

## Memo 001. Term 3.1. AY 2022-2023

FROM : Office of the Director for Online BSA Bridging Program  
 TO : ALL CURRENTLY ENROLLED PCU-DILRFI BSA BRIDGING STUDENTS  
 RE : **CLARIFICATIONS ON THE REQUIRED APPA SKILLS CERTIFICATION ASSESSMENTS**  
 DATE : November 15, 2022

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### COVERAGE and DEFINITION

1. This memorandum applies to all PCU BSA Bridging Students.
2. It relates to the APPA Skills Certification Assessments and is herein also referred to as APPA Assessments or Assessments.
3. The term “course”, also called as “subject”, means an organized set of specific knowledge serving as an academic unit of study comprising the Bachelor of Science in Accountancy program.

### REQUIRED ASSESSMENT

4. Each student must take and pass the following number of APPA Skills Certification assessments based on his/her first academic term of enrollment in the program:

First Term of Enrolment	Number of APPA Assessments
Term 1.1 – 2.2	Seven (7)
Term 2.3 and onwards	ALL available and accessible published assessments

5. The following are the available APPA Skills Certification assessments currently offered by CERTS, as of Term 3.1, and their corresponding requisite courses:

No.	APPA Skills Assessment	Post-Nominal	Prerequisite Assessment	Must Have Been Completed or Presently Enrolled in the Following Courses to Take APPA Assessment
1.	CPB Lv. 1 Certified Bookkeeper	CB	None	Financial Accounting and Reporting
2.	CPB Lv. 2 Certified Professional Bookkeeper	CPB	CB	Intermediate Accounting 1
3.	CFA Lv. 1 Registered Financial Accountant I	RFAI	CB	Intermediate Accounting 1
4.	CFA Lv. 2 Registered Financial Accountant II	RFAII	RFAI	Intermediate Accounting 2
5.	CFA Lv. 3 Certified Financial Accountant, Part 1	CFA	RFAI and RFAII	Intermediate Accounting 3 and Accounting for Special Transactions
6.	CFA Lv. 3 Certified Financial Accountant, Part 2	CFA	RFAI and RFAII	Intermediate Accounting 3, Accounting for Special Transactions, and Accounting for Business Combinations
7.	CCA Lv. 1 Registered Materials Accountant	RMA	CB	Cost Accounting and Control
8.	CCA Lv. 2 Registered Payroll Accountant	RPA	CB	Cost Accounting and Control

No.	APPA Skills Assessment		Post-Nominal	Prerequisite Assessment	Must Have Been Completed or Presently Enrolled in the Following Courses to Take APPA Assessment
9.	CCA Lv. 3	Certified Cost Accountant	CCA	RMA and RPA	Cost Accounting and Control
10.	CMA Lv. 1	Associate Financial Planner	AFP	CB	Strategic Cost Management
11.	CMA Lv. 2	Associate Management Accountant	AMA	AFP	Strategic Cost Management
12.	CMA Lv. 3	Certified Management Accounting Practitioner	CMA	AFP and AMA	IAR in Management Advisory Services
13.	CFM Lv. 1	Registered Personal Finance Practitioner	RFPF	RFAI	Strategic Business Analysis
14.	CFM Lv. 2	Associate Financial Analyst	AFA	RFPF	Strategic Business Analysis
15.	CFM Lv. 3	Certified Financial Manager	CFM	RFPF and AFA	IAR in Management Advisory Services
16.	CTA Lv. 1	Registered Income Tax Practitioner	RITP	CPB	Income Taxation
17.	CTA Lv. 2	Registered Business and Transfer Tax Practitioner	RBTP	CPB	Business Taxation
18.	CTA Lv. 3	Certified Tax Accountant	CTA	RITP and RBTP	IAR in Taxation

6. Those enrolled in the Integrated Accounting Review (IAR) courses must take the corresponding APPA Assessments as tabulated below. However, those Assessments that had been completed in the prior academic terms are not required to be taken again.

No.	Integrated Accounting Review in	APPA Assessments
1	Financial Accounting and Reporting	Certified Bookkeeper, Certified Professional Bookkeeper, Registered Financial Accountant I, Registered Financial Accountant
2	Advanced Financial Accounting and Reporting	Certified Financial Accountant, Registered Materials Accountant, Registered Payroll Accountant
3	Auditing	Registered Internal Auditor, Registered Public Auditor, Certified Information Systems Specialist, Registered Government Auditor, and Registered Forensic Auditor
4	Management Services	Certified Cost Accountant, Associate Financial Planner, Associate Management Accountant, Certified Management Accounting Practitioner, Registered Personal Financial Practitioner, Associate Financial Analyst, and Certified Financial Manager
5	Taxation	Registered Income Tax Practitioner, Registered Business and Transfer Tax Practitioner, and Certified Tax Accountant
6	Regulatory Framework for Business Transactions	Juris Certificate in Obligations and Contracts, Juris Certificate in Business Organizations, Juris Certificate in Credit Transactions and Negotiable Instruments, and Juris Certificate in Banking and Special Commercial Laws

7. The following APPA Skills Certification assessments are still being prepared for and will only become requirements starting Term 3.2, AY 2022-2023 or in the academic term they are published, whichever comes later. Also, these Assessments do not apply to those students who complete all their academic requirements in Term 3.1, AY 2022-2023.

No.	APPA Skills Assessment	Post-Nominal	Requisite BSA Course
1.	Registered Internal Auditor	RIA	CFA



No.	APPA Skills Assessment	Post-Nominal	Requisite BSA Course
2.	Registered Public Auditor	RPA	CFA
3.	Certified Information Systems Specialist	CISS	CFA
4.	Registered Government Auditor	RGA	CFA
5.	Registered Forensic Auditor	RForA	CFA
6.	Juris Certificate in Obligations and Contracts	n.a.	None
7.	Juris Certificate in Business Organizations	n.a.	None
8.	Juris Certificate in Credit Transactions and Negotiable Instruments	n.a.	None
9.	Juris Certificate in Banking and Special Commercial Laws	n.a.	None

### IN WHAT ACADEMIC TERM SHALL THE APPA ASSESSMENT BE TAKEN

8. A student must take the assessment(s) during the term of present enrollment for those course(s) that he/she
  - 8.1. is enrolled in the current term; or,
  - 8.2. had already completed in the previous term; or,
  - 8.3. had already completed in previous school and was credited in his/her TOR evaluation.

### FAILURE TO COMPLY THE REQUIRED APPA ASSESSMENTS

9. A student who fails to take the APPA Assessment corresponding to a *“course(s) that he/she is enrolled in the current term”* may be given a probationary enrollment in the following term. However, the issuance of the final academic rating for those courses enrolled in the current term shall be subject to the completion of the requirement to pass the said corresponding APPA Assessment(s) for the courses enrolled in the immediately preceding term.
10. An old student who fails to take the APPA Assessment(s) corresponding to the course(s) that he/she *“had already completed in the previous term”* may be given a probationary enrollment in Term 3.2, AY 2022-2023. However, the issuance of the final academic rating for those probationary enrolled courses enrolled in Term 3.2, AY 2022-2023, which has a prerequisite course still subject to completion in the same academic term, shall also be subject to the completion of the said APPA Assessment. This policy applies in Term 3.3, AY 2022-2023, and the following terms thereafter.
11. An old student who fails to take the APPA Assessment(s) corresponding to the course(s) that he/she *“had already completed in previous school and was credited in his/her TOR evaluation”* may be given a probationary enrollment in Term 3.2, AY 2022-2023. However, the issuance of the final academic rating for those probationary enrolled courses enrolled in Term 3.2, AY 2022-2023, which has a prerequisite course still subject to completion in the same academic term, shall also be subject to the completion of the said APPA Assessment. This policy applies in Term 3.3, AY 2022-2023, and the following terms thereafter.
12. Those who were allowed to enroll in a course in Term 3.1, AY 2022-2023 or will be allowed to enroll in Term 3.2, AY 2022-2023 even without completing the prerequisite APPA Assessment shall be considered valid and is not covered in this clarificatory memorandum.
13. All graduating students must have completed the required APPA Assessments as mentioned in paragraph “4” hereof to qualify for graduation in the Bachelor of Science in Accountancy Bridging program.

### HOW TO TAKE THE APPA ASSESSMENTS

14. The following steps must be taken to take the Assessments:
  - 14.1 Pay two hundred pesos (P200) for the APPA apprenticeship fee. Visit the [www.appamembership.org](http://www.appamembership.org) for payment procedures. Apprentice membership is valid for One (1) year from the date of payment.



- 13.2 Register to your APPA Skills Assessment thru: <https://certsedu.tech/appa-simex-registration-for-assessments/>.
- 13.3 Study using your CERTS learning course room in the PCU BSA Bridging Program and other learning resources that best fit to you. For those who belong in paragraphs “7.2” and “7.3” and, therefore, have no access to the herein mentioned learning course room, you are advised to use other learning materials coming out of your resourcefulness to prepare for the said APPA Assessments.
- 13.4 Pass the scheduled Simulation Exam (SimEx) corresponding to the APPA assessment at <https://cpas.certs-eduonline.com>
- 13.5 Take the scheduled APPA assessment at <https://aefi.org>.

#### APPA ASSESSMENT RESULTS

- 15. Official results of the APPA Assessments will be communicated within twenty-one (21) days from the date of assessments. Assessment results, however, may be viewed immediately after the assessment is submitted.
- 16. A Recognition of Excellence in Competency will be issued to passers of the APPA Assessments accordingly.

#### APPA MEMBERSHIP AND MEMBERSHIP TITLE

- 17. Passers of the APPA Assessments who have received their Recognition of Excellence in Competency have the options to apply for Associate or Regular Membership in the Asia Pacific Professional Association. For more details, kindly visit this link: <https://appamembership.org/membership/>.
- 18. Associate or Regular Members are entitled to process their Membership Title(s) and enjoy the benefits of associated thereto.

This memo shall be effective immediately, subject to paragraphs 9 to 12, and will be in its full force and effectivity starting from the Term 3.3, AY 2022-2023.

Please be guided accordingly.



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