

**ASSIGNMENT FOR PHILIPPINE ACCOUNTANCY ACT OF  
2004/IMPLEMENTING  
RULES & REGULATIONS (IRR)**

**MULTIPLE CHOICE QUESTIONS. Write all your answers on a 1/2 crosswise yellow paper. Use CAPITAL LETTERS only using ball pen. No erasures in any form. Two points each. (55 items)**

1. Republic Act 9298 is known as the
  - A. Revised Accountancy Law.
  - B. Code of Ethics for Professional Accountants.
  - C. **Philippine Accountancy Act of 2004.**
  - D. Philippine Accountancy Law of 2004.
2. Which of the following is not an objective of the Philippine Accountancy Act of 2004?
  - A. The standardization and regulation of accounting education.
  - B. The examination for registration of certified public accountants.
  - C. The supervision, control, and regulation of the practice of accountancy in the Philippines.
  - D. **The development and improvement of accounting standards that will be generally accepted in the Philippines.**
3. The practice of accountancy includes
  - A. Practice of Public Accountancy.
  - B. Practice in Commerce and Industry.
  - C. Practice in Education/Academe.
  - D. **All of the above.**
4. A CPA is in public accounting practice when he/she
  - A. Represents his/her employer before government agencies on tax and other matters related to accounting.
  - B. **Represents his/her clients before government agencies on tax and other matters related to accounting.**
  - C. Teaches accounting, auditing, management advisory services, accounting aspect of finance, business law, taxation, and other technically related subjects.
  - D. Holds, or is appointed to, in an accounting professional group in government or in a government-owned and/or controlled corporation where decision making requires professional knowledge in the science of accounting.
5. Section 4 of the Rules and Regulations Implementing RA 9298 (IRR) provides that any position in any business or company in the private sector which requires supervising the recording of financial transactions, preparation of financial statements, coordinating with the external auditors for the audit of such financial statements, and other related functions should be occupied by a duly registered CPA. It provides further that
  - A. **The business or company where such position exists has a paid-up capital of at least P5,000,000 and/or annual revenue of at least P10,000,000.**
  - B. The business or company where such position exists has a paid-up capital of at least P10,000,000 and/or annual revenue of at least P5,000,000.
  - C. The section, applies to all incumbents to the position.
  - D. The section applies only to persons to be employed after the effectivity of the Code of Ethics for Professional Accountants in the Philippines.
6. The members of the Professional Regulatory Board of Accountancy shall be appointed by the
  - A. Philippine Institute of CPAs (PICPA)
  - B. Professional Regulation Commission (PRC).
  - C. **President of the Philippines.**
  - D. Association of CPAs in Public Practice (ACPAPP).
7. The following statements relate to the submission of nominations to the Board of Accountancy. Which is correct?
  - A. The Accredited National Professional Organization of CPAs (APO) shall submit its nominations to the president of the Philippines not later than sixty (60) days prior to the expiry of the term of an incumbent chairman or member.
  - B. The APO shall submit its nominations to the PRC not later than thirty (30) days prior to the expiry of the term of an incumbent chairman or member.
  - C. If the APO fails to submit its own nominee(s) to the PRC within the required period, the PRC in consultation with the Board of Accountancy shall submit to the president

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*Mathematics Teaching in the Middle School* ,2004      **Christian Home Educators' Curriculum Manual** Cathy Duffy,1997-11      **Resources in Education** ,2000      **Intersections Across Disciplines** Brad Hokanson,Marisa Exter,Amy Grincewicz,Matthew Schmidt,Andrew A. Tawfik,2020-12-15 This volume is the result of the annual Summer research symposium sponsored by the Association for Educational Communications and Technology AECT The twenty two chapters in this volume seek to examine how learning and the design of instruction is interdisciplinary and connective in terms of research and practice The book is generally divided into three areas Theory Research and Application This framework shaped the authors interactions discussions and the informal context of the symposium Writings are included on multiple levels including research and practice on learning across disciplines including instructional design and how design thinking is inherently interdisciplinary How learning is designed for general audiences or for purposely integrated educational experiences has also been examined      *Data Book of Social Studies Materials and Resources* ,1980      *Oregon ASCD Curriculum Bulletin* ,1972      *Curriculum Review* ,1984      **Language, Literacy, and Learning in the STEM Disciplines** Alison L. Bailey,Carolyn A. Maher,Louise C. Wilkinson,2018-02-01 With a focus on what mathematics and science educators need to know about academic language used in the STEM disciplines this book critically synthesizes the current knowledge base on language challenges inherent to learning mathematics and science with particular attention to the unique issues for English learners These key questions are addressed When and how do students develop mastery of the language registers unique to mathematics and to the sciences How do teachers use assessment as evidence of student learning for both accountability and instructional purposes Orienting each chapter with a research review and drawing out important Focus Points chapter authors examine the obstacles to and latest ideas for improving STEM literacy and discuss implications for future research and practice      *Strategies for Teaching Science* Barbara Houtz,2011-07-01 This rich resource provides teachers with practical strategies to enhance science instruction Strategies and model lessons are provided for various umbrella topics      *El-Hi Textbooks in Print* ,1984      **Canadian Books in Print** ,1981      **Catalog of Copyright Entries.**

**Third Series** Library of Congress. Copyright Office,1971      **Supporting Learning Flow Through Integrative Technologies** Tsukasa Hirashima,Ulrich Hoppe,Shelley Shwu-Ching Young,2007 Contains a range of issues related to using information technology for learning This book indicates a move from local support of specific learning activities towards supporting learning and teaching processes in a broader context beyond single tools and individuals users considering user learner groups on different levels of granularity      **Resources in Education** ,1997      **Tests** Richard C. Sweetland,1991 Revises the information in the second edition and presents over 700 new or revised tests The Psychology section contains 20 subsections Education has 54 subsections and Business has 13 subsections Does not contain reliability validity and normative data Use the complementary Test Critiques series for this information      **Parliamentary Debates (Hansard)**. Great Britain. Parliament. House of Commons,2007

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