



Republic of the Philippines  
Professional Regulation Commission  
Manila



Professional Regulatory Board of Accountancy  
**Resolution No. 33**  
Series of 2020

**RESOLUTION AMENDING SECTION 14 OF RESOLUTION NO. 254  
(S. 2017) ON THE CONDUCT OF ONLINE LEARNING**

**WHEREAS**, the Professional Regulatory Board of Accountancy (Board) issued Resolution No. 254 (s. 2017) formulating its own Operational Guidelines of the CPD Program in accordance with the provisions of R.A. No. 10912 and its Implementing Rules and Regulations;

**WHEREAS**, Section 14 of Resolution No.254 (s.2017) provides for the mechanics and guidelines that will govern the use of internet and other web-based information and community technology solutions as a mode of online learning and seminars;

**WHEREAS**, due to the COVID-19 pandemic and government restrictions on face-to-face seminars and trainings, there is a need to review the present guidelines on on-line learning, to include webinar as a mode of online learning as well as to provide guidelines and mechanism to monitor the attendance of Certified Public Accountants(CPAs) thereon;

**NOW THEREFORE** the Board **RESOLVES** to issue these guidelines on the use of webinar as a mode of online learning and in the evaluation and granting of CPD credit units by the CPD Council, amending for the purpose Section 14 of Resolution No. 254, (s.2017), as follows:

Section 1. Second paragraph of Section 14 shall now include Webinar as one of the examples of online learning;

Section 2. Fourth Paragraph of Section 14 thereof, is hereby amended and shall now be read, as follows:

“Except for webinar seminars, Online learning courses shall not be subject for monitoring. The designation of a monitor for webinar seminars by the CPD Council shall follow the guidelines prescribed in Section 15 of Resolution No. 254, (s.2017)”.

Section 3. A new paragraph shall be introduced in Section 14 thereof, to be read, as follows:

Guidelines on the conduct of online learning thru webinar;

1. Each webinar shall have an assigned monitor;
2. The accredited CPD provider shall give the CPD Council or the designated monitor the link to the webinar at least three (3) days prior to the scheduled seminar;
3. The designated monitor can log in at any time and take documentary evidence in the form of screenshots on who are really attending the webinar;
4. As a rule, a participant is not allowed to turn-off or disable his/her video so that when the designated monitor takes a screen shot, the participant is visible;
5. The screen shot can be taken by the designated monitor in three occasions at random during the session and those who are not captured in the screenshot will not earn any credit; and
6. A participant may earn no more than 1.5 credit units per online module with a maximum of three (3) credit units per day.

Section 4. Effectivity - This Resolution shall take effect immediately following its publication in the Official Gazette or in a major newspaper of general circulation in the country.

Let copy of this Resolution be furnished the U.P. Law Center.

Done this **18<sup>th</sup>** day of **September**, 2020 in Pasay City, Philippines



**NOE G. QUINANOLA**  
Chairman



**THELMA S. CIUDADANO**  
Vice-Chairman



**GLORIA T. BAYSA**  
Member



**SAMUEL B. PADILLA**  
Member



**ARLYN S. VILLANUEVA**  
Member



**GERVACIO I. PIATOR**  
Member

**VACANT**  
Member

Attested by:



**ATTY. OMAIMAH E. GANDAMRA**  
OIC, PRB Secretariat Division

**APPROVED:**



**TEOFILO S. PILANDO, JR.**  
Chairman



**YOLANDA D. REYES**  
Commissioner



**JOSE Y. CUETO, JR.**  
Commissioner

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OFFICIAL (GAZETTE) : October 10, 2020  
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