

## Memo 2025.02

F R O M : OFFICE OF THE BSA PROGRAM DIRECTOR

T O : ALL STUDENTS

R E : AMENDMENT TO THE ACADEMIC RATING POLICIES IN THE INTEGRATED

ACCOUNTING REVIEW (IAR) COURSE AND ITS RELATED BSA CPALE SIMEX

DATE : July 15, 2025

Effective immediately, the following standards and rules shall govern until amended:

1. The Academic Rating for the Integrated Accounting Review courses, as discussed during the Orientation Program on June 27, 2025, shall be:

	Academic
	Rating
Topical	20
Modular	20
Course	10
CPALE SIMEX	50
Total	100

- 2. The amending policies governing the BSA CPALE Simulation Exam (SIMEX) are:
  - 2.1 The six (6) CPALE courses may be taken as a set in a given SIMEX Batch schedule, or one or more courses in multiple SimEx Batches.
  - 2.2 The SIMEX schedule is posted on the CERTS website (https://certsedu.tech) for reference.
  - 2.3 An average of 75% raw score and above in all of the 6 CPALE courses in the SIMEX, with no rating in any course lower than 65%, earns the total of 50 raw score in the IAR rating.
  - 2.4 All concerned are encouraged to complete the SIMEX in a term of enrollment. However, if unable to complete, students are given the chance to take the SIMEX in the immediately following term.
  - 2.5 There is no need to re-enroll the IAR in the immediately following term in the period of completion.
  - 2.6 All other SIMEX policies remain valid and operational, except those being superseded herein.
  - 2.7 The standing SIMEX policies are found in the CERTS website.
- 3. The PCU Mock CPALE must be completed prior to releasing the academic rating in IAR courses. Matters relating to this must be coordinated with DILRFI or the PCU CBAA Dean's Office. This amplifies said PCU Mock CPALE must be completed within one (1) year from the date the IAR courses are enrolled. Otherwise, the same IAR courses must be re-enrolled purposely to complete the PCU Mock CPALE, without prejudice the previous academic rating already earned.

Please be guided accordingly.

ANDREW T. CHAG-USEN, CAT, CFMP, CFA, CCA, CMAP, CTA, CPA

Director, BSA Bridging Program

Concurred:

FRANKLIN T. ÁGAMATA, FICB, HLM(IIBP), CFA, CCA, CMAP, CTA, CPA

President

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