



Tonga Institute of Higher Education

Accounting Programme
HANDBOOK & CALENDAR
2019



Ministry of Education and Training

TIHE

Tonga Institute of Higher Education

Table of Contents

TIHE.....	1
Tonga Institute of Higher Education.....	2
Introduction	3
Admission and Enrolment Requirements	4
Enrolment	5
Student withdrawals	5
Fees	6
Program Structure	7
Course Description and Relevant Materials	8
Certificate Programme.....	8
Diploma Program	8
Accreditation.....	8
TIHE Assessment Regulations	10
Assessment Procedures	18
Reassessment.....	18
Grades and Results	18
Special Passes	19
Aegrotat Pass	19
Compassionate Pass	19
DNC -Did Not Complete.	19
Conduct of Examinations	19
Student Services	20
Student Regulations	20
Student Conduct & Discipline	23
TIHE PAHU ACADEMIC CALENDAR, 2016	24
Conclusion	26
Appendix 1 – TIHE Examinations Regulations.....	26

1. Introduction

The Tonga Institute of Higher Education previously known as the Community Development & Training Centre came into being in 1985. It is currently situated on 'Alaivahamama' o Road opposite the Tonga Institute of Education (TIOE).

The Institute ran alongside the Tonga Institute of Science and Technology (TIST) and the School of Maritime Studies as the government's prime providers of post-secondary education training.

In 2007 with the establishment of the Ministry of Training, Employment, Youth & Sports, the Tourism & Hospitality and Agriculture section were moved to the new Ministry which left the Institute with only the Accounting and Information Technology Programmes. In 2007, the Media & Journalism Programme of study was introduced and the Massage Therapy Programme was launched in 2013.

With reshuffling and merging of the then existing government Ministries, certain MOTEYS sections were returned to merge to their original Ministries in 2012. Once again, the Tourism & Hospitality and Accounting Programme including an Information Technology programme run by Auckland Institute of Studies Limited (AIS St. Helens) were once again incorporated into the Tonga Institute of Higher Education's programme of study.

At present, the Institute offers the Accounting, Information Technology, Media & Journalism, Tourism and Hospitality, Agricultural Science and Information Technology linked to AIS St. Helens.

2. Description of Programs

The Tonga Institute of Higher Education (TIHE) Accounting Program is a part-time program of instruction designed to train post-secondary students seeking a career in accounting and to up grade the knowledge and skills of employees of the civil service and the private sector who are engaged in this specialized field.

Emphasis is given to the development of practical skills and appropriate knowledge to allow graduates to perform competently in the workplace with a minimum of initial workplace training in both the civil service and private sector.

The Accounting Program awards the following credentials:

- i) TIHE Certificate in Accounting (Financial & Management) Level 4
- ii) TIHE Diploma in Accounting (Financial & Management) Level 5.

2.1 *Certificate Programme*

The duration of the Certificate programme is 12 months and the resulting award, the TIHE Certificate in Accounting (Financial & Management) is placed at level 4 of the Tonga Qualifications Framework.

The Certificate programme provides the vocational education and training necessary for school leavers, civil servants and private sector employees to become efficient and effective in the office environment whether in the civil service or in the private sector. It also contributes to a student's repertoire of basic employable office skills needed by employers in the job market.

Graduates of this program are ideal candidates for positions such as junior clerk, accounting officer, or any position that provides clerical and bookkeeping functions.

Students must pass all certificate level courses listed in the course catalogue to be awarded the TIHE Certificate in Accounting (Financial & Management) Level 4 which has a total credit value of 112 credits

2.2 Diploma Programme

This is a 2 year programme and the resulting award, the TIHE Diploma in Accounting (Financial & Management) is placed at level 5 of the Tonga Qualifications Framework.

This program builds upon the Certificate programme and provides a sound educational base to facilitate the successful completion of university level studies. This also satisfies the basic requirements for entry into the Tonga Society of Accountants.

Graduates are capable of performing the tasks of an accounting officer, assistant accountant, internal auditor, cost accountant and accountant in a managerial role. These are highly sought after skills in the growing expansion of the private sector businesses.

Students must pass all diploma level courses listed in the course catalogue to be awarded the TIHE Diploma in Accounting (Financial & Management) Level 5 which has a total credit value of 235 credits.

3. Admission Requirements

Applicants must provide evidence of the following:

- (a) Pacific Senior Secondary Certificate (PSSC)/Tonga Form 6 Certificate (TFSC) with a total of 14 or less in 4 subjects and with a minimum of 4 in English, and 3 in Mathematics, for entry into the first year of the Certificate programme.
- (b) South Pacific Form 7 Certificate (SPFSC) pass (B average or better)/Tonga National Form 7 Certificate (TNFSC) or successful completion of the USP Foundation Course (7 Courses). Applicants who meet these criteria may be granted entry into the first year of the Certificate programme.

- (c) Applicants working in a field (not less than 5 years) relevant to their chosen programme may be granted entry into the first year of the Certificate or Diploma programme pending their assessment on appropriate activities pertaining to their chosen programme.
- (d) Applicants with a Diploma in Education (Secondary) from the TIOE majoring in Accounting may be granted entry into the first year of the Diploma in the Accounting programme
- (e) Applicants with passes in relevant courses from the University of the South Pacific (USP) or similar institutions may be granted cross crediting points. Entry level will depend on results of cross crediting.

4. Enrolment

- a) Students will undertake enrolment procedures during the first week of the first semester.
Enrolments for returning students begin 7th January – 18th January 2019.
 - i) To complete enrolment, students must:
 - ii) Supply all requested enrolment information and official documentation.
 - iii) Pay or satisfactorily arrange for payment of any fees and charges required by TIHE.
 - iv) Select his/her courses
- b) Late Enrolments will incur a late enrolment fee of \$20 plus the normal fees.
- c) Unless there are specific exemptions made or credit granted, a student can only be registered for a course after having passed the prerequisites for that course and while also registered for/or having passed any co-requisite course.
- d) Students who do not complete their enrolment including the payment of fees within the specified timeframe will be excluded from classes and may be asked to withdraw.

5. Student Withdrawals

- a) Students who withdraw before the end of the programme for which they have enrolled will be credited with the courses they have passed at the time of withdrawal.

- b) Students who formally withdraw from a course before the course is completed will be marked as DNC (did not complete) on their academic record. Students who simply do not complete and do not formally withdraw will be marked F (fail) on their academic record and pay fees for courses not withdrawn from before enrolment for the next semester.
- c) The procedure to be followed for students to formally withdraw from a programme or course is to complete a TIHE Withdrawal Form and submit it to the Principal of TIHE.

- d) All withdrawals from a whole programme of study done within the time frame of 4 weeks from the commencement of the semester may have their school fee refunded.

6. Fees

- a) The MET sets Tuition Fees each year. 2019 Tuition fees is \$350.00 for each semester.

- b) Other charges are set by TIHE and may include charges and bonds for special activities and equipment required for the completion of a programme or course.

- c) Students must pay the Tuition Fees in full by the end of the fourth week of any semester or at a time specified by the MET, unless an agreement is made for a delayed payment.

- d) The Principal of TIHE may make a special agreement, due to exceptional circumstances, with an individual student with regard to the payment of fees late and recommend this course of action to the MET.

- e) If fees are not paid within the specified timeframe, students may not be permitted to attend classes and continue their study.

- f) A student with an outstanding debt, either in tuition fees or other charges, will not be permitted to sit the end of semester examinations or to enrol in further courses until the debt is cleared or an agreement is reached with the Principal.

- g) A MET staff who attends any of the Institute's study programmes may not have to pay tuition fees.

7. Programme Structure

The Certificate for Accounting require 9 courses to be completed. The Diploma requires the nine courses from the Certificate programme as well as 9 additional courses.

(PR – Pre-Requisite)

CERTIFICATE	
Semester 1	Semester 2
<ul style="list-style-type: none"> • AC010 Business Entrepreneurship • AC011 Business Communication Skills • AC013 Accounting Principles 1 • AC014 Business Environment • TL100 Thinking & Learning Skills 	<ul style="list-style-type: none"> • AC022 Accounting Subsystems Computerised • AC023 Accounting Principles 2 • AC025 Financial Accounting Application • AC026 Business Mathematics
DIPLOMA	
Semester 1	Semester 2
<ul style="list-style-type: none"> • AC113 – Financial Management Principles • AC117 –Business Law • AC118 Management Accounting Principles • AC119 Economics for Business • WS200 Working and Social Skills 	<ul style="list-style-type: none"> • AC122 Advance Accounting Spreadsheet • AC125 Company Accounting • AC127 Taxation Law • AC128 Management Accounting Application

8. Course Description and Relevant Materials

All courses are required to meet at least four hours a week for a sixteen weeks semester. Assessment methods vary with teacher. Most courses consist of a Midterm and Final, as well as internal assessments such as quizzes, homework's and projects.

Accreditation

Courses have come from the syllabus of the University of the South Pacific and have been customized and expanded upon since the start of the program. The following courses are accredited at the University of the South Pacific:

4.1 Certificate Programme

Graduates of the Certificate in Accounting Program are eligible for enrolment in the Diploma in Accounting Program with a full credit transfer.

4.2 Diploma Programme

Graduates may be granted credit for a minimum of 8 units, and a possible maximum of 12 units towards a 24 unit degree at a business bachelor degree course at an Australian University. This granting of credits is consistent with those offered to Australian TAFE graduates.

4.3 The following Accounting courses are accredited by the University of the South Pacific:

Tonga Institute of Higher Education

University of the South Pacific

School of Economics

NAP721 Business Statistics
NAP722 Economics for Business

EC103 Social, Economic and Business Survey Methods
EC100 Introduction to Economics

School of Accounting & Finance

Certificate in Accounting

AF121 Introduction to Accounting Information Systems
AF100 Introduction to Accounting and Financial Management for the Non-Specialist

School of Accounting & Finance

- Diploma in Accounting
- AF101** Introduction to Accounting and Financial Management Part1
 - AF102** Introduction to Accounting and Financial Management Part2
 - AF121** Introduction to Accounting Information Systems

 - AF108** Introduction to Law for Commerce
 - FM101** Financial Mathematics

The Tonga Institute of Higher Education also offers a linkage program with **Open Polytechnic of New Zealand** such that graduates from the Accounting programme can pursue a Bachelor of Business Degree majoring in Accounting. Graduates may receive credit for five courses offered in the program. The approved cross credits are as follows:

Approved Cross Credits – Accounting Programme

Open Polytechnic of New Zealand Bachelor of Business	MOE Kingdom of Tonga Accounting Programme
71 100 Accounting	NOS 219 Accounting – Basic Reports and NAP 702 Fixed Assets – Computerised and NAP 710 Financial Accounting Application 1 and NAP 711 Financial Accounting Application 2 and NAP 712 Company Accounting and NAP 735 Financial Management Principles
71 110 Introduction to Law	NAP 750 Commercial Law and NAP 752 Contract Law
71120 Economic Reasoning	NAP 722 Economics for Business
71 130 Business Management	NOS 119 Work Environment and TS 970 Organisation and Management
72 160 Statistical Analysis	NAP 720 Business Mathematics and NAP 721 Business Statistics
71 199 Unspecified Elective	NAP 757 Taxation Law
71 202 Management Accounting	NAP 730 Budgeting And NAP 731 Management Accounting Principles And NAP 732 Management Accounting Applications And 71 302 Advanced Management Accounting

The Tonga Institute of Higher Education also offers a linkage program with **Auckland Institute of Studies (AIS)** in New Zealand such that graduates from the Accounting programme can pursue a Bachelor of Business Degree majoring in Accounting. Graduates may receive credit for ten courses offered in the program. The approved cross credits are as follows:

Approved Cross Credits – Accounting Programme

Auckland Institute of Studies Bachelor of Business	MOE Kingdom of Tonga Accounting Programme
2.111 Business Communication	AC011 Business Communication
2.101 Accounting Principle	AC023 Accounting Principle 2 AC 025 Financial Accounting Application
2.115 Business Mathematics & Statistics	AC026 Business Mathematics
2.223 Financial Management Principles	AC113 Financial Management Principles
2.114 Business Law	AC117 Business Law
2.236 Managerial Accounting	AC118 Management Accounting Principles
2.113 Business Economics	AC119 Economics for Business
2.239 Financial Accounting	AC125 Company Accounting
2.235 New Zealand Taxation	AC127 Taxation Law
2.993 Unspecified Credit Stage 1	AC128 Management Accounting Application <u>OR</u> AC122 Advanced Accounting Spreadsheets

Course Description

Certificate Programme

1. **Course Title** : Business Entrepreneurship
2. **Course Code** : AC 010
3. **Category** : Certificate (Level 4)
4. **Length** : 60contact hours (15 credits)
5. **Description** :

This course teaches Entrepreneurship/Managing your Business at Certificate Level. The course will enable students to acquire competence in the exercise of the occupation and to carry out the functions, tasks and activities of the occupation at the level required for entry into the job market. This course will help to integrate an understanding of the specific context of the selected occupation; and provide for the future job mobility by helping acquire career-management skills. The content development, study units covering core areas of Entrepreneurship will be our focus. The students will learn the knowledge of starting up a Business, Planning for the Business, Marketing the Business, Pricing the Product or Service, Business Records, Selling and the Customer, Business Staffing, and Leadership and Business Communication

1. **Course Title** : Business Communication Skills
2. **Course Code** : AC 011
3. **Category** : Certificate (Level 5)
4. **Length** : 60 contact hours (17 credits)
5. **Description** :

This course is compulsory for all students who are enrolling for Certificate Level. Writing, reading, listening, speaking, researching, and critical thinking are major features of life at the workplace and in higher education. As such, this course is designed to equip and upgrade students with these skills. The topics are designed to provide skills to assist those in the workplace with their assigned tasks and also for those who continue with further studies, they should be able to cope with writing good essays, plan and carry out good researches on projects and assignments, and be able to write good reports and make good presentations.

1. **Course Title** : Accounting Principle 1
2. **Course Code** : AC 013
3. **Category** : Certificate (Level 4)
4. **Length** : 60 contact hours (15 credits)
5. **Description** :

This course is compulsory for all students who are enrolling for Certificate Level. It focuses on both trading and service businesses and it covers the accounting cycle from source documents to final reports; and analysis and interpretation. It also provide the student with the knowledge of accounting concepts and conventions. It will also cover the basic structure of accounting Systems of Cash, Payroll and EDP systems.

1. **Course Title** : Business Environment
2. **Course Code** : AC 014
3. **Category** : Certificate (Level 4)
4. **Length** : 60 contact hours (15 credits)
5. **Description** :

This course is compulsory for all students who are enrolling for Certificate Level. It introduces the students to the world of work and the course is designed to equip them with knowledge and skills needed to cope and maintain a healthy environment to work at. The course covers knowledge of workplace documents such as the Duty Statements and their purpose, the reciprocal nature, rights and responsibilities of employers and employees, and the importance of their cooperation in the workplace. It also covers the function, organisational structure, goals and objectives of both public and private organisations. It covers principles and implementation of equal opportunity and anti-discrimination as they apply to the workplace, and the ongoing changes that can occur in the workplace.

1. **Course Title** : Accounting Sub-systems – Computerized
2. **Course Code** : AC 022
3. **Category** : Certificate L4
4. **Length** : 60 contact hours (15 credits)
5. **Description** :

This course is compulsory for all students who are enrolling for Certificate Level. This course will introduce and use an integrated computerized software called Elite Two (Version 04) to establish and update the general ledger. It will also introduce and use MYOB (Version 12) an integrated software package to establish and update the account receivable, account payable, and stock ledgers. The MYOB fixed asset register package will also handle all aspects of accounting for fixed assets on computer. The MYOB Payroll Management software will also be used to show the features of a computerized payroll package producing accounting data and reports. This course will also look into computerizing of inventory in an integrated environment, and

1. **Course Title** : Accounting Principles 2
2. **Course Code** : AC 023
3. **Category** : Certificate (Level 5)
4. **Length** : 60 contact hours (17 credits)
5. **Description** :

This course is compulsory for all students who are enrolling for Certificate Level. It focuses on both trading and service businesses and it covers the accounting knowledge and skills for subsystem other than cash, their basic structure, processes and the internal controls that are applied to them as well as the role of the internal and external auditor. It looks at various subsystems such as sales, accounts receivable, purchase, accounts payable, non-current assets, and stock. Then it will cover internal and external audit issues including ethics, operational reviews and non-profit organisations. In the section of inventories, physical and perpetual systems are covered along with retail inventory and disclosure requirements according to the accounting standards.

1. **Course Title** : Financial Accounting Applications
2. **Course Code** : AC 025
3. **Category** : Certificate L5
4. **Length** : 60 contact hours (17 credits)
5. **Description** :

This course is compulsory for all students who are enrolling for Certificate Level. This course covers analysis and interpretation of financial data for management decision-making purposes. It looks at alternative accounting systems adopted by non-profit organisations and businesses that do not maintain double entry records. It also covers accounting for partnerships which includes manner of formation, introduction of a new partner, partnership profit & loss and appropriation, operation and partnership dissolution in contrasted with joint ventures. It looks also into accounting for primary producers (grazing enterprises & agricultural enterprises), consignments, leases and investment registers. Accounting for consignments (books of the consignee and the consignor) at an introductory level. Accounting for leases covers the treatment of both operation and financing leases from the point of view of the lessee, and also disclosure requirements of leases of a company. Investment registers examines the preparation of an investment register where a company has invested in another business

1. **Course Title** : Business Mathematics
2. **Course Code** : AC 026
3. **Category** : Certificate L5
4. **Length** : 60 contact hours (17 credits)
5. **Description** :

This course is compulsory for all students who are enrolling for Certificate Level. It provides students with the skills (or refreshing of existing skills) in calculation and solving of common commercial problems involving percentages, profit & loss, and taxation, calculating of simple and compound interest, present and future value annuities using both formulas and financial tables. It will also look into plotting and drawing of graphs for costs and income which will be useful for business decision making.

1. **Course Title** : Thinking & Learning Skills
2. **Course Code** : TL 100
3. **Category** : Certificate L5
4. **Length** : 60 contact hours (17 credits)
5. **Description** :

In this course will introduce creativity and imagining, problem solving, knowledge, critical thinking, accessing and analyzing information, Agility and Adaptability, Handling critics, innovation and exploration and learner autonomy. Through critical analysis of research on higher education as well as reflection upon one's own teaching experience, participants will engage in their own professional development. This course is also designed for individuals with all level of teaching experience who wish to further develop their teaching skills and continue on their studies locally and abroad. While each seminar has its own focus relating to a pertinent topic in higher education, these topics combined form the basis of effective teaching skills recognized as being critical for teaching in lower and higher education. The focus of classroom activity is active participation.

Diploma Programme

1. **Course Title** : **Financial Management Principles**
2. **Course Code** : AC 113
3. **Category** : Diploma L6
4. **Length** : 90 contact hours (20 credits)
5. **Description** :

This course is compulsory for all students who are enrolling for Diploma Level. It provides students with the knowledge and skills of financial and operating budgets and their design. It looks at the budget schedules for a range of organisations and how to prepare flexible budget for service, trading and manufacturing operation and how to prepare performance report. It will also cover financial management, sources of finance, how working capital can improve operations, the financial ratio analysis and its importance or making relevant decision such as allocation of funds to longer-term, or capital, investments through capital budgeting. It will go on to financial planning and controlling where the financial manager must advise on the financial activities that enables the business to achieve its goals and must be able to monitor the results of these financial activities and take appropriate action.

1. **Course Title** : **Business Law**
2. **Course Code** : AC 117
3. **Category** : Diploma(Level 6)
4. **Length** : 90 contact hours (20 credits)
5. **Description** :

This course is compulsory for all students who are enrolling for Diploma in Accounting. This course covers basic Legal Systems and legal framework which are most commonly encountered by people working in a business environment in Tonga and Pacific regions. It includes nature of law, Institutions formulating and enforcing the law, applications of civil law, legal requirements and implications of starting a business and managing of financial transactions, Concept of Principal and Agency law, Contract Law, and consumer law. The purpose, administration, procedures and consequences of bankruptcy law is discussed. The trustee's power to avoid antecedent transactions is analysed. Bankruptcy is contrasted with alternative procedures and a list of advantages and disadvantages of bankruptcy from the perspective of creditors and debtors is discussed.

1. **Course Title** : **Management Accounting Principles**
2. **Course Code** : AC 118
3. **Category** : Diploma L6
4. **Length** : 60 contact hours (15 credits)
5. **Description** :

This course is compulsory for all students who are enrolling for Diploma Level. It covers costing procedures in a range of enterprises. It looks at the costs of materials, labour and overhead as well as manufacturing statements, responsibility accounting, direct costing and cost-volume profit analysis.

1. **Course Title** : Economics for Business
2. **Course Code** : AC 119
3. **Category** : Diploma L5
4. **Length** : 60 contact hours (15 credits)
5. **Description** :

This course is compulsory for all students who are enrolling for Diploma Level. This course shows how economics affects business on both short and long term basis. It also shows the supply and demand theory for goods and services which is relevant to business because of an understanding of how supply and demand interact and what their determinants are, this information can be used in pricing decision. Elasticity of demand and supply further develops this. This will also focus on macroeconomics concepts such as unemployment, inflation, economic growth and the money supply and how these concepts affect business

1. **Course Title** : Advanced Accounting Spreadsheets
2. **Course Code** : AC 122
3. **Category** : Diploma L6
4. **Length** : 60 contact hours (20 credits)
5. **Description** :

This course is compulsory for all students who are enrolling for Diploma in Accounting. This course begins by introducing the students to the Microsoft Excel spreadsheet package, how to design, construct, and manipulate a spreadsheet to enter data and use formulas to perform calculations on spreadsheet automatically. The students will also learn about the feature of a well-designed spreadsheet and some advanced spreadsheet techniques, and how to import and export data. It also shows how to print various types of graphs and prepare professional looking report.

1. **Course Title** : Company Accounting
2. **Course Code** : AC 125
3. **Category** : Diploma (Level 7)
4. **Length** : 90 contact hours (25 credits)
5. **Description** :

This course is compulsory for all students who are enrolling for Diploma in Accounting. It also covers various types of company, the legal requirements for formation of company and the conversion of sole trader and partnership to company. It will also concentrate on how to prepare Accounting reports of a company – final accounts, cash flow, and consolidated accounts.

1. **Course Title** : Taxation Law
2. **Course Code** : AC 127
3. **Category** : Diploma L6
4. **Length** : 90 contact hours (20 credits)
5. **Description** :

This course is compulsory for all students who are enrolling for Level. The course is designed and implemented a tax system which would estimate, collect and safeguard the public money and penalize those who evade payment of taxes. It will concentrates on different taxes applied and the law in relation to those types of taxes.. It includes Pay As You Earn (PAYE) system and the employment declaration showing what happen if an employee does not quote their tax file number on employment declaration form and the employee responsibilities upon receipt of such a form.

1. **Course Title** : Management Accounting Applications
2. **Course Code** : AC 128
3. **Category** : Diploma L6
4. **Length** : 60 contact hours (20 credits)
5. **Description** :

This course is compulsory for all students who are enrolling for Diploma Level. It will focus on different costing systems used by industries for various applications. It demonstrates the application of job cost systems for these industries that manufacture products and provide services and also the application of activity based costing for industries that manufacture products or provide services. It also evaluate form factory management techniques namely economic order quantity, recorder point and safety stock; just in time purchasing and production; materials requirement planning and quality control.

1. **Course Title** : **Working & Social Skills**
2. **Course Code** : WS 200
3. **Category** : Diploma L6
4. **Length** : contact hours
5. **Description** :

The Working and Social Skills is a course that was developed with the intention of enriching students on the working and social skills in the market. It will help enhance the working and social skills of students so that they could practice them in the various workplace that they take up whether locally or internationally.

9. TIHE Assessment Regulations

1. The performance of each student enrolled for a course will be assessed on the basis of internally assessed course work, tests and final examinations.
2. Each lecturer is responsible for giving students information about assessments for a course not later than the end of the first teaching week of the course.
3. This information in each Course Requirements statement should include:
 - a short outline of each assessment task indicating which learning outcomes or topics are being assessed and the criteria that will be used in the assessment
 - the dates by which assessments have to be submitted
 - the relative contributions of each assessment towards any final result
 - Any penalties arising for the late submission of assignments
4. Assessment may include a range of tasks. Students must check the course outline and course requirements statement supplied by the lecturer for details of the assessment tasks for each course.

5. Programme Coordinators will ensure moderation processes are undertaken in line with the requirements of the TIHE Moderation of Assessment Policy
6. Any material submitted for assessment must be the work of the student, unless the work to be submitted for assessment has been designated as collaborative work or part of a group project for assessment. In this instance the lecturer will have made this clear in the assessment statement for the course.
7. Students are required to submit their internally assessed assignments by the due date, unless an extension has been granted. The course lecturer may grant a maximum of a one-week extension to the due date. Any request for an extension of more than one week requires the formal approval of the Programme Coordinator. An extension will only be granted because of extenuating and exceptional circumstances, and must be applied for in advance of the due date whenever possible.
8. Any students caught submitting works that they did not authenticate, will receive a zero grade or be required to re-do the internal assessment submitted.
9. A student must attend at least 80% of the allocated classes to be eligible for the final examination.
10. A student must sit the final examination, which is conducted at the end of each course. Students must obtain a mark of at least 50% for the examination in that course.
11. A student must pass at least 50% of course work and final Exam in order to pass the Course.

10. Assessment Procedure

The Tonga Institute of Higher Education requires that tutors submit their final exams to the Program Coordinator ahead of time for approval. After the exams have been marked by the tutors, they are required to be returned to the Program Coordinator for storage at the Tonga Institute of Higher Education. Tutors are then required to submit a spreadsheet of all their internal markings as well as their cumulative grades for each student. These marks are examined by the Principal and the Program Coordinator with the tutors in a final conference at the end of the semester.

Without limiting the assessment options of instructors, the assessment of students enrolled in a course may be undertaken using:

- Final examination at the conclusion of the course
- Students are only allowed to sit for final exams if they have attended 80% of classes.
- Formal or informal tests
- Assignments' including project work, essays, reports or such other activity as the course instructor requires.

Reassessment

Students who do not pass the course will have to repeat. There is no supplementary examination, re-sitting nor reassessment for any of the courses in this programme, unless directed otherwise by administration.

Grades and Results

The proportion of the final grade or summative assessment derived from course work and from a final examination is set out in the course outline provided to students at the beginning of the course.

While lecturers are responsible for carrying out the assessment of a course, results (including grades if given) have no official standing until approved by the TIHE Programme Committee. The TIHE Programme Committee alone will advise the Deputy Principal of the official results. The TIHE Programme Committee approves course grades and will advise the Deputy Principal to release results.

Performance in a course shall be acknowledged by the awarding of specific letter grades:

• High Distinction (HD)	90% - 100%
• Distinction (D)	80% - 89%
• Credit (C)	65% - 79%
• Pass (P)	50% - 64%
• Fail (F)	0 - 49%
• CC	Cross Credit
• AP	Aegrotat Pass
• CP	Compassionate Pass

Special Passes:

The following Special Passes are available:

Aegrotat Pass:

A student who is prevented by illness or injury from completing assessment tasks or who considers that his/her performance has been seriously affected by illness or injury may, on application and with the approval of the TIHE Programme Committee, be granted an aegrotat pass, subject to the following conditions:

- that student provides a medical certificate from an authorized medical practitioner
- that the Institute lecturers certify that the quality of his/her work in other course components is clearly worthy of a pass
- that TIHE may require a second medical opinion in some situations.

Compassionate Pass:

Where reasons other than illness or injury, but exceptional and beyond his/her control, prevent a student from completing assessment tasks, or he/she considers that his/her performance has been seriously affected, he or she may, on application and with the approval of the TIHE Programme Committee, be granted a pass subject on the following conditions:

- that he/she informs the Programme Committee via the Deputy Principal
- That the students' application includes sufficient evidence of the circumstances being considered to gain the support of the Programme Committee

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DNC -Did Not Complete.

If a student formally **withdraws** from a course (using the TIHE Withdrawal Form, see appendix 2) before the end of the teaching month their record will be marked with a DNC or Did Not Complete. This student will be required to re-enroll to complete the course. This designation may apply to students who do not meet course attendance requirements and do not meet the criteria for consideration for a special pass.

A student who fails to formally withdraw within the specified time (as in 5b) and does not meet attendance or requirements will be regarded to have failed the course and will be given an **F**.

Conduct of Examinations:

Detailed rules regarding the conduct of examinations are appended to these regulations and must be followed by all examination candidates (Appendix 1). Any breach of these regulations will be referred to the Deputy Principal for investigation and appropriate action.

11. Student Services

All students of TIHE are eligible to use the computer laboratory, TIOE classrooms, Library, Conference & Teleconference Room during their normal class hours. All other times, students will have to have permission from staffs in order to access these learning facilities.

Procedures

1. Computer Laboratories

1. Only TIHE and TIOE students are allowed to use the computer laboratories from 9 am till 9 pm unless a class is conducted at any particular period of time.
2. Food or the consumption of any kind of food in the laboratory is prohibited.
3. Students are not allowed to share their given accounts
4. Pornography and such websites are off-limits to students.
5. Students are prohibited from changing the hardware of any computer in the laboratories.
6. Students are prohibited from removing any computer part from the computer laboratory.
7. Appropriate attire are required at all times in the Laboratory.

12 Student Regulations

1. Enrolment

To become an enrolled student of TIHE the potential student must:

- receive an offer of admission
- complete the appropriate enrolment form
- pay the required fees and charges as approved by the Ministry of Education & Training

Students are required to enrol at the time specified. Only in exceptional circumstances determined by the Principal and Deputy Director of Education & Training (Post-Secondary) will a student be permitted to enrol after the commencement of the Semester/Year.

2. Registration for Courses

Students must nominate on the required form the courses to be studied in each semester.

Approval for the course selection must be obtained from the Programme Coordinator

Permission to change course registration will not normally be granted following the conclusion of the second week of the course.

A student must complete all pre-requisites before enrolling in a course unless credit has been granted.

3. Personal Information

Students are required to provide correct personal details, emergency contacts, name, address, telephone numbers and ensure that the TIHE Office is informed of any changes to those details. See Appendix 1.

4. Payment of Fees

Students must pay tuition fees and charges in full by the end of the fourth week of any semester or at a time specified by the **MET**, unless an agreement is made for delayed payment.

The Principal of TIHE may make a special agreement, due to exceptional circumstances, with an individual student with regard to the payment of fees.

If fees are not paid by the agreed time, students may be barred from attending classes and from continuing their study. A student with an outstanding debt, either in tuition fees or other charges, will not be permitted to sit the end of semester examinations or to enrol in further courses until the debt is cleared or an agreement is reached with the Principal.

5. Attendance

Students are expected to attend all timetabled classes and be punctual in their attendance. Students who fail to attend 80% of timetabled classes may be refused entry to final examinations and have to repeat a course. However, in cases where absence is explained by unavoidable causes, supporting evidence such as a medical certificate must be submitted to the Deputy Principal and special arrangements may be made.

6. Academic Progress

Students are expected to apply themselves fully to their studies and be personally responsible for their own learning. Students who do not make satisfactory progress will be firstly warned by the Deputy Principal and may be suspended by the Principal until receiving further directions from the **MET**. Written records will be kept of all warnings and subsequent actions.

7. Safety

Students must comply with any safety rules for all places and buildings associated with their study.

8. Behaviour

Students are expected to display respectful behaviour to staff, other students and the public. Behaviour which is dishonest, negligent, illegal, violent or which may be seen

as discrimination or harassment will be deemed to be in breach of these regulations and subject to disciplinary procedures.

9. Smoking, Liquor and Drugs

Smoking is prohibited on the TIHE compound. The possession or consumption of alcohol and illegal substances are prohibited on TIHE premises and all associated work sites. Students under the influence of alcohol and/or drugs will not be permitted in classes and may immediately be suspended from TIHE.

10. Damage To or Loss of TIHE Property

The cost of any damage to or loss of TIHE property, caused by inappropriate student behaviour will be recovered from the student/s concerned.

11. Student Computer Use

Students are only to use TIHE Computers for course related and TIHE authorised activities.

Student use of the computers will be terminated or suspended should the student breach any one of the related rules of the Institute for example: untimely payment of school fees.

Any unauthorised use or adjustments to computer hardware, networks or the introduction of any unauthorised software will be regarded as serious misconduct.

12. Dress Code

All Tonga Institute of Higher Education students must wear respectable Tongan attire to the Institute at all times (tupenu, ta'ovala/kiekie, sote etc).

Students who wear a uniform at their place of work may wear their uniform to TIHE.

Student Conduct and Discipline

Students are expected to familiarise themselves with, and must comply with the Student Regulations of TIHE and of their programme of study. Acceptance as a member of Tonga Institute of Higher Education includes an undertaking on the part of the student to observe the Student Regulations and other requirements of the Institute.

Breaches of the Student Regulations will be investigated by the Deputy Principal and Principal of TIHE.

If after having made appropriate inquiries there is evidence that there has been a breach of the Student Regulations the student will be:

- a. notified of the specific regulation and evidence of the breach of regulation and asked to explain his or her conduct.
- b. immediately suspended from TIHE, if the Principal thinks fit. At the time of suspension the Principal will inform the Ministry of Education and Training and a time will be set for the student to explain his or her conduct.

Students may be issued with a warning or required to undertake specific duties in remediation for their breach of regulations.

A serious breach may lead to a termination of enrolment.

Termination of Enrolment

The Principal and the Ministry of Education and Training may terminate enrolment in the Institute at any time for serious breach of any of the TIHE Student Regulations.

ACADEMIC CALENDAR FOR 2019

January 3 Thursday	Work BEGINS
January 4 Friday	Advertisement for new applications and returning students
January 7 Monday	REGISTRATION for returning students
January 8 Tuesday	Applications from new students for all TIHE Programmes
January 18 Friday	<ul style="list-style-type: none"> • Deadline for new applications • Deadline for registration of returning students
January 21 Monday	INTERVIEW of new students
January 22 Tuesday	INTERVIEW of new students continues
January 24 Thursday	Submit students' list for the Minister's approval

January 25 Friday	Radio Announcement of students' list for all TIHE Programmes
January 28 Monday	New students' registration begins
January 31 Thursday	Contract sign for Lecturers and INDUCTION
February 1 Friday	<ul style="list-style-type: none"> • Orientation and Assembly with the Principal and Staff • END of REGISTRATION for returning students
February 4 Monday	SEMESTER 1 BEGINS
March 1 Friday	<ul style="list-style-type: none"> • Deadline for Semester 1 Tuition Fees • Deadline for Withdrawal
April 1 Monday	<ul style="list-style-type: none"> • Semester 1 Mid-Semester break begins (1 week)
April 5 Friday	<ul style="list-style-type: none"> • End of Mid-Semester Break
April 8 Monday	Lectures Resume for the Second Half of the First Semester
April 19 Friday	Good Friday (Holiday)
April 22 Monday	Easter Monday (Holiday)
April 25 Thursday	ANZAC Day (Holiday)
May 3 Friday	Final Exam paper due
May 24 Friday	Lectures End for the Accounting & Media Programmes
May 27 Monday	Study Week for the Accounting and Media Programmes Begin (1 week)
May 31 Friday	<ul style="list-style-type: none"> • Lectures End for the IT Programme • End of Study Week for Accounting and Media Programmes
June 3 Monday	Emancipation Day (Holiday)
June 4 Tuesday	<ul style="list-style-type: none"> • Accounting & Media Programmes' Final Examinations Begin • IT Programme Study Week Begins
June 7 Friday	End of Study Week for IT Programme
June 10 Monday	IT Programme's Final Examinations Begin (1 week)
June 14 Friday	<ul style="list-style-type: none"> • Semester 1 Final Examination for all Programmes ENDS <p>- SEMESTER 1 ENDS</p>
June 17 Monday	SEMESTER 1 BREAK BEGINS (3 weeks)
June 21 Friday	Deadline for Tutors Marks
June 24 Monday	Exam Committee Meeting
June 28 Friday	Distribution of Students Report for Semester 1
July 1 Monday	Registration for Semester 2 Begins
July 4 Thursday	KING'S BIRTHDAY PUBLIC HOLIDAY

July 5 Friday	<ul style="list-style-type: none"> - Contract signs for Lecturers and INDUCTION - Registration for Semester 2 ENDS
July 8 Monday	SEMESTER 2 COMMENCES
August 2 Friday	<ul style="list-style-type: none"> - Deadline for Tuition Fees - Deadline for Withdrawal
September 2 Monday	Semester 2 Mid-Semester Break Begins (1 week)
September 6 Friday	Mid Semester Break Ends
September 9 Monday	Lectures Resume for the Second Half of the second semester
September 17 Tuesday	Crown Prince's Birthday (Holiday)
October 4 Friday	Due date for Final Exam Paper
October 25 Friday	Lectures End for the Accounting & Media Programmes
October 28 Monday	Study Week for the Accounting & Media Programmes begin (1 week)
November 1 Friday	<ul style="list-style-type: none"> - Lectures End for the IT Programme - Study Week Ends for ACCOUNTING and MEDIA Programmes
November 4 Monday	Tonga National Day (Holiday)
November 5 Tuesday	<ul style="list-style-type: none"> • FINAL EXAMINATIONS start for the Accounting & Media Programmes • Study week for the IT Programme begins (1 week)
November 8 Friday	Study Week Ends for IT Programme
November 11 Monday	FINAL EXAMINATION for the IT Programme begins (1 week)
November 15 Friday	Semester 2 Final Examinations for all Programmes ENDS
November 29 Friday	Deadline for Lecturers Marks
December 2 Monday	King Tupou I Day (Holiday) (Observed)
December 3 Tuesday	Examination Committee's Meeting
December 4 Wednesday	Examination Committee's Meeting
December 10 Tuesday	Graduation Rehearsal
December 11 Wednesday	Graduation Ceremony

Conclusion

The Accounting program at the Tonga Institute of Higher Education has grown rapidly in the past years. The quality of students has risen along with the quality of the teaching staff. In order to offer our students a better academic experience TIHE needs to take the next step to establish linkages with other institutions and universities, not only so that the students may benefit, but also so that the courses offered here can be subjected to outside scrutiny and therefore improved upon. An auditing taskforce will provide a fresh set of eyes for the program while offering constructive criticism as to how the program can continue to grow.

Appendix 1: THE EXAMINATION REGULATIONS

Tonga Institute of Higher Education 2019

ALL CANDIDATES MUST OBSERVE THE FOLLOWING RULES

- 1 Candidates should arrive outside the examination venue at least 20 minutes before the examination is due to start.
 - 2 Candidates must ensure that they have the required materials for the examinations. **Borrowing** in the examination will not be allowed.
 - 3 Candidates will be told when to enter and must follow the instructions given by the examination supervisor. Candidates will be given up to 10 minutes in which to read the examination paper. Candidates must not write anything until the supervisor has announced they may do so.
 - 4 Candidates will **NOT BE ALLOWED TO ENTER** the examination room **LATER THAN 45 MINUTES** after the examination has commenced.
 - 5 **NO** candidate will be allowed to leave the examination room until **ONE HOUR HAS ELAPSED** from the beginning of the examination, and then only with the permission of the examinations supervisor who will take the candidates script.
 - 6 **NO** candidate will be permitted to leave the examination room during the **LAST 15 MINUTES** of the examination. The examination supervisor will inform the candidates clearly and distinctly when the examination is finished.
 - 7 No candidate is allowed to bring into the examination room any **written or printed material** or any **electronic device** except:
 - a. as authorized by the examiner
- or**
- b. when such written or printed material or electronic device has been authorized for use as in an approved open book examination
- 8 Any candidate who is found to be in possession of any written or printed matter or **electronically stored information** in the examination room, not authorized by the examiner, whether it has been used or not, will be considered to be attempting to cheat and will be reported for disciplinary action.

Before leaving the examination room, all examination papers must be handed to the supervisor.