

Memo 2023-01-003

- FROM : Office of the President
- TO : ALL PCU DILRFI BSA BRIDGING PROGRAM STUDENTS
- RE : Attendance to PCU Intervention Classes and CERTS Live Online CPALE Lectures, Passing the CERTS CPALE Simulation Examinations and the PCU College of Business Administration and Accountancy Assessments, and Related Matters Thereto
- DATE : February 15, 2023

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1. Authority

- 1. By virtue of the following, these promulgations, standards, and policies are hereby issued for implementations governing the PCU DILRFI Bachelor of Science in Accountancy Extension Program (or BSA Bridging Program):
 - 1.1 Memorandum of Agreement between the Philippine Christian University (PCU, for brevity) and DGM Institute of Learning and Research Foundation, Inc., (DILRFI, for brevity) entered by the parties in June 2020, and,
 - 1.2 Memorandum of Agreement, and further by the working agreement, between DILRFI and CERTS Educational Services (CERTS, for short) whereby the latter provides the Learning Management Systems (LMS) and its contents since July 2020, as a complement to the LMS used by PCU.

2. Purposes

- 2.1 Optimize and upgrade the preparedness of the PCU DILRFI BSA Bridging Program graduates in taking the CPALE.
- 2.2 Reaffirm the prevailing policies in taking and passing the DILRFI/CERTS CPALE SIMEX and PCU College of Business Administration and Accountancy Assessments prior to the issuance of the Transcript of Records for the CPALE.
- 2.3 Encourage early and immediate compliance to the academic requirements as stated in this policy.

3. Core Policy

- 3.1 Require or strongly advise all concerned students as mentioned in paragraph "4" to:
 - 3.1.1 Attend the CERTS Live Online CPALE Lectures;

- 3.1.2 Attend the Invited Professional Reviewers/Lecturers for the Intervention Program;
- 3.1.3 Pass the DILRFI/CERTS CPALE Simulation Examinations; and,
- 3.1.4 Pass the PCU College of Business Administration and Accountancy program assessment.

4. Coverage

- 4.1 The following are REQUIRED to attend and pass those as mentioned in the Core Policy paragraph "3.1":
 - 4.1.1 Graduates who will take the CPALE, and,
 - 4.1.2 Students enrolled in the Integrated Accounting Review courses.
- 4.2 All other enrolled students are STRONGLY ADVISED to attend and take the activities as mentioned in paragraph "3.1".

5. Related Academic Matters

- 5.1 A Certificate of Completion in the DILRFI/CERTS CPALE SIMEX will be issued upon passing the related simulation exams as mentioned in paragraph "3.1.3".
 - 5.1.1 The descriptive rating in the certificate as herein mentioned shall be interpreted as follows:

Raw Score Percentage	Descriptive Rating
95% - 100%	Rare Excellence
91% - 94%	Excellence
81%90%	Proficient
75% - 80%	Competent
74% - below	Unsuccessful Attempt

- 5.2 Attendance in the CERTS online live lectures accounts for ten percent (10%) of the final descriptive rating to be issued to all the successful completers and passers of the DILRFI/CERTS CPALE SIMEX. This means students are strongly advised to attend at least 75% of all the CERTS Live Online CPALE Lectures.
- 5.3 For those who had attended at least 75% of all the CERTS Live Online CPALE Lectures
 - 5.3.1 The required average passing rate of all the six (6) CPALE courses taken in the DILRFI/CERTS CPALE SIMEX is seventy percent (70%) based on the raw scores obtained with no such scores lower than sixty-five percent (65%) in any of the courses thereat.

- 5.4 For those who failed to attend at least 75% of all the CERTS Live Online CPALE Lectures
 - 5.4.1 A student who fails to meet the required number of attendances in the CERTS Online Live CPALE Lectures as mentioned in paragraph "5.2" are further required to get seventy-five percent (75%) of all the six (6) CPALE courses taken in the DILRFI/CERTS CPALE based on the raw scores obtained with no such scores lower than sixty-five percent (65%) in any of the courses thereat.
- 5.5 The required passing rate in the PCU College of Business Administration and Accountancy Assessment is to be separately determined and announced by PCU and DILRFI.

6. Related Administrative Matters

- 6.1 Taking the DILRFI/CERTS SIMEX is free for the first and the second takes.
- 6.2 Those who are taking the said SIMEX for the third and subsequent takes are required to pay for an exam fee of five hundred pesos (P500.00) for each set of takes comprising the six (6) CPALE courses. There shall be no limitations in the number of takes in the CERTS CPALE SIMEX.
- 6.3 The DILRFI/CERTS CPALE SIMEX schedule is found in this link: https://certsedu.tech/bsa-cpale-simex/
- 6.4 Graduates and other students who have no access to the CERTS LMS and its related course rooms are advised to use whatever relevant available resources they may have to prepare for the said SIMEX. Those who intend to have an access to the CERTS LMS would have to be governed by a separate CERTS policy and fees for such purpose.
- 6.5 The schedule for the PCU College Assessment Exam is to be announced by the DILRFI Office and everyone is advised to coordinate accordingly.

7. Applicability

- 7.1 This policy applies immediately and shall supersede all policy found inconsistent thereof.
- 7.2 All other promulgations, standards, and policies found inconstant with this memorandum is hereby considered repealed and/or amended.

Please be guided accordingly.

DIONISIO G. MAGPANTAY, CPA, DPA, Ph.D, Ed.D, DBE Founding Chairman and President