



Republic of the Philippines
PROFESSIONAL REGULATION COMMISSION
Regional Office V



EXAMINATION ADVISORY

**Certified Public Accountant
Licensure Examination
May 25, 26, and 27, 2025**



www.prc.gov.ph



fb.com/PRCRO5



ro5@prc.gov.ph



481-3323/481-3079



Regional Government Center Site, Rawis, Legazpi City



Republic of the Philippines PROFESSIONAL REGULATION COMMISSION Regional Office V



GENERAL INSTRUCTIONS

All Examinees are Required to bring the following:

- Notice of Admission
- One (1) piece metered-stamped window mailing envelope
- Two (2) or more pencils (No. 2)
- Ball pens with **BLACK ink only**.
- One (1) piece long brown envelope
- One (1) piece transparent plastic envelope (for keeping your valuables and other allowed items).
- **NON-PROGRAMMABLE CALCULATORS** (Please refer to Commission Resolution No. 1809-2024 or the "Updated list of Non-Programmable Calculators Allowed to be used in the Licensure Examinations"). Basic calculators (those without scientific functions) are also allowed.

NOTE: ONLY ONE BASIC CALCULATOR SHALL BE ALLOWED INSIDE THE EXAMINATION ROOM. CALCULATORS SHALL BE INSPECTED AND HAVE TO BE RESET BEFORE THE START OF THE EXAMINATION.

- Food and water. It must be in a transparent container.
 - **NOTE:** Distribution of food or drinks by schools, review centers, co-examinees, or any other groups is not allowed on the testing center premises, even during break times





Republic of the Philippines

PROFESSIONAL REGULATION COMMISSION

Regional Office V



IMPORTANT REMINDERS

- Examinees are prohibited to bring any PROGRAMMABLE CALCULATORS or calculators with embedded functions especially CASIO FX991ES and CASIO FX-991ES plus.
- Examinees are not allowed to bring the following inside the testing centers: APPLE, SAMSUNG AND OTHER SMART WATCHES, CELLULAR PHONES, EAR PLUGS, TRANSMITTERS, PORTABLE COMPUTERS, BLUETOOTH AND OTHER ELECTRONIC GADGETS/DEVICES WHICH MAY BE USED TO STORE OR RETRIEVE DATA/INFORMATION AND/OR TO COMMUNICATE FOR WHATEVER PURPOSES
- Books, notes, review materials, and other printed materials containing coded data/information/formula.
- Bags of any kind (place your documents inside the transparent/plastic envelope)
- Bringing the above items inside the testing venues will be considered as CHEATING or an ACT OF DISHONESTY. If an examinee is found guilty, his/her examination papers shall be cancelled and shall either be suspended or debarred from taking future examination.
- Report to the school/building assignment before 6:30am on the first day of examination to verify your room and seat number. **Be punctual. Late examinees will not be admitted.**
- Examinees are required to wear the following attire every examination day:
 - Male Examinees - White polo shirt with collar (without any seal, logo or mark) Decent pants or slacks
 - Female Examinees - White blouse or shirt with collar (without any seal, logo or mark) Decent skirt or slacks.
- **PERSONAL BELONGINGS BROUGHT BY AN EXAMINEE SHALL BE FOR HIS/HER OWN ACCOUNT. THE PRC WILL NOT BE ANSWERABLE FOR ANY SUCH ITEM OR PERSONAL BELONGING THAT MIGHT BE LOST DURING THE EXAM WITHOUT FAULT OR NEGLIGENCE ON ITS PART.**





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LIST OF NON-PROGRAMMABLE CALCULATORS

ANNEX "A"

I. CASIO SCIENTIFIC CALCULATORS

Fx-95MS	Fx-122S	Fx-350HA	Fx-82ES PLUS
Fx-100D	Fx-220	Fx-350MS	Fx-85MS
Fx-100MS	Fx-250HC	Fx-350TL	Fx-85W
Fx-100S	Fx-260	Fx-570AD	Fx-901
Fx-100W	Fx-300W	Fx-570MS	Fx-911W
Fx-115MS	Fx-350D	Fx-570S	Fx-991S
Fx-115S	Fx-350ES PLUS	Fx-570W	Fx-991W
Fx-115WA	Fx-350EX	Fx-82EX	

II. CANON SCIENTIFIC CALCULATORS

F-502	F-710	F-718SG	F-720i
F-502G	F-718S	F-718SGA	F-760S
F-604	F-718SA	F-720	F-789SGA (with transparent casing)

III. SHARP SCIENTIFIC CALCULATORS

EL-500W	EL-505W	EL-510R	EL-531XH
EL-501V	EL-509D	EL-520G	EL-531W
EL-501W	EL-509R	EL-520VA	EL-546L
EL-501X	EL-509V	EL-520W	EL-546VA
EL-506P	EL-509W	EL-520X	EL-556G
EL-506V	EL-509X	EL-531VH	EL-W531TH-WH (with transparent casing)

IV. HEWLETT-PACKARD SCIENTIFIC CALCULATORS

HP 9S	HP 10S	HP 30S	HP Smartcalc 300S
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V. CITIZEN SCIENTIFIC CALCULATORS

SR-135N	SR-260N	SR-270N	SR-270X	SR-281N
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VI. AURORA SCIENTIFIC CALCULATORS

AX-501	AX-528BL	AX-595TV	AX-597W	AX-600S
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VII. OLYMPIA SCIENTIFIC CALCULATORS

LCD 8110	LCD 9210	ES-570MS	ES-570ES PLUS (with transparent casing)
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VIII. TEXAS INSTRUMENTS SCIENTIFIC CALCULATORS

TI-30XA	TI-30XIIS	TI-30XS	TI-34	TI-36X PRO
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IX. OTHER BRANDS

KARCE KC-S991	KARCE KC-S3500
PORPO YH-105	PORPO YH-106
TAKSUN TS-98MS	TAKSUN TS-2000





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**LIST OF NON-PROGRAMMABLE
CALCULATORS**



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EXAMINATION PROGRAM



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Regional Government Center Site, Rawis, Legazpi City



“NOT FOR SALE”

PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

PROGRAM OF THE MAY 25,26, AND 27, 2025 CERTIFIED PUBLIC ACCOUNTANTS
LICENSURE EXAMINATION (CPALE)

<u>DATE AND TIME</u>	<u>SUBJECTS</u>
<u>SUNDAY, MAY 25,2025</u>	
7:00 A.M. - 7:45 A.M.	General Instructions/Filling out of Forms
8:00 A.M. - 11:00 A.M.	Management Services
1:00 P.M. - 4:00 P.M.	Auditing
<u>MONDAY, MAY 26, 2025</u>	
8:00 A.M. - 11:00 A.M.	Taxation
1:00 P.M. - 4:00 P.M.	Regulatory Framework for Business Transactions
<u>TUESDAY, MAY 27, 2025</u>	
8:00 A.M. - 11:00 A.M.	Financial Accounting and Reporting
1:00 P.M. - 4:00 P.M.	Advanced Financial Accounting and Reporting

GENERAL INSTRUCTIONS:

1. Check or verify your school/building assignments at the PRC official website (www.prc.gov.ph) or through the Notices/Announcements to be posted at the PRC premises two (2) to three (3) working days before the date of examination.
2. Report to the school/building assignment before 5:30 a.m. on the first day of the examination to verify your room and seat number. **BE PUNCTUAL. LATE EXAMINEES WILL NOT BE ADMITTED.**
3. Examinees are required to wear the following attire every examination day.

Male Examinees	-	White polo shirt with collar (without any seal, logo, or mark) Decent pants or slacks
Female Examinees	-	White blouse or shirt with collar (without any seal, logo or mark) Decent pants or slacks
4. Bring the following on examination day:
 - a. Notice of Admission
 - b. Official Receipt
 - c. One (1) piece metered-stamped window mailing envelope
 - d. Two (2) or more pencils (No. 2)
 - e. One (1) piece long brown envelope
 - f. One (1) piece transparent plastic envelope (for keeping your valuables and other allowed items.
 - g. Ball pens with BLACK ink only

- e. **NON-PROGRAMMABLE CALCULATORS** (Please refer to Commission Resolution No. 1809-2024 or the “Updated List of Non-Programmable Calculators Allowed to be used in the Licensure Examinations”). Basic calculators (those without scientific functions) are also allowed.

NOTE: ONLY ONE CALCULATOR SHALL BE ALLOWED INSIDE THE EXAMINATION ROOM. CALCULATORS SHALL BE INSPECTED AND HAVE TO BE RESET BEFORE THE START OF THE EXAMINATION.

5. The following are **STRICTLY PROHIBITED** inside the examination premises/rooms:

- Books, notes, review materials, and other printed materials containing coded data/information/formula.
- Calculators which are programmable or with embedded functions especially CASIO FX991ES and CASIO FX-991ES plus pursuant to Memorandum Circular 2018-01.**
- APPLE, SAMSUNG AND OTHER SMART WATCHES, CELLULAR PHONES, EAR PLUGS, TRANSMITTERS, PORTABLE COMPUTERS, BLUETOOTH AND OTHER ELECTRONIC GADGETS/DEVICES WHICH MAY BE USED TO RETRIEVE DATA/INFORMATION AND/OR TO COMMUNICATE FOR WHATEVER PURPOSE.**
- Bags of any kind (place your documents inside the transparent/plastic envelope).
- Other examination aides not stated in this program.

The rules on the conduct of bodily search, inspection of personal belongings of the examinees, and the seizure/confiscation of prohibited items during the licensure exam (Annex A of PRC Memorandum Order No. 57 (s. 2020) shall be strictly observed.

6. Examinees and examination personnel are encouraged to observe the minimum health standards per DOH Circular No. 0324 (s. 2023)¹ throughout the conduct of the examination.
7. Read carefully and follow the instructions on your **NOTICE OF ADMISSION** and **EXAMINEES GUIDE**.

NOTE: PERSONAL BELONGINGS BROUGHT BY AN EXAMINEE SHALL BE FOR HIS/HER OWN ACCOUNT. THE PRC WILL NOT BE ANSWERABLE FOR ANY SUCH ITEM OR PERSONAL BELONGING THAT MIGHT BE LOST DURING THE EXAM WITHOUT FAULT OR NEGLIGENCE ON ITS PART.

THIS SUPERSEDES THE EXAMINATION PROGRAM DATED JANUARY 2025.

Manila, Philippines
February 05, 2025

APPROVED:



NOE G. QUIÑANOLA
Chairman

CERTIFIED CORRECT:



Atty. Lovelika T. Bautista
Chief, PRB Secretariat Division

¹ Updated Health Protocols Following the Lifting of the COVID-19 Public Health Emergency



PROFESSIONAL REGULATION COMMISSION
LEGAZPI
CERTIFIED PUBLIC ACCOUNTANT
MAY 25, 26 & 27, 2025

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School : PROFESSIONAL REGULATION COMMISSION REGIONAL OFFICE V - LEGAZPI
Address : REGIONAL GOVERNMENT CENTER SITE, RAWIS, LEGAZPI CITY
Building : TESTING CENTER Floor : 1ST Room/Grp No. : 1

Seat No.	Last Name	First Name	Middle Name	School Attended
1	ABERGOS	CYNTHIA GRACE	BAAY	ATENEO DE NAGA UNIVERSITY
2	BALINTONG	SHARMAINE GABRIELLE	APLACADOR	UNIVERSITY OF CEBU
3	BUIZA	EMMANUEL	GOYAL	SORSOGON STATE UNIVERSITY- BULAN(FOR SSC BULAN)
4	FLORES	KAELA	BERAQUIT	ATENEO DE NAGA UNIVERSITY
5	FRANCISCO	JULIE ANN	VIÑAS	NAGA COLLEGE FOUNDATION
6	LLANDELAR	CRESENCIA JANEEL	SARMIENTO	CATANDUANES STATE UNIVERSITY VIRAC
7	NATIVIDAD	JOYCE	DELA PEÑA	PARTIDO STATE UNIVERSITY-(GOA)GAO
8	PAGUIO	CHRISTINE	REOCASA	BICOL UNIVERSITY-DARAGA
9	POLOAN	GIORGIA ANN	DIVINA	BICOL COLLEGE
10	SANTILLAN	ANNE LESLY	MIRANDA	DIVINE WORD COLLEGE OF LEGAZPI
11	TIRO	OLIVER JR	DALIT	SORSOGON STATE UNIVERSITY(FOR SORSOGON SC-SORSOGON)
12	TOMAGAN	GRACE	ZAFE	CATANDUANES STATE UNIVERSITY VIRAC

REMINDER: USE SAME NAME IN ALL EXAMINATION FORMS. IF THERE IS AN ERROR IN SPELLING AND OTHER DATA KINDLY REQUEST YOUR ROOM WATCHERS TO CORRECT IT ON THE FIRST DAY OF EXAMINATION. REPORT TO YOUR ROOM ON OR BEFORE 6:30 A.M. LATE EXAMINEES WILL NOT BE ADMITTED.