# PHILIPPINE ACCOUNTING

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What is the accounting standard used in the Philippines? The Philippines has adopted the International Financial Reporting Standards (IFRSs) issued by the International Accounting Standards Board (IASB) as PFRSs.

**Is Philippines using GAAP?** As reported in January 2006, Philippines has adopted all IASs and IFRSs in full as Philippines GAAP.

What is accounting in the Philippines? The Philippine Institute of Certified Public Accountants (PICPA) PICPA defines accounting as a system that measures. - business activities, processes given information into reports.

What is the equivalent of CPA in the Philippines? The PICPA was founded in 1929 and is the accredited professional accountancy organization by the Philippines Professional Regulation Commission (PRC).

What is the financial framework in the Philippines? The Republic of Philippines' ("ROP") has established this Sustainable Finance Framework ("Framework") to support its sustainability commitments, and to set out how it intends to raise Green, Social or Sustainability Bonds, Loans and other debt instruments ("Sustainable Financing Instruments").

What is Philippines standard on auditing? The Philippine Standards on Auditing (PSA) deals with the auditor's responsibility to form an opinion on the financial statements. It establishes the independent auditor's overall responsibilities when conducting an audit of financial statements.

What is the Financial Accounting Standards Board Philippines? The Financial and Sustainability Reporting Standards Council (FSRSC) was established by the

Professional Regulatory Commission (PRC) under the Implementing Rules and Regulations of the Philippine Accountancy Act of 2004 to assist the Board of Accountancy (BOA) in carrying out its power and function to promulgate ...

Which countries use GAAP or IFRS? IFRS is used in more than 110 countries around the world, including the EU and many Asian and South American countries. GAAP, on the other hand, is only used in the United States. Companies that operate in the U.S. and overseas may have more complexities in their accounting.

What is the pas 21 in the Philippines? PAS 21 requires an entity to determine its functional currency taking into account the primary economic environment in which an entity operates. Once the entity has determined its functional currency, all other currencies are treated as foreign currencies.

What is a CPA in the Philippines? A Certified Public Accountant shall be considered in the practice of his profession, if the nature and character of his employment whether as an officer or employee in a private enterprise or educational institution involves decision-making requiring professional knowledge in the science of accounting or when he ...

What is the Philippine law of accounting? -Practice of accountancy shall constitute in a person, be it in his individual capacity, or as a partner or staff member in an accounting or auditing firm, holding out himself as one skilled in the knowledge, science, and practice of accounting, and as qualified to render professional services as a certified public ...

**How hard is accounting Philippines?** The Accountancy program remains as one of the toughest courses offered in the Philippines. Every year, two board examinations take place—one in May and one in October. The said exam usually reaches a mere 50% passing rate making it one of the most probable hardest board exams currently present in the country.

**Is Philippine CPA recognized in USA?** Are you one of the Philippine-licensed CPAs who aspire to work abroad as a CPA but can't use your local license in other countries? While it is frustrating that Filipino CPAs don't have reciprocal recognition from the United States, getting a US CPA license is still a rewarding and achievable goal.

**Is CPA difficult in the Philippines?** The CPA Board Exam in the Philippines is a challenging test, but it is possible to pass if you prepare well. A good CPA review course can make a big difference in your success rate. Be sure to choose a course that covers all of the topics on the exam and fits your learning style.

What is a CPA salary in the Philippines? The estimated total pay for a CPA is ?24,563 per month in the Philippines area, with an average salary of ?21,000 per month. These numbers represent the median, which is the midpoint of the ranges from our proprietary Total Pay Estimate model and based on salaries collected from our users.

What is the GAAP in the Philippines? Accounting in the Philippines needs certain rules and standards in place to guarantee accuracy and clarity. This framework, called Generally Accepted Accounting Principles (GAAP), explains how financial transactions are logged, classified, and shown.

How is the financial system in the Philippines? The Philippine banking system (PBS) sustained its solid footing as shown by continued growth in assets, deposits and profit, as well as stable capital and liquidity buffers and ample loan loss reserves. Total assets of the PBS grew by 6.9 percent year-on-year (YoY) to P20. 8 trillion as of end- March 2022 (Figure 1).

Who regulates the financial system in the Philippines? The Bangko Sentral ng Pilipinas (BSP) (or the Philippine Central Bank) is the central monetary authority in charge of regulating money, banking and credit in the Philippines.

What is the accounting period in the Philippines? The accounting period must follow a 12-month fiscal period but may or may not follow the calendar year. Most Philippine companies have a fiscal year that ends in December or March.

Who audits the auditors in the Philippines? As such, auditors are regulated at the state level by the Professional Regulation Commission (PRC) and the Professional Regulatory Board of Accountancy (BOA), and at the professional level by the Philippine Institute of Certified Public Accountants (PICPA).

Who is required to audit financial statements in the Philippines? Section 232 of the NIRC requires that all companies with operations grossing a quarterly amount of PHILIPPINE ACCOUNTING

at least P 150,000 to submit an audited financial statement.

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What is Philippine accounting standards No 7? Under PAS 7, the cash flow statement should provide a reporting of movements of cash and cash equivalents, classified as arising from three main activities (or shall we say classifications) over a specific period of time: operating, investing and financing.

What is the Philippines Accounting Standard 36? PAS 36 prescribes the disclosure requirements when an entity recognises an impairment loss and/or reversal during the reporting period.

The Lattice Boltzmann Equation: A Powerful Tool for Fluid Dynamics and Beyond

### What is the Lattice Boltzmann equation (LBE)?

The LBE is a computational method used to simulate fluid flows on a lattice, a regular grid of points. It is based on the idea of simulating the movement of fluid particles by tracking their probabilities of moving in different directions. This approach allows for efficient and accurate simulations of complex fluid flows.

## How is the LBE used in fluid dynamics?

In fluid dynamics, the LBE is used to model a wide range of fluid phenomena, including turbulence, flow through porous media, and multiphase flows. It is particularly well-suited for simulating flows in complex geometries, where traditional methods may struggle.

## What are the advantages of the LBE over other fluid simulation methods?

The LBE offers several advantages over other fluid simulation methods, including:

- Ease of implementation: The LBE is relatively easy to implement, making it accessible to researchers and engineers with limited computational resources.
- **High computational efficiency:** The LBE is computationally efficient, allowing for large-scale simulations on modest hardware.
- Accuracy: The LBE can achieve high levels of accuracy, even for complex flow phenomena.

## What are some applications of the LBE beyond fluid dynamics?

The LBE has been applied to a wide range of problems beyond fluid dynamics, including:

- Material science: The LBE has been used to investigate the behavior of materials under stress and deformation.
- **Biology:** The LBE has been used to simulate biological processes such as cell migration and blood flow.
- **Finance:** The LBE has been used to model financial systems and predict market behavior.

#### Conclusion

The lattice Boltzmann equation is a powerful computational tool that has revolutionized the study of fluid dynamics. Its ease of implementation, high computational efficiency, and accuracy make it an invaluable tool for researchers and engineers alike. Furthermore, its applications extend far beyond fluid dynamics, opening up new possibilities in various scientific disciplines.

Un paso por delante de Wall Street: Cómo utilizar lo que ya sabes para ganar dinero en bolsa

¿Te has preguntado alguna vez por qué parece que Wall Street siempre va un paso por delante del resto de nosotros? ¿Por qué los inversores profesionales parecen tener siempre información privilegiada, mientras que los inversores minoristas como nosotros tenemos que quedarnos con las sobras?

La respuesta es sencilla: **conocimiento**. Los inversores profesionales tienen acceso a un flujo constante de datos, investigaciones y análisis que les dan una ventaja significativa sobre los inversores minoristas. Pero no te preocupes, tú también puedes ponerte a su altura. Aquí tienes cómo:

- 1. **Identifica tu nicho:** No intentes ser un experto en todo. Céntrate en un sector o industria específica que conozcas bien. Esto te dará una ventaja sobre los inversores generalistas que no tienen el mismo nivel de especialización.
- 2. **Lee y aprende:** Mantente al día con las noticias, los informes de investigación y los análisis sobre tu sector. Cuanta más información tengas, mejor equipado estarás para tomar decisiones de inversión acertadas.
- 3. **Sigue a los expertos:** Identifica a los analistas y gestores de fondos que tienen un buen historial en tu sector. Sigue sus comentarios y opiniones para obtener información valiosa.
- 4. **Utiliza herramientas de investigación:** Hay muchas herramientas en línea y de pago que pueden ayudarte a analizar acciones, monitorear noticias y obtener información sobre el mercado. Aprovecha estas herramientas para obtener una ventaja competitiva.
- 5. **No te emociones:** El mercado de valores puede ser volátil e impredecible. No permitas que las emociones nublen tu juicio. Mantente disciplinado y ceñido a tu plan de inversión, incluso cuando las cosas se pongan difíciles.

Siguiendo estos pasos, puedes ponerte a la par de los inversores profesionales y ganar dinero en bolsa. Recuerda, el conocimiento es poder, y cuando tienes

conocimiento, Wall Street no puede detenerte.

Wicca Crystal Magic by Lisa Chamberlain: Q&A

## 1. What is Wicca crystal magic?

Wicca crystal magic, as outlined by Lisa Chamberlain in her book of the same name, is a practice that combines the spiritual beliefs of Wicca with the power of crystals. It involves using crystals to channel energy, manifest intentions, and connect with the natural world.

## 2. How do you use crystals in Wicca magic?

In Wicca crystal magic, crystals are used for various purposes. They can be:

- **Charged:** With positive intentions or energy to enhance their properties.
- **Programmed:** Impregnated with specific intentions or desires.
- **Held:** During rituals or meditations to amplify energy and focus.
- Placed: On the altar, body, or in the home to promote certain qualities or energies.

## 3. What are the benefits of using crystals in Wicca magic?

Crystals are believed to:

- Amplify energy: Enhance the power of spells, rituals, and meditations.
- Manifest intentions: Aid in manifesting desires and goals.
- Heal: Support physical, emotional, and spiritual well-being.
- **Protect:** Provide protection against negative energies or influences.
- Connect with nature: Facilitate a deeper connection with the natural world and its inherent energies.

## 4. What are some examples of crystal magic spells?

Chamberlain provides various crystal magic spells in her book. These include spells for:

- Love and relationships: Using rose quartz to attract love or strengthen bonds.
- Prosperity and abundance: Employing citrine to manifest financial success.
- Protection: Casting a circle with black obsidian to protect from negative energies.
- **Healing:** Using amethyst to promote physical or emotional healing.

## 5. Is crystal magic safe to practice?

When practiced responsibly, crystal magic is generally considered safe. However, it's important to remember that crystals should not be used as a substitute for medical treatment or professional advice. Additionally, some crystals may have specific precautions or contraindications, so it's advisable to research before using them.

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