

**[PRC BOARD OF ACCOUNTANCY BOARD
RESOLUTION NO. 06, May 06, 1991]**

**COMPUTERIZED PROCESSING OF THE CORRECTION AND RATING
OF CERTIFIED PUBLIC ACCOUNTANT LICENSURE EXAMINATION
PAPERS**

WHEREAS the mechanics, systems and procedures in the correction and rating of test papers of CPA licensure examination that govern the Board of Accountancy are those embodied in Section 23-3 of Article III of the "Rules and Regulations Governing the Regulation and Practice of Professionals (for short — "Rules") promulgated by the Professional Regulation Commission (for short — Commission), pursuant to Sec. 5, par. 2 of P.D. 223;

WHEREAS the prevailing system of manual correction and rating of all the test papers has been inadequate to cope up with the continually surging thousands of examinees;

WHEREAS to address this spiralling number of examinees, the Board considers to employ a new, substitute approach for the correction of the test papers — a modern system which can be undertaken by computerization;

WHEREAS the adoption and enforcement of the herein new method of correction and rating will ensure expeditious release of the results of the examination, accordingly, enhancing the public trust and faith in the integrity, sanctity and credibility thereof, which the Commission and the Board are sworn to uphold and preserve;

WHEREAS the computerization of the said correction and rating will elevate the standard or degree of gauging, appraising, and measuring the skill, knowledge, expertise, and competence of the aspirants for the practice of accountancy;

WHEREAS the Board recognizes the fact that computerization prevails in the environment on which the practice of accountancy operates; therefore, it behooves the Board to adopt this modern system in the correction and rating of the test papers;

WHEREFORE the Board of Accountancy, sitting *en banc* with a quorum, unanimously adopts and implements the computerized processing of correction and rating of test papers starting with the May 1991 CPA licensure examination and in the subsequent examinations as circumstances shall invariably warrant, with the paramount ultimate view of attaining the rationale, aims, objectives aforementioned — after the herein resolution shall have been approved by the Commission.

The herein resolution shall, after approval thereof by the Commission take effect after fifteen (15) days following the completion of the publication in full thereof