**IMPLEMENTING RULES AND REGULATIONS (IRR)**

**IN THE CONDUCT OF THE**

**2013 NATIONAL CPA MOCK BOARD EXAMINATION**

**IRR 1.0 General Guidelines**

**IRR 1.1** The National CPA Mock Board Examination is a nationwide-simultaneous event to be conducted by region across the country.

**IRR 1.2** The National CPA Mock Board Examination is open for application to students, preferably graduating students, who are enrolled in Bachelor of Science in Accountancy who are bona fide members of the National Federation of Junior Philippine Institute of Accountants.

**IRR 1.3** The aspiring examinee for this event must be **at least** a 3rd year level of a 4-year course, 3rd year level of a 3-year course, or a 4th year level of a 5-year course.

**IRR 2.0 REQUIREMENTS**

**IRR 2.1** Each examinee must comply with the following requirements (hardcopy):

* School I.D.
* Recent registration/enrollment form.

**IRR 3.0 LOCAL CHAPTER (lc) PRE-REGISTRATION GUIDELINES**

**IRR 3.1** Each aspiring examinee, must pre-register with his Local Chapter in his respective school. An examinee must fill-in the necessary information in the provided **pre-registration sheet** (hardcopy) by NFJPIA. The Local Chapter President/Representative must fill-in necessary registration sheet (softcopy) provided by NFJPIA which will serve as the final list to be submitted to their respective Regional Councils. Also, the examinee must pay the examination fee to his respective Local Chapter once he pre-registered himself. “No Refund” policy will be strictly implemented.

**IRR 3.2** All hardcopy requirements must be submitted during the 1st day of the examination to be checked by the attending proctor.

**IRR 3.3** The pre-registration period **starts on January 03, 2013** and will **end on February 01, 2013**. **Only those aspiring** examinee*s* **who pre-registered** are **allowed to take the CPA mock board examination.**

**IRR 3.4** The **softcopy of pre-registration information**and the **collection of examination fee** by the Local Chapter **must be sent to their respective Regional Council** for consolidation purposes **on or before February 4, 2013**.

**IRR 3.5** All local chapters are encouraged to strictly follow the given deadline as to the pre-registration to sufficiently supply the number of materials needed

 for the examinees per region.

**IRR 4.0 REGIONAL COUNCIL (Rc) PRE-REGISTRATION GUIDELINES**

**IRR 4.1** The Regional Council must secure the **pre-registration sheets** (softcopy), and **collection of examination fee** from the Local Chapters **on or before February 4, 2013.**

**IRR 4.2** The Regional Council must send a confirmation as to the number of pre-registered examinees as of **February 5, 2013** to the National Vice President for Academics and must deposit the collection remitted on or before **February 6, 2013**.

**IRR 5.0 Dates and schedule of examination**

 **February 16, 2013** (Saturday)

|  |  |
| --- | --- |
| 7:30 am – 9:30 am | Theory of Accounts |
| 9:30 am – 9:45 am | 15-minute Break |
| 9:45 am- 11:15 am | Business Law |
| 11:15 am-12:15 pm | Lunch Break |
| 12:15 pm -2:45 pm | Taxation |
| 2:45 pm – 3:00 pm  | 15- minute Break |
| 3:00 pm – 6:00 pm | Management Advisory Services |
| 6:00 pm – 8:00 pm | Auditing Theory |

**February 17, 2012** (Sunday)

|  |  |
| --- | --- |
| 9:00 am – 12:0nn | Auditing Problems |
| 12:00 nn – 12:45pm | Lunch Break |
| 12:45 pm – 3:45 pm | Practical Accounting 1 |
| 3:45 pm – 4:00 pm | 15-minute Break |
| 4:00 pm – 7:00 pm | Practical Accounting 2 |

**IRR 6.0 general examination guidelines**

**IRR 6.1** The 2013NFJPIA CPA Mock Board Examinationis patterned on the actual CPA Board Examination and will be strictly followed.

**IRR 6.2** Examinees are expected to be at the venue **at least 1 hour before** the official starting time. This is for the confirmation of their registration and inspection of calculators.

**IRR 6.3** Examinees who failed to be at the venue once the exam starts are considered late. Late comers are not allowed to take the examination of the subject he failed to attend on time with. Hence, he will be allowed to take the next subject that follows.

**IRR 6.4** Examinees should observe proper behavior during examination proper. Talking, and/or asking to seatmates are strictly prohibited. Any questions/clarifications must be addressed directly to the proctor.

**IRR 6.5** Any examinee caught cheating will make the examinee’s test paper null and void.

**IRR 6.6**An examinee shall sign the attendance sheet before and after each examination session for every subject he takes

**IRR 6.7** Examinees are allowed to leave the room every after each board subject provided that they are done with the exam. Once they left the room, they are not allowed to go inside unless all other examinees are done.

**IRR 6.8** Only calculators allowed by Philippine Regulatory Commission (non-programmable calculators) are allowed to be used. Proctors are expected to inspect the examinees***’*** calculators before the examination starts. The list of allowed calculators is enumerated below:

**Allowable Calculators**

 Examinees shall be allowed to bring in and use ONLY any of the following calculators that were identified as non-programmable (Professional Regulation Commission Memorandum Circular No. 2004-06 dated March 4, 2004)

**CASIO STANDARD/DESKTOP/SCIENTIFIC CALCULATORS**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 530 | DS-208H | *fx-500A* | *fx*-82SX | J-120TE | MS-10TV | NS-10T |
| 20V | DS-20TV | *fx*-500ES | *fx*-82TL | JF-120TV | MS-10V | NS-20T |
| 470LA | DS-2TV | *fx*-506G | *fx*-85B | JF-200TV | MS-10VC | NS-310TM |
| D-100V | DS-3V | *fx*-506M | *fx*-85ES | JS-10LA | MS-115 | O-40M |
| D-120TE | DS-881 | *fx*-509D | *fx-85ES PLUS* | JS-10TV | MS-120TE | SL-100L |
| D-120TV | DW120TV | *fx*-509G | *fx*-85MS | JS-110TV | MS-120TV | SL-100VC |
|  |  |  |  |  |  |  |
| D-208H | *fx*-95ES PLUS | *fx*-520G | *fx*-85S | JS-120TV | MS-170LA | SL-1000TV |
| D-20L | *fx*-100D | *fx*-531GH | *fx*-85SA | JS-140V | MS-170T | SL-1100 |
| D-20M | *fx*-100MS | *fx*-546D | *fx*-901 | JS-20LA | MS-20TV | SL-200TE |
| D-40L | *fx*-100S | *fx*-570AD | *fx*-911W | JS-20TV | MS-20V | SL-210TE |
| D-60L | *fx*-100W | *fx*-570ES | *fx*-95 | JS-40LA | MS-240T | SL-220TE |
| D-60M | *fx*-115D | *fx*-570ES PLUS | *fx*-95MS | JS-40V | MS-270LA | SL-300LV |
| DF100 | *fx*-115MS | *fx*-570MS | *fx*-991ES | JS-SC | MS-270T | SL-300TV |
| DF120TM | *fx*-115S | *fx*-570S | *fx*-991ES PLUS | JW120TV | MS-310TM | SL-305TE |
| DF120TV | *fx*-122S | *fx*-570W | *fx*-991H | JW200 | MS-350 | SL-315TV |
| DF-240LB | *fx*-220 | *fx*-580 | *fx*-991MS | LC-1000T | MS-373 | SL-320TV |
|  |  |  |  |  |  |  |
| DF-320TM | *fx*-250HC | *fx*-580D | *fx*-991N | LC-1000T/TV | MS-470 | SL-320V |
| DJ-120T | *fx*-260 | *fx*-65 | *fx*-991S | LC-160LV | MS-470LA | SL-340VA |
| DJ-220 | *fx*-300SA | *fx*-75 | *fx*-991W | LC-401B | MS-470LB | SL-760LB |
| DJ-240 | *fx*-300W | *fx*-82 | *fx*-992S | LC-401L/LV | MS-5VC | SL-787LT |
| DM-1200T | *fx*-350D | *fx*-820MS | *fx*-992VB | LC-403LD | MS-7T | SL-797LT |
| DM-1200TEV | *fx*-350ES | *fx*-824 | HC100 | LC-403LD/TV | MS-808V | SL-910TM |
| DM-1400TV | *fx*-350ES PLUS | *fx*-825X | HL-100LB | M-7LB | MS-80TE | SX-100 |
|  |  |  |  |  |  |  |
| DM-1600 | *fx*-350HA | *fx*-82C | HL-1221 | MJ-100 | MS-80TV | SX-220 |
| DM-1600TV | *fx*-350MS | *fx*-82ES | HL-4 | MJ-100T | MS-812TV | SX-300 |
| DN-858A | *fx*-350TL | *fx*-82ES PLUS | HL-815L | MJ-120T | MS-8T | SX-300P |
| DS-10TV | *fx*-350TLG | *fx*-82LB | HL-820LV | MS-1002 | MS-8TV | SX-320P |
| DS-120TV | *fx*-350W | *fx*-82LP | HL-820V | MS-100TE | MW-5V | WD-220T |
| DS-1800S | *fx*-401 | *fx*-82MS | HL-821 | MS-100TV | MW-8V | WM-200T |
| DS-1TV | *fx*-451M | *fx*-82Super | HS-8LE | MS-10TE | MX8V | WM-220T |

**CANON STANDARD/DESKTOP/SCIENTIFIC CALCULATORS**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| AD-11 | HS-1200 TV | LC-500H B | LS-1200T | LS-12TC | LS-88Hi | TS-120 TL |
| BS-1200TS | HS-1200RS | LC-500H G | LS-120H | LS-12TU | LS-88Hi II | TS-1200TG |
| CC-55 | HS-1200TS | LS-10 DT | LS-120Hi | LS-153TS | LS-88HV B | TS-120TL |
| F-502 | HS-1200TSV | LS-100 TSV | LS-120Hi II | LS-154H | LS-88HV G | TS-120TS |
| F-502G | HS-1210TC | LS-100DT | LS-120L | LS-154TG | LS-88HV Y | TS-121TC |
| F-604 | HS-20 TG | LS-100TC | LS-120RS | LS-22TC | LS-88V | TX-1210 E |
| F-710 | KC-20 | LS-100TS | LS-120TSG | LS-270H | LS-88V II | TX-1210Hi |
| F-715S | KS-1200TS | LS-100TSV | LS-120TU | LS-270V II | LS-QT | TX-1210Hi II |
| F-720 | LC-210 Hi II | LS-101H | LS-120V | LS-330H | MP-120LTS | TX-12H |
| F-720i | LC-210HI | LS-102Z | LS-120V II | LS-355TS | MP-1211LTS | WS-112H |
| F-760S | LC-210Hi B | LS-103TC | LS-120V-B | LS-39H | MP-121DTS | WS-1200TV |
|  |  |  |  |  |  |  |
| F-788DX | LC-210Hi G | LS-10DT | LS-120V-G | LS-566H | MP-1411LTS | WS-1210Hi |
| FC-45S | LC-210Hi II G | LS-120 Hi | LS-120V-P | LS-63TG | P1-DTS II | WS-1210Hi II |
| FC-4S | LC-210Hi II GR | LS-120 RS | LS-121TC | LS-82Z | P23-DTS II | WS-1210T |
| HS-1000TG | LC-210Hi II PB | LS-120 TU | LS-122R | LS-83TC | P3420-DL | WS-1410 T |
| HS-1200 T | LC-210Hi Y | LS120 V | LS-123TC | LS-88 L | TS-10TS | WS-1610 T |

**SHARP STANDARD/DESKTOP/SCIENTIFIC CALCULATORS**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| CH-312 | EL-231L | EL-331A | EL-500M | EL-509G | EL-520W | EL-6750 |
| CH-412 | EL-240S | EL-334F | EL-501 (BK) | EL-509R | EL-531GH | EL-6810 |
| CH-612 | EL-242M | EL-337C | EL-501V | EL-509V | EL-531RH | EL-6850 |
| EL=124A | EL-243S | EL-338F | EL-501W | EL-509V/531W | EL-531VH | EL-771C |
| EL-144A | EL-250S | EL-339H | EL-506P | EL-510R | EL-531W | EL-M332 |
| EL-125A | EL-310A | EL-376S | EL-506R | EL-520G | EL-546L | EL-M711G |
| EL-145A | EL-310A-GR | EL-378S | EL-506V | EL-520V | EL-546VA | EL-W211G |
| EL-2125 | EL-327S | EL-379S | EL-506W | EL-520V (BK) | EL-556G | EL-W531 |
| EL-233S | EL-330A | EL-421M | EL-509D | EL-520VA | EL-6053 | - |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| HP 9S | HP30S | HP Office Calc 100 | HP Office Calc 300 | HP Quickcalc Lifestyle |
| HP 10S | HP Smartcalc 300S | HP Office Calc 200 | HP Easycalc 100 | HP Quickcalc Lifestyle |

**HEWLETT-PACKARD STANDARD/DESKTOP/SCIENTIFIC CALCULATORS**

**CITIZEN STANDARD/DESKTOP/SCIENTIFIC CALCULATOR**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| CT-580 | SDC-84407E | SDC-8610 | SDC-8620A | SLD-7008 | STL-795 | W-11S |
| ET-210 | SDC-8560 | SDC-8610A | SDC-8975 | SLD-742N | TL-780 | - |

**AURORA STANDARD/DESKTOP/SCIENTIFIC CALCULATOR**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 2512 | DT210 | DT-394 | HC115 | HC193 | HL-125 | SC-120 |
| DB453B | DT303 | EB-964 | HC133 | HC205 | MS-270LA | SC582 |
| DT120Vplus | DT-393 | HC106 | - | - | - | - |

**OLYMPIA STANDARD/DESKTOP/SCIENTIFIC CALCULATOR**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ARCUS 1 | HL-88L | LCD-612ST | SD-100HW | SD-805M | SD-828 |
| HL-110 | LCD-186 | SD-100H | SD-100V | SD-81H | SD-835 |

**OTHER BANDS**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| CEBAR CD402 | TL 30XS | KARCE KC 539 | PORPO YH-106 | TAKSUN TS-217 |
| DAL 506X | KARCE-833 | TEXAS TI 30 | TIME BIRD SJC-122 | TAKSUN TS-128B |
| LIFELONG | KARCE KC 250 | PORPO YH-105 | TAKSUN TS-128 | - |

Calculators whose brand and identifying mark do not appear in the list above provided shall be prohibited in the examinations. For other Allowed Calculators please visit Professional Regulation Commission WEBSITE <http://www.prc.gov.ph/page.aspx?id=3>

**IRR 7.0 examination summary**

Below is the summary of the number of items and corresponding time allotment for each of the CPA Board subjects.

|  |  |  |
| --- | --- | --- |
| **SUBJECT** | **NO. OF ITEMS** | **TIME ALLOTED** |
| Auditing Theory | 100 | 2 hours |
| Auditing Problems | 50 | 3 hours |
| Taxation | 50 | 2 hours 30 minutes |
| Business Law | 60 | 1 hour 30 minutes |
| Management Advisory Services | 70 | 3 hours |
| Practical Accounting I | 50 | 3 hours |
| Practical Accounting II | 50 | 3 hours |
| Theory of Accounts | 100 | 2 hours |



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