



“NOT FOR SALE”

**PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY**

**PROGRAM OF THE MAY 25, 26, AND 27, 2025 CERTIFIED PUBLIC ACCOUNTANTS  
LICENSURE EXAMINATION (CPALE)**

<u>DATE AND TIME</u>	<u>SUBJECTS</u>
<b><u>SUNDAY, MAY 25, 2025</u></b>	
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
<b><u>MONDAY, MAY 26, 2025</u></b>	
8:00 A.M. - 11:00 A.M.	Taxation
1:00 P.M. - 4:00 P.M.	Regulatory Framework for Business Transactions
<b><u>TUESDAY, MAY 27, 2025</u></b>	
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

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**GENERAL INSTRUCTIONS:**

1. Check or verify your school/building assignments at the PRC official website ([www.prc.gov.ph](http://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

- e. **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 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/rooms:
- Books, notes, review materials, and other printed materials containing coded data/information/formula.
  - Calculators which are programmable or with embedded functions especially CASIO FX991ES and CASIO FX-991ES plus pursuant to Memorandum Circular 2018-01.**
  - 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.**
  - Bags of any kind (place your documents inside the transparent/plastic envelope).
  - 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 and examination personnel are encouraged to observe the minimum health standards per DOH Circular No. 0324 (s. 2023)<sup>1</sup> throughout the conduct of the examination.
7. 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.**

THIS SUPERSEDES THE EXAMINATION PROGRAM DATED JANUARY 2025.

Manila, Philippines  
February 05, 2025

APPROVED:



**NOE G. QUIÑANOLA**  
Chairman

CERTIFIED CORRECT:



**Atty. Lovelika T. Bautista**  
Chief, PRB Secretariat Division

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<sup>1</sup> Updated Health Protocols Following the Lifting of the COVID-19 Public Health Emergency