation and creativity are broader concepts related to the pottery industry. A beneficial and novel product, service, business model, or approach can be considered innovative. And also some scholars highlighted that innovation is all about business leaders coming up with creative ideas, and then using strategic planning and decision-making to implement the new business ideas successfully (Abernathy & Utterback, 1978). When a company innovates, it can either enhance its current goods, procedures, or methodology, or it can develop whole new ones. Innovations do not have to be breakthroughs in technology or new business models; they can be as simple as upgrades to a company's



customer service or features added to an existing product. Innovation can help you stay ahead of the curve and grow the company in the process. It allows adaptability, fosters growth, and separates businesses from their competition (Abernathy & Utterback, 1978).

### TECHNOLOGICAL ADVANCEMENTS IN POTTERY

The pottery industry included an all-artisanal process that was made by the most talented hands. As time went by, technology came in aid to the industry, growing its possibilities and making pottery items a great part of people's everyday lives. Previous studies showed that ceramic is still molded by handwork incorporating technology through new techniques, materials, pigments, and shapes (Esmalglass Itaca, 2022). Also, we can find technology applied to the industrial manufacturing of pottery products, which transforms them both into innovative and useful pieces. As flexible as pottery items are nowadays, they become even more pliable with the application of different innovations.

Blending the artistic impulse with new technologies is a part of the innovation in the pottery industry that benefits the production processes and the overall design. The creation of pottery items has always been driven by creative innovations (Covin & Slevin, 1989).

Technology is used in the pottery production chain, but not as a whole; rather, it makes minor adjustments at each stage of the manufacturing process to increase the effectiveness of the company's efforts. Innovation in the pottery industry is considered to manifest in the form of details that enhance the final product and work efforts. The pottery art's innovative techniques include a bigger range of pigments, more accuracy in color application, digital printing, and added texture, resulting in better and more interesting designs in pottery innovations. On the other hand, it lends an automated business process to the industry, making manufacturing more precise and reducing the production time, and consequently its costs. As it makes the work more efficient, it also produces a great variety of patterns and effects on the pottery products, and can even imitate natural materials such as marble and wood with great precision. Also, digital printing is a pottery art technique that allows the customization of the pieces, using a specific shade, patterns, texts, or logos, transforming ceramics into a great tool for the brand's spaces. According to Nicklin (1971), innovation capabilities can also be applied to improve the efficiency of the resources used, whether raw materials, water. Incorporating innovation in pottery forces some changes in the production and gives a new approach to the pottery industries, improving their processes, and designs and also impacting positively their workers and economy.

Technology includes both mechanical advancements and production-enhancing adjustments. Having the traditional ways in mind, but adapting to new technological advances creates a company that can resist the passing of time, adapt to the new markets and their demands, and also experience business growth. "The future in the ceramic industry makes tradition collide with technological innovations".

## PRODUCT DIVERSIFICATION AND INNOVATION

Creating new and innovative pottery designs that blend with a contemporary application is called product innovation in the pottery industry. Under this innovative production, people who engage in the pottery industry are making innovative cakes containing boxes and compliments, and promotional items by using the casting technique. Some pottery owners produce creative cakes containing boxes for weddings. By considering different factors of the wedding such as the bride's sari color, potters decorate and create cake containing boxes. Also, they make wedding cake boxes by considering different designs such as cricket balls, basketballs, cars, and flowers. Furthermore, they make pottery products as compliments for businesses. Based on company products, they design promotional items using clay. For example, a bookselling company requested to make pottery complement based on their design of a book.

People in the industry produce more innovative, decorative, and creative items. Previously they made traditional kitchenware products only. But now they diversified their products into creative and decorative items. Potters invent innovative, decorative & creative products for the workplace, innovative kitchenware items, Soup cups, and spoons for hotels, Build natural houses & decorate existing houses through using clay material.



Recently, most pottery people diversified their pottery items based on a cultural and religious foundation. Potters create Pooja items for Tamil people, statues of God, Buddha statues, Jesus sculptures, and some of the idols in the Tamil religion. Due to the diversification of pottery products, they create casting pottery products, decorative & creative items, and cultural products.



## GLOOMY STUFF & SOLUTIONS

Each sector of the business world has its own set of challenges. Some of these challenges are common among different companies and organizations. In the business world, a challenge is a situation that threatens to hinder or derail a business' pursuit of success. Here are some examples of constraints that pottery businesses face today. Bringing raw materials (especially clay) is a constraint for potters. In the early stages, they got clay from corporations. But now they use different private institutes (whole selling companies) for getting clay. Large-scale ceramic institutes/ whole sellers sell their clay based on our affinities/relationships. They need a small quantity of clay compared to large-scale manufacturers. And also they have to get some clay from other locations. So they have to pay huge rent price for a lorry. When potters dig clay from lakes, sometimes they have to get a permit. When they hire employees to do the job, they have to pay huge wages for them. Coconut husks are expensive now. The major constraint in this field is the insufficient government support for potters.

Furthermore, major challenges faced by the pottery business include a lack of funding, inadequate raw materials, incorrect technology, inadequate training, outdated production methods, a lack of infrastructure, a weak marketing network, and competition.

In order to overcome the issues, Sri Lanka can implement different kinds of solutions. Banks and other financial organizations must provide potters with financial support. Micro-credit financing may be the ideal choice in this situation because the loan can be disbursed with simple terms and at a reduced interest rate. Programs for short- and long-term training in production, marketing, and other areas can be organized by government agencies and non-governmental organizations (NGOs). Communication & transportation systems are important for developing rural areas where pottery is a rural-based industry. Soil, fuel, and other raw resources are essential for pottery. Here, NGOs and the government can be helpful. Awarding successful potters every year can be an important motivational factor in this sector. The government's ICT division can get rid of

e-business, e-marketing, and other digital ideas in the pottery sector.

## CONCLUSION

One ancient handcraft with historical and archaeological significance in human history is pottery making. From the pottery industry perspective, innovation is the most significant concept. Furthermore, innovative measures can effectively reduce the risk of possible failures in the pottery industry. Potters have to tackle multiple constraints in order to remain and adapt to the VUCA environment. It has been identified that it is essential to explore the IC of Pottery industries which will help the pottery industries to gain more advantages amidst the various challenges that they have to face to resolve different constraints.

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# Navigating the Technological Wave of Industry 4.0 by Revolutionizing Sri Lanka

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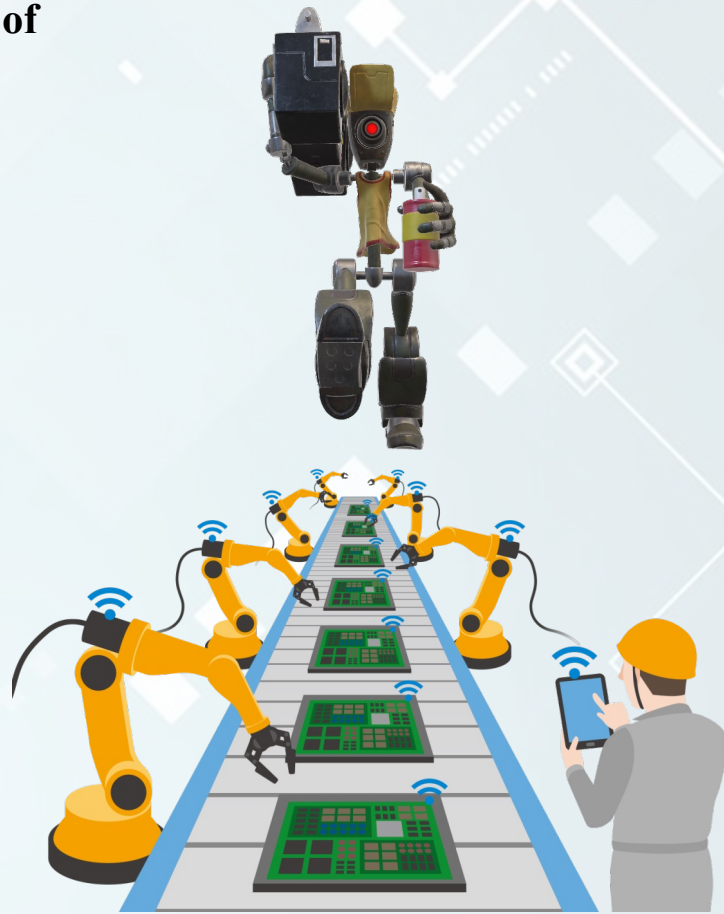
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With an emphasis on Industry 4.0, this essay delves into how technology influences businesses. Automated manufacturing in Industry 4.0 is made possible by digital technology. Tech advancements include aspects like AI, the Internet of Things, data mining, big data analysis, cloud computing, cyber-physical systems, simulations, blockchains, and robotics. The article takes a look at how value chains, supplier networks, skill collaboration, and inter-machine communication have been impacted by Industry 4.0 on a worldwide scale.

## BACKGROUND OF INDUSTRY 4.0

The advancements in technology form an unstoppable force within the framework of the society that exists today. The commercial sector is putting a higher focus on technical advancements as a direct result of the technological advancements that have been made. The updated manufacturing processes have distinct technical features that are dramatically different from the past production designs and the processes themselves. These differences are a direct consequence of technological advancements in the industry. The importance of the impact that 'digitalization' has in this situation is not something that can be ignored. It is something that cannot be avoided. Bienhaus and Haddud (2018) have noted that other people frequently use the terms "digitalization," "smart manufacturing," "the next industrial revolution," and "Industry 4.0" to refer to these



technological innovations. The integration of emerging technologies is producing a fundamental revolution in the operational and administrative activities of firms, despite the nomenclature that is being employed. This transition is occurring even though the nomenclature is occurring. This has resulted in the creation of cutting-edge digital goods and services, which cover anything from big data analysis to 3D printing, among other things. When it comes to the subject of digitalization, the notion of "Industry 4.0" is not only an idea that is merely theoretical; rather, it is a concept that is not only extremely valid but also important.

## TECHNICAL TRENDS CAME WITH INDUSTRY 4.0

To complete this integration, a variety of different institutions must take part in the corporate industrial platform. Industry 4.0 is responsible for introducing several technical advancements that have the potential to boost productivity in the manufacturing process as well as in the process of product development. Hofmann et al. (2019)



claimed that Industry 4.0 is a cyber-physical system that emphasises the digitization of physical processes through the incorporation of digital breakthroughs and capabilities.

## REVOLUTION OF INDUSTRY 4.0 AND ITS KEY TECHNOLOGIES

The inter-machine communication that defines Industry 4.0 sets it apart from earlier industrial revolutions like Industry 1.0, Industry 2.0, and Industry 3.0. This is one of the defining aspects of Industry 4.0 (Please see Figure 01). In his 2015 article, Felser defined Industry 4.0 as the efficient collaboration of new and updated skills and capacities inside a supply network. Information and communication technologies, or new technology, are what make this cooperation possible. This relationship will improve the services and procedures, which will ultimately lead to an increase in value from the alliance. In light of this, for enterprises to comply with the standards of Industry 4.0, they need to create smart manufacturing processes to incorporate intelligent digital technology into production settings. Several studies include Artificial Intelligence (AI), the Internet of Things (IoT), Big Data Analysis, Cloud Computing, Cyber-Physical Systems, Simulations, Block Chains, Automated Vehicle, and Mobile Technologies as the technologies of Industry 4.0 (Chandrasekara, Vidanagamachchi, & Wickramarachchi, 2020; C. Salkin et al., 2018; Patel et al., 2019). (Please see Figure 02).

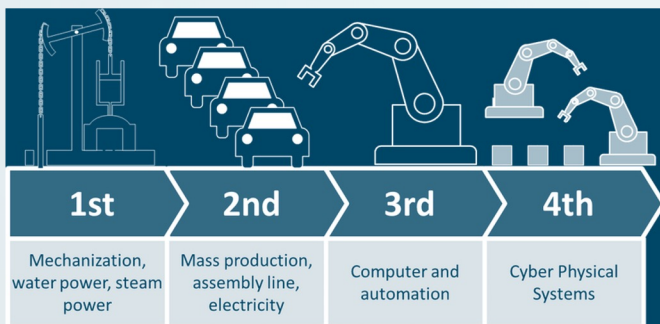


Figure 01: Industrial Revolution (Source: Balyer & Öz , 2018)

## INDUSTRY 4.0 IN SRI LANKA

Considering Industry 4.0 in the Sri Lankan context, the Media Secretary to the State Ministry of Technology, Sisira Wijesinghe, stated: “There is this concept of Industry

4.0 and Industry 5.0 in the world while we (Sri Lanka) are at 2.0 except for textiles. Since we are at a lower level with this difficult economy, we aspire to be at level 4.0 or 5.0, which involves technology.” Further elaboration on that statement: the application of Industry 4.0 in Sri Lanka is still at the level of Industry 2.0 based on the traditional sources of energy. On the way to achieving Industry 4.0 In Sri Lanka, the lack of power sources is the main barrier. As the responsible government body of Sri Lanka, the Ministry of Technology aims to achieve the aim of an ‘intelligent Sri Lanka through worldwide conferences and trades.’

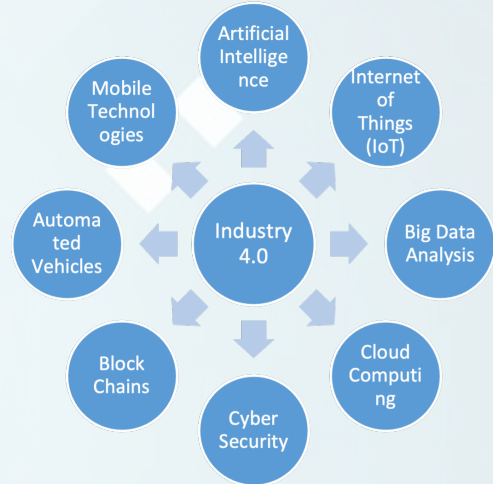


Figure 02: Technologies in Industry 4.0 (Source: Chandrasekara, Vidanagamachchi, & Wickramarachchi, 2020; C. Salkin et al., 2018; Patel et al., 2019).

According to Jayatilake and Withanaarachchi (2016), most major garment manufacturers in Sri Lanka have started actively exploring innovative methods to manage their issues. This provides an opportunity to adopt Industry 4.0 as a new solution to the problem. MAS Holdings is an industry leader in process automation, using very efficient procedures. When it comes to the effectiveness of process automation, Hidramani and Brandix now hold the second and third positions, respectively, Lakmali Vidanagamachchi and Nanayakkara (2020). With the establishment of Industry 4.0 in Sri Lanka, several problems and opportunities related to Industry 4.0 have been raised. Challenges, adequate technological infrastructures within the country, knowledge sharing among the experts in the industry, and so on. On the other hand, the growth of the economy of Sri Lanka, sustainable development, and increasing global competitiveness.

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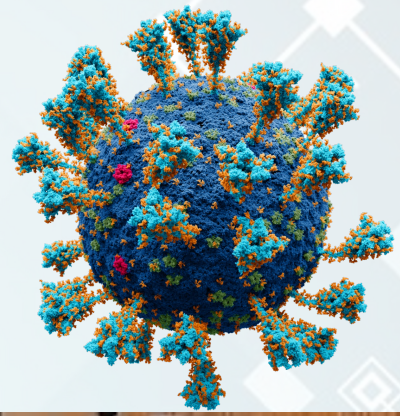


# It costs just 3000 Sri Lankan Rupees to Write an Article on the Topic “A Viral Pandemic on Academic Integrity”

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Being a creature of nature, human beings have to learn things to adapt themselves to the environment they live. Hence learning is fundamental and intricately linked to the evolution and civilization of human beings. Gradually humans started to structure the education outlining what aspects should be learnt (known as structured education) from learning all without any criteria or organization (known as unstructured education). Structured education had predefined curriculum, often took place in formal institutions, less flexible and possess rigorous objective assessments and evaluations. These assessments ensure that learners have grasped the material according to set standards. However, structured education has deviated from its original purpose. Instead of focusing on genuine learning, learners are now more concerned with how to secure favorable evaluations. This shift has rendered the real learning process ineffective. Learners have become overly focused on achieving results, and their recognition and job opportunities often depend on these evaluations rather than their actual knowledge. Some learners follow shortcuts to attain good assessments, as mentioned earlier, turning these evaluations into survival strategies rather than genuine learning experiences. While educational institutions maintain strict rules for final written exams, there are fewer regulations for continuous assignments, which contribute a significant portion (typically 40%) to the overall marks.

Initially learners copied assignments from senior peers or directly from online sources, and in response, plagiarism detection software has been introduced to identify such instances of fraud. However, the methods of shortcuts have been evolved with adaptability to regulations. For instance, individuals (friends, well-wishers) started



providing a free service where they write entire assignments, which are then submitted by the actual learners. The real danger began when this idea was capitalized on by many in today's capitalist world (where there is a tendency to commodify various aspects of life, and education is not an exception). As a result, a vast number of assignment writing services have proliferated throughout the country, posing a threat to the overall integrity of structured education. This service is also known as Contract Cheating. In the Western world, predating the emergence of assignment writing services, there existed entities known as Essay Mills or Essay Banks. These services offered students pre-written answers or essays applicable to topics commonly evaluated by universities or colleges. While essay mills mostly provide standardized services, the emerging trend of contract cheating involves customized assignment writing services. Even when universities present different questions each semester, the process of acquiring completed assignments has become notably streamlined.

Service providers in Sri Lanka are not only involved in writing assignments but also extend their services to thesis and dissertation writing, business plans, research proposals, research papers, online examinations, and even creating PowerPoint slides for presentations. These services are particularly prevalent in management, law, engineering, and arts. Operated by freelancers, individuals with bachelor's, master's, and even doctoral degrees, these services are advertised through platforms like Facebook (pages such as Assignment Sri Lanka, ISAC, Assignment 2.0, Prowrite Assignment Writers, and others), as well as through WhatsApp and Telegram. While some businesses operate discreetly, relying on word-of-mouth recommendations, there are no legal restrictions in Sri Lanka governing such operations. The hesitation to publicly advertise may be due to ethical concerns. Customers span a wide range, from diploma to doctorate students in state universities, private universities, and even foreign universities. Testimonials (Happy customers) on Facebook pages indicate that some students don't perceive these services as unethical.

A notable aspect is the involvement of many lecturers, especially temporary ones from state universities, in this business as freelance writers or customers. This raises questions about the irony of lecturers expecting genuine assignments from their students while participating in such activities themselves. In a contemporary capitalist society, ethical considerations may take a back seat when there is demand and supply, creating a market even for unethical businesses. This industry is expanding, introducing packages based on customer expectations (General, Merit, Distinction, and Platinum), reflecting the desire for different grades. The current average charge in the market is around 3-4 rupees per word, with discounted rates for larger projects such as theses. Interestingly, this business operates at an international level, with students from the global north seeking services from the global south due to the lower costs per assignment or thesis.

It is very important to understand the repercussions of these services. The commodification of these aspects of education highlights that money has an ultimate power even in getting good results and passing through

educational ladder. This notion overvalues money detracting from the intrinsic value of education, whereby students especially from economically disadvantaged communities will be further disadvantaged. It also demotivates the students, who are committed to authentic learning. The urge of quick solutions through purchased assignments can overshadow the joy of intellectual exploration and academic achievement.

These services also hinder the genuine educational process by encouraging students to prioritize results over the learning journey. Students may be more concerned about the end result (grades and degrees) rather than the depth of their knowledge or the skills acquired. This can lead to a shallow understanding of subjects and a lack of critical thinking. It ultimately diminishes the quality of education as well because the students have no real evaluation of themselves and even the final exaggerated results are not a real evaluation of the student as well. Daniel J. Boorstin an American Historian famously quoted, "The greatest enemy of knowledge is not ignorance; it is the illusion of knowledge." Now with these services, there is increasing illusion of knowledge, where knowledge becomes a commodity to be transacted rather than being an experiential output of everyone's personal journey towards knowing. The involvement of educators, including lecturers, in part-time roles within these services is particularly distressing. This dual role raises ethical concerns about the integrity of the educational system and the conflicting messages conveyed to students. Even though this has been a crucial threat to the academic integrity, researches or initiatives towards addressing or tackling this have been rarely undertaken in the educational arena. Prof. Philip Newton via surveys like Tracey, et al. (2019) has been keenly engaged in addressing this in the Australian context, but still the implications are not strong enough to eradicate or even control the industry.

This article also aims to suggest some actions towards this matter. Students should be educated about the essence of learning and its significance, rather than being pressured into a competitive environment that prioritizes outcomes



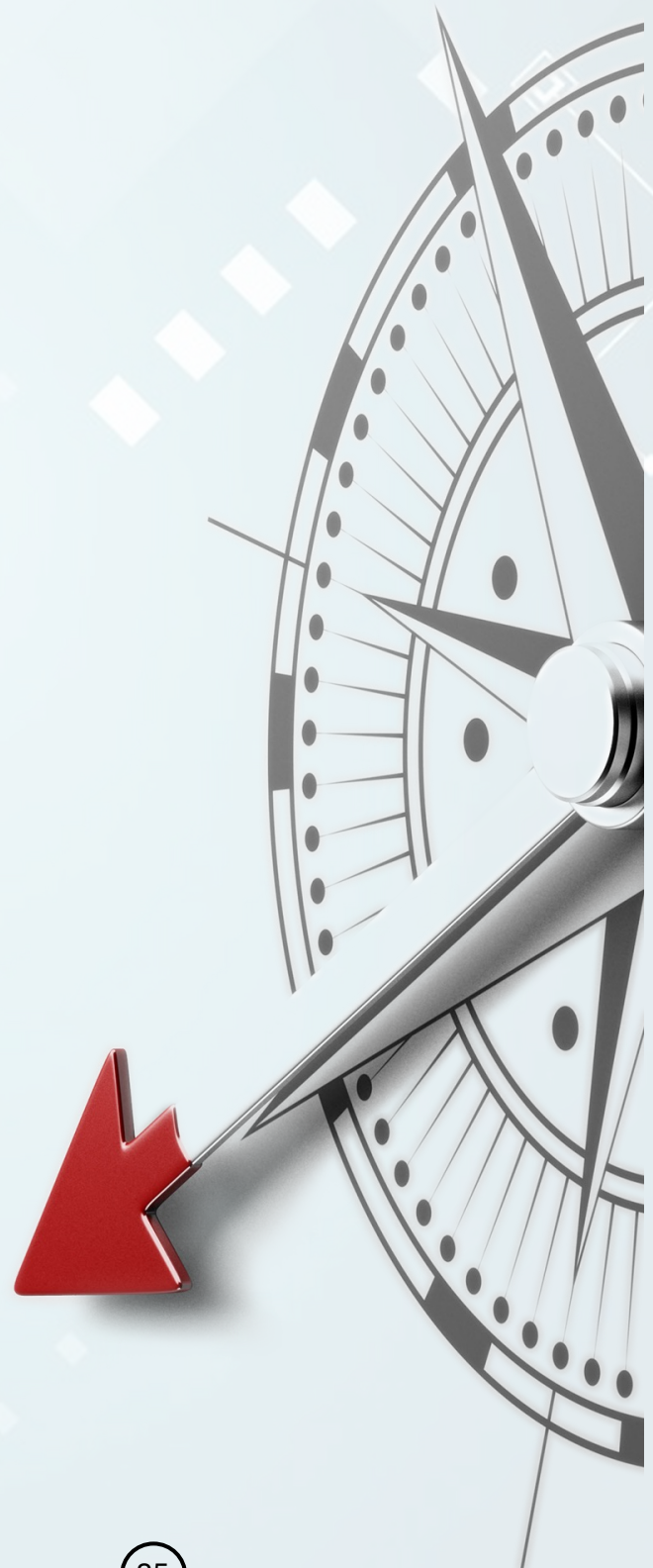
over the learning process and acquired knowledge. Proactive efforts should be made to teach students how to write essays, emphasizing academic writing skills in easy manner. The lack of awareness about academic writing often leads to a reluctance to engage in it. It is crucial for degree holders, educators, especially lecturers, to refrain from participating in or endorsing these practices, which is essential for fostering a knowledge-based society. Additionally, both society and the government share the responsibility of discouraging such activities. This can be achieved through public condemnation of businesses and creation of legislation. In 2018, 46 vice-chancellors and heads of higher education bodies representing UK's largest and most prestigious universities alarmed the government to creation of legislations. In Sri Lanka, still many are unaware or silent in this serious viral pandemic that devour academic integrity. Now with the emergence of Artificial Intelligence (AI), anyone with a basic knowledge of working with AI can be a writer, which further worsens the situation, where even human created knowledge entirely goes extinct. On the whole, current situation is that the structured education is at verge of becoming a joke.

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# “Empowering Futures: Sri Lankan Undergraduates and the Entrepreneurial Frontier”

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Sri Lanka has shown an improvement in innovation in terms of both resource investment and outputs. However, a crucial question remains: What about the participation level of undergraduates in the innovative economy? There is a decline in the unemployment rate from 5.5 % to 5.1 % towards a productive economy. However, the youth (15-24 years) unemployment rate remains unchanged in Sri Lanka at 25.8 % in 2023 with the lack of entry-level employment opportunities. There is a gradual system change that can be observed in Sri Lankan universities. Especially after Covid-19, many people started their businesses but not all were innovative businesses. Covid-19 was the initial point of many innovations such as surgical face masks, and the high utilization of new technologies such as Artificial Intelligence, DHIS 2 Tracker, etc. The similar things that the government of Sri Lanka requested from the public during the Covid-19 pandemic and Economic crisis were Individual Social Responsibility and Individual contribution.

The main problem faced by Sri Lankan university undergraduates is their full-time commitment to academics. While not considered a part of the labour force, but a significant portion falls under the unemployment category. Many simply enjoy the benefits of free resources until they secure an internship that aligns with university requirements. One way to address this problem is by starting their own innovative entrepreneurship as a part-time or family business until they complete the degree. This approach allows them to gain valuable experience while completing their degrees. Global Innovation Index 2022 indicates a healthy upward movement of Sri Lanka from 95th to 85th position among 132 economies. Research and Development knowledge in the case of starting a new business and global integration like the European union



funded INNOTAL Programme and other integrations facilitate more innovative businesses.

As a finalist of the Business Idea among 30 teams from different universities representing Sri Lanka, India, and Nepal, I presented an innovative business idea for MTB Hers Business. Our main motive is to provide innovative Agro-herbal products on a sustainable basis, catering to all customers especially Diabetics (7.7% of adult women & 7% of adult men), blood sugar, malnutrition (20%-stunning, 13%-wasting, 33%-underweight) and Cholesterol patients at affordable prices, lightning in their lives & increasing the intrinsic value for our customers with the finest, quality & hygienically prepared products.

The malnutrition level was increased during Covid-19 along with this food crisis and economic crisis. Moreover, many adults identified as diabetic patients in Sri Lanka which were 8.8% of adult women and 8.4% of adult men (Global nutrition report, 2022). Hence, many people suffer from cholesterol and sugar due to readymade foods, FMCG foods, taking more sweets, chocolates, and oil foods in their daily consumption



MTB Herbs is a herbal product manufacturer operating in the herbal & pharmaceutical industry in Sri Lanka. The initial point of starting the business is during the Covid-19 pandemic situation. The malnutrition level of people increased, and more immunity boosters were demanded in that situation. I found that starting a business related to the area of Food & Environment has more opportunities to succeed in our rural areas. MTB Herbs product offerings are Blue Pea Yogurt (made up of Soy Milk), Jack fruit tea, Guava mixed black cumin powder, Moringa powder, Thebu powder, Curry leave powder, Cashew manufacturing and generating electricity from the wastewater in the plant's root. MTB herbs represent a unique approach to wellness, combining traditional Sri Lankan knowledge with innovative practices.

“Blue Pea Flower”- In Sri Lanka, this plant 'blue pea' is underutilized. This plant's blue flower is utilized in medicine in Sri Lanka's traditional medical system, and it's also been related to a range of health advantages in recent international studies.

“Moringa leaves”- Moringa has vitamin C, potassium, calcium, protein, iron, and amino acids. Also, it has antioxidants that help to boost the immune system.

“Thebu Leaves”- contains nutritional fiber, calcium, magnesium, sodium, potassium, and many minerals. It helps to reduce blood sugar level.

“Curry leaves” are a rich source of vitamins A, C, B2, calcium, and iron. It helps to prevent weight gain and reduce body cholesterol.

Recognizing the prevalence of various health concerns and the potential solutions readily available in my environment, I started MTB Herbs after a proper internal & external analysis and feasibility analysis. We also utilize wastewater to generate electricity from the plant's roots. So, my business is dedicated to serve society and keeping environmentally friendly practices for sustainability.

Especially, the Blue Pea Yogurt idea was recognized as the best business idea in the final evaluation of the INNOTAL

European funded programme and received the gold medal from Business Incubation and Innovation Ecosystem Services, Faculty of Management, University of Peradeniya.

## THE CRITICAL ROLE OF YOUNGSTERS

There is a neo-classical economic model (Overlapping Generation Model) that emphasizes the importance of different generation contributions to build up productive economic growth. Being a patriotic or socially responsible person should think about the well-being of society, others, and our country. According to the Overlapping Generation Model, the level of contribution of the young generation is highly expected in this critical Sri Lankan economic situation. Sri Lanka's international poverty rate (“Per capita income”) was measured at \$3.2 per person per day. Since many undergraduates are in poverty without having any employment. They can get support from the elder generation to start up the business.

There are several ways that undergraduates can contribute to the development of a productive economy. One way is by starting their own innovative business with unique offerings. Also, part-time (once a month) jobs like working as an enumerator for the World Food Programme or other NGOs, Data collection, or Research assistant work. The savings of the elder generation can be invested in confidential investment platforms or government securities (Treasury Bills, Treasury Bonds, and Fixed Deposits) when the younger generation gives money to the elder generation (OLG), Getting the deal with foreign companies who use Artificial Intelligence and Grid computing need a lot of computer storage system and facilities. Very few people in Sri Lanka are doing these kinds of services to AI and earning dollars from home. Involvement in foreign projects for example- Volunteering in UNICEF, Research assistant for MBA, Ph.D. studies, etc are sources of income generation for undergraduates to overcome unemployment and poverty as per the minimum per capita income. Sri Lanka is the pearl of resources and there are a lot of unutilized precious resources that can be taken advantage to produce innovative products in many ways. A fine example is the Blue Pea flower.

The basic idea behind many innovations in Sri Lanka is called “Value Addition” to unutilized resources. As a country, we are still in the initial phase of production. Let’s take Tea export, Sri Lanka is the largest Tea exporter in the world. But Japan is a highly innovative tea-producing country. Innovation-related research and experiments should be highly developed in the undergraduate curriculum. We can clearly observe the geographical barriers and limited exposure to make a connection with other foreign university students. I had an opportunity to learn several innovative business ideas and how to create an innovative product when different university students from different parts of the world came together in EU funded business idea competition. It’s very important to identify the PESTEL factor related problems especially economy, society, and environment (ESG). Then the business idea should be innovative and add more value to the consumer in a way that helps to overcome the problem or satisfy their needs and wants. More technology-driven innovations need to be further developed in the business context.

Finally, success or failure doesn’t matter, participation is a matter. By harnessing Sri Lanka’s abundant Resources, Prioritizing innovation in education, and fostering international collaboration, the nation can unlock its full potential for developing groundbreaking products and becoming a global leader in sustainable innovation.

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