

# PSA ACCOUNTING EDUCATION: THE PHILIPPINE EXPERIENCE



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# Agenda

01

The Accountancy Education  
in the Philippines

02

The Licensure Examination for  
Certified Public Accountants

03

Accountancy Fields of Practice

04

Accreditation of CPAs in Public  
Practice

05

Professional Organization  
Involvement

# AGENDA 1

- **THE  
ACCOUNTANCY  
EDUCATION IN THE  
PHILIPPINES**

## Talking Points:

01

Bachelor of Science in  
Accountancy

02

The Course Syllabus

03

Role of Commission on Higher  
Education (CHED) and Board of  
Accountancy (BOA)

# BS ACCOUNTANCY PROGRAM

The curriculum for BS in Accountancy Program is designed to support aspiring professional accountants to develop the appropriate **entry-level** technical competence, professional skills, values, ethics and attitudes to successfully complete their studies, pass their professional certification assessment/examination and the practical experience period. It is composed of a **minimum** of **173** units, including the required General Education (GE) curriculum, and covers all major areas required by the profession such as:

1. Accounting, finance and related knowledge;
2. Organizational and business knowledge; and
3. Information technology, knowledge and competencies.

# BS ACCOUNTANCY PROGRAM

The **173** units are broken down into the following components:

<b>Courses</b>	<b>Minimum Units Prescribed</b>
1. General Education (GE) Courses	36
2. National Service Training Program (NSTP)	6
3. Physical Education (PE) courses	8
<b>Sub-total</b>	<b>50 units</b>
4. Common Business and Management Education Courses	6
5. Core Accounting Education Courses	81
6. Cognates/Major/Professional Courses	36
<b>Sub-total</b>	<b>123 units</b>
<b>Total</b>	<b>173 units</b>

## AGENDA 2

- **THE LICENSURE EXAMINATION FOR CERTIFIED PUBLIC ACCOUNTANTS**

# SUBJECTS IN THE LICENSURE EXAMINATION

02

ADVANCED FINANCIAL  
ACCOUNTING AND REPORTING

04

MANAGEMENT  
SERVICES

06

TAXATION



01

FINANCIAL  
ACCOUNTING AND  
REPORTING

03

AUDITING

05

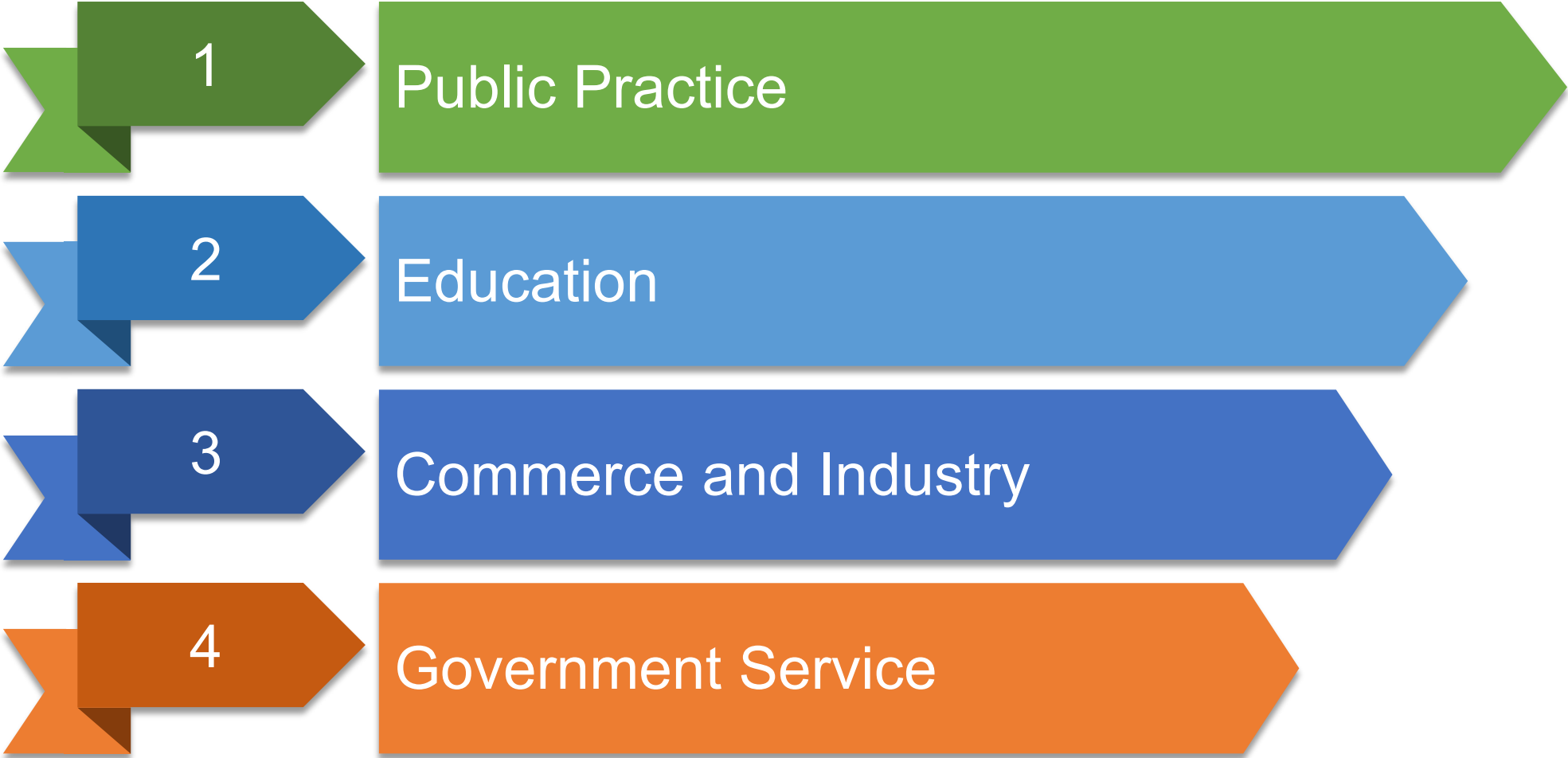
REGULATORY FRAMEWORK FOR  
BUSINESS TRANSACTIONS



# AGENDA 3

- ACCOUNTANCY  
FIELDS OF  
PRACTICE

# Accountancy Fields of Practice



## AGENDA 4

- **ACCREDITATION  
OF CPAs IN  
PUBLIC PRACTICE**

# Pre-requisites

- 1 3 years of minimum experience in Public Practice
- 2 Completion of 120 CPD credits
- 3 QAR Compliance
- 4 Renewed every 3 years

# AGENDA 5

- **PROFESSIONAL  
ORGANIZATION  
INVOLVEMENT**

## **PICPA**

Philippine Institute of Certified  
Public Accountants

## **ACPAPP**

Association of Certified  
Public Accountants in Public  
Practice

## **nACPAAE**

National Association of  
Certified Public  
Accountants in  
Education

## **ACPACI**

Association of Certified  
Public Accountants in  
Commerce and Industry

## **GACPA**

Government  
Association of Certified  
Public Accountants



*Thank you*