

Republic of the Philippines Professional Regulation Commission Manila



PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY Resolution No. <u>01</u> Series of 2021

RATIFICATION OF APPLICATIONS FOR THE ACCREDITATION AS ACCOUNTING TEACHERS APPROVED BY THE BOARD FOCAL PERSON FOR THE MONTH OF NOVEMBER 2020

WHEREAS, Article II, Section 9(g) of Republic Act (R.A.) No. 9298, otherwise known as the "Philippine Accountancy Act of 2004", empowers the Professional Regulatory Board of Accountancy (Board) to promulgate accounting and auditing standards for the enhancement and maintenance of high professional, ethical, accounting and auditing standards;

WHEREAS, by virtue of this power, the Board issued Resolution No. 88, Series of 2008, entitled "Prescribing the Rules and Regulations for the Accreditation of Accounting Teachers", which requires the accreditation of Certified Public Accountants (CPAs) as Accounting Teachers;

WHEREAS, the Board issued Resolution No. 92, Series of 2016, entitled "Prescribing Revised Application Forms, Documentary Requirements, and New Fees for the Accreditation of Certified Public Accountants (CPAs) in b) Education Practice xx", which provides for the new application forms, documentary requirements and fees in the accreditation of CPAs as Accounting Teachers;

WHEREAS, the Board issued Resolution No. 22, Series of 2018, entitled "Streamlining the Procedures and Reducing the Documentary Requirements for the Accreditation of Certified Public Accountants (CPAs) in: a) Public Practice (Firms and Individuals); b) Education Practice (Accounting Teacher); and c) Commerce and Industry Practice", reducing the documentary requirements for accreditation appearing in Resolution Nos. 2016-06 and 2016-92;

WHEREAS, the Board issued Resolution No. 22, Series of 2019, entitled "Designation of Accreditation Board Focal Persons", which designates **GERVACIO I. PIATOR**, or in his absence, **GLORIA T. BAYSA**, as the Board Focal Person to approve applications for the said accreditation;

WHEREAS, the Commission issued Memorandum Order No. 04, Series of 2016 on the "Streamlining of Procedures in the Preparation of Board and Commission Resolutions and other Official Issuances involving Policy Decisions and Directives; Actions and/or Decisions on Applications for the Licensure Examination, Registration without Examination, Issuance of Certificates of Accreditation, Certificates of Compliance (COCs), Certificates of Authority to Operate, Certificates of Registration of Corporations and Partnerships for the Practice of Profession and other Similar Applications", which provides that all applications approved by the Board Focal Person shall be subsequently ratified by the Board and the Commission through a Resolution issued for the purpose;

WHEREAS, the following applications for the Accreditation as Accounting Teachers have been approved by either of the said Board Focal Persons for the month of November 2020:

	ACC. NO.	NAME	VALIDITY
1	F20 - 610	ALFONSO GARALDE GARCERA	Oct. 27, 2023
2	F20 - 322	BENEDICT BUENAVISTA BOMBAES	April 24, 2023
3	F20 - 499	ROSELLER PADERNOS DELLORO	Aug. 30, 2023
4	F20 - 1239	ROMULO CAYABYAB SORIA	July 25, 2023
5	F20 - 1240	MARIETA A. LOREZCO	Sept. 25, 2023

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WHEREAS, upon review of the documents submitted in support of their respective applications, the Board finds that the requirements for accreditation as Accounting Teachers as set forth in the abovementioned Board Resolution have been satisfactorily met.

NOW THEREFORE, by virtue of the powers vested in it by R.A. No. 9298, the Board **RESOLVES**, as it is hereby **RESOLVED**, to ratify the aforementioned applications that have been approved by the appointed or designated Board Focal Person pursuant to existing rules and policies thereon.

This Resolution shall take effect upon approval.

Done in the City of Manila this **<u>7</u>th** day of **<u>January</u>** 2021 in Pasay City, Philippines.

NOE G. QUÍÑÁNOLA Chairman

THELMA S. CIUDADANO Vice-Chairman

GLORIA Member

B. PADILLA SAMU Member

GERVÁCIO I. PIATOR Member

ARLYN S. VILLANUEVA Member

> (VACANT) Member

Attested by:

OMAIMAH E. GANDAMRA OIC, PRB Secretariat Division

APPROVED:

K TEOFILO S. PILANDO, JR.

Chairman

ANDA D. REYES Commissioner

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ETO, JR.