



“NOT FOR SALE”

PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

SPECIAL PROFESSIONAL LICENSURE EXAMINATION PROGRAM OF THE MAY 2026
CERTIFIED PUBLIC ACCOUNTANTS LICENSURE EXAMINATION IN
TAIWAN

| <u>DATE AND TIME</u> | <u>SUBJECTS</u> |
|--------------------------------------|--|
| <u>FRIDAY, MAY 29, 2026</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>SATURDAY, MAY 30, 2026</u> | |
| 8:00 A.M. - 11:00 A.M. | Taxation |
| 1:00 P.M. - 4:00 P.M. | Regulatory Framework for Business Transactions |
| <u>SUNDAY, MAY 31, 2026</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. 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. Notice of Admission
 - b. Two (2) or more pencils (No. 2)
 - c. One (1) piece long brown envelope
 - d. One (1) piece transparent plastic envelope (for keeping your valuables and other allowed items).
 - e. Ball pens with **BLACK** ink only
 - f. Packed snacks, meals, and necessary medications, including hygiene and sanitary kits, in **TRANSPARENT/CLEAR** containers/cellophanes, with sufficient drinking water supply for the day. The proctors/room watchers shall not allow any person, including food delivery service, to give or distribute food to any examinees while the examination is in progress. Except for restroom necessities, no examinee shall be allowed to leave the examination room during the conduct of the examination
 - g. **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 PER EXAMINEE 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:
- 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.

6. Examinees shall follow the health and safety protocols being implemented by the host country.
7. Read carefully and follow the instructions on your **NOTICE OF ADMISSION**.

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
April 2026

APPROVED:



NOE G. QUIÑANOLA
Chairman

CERTIFIED CORRECT:



Atty. Lovelika T. Bautista
Chief, PRB Secretariat Division



Republic of the Philippines
Professional Regulation Commission
Manila



PROFESSIONAL REGULATION COMMISSION

Memorandum Order No. **57**

Series of 2020

September 07, 2020

TO: **PROFESSIONAL REGULATORY BOARDS (BOARDS)**
CONCERNED OFFICES/DIVISIONS IN THE CENTRAL AND REGIONAL OFFICES

RE: **EXAMINATION MEASURES**

I. LEGAL BASES:

Republic Act No. 8981¹ mandates the Professional Regulatory Boards (Boards) to regulate the practice of their professions in accordance with the provisions of their respective professional regulatory laws. Corollary to the Boards' regulatory mandate is the power to admit or exclude certain individuals from the practice. The Boards are, as such, vested with the power and duty to hear and investigate cases arising from violations of the professional regulatory laws, rules and regulations, *including violations of the general and special instructions to examinees*, among others.²

Incidental in the implementation of security measures during the conduct of the licensure exams is the inspection of the examinees and the personal belongings that they bring inside the exam venues. While the Constitution guarantees the right of an individual against unreasonable searches and seizures, it does not forbid those which are carried out for valid reasons and in a lawful manner. There are at least two (2) justifications that will uphold the reasonableness of the bodily search and inspection of the personal belongings of examinees, namely: to ensure the safety of the examinees and the exam personnel and to safeguard the integrity of the licensure exams.

II. DEFINITION OF TERMS:

As used in this Memorandum Order, the following terminologies shall be construed to mean as:

- a. *Moral Turpitude* refers to an act of baseness, vileness, or depravity in the private and social duties which a man owes to his fellowmen, or to the society in general, contrary to the accepted and customary rule of right and duty between men and conduct that is contrary to justice, modesty, or good morals.³

¹ PRC Modernization Act of 2000

² Section 9, RA No. 8981

³ *Tak Ng v Republic (106 Phil 727); Office of the Court Administrator (OCA) v Librado (AM No. P-94- 1089, 22 August 1996)* (Examples of crime involving moral turpitude: abduction with consent, bigamy, concubinage, smuggling, rape, attempted bribery, profiteering, robbery, murder, estafa, theft, illicit sexual relations with a fellow worker, violation of Batas Pambansa Blg. 22, intriguing against honor, violation of the Anti-Fencing Law, violation of the Dangerous Drugs Act, perjury, forgery, direct bribery, frustrated homicide, adultery, arson, evasion of income tax, barratry, blackmail, bribery, duelling, embezzlement, extortion, forgery, libel, making fraudulent proof of loss on insurance contract, mutilation of public records, fabrication of evidence, offenses against pension laws, perjury, seduction under the promise of marriage, estafa, falsification of public document, and estafa thru falsification of public document) (*OCA v Presiding Judge Joseph Cedrick O. Ruiz, Am No. RTJ-13-2361, 02 February 2016*)

b. *Cheating* refers to any act or omission which is designed or calculated to impair the integrity and credibility of the licensure exam, and which shall *include but not be limited to the following*:

- Impersonation or employing another person to take the exam in his/her behalf;
- leakage of exam questions, including the act of taking out from the exam room any question in the exam, copying and/or divulging the content of the exam to any individual or entity;
- collusion with any exam personnel of the Commission or third person for the purpose of obtaining favorable results in the exam or gaining access thereto through illegal means;
- possession or use of *codigo*, crib sheets or other exam paraphernalia such as books, notes, review materials, and other printed materials containing principles or excerpts thereof, coded data/information/formula that are not authorized by the Board; prohibited calculators (including programmable calculators, calculators with embedded functions and specific calculator models as may be prescribed by the Board); cellular phones; Bluetooth earplugs; transmitters; beepers; smart watches; portable computers or other similar electronic gadgets/devices which have photographic features or which are capable of communicating or transmitting information;
- passing of notes or other suspicious objects to other examinees during the exam;
- engaging in conversation, including helping or asking help from any person, by means of words, signs, gestures, codes and other similar acts in the course of the exam for no valid reason;
- copying or referring to any solution, answer or work of another examinee or allowing another examinee to copy or refer to his/her solution, answer or work;
- employing fraud in accomplishing and/or submitting exam records (includes tampering of exam records/documents, attaching fake picture in the seat plan, etc.);
- switching of exam papers and/or seats or examinee number switching;
- making or leaving any distinguishing mark in the exam answer sheet;
- continuous answering of the exam after the announcement by the proctor that the time is up; and
- giving or receiving money, food or any consideration for the purpose of extending undue favor, advantage or treatment to any examinee.

c. *Prohibited Acts* refer to those acts which may *not* qualify as cheating as defined in these guidelines but by themselves constitute violation of the exam rules and regulations:

- Bringing of deadly weapons inside the exam venue. The prohibition applies even to those who have permits to carry firearms outside of their residence;
- Bringing and/or drinking alcoholic drinks and/or smoking cigarettes within the premises of the exam venue;
- Entering the exam venue under the influence of liquor, illegal drugs or other intoxicating substance;
- Accepting or receiving anything, including food, from any person while the exam is in progress;
- Loitering, talking or discussing the test questions and/or answers inside or near the exam room which tend to distract or disturb the conduct of the exam;

- Engaging in any violent, indecent, disorderly, threatening or offensive behavior or language (e.g. bullying, harassment, etc.) within the exam premises, whether directed to a co-examinee or exam personnel, while the exam is ongoing; and
- other analogous acts.

It is understood that the acts or omissions defined in Part II (b) and (c) hereof may be committed by any examinee, exam personnel or person/entity not necessarily connected with the Commission or the conduct of the licensure exam.

III. **EXAM MEASURES:**

Exam Measures shall refer to those actions which may be taken or resorted to by the Boards when circumstances arise that could materially affect the eligibility of an examinee or registrant to be admitted to the exam or the practice, as the case may be.

A. *Before the Licensure Exam*

Admission to the licensure exam shall be based on strict compliance with the qualification requirements under the pertinent professional regulatory law and issuances of the Board concerned. ***In no case shall a Notice of Admission (NOA) be issued without validation of the examinee's qualifications by the application processor, issuing officer and, in appropriate cases, the Board.***

In case there will be an issue⁴ on the propriety of the admission of an examinee to the licensure exam *after his/her NOA has been issued*, he/she shall be required to submit his/her answer or explanation within three (3) days from notice but in no case later than the finalization of the room and seating assignment. Failure of the applicant to answer within the prescribed time or when the answer or explanation offered is not satisfactory, the Board shall order for the cancellation of the examinee's NOA. Once the room and seating assignment have been finalized, any such issue raised against an examinee shall not be a ground to prevent him/her from taking the examination. This is however without prejudice to such other action that the Board may take with respect to his/her exam after investigation.

Mere pendency of a legal case shall not cause the disqualification of an examinee from taking the licensure exam or the cancellation of the NOA that has been issued to such examinee, except when:

- the case involves an act of cheating or a violation of the exam rules and regulations as herein defined or which relates to the practice of the profession (e. g. illegal practice); and
- there is already a formal case lodged with the Commission or the courts, as the case may be, against the examinee at the time of filing of the application for the examination.

B. *During the Licensure Exam*

If in the course of the exam, an examinee is reported to have committed an act of cheating or a violation of any of the exam rules and regulations as herein defined, the exam personnel shall prepare an incident report, using the prescribed template, for submission to the Board. The examinee shall be allowed to continue with the exam but will be advised that he/she cannot take the next exam subject (if applicable). He/she shall likewise be informed that the incident will be subjected to formal investigation.

⁴ *“issues on the propriety of the admission of an examinee to the licensure examination”* shall refer to those that delve into the qualifications of the examinee such as citizenship, academic credentials, conviction of a crime or offense involving moral turpitude, among others.

In case the Board receives information that an examinee has not complied with any of the exam requirements or that there is a pending or decided legal case (including those filed with the Commission) against him/her, the examinee shall be allowed to continue with the examination, subject to validation of the information received.

In both cases, the results of the exam shall be subject to the outcome of the inquiry or investigation conducted.

Mere possession of any prohibited item shall give rise to a presumption of “*intent to cheat*” or “*to violate exam rules and regulations*”. All prohibited items in the possession of the examinee shall be marked with proper identification and shall be seized/confiscated by the exam personnel. *Annex A* of this Memorandum Order lays down the procedure on the conduct of the bodily search, inspection of personal belongings of the examinees and the seizure/confiscation of prohibited items during the exam.

C. *After the Licensure Exam*

If, after the examination, a formal charge for cheating or violation of exam rules and regulations (for the same examination) or a case which relates to the practice of profession was subsequently filed against an examinee, the results of his/her exam, oath taking or registration, as the case may be, shall be withheld.

Mere pendency of a case against an examinee except those involving cheating or violation of exam rules and regulations or the practice of profession shall *not* be a bar to take future licensure exams. In these latter cases, the prohibition shall last for the duration of the formal investigation and the eligibility to be admitted to future exams shall be subject to the outcome of the investigation.

Should it come to the knowledge of the Board after the exam that there is deficiency or non-compliance with the legal requirements on the part of an examinee, the former shall withhold the release of the exam results of, or defer the oath taking or issuance of the COR and PIC to the examinee/registrant or cancel the exam taken unless there are circumstances that would validly explain the alleged deficiency and/or non-compliance. The Board may, for this purpose, allow the examinee to explain the deficiency and/or non-compliance.

The application of the foregoing measures shall be without prejudice to other legal actions that may be taken against the examinee/s, exam personnel, responsible officials or employees of the Commission, or other persons/entities involved, in case there is misrepresentation, fraud or other unlawful means employed to secure the examinee’s admission to the exam or registration.

Should an examinee be finally convicted of a crime or offense involving moral turpitude, the Board may cancel the exam of, refuse the registration of or issuance of the COR and PIC to the examinee and bar him/her from taking future licensure exams. The same rule shall apply in case an examinee/registrant has been finally adjudged to be of unsound mind by a court of competent jurisdiction⁵; or found guilty of immoral, unethical and dishonorable conduct⁶; or has been proven

⁵ Accountancy, Aeronautical Engineering, Agricultural and Biosystems Engineering, Architecture, Civil Engineering, Criminology, Customs Brokers, Dentistry, Electrical Engineering, Electronics Engineering, Environmental Planning, Fisheries, Food Technology, Foresters, Geology, Interior Design, Landscape Architecture, Librarianship, Master Plumbing, Mechanical Engineering, Medical Technology, Medicine, Metallurgical Engineering, Naval Architecture, Nursing, Nutrition and Dietetics, Occupational Therapy, Optometry, Pharmacy, Psychology, Respiratory Therapy, Sanitary Engineering, Social Work, Speech Language Pathology, and Veterinary Medicine

⁶ Accountancy, Aeronautical Engineering, Architecture, Civil Engineering, Criminology, Customs Brokers, Dentistry, Electrical Engineering, Electronics Engineering, Environmental Planning, Fisheries, Food Technology, Foresters, Geology, Interior Design, Landscape Architecture, Librarianship, Master Plumbing, Mechanical Engineering, Medical Technology, Medicine, Metallurgical Engineering, Midwifery, Nursing, Occupational Therapy, Optometry, Pharmacy, Physical Therapy, Psychology, Real Estate Service, Respiratory Therapy, Sanitary Engineering, Social Work, Speech Language Pathology, and Veterinary Medicine

or certified by an accredited medical or drug testing facility to be afflicted with drug or alcohol addiction that impairs his/her ability to practice the profession⁷; or with incurable/infectious communicable disease⁸; or is psychologically unfit⁹.

IV. MISCELLANEOUS PROVISIONS

If any ground for the withholding, deferment, cancellation or prohibition had ceased to exist, the examinee/registrant shall immediately notify the Board in writing of such fact, with the corresponding relief sought for.

All *Exam Measures*, including the cancellation of the NOA, withholding of release of exam results, cancellation of exam, deferment of oath taking, registration and issuance of COR and PIC, and prohibition to take future exams, shall be covered by an *Order* duly issued by the Board.

The *Exam Measures* adopted by the Board shall be promptly communicated to the examinee/registrant by the concerned Regional Office, thru its Licensure and Registration Division and Legal Division.¹⁰

A party aggrieved by the decision of the Board may file a request for reconsideration not later than three (3) days from receipt of the Board's decision, subject to appeal before the Commission within the same period.

This Memorandum Order shall take effect immediately upon publication in the Official Gazette or in any newspaper of general circulation.

For information and compliance.



TEOFILO S. PILANDO, JR.
Chairman



DATE OF PUBLICATION IN THE
Business Mirror
OFFICIAL (GAZETTE) : September 15, 2020
DATE OF EFFECTIVITY : Immediately

⁷ Agricultural and Biosystems Engineering, and Pharmacy

⁸ Medical Technology, and Social Work

⁹ Real Estate Service

¹⁰ Copy furnished the *Licensure Office* (cancellation of NOA, withholding of release of exam results, cancellation of exam and prohibition to take future exams)¹⁰; *PRB Secretariat Division* (deferment of oath taking); and *Regulation Office* (deferment of registration and issuance of the COR and PIC).

**PROCEDURE ON THE CONDUCT OF THE BODILY SEARCH,
INSPECTION OF PERSONAL BELONGINGS OF THE EXAMINEES
AND THE SEIZURE/CONFISCATION OF PROHIBITED ITEMS
DURING THE LICENSURE EXAM**

All examination personnel, with the assistance of the representatives from law enforcement agencies, shall conduct a bodily search and inspection of the personal belongings of the examinees, subject to the following guidelines:

1. The least intrusive means of search or inspection shall be employed, either thru visual inspection, use of metal detectors, x-ray/scanners, weighing scale for calculators, rods/sticks (instead of bare hands). Bodily searches may involve physical contact but only if reasonably necessary to complete the search, i.e. if mere visual search is not sufficient to achieve the purpose of the search as when needed to check for hidden prohibited articles/items. Should physical contact be necessary, the same must always be carried out by examination personnel of the same sex.
2. The examinee, in the course of the bodily search, may be requested to remove certain pieces of his/her clothing (e. g. jackets, shoes, belts, eyeglasses, etc.) but only as far as necessary and proportionate to the purpose of the search. In no case shall the conduct of bodily search be too intrusive or excessive.
3. The bodily search should be done privately, if the examinee so requests or if deemed necessary under the circumstances.

For Muslim woman examinees, they shall be required to momentarily remove their face veils (*niqab*) for verification purposes. This procedure shall be done in seclusion or privately, with the assistance of an examination personnel or the assigned Floor or Building Supervisor, who must also be a female.

4. In all cases, the examinees must be informed of the purpose of the search. The NOA and the Board Examination Program must bear a stipulation that the examinee submits and agrees to the inspection of his/her person and belongings, and that in case prohibited items are found in his/her possession, the same shall be placed in the custody of the Commission for investigation purposes.
5. Manual opening of the calculators may only be resorted to if there is a well-founded belief or suspicion that the calculator is or will be used for illegal purpose (e.g. if with tampered or broken seal, or if the same appears to be heavier than the ordinary or with an unusual display or configuration).
6. The search or inspection herein described shall be conducted before the start of the exam and may be repeated at any time thereafter, if deemed necessary.
7. All prohibited items shall be seized/confiscated. The seized/confiscated item/s shall be marked with proper identification by the examination personnel concerned. The examination personnel shall prepare an incident report, using the prescribed template, for submission to the Board.

No seized/confiscated item shall be returned to the examinee until the decision on the case shall have become final and executory.



Republic of the Philippines
Professional Regulation Commission
Manila



Resolution No. 1809
Series of 2024

**UPDATED LIST OF NON-PROGRAMMABLE CALCULATORS ALLOWED
TO BE USED IN THE LICENSURE EXAMINATIONS**

WHEREAS, Republic Act (R.A.) No. 8981, or the “PRC Modernization Act of 2000”, empowers the Professional Regulation Commission (Commission) to administer, implement and enforce the regulatory policies of the national government with respect to the regulation and licensing of the professions under its jurisdiction; administer and conduct the licensure examinations of the various regulatory Boards in accordance with the rules and regulations promulgated; and adopt measures to preserve the integrity and inviolability of the licensure examinations, among others;

WHEREAS, the Commission, pursuant to its powers under the same Act, issued Memorandum Circular (MC) No. 21 (s. 2009), prescribing the list of non-programmable calculators to be used by the examinees in all licensure examinations;

WHEREAS, some of the models in the list of allowed non-programmable calculators under MC No. 21 (s. 2009) are found to be outdated since most of them are phased-out and are commercially unavailable;

WHEREAS, the Commission recognizes the importance of ensuring that the list of non-programmable calculators allowed in the licensure examinations are up-to-date and easily accessible;

WHEREAS, it is also important to have an updated list of allowed non-programmable calculators for the guidance of the Commission Regional Offices, the examinees, and other stakeholders;

NOW THEREFORE, the Commission **RESOLVES**, as it is hereby **RESOLVED**, to recommend the **Updated List of Non-Programmable Calculators Allowed to be Used in Licensure Examinations** as shown in “Annex A”.

RESOLVED FURTHER, that the following additional guidelines be properly followed:

- a. Only one (1) non-programmable calculator per examinee shall be allowed inside the examination room. All calculators shall be thoroughly inspected by the examination personnel every examination day.
- b. Borrowing, lending and substitution/replacement of calculators while the examination is in progress shall not be allowed.

RESOLVED FINALLY, that:

- a. Professional Regulatory Boards (PRBs) that have their own list of allowable calculators may continue to use their existing *Resolution*, which shall be clearly stated in their licensure examination program;
- b. PRBs that prefer to have their own list of allowable calculators may issue their own *Resolution*;
- c. PRBs may completely disallow calculators in their licensure examinations which shall be clearly stated in their licensure examination program; and

PROFESSIONAL REGULATION COMMISSION

Resolution No. 1809 (s. 2024)

Updated List of Non-Programmable Calculators Allowed

to be Used in the Licensure Examinations

Page 2 of 2

- d. Calculators listed in MC No. 21 (s. 2009) that are still available in the market may be used in licensure examinations, with the exception of that mentioned in MC No. 01 (s. 2018) on "*Disallowing the Use of Casio Calculator FX-991ES and FX 991ES Plus in the Licensure Examinations, and other Special Rules on the Use of Calculators during the Licensure Examinations*" and Casio Calculator FX-570ES Plus which has been repeatedly discovered to have been used for cheating by, but not limited to, being modified to transmit and receive data.

This Resolution shall take effect immediately following its publication in the Official Gazette or a newspaper of general circulation and the submission of a copy thereof to the Office of the National Administrative Register of the University of the Philippines.

Done in the City of Manila, this 26th day of April 2024.


CHARITO A. ZAMORA
Chairperson


JOSE Y. CUETO, JR.
Commissioner


ERWIN M. ENAD
Commissioner

DATE OF PUBLICATION IN THE
BUSINESS MIRROR APR 29 2024
EFFECTIVE DATE: IMMEDIATELY

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-506W | 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 |
|-------|--------|--------|-------------------|

V. CITIZEN SCIENTIFIC CALCULATORS

| | | | | |
|---------|---------|---------|---------|---------|
| SR-135N | SR-260N | SR-270N | SR-270X | SR-281N |
|---------|---------|---------|---------|---------|

VI. AURORA SCIENTIFIC CALCULATORS

| | | | | |
|--------|----------|----------|---------|---------|
| AX-501 | AX-528BL | AX-595TV | AX-597W | AX-600S |
|--------|----------|----------|---------|---------|

VII. OLYMPIA SCIENTIFIC CALCULATORS

| | | | |
|----------|----------|----------|---|
| LCD 8110 | LCD 9210 | ES-570MS | ES-570ES PLUS (with transparent casing) |
|----------|----------|----------|---|

VIII. TEXAS INSTRUMENTS SCIENTIFIC CALCULATORS

| | | | | |
|---------|-----------|---------|-------|------------|
| TI-30XA | TI-30XIIS | TI-30XS | TI-34 | TI-36X PRO |
|---------|-----------|---------|-------|------------|

IX. OTHER BRANDS

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