



REPUBLIC OF THE PHILIPPINES
PROFESSIONAL REGULATION COMMISSION
MANILA

EXAM NO.	08744034
DATE OF RELEASE	MAY 29, 2017

BOARD OF ACCOUNTANCY

CODILLA, ROLF NICO NAVARRO
GOMEZ STREET, BARANGAY VALENCIA
ORMOC CITY, LEYTE

SIR/MADAM:

THE RATINGS YOU OBTAINED IN THE *CERTIFIED PUBLIC ACCOUNTANTS* LICENSURE EXAMINATION GIVEN BY THE BOARD IN MANILA, BAGUIO, CAGAYAN DE ORO, CEBU, ON MAY 14, 2017 & FF. DAYS ARE AS FOLLOWS: DAVAO, ILOILO, LEGAZPI AND TACLOBAN

SUBJECTS	RATINGS
1. FINANCIAL ACCOUNTING AND REPORTING	(88.00)
2. ADVANCED FINANCIAL ACCOUNTING AND REPORTING	(86.00)
3. MANAGEMENT ADVISORY SERVICES	(91.00)
4. AUDITING	(81.00)
5. TAXATION	87.00
6. REGULATORY FRAMEWORK FOR BUSINESS TRANSACTION	(81.00)
GENERAL AVERAGE RATING	85.67
REMARKS	PASSED

IMPORTANT:

- THIS REPORT IS NOT VALID IF THERE IS ANY ALTERATION.
- TO PASS THE EXAMINATION, AN EXAMINEE MUST OBTAIN A GENERAL AVERAGE OF SEVENTY-FIVE PERCENT (75%) WITH NO GRADE LOWER THAN SIXTY-FIVE PERCENT (65%) IN ANY GIVEN SUBJECT. IN THE EVENT A CANDIDATE OBTAINS THE RATING OF SEVENTY-FIVE PERCENT (75%) AND ABOVE IN AT LEAST A MAJORITY OF SUBJECTS AS PROVIDED FOR IN RA 9298, HE/SHE SHALL RECEIVE A CONDITIONAL CREDIT FOR THE SUBJECTS PASSED; PROVIDED, THAT A CANDIDATE SHALL TAKE AN EXAMINATION IN THE REMAINING SUBJECTS WITHIN TWO (2) YEARS FROM THE PRECEDING EXAMINATION; PROVIDED, FURTHER, THAT IF THE CANDIDATE FAILS TO OBTAIN AT LEAST A GENERAL AVERAGE OF SEVENTY-FIVE PERCENT (75%) AND A RATING OF AT LEAST SIXTY-FIVE PERCENT (65%) IN EACH OF THE SUBJECTS RE-EXAMINED, HE/SHE SHALL BE CONSIDERED AS FAILED IN THE ENTIRE EXAMINATION.
- ANY CANDIDATE WHO FAILS IN TWO (2) COMPLETE CERTIFIED PUBLIC ACCOUNTANT BOARD EXAMINATIONS SHALL BE DISQUALIFIED FROM TAKING ANOTHER SET OF EXAMINATION UNLESS HE/SHE SUBMITS EVIDENCE TO THE SATISFACTION OF THE BOARD THAT HE/SHE HAS ENROLLED IN AND COMPLETED AT LEAST TWENTY-FOUR (24) UNITS OF SUBJECTS GIVEN IN THE LICENSURE EXAMINATION. FOR PURPOSES OF RA 9298, THE EXAMINATIONS IN WHICH THE CANDIDATE WAS CONDITIONED TOGETHER WITH THE REMOVAL EXAMINATION ON THE SUBJECT IN WHICH HE/SHE FAILED SHALL BE COUNTED AS ONE (1) COMPLETE EXAMINATION.

VERY TRULY YOURS,
FOR CHAIRMAN

TEOFILO S. PILANDO, JR.

BY:

JOEL L. TAN-TORRES

(CHAIRMAN, BOARD OF ACCOUNTANCY)

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Republic of the Philippines
PROFESSIONAL REGULATION COMMISSION
PROFESSIONAL IDENTIFICATION CARD



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LAST NAME ▶ **CODILLA**
FIRST NAME ▶ **ROLF NICO**
MIDDLE NAME ▶ **NAVARRO**
REGISTRATION NO. ▶ **0179584**
REGISTRATION DATE ▶ **06/13/2017**
VALID UNTIL ▶ **08/20/2026**

CERTIFIED PUBLIC ACCOUNTANT



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