GUIDELINES ON THE IMPLEMENTATION OF DECS ORDER NO. 5, S. 1990

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WHEREAS, P.D. 692 otherwise known as "The Revised Accountancy Law", empowers the Board of Accountancy to determine and prescribe the minimum requirements leading to the admission of candidates to the certified public accountant's examinations";

WHEREAS, Sec. 10 (d), Art. II of P.D. 692 imposes as an admission requirement for CPA licensure examination that candidates be holders of the degree of Bachelor of Science in Commerce or its equivalent from any institution of learning recognized by the government;

WHEREAS, the Department of Education, Culture and Sports has issued DECS Order No. 5, s. 1990, adopting and recognizing the degree of Bachelor of Science in Accountancy (BSA) as the only equivalent course as mandated in the provision heretofore adverted to;

WHEREAS, DECS Order No. 5, s. 1990 was issued to gradually phase out the Accounting major in the Bachelor of Science in Commerce, Bachelor in Business Administration and Bachelor of Science in Business Administration courses and adopt in its place, the new course Bachelor of Science in Accountancy;

WHEREAS, DECS Order No. 5, s. 1990 was initially implemented during the school year 1990-1991, and thus, by the end of school year 1993-1994, the Accounting major shall have been totally phased out;

WHEREAS, the Department of Justice has affirmed, per its Opinion No. 42 dated 2 April 1992, the authority of the Commission and the Board of Accountancy to deny admission to the CPA Licensure examination candidates graduating after the school year 1993-1994 who do not possess the Bachelor of Science in Accountancy degree as provided for in DECS Order No. 5, s. 1990, without prejudice however, to the right of those candidates with Accounting as major who have qualified for, and have taken, the CPA examinations before the full implementation of DECS Order No. 5, s. 1990 but have failed, to retake the CPA examination under the same conditions imposed for qualifying in the initial examinations taken;

NOW, THEREFORE, by virtue of Sec. 5 (c) and Sec. 16, Art. II of P.D. No. 692, the Board resolved as it hereby resolves to admit in the May 1994 and in subsequent CPA Licensure Examinations applicants who are;

1. Holders of a degree in Bachelor of Science in Accountancy under DECS Order No. 5, s. 1990; and

2. Graduates of Accounting Major courses as of 31 December 1994.

FURTHER, RESOLVED, that this Resolution, upon approval by the Commission, shall become effective after fifteen (15) days following its publication in the Official Gazette or Newspaper of general circulation;

FINALLY, RESOLVED, that this Resolution shall be widely disseminated and circularized to universities/colleges and all concerned for their information and guidance.

Adopted: 15 Mar. 1994

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