

EXAMINATION, REGISTRATION AND LICENSURE

CPA Examinations

Qualifications of Exam Applicant

- Filipino Citizen
- Good moral character
- Holder of the degree BS Accountancy
- Not convicted of any criminal offense involving moral turpitude

Scope of Examination

- Article 3, Sec. 15
- Theory of Accounts
 - Business Law and Taxation
 - Management Services
 - Auditing Theory
 - Auditing Problems
 - Practical Accounting Problem I
 - Practical Accounting Problem II

Note:
The BOA, subject to the approval of the PRC, may revise or exclude any of the subjects and their syllabi, and ass new ones as the need arises.

Licensure Examination

RESULTS
Ten (10) calendar days
(may be extended for just cause)

Failed

After 2 Failed attempts, the candidate shall take refresher course for him to take another CPALE.

Conditional

Passed

Oath

To pass the CPALE, obtain general average of **75%**, with no grade lower than **65%** in any given subject. In the event a candidate obtains the rating of 75% and above in at least majority of subjects, he/she shall receive conditional status. If candidate fails the general average (75%) and rating (65%) in each subject, then the status is "failed."