**PROGRAM OF THE LICENSURE EXAMINATION FOR CERTIFIED PUBLIC ACCOUNTANTS (LECPA) IN RIYADH, JEDDAH AND AL-KHOBAR, KSA; ABU DHABI, UAE; DOHA, QATAR; AL AHMADI, KUWAIT; AND MANAMA, KINGDOM OF BAHRAIN ON AUGUST 12, 13, and 14, 2019**

<table>
<thead>
<tr>
<th>DATE AND TIME</th>
<th>SUBJECTS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>MONDAY, AUGUST 12, 2019</strong></td>
<td></td>
</tr>
<tr>
<td>7:00 A.M. - 7:45 A.M.</td>
<td>General Instructions/Filling out of Forms</td>
</tr>
<tr>
<td>8:00 A.M. - 11:00 A.M.</td>
<td>Taxation</td>
</tr>
<tr>
<td>1:00 P.M. - 4:00 P.M.</td>
<td>Regulatory Framework for Business Transactions</td>
</tr>
<tr>
<td><strong>TUESDAY, AUGUST 13, 2019</strong></td>
<td></td>
</tr>
<tr>
<td>8:00 A.M. - 11:00 A.M.</td>
<td>Management Advisory Services</td>
</tr>
<tr>
<td>1:00 P.M. - 4:00 P.M.</td>
<td>Auditing</td>
</tr>
<tr>
<td><strong>WEDNESDAY, AUGUST 14, 2019</strong></td>
<td></td>
</tr>
<tr>
<td>8:00 A.M. - 11:00 A.M.</td>
<td>Financial Accounting and Reporting</td>
</tr>
<tr>
<td>1:00 P.M. - 4:00 P.M.</td>
<td>Advanced Financial Accounting and Reporting</td>
</tr>
</tbody>
</table>

**GENERAL INSTRUCTIONS TO EXAMINEES**

1. The **NOTICE OF ADMISSION** will be issued at the POLO/testing centers.

2. Please bring original documents with you for final evaluation and four (4) pieces passport size pictures with name tag.

3. Bring the following on examination day:
   
   a. Two or more pencils (No. 1 or 2)  
   b. Ball pen with **BLACK ink only**  
   c. One (1) piece long size brown envelope  
   d. One (1) piece long transparent/plastic envelope  
   e. Basic calculator
4. The following are **PROHIBITED** inside the examination rooms/premises:

   a. Books, notes, review materials, and other printed materials containing coded data/information/formula;
   
   b. **PROGRAMMABLE CALCULATORS**;
   
   c. CELLULAR PHONES, EAR PLUGS, TRANSMITTERS, PORTABLE COMPUTERS, SMART WATCHES, BLUETOOTH, AND OTHER ELECTRONIC GADGETS/DEVICES which may be used for communication purposes;
   
   d. Bags of any kind (ladies' bag, shoulder bags, attaché case, backpack, etc.);
   
   e. Other examination aides not stated in this program.

5. Read carefully and follow instructions on your Notice of Admission.

Manila, Philippines
March 2019

APPROVED:

[Signature]

NOE G. QUINANOLA
Chairman

CERTIFIED CORRECT:

[Signature]

ATTY. LOVELIKA T. BAUTISTA
Chief, PRB Secretariat Division

PRB-ACC/O-LOID-SLNB
NGQ/RCG/LTB/gnet