



PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

Resolution No. **30**

Series of 2022

**REVERTING TO THE SIX (6) SUBJECTS IN THE LICENSURE EXAMINATION FOR
CERTIFIED PUBLIC ACCOUNTANTS (LECPA) UNDER BOARD RESOLUTION
NO. 262 (S. 2015); RENAMING OF THE SUBJECT TITLE “MANAGEMENT
ADVISORY SERVICES” TO “MANAGEMENT SERVICES”; AND ADOPTING THE
REVISED SYLLABI AND TABLES OF SPECIFICATIONS FOR THE SIX (6)
SUBJECTS IN THE LECPA STARTING OCTOBER 2022**

WHEREAS, the Professional Regulatory Board of Accountancy (Board) issued Resolution No. 262 (s. 2015) prescribing the six (6) new subjects in the LECPA, as follows: Financial Accounting and Reporting; Advanced Financial Accounting and Reporting; Management Advisory Services; Auditing; Taxation; and Regulatory Framework for Business Transactions;

WHEREAS, the Board also issued Resolution No. 01 (s. 2019) amending the Syllabi and the Tables of Specifications (TOS) of the aforementioned subjects in the LECPA to broaden the coverage of topics and to provide detailed definition of sub-topics starting in the May 2019 LECPA;

WHEREAS, the Board recognized the need to review the six (6) subjects in the LECPA and their respective Syllabi and TOS, and make the corresponding revisions, if necessary, in order to align the topics, sub-topics, and questions with the new curriculum of the Bachelor of Science in Accountancy (BSA) Program as prescribed in Commission on Higher Education Memorandum Order No. 27 (s. 2017) and to prepare the aspiring professional accountants, who completed and graduated under the new curriculum in May 2022, for the October 2022 LECPA;

WHEREAS, the Board issued Resolution No. 90 (s. 2019) designating the National Association of Certified Public Accountants in Education (NACPAE) to spearhead the review of the six (6) subjects in the LECPA and their Syllabi and TOS *vis-à-vis* the new BSA curriculum, in collaboration with the stakeholders;

WHEREAS, the NACPAE, through its focused group composed of representatives of Certified Public Accountants from the four (4) sectors of the accountancy profession, submitted the results of their review and recommendations on the Syllabus of each of the six (6) subjects, including the topics and sub-topics therein;

WHEREAS, the Board, after thorough evaluation and discussion of the recommendations of NACPAE as well as the subjects to be given for the October 2022 LECPA, is inclined to adopt certain changes or modifications in the LECPA subjects as well as their Syllabi and TOS.

IN VIEW WHEREOF, the Board **RESOLVES**, as it is hereby **RESOLVED**, to:

1. Revert to the six (6) subjects in the LECPA, as embodied in Resolution No. 262 (s. 2015);
2. Rename the subject title “Management Advisory Services” to “Management Services”; and
3. Adopt the revised Syllabi and TOS for the subjects in the LECPA, which shall be applied starting October 2022 LECPA.

REVERTING TO THE SIX (6) SUBJECTS IN THE LICENSURE EXAMINATION FOR CERTIFIED PUBLIC ACCOUNTANTS (LECPA) UNDER BOARD RESOLUTION NO. 262 (s. 2015); RENAMING OF THE SUBJECT TITLE "MANAGEMENT ADVISORY SERVICES" TO "MANAGEMENT SERVICES"; AND ADOPTING THE REVISED SYLLABI AND TABLES OF SPECIFICATIONS FOR THE SIX (6) SUBJECTS IN THE LECPA STARTING OCTOBER 2022

This Resolution, together with the revised Syllabi and TOS (Annex A), shall take effect after fifteen (15) days following its complete publication in the Official Gazette or in any newspaper of general circulation in the Philippines.

Let a copy hereof be furnished the University of the Philippines Law Center and Philippine Council of Deans and Educators in Business.

Done in the City of Manila, this **13th** day of **June, 2022**.


NOE G. QUINANOLA
Chairman


SAMUEL B. PADILLA
Vice Chairman


GLORIA T. BAYSA
Member


THELMA S. CIUDADANO
Member


GERVACIO I. PIATOR
Member


MARIA TERESITA Z. DIMACULANGAN
Member


ROSALINDA D. EVANGELISTA
Member

ATTESTED BY:


Atty. Lovelika T. Bautista
Chief, PRB Secretariat Division

DATE OF PUBLICATION IN THE
BUSINESS MIRROR : June 28, 2022
Date of Effectivity : July 14, 2022

APPROVED:


TEOFILO S. PILANDO, JR.
Chairman


JOSE Y. CUETO, JR.
Commissioner


ERWIN M. ENAD
Commissioner

Note: Attachment may be downloaded at www.prc.gov.ph under PRB of Accountancy Resolution. <https://www.prc.gov.ph/accountancy>