



**Republic of the Philippines**  
**Professional Regulation Commission**  
**Manila**

**MEMORANDUM ORDER NO. 2010-01**

April 20, 2010

TO

**THE PRESIDENTS & DEANS OF SCHOOLS, COLLEGES  
AND UNIVERSITIES OFFERING THE BS ACCOUNTANCY**

**HEADS, APPLICATION DIVISION  
EXAMINATION DIVISION  
RATING DIVISION  
LEGAL & INVESTIGATION DIVISION  
RECORDS MANAGEMENT DIVISION**

**SECRETARY, PROFESSIONAL REGULATORY BOARDS**

**ALL REGIONAL DIRECTORS**

SUBJECT

**CHANGES IN THE SEQUENCING OF THE SUBJECTS TO  
BE GIVEN THIS COMING MAY 16, 17, 23 & 24, 2010  
CERTIFIED PUBLIC ACCOUNTANTS LICENSURE  
EXAMINATION**

In view of the fact that there are only five (5) members in the Board of Accountancy at present, there is a need to change the sequencing of the subjects to be given in the Certified Public Accountants Licensure Examination this coming May 16, 17, 23 & 24, 2010 so that one (1) member will give two (2) examination subjects on May 17, 2010 and another member will give two (2) examination subjects on May 23, 2010.

This scheme will save the time of these two (2) Board Members because they will no longer return on the next examination evening to prepare the examination questionnaires. Instead they will prepare and administer two (2) examination subjects on the same day.

Now, therefore, for this coming May 16, 17, 23 & 24, 2010 Certified Public Accountants Licensure Examination the following shall be the sequencing of the subjects to be given:

First Examination Day

May 16, 2010

8:00 AM -11:00 AM  
1:00 PM 4:00 PM

MANAGEMENT SERVICES  
BUSINESS LAW AND TAXATION

Second Examination Day

May 17, 2010

8:00 AM -11:00 AM  
1:00 pm - 4:00 PM

THEORY OF ACCOUNTS  
AUDITING THEORY

Third Examination Day

May 23, 2010

8:00 AM -11:00 AM  
1:00 PM - 4:00 PM

AUDITING PROBLEMS  
PRACTICAL ACCOUNTING I

Fourth Examination Day

May 24, 2010

8:00 AM -11:00 AM

PRACTICAL ACCOUNTING II

This change is for the May 16, 17, 23 & 24, 2010 Certified Public Accountants  
Licensure Examination ONLY.

For immediate compliance.



NICHOLAS P. LAPENA, JR.  
Chairman

O-CH/O-LIC  
NPLJ/DAOL/daq