

**COURSE CODE:** INTTHRY

**COURSE TITLE:** Updates on Accounting and Auditing theory

**DEPARTMENT:** Accountancy

**TEXTBOOK:**

**REFERENCES:**

1. Philippine Engagement Standards (Philippine Standards on Auditing, Philippine Standards on Review Engagements, Philippine Standards on Assurance Engagements, Philippine Standards on Related Services)
  2. Philippine Auditing Practice Statements (PAPSs)
  3. Philippine Accounting Standards (PAS)
  4. Philippine Financial Reporting Standards (PFRS)
  5. International Accounting Standards (IAS)
  6. Code of Ethics for Professional Accountants in the Philippines - NOCLAR based on 2016 IFAC Code of Ethics approved February 20, 2018
  7. Philippine Accountancy Act of 2004 (RA 9298) and its Implementing Rules and Regulations
  8. CPD Law of 2016 – Republic Act 10912 and its IRR per PRC Resolution No. 2017-1032
  9. Rules and Regulations on Advertising and Promotion for the Practice of Accountancy in the Philippines
  10. Relevant BOA Resolutions and Standards
  11. Relevant SEC pronouncements affecting financial reporting and assurance engagements
  12. CPA Review Materials
  13. AICPA Uniform CPA Board Examinations
  14. Philippine CPA Board Examinations
  15. Financial and Reporting Accounting Textbooks (latest edition – 2018 and up)
  16. Auditing and Assurance Services Textbooks (latest edition – 2018 and up)
  17. Philippine Qualifications Framework (PQF)
1. [www.boa.org.ph](http://www.boa.org.ph)
  2. [www.picpa.com.ph](http://www.picpa.com.ph)
  3. [www.aasc.org.ph](http://www.aasc.org.ph)
  4. [www.sec.gov.ph](http://www.sec.gov.ph)
  5. [www.prc.gov.ph](http://www.prc.gov.ph)
  6. [www.ifac.org](http://www.ifac.org)
  7. [www.ifrs.org](http://www.ifrs.org)
  8. [www.bir.gov.ph](http://www.bir.gov.ph)
  9. [www.coa.gov.ph](http://www.coa.gov.ph)
  10. [www.bsp.gov.ph](http://www.bsp.gov.ph)