

WELCOME LETTER FROM THE BOARD OF DIRECTORS



PROFESSIONAL CERTIFICATIONS BAHAMAS LIMITED

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Professional Certifications Bahamas CATALOGUE



In 2005 PCB achieved registered status under the University and College Registration Scheme of the ACCA. This was a proud moment and we owe it all to students who have responded to our programmes and encouraged us. Now we have made a move to our new premises with facilities that are second to none. We have always maintained that PCB is now and always will be a very different kind of tertiary institution. We want our students to be able to compete globally, that is why we have chosen to focus on professional certifications and not academic qualifications. We re-affirm our commitment not to offer programmes that are inferior or have no applied value. We are constantly looking at our programmes to ensure that they are relevant to our community and time. If you have chosen to study with us, you have made a choice that means hard work but also a commitment to being the best. We wish to welcome you to an exciting and rewarding experience of enlightenment.

*Terence Bethel
Richard Simms*

MISSION STATEMENT

Professional Certifications Bahamas is committed to developing world-class outstanding professionals in the areas of Accounting and Finance by providing programmes and opportunities that meet global standards.

HISTORY

Terence Bethel, Richard Simms and John Bain formed Professional Certifications Bahamas in 2000. The idea was born out of a need to:

1. Satisfy the shortage of accounting personnel in The Bahamas;
2. In response to the increase in the academic requirements to 150 credit hours for the Certified Public Accountants in the United States and;
3. To provide opportunities for advancement for ambitious Bahamians, who otherwise may not have had the opportunity.

Twenty-four students began the programme with PCB in August 2000, six in the CAT programme and eighteen in the Professional Examination Route of the ACCA. During the first year, PCB applied for and was granted status as a Level A Computer Based Testing Centre for the Certified Accounting Technician Programme. The experience of our first year has encouraged us to make a number of decisions, among them channelling Mature Students into the CAT programme. Enrolment at August 2001 stood at 36 with 30 persons in the CAT Programme and 6 in the ACCA. In December 2001 PCB was granted a CBT Centre licence for Level B testing of the CAT and Part 1 of the ACCA. Potential students can now demonstrate mastery of Part 1 skills without sitting the CAT. In 2005 PCB achieved Registered status under the University and College Registration Scheme UCRS of the ACCA. In February 2006 we were able to begin to enjoy our new facilities at Wong's Plaza.

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IMPORTANCE OF THIS BOOK

All students are encouraged to read this book entirely as it represents the standards and practices of Professional Certifications Bahamas Limited. If there are areas that are not clear to the reader, they can be clarified by the administration of the school.

PROGRAMME

Professional Certifications Bahamas offers the following programmes for persons interesting in pursuing a career in accounting, finance or administration:

1. The Certified Accounting Technician Programme (CAT)
2. The ACCA Professional Scheme (ACCA)
3. The ACCA Diploma in Financial Management (DipFM)
4. The ACCA Diploma in International Financial Reporting (DipIFR)

ADMISSIONS

Professional Certifications Bahamas has chosen to set its own entry requirements for persons wishing to pursue qualifications with our institution. Whereas these may be different to the minimum qualifications set by any of the governing bodies for which we offer instruction, we want to ensure that persons are placed in programmes that best match their abilities and needs.

GENERAL ENTRY REQUIREMENTS

All applicants will be expected to submit the following:

- A completed registration form
- Two passport size photographs (Black & White / Colour)
- Copies of the first two pages of passport
- Copies of all academic qualifications pertaining to the programme they are interested in joining
- A copy of student id - if already registered with the ACCA
- A \$125.00 non-refundable application fee
- All applicants applying to the ACCA through PCB will be required to submit a payment in GBP (£) payable to the Association of Chartered Certified Accountants (as outlined on the application forms)

ACCA REGISTRATION CLOSING DATES

The ACCA requires all applicants to adhere to registration closing dates that are as follows:

for the December examination session the deadline is
August 15
for the June examination session the deadline is
December 31

All applicants who wish to register through PCB must submit their application with all supporting documents by **July 31st** for the December sitting and **December 15th** for the June sitting.

PROGRAMME ENTRY REQUIREMENTS

CAT Programme

- Each successful candidate must be at least 16 years of age.
- BJC Math and English *preferably* BGCSE/GCE Math, English and Accounts

ACCA Professional Examination Route

- Bachelor's Degree or higher in Accounting
- Completion of all requirements of the CAT programmes

Diploma in Financial Management

- Bachelors Degree/ significant management experience

Diploma in International Financial Reporting

- Bachelors Degree/ Professional Certification in Accounting.

ACCEPTANCE PROCEDURE

Completed applications must be submitted to the appropriate governing bodies.

Certified Accounting Technician Programme

Applicants of the CAT programme are automatically accepted once all the admissions requirements have been met.

ACCA Professional Examination Route

Applicants of the ACCA programme are accepted once all the PCB admissions requirements have been met, and they have received notice of their exemptions from the ACCA.

Dip FM Programme

Applicants are accepted upon presentation of the letter of acceptance from the ACCA.

Dip IFRS Programme

Applicants are accepted upon presentation of accounting certification.

ACCA Contact Information

ACCA CUSTOMER SERVICES

64 Finnieston Square
Glasgow G3 8DT
United Kingdom
Telephone: 011-44-141-582-2000
Fax: 011-44-141-582-2222
Email: students@accaglobal.com
Website: www.accaglobal.com

ACCA Caribbean

P.O. Box 5047
Newtown, Port of Spain
Trinidad, West Indies
Telephone 1-868-622-3434
Fax: 1-868-622-1358
Email: info@wi.accaglobal.com
Website: <http://caribbean.accaglobal.com>

INTERNATIONAL STUDENTS

Professional Certifications Bahamas welcomes international students. Students residing outside of The Bahamas before attending PCB however must comply with all laws relevant to foreign students. Please see the following excerpt:

INFORMATION FOR THE FOREIGN STUDENT

The advancement of tertiary education in The Bahamas has created a very competitive education market in the region. This has attracted an increasing number of foreign students to the various tertiary institutions in the country. In many cases, students have found the programmes to be of good quality and very inexpensive compared to study in the United States, Canada, and elsewhere.

Foreign students desiring to study at any institution in The Bahamas should engage in proper research to ensure that the courses and programmes offered by an institution meet their particular needs. One should bear in mind that study in The Bahamas will require just as much hard work as in other places. In general, the education system in The Bahamas is based on a British approach to teaching and learning, but the influence of the "American way" also plays a significant role in the standards established at the college and University levels. Because Bahamian educators have been exposed to varied types of educational systems they have cultivated a unique blend of teaching styles, interpretation, and dissemination of information.

Social Environment

It would be advantageous for foreign students to gain some insight into the social environment of The Bahamas prior to enrolling in a course of study. Additional information can be obtained from the nearest Bahamian Embassy or Consulate office in your country, on the Internet, as well as various travel and investment publications.

Geography

The Bahamas is an archipelago made up of some 700 islands, which extend over a wide area of about 100,000 square miles. The actual land area is approximately 5,400 square miles. Because of the geographical make up of The Bahamas, travel among the islands is generally accomplished by aeroplane or boat. Students will find that most of the colleges/universities are located in New Providence, where Nassau the capital is located.

Population

The population of The Bahamas is estimated to be about 293,261 with about 72 percent of this number residing in New Providence, 16 percent in Grand Bahama, 4 percent in Abaco, 3 percent in Andros, 3 percent in Eleuthera, and 2 percent in the other Family Islands.

Currency

The legal currency of The Bahamas is the Bahamian dollar. It is on par with the US dollar.

Living Standards

In The Bahamas, basic consumer goods such as food, rent, automobiles, and clothing are relatively expensive. This is due to the fact that most of the available goods are imported and assessed freight and Customs duties.

Most dwelling-houses and apartments for rent or sale are basically furnished. Rents vary according to location and season. In general, an efficiency apartment rents monthly on a one -year lease for \$300-\$500, one bedroom for \$425 and up, two bedrooms \$450-\$2,500. Short-term leases usually include utilities, but the rent tends to be higher¹.

Immigration Concerns

Entering The Bahamas for college or University studies requires one to first obtain permission from the Department of Immigration, the Government agency responsible for monitoring the movement of persons coming into and leaving The Bahamas.

The Immigration process can be very time consuming, therefore prospective students may want to begin as early as possible to plan the necessary steps. This will reduce the levels of frustration and delays that may result otherwise. Each student is expected to submit the following items to the Department of Immigration.

1. A completed application form (First Schedule-Form 1), which most schools may provide as part of the application package. The form must be notarized and bear a Bahamian \$4 stamp on the last page. It must be submitted on the student's behalf by the school that the student will attend.
2. A \$25 non-refundable processing fee must accompany the application.
3. A copy of the letter of acceptance from the institution in The Bahamas.
4. A copy of a Medical Certificate dated not earlier than 30 days before the application submission.
5. A copy of a Police Certificate covering five years residence.
6. A letter indicating who will be responsible for the student's financial affairs while a student in The Bahamas, along with supporting documentation: information about his or her sponsor, and financial letters or references from the sponsor's bank or student's bank (if the student will pay for his/her own expenses). **NB:** Students on study permits are not permitted to engage in any form of gainful occupation while studying in The Bahamas.
7. The student must also submit a letter requesting permission to study in The Bahamas.

¹ Source: The Bahamas Handbook and Businessman's Annual, 1998.

Reprinted with permission of Educational Services Bahamas from Guide to Higher Education in The Bahamas, October 1998.

REGISTRATION

Students must register and pay their fees **in full** two full working weeks prior to the beginning of class in order to secure a seat. Students may register after the registration deadline has passed if space is available, but must pay a late registration fee of \$50 per subject. Students who have made only partial payments by the registration deadline will not be considered registered and may not attend classes until their fees are paid in full. Such students will also be subject to the late registration fee of \$50 per subject.

Tuition Costs 2006-2007 Academic Year

All tuition costs include all required study material. Supplemental recommended study materials may be purchased at additional cost.

CAT Introductory & Intermediate Level	B\$450 per course
CAT Advanced Level	B\$650 per course
ACCA Paper 1.3 and Part 2	B\$750 per course
ACCA Part 3	B\$950 per course
DipFM	B\$950 per course
Full Time CAT	B\$5,750 (includes examination fees and laptop computer)
Full Time ACCA	B\$3,250 per term (includes examination fees)

Tuition Refund Policy

Students withdrawing from courses will be refunded tuition in accordance with the schedule below:

Before classes begin	100% of amounts paid
Before Second class	75% of amounts paid less the cost of materials received.
Before Third class	50% of amounts paid less the cost of materials received
Before Fourth class	25% of amount paid less the cost of materials received

No refunds will be given for withdrawal after the dates above.

Students' failure to attend classes will not excuse them from the school's policy.

AWARDS FOR EXCELLENCE

Professional Certifications Bahamas rewards excellence in scholarship through its Awards for Excellence programme. No financial need must be demonstrated. All students who are enrolled at PCB who meet the criteria set out below automatically qualify. These awards are only for full time students of Professional Certifications Bahamas.

CAT Students

Accounting Excellence Award B\$1,000

Any full time CAT student who achieves an A grade in BGCSE Accounts is entitled to receive this award.

Academic Excellence Award B\$1,000

Any full time CAT student who achieves a grade of C or better for five BGCSE examinations in the same sitting, is entitled to receive this award.

ACCA Part 2 Students

Accounting Excellence Award B\$1,500

Any full time Part 2 student with an average grade of 75% or better in the CAT programme is entitled to receive this award.

ACCA Part 3 Students

Accounting Excellence Award B\$3,000

Any full time Part 3 student with an average grade of 75% or better in Part 2 of the ACCA programme is entitled to receive this award.

CLASS SESSIONS

For CAT Introductory & Intermediate Levels

For students at these levels PCB offers class sessions on an eight (8) week rotation basis for all Introductory and Intermediate Level CAT students i.e. every 8 weeks a new class session will start. The sessions are seven (7) weeks of lecture sessions and one week of examinations.

Contact Hours

There will be six (6) lecture hours per week for seven weeks according to the schedule that will be provided by PCB.

For CAT Advanced Level and all levels of the ACCA Professional Scheme and the Diploma in Financial Management

For students sitting the CAT Advanced Level papers, all ACCA Professional Scheme and all DipFM students - class sessions will follow the schedule outlined by PCB i.e. 4 lecture hours per week for 16 weeks followed by an eight day examination session as set by the ACCA.

Academic Support

There will be academic support study sessions scheduled at least twice a week where a lecturer/tutor will always be present to answer any queries/concerns regarding course material.

Programme Descriptions

Certified Accounting Technician Programme (CAT)

The Certified Accounting Technician Programme follows the guidelines and syllabus set out by the Association of Chartered Certified Accountants. Students are required to sit nine examinations which can be sat at any time and in any order.

ACCA Professional Scheme Programme

PCB offers instruction for all parts of this programme. The skill set for part 1 may be satisfied by successful completion of the CAT programme. Full time students at PCB may complete the programme in two (2) years including the Oxford –Brookes Bachelor's Degree. Part time students can complete in three and a half (3½) years including the Degree.

COURSE DESCRIPTIONS

CAT 1- Recording Financial Transactions (International)

The aim is to develop knowledge and understanding of the operational aspects of maintaining accounting systems and procedures relating to invoicing, receipts and payments, recording income and expenditure, the preparation of ledger accounts, and the preparation of an initial trial balance.

CAT 2 Information for Management Control

The aim is to develop the ability to use a computer system safely and effectively and to understand the need for data and information to be kept confidential and secure. To develop knowledge and an understanding of how organisations provide basic management information for decision-making, planning and control.

CAT 3-Maintaining Financial Records (International)

The aim is to develop knowledge and understanding of the techniques used to maintain accounting records and prepare final accounts of unincorporated entities.

CAT 4-Accounting for Costs

The aim is to develop knowledge and understanding of how organizations record, analyse and report current and future costs and revenue data for use within the organisation.

CAT 5-Managing People and Systems

The aim is to develop knowledge and understanding of the role of a manager in an effective, efficient, safe and secure accounting environment. This includes the coordination of work activities, the maintenance of an effective accounting system, people management, personal effectiveness, health and safety and security issues within the workplace.

CAT 6-Drafting Financial Statements (International)

The aim is to understand and apply the techniques used to prepare year-end financial statements of partnerships and companies which comply with International Accounting Standards, and to interpret financial statements and the relationships between their elements using ratio analysis.

CAT 7-Planning, Control and Performance Management

The aim is to develop knowledge and understanding of the application of management accounting techniques to support the management processes of planning, decision-making, control and performance measurement.

CAT 8-Implementing Audit Procedures (International)

The aim is to develop knowledge and understanding of the audit process from the planning stage through to the reporting stage and the techniques used in the conduct of internal and external audits.

CAT 10-Managing Finances

The aim is to develop knowledge and understanding of the way organizations finance their operations, plan and control cash flows, optimise their use of working capital and allocate resources to capital expenditure projects.

CIS1-Word Processing

This course is designed to ensure that participants can productively use word-processing software. Topics covered include: Working With Paragraphs, Working With Documents, Using Tables, Working With Pictures And Charts, Using Mail Merge, Using Advanced Features, and Collaborating With Workgroups.

CIS2-Spreadsheet Applications

This course is designed to ensure that participants can productively use spreadsheet software. Topics covered include: Importing and Exporting Data, Using Templates, Using Multiple Workbooks, Formatting Numbers, Printing Workbooks, Working with Named Ranges, Working with Toolbars, Using Macros, Auditing a Worksheet, Displaying and Formatting Data, Using Analysis Tools, and Collaborating with Workgroups.

CIS3-Database Applications

This course is designed to ensure that participants can productively use database software. Topics covered include: Planning and Designing Databases, Working with Access, Building and Modifying Tables, Building and Modifying Forms, Viewing and Organizing Information, Defining Relationships, Producing Reports, Integrating with Other Applications, and Using Access Tools.

CIS4-Presentation Applications

This course is designed to ensure that participants can productively use presentation software. Topics covered include: Creating a Presentation, Modifying a Presentation, Working with Text, Working with Visual Elements, Customizing a Presentation, Creating Output, Delivering a Presentation, and Managing Files.

CIS5-Small Business Accounting

Students are exposed to the latest version of QuickBooks and how to apply it to a variety of business environments. They will also learn how to integrate it with other software to maximize its use.

COM1 Communication Skills for Accountants

The aim is to provide accountants with the oral and written skills to communicate ideas effectively. This course demands a great deal of application to ensure students represent the highest standards in speech and writing.

COM2 Advanced Report Writing Skills

This course prepares individuals with the skills necessary to master the written components of the ACCA Professional Scheme.

ACCA1.1 Preparing Financial Statements

The aim of the paper is to develop knowledge and understanding of the techniques used to prepare year-end financial statements, including necessary underlying records, and the interpretation of financial statements for incorporated enterprises, partnerships and sole traders. There is some connection with Paper 1.2 Financial Information for Management in the areas of performance management and data recording. There are no links with Paper 1.3 Managing People. The basic financial accounting in Paper 1.1 is developed in Paper 2.5 Financial Reporting and Paper 3.6 Advanced Corporate Reporting. Knowledge from Paper 1.1 provides the background to Paper 2.6 Audit and Internal Review.

ACCA1.2 Financial Information for Management

To develop knowledge and understanding of the application of management accounting techniques to support the management processes of planning, control and decision-making. To develop knowledge and understanding of the application of management accounting techniques to support the management processes of planning, control and decision-making. This paper provides the basic techniques required to enable the candidate to develop the various methods into more complex problems at later parts. The methods introduced in this paper are revisited and extended in Paper 2.4 Financial Management and Control and taken yet further in Papers 3.3 Performance Management and 3.7 Strategic Financial Management.

ACCA1.3 Managing People

To develop knowledge and understanding of the techniques, processes and procedures which are required to ensure the efficient and effective use and deployment of human resources, and consequently to use the human resource to the fullest possible benefit of the organization. The paper is concerned with an understanding of people management and the techniques involved. Whilst there are no pre-requisites for this paper, candidates will be expected to demonstrate an understanding of the theory and issues involved in human resource management and to display appropriate writing skills in answering the examination paper. Managing People is a pre-requisite for paper 3.5 Strategic Business Planning and Development, where many of the ideas introduced are developed further. It should also be noted that although the course is divided into five topic areas, the nature of the syllabus means that there will often be overlap between the individual topics.

ACCA2.1-Information Systems

The aim of this paper is to develop a knowledge and understanding of information systems development and delivery as required to take an informed and active role in information systems solutions. The paper provides the knowledge and understanding of information systems required to enable the candidate to progress to the more strategic perspectives considered in Paper 3.4 Business Information Management. The ideas introduced in this paper are also drawn upon in Paper 2.6 Audit and Internal Review, Paper 3.1 Audit and Assurance Services and Paper 3.5 Strategic Planning and Development.

ACCA2.2-Corporate & Business Law (English)

The aim of this paper is to develop knowledge and understanding of the general legal framework within which an accountant operates. It also aims to develop an awareness of and an ability to understand both common law and statute in relation to specific legal areas of central importance to business. There is no prerequisite knowledge for this paper although the generic skills

developed in the CAT will provide the basis for the substantive study undertaken. Although all of the work done in other papers in Part 2 takes place within the legal framework, legal regulation is particularly relevant to Paper 2.1 Information Systems, Paper 2.3 Business Taxation (UK) and Paper 2.6 Audit and Internal Review Questions in Paper 2.2 will neither assume, nor draw on, any knowledge from those papers. In Part 3, Paper 3.2 Advanced Taxation, will require an ability to understand and apply tax law Paper 3.6 Advanced Corporate Reporting will address the issue of corporate insolvency.

ACCA2.3-Business Taxation (United Kingdom)

The aim of this paper is to develop knowledge and understanding in the core areas of tax related to businesses and their employees.

The coverage in Paper 2.3 will provide the grounding for the study of the optional Paper 3.2 Advanced Taxation. Paper 3.2 develops the topics by applying the tax knowledge to problems encountered in practice, by giving more emphasis to planning to minimise or defer tax and by examining the interaction of taxes. An understanding of the formats of accounts used for sole traders, partnerships and companies from Paper 1.1 Preparing Financial Statements is assumed There is no substantial integration with other papers in Part 2

ACCA2.4-Financial Management & Control

The aim of this paper is to develop knowledge and understanding of financial management methods for analysing the benefits of various sources of finance and capital investment opportunities and of the application of management accounting techniques for business planning and control. Students must have a thorough knowledge of the material in Paper 1.2 Financial Management for Information and a good knowledge of other Part 1 papers. Financial Management and Control is integrated with other Part 2 papers by providing a management decision framework
3.7 Strategic Financial Management

ACCA2.5-Financial Reporting (International)

The aim of this paper is to build on the basic techniques in Paper 1.1 Preparing Financial Statements and to develop knowledge and understanding of more advanced financial accounting concepts and principles. Candidates will be required to apply this understanding by preparing and interpreting financial reports in a practical context. Paper 2.5 builds on the techniques developed at Paper 1.1 Preparing Financial Statements, and tests the conceptual and technical financial accounting knowledge that candidates will require in order to progress to the higher level analytical, judgmental and communication skills of Paper 3.6 Advanced Corporate Reporting. Paper 2.5 also provides essential financial accounting knowledge and principles that need to be fully understood by auditors, thus it forms some of the prerequisite knowledge of Paper 2.6 Audit and Internal Review, and the option Paper 3.1 Audit and Assurance services. Prerequisite knowledge of Paper 2.5 is largely the basic knowledge and skills demonstrated at Paper 1.1, but many recent accounting standards require the use of discounting techniques which candidates will have acquired at Paper 2.4 Financial Management and Control.

ACCA2.6-Audit & Internal Review (International)

The aim of this paper is to develop knowledge and understanding of the audit process and its application in the context of the external regulatory framework and for business control and development.

Paper 2.6 builds on the knowledge and understanding developed by Paper 1.1 Preparing Financial Statements and to a lesser extent Paper 1.2 Financial Information for Management

Candidates will be expected to be familiar with Paper 2.5 Financial Reporting, including the requirements of the accounting standards examined within it They will also be expected to be familiar with Paper 2.1 Information Systems Paper 2.6 provides the knowledge and understanding of the audit process which is then developed in Paper 3.1 Audit and Assurance Services

ACCA3.1-Audit & Assurance Services (International)

The aim of this paper is to ensure that candidates can exercise judgement and apply techniques in the analysis of matters relating to the provision of audit and assurance services, and can evaluate and comment on current practices and developments.

Paper 3.1 builds upon the knowledge and understanding developed in paper 2.6 Audit & Internal Review and to some extent Paper 2.5 Financial Reporting specifically concerning the preparation and presentation of financial statements. This paper utilizes some aspects of information technology, covered in Paper 2.1 Information Systems. This paper also develops the knowledge gained in Paper 2.5 Financial reporting by introducing the audit implications of accounting treatments.

ACCA3.3 Performance Management

ACCA3.4-Business Information Management

The aim of this paper is to ensure that students can exercise judgement and technique in identifying, implementing and managing information systems as part of the strategic management of the organisation.

Paper 3.4 assumes the knowledge and understanding of the underpinning principles of Paper 2.1 Information Systems.

ACCA3.5-Strategic Business Planning & Development

The aim of this paper is to ensure that candidates can exercise judgement and technique in strategic business management to enable them to contribute to the formulation of business strategy, the development of products and services and the maintenance of quality throughout the organization.

This paper develops further the knowledge and full understanding of material covered in Paper 1.2 Financial Information for Management specifically the application of financial information to strategy evaluation, pricing policies and procedures and performance measurement criteria. Paper 3.5 relies on information covered in Paper 1.3 Managing People specifically recruitment, selection, training and development within a strategic context. This paper also builds on information covered in Paper 2.1 Information

Systems specifically knowledge of managing information systems at a strategic level. This paper will also by its very nature, provide integration with most of the other papers at this level.

ACCA3.6-Advanced Corporate Reporting (International)

The aim of this paper is to ensure that candidates can exercise judgement and technique in corporate reporting matters encountered by accountants and can react to current developments or new practice. This paper is the final assessment of the candidates' skills in the area of corporate reporting. The paper builds on the technical skills studied in Paper 1.1 Preparing Financial Statements and Paper 2.5 Financial Reporting by requiring candidates to demonstrate the high level technical and evaluatory skills expected of an accountant.

ACCA3.7-Strategic Financial Management

The aim of this paper is to ensure that candidates can exercise judgement and technique to make commercial value added decisions in strategic financial management and are able to adapt to factors affecting those decisions.

This paper requires a thorough understanding of the financial management section of Paper 2.4 Financial Management and Control and the application of quantitative techniques covered in earlier papers.

DipFM-1- Interpretation of Financial Statements

The overall aim of this paper is that candidates should be able to understand and interpret the financial statements produced by organisations for external users. Candidates should develop an understanding of the regulatory framework in which these statements are prepared and of the principles and methods which underlie their preparation.

DipFM-2-Performance Management

The aim of this paper is to develop a good understanding of knowledge required and techniques available to enable managers to measure and manage business performance within their

organisation. Both financial and nonfinancial measures of performance are included in this paper.

DIPFM-3-Financial Strategy

To develop an understanding of the role of financial strategy in the investing, financing and resource allocation decisions within an organisation.

DIPFM-4-Risk Management

The aims of this syllabus are to develop an understanding of the main frameworks and techniques concerning the management of financial risk and operating risk; To achieve a sound appreciation of the theory and practical aspects of corporate governance; to develop an understanding of the key issues surrounding the capital structure and dividend policies of businesses.

DIPIFR

To provide qualified accountants or graduates, possessing relevant country specific qualifications or work experience with an up to date and relevant conversion course, providing a practical and detailed knowledge of the key international financial reporting standards and how they are interpreted and applied.

PROGRESSION RULES

ACCA Students should not register for a class if they have not passed all the exam papers that come before it in the sequence. The only exception is papers 3.1 and 3.4 in the ACCA which may be taken in any sequence. CAT Students may take their examinations in any sequence however we recommend that you follow the sequence suggested by the numbering of the papers.

Year 1 Full time- CAT & ACCA Professional Examination Route						
July	August	September	October	November	December	
	Recording Financial Transactions	Maintaining Financial Records	Drafting Financial Statements	Drafting Financial Statements	Exam	
	Information for Management Control	Accounting for Costs	Planning, Control and Performance Management	Planning, Control and Performance Management		
	Communication Skills for Accountants	Communication Skills for Accountants	Implementing Audit Procedures	Implementing Audit Procedures	Exam Resits	
			Managing Finances	Managing Finances		
			Managing People & Systems	Managing People & Systems		
January	February	March	April	May	June	
Word-processing	Information Systems	Information Systems	Information Systems	Information Systems	Exam	
Spreadsheets	Corporate & Business Law	Corporate & Business Law	Corporate & Business Law	Corporate & Business Law	Exam	
Automated Accounting	Business Taxation	Business Taxation	Business Taxation	Business Taxation	Exam	
Database	Financial Management & Control	Financial Management & Control	Financial Management & Control	Financial Management & Control	Exam	

Year 2 Full time- ACCA Professional Examination Route				
August	September	October	November	December
Financial Reporting	Financial Reporting	Financial Reporting	Financial Reporting	Exam
Audit and Internal Review	Audit and Internal Review	Audit and Internal Review	Audit and Internal Review	Exam
Audit & Assurance Services	Audit & Assurance Services	Audit & Assurance Services	Audit & Assurance Services	Exam
Business Information Management	Business Information Management	Business Information Management	Business Information Management	Exam
February	March	April	May	June
Strategic Business Planning and	Strategic Business Planning and	Strategic Business Planning and	Strategic Business Planning and Development	Exam
Advanced Corporate Reporting	Advanced Corporate Reporting	Advanced Corporate Reporting	Advanced Corporate Reporting	Exam
Strategic Financial Management	Strategic Financial Management	Strategic Financial Management	Strategic Financial Management	Exam
Research Project	Research Project			

Year 1 Full time- ACCA Professional Examination Route-BA Students				
August	September	October	November	December
Business Taxation	Business Taxation	Business Taxation	Business Taxation	Exam
Financial Management & Control	Financial Management & Control	Financial Management & Control	Financial Management & Control	Exam
Financial Reporting	Financial Reporting	Financial Reporting	Financial Reporting	Exam
February	March	April	May	June
Audit & Internal Review	Audit & Internal Review	Audit & Internal Review	Audit & Internal Review	Exam
Audit & Assurance Services	Audit & Assurance Services	Audit & Assurance Services	Audit & Assurance Services	Exam
Business Information Management	Business Information Management	Business Information Management	Business Information Management	Exam

Year 2 Full time- ACCA Professional Examination Route-AA Students				
August	September	October	November	December
Strategic Business Planning and Development	Strategic Business Planning and Development	Strategic Business Planning and Development	Strategic Business Planning and Development	Exam
Advanced Corporate Reporting	Advanced Corporate Reporting	Advanced Corporate Reporting	Advanced Corporate Reporting	Exam
Strategic Financial Management	Strategic Financial Management	Strategic Financial Management	Strategic Financial Management	Exam

Typical Programme for Part- Time CAT Students with Quickstart-18 months

Year 1 with Computer Based Exams & Written Exams

July	August	September	October	November
Quickstart Introductory Level Exams	Maintaining Financial Records	Maintaining Financial Records	Accounting For Costs	Accounting For Costs
January	February	March	April	May
	Drafting Financial Statements	Drafting Financial Statements	Drafting Financial Statements	Drafting Financial Statements
	Planning, Control & Performance Management	Planning, Control & Performance Management	Planning, Control & Performance Management	Planning, Control & Performance Management

Year 2 written Exams

August	September	October	November
Managing People and Systems	Managing People and Systems	Managing People and Systems	Managing People and Systems
Implementing Audit Procedures	Implementing Audit Procedures	Implementing Audit Procedures	Implementing Audit Procedures
Managing Finances	Managing Finances	Managing Finances	Managing Finances

Typical Programme for Part- Time ACCA Students

Year 1

August	September	October	November
Preparing Financial Statements	Preparing Financial Statements	Preparing Financial Statements	Preparing Financial Statements
Financial Information for Management	Financial Information for Management	Financial Information for Management	Financial Information for Management

February	March	April	May
Managing People	Managing People	Managing People	Managing People
Information Systems	Information Systems	Information Systems	Information Systems

Year 2

August	September	October	November
Corporate & Business Law	Corporate & Business Law	Corporate & Business Law	Corporate & Business Law
Business Taxation	Business Taxation	Business Taxation	Business Taxation

February	March	April	May
Financial Management & Control	Financial Management & Control	Financial Management & Control	Financial Management & Control
Financial Reporting	Financial Reporting	Financial Reporting	Financial Reporting

Year 3

August	September	October	November
Audit & Internal Review	Audit & Internal Review	Audit & Internal Review	Audit & Internal Review
Business Information Management	Business Information Management	Business Information Management	Business Information Management

February	March	April	May
Audit & Assurance Services	Audit & Assurance Services	Audit & Assurance Services	Audit & Assurance Services
Research Project	Research Project		

Year 4

August	September	October	November
Strategic Business Planning & Development	Strategic Business Planning & Development	Strategic Business Planning & Development	Strategic Business Planning & Development
Advanced Corporate Reporting	Advanced Corporate Reporting	Advanced Corporate Reporting	Advanced Corporate Reporting
Strategic Financial Management	Strategic Financial Management	Strategic Financial Management	Strategic Financial Management

COMPUTER BASED EXAMINATIONS (CBE)

PCB is an approved ACCA Computer Based Examination Testing Centre for all papers in **Introductory and Intermediate Level** of the CAT programme.

Students of PCB can therefore experience the following benefits:

- Flexible examinations schedule
- Instant examination results
- Complete their programme requirements faster
- Ability to register for examinations locally
- Ability to take ACCA examinations prior to registering with the ACCA

RULES OF COMPUTER BASED EXAMINATIONS

CAT INTRODUCTORY & INTERMEDIATE LEVEL

- Students **must** be registered with the ACCA to be eligible to sit these examinations
- An ACCA Student ID card must be presented to the Examinations Invigilator in order to sit any examination
- Full payment for each examination and any centre fees must be made two (2) weeks prior to the actual examination sitting. If after making a full payment, an individual needs to reschedule their examination session, this must be done at least two weeks prior to the proposed examination date in order to secure a seat in the next available examination session. Students who fail to attend a scheduled examination session will forfeit **all** fees.

Individuals using the CBE format should make note of the following ACCA Deadlines to claim CBE Exemptions. The dates are as follows:

Examination Session	Regular	Extended
June Session	31 January	31 March
December Session	31 July	30 September

QUICKSTART

In response to the introduction of the **CBE** assessment method and our subsequent approval to function as a **CBE** testing Centre for CAT; PCB has developed the **QUICKSTART** programme. This programme which allows students who feel confident in their abilities and who want to accelerate the pace at which they complete their relevant programme to take advantage of the CBE programme and avoid classes. Students are now given the opportunity to attempt the CAT Introductory and Intermediate Level as private candidates at a cheaper cost.

With the **CAT QUICKSTART** programme candidates will be receiving the following benefits at a cost of \$275:

- *The price of two examinations (\$55 each)*
- *Two Text books (\$50 each)*
- *One Revision Kit (\$30)*
- *Centre/Processing fee of \$35*

NOTES

Students are advised to be at the examination session at least a half an hour prior to the exam start time to allow for enough time to get settled and input the required information into the system.

Candidates are also advised to bring with them a pencil/pen, a calculator and a form of identification/student ID card.

Please note that all ACCA Examinations Regulations apply in the administration of Computer Based Examinations at PCB.

COURSE RE-SIT

PCB allows students to re-sit a course at a cost of 40% of the current tuition cost if they meet **all** of the following conditions / requirements:

- The student must not have missed more than **two (2) class sessions**.
The student is responsible for contacting PCB prior to missing the classes to inform the lecturer of his/her absence.
- During the class session the student must have submitted **all** assignments by the deadlines given.
- During the class session the student should have attended at least 50 % of the study sessions.
- The student should **sit the exam** and should have **taken the full time allotted** for the examination

(Please note that the student is responsible for covering the cost of any new editions of books and any examination fees)

APPEALS

Any appeals to any of the above conditions/requirements will be decided on a *case by case* basis at the discretion of PCB and **all rulings are final**.

STUDENT RIGHTS AND RESPONSIBILITIES

The Code of Student Conduct and Academic Responsibility

Purpose:

This code seeks to promote high standards of academic integrity by outlining the responsibilities of students as members of the PCB and Bahamian community at large. Abiding by the code PCB aims to foster a climate where all members of the College community can freely exercise their rights of membership.

Student Complaints Procedure

The procedures are developed to ensure that students and faculty are able to raise issues of concern without fear of being disadvantaged and in the knowledge that confidentiality will be upheld. Complainants will be advised if disclosure is necessary to investigate their complaint prior to proceeding with such investigations.

Student Complaint Forms should be submitted in sealed envelopes addressed either to the President or the Registrar.

The complainant will receive a response in writing within 10 working days giving an update on the matter. Once the first communication is received from the appropriate authority regarding the complaint the student will be able at any point to check the progress of the complaint.

The President and Registrar have sight of all complaints submitted. Any matters that may be handled administratively by either will be addressed by them without reference to others.

In the event a student or faculty member is being accused of a wrongful act the details of the complaint will be made available to them. They will be required to respond in writing to the complaint within five working days. Failure to respond will result in

disciplinary action from the Board of Directors, which may include suspension, expulsion or dismissal.

Complainants will receive written confirmation of the outcome of their complaint, outlining the reasons for the decision. Such communication will inform complainants as to any further internal procedures which are open to them should they be dissatisfied with the outcome, including their right to appeal to external bodies such as the ACCA for further investigation.

PCB will ensure that where a complaint is upheld, the appropriate remedial action is taken.

Academic Rights and Responsibilities

PCB as an institution serving both women and men, is committed to assisting scholarship, academic pursuits, and service to the Bahamian society. As an institution, we believe in awarding equal opportunities to all our students and thus fulfill their intellectual potential through pursuit of the highest standards of academic excellence.

Certain rights and obligations are guaranteed as members of the PCB academic community committed to the highest academic standards:

- The rights of personal and intellectual freedom;
- The respect of the equal rights and dignity of all; and the dedication to all scholarly and educational purposes of this institution and the participation in promoting and assuring the academic quality and credibility of the institution.

Students are responsible for obtaining, learning, and observing the established PCB policies as listed in this catalogue. In addition, students must comply with the legal and ethical standards of the institution as well as those of The Commonwealth of The

Bahamas. All members of the community should inform the appropriate official of any violation of conduct regulations.

PCB expects its students to demonstrate a commitment to academic integrity through rigid observance of standards for academic honesty. The academic honesty standards include:

1. **Original Work.** Assignments such as course preparations, written assignments, exams, etc., must be the original work of the student. Original work may include the thoughts and words of another author, but if that is the case, those ideas or words must be indicated in a manner consistent with a college-recognized form and style manual.

Work is not original that has been submitted previously by the author or by anyone else for academic credit. Work is not original that has been copied or partially copied from any other source, including another student, unless such copying is acknowledged by the person submitting the work for the credit at the time the work is being submitted or unless copying, sharing, or joint authorship is an express part of the assignment. Exams and tests are original work when no unauthorized aid is given, received, or used prior to or during the course of the examination.

- A. **Referencing the Works of Another Author.** All academic work submitted for credit or as partial fulfilment of course requirements must adhere to the APA/MLA rules of documentation. All students are required to properly acknowledge the thoughts and words of another author when used.
- B. **At Professional Certifications Bahamas,** it is considered plagiarism to represent another person's work, words, or ideas as one's own without use of a college-recognized method of citation. Any deviations from the above mentioned is considered plagiarism at Professional Certifications Bahamas.

- C. **Tendering of Information.** All academic work must be the original work of the student. Giving or allowing one's work to be copied, giving out exam questions or answers, or releasing or selling term papers is prohibited.
- D. **Acts Prohibited.** Students should avoid any impropriety, or the appearance thereof, in taking examinations or completing work in pursuance of their educational goals.

Violations of academic responsibility include, but are not limited to:

- a. Plagiarism;
 - b. Any form of cheating;
 - c. Conspiracy to commit academic dishonesty;
 - d. Misrepresentation;
 - e. Bribery in an attempt to gain an academic advantage;
 - f. Forging or altering documents or credentials; and
 - g. Knowingly furnishing false information to the institution.
- E. **Additional Matters of Ethical Concern.** Where circumstances are such as to place students in positions of power over fellow students, within the boundaries of PCB, students must avoid any reasonable suspicion that they have used this power to benefit themselves personally.

Conduct Standards

1. Students should not hinder the rights, safety, or health of any member of the PCB community nor interfere with another students' right to learn. Violations of conduct standards include, but are not limited to:
 - a. Theft;
 - b. Vandalism;
 - c. Disruptive behaviour;
 - d. Possession or use of firearms, fireworks, explosives, or other dangerous substances or items;
 - e. Possession, transfer, sale, or use of illicit drugs;
 - f. Appearance in class or on campus under the apparent influence of alcohol or illicit drugs or chemicals;
 - g. Any act or conspiracy to commit an act which is harassing or abusive or which invades an individual's right to privacy, including, but not limited to, sexual harassment and abuse against members of a particular racial, ethnic, religious, or cultural group;
 - h. Threats of or actual damage to property or physical harm to others; and
 - i. Failure to pay tuition and fees in a timely manner.
2. Students must have authorization from PCB to have access to College documents, data, programs, and other types of information and information systems. Any use of the above without authorization is prohibited.

Supplementary Standards

Students are expected to comply with the legal and ethical standards of this institution and those of their chosen field of study, including those standards outlined by the ACCA in the various student handbooks.

Violations

Any violation(s) of any of the academic standards, conduct standards, or supplemental standards may result in a complaint being filed against a student to enforce the Code of Student Conduct and Academic Responsibility. Any member of the Board of Directors of PCB may, in their discretion, immediately suspend students pending a hearing on charges of academic conduct or supplemental standard violations. Any student found guilty of a violation of the academic, conduct, or supplemental standards will be subject to disciplinary action, including expulsion from PCB.

Student Code of Computer Ethics

PCB provides computer systems with access to hardware, software, and networks to enhance academic experience. Our computer systems are vital to its programmes of instruction, research, and administration. At Professional Certifications Bahamas our computer systems refer to all computers owned or operated by PCB and include hardware, software, data, and communication networks associated with these systems. In particular, computer systems refer to systems ranging from multi-user time-sharing systems to single-user terminals and personal computers, whether free standing or connected to a network.

Ethical conduct by students in the use of this technology is the same as in all other areas of PCB life and it is of equal importance. All students are expected to abide by the Professional Certifications Bahamas Code of Student Conduct and Academic Responsibility. Students, as part of their academic preparation toward specific professional career goals, must be aware of and abide by the professional code of ethics associated with the accounting profession. Therefore, student technology users must apply standards of normal academic and professional ethics and considerate conduct to their use of the PCB's computing systems and resources, including respect of other users' rights to privacy.

The student user must be aware of the legal and moral responsibility for ethical conduct in the use of technology. Student users of PCB's computer systems are subject to all applicable Bahamian and international computer laws.

In addition, a student accessing any of PCB's computer systems, whether a multi-user time-sharing system or a single-user terminal or personal computer, must:

- Have proper authorization for use or attempted use of accounts within the Professional Certifications Bahamas computer systems

- Limit the use of Professional Certifications Bahamas computer systems to academic activities as defined by the student's academic program office
- Refrain from attempting to tamper with or obstruct the operation of PCB's computer systems
- Be aware that accessing or using another person's computer account without that person's permission is unethical
- Refrain from any attempt to use PCB's computer systems as a means for the unauthorized access to computer systems outside of PCB's systems
- Be aware that the use of invasive software, such as worms and viruses destructive to hardware, software, or data files, is illegal and unethical
- Be aware that using PCB's computer systems to act or behave in a rude, obscene, or harassing manner will be dealt with by appropriate College policy, procedures, and agents
- Use only legally obtained or licensed data or software in accordance with its license or purchase agreement
- Be in compliance with copyright laws
As with all matters of law and ethics, ignorance of the rules does not excuse violations. Inappropriate conduct and violations will be dealt with under the guidelines of the Professional Certifications Bahamas Code of Student Conduct and Academic Responsibility as defined and determined by the Administrative Office of PCB.

Smoking

Smoking is prohibited in any Professional Certifications Bahamas facility.

Alcohol and Other Drugs

Professional Certifications Bahamas is an institution of higher education, and is dedicated to the well being of all members of the College community — students, lecturers, staff, and administrators. We at PCB are concerned with the misuse of alcohol and other drugs (both licit and illicit); it is our policy to endeavour to prevent substance abuse by the support of programs of education and prevention.

PCB recognizes alcoholism and drug abuse as illnesses or treatable disorders, and it is our policy to work with members of the college community to provide channels of education and assistance. However, it is the individual's responsibility to seek help. The College also recognizes that the possession and/or use of certain substances are illegal, and the College is obligated to comply with the applicable/relevant Bahamian law.

1. While on campus or engaged in any PCB related activity, members of the College community must be in a fit condition to perform appropriately. Being under the influence of alcohol and/or drugs is prohibited and may subject the individual to disciplinary action including the possibility of dismissal.

2. Employees will be evaluated only on their work performance. If alcohol consumption or the use of any other drug affects an employee's performance, assistance is available. However, if an employee's performance continues to deteriorate the College will discipline the employee and could lead to them being discharged.

3. Members of the College community who engage in any illegal activity involving alcohol or other drugs are subject to dismissal.

Substance Abuse Awareness, Education, and Prevention

It is the policy of Professional Certifications Bahamas regarding substance abuse awareness, education, and prevention is to encourage members of our College community to avoid the use of illicit drugs, to use alcohol and other licit drugs in a responsible manner, and to avert the need for direct intervention or professional assistance.

Communicable Diseases

It is the intent of PCB to protect students and employees from exposure to communicable diseases that pose reasonable risk of harm to members of the College community. It is also the intent of the College to protect the rights of those infected with a communicable disease pursuant to the Sick Leave Policy as outlined by the Employment Act 2002. Employees and students of PCB who do become infected with a communicable disease are subject to the guidelines listed below.

All employees diagnosed with any communicable disease will receive the same benefits and privileges extended to any employee under the Sick Leave Policy and shall be afforded confidentiality for all related issues.

PCB will be flexible in its response to incidents of communicable disease, evaluating each occurrence in light of this policy and current available medical information.

1. For the purpose of this policy, the term “employee” shall include all persons employed by PCB, either full time or part time, but shall not include the following persons:

- a. Members of the Board of Directors
- b. Guest lecturers
- c. Vendors

The term “student” shall include all persons enrolled at the College, either part time or full time.

The term “infected person” shall include students and employees who have been medically diagnosed as infected with a communicable disease.

1. In the event that any employee, administrator, or student has a concern about the potential for the spread of a communicable disease within the PCB community, those concerns should be brought to the attention of the Administrator for review consistent with the current available information on the spread of the particular communicable disease. After review and evaluation of the concerns, if there appears to be a reasonable likelihood of the spread of the disease within the PCB community by an infected person, PCB will contact the relevant association as they see fit.

2. An infected person can continue to work and study so long as he or she is able to continue to perform regular responsibilities satisfactorily and so long as the best available medical evidence indicates that his or her continued status does not present a health or safety threat to self or others. Infected employees with diseases that threaten the safety of others are eligible for the same leave of absence as dictated by PCB Employee policy and in accordance to The Bahamian Employment Legislation.

3. An infected person returning to work or school after a leave of absence for reasons related to a communicable disease must provide a statement from his or her treating physician indicating current medical status to the Administrator.

- a. Within reason, PCB shall make accommodations to the infected persons, whenever possible, to ensure continuity in employment or in the classroom. Such measures may include, subject to administrative limitations, job reassignment or class reassignment to place the infected person in a less demanding position.

4. No infected person (employee or student) may be dismissed from PCB solely on the basis of a diagnosis of an infection of a contagious disease. A decision to dismiss or discharge will only be made after reasonable accommodation has been attempted and an examination of facts demonstrate that the infected person can no longer perform as required or poses a reasonable threat to the health and safety of those around him or her.

5. Disciplinary measures are available to PCB when any employee fails or refuses to work at his or her assigned job with an infected person who has not been deemed to pose a present health or safety threat to self or to others. Student disciplinary measures shall range from counselling to expulsion.

6. As with any medical condition, employees must not disclose information regarding another employee or student to anyone except those employees with a medical or administrative need to know PCB shall take every precaution to ensure that confidentiality is maintained. Breach of such confidentiality by any employee shall result in disciplinary action.

Sexual Harassment

It is the intent of PCB to protect all employees and students from sexual harassment. Sexual harassment undermines the integrity of the employment and academic environment, hinders morale, and interferes with the effectiveness of employees and students. In accordance with good employment practices, unwelcome sexual advances, unwanted requests for favours of a sexual nature, and any other verbal or physical conduct of a sexual nature are considered sexual harassment if:

- (a) Explicit or implicit submission to sexual overtones is made a term or condition of employment.
 - (b) Employment decisions are made on the basis of whether submission to or rejection of sexual overtones occurred.
 - (c) An individual's work performance is unreasonably interfered with by a sexually intimidating, hostile, or offensive atmosphere.
- A. At Professional Certifications Bahamas, sexual harassment of or by employees includes:
- 1. Unwelcome or unwanted sexual advances. This includes unwelcome physical contact or sexual advances considered unacceptable by another individual.
 - 2. Requests or demands for sexual favours. This includes subtle or blatant pressures or requests for any type of sexual favour accompanied by an implied or stated promise of preferential treatment or negative consequence concerning one's employment status.

3. Verbal abuse that is sex-oriented or considered unacceptable by another individual, as well as sexually derogatory comments. This includes commenting about an individual's body or appearance when such comments go beyond mere courtesy; telling jokes that are clearly unwanted and considered offensive by others; or other tasteless, sexually-oriented comments or innuendoes or actions that offend others.

4. Engaging in any type of sexually oriented conduct that would unreasonably interfere with another's work performance. This includes extending unwanted sexual attention to someone that reduces personal productivity or time available to work at assigned tasks.

5. Creating a work environment that is intimidating, hostile, or offensive because of unwelcome or unwanted sexually oriented conversations, suggestions, requests, demands, physical contacts or attentions.

PCB will not tolerate sexual harassment. Sexual harassment is an insidious practice. It demeans individuals being treated in such manner and creates unacceptable stress for the entire organization. Persons harassing others will be dealt with swiftly and vigorously.

Normal, non-coercive interaction that is acceptable to both parties is not considered to be sexual harassment.

All allegations of sexual harassment of or by an employee, client, or vendor will be promptly and thoroughly investigated by the Administration and should be reported promptly to the President.

At Professional Certifications Bahamas, sexual harassment by employees of students is defined as unwelcome sexual advances, requests for sexual favours, and other verbal or physical conduct of a sexual nature when:

1. Submission to such conduct is made to appear to be a term or condition of enrolment, attendance, or participation in a class;
2. Submission to or rejection of such conduct affects academic decisions; or
3. Such conduct has the purpose or effect of unreasonably interfering with a student's academic performance or creating an intimidating, hostile, or offensive academic environment,
4. Unwelcome patting, pinching, or touching;
5. Offensive or demeaning sexual remarks, jokes, or gestures.

Students aggrieved by a violation of this policy may file a grievance in accordance with PCB complaints procedure. Any employee who violates any portion of this policy shall be subject to disciplinary action.

At Professional Certifications Bahamas, romantic and sexual relationships between a faculty member and a student are subject to the prohibition against sexual harassment.

Romantic or sexual relationships between a faculty member and a student then enrolled in the faculty member's class (including supervised student activities for which academic credit is given) may appear to be coercive and are discouraged. Even when no coercion is present, such relationships create an appearance of impropriety and favouritism that can impair the academic experience of all students in that class. It is, therefore, improper conduct for a faculty member to engage in a romantic or sexual relationship with a student then enrolled in the faculty member's class.

Privacy of Records

PCB maintains a system of records that includes application forms, letters of recommendation, admission test scores, and transcripts of students' previous academic records and performance while in residence. These records are available for review by present and former students upon written request to the registrar's office. However, the registrar will not release transcripts of students' academic records until all their accounts, both academic and non-academic, have been paid.

Access by and disclosure to a third party is given only upon consent of the student or if required by law, except for the following information, which may be released as directory information: a) student's name; b) dates of attendance; c) certificates/degree and awards received. Requests for such information must be submitted in writing to the registrar. PCB reserves the right to refuse the above information if the reason for the request is not deemed to be necessary.

Any student or parent not wishing to have this information disclosed should notify the Office of the College Registrar in writing at the time of registration.

A person does not have the right of access educational records until he or she has been admitted to and has actually begun attending Professional Certifications Bahamas. There is no prohibition from disclosing such information to the parents of students who have listed their parents as their source of funding.

Parents or eligible students will be provided a hearing by the College if they wish to challenge the content of the record. If they are still not satisfied, the parents or eligible students may add explanatory or rebuttal matter to the record.

If the students or parents are denied access to a hearing or if the records are alleged to have been illegally disclosed to a third party, the students or parents may file a complaint with PCB for consideration by College administration.

Reservation of Power

Professional Certifications Bahamas reserves the right to amend, modify, add to, or delete its rules, policies, and procedures affecting its institutional relationship with students as deemed necessary by the administration. Any such amendment, modification, addition, or deletion shall not be considered a violation of the relationship between the College and the student. Such right includes modification to academic requirements, curriculum, tuition, and or fees when in the judgment of the administration such changes are required in the exercise of its educational responsibility.

The provisions set forth in this document are not to be regarded as an irrevocable contract between the student and Professional Certifications Bahamas. Regulations and requirements, including tuition and fees, are necessarily subject to change without notice at any time at the discretion of the administration. PCB further reserves the right to require a student to withdraw at any time, as well as the right to impose probation on any student whose conduct is unsatisfactory. Any admission on the basis of false statements or documents is void upon discovery of the fraud, and the student is not entitled to any credit for work that he or she may have done with PCB. Upon dismissal or suspension from PCB for cause, there will be no refund of tuition or fees. The balance due to PCB will be considered receivable and will be collected.

Any certificates or information pertaining to a student's academic record cannot be released until all of his or her accounts, academic and nonacademic, are paid.

Any PCB student has the right to inspect and review his or her educational record. The policy of PCB is not to disclose personally identifiable information contained in a student's educational record without prior written consent from the student, except to PCB officials, to officials of another school in which the student seeks enrolment, to authorized representatives of government agencies, to accrediting organizations, to parents of dependent students, under judicial order, to parties in a health or safety emergency, or when verifying graduation with a particular degree.

A student also has the right to petition PCB to amend or correct any part of his or her educational record that he or she believes to be inaccurate, misleading, or in violation of the privacy or other rights of students. If PCB decides it will not amend or correct a student's record, the student has a right to a hearing with the Board of PCB to present evidence that the record is inaccurate, misleading, or in violation of the privacy or other rights of students. All rulings of the Board are final.

Discrimination

PCB does not discriminate on the basis of handicap, sex, race, religion, or national or ethnic origin in admission, access, or employment for any of its programs. PCB's registrar has been designated as student and employee coordinator, respectively, to assure compliance with the provisions of the applicable laws and regulations relative to non-discrimination.