



“NOT FOR SALE”

PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

PROGRAM OF THE SEPTEMBER 30, OCTOBER 1 & 2, 2023 CERTIFIED PUBLIC ACCOUNTANTS LICENSURE EXAMINATION (LECPA) IN NCR, BAGUIO, BUTUAN, CAGAYAN DE ORO, CALAPAN, CEBU, DAVAO, ILOILO, KORONADAL, LEGASPI, LUCENA, PAGADIAN, PALAWAN, PAMPANGA, ROSALES, TACLOBAN, TUGUEGARAO AND ZAMBOANGA

<u>DATE AND TIME</u>	<u>SUBJECTS</u>
<u>SATURDAY, SEPTEMBER 30, 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 Services
1:00 P.M. - 4:00 P.M.	Auditing
<u>SUNDAY, OCTOBER 01, 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>MONDAY, OCTOBER 02, 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

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 items are strictly **PROHIBITED** inside the examination premises/rooms.
 - a. Books, notes, review materials, and other printed materials containing coded data/information/formula.
 - b. Calculators that can automatically carry out a sequence of operations under control of a stored program, much like a computer and/or with audio-visual features, and/or capable of external communication or internet connectivity fall under programmable calculators (Please refer to Board Resolution No. 04 s. 2020).**
 - 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 (ladies bag, shoulder bags, attaché case, backpacks, etc.)
 - e. Other examination aids 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. Joint Administrative Order No. 01 (s 2022)¹, the following precautionary measures and protocols shall be observed and implemented during the conduct of licensure examination such as, but not limited to:

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

- a. Limit their travel to a semi-bubble set up of home-testing venue-home
- b. Observe physical distancing of at least one (1) meter between and among examinees.
- c. Restrict examinees to their assigned seat;
- d. Wear a well-fitted face mask at all times;
- e. Bring 70% ethyl alcohol for hand disinfection;
- f. Avoid close contacts (e.g., “beso-beso”, hugging, handshakes), and similar activities which directly involve touching of other persons;
- g. Avoid touching one’s eyes, nose, and mouth;
- h. Observe cough and respiratory etiquette at all times; and
- i. Avoid spitting in public, on floors, and corridors.

7.2 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 (if applicable) will only be removed when taking meals or drinks.

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

7.4 Loitering and unnecessary conversing in the hallways or in the examination room are strictly not allowed.

¹ PRC, DOH, DILG, and PNP JAO, entitled “Revised Guidelines on the Observance of Protocols for Minimum Public Health Standards and Institutionalization of Health Settings in the Conduct of Licensure Examinations during State of Public Health Emergencies”

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

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7.6 Examinees shall proceed immediately to their designated examination rooms after the screening.

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

- a. Room watchers/proctors and examinees shall be advised to observe and maintain the Minimum Public Health Standards (MPHS), 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;
 - b. Any examinee who needs to use the restroom shall be accompanied by a room watcher/proctor, while always observing and maintaining MPHS. 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
 - c. 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 used to conceal codigos. In compliance with the MPHS, the inspection shall be done one at a time, while the rest of the examinees are seated.
8. In addition to the above, the examinees are required to submit a copy of the proof of full vaccination (1 or 2 doses depending on the vaccine received plus booster or based on the latest definition of "Fully Vaccinated"), RT-PCR test for those who are not fully vaccinated, or Certificate of Completion of Isolation, as the case may be, to the proctor on examination day.

If the examinee recently contracted COVID-19, a Certificate of Completion of Isolation or its equivalent signed by any of the following must be submitted:

1. Duly licensed Physician (government or private physician);
2. Municipal Health Officer, Provincial Health Officer or City Health Officer;
3. Designated Barangay Health Emergency Response Team (BHERTs) Officer or Barangay Health Worker visiting the residence of the examinee or examination personnel.

Examinees coming from other countries are required to quarantine following the latest quarantine and isolation protocols and guidelines, in and around the time of examination.

9. For detailed information, please refer to JAO 01 (s 2022) (copy attached).
10. 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
19 July 2023

APPROVED:



NOE G. QUIÑANOLA

Chairman

CERTIFIED CORRECT:



Atty. Lovelika T. Bautista
Chief, PRB Secretariat Division

PRB-ACC/D-SRB
NGQ/LTB/MADC/gnet

