

# New Philippine CPA Board Exam Syllabus

The news is true. There have been changes to the CPA Board Exam Syllabus and this was proposed by the Board of Accountancy headed by BoA chairman Joel Tan-Torres last June 20, 2015 and presented during the Accountancy Week Celebration on July 2015.

## The Revisions

1. Reduction in the number of subjects from seven (7) to six (6)
2. Merging auditing theory and practice into one (1) subject
3. Merging of accounting theory and practice and distributing the pertinent topics in Theory of Accounts, Practical Accounting I, Practical Accounting II to Financial Accounting and Reporting and Advance Accounting
4. Segregating Business Law and Taxation into "Taxation" and "Regulatory Framework for Business Transactions"
5. Renaming Management Services to "Management Accounting and Control"

## The Catch

Since the previous Business Law is now changed to "Regulatory Framework for Business Transactions" expect that Law exam will now include laws and regulations issued by relevant government agencies like the SEC, DTI, etc.

In the Management Accounting and Control subject, an emphasis is given on "Control" which means that this too shall be of focus on the subject matter. This topic largely covered in Accounting Information System during undergrad.

## Date of Effectivity

The BOA unanimously recommended to the PRC to implement these changes in the May 2016 CPA Licensure Examination. If you are like me who will take the said exam on that date, there is nothing to worry about, because according to Orlando Calundan's post about the matter in [philcpa.org](http://philcpa.org): *"On the changes in subjects – We believe that the changes in subjects doesn't really significantly impact the nature of items given during the exam. Of course there are always something new, like amendments to the accounting and auditing standards, amendments and revision in tax and business laws and regulations that are usually taking place even without changing the subjects."*

What are your thoughts about this changes? Leave in the comment below.

## What Does it Mean to Us?

Well, the ones that are really affected are those who will sooner or later take the CPA board exam. But of course, educators will also have significant role in the process since they are the one that actually guides the students and reviewees.

On the changes in subjects – We believe that the changes in subjects doesn't really significantly impact the nature of items given during the exam. Of course there are always something new, like

# Philippine Cpa Board Exam Questions

**E Nelson Swinerton**



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