



“NOT FOR SALE”

PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

**SPECIAL PROFESSIONAL LICENSURE EXAMINATION PROGRAM OF THE JUNE 2025**  
**CERTIFIED PUBLIC ACCOUNTANTS LICENSURE EXAMINATION IN**  
**SINGAPORE AND TAIWAN**

<b><u>DATE AND TIME</u></b>	<b><u>SUBJECTS</u></b>
<b><u>FRIDAY, JUNE 6, 2025</u></b>	
12:00 P.M. - 12:45 P.M.	General Instructions/Filling out of Forms
1:00 P.M. - 4:00 P.M.	Management Services
6:00 P.M. - 9:00 P.M.	Auditing
<b><u>SATURDAY, JUNE 7, 2025</u></b>	
1:00 P.M. - 4:00 P.M.	Taxation
6:00 P.M. - 9:00 P.M.	Regulatory Framework for Business Transactions
<b><u>SUNDAY, JUNE 08, 2025</u></b>	
1:00 P.M. - 4:00 P.M.	Financial Accounting and Reporting
6:00 P.M. - 9:00 P.M.	Advanced Financial Accounting and Reporting

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**GENERAL INSTRUCTIONS:**

1. The **NOTICE OF ADMISSION** will be issued at the MWO/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 (2) or more pencils (No. 1 or 2)
  - b. One (1) piece long brown envelope
  - c. One (1) piece transparent plastic envelope (for keeping your valuables and other allowed items.
  - d. Ball pens with **BLACK** ink only
  - h. **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:

- a. Books, notes, review materials, and other printed materials containing coded data/information/formula.
- b. **Calculators which are programmable or with embedded functions especially CASIO FX991ES and CASIO FX-991ES plus pursuant to Memorandum Circular 2018-01.**
- c. **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.**
- d. Bags of any kind (place your documents inside the transparent/plastic envelope).
- e. 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.

5. Examinees shall follow the health and safety protocols being implemented by the host country.

6. 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.**

Manila, Philippines  
March 21, 2025

APPROVED:



**NOE G. QUIÑANOLA**

Chairman

CERTIFIED CORRECT:



**Atty. Lovelika T. Bautista**

Chief, PRB Secretariat Division