



Republic of the Philippines  
Professional Regulation Commission  
Manila



MEMORANDUM ORDER NO. 2012 - 07

September 10, 2012

TO : THE CHAIRMAN, VICE-CHAIRMAN, AND MEMBERS OF  
THE PROFESSIONAL REGULATORY BOARD OF  
ACCOUNTANCY

CHAIRMAN, COMMISSION ON HIGHER EDUCATION  
(CHED), THE DEANS/HEADS OF SCHOOLS, COLLEGES,  
AND UNIVERSITIES', DEPARTMENTS/DIVISIONS/  
UNITS OFFERING BS IN ACCOUNTANCY

OICS APPLICATION DIVISION  
EXAMINATION DIVISION  
RATING DIVISION  
LEGAL & INVESTIGATION DIVISION  
RECORDS MANAGEMENT DIVISION

SECRETARY, PROFESSIONAL REGULATORY BOARDS

ALL REGIONAL DIRECTORS/OICS

SUBJECT : NEW SCHEDULES OF THE SUBJECTS IN THE OCTOBER  
6, 7, 13 & 14 BOARD LICENSURE EXAMINATION  
FOR CERTIFIED PUBLIC ACCOUNTANTS (CPAs)

To enable the Chairman, Vice-chairman, and the aforesaid Members to report to the Confidential Room only once, the hereundermentioned new schedules of the subjects in the October 6, 7, 13 & 14, 2012 Board Licensure Examination for Certified Public Accountants (CPAs) are hereby provided, thereby incorporating the same into the Program therefor.

**First Examination Day**

October 6, 2012

8:00 AM – 11:00 AM THEORY OF ACCOUNTS  
1:00 PM – 4:00 PM AUDITING THEORY

**Second Examination Day**

October 7, 2012

8:00 AM – 11:00 AM MANAGEMENT SERVICES  
1:00 PM – 4:00 PM PRACTICAL ACCOUNTING I

**Third Examination Day**

October 13, 2012

8:00 AM – 11:00 AM AUDITING PROBLEMS  
1:00 PM – 4:00 PM PRACTICAL ACCOUNTING II

**Fourth Examination Day**

October 14, 2012

8:00 AM – 11:00 AM BUSINESS LAW & TAXATION

The herein changes shall be applicable in the October 6, 7, 13 & 14, 2012 Board Licensure Examination for Certified Public Accountants (CPAs) ONLY.

For information thereto and compliance therewith.

  
TERESITA R. MANZALA  
Chairman

O-CH/O-SRB  
TRM/JJM/CGA/jod

Memo-change of sched of exam october 2012