



**SCHOOL  
OF  
BUSINESS AND LAW  
(Accounting Division)**

**Undergraduate Level**

**Accountant, Auditor, Financial  
Analyst**

**2020**

**Christ's University in Pacific (CUP University) is a registered higher education provider under the TNQAB Act 2004.**

**CUP School of Business & Law Handbook  
Department of Accounting**

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Christ's University in Pacific  
Nuku'alofa, Tonga  
KINGDOM OF TONGA**

## **I. WELCOME TO YOUR 2020 STUDY YEAR!**

**Welcome to Christ's University in Pacific, (CUP), School of Business & Law!** To prepare you for a successful and fulfilling career, we offer and coordinate all the requirements for study undergraduate programme. We look forward to assisting you and providing many opportunities to enhance your future career. As a business student you are advised to use this handbook, along with other important information sources, for guidance in the undergraduate business program. Official information sources include the Undergraduate Handbook, Student Manual, Class Schedule, and department academic advisors. Regularly meeting with an academic advisor is a good way to stay informed.

## **II. THE PURPOSE STATEMENT**

### **The purpose of the business major:**

The Bachelor of Commerce (B.Com) major in Accounting seeks to equip all students with a good understanding of basic business issues complemented by a high level of knowledge relevant to the accounting discipline.

Graduates from the course will be considered “Business ready” in terms of dealing with real world business issues and problems and generating real world business solutions.

### III. CUP CALENDAR YEAR 2020

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**NB: Public Holidays will notify!**

## IV. PROGRAMME FACTUAL SUMMARY

<b>Qualification Titles:</b>	Bachelor of Commerce (Accounting)
<b>Department</b>	Accounting
<b>School(s):</b>	Business & Law
<b>Total Credits:</b>	Undergraduate Total Credits = 380
<b>Level:</b>	5, 6, 7
<b>Pre-requisites:</b>	The qualifications are CUP programmes developed and taught at CUP Entry Requirements: Have passed the Form 6, 7 or Foundation Examination and meet the English Language entry requirements.

**Objectives:** Students in Department of Accounting will learn to:

- It includes consideration of current trends in information management and the changing regulatory requirements.
- Analyse the accounting transactions of an entity and then be able to measure and record these transactions in a systematic manner for the preparation of accounting reports to external users.
- Introduces students to the basic principles of law and the legal system
- Introduces the fundamental concepts of finance theory and the tools of financial decision making
- Extends the knowledge and understanding of financial accounting through the application of problem solving to selected entities drawing upon accounting theory and critical analysis.
- Views contemporary areas of management accounting from a strategic perspective and critically examines some of the traditional concepts and techniques discussed in Management Accounting Fundamentals.
- Study the roles and responsibilities of the auditor, auditing principles and standards, and the application of those standards, particularly in an electronic environment.
- Focuses on the role that accountants play in the effective management of businesses, using consulting problems and “real” case studies involving a wide range of business related issues.

**Delivery Mode:** Mostly face-to-face with self-directed learning. Additional learning materials are offered in a virtual e-learning environment.

### **Student Learning Hours:**

The learning hours are a guide to the total time needed for a student to complete the paper:

- |                             |     |
|-----------------------------|-----|
| ✓ On Campus Sessions        | 102 |
| ✓ Student Directed Learning | 48  |

**Total learning hours** 150

**Content Statement:** Business focuses on fast growing areas of global business accounting and its impacts on and with technology.

**Delivery Site:** Nuku'alofa, Tongatapu

**Start Date:** Semester 1, 2020

**Qualification Developer:** Christ's University in Pacific

**Contacts:**

Dr. Vili Vailea Saulala (P.h.D.)  
Acting Vice-Chancellor  
Email: [vilisaulala@gmail.com](mailto:vilisaulala@gmail.com)  
Phone: (+676) 28-125

Associate Professor 'Aisake Eke (DBA)  
Dean of School of Business & Law  
Email: [ekeaisake@yahoo.com](mailto:ekeaisake@yahoo.com)  
Phone: (+676) 28-125

## V. GENERAL INFORMATION

CUP University is a private, co-educational institution with a Christian philosophy of education. CUP University's purpose is to provide Tongan students with a rigorous, challenging education that is firmly based in the Bible and inspires commitment to Christian service.

When you are a student at CUP University you can expect to enjoy several advantages:

- **A Supportive Learning Environment:** CUP University's Department of Accounting appreciates the opportunity to develop personal relationships with students who desire to build on the spiritual foundation that our learning environment provides. Faculty members are committed to help each student grow as a whole person.
- **Small Class Sizes:** Our average class size of 15 students or less encourages interaction between students and faculty as well as among students. You'll enjoy a high degree of personal attention that may not be possible in larger school settings.
- **Highly Qualified Faculty:** Our faculty members are trained professionals with expertise in their academic fields. Focused on serving the Lord and their teaching, many have made CUP University their home.

### *Academic Regulations & Policies*

In accordance with our motto: "Mo'ui 'ia Kalaisi" and for the overall wellbeing of the campus, the Administration and faculty desire to maintain a high standard of moral conduct from the students. The policies given aim at maintaining a clean God-honouring student body where students have a high respect for God and His Word (the Bible), as well as for their Administrators, Lecturers and fellow students. Within this Christian atmosphere, the student will be encouraged to grow spiritually, mature in the Lord, develop personal responsibility, select the right kind of true friends, excel academically and prepare for Christian leadership. With these goals in mind, we have the following school regulations:

CUP University reserves the right to modify existing academic policies or to develop additional policies regarding the relationship between the institution and those who enrol in its programs. This includes tuition and fee schedules, enrolment procedures and requirements, program and course offerings, graduation requirements, and registration policies and procedures.

Those admitted to study at CUP University agree, by virtue of their enrolment, to be governed by such policies as are established by the university's Board of Trustees and administration. As a result, the university maintains disciplinary authority over students as it pertains to continuation of enrolment by students, their award of academic credit, and the conferring upon them of degrees and certificates.

### *Orientation of New Students:*

All new CUP University students are encouraged to attend orientation the week before classes start. During the orientation essential activities include academic advising, financial aid counselling, placement testing and registration.

### *Undergraduate Declaration of a Major*

Each student must declare his/her major in the first year. This decision is made following a discussion with his/her advisor regarding interests and career plans. The student is to complete a "Declaration of Major" form, have it signed by the Academic Advisor of the new major and turn it in to the Office of Records & Registration

### *Course Numbering and Pre-requisites*

The three-letter abbreviation preceding a course number indicates the University's first initial letter (C) and the school of instruction or the general subject area of study.

For example: CBTh = Bible; CAP = Apologetics; CBA = Business Administration; CCJ = Criminal Justice; CBAC = Accounting; CMTH = Mathematics; CCIS = Computing & Information Science; etc...



The three-number designation associated with each school and/or subject generally indicates the course level of study.

Students may not take upper division courses (second & third year) without first fulfilling lower division requirements or permission from the Major advisor for the program. The lower, sequentially-numbered courses are in most cases prerequisite to the higher.

### **Directed Study Option**

In justifiable cases an upper division student may take one directed study course to satisfy a graduation requirement. Petitions are signed by the Academic Advisor and submitted to the Academic Affair Committee for approval.

### **Registration, Add/Drop**

New students must register for classes prior to the first week of each semester. There is an “add/drop” period at the beginning of each semester. Admittance to a new course, however, is based upon available seating. Students must secure the faculty member’s signature to add/drop courses. Courses dropped during the add/drop period will not appear on the student’s permanent record. Alteration of a schedule without the approval of the Office of Records and Registration will not be recognised by the university. No student may enter a class or laboratory after the first meeting following the end of the add/drop period

### **Course Withdrawal**

Students may withdraw from a course after the add/drop period is over. They must complete forms available through the Registrar’s Office.

Students must secure the course instructor and the Academic Advisor’s signatures before withdrawing from a course. Completed withdrawal forms must be delivered to the main campus Office of Records & Registration no later than the last day designated to withdraw from classes. A grade of “W” will be recorded on the student’s permanent record. Students who neglect to follow this procedure will receive grades of “F” on their permanent record.

### **Total Withdrawal from the University**

Students who cannot continue their studies during a given semester must officially withdraw from the university. Withdrawals from school forms are available through the university’s main administration office or the Office of Records & Registration. Students should confer with their instructors and/or advisors, complete the withdrawal from school form and obtain clearance from the library, the financial aid and business offices. Students who neglect to follow this procedure will receive grades of “F” on their permanent record.

### **Progress Toward a Degree or a Certificate**

The time needed to complete the requirements for a degree or a certificate may vary, depending upon the student and his/her personal and academic circumstances. Many students choose to carry less than a full load for an academic semester. This may extend the time need to complete the academic programme. CUP University encourages students to work toward a degree or certificate at a pace that suits their circumstances.

### **Course Cancellation**

The university reserves the right to cancel a course due to low enrolment, to change class times or class instructors, cancel classes or create new classes, and to alter any other policies or dates related to registration and student records at any time. Notification of such changes will be published in an appropriate manner.

### **Grade Change**

When a student disagrees with the final grade of the course, that student may petition the University’s Academic Committee for a review of their course grades. Grade change petitions will be allowed for up to one semester after the original grade was released.

### **Repeating Courses**

Students may repeat a course previously taken in an attempt to improve a grade if the grade is lower than a “C”. All grades, including the grade for the repeated course, will appear on the student’s transcript. Students may request to have grade points previously earned recalculated to exclude the former grade and to reflect the current grade. No additional credit may be earned if the previous grade was a “C” or better.

### **Attendance & Tardiness**

Students will be informed in writing of the instructor's attendance and tardiness requirements at the start of classes and will be required to adhere to those guidelines. Students are required not to miss more than 20% of the scheduled classes for the semester. Excused absences due to extenuating circumstances are left to the discretion of the instructor. Students are required to report to all classes on time.

### **Academic Integrity**

Academic honesty is expected of all students. Each instructor will inform students in the beginning of each semester the academic integrity expectations and the consequences for violating of this standard.

In the event an instructor determines and substantiates a violation of academic integrity occurred such as plagiarism or cheating, the instructor may take appropriate disciplinary action reflected in the student handbook. This action can include a lowered or failing grade, probation, dismissal or other institution actions. Detailed explanations of possible consequences are outlined in the Student Handbook.

Plagiarism, as an example of a violation of Academic Integrity, is a form of theft. It is the stealing of another's ideas, information or words and passing it off as one's own. Examples of plagiarism include quoting from a published work without the use of quotation marks and identification of the author and copying from another student's examination or report. Instructors and Academic Advisors can answer any questions about plagiarism and strategies to avoid it. Students who know accomplice in the act of plagiarism are equally guilty of academic dishonesty.

### **Cross Registration**

(Transferring Credit from another Institution)

Students who expect to enrol in a course at another institution while still planning to complete their degree at CUP University and who would like to insure the transferability of the course are encouraged to complete the Prior-Approval form, which is available through the main administration Office of Records & Registration. All courses for which prior approval is obtained are subjected to the standards and conditions of the CUP University Transfer Credit policy. All transfer students will have to attend CUP University at least a 2 semesters credits in order to gain a degree, etc.

## **VI. INTRODUCTION**

This handbook is a guiding light for students in the School of Business (SOB). It is mandatory for all students in this Division to get a copy of this handbook.

### ***1. School of Business (SOB)***

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The School of Business has academic and support staff and is responsible for the following programme:

- Bachelor of Commerce (B.Com) - Accounting

### ***2. Our Vision and Mission***

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#### **Vision**

The CUP School of Business goal is to be a leading institution for business and economics education and research in locally, regionally, and reach out globally.

#### **Mission**

To acquire her vision, the School of Business endeavours to accomplish the following undertakings

- Attract bright, intellectually curious and motivated students.
- Provide the highest quality education in business.
- Advance the frontiers of business knowledge by fostering innovative research that addresses significant global and regional issues.
- Cultivate the principles of ethics and social responsibility.
- Develop capable business and community leaders.

### ***3. Our Philosophy***

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Our business philosophy is providing students with skills and knowledge that identify what they need and helping them to promote, utilize, and implement those skills in all their future endeavors for securities and happiness.

The crucial philosophy of the SOB programme is based on the principle that the qualification should provide an intellectual and practical framework through which business Accounting professionals can develop the necessary abilities to solve business problems and to research and critically evaluate a range of concepts relevant to their own areas within the field of financial accounting, operational economic, sales marketing, and Auditing.

## **VII. THE PROGRAMME PURPOSE**

The Bachelor of Commerce (B.Com) major in Accounting seeks to equip all students with a good understanding of basic business issues complemented by a high level of knowledge relevant to the accounting discipline.

Graduates from the course will be considered “Business ready” in terms of dealing with real world business issues and problems and generating real world business solutions.

Studying Business at Christ’s University in Pacific (CUP) includes understanding business principles and how to become responsible counterparts in the business process. Individuals who are motivated by competition and success and at the same time want to uphold the ethical aspect of the business realm will prosper much by their studies at CUP. Consequently, there are numerous opportunities to grow with the department and to experience the many individual philosophies and leadership qualities of the faculty and other businesses. Opportunities to socialize within the department and participate in extracurricular educational events are sponsored by faculty and students association. The intention is to offer the entire programme in 2019 using a combination of undergraduate class lectures, class discussions, and class tutorials.

## **VIII. PROGRAMME ANALYSIS – RATIONALE FOR THE QUALIFICATIONS**

**Business: Certificate of Attainment (level 5), Diploma (level 5), Advanced Diploma (level 6), Bachelor (level 7)**

The degree offers a broad approach to provide the students with an in-depth knowledge of accounting, supported by solid knowledge in relevant areas such as law, economics, marketing, information systems, management, applied finance and statistics. This course places particular emphasis on the development of the technical and personal skills needed to provide advice as business and financial professionals.

Business Certificate, AA, Diploma, Bachelor degree programs prepare you for this career not only by providing training in hard skills such as finance, economic, and accounting, but also by exposing you to human resource management, effective communication and the legal and ethical issues pertaining to conducting business locally, nationally, regionally, and globally.

Here's a comparison of the accounting options:

	<b><i>Certificate &amp; Diploma</i></b>	<b><i>Advanced Diploma</i></b>	<b><i>Bachelor's</i></b>	<b><i>Master's &amp; Postgrad Degree</i></b>
Who is this program for?	-Working professionals seeking refresher courses in accounting fundamentals -First time students seeking an understanding of basic accounting principles	- Students seeking an education covering a broad overview of business accounting fundamentals	- Students who wish to acquire a survey of business fundamentals and train in a specific area of accounting	- Students who has experience working and needed to become leaders in the field of business accounting
Common Career Paths	<ul style="list-style-type: none"> <li>➤ private practice accounting</li> <li>➤ business strategy and planning</li> <li>➤ auditing</li> </ul>	<ul style="list-style-type: none"> <li>➤ taxation or insolvency</li> <li>➤ treasury</li> <li>➤ commerce</li> </ul>	<ul style="list-style-type: none"> <li>➤ financial accounting in industry or government</li> <li>➤ forensic accounting</li> <li>➤ management accounting</li> <li>➤ financial services</li> <li>➤ business analyst</li> <li>➤ technical accounting manager</li> </ul>	
Time to Completion	1 year full-time	2 years full-time	3 years full-time	2 years full-time
Common Graduation Requirements	- 4 courses (certificate) - 8courses (AA)	- 16 courses (Diploma)	- 24 courses (Bachelor)	- 10 courses plus thesis
Prerequisites	- High School Form 6 & 7	- Associate of Arts in Accounting	- Diploma in Accounting level 6	B.Com in Accounting level 7
Level	5	6	7	8, 9, 10

## 1. Programme Overview

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This degree is designed for students who would like to undertake a degree in the principle areas of business and commerce. It is suitable preparation for students who would like to become professionals in Accounting or want to pursue a general career in business. The degree consists of compulsory core subjects. The aim is to provide a foundation for the understanding of the business and commercial environment.

Good accountants understand numbers. Great accountants understand how to think creatively, apply innovative solutions to everyday problems, and develop trusting, long-lasting business relationships. And of course, they understand numbers! The Christ's University in Pacific accounting undergraduate degree teaches you to be a great accountant.

The CUP bachelor's degree in Accounting offers a broad approach to provide you with an in-depth knowledge of accounting, supported by solid knowledge in relevant areas such as law, economics, marketing, information systems, management, applied finance and statistics. What's more, we place particular emphasis on the development of the technical and personal skills needed to provide advice as business and financial professionals.

## 2. Schedule A: Business Core Course Requirements

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Course Title	Course Code	Level	Credit
1. Principles of Economics	CBA/CBAC 511	5	15
2. Accounting Information for Managers	CBA/CBAC 513	5	15
3. Marketing Principles	CBA/CBAC 524	6	15
4. Financial Accounting Application	CBAC 525	5	15
5. Statistics for Business	CBA/CBAC/CMTH 526	6	15
6. Introduction to Business Law	CBA/CBAC 611	6	15
7. Corporate Financial Management	CBAC 612	6	15
8. Intermediate Financial Accounting	CBAC 613	6	15
9. Contemporary Management Accounting	CBAC 624	6	15
10. Company Accounting System	CBAC 625	6	15
11. Accounting Information System	CBAC 626	6	15
12. Auditing & Assurance Services	CBAC 711	7	15
13. Taxation Law	CBAC 712	7	15
14. Advanced Accounting	CBAC 724	7	15
15. The Accountant as a Consultant	CBAC 725	7	15
16. Elective	CBAC 726	7	15

**3. Schedule B: Bible Requirements**

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<b>Course Title</b>	<b>Course Code</b>	<b>Level</b>	<b>Credits</b>
1. Old Testament Survey	CBTh 510	5	15
2. New Testaments Survey	CBTh 520	5	15
3. Greek Language	CBL 610	6	15

**4. Schedule C: General Education**

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<b>Course Title</b>	<b>Course Code</b>	<b>Level</b>	<b>Credit</b>
1. Academic Skills	CAS 512	5	15
2. Research Methodology	CRM 620	6	15
3. Project Management	CPM 713	7	15
4. Research & Development	CRD 710 & CRD 720	7	50

## IX. PROGRAMME STRUCTURE

### MAJOR IN ACCOUNTING

Full time students who are consistently taking four courses in per semester can complete his/her Business Programme in 3 consecutive years. Part time students can complete the Bachelor in more than 3 years.

<b>BACHELOR OF COMMERCE (ACCOUNTING) Level 7 RECOMMENDED COURSE SEQUENCES</b>								
YEAR ONE LEVEL 5	S-1	COURSE CODE	COURSE TITLE	CREDIT	S-2	COURSE CODE	COURSE TITLE	CREDIT
Certificate / Diploma		CBTh 510	Old Testament Survey	15		CBTh 520	New Testament Survey	15
		CBA/CBAC 511	Principles of Economics	15		CBA/CBAC 524 (L-6)	Marketing Principles	15
		CAS 512	Business Academic Skills	15		CBAC 525	Financial Accounting Applications	15
		CBA/CBAC 513	Accounting Information for Managers	15		CBA/CBAC/CMTH 526 (L-6)	Statistics for Business	15
YEAR TWO LEVEL 6	S-1	COURSE CODE	COURSE TITLE	CREDIT	S-2	COURSE CODE	COURSE TITLE	CREDIT
Advanced Diploma		CBL 610	Greek Language	15		CRM 620	Research Methodology	15
		CBAC 611	Introduction to Business Law	15		CBAC 624	Contemporary Management Accounting	15
		CBAC 612	Corporate Financial Management	15		CBAC 625	Company Accounting Systems	15
		CBAC 613	Intermediate Financial Accounting	15		CBAC 626	Accounting Information System	15
YEAR THREE LEVEL 7	S-1	COURSE CODE	COURSE TITLE	CREDIT	S-2	COURSE CODE	COURSE TITLE	CREDIT
Bachelor		CRD 710	Research & Development	25		CRD 720	Research & Development	25
		CBAC 711	Auditing & Assurance Services	15		CBAC 724	Advanced Accounting	15
		CBAC 712	Taxation Law	15		CBAC 725	The Accountant as a Consultant	15
		CPM 713	Project Management	15		726	Elective	15

**KEY:**

- Blue Courses – Compulsory Courses
- Black Courses – Core Courses



## COURSE DESCRIPTION

### Certificate of Attainment Level 5

**Course Code: CBTh 510**

**Course Title: Old Testament Survey**

A chronological overview of the Pentateuch and Israel's history from Joshua to Malachi including the authorship, purpose, and major characters of each book. The student will learn a broad outline of each book. Special attention is given to the days of creation, the Patriarchs, the events of the Exodus, and the Tabernacle.

**Course Code: CBAC 511**

**Course Title: Principles of Economics**

This unit considers the design and implementation of accounting information systems as a data model for resource allocation and management of an organisation. It includes consideration of current trends in information management and the changing regulatory requirements.

**Course Code: CAS 512**

**Course Title: Academic Skills**

This is a foundation unit that addresses academic essay writing skills relevant to business and economic issues. The unit is designed to develop basic student proficiencies such as information collection, analysis and evaluation, and logical reasoning skills. Through the analysis of ethical issues, this unit teaches students to research: reference using the APA style; analyse data; develop an argument; and write an academic essay.

**Course Code: CBAC 513**

**Course Title: Accounting Information for Managers**

This unit considers the design and implementation of accounting information systems as a data model for resource allocation and management of an organisation. It includes consideration of current trends in information management and the changing regulatory requirements.

### Diploma (Level 5)

**Course Code: CBTh 520**

**Course Title: New Testament Survey**

This course provides a general knowledge of the New Testament books of the four Gospels and Acts through Revelation. Students learn the author, theme, content, and distinctive features of each book.

**Course Code: CBAC 524**

**Course Title: Marketing Principles**

Marketing Principles is an introductory marketing unit that delivers an overview of the marketing process and how it works within the field of business. This unit examines how organisations use marketing decisions to satisfy customer needs and deliver value. Areas of study include market segmentation and positioning; market planning; product decisions and new product development; branding; customer decision processes; channels of distribution; promotion and advertising; pricing strategies; and customer information management. The unit provides a foundation for those students in the marketing major; however it also provides a broad overview for those who seek a general understanding of the topic.

**Course Code: CBAC 525**

**Course Title: Financial Accounting Application**

This unit gives students the practical skills necessary to analyse the accounting transactions of an entity and then be able to measure and record these transactions in a systematic manner for the preparation of accounting reports to external users.

**Course Code: CMTH 526**

**Course Title: Statistics for Business**

This unit introduces the basic concepts and techniques of statistics that are particularly relevant to problem solving in business. It provides a sound base for more advanced study of statistics and forecasting in subsequent sessions. Topics include: presentation of data; descriptive statistics; the role of uncertainty in business decision-making; hypothesis testing; and basic forecasting.

### Advanced Diploma Level 6

**Course Code: CBL 610**

**Course Title: Greek Language**

This course lays the foundation for the skills necessary to read and properly interpret the Greek New Testament. Students will be required to memorize the most common vocabulary and paradigms, including first, second, and third declension nouns, the personal pronouns, present and aorist participles, and the most common tenses of the indicative mood.

**Course Code: CBAC 611**

**Course Title: Introduction to Business Law**

This is an introductory law unit designed to introduce the fundamentals of law in a commercial context. The unit introduces students to the basic principles of law and the legal system as well as examining some of the major areas of law that impact on commercial dealings. This unit examines the structure of the legal system, the way law is made and the main areas of law relevant to starting and running a business including contracts, torts and consumer protection.

**Course Code: CBAC 612**

**Course Title: Corporate Financial Management**

This unit introduces the fundamental concepts of finance theory and the tools of financial decision making in the context of the Australian institutional environment. These concepts relate primarily to the time value of money, risk and return, capital budgeting and capital structure. The unit's purpose is to develop an understanding of the basic practices of financial management from the perspective of a firm (both large and small). Students examine the investment, financing and dividend decisions of corporations.

**Course Code: CBAC 613**

**Course Title: Intermediate Financial Accounting**

This unit extends the knowledge and understanding of financial accounting through the application of problem solving to selected entities drawing upon accounting theory and critical analysis.

**Course Code: CRM 620**

**Course Title: Research Methodology**

It is designed to equip students with the training necessary for research. It supports student to gain in-depth understanding and be keenly aware of:

- the nature and scope of research in various fields,
- be able to effectively organise,
- structure and manage a research project.

It also designs to equip students with the necessary training both to be able to assess the academic research and literature in business fields and to prepare the student to do thesis.

**Course Code: CBAC 624**

**Course Title: Contemporary Management Accounting**

This unit views contemporary areas of management accounting from a strategic perspective and critically examines some of the traditional concepts and techniques discussed in Management Accounting Fundamentals.

**Course Code: CBAC 625**

**Course Title: Company Accounting System**

The aim of this unit is to extend the fundamental accounting skills gained in Introductory Accounting to application of the more advanced accounting and reporting issues created by corporate structures. Students will learn how to prepare consolidated financial statements, with associated disclosures, to ensure compliance with accounting standards, corporations legislation and ASX requirements. Through a range of practical individual and collaborative means students will explore corporate accountability and the reasons for regulatory disclosure.

**Course Code: CBAC 626**

**Course Title: Accounting Information System**

This unit considers the design and implementation of accounting information systems as a data model for resource allocation and management of an organisation. It includes consideration of current trends in information management and the changing regulatory requirements.

## Bachelor (Level 7)

**Course Code: CRD 710 & CRD 720**

**Course Title: Research & Development**

This is a compulsory task for senior students to fulfil before they achieve their first degree (Bachelor). The standard purposes, designs, methods and instruments available for conducting, analysing and reporting research will be studied, with special emphasis placed on applied/action research within an organizational setting.

**Course Code: CBAC 711**

**Course Title: Auditing & Assurance Services**

This unit studies the roles and responsibilities of the auditor, auditing principles and standards, and the application of those standards, particularly in an electronic environment.

**Course Code: CBAC 712**

**Course Title: Taxation Law**

Lectures and tutorials cover constitutional basis of taxation, income tax assessment, concept of income tax, allowable deductions, other federal and state taxes, taxation of business associations (partnerships, companies, trusts and primary producers), taxation accounting, administration and practice, taxation planning and avoidance

**Course Code: CPM 713**

**Course Title: Project Management (Compulsory Course)**

This course is for students that would like to take up roles as project managers, overseeing development and other projects. Project management should be viewed as an integrated system of skills and processes applied over the entire project cycle, from the initial stages of project identification through project implementation and evaluation. Project success is directly linked to the effectiveness of project planning, monitoring and control at each stage of the life cycle, requiring a broad range of functional skills including communication, planning, financial management, procurement, risk management, human resource management, monitoring and evaluation among others.

**Course Code: CBAC 724**

**Course Title: Advanced Accounting**

This unit addresses the advanced aspects of accounting. Accounting theories are discussed in terms of how they assist us in understanding current accounting practice and accounting standards. In addition, theoretical concepts are applied to current news and real world events.

**Course Code: CBAC 725**

**Course Title: The Accountant as a Consultant**

This unit focuses on the role that accountants play in the effective management of businesses, using consulting problems and “real” case studies involving a wide range of business related issues.

**Course Code: 726**

**Course Title: Elective**

Select from other CUP major programme - 1 course of the 726 courses

## X. ASSESSMENTS

During your course, you will have a number of assessments. You will be expected to turn in high quality work, of the same standard that will be expected of you in a work situation. All assessments must be submitted in English only.

### Return of Assessments

Marked assessment items will be retained for three months after the date of the assessment. During that period students may contact their lecturer during working hours to collect them.

### Assignments

These must be handed in by the date set by your lecturer. Your assignments are to be put into the "letter box" on the wall of CUP University's central office **prior to 8:30am on the due date**.

**Electronic submission** of a copy of the paper based version is required for **ALL** assignments. This copy will be used as a **backup** for the paper based version and can also be used for originality check and must be submitted prior to 8:30am on the same due date as the paper version. Any such requirement will be communicated with the assignment. Failure to submit assignments in the required format(s) may result in no marks being awarded.

Assignments which are submitted up to one day late (Monday after 8:30am to Tuesday 8:30am) will be marked, but cannot achieve more than a C- (pass only) grade. Assignments handed in late will not be marked unless Special Assessment Circumstances apply, so it would be better to hand in an incomplete assignment **on time**. All assignments **must** have a cover sheet accompanying them. The format for this sheet can be obtained from your lecturer. All assignments **must** be handed in "folders" with a clear plastic front and your papers **fastened** inside (plastic sleeves are not acceptable). Assignments containing usp flash or CD's are to be submitted in either a binder wallet, document wallet, or sealed envelope. A cover sheet must be attached to the outside so it is clearly visible. Later on you may need to buy more folders to handle multiple assignments. These folders will be returned to you with your assignments when they have been marked. This could take up to three weeks.

Paper for printing by students must be supplied by the students. Please do not ask your lecturer to supply paper as this is against our University's policy.

As previously stated, your assessments are expected to reach the quality your prospective employers will expect of you. This means they will conform to the rules stated above, be logically set out, and neatly presented. Your assignment will not be corrected unless it achieves this, and it will be marked accordingly. Make sure that you **keep a copy** in case it is needed.

### Assistance to Other Students

Students themselves can be an excellent resource to assist the learning of fellow students, but there are issues that arise in assessments that relate to the type and amount of assistance given by students to other students. It is important to recognise what types of assistance are beneficial to another's learning and also what types of assistance are acceptable in an assessment. The CUP University Academic Statute governs the conduct of assignments and examinations, and violations of the standards will result in disciplinary action.

### Copyright within your Assignment

#### You can:

- Copy *insubstantial* portions of items
- Copy for research or private study
- Print one copy only

#### You cannot:

- Copy for permanent electronic storage
- Copy and paste extracts or images into your own work or website
- Make multiple copies
- Upload copies to user groups and bulletin boards."

### Acknowledgement of Sources

Anything taken directly from another source must be acknowledged correctly. In particular, see the topic of Referencing: "To learn how to reference is extremely important in order to acknowledge sources of information

and ideas; this is a legal and academic requirement. It also enables readers to judge the extent of your research and to locate and find further information in the sources you have referred to, if they wish.”

### Use of CUP University’s Logo within your Assignment

Use of the CUP logo is not permitted on assignments. The CUP logo is for CUP University’s documents and only for the use of the University’s staff.

## XI. TESTS/EXAMINATIONS

- You should be seated in the exam room by the official start time for each exam. Rooms are usually opened for entry 10 minutes prior to this time.
- You must go to the exam room and time allocated to the class you are **enrolled** in. If there is a need to change, you must apply at the University’s Central office at least five days in advance.
- IDs are checked upon entering the room and students must sign a class roster, before being seated.
- All bags / papers (including pencil / spectacle cases / Mobile phones and other electronic devices) are to be turned off and left at the end of the room, nearest to the door. Examination stationery is supplied unless advised. You are not permitted to use your own stationery, even as scrap paper.
- Use of dictionaries in examinations is not permitted.
- No food or drink is permitted during examinations.
- Admittance to exams is by Student ID card which are to be placed on the top of the desk nearest the aisle at all times during the exam where the supervisor can easily read it. Remove from wallet or billfold.
- Once seated you may write your name and Student ID number on the exam answer booklet.
- At the commencement of the exam, reading time may be allowed (if so, it will be stated on the paper). **During reading time, NO WRITING, highlighting or marking is allowed.** This means no writing during reading times.
- No talking or communicating in any way with others is permitted, except to the supervisor (raise your hand).
- Only writing implements are allowed on desks during the exam unless specified on the exam sheet. Pencil cases are not permitted on desks.
- Make sure your name is on the front of the exam answer booklet. No extra time is allowed to do this after the exam time is finished.
- Write as legibly as you can. Do not use pencil. Use a blue or black pen only.
- Please ensure mobile phones are switched off and placed in your bag at the end of the room, nearest the door.
- No student shall be allowed to enter the room without obtaining the permission of the supervisor.
- No student shall be permitted to leave the room without obtaining the permission of the supervisor and handing in his or her script.
- If you are found with any additional material this is considered to be a dishonest practice and a breach of the rules relating to the conduct of examinations. Any dishonest practice occurring in the submission of work will result in disciplinary action, which could result in exclusion from any programme within CUP University.
- You must stay seated until **all** papers are collected.
- If an existing medical condition or extenuating circumstances are likely to affect your ability to sit an examination under these conditions you must apply, in writing to the Programme Leader, at least seven (7) days prior to the examination date.

### Credit Recognition and APL

Credit Recognition is a way of acknowledging the courses you have already been assessed in. These are compared against your new courses to see if they match.

Credit Recognition application forms are available from Student Central office. There is an administration charge per application. Please ensure you enclose certified copies of evidence of course content to support your application.

All credit recognition must be verified before the programme begins.

If you are applying for credit entirely on the basis of previously assessed courses from another education provider or another School or Faculty within CUP University, then follow the **Credit Recognition** procedures. If you are applying (at least partly) on the basis of work experience or other unassessed work, follow the **Assessment of Prior Learning (APL)** procedures. Charges will apply to both cross credits and APL.

#### **Cross Credits**

Check the course prescriptions, full details are available from Student Central office to find out which credit recognition you will be applying for.

Bring all your original academic records and course outlines to this meeting (overseas qualifications must be TNQAB certified before your application can be considered). If you do not wish to wait for the meeting, move to the next step.

Complete an application form and pay the fee.

#### **Assessment of Prior Learning (APL)**

You may be coming to CUP University with skills, knowledge, attitudes and values which have not been formally assessed. APL offers you the means by which these can be assessed and given credit towards your programme.

### **Advice Regarding Credit Recognition and APL Approvals**

You will be advised in writing of the success or otherwise of your application. You may be given preliminary confirmation of the result of your application within a short time frame, but the official confirmation will only come when the results are approved by the Programme Committee, which meets approximately two weeks after the end of each semester for that purpose.

### **Results and Academic Records**

We recommend that you keep a record of your results and check them against the official results published on notice boards. It is the student's responsibility to ensure results are recorded correctly. Do not leave queries until it may be too late to fix problems in time for graduation. Academic results are sent out each semester. An academic transcript of your grades will be prepared by the Registry on receipt of the appropriate form (available from CUP University's Student Central office) and a small cost recovery charge.

## XII. GRADING SYSTEM

### CHRIST'S UNIVERSITY in PACIFIC CURRICULUM AND ASSESSMENT AUTHORITY (CUPCAA)

CUPCAA issues the official statements of results to students. It is a cumulative record of all results for the student. Christ's University in Pacific is undertaking the 15.0 grading system for all students. Results for units in transferred to and attained from CUP studies are reported and follow the following grading system.

Numerical Score	Letter Grade	Grade Points	Achievement Level
90 – 100	A <sup>+</sup>	15.0	Excellent
85 – 89	A	14.0	Outstanding
80 – 84	A <sup>-</sup>		
75 – 79	B <sup>+</sup>	13.0	Above Average
70 – 74	B	11.0	
65 – 69	B <sup>-</sup>		
60 – 64	C <sup>+</sup>	9.0	Average
55 – 59	C	7.5	
50 – 54	C <sup>-</sup>		
40 – 49	D	5.0	Below Average
Below 40%	F	0.0	Failing

Other grades that may be awarded to a candidate apart from those above, are as follows:

CT	Credit Transfer awarded following the assessment of previous learning. (Earned Points to be awarded by the head of the Department of Mathematics)
Res. Pass	Restricted pass which does not permit a Candidate to proceed to a further stage in that subject's Course of Study.
Aeg. Pass	Aegrotat consideration in respect of illness or injury.
Comp. Pass	Compassionate Pass in consideration for unavoidable circumstances.
DNS	Did not sit the final exam (Final grade is F with Earned Points of Zero.)
WC	Withdrawal from Course before the deadline.
W	Withdraw from the University
I	Incomplete

The following grades shall not be included in the calculation of the GPA. They are Aeg. Pass, Comp. Pass, P, Q and W.

### **XIII. EXAMPLES OF ACADEMIC MISCONDUCT ARE:**

#### **Plagiarism**

Plagiarism is the presentation of the (unpublished or published, including on the Internet) thoughts, ideas, writings, inventions or work of another person or other persons without proper acknowledgement and includes copying of the whole or part of the work of another, whether directly copying or summarising another's work, and using experimental results obtained by another. It is the act of taking and using another's work as one's own without proper acknowledgement (referencing) and includes:

- a) copying the work of another student
- b) directly copying any part of another author's work
- c) summarising or paraphrasing another author's work without referencing
- d) using experimental results obtained by another without referencing

This includes items from books, journals, magazines, and the internet. If you have any questions or are in any way unclear on what is or is not acceptable, then contact your lecturer for that course.

#### **Cheating**

Cheating is any fraudulent or dishonest response or practice in relation to any item of assessment, including any action which may otherwise defeat the purpose of the assessment. For example, this includes copying from others for an individual assessment event or bringing notes to a closed book exam.

The above summative assessment offences (plagiarism and cheating) represent misconduct and a breach of CUP University's rules and policies.

#### **Exclusion from Programme**

There are provisions to exclude students from programmes because of insufficient progress (passing less than half the credits taken over two years),

#### **Change of Course or Programme**

Students who request a change of course or programme after approval of enrolment will incur a penalty fee.

#### **Refunds & Withdrawals**

The policy regarding withdrawals and refunds for courses longer than 12 weeks is specified in the Enrolment & Fees Policy.

#### **Evaluations**

The student evaluation of quality, "SEQUAL", will independently and systematically enable students to evaluate courses and teaching. Evaluations are confidential.

#### **Testimonials**

Verbal references only will be given. Students need to advise lecturers of the details regarding such references.



## **XIV. SCHOOL OF BUSINESS & LAW: ACCOUNTING DIVISION**

### **Dean of School of Business & Law: Associate Professor 'Aisake Valu Eke**

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- Former Minister of Finance (Tonga Government)
- BA (Accounting & Economics) USP, Suva, Fiji.
- MBA (Master of Business Administration) Monash University, Melbourne, Australia
- DBA (Doctor of Business Administration – Doctoral Thesis: Quality Service in the Public Sector in Tonga) University of South Queensland, Australia
- CPA (Australia Society of Accountant), Australia.
- Senior Lecturer – Business Administration & Accounting

### **Senior Lecturer: Dr Tau'aho 'Ahokovi (PVC of Finance Affairs)**

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- B.Com (Bachelor of Commerce in Accounting) University of Western Sydney, Australia
- M.Com. (Master of Commerce in Accounting) University of Western Sydney, Australia
- P.hD. (Thesis: Forensic Accounting) Christ's University in Pacific, Nuku'alofa, Tonga
- ASA (Australian Society of Accountants) – Australia.

### **Senior Lecturer: Dr Mele Mahe-Saulala**

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- B.A. (Organizational Management) Patten University, Oakland, California, USA
- M.B.A. (Master of Business Administration) Patten University, CA., USA
- P.hD. (Thesis: Organizational Management) Christ's University in Pacific, Nuku'alofa, Tonga

### **Lecturer: Mrs 'Elisiva 'Ahot'e'iloa –**

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- AA (Associate of Arts in Business Administration) CUP University, Nuk., TONGA
- B.A. (Business Administration) Christ's University in Pacific, Nuku'alofa, TONGA.
- M.B.A. (Master of Business Administration) University of the South Pacific, TONGA Campus

### **Assistant: Mr 'Isileli Saulala**

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- AA (Associate of Arts in Business Administration) CUP University, Nuk., TONGA
- BBA (Bachelor of Business Administration) Christ's University in Pacific, Nuku'alofa, TONGA
- PG.Dip.Bus. (Postgraduate Diploma in Business) CUP University, Nuk., TONGA
- MGB (Master of Global Business) CUP University, Nuk., TONGA