

**Memo 001. Term 3.3. AY 2022-2023**

FROM : Office of the Director for Online BSA Bridging Program  
TO : ALL TAKERS OF THE CPA LICENSURE EXAMINATIONS - SIMULATION EXAMS  
(CPALE SIMEX)  
RE : **POLICIES AND GUIDELINES IN TAKING THE CPALE SIMEX**  
DATE : July 4, 2023

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**1. COVERAGE AND DEFINITION**

- 1.1 These policies and guidelines relate to the CPA Licensure Examination - Simulation Exams, herein referred as “CPALE SIMEX”, “SIMEX”, or “ASSESSMENT”, for brevity.
- 1.2 It strengthens the existing policy that all PCU BSA Bridging Program graduates and graduating students are required to pass this SIMEX before being issued their Transcript of Records useful in taking the CPA licensure examinations.

**2. COMMUNICATION LINK**

- 2.1 All matters relating to the CPALE SIMEX shall be communicated in the following order:

CERTS website	:	<a href="https://certsedu.tech/bsa-cpale-simex">https://certsedu.tech/bsa-cpale-simex</a>
FB page	:	certs educational services
Email	:	send individually
- 2.2 It is the responsibility of all concerned to be posted on the recent and updating announcements thru the above-mentioned communication links.

**3. OBJECTIVES**

- 3.1 The CPALE SIMEX shall be undertaken to measure the capability of the PCU BSA Bridging graduates and graduating students in taking the CPA licensure examinations and serve as a final requirement before the issuance of the required Transcript of Records for the said exam.

**4. CPALE SIMEX COMMITTEE**

- 4.1 To objectives of the SIMEX shall be undertaken by the CPALE SIMEX Committee being created with the herein assigned power and duties, as follows:
  - 4.1.1 Prepare the questionnaire;
  - 4.1.2 Set the schedule;
  - 4.1.3 Administer the assessment proper; and,
  - 4.1.4 Decide on matters arising thereof.
- 4.2 The CPALE SIMEX Committee is composed of the following:
  - 4.2.1 Chair: Franklin T. Agamata
  - 4.2.2 Members: Andrew T. Chag-usen, Tommy B. Buado, and Kheen V. Batingal
- 4.3 Any member of the said Committee is hereby vested with the power to give sanction to any examinee he has witnessed to have acted in violation to any of the provisions in these guidelines.

- 4.4 The Committee has the sole and exclusive authority to clear or answer any protest/clarification made by the examinee, and upon which, after thorough considerations and evaluation, has exercised and endeavored to prevail the collective professional judgment of the composition thereof which shall be considered as final and irrevocable.

## 5. SCHEDULE

- 5.1 This SIMEX shall be held as scheduled and posted in the CERTS website.
- 5.2 The SIMEX covers all the 6 CPALE courses (or subjects) with the following number of multiple-choice questions to be given in each course:

No.	Course	No. of MCQs	Time
1	Financial Accounting Reporting	70	7:00PM – 10:00PM
2	Advanced Financial Accounting Reporting	70	7:00PM – 10:00PM
3	Auditing	70	7:00PM – 10:00PM
4	Management Services	70	7:00PM – 10:00PM
5	Taxation	70	7:00PM – 10:00PM
6	Regulatory Framework for Business Transactions	100	7:00PM – 10:00PM

- 5.3 The MCQs include both the concepts and applications of the lessons covered in each course (or subject) based on the most recent course syllabi promulgated by the Board of Accountancy.

## 6. REGISTRATION

- 6.1 All examinees must register using the online registration form provided in the CERTS website, <https://certsedu.tech/bsa-cpale-simex/> at least **five (5)** days before the schedule.
- 6.2 WALK-INS are not be allowed to participate in the CPALE SIMEX.
- 6.3 The official list of examinees shall be published in the CERTS website at least 3 days before the schedule.

## 7. ASSESSMENT SYSTEM

- 7.1 The SIMEX will be undertaken using the CERTS Professional Assessment System (CPAS). It is a browser-based systems and is optimally accessed using chrome, firefox, brave, and safari.
- 7.2 Our assessment system runs on android-powered smart phone, laptop, and desktop in the windows 10 and 11 environment, MacOS, iphone, and ipad.
- 7.3 Enter “cpas.certs-eduonline.com” in the URL or address bar to reach the log in page. Enter your email address and passcode to access the app.

## 8. WEB CONFERENCING SOFTWARE

- 8.1 The SIMEX will also be using ZOOM as web conferencing software to administer it.
- 8.2 The zoom link will be communicated to registered participants through Section 2. Communication Links.

## 9. PREPARATORY ACTIVITIES

### 9.1 20-minute prep time

- 9.1.1 The SIMEX will promptly start and all participants must have already been logged in to **ZOOM and CERTS Professional Assessment System (CPAS)** at least twenty (20) minutes before the scheduled time for each of the six (6) courses to be taken. This preparatory time will give the Proctors and the SIMEX Supervisor to conduct the dry run, check the examinees devices, materials,

supplies, and environment, give instructions, and conduct all other preparatory matters.

## 9.2 *Devices*

9.2.1 Desktop, laptop, mobile phones, and their equivalents will be allowed inasmuch as the participants are comfortable using it.

9.2.2 The participants **should provide at least two (2) devices** - one device is a computer with a camera for the CPAS application in taking, accessing and answering the questions and one is the second camera for the online monitoring. There are at least two cameras to be used. The video cameras should always be turned on in the entire duration of the SIMEX.

## 9.3 *Exam Table*

9.3.1 Examinees must clean their desks of notes, books, study/quick/flash notes, reading materials, audio materials, and their equivalents at the start of the SIMEX. They need to take a picture of their desk. The picture should include the devices and the scratch and analysis paper and send it to the SIMEX Supervisor through the messenger address, "certs educational services".

## 9.4 *Online background*

9.4.1 Examinees are not allowed to use virtual backgrounds.

## 9.5 *Audio*

9.5.1 The Proctor will announce when the examinees will turn "ON" the audio of their device and the same must be maintained live in the whole duration of the SIMEX.

## 9.6 *Scratch and analysis paper*

9.6.1 The examinees should have three (3) sheets of clean bond paper (8.5 in. x 11 in.) and a pencil or ballpen for their calculations and answer guides. The examinees should flash the papers on their screens before the start of the event.

## 9.7 *Dry run*

9.7.1 Before conducting the contest proper, the participants will undergo a **dry run** and will **answer a trial quiz** to check their connectivity and to be acquainted with the CERTS Professional Assessment System (CPAS).

9.7.2 Examinees are advised to check the functionality of their access by testing to answer the demo assessment given in the course room using the same registration link in paragraph "6.1".

## 9.8 *Interruptions*

9.8.1 Power interruptions, emergencies, exigencies, and the like affecting the taking and administration of the online CPALE SIMEX would make the results of the assessment invalid. It is the contestant's responsibility to ensure that these scenarios, at his/her end, would be avoided or minimized.

## 9.9 *Calculators*

9.9.1 Examinees shall provide their own calculators. The only acceptable kind of calculator to be used during the SIMEX is the "marketplace calculator." NO SCIENTIFIC or ADVANCED CALCULATOR shall be allowed to be used. Noncompliance shall mean disqualification from the SIMEX.

## 9.10 *Attend to your personal needs before the SIMEX*

9.10.1 Examinees are strongly advised to attend to their physical and other needs before taking the SIMEX.

9.11 *Attire*

9.11.1 Examinees are advised to wear a smart casual attire in taking the SIMEX. Sleeping dress, indecent or offensive attire, and similar grooming are not allowed. The SIMEX Supervisor has the power to decide in which attire is not acceptable under the circumstances in taking the assessment.

**10. CHEATING OR QUESTIONABLE ACTS**

- 10.1 Examinees **should not leave their seats** once the assessment has started. Otherwise, the results of his/her CPALE SIMEX will be invalidated.
- 10.2 Examinees should limit head movements and keep always focus on the screen. It is in the Proctor's judgment to determine if the examinee's head movement or other reasonable questionable activities while taking the SIMEX are considered unusual and may lead to, or considered, cheating. He will call the attention of the concerned examinee and give a warning in the first instance, if not grossly violative. Otherwise, s/he may also instantly disconnect the examinee from taking the SIMEX without warning leading to the invalidation of the results.
- 10.3 An examinee should not receive or ask for an assistance, guides, or help from anyone during the assessment.
- 10.4 An examinee should avoid talking while taking the SIMEX.
- 10.5 An examinee must no refer to any learning material, reading or audio-visual, while conducting the assessment.
- 10.6 An examinee caught cheating shall receive a failed rating in the SIMEX.

**11. INTERNET CONNECTIONS**

- 11.1 It is the examinees duty to ensure a strong and stable internet connection while taking the SIMEX.
- 11.2 In the event an examinee is disconnected from the platform being used, s/he is given a minute to reconnect twice. An examinee will not be allowed to reconnect or continue the assessment after the two (2) reconnection chances are given.

**12. RESULTS**

- 12.1 The results of the SIMEX are immediately shown in the CPAS Results Page after clicking the "Finish" button. You may view the results by returning to the assessment first page, go to the assessment, and click the button "Responses".
- 12.2 The CPALE SIMEX Results will be published within the week after the date of the said event through the following:  

Websites : <https://certsedu.tech>
- 12.3 Each course will have equal points in computing the Overall Top 1 CPALE Reviewee's rating.
- 12.4 The results shall be descriptively marked as follows:

<b>Numerical Raw Score</b>	<b>Descriptive Equivalent</b>
95-100	High Distinction
90-94	Distinction
81-89	Good
75-80	Pass
74 and below	Needs improvement

### 13. FINAL PROVISIONS


- 13.1 Factors and circumstances not within the control of CERTS during the date and time of the SIMEX proper are not bases to reconsider the rating of an examinee such as, but not exclusive to, fortuitous events, slow internet connection, problem with the examinee's device, brownouts, electronic equipment and other mechanical issues, as well as health, psychological, and related issues.
- 13.2 Issues arising from the SIMEX concerning matters not directly related to the integrity of the questions and its related answers given shall be resolved by the CPALE SIMEX Committee and such corresponding resolution shall be treated as final and executory. Appeals and motion for reconsideration corresponding to the decision of the said Committee on a particular issue must be lodged to the Chair of the same Committee for appropriate action thereof.

### 14. DEFINITION OF TERMS


- 14.1 Assessment refers to CPALE SIMEX or SIMEX.
- 14.2 CERTS refers CERTS Educational Services.
- 14.3 CPALE means Certified Public Accountant Licensure Examinations.
- 14.4 DILRFI means DGM Institute of Learning and Research Foundation, Inc.
- 14.5 PCU is Philippine Christian University.
- 14.6 Proctor refers to the person assigned to monitor the conduct and administration of the SIMEX.
- 14.7 SIMEX is simulation exam.
- 14.8 SIMEX Supervisor is the officer assigned to monitor and administer the SIMEX.

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For appropriate implementation:

  
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Director, BSA Online Bridging Program

Concurred:

  
**FRANKLIN T. AGAMATA**  
President