

<b>Thematic Areas of Professional Development in accordance with BOA Resolution No. 59, Series of 2012</b>	<b>Required Units</b>
<p><b>1. Enabling Laws, Rules, and Regulations</b> (Provision of the Philippine Accountants Act and Implementing Rules and Regulations, applicable resolutions issued by the Professional Regulation Commissions and the Board of Accountancy and other issuances pertaining to registration, licensing, and professional regulatory regimes.)</p>	<b>6</b>
<p><b>2. Standards Applicable to Professional Practice</b> (Current and recent issuances of the respective area of the practice of the profession, such as those from the standards setting bodies on financial reporting, assurance and auditing, accounting education, and the related practice statements and interpretations as well as pronouncements related to taxation, depending on the area of practice of the professional.</p>	<b>24</b>
<p><b>3. Ethical, Governance, and Quality Principles</b> (Topics on the professional code of ethics governance principles and quality standards based on issuances of bodies affecting the professional practice.)</p>	<b>10</b>
<p><b>4. Environment of the Practice</b> (Issuances of government like the Securities and Exchange Commission, Bangko Sentral ng Pilipinas, Insurance Commission Cooperative Development Authority, and the like as well as frameworks models, best practices, benchmarks, tools and techniques espoused by the professional and other organizations that affect the opening and management of the clients and business entities of the profession. In the case of accounting education, the topics may include issuances of higher educational institutions and other professional bodies on the methods, styles and approaches of teaching test construction and measurement research innovations; and the like)</p>	<b>10</b>
<p><b>5. Development of the Person as Professional</b> (Professional development activities that enhance the individual competency of the CPA in the aspect of leadership, management and supervision oral and written communication design and conduct of research and training negotiation and facilitation, personality and social graces, teamwork enhancement, project management, information technology, and the like.)</p>	<b>10</b>