



Republic of the Philippines
Professional Regulation Commission
Manila

PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

**PROGRAM OF THE MAY 21, 22 & 23, 2023 CERTIFIED PUBLIC ACCOUNTANTS
LICENSURE EXAMINATION (LECPA) IN NCR, BAGUIO, BUTUAN, CAGAYAN DE ORO,
CEBU, DAVAO, ILOILO, KORONADAL, LEGASPI, LUCENA, PAGADIAN, PALAWAN,
PAMPANGA, ROSALES, TACLOBAN, TUGUEGARAO AND
ZAMBOANGA**

<u>DATE AND TIME</u>	<u>SUBJECTS</u>
<u>SUNDAY, MAY 21, 2023</u>	
7:00 A.M. - 7:45 A.M.	General Instructions/Filling out of Forms
8:00 A.M. - 11:00 A.M.	Management Advisory Services
1:00 P.M. - 4:00 P.M.	Auditing
<u>MONDAY, MAY 22, 2023</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 23, 2023</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
 - h. **Health Forms (Pursuant to Memorandum No. 68, series of 2020)**

- i. Negative RT-PCR Test Results, if applicable, or Certificate of Quarantine or Certificate or copy of the Complete Vaccination Card for fully vaccinated examinees to be submitted to the proctor on the examination day.
5. Only basic calculators are allowed. A basic calculator is one which only contains the keys for the basic functions (+, -, x and /). It may also have the memory keys (M+, M-, MR and MC). Calculators with TAX functions are also allowed.
6. The following are PROHIBITED inside the examination rooms/premises:
 - a. Books, notes, review materials, and other printed materials containing coded data/information/formula;
 - b. **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**
 - c. Bags of any kind (ladies' bag, shoulder bags, attaché case, backpack, etc.);
 - d. Other examination aides not stated in this program.

All personal belongings of the examinees shall be surrendered to the proctor and shall be placed in a secured space within the examination room.

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.

7. Per Joint Administrative Order No. 01 (s 2021)¹, the following Health Standards for Examinees and PRC Examination personnel shall be observed.

7.1 All examinees and examination personnel shall enforce the following precautionary measures among themselves:

- 7.1.1 Observe physical distancing of at least two (2) meters between examinees. Examinees shall be restricted to their assigned seat;
- 7.1.2 Wear face mask (at least 3-ply surgical mask, preferably N95 mask) and face shield² at all times;
- 7.1.3 Bring 70% ethyl alcohol for hand disinfection;
- 7.1.4 Wear latex gloves for exam personnel handling the test questionnaires;
- 7.1.5 Avoid close contacts like "beso-beso", hugging, handshake, and directly touching other persons;
- 7.1.6 Avoid touching one's eyes, nose, and mouth;
- 7.1.7 When sneezing and/or coughing, facial tissues must be used to wipe the nose and mouth areas. Dispose of used facial tissues properly; and
- 7.1.8 Avoid spitting in public, on floors, and along corridors.

- 7.2 Examinee shall submit the duly accomplished Informed Consent (Annex "A") and Health Declaration (Annex "B") forms with the Notice of Admission (NOA) and the negative RT-PCR test result/Quarantine Certificate or copy of the Complete Vaccination Card to the proctor on the examination day.

Informed Consent and Health Declaration Forms can be downloaded from the PRC official website (www.prc.gov.ph);

7.3 Examinees and examination personnel shall bring their own meals (pre-packed meal/snack and drink) to be eaten during breaks, on their assigned seats. Face masks and face shields will only be removed when taking meals or drinks.

7.4 Windows will be opened to improve ventilation during breaks.

7.5 Examinees shall bring their own pens, pencils, and erasers. Borrowing from a seatmate is strictly not allowed.

7.6 Talking and loitering are prohibited in the hallways or in the examination room.

¹ PRC, DOH and PNP JAO, entitled "Revised Standard Guidelines on the Strict Observance of Health Protocols in the Conduct of Licensure Examinations during Public Health Emergency and/or Pandemic"

² Because the exam room is an enclosed area for approx. 8 hours, it is highly advisable for the examinees to wear their face shields at all times.

7.7 Physical distancing shall be strictly observed in the queuing of the examinees entering the testing venues;

7.8 All examinees and examination personnel shall undergo temperature scanning:

7.8.1 Only examinees with a temperature of less than or equal to 37.5 degrees Celsius (37.5°C) shall be allowed to enter the testing venue;

7.8.2 Examinee with a temperature of more than 37.5 degrees Celsius (37.5°C) shall be referred to the Building Supervisor, who shall refer the concerned examinee to onsite medical doctor/personnel for assessment. The examinee will not be allowed to take the rest of the examination.

7.9 Examinees shall proceed immediately to their designated examination rooms after the thermal scanning/screening.

7.10 During the examination proper, the following shall be strictly observed:

7.10.1 Watchers/Proctors and examinees shall practice social distancing measures at all times within the examination rooms, particularly when examinees submit their answer sheets and test booklets/questionnaires; only one examinee at a time shall be accommodated;

7.10.2 Any examinee who needs to use the restroom shall be accompanied by a room watcher/proctor, always maintaining social distancing measures. Only one examinee at a time shall be allowed to go to the restroom. Proper hand hygiene shall be observed particularly every after use of the restrooms; and

7.10.3 Protective facemasks and handkerchiefs/tissue shall be inspected by room watchers/proctors before the start of every subject and, if necessary, during the conduct of examination to ensure that they are not ~~7~~ used to conceal codigos.² In compliance with social distancing measures, the inspection shall be done one at a time, while the rest of the examinees are seated. Examinees must show all the angles of their facemasks and handkerchiefs to the room watcher/proctor for inspection, from a distance of at least one (1) meter from the examinee.

8. All examinees shall be required to download and fill-out a Post Examination Health Surveillance Form and submit the same fourteen (14) days after the examination through the designated Regional Offices' email address. The said form can be downloaded from the PRC official website <http://www.prc.gov.ph>.

9. In addition to the above, the examinees are required to submit results of their RT-PCR or Saliva tests from any of the Department of Health (DOH) accredited facilities 3-5 days before the examination date/s, if falling under the groups stated in DOH Memorandum 2020-258A.¹ Only those examinees with negative results shall be allowed to take the examination.

If the examinee does not fall in the groups mentioned in DOH Memorandum 2588-A (s 2020), he/she shall be allowed to take the examination in the absence of RT-PCR test, provided, that he/she must undergo a fourteen (14)-day quarantine period wherein he/she is asymptomatic for at least fourteen (14) days prior to the scheduled examination date/s. Provided further, that he/she has no close contact or exposure to the aforementioned cases. A Certificate of Quarantine or its equivalent signed by any of the following shall be submitted instead:

1. Duly licensed Physician (government or private physician);
2. Municipal Health Officer, Provincial Health Officer or City Health Officer;
3. Barangay Officer visiting the examinee's residence or examination personnel attesting that he/she has been in quarantine for fourteen (14) days.

Examinees coming from other countries are required to quarantine for fourteen (14) days in any government accredited facility and/or provide a negative RT-PCR/ Saliva test result whichever is shorter.

10. Please see this link <https://www.prc.gov.ph/sites/default/files/JAO%20202101%20PRC%20DOH%20PNP.pdf> for detailed information on JAO 01(s 2021).

11. Read carefully and follow the instructions on your Notice of Admission and Examinees Guide.

¹ Updated Interim Guidelines on Expanded Testing for COVID-19

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
February 2023

APPROVED:



NOE G. QUIÑANOLA

Chairman

CERTIFIED CORRECT:


Atty. Lovelika T. Bautista
Chief, PRB Secretariat Division