



Republic of the Philippines  
Professional Regulation Commission  
Manila



**PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY**  
**Resolution No. 53**  
**Series of 2022**

**HARMONIZATION OF THE GUIDELINES ON THE ACCREDITATION  
OF CERTIFIED PUBLIC ACCOUNTANTS ENGAGED IN PUBLIC PRACTICE  
AND EDUCATION PRACTICE AND THE ISSUANCE OF ADDITIONAL  
GUIDELINES THEREON**

**WHEREAS**, the Professional Regulatory Board of Accountancy (Board) issued several Board Resolutions relative to the guidelines, prescribed application forms, documentary requirements and fees on the accreditation of certified public accountants (CPAs) engaged in public practice (sole practitioner, firms/partnerships, individual partner and staff) and education practice (accounting teachers), namely, Board Resolution No. 295 (s. 2015), Board Resolution No. 92 (s. 2016), and Board Resolution No. 22 (s. 2018);

**WHEREAS**, on September 12, 2019, the Board issued Board Resolution No. 62, (s. 2019) revising the guidelines implementing Board Resolution No. 295 (s. 2015) in so far as those CPAs engaged in public practice and partially amending Board Resolution Nos. 92 (s. 2016) and 22 (s. 2018) requiring CPAs in public practice and accounting teachers to submit, in addition to those requirements specified therein, the Certificate of Membership in Good Standing from the Accredited Integrated Professional Organization (AIPO) of the accountancy profession;

**WHEREAS**, on September 3, 2021, the Board issued Resolution No. 34 (s. 2021) as clarificatory guidelines on the computation of the accreditation period under Board Resolution No. 312 (s. 2016);

**WHEREAS**, there is a need to review these Board Resolutions and to come out with a harmonized guideline that is embodied in a single Board Resolution, including the revisions and streamlining of documentary requirements, application forms and the prescribed fees to avoid confusion on the part of the applicants and the front liners processing the applications;

**NOW THEREFORE**, the Board **RESOLVED**, as it hereby **RESOLVES**, to issue the harmonized guidelines on the accreditation of CPAs engaged in public practice (sole practitioner, firms/partnerships, individual partner and staff member) and education practice (accounting teachers) and the issuance of additional guidelines, as follows:

**Rule I ACCREDITATION OF INDIVIDUAL CPA IN PUBLIC PRACTICE**

**Section 1. Initial and Renewal of Accreditation of Individual CPA in Public Practice** - An applicant shall accomplish the prescribed Application Form (Annex A) and submit all the documentary requirements listed therein and pay an accreditation fee of One Thousand Five Hundred Pesos (P1,500.00).

**Section 2. Changing the Accreditation from Sole Practitioner to Additional Partner of an Existing Partnership or Creation of a New Partnership for the Public Practice of Accountancy** - If the Individual CPA decides to form a partnership/firm or join an existing partnership firm as an individual partner, he/she must first surrender the original copy of his/her Certificate of Accreditation as an Individual CPA for cancellation before his/her application for the accreditation of a partnership/firm or as an individual partner in an existing partnership firm, will be processed.

### **Rule II**

#### **ACCREDITATION OF PARTNERSHIP/FIRM OF CPAs AND INDIVIDUAL PARTNER ENGAGED IN PUBLIC PRACTICE**

**Section 3. Initial and Renewal of Accreditation of Partnership/Firm of CPAs in Public Practice** - For initial and renewal of accreditation of partnership/firm of CPAs in public practice, an applicant shall follow the enumerated processes:

- 1) Accomplish the prescribed Application Form (Annex B) and submit all the documentary requirements listed therein and pay an accreditation fee of Two Thousand Pesos (P2,000.000); and
- 2) Submit the duly-filled out Application Form (Annex C) of individual partners together with all the documentary requirements listed therein and proof of payment of accreditation fee of One Thousand Five Hundred Pesos (P 1,500.00) per individual partner.

**Section 4. Issuance of Separate Certificate of Accreditation for Partnership/Firm and Individual Partner** - For control and monitoring purposes, separate Certificate of Accreditation shall be issued to the partnership/firm and individual partners.

**Section 5. Admission of a New or Additional Partner/s** - New or additional individual partners admitted by a duly accredited partnership/firm during the validity of its accreditation shall be required to apply for accreditation by submitting the duly-filled out Application Form (Annex C) together with all the documentary requirements listed therein and proof of payment of the prescribed accreditation fee. For this purpose, the validity period of the applicant's accreditation shall only coincide with the remaining validity period of the accredited partnership/firm. Upon renewal of the accreditation of the partnership/firm and the individual partners, both will now have a validity period of three (3) years from the date of the issuance thereof.

**Section 6. Transfer of a Partner from One Accredited Partnership/Firm to Another** - In case an accredited individual partner is no longer connected with the accredited partnership/firm where he/she derived his/her accreditation transferred to another firm, the individual partner shall accomplish the prescribed Application Form (Annex C) and pay the accreditation fee in full, without resubmitting the documentary requirements, provided, that his/her accreditation is still valid at the time of the filing of his/her application subject to the condition stipulated in Section 5.

**Section 7. Changing the Accreditation from a Partner to Sole Practitioner**

- An individual partner who resigns from the accredited partnership/firm and who opted to be accredited as a sole practitioner shall be required to surrender his/her original copy of his Certificate of Accreditation as Individual Partner for cancellation and fill out the prescribed Application Form (Annex A) and submit all the documentary requirements listed therein and pay the accreditation fee of One Thousand Five Hundred Pesos (P1,500.00).

**Section 8. Separation from an Accredited Patnership/Firm and Forming a New Partnership/Firm**

- An individual partner who ceases to be connected with the accredited partnership/firm and who opted to form his/her own partnership/firm shall be required first to surrender the original copy of his/her Certificate of Accreditation as an Individual Partner for cancellation and fill out the prescribed Application Form (Annex B and Annex C) and submit all the documentary requirements listed therein and pay the prescribed accreditation fees.

**Section 9. Accreditation of Staff Member** - In addition to the requirements mentioned in Sections 3 and 4, the applicant partnership/firm shall attach to the Application Form, a certified list of its CPA staff members with the following information:

Name of Staff	Position	Date of Employment	Certificate of Registration (COR) Number	Validity Period of the Professional Identification Card (PIC)

The list shall be signed under oath by the managing partner. The accreditation fee per staff member is Three Hundred Pesos (P300.00).

**Section 10. Reportorial Requirement** - The accredited partnership/firm shall be required to submit on a semestral basis (January and November of each year and within the three-year period) a report of any change in the employment status of its staff members (resigned, terminated, promoted as partner, etc.) for monitoring purposes of the Board. Within the same period of reporting, it shall submit a certified list of new staff hired, following the format prescribed in Section 9 and pay the prescribed accreditation fee per staff member.

**Rule III**  
**ACCREDITATION OF CPAs IN EDUCATION PRACTICE**

**Section 11. Initial and Renewal of Accreditation of CPAs in Education Practice-**

An applicant shall accomplish the prescribed Application Form (Annex D) and submit all the documentary requirements listed therein and pay the accreditation fee of One Thousand Five Hundred Pesos (P1,500.00).

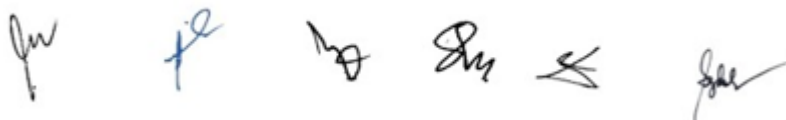
**Rule IV**  
**VALIDITY OF THE CERTIFICATE OF ACCREDITATION**  
**AND RENEWAL PERIOD**

**Section 12. Validity of the Certificate of Accreditation** - The following procedures shall be observed in computing the allowable validity period of accreditation of approved applications:

- a) **PIC validity period of at least one (1) year but not more than three (3) years** - The accreditation validity period shall only be valid until the birth month of the applicant.
- b) **PIC validity period of three (3) years or more** - The accreditation validity period shall only have a maximum validity period of three (3) years until the birth month of the applicant. In order to comply with the maximum validity period of three (3) years, the effectivity of the accreditation shall be counted backward using the birth month of the applicant as the base period.

**Section 13. Renewal of the Certificate of Accreditation** - The following procedures shall be observed in computing the allowable validity period of accreditation for the renewal of accreditation:

- a) **Renewal of accreditation filed before the expiry date** - The effectivity date and expiry date of the renewal of accreditation shall be reckoned from the date preceding the expiry date indicated in the old issued Certificate of Accreditation and shall expire on the birth month of the professional as shown in his/her submitted PIC; *Provided*, that it shall not exceed three (3) years; and *Provided further*, that in a situation where the validity period of the PIC of the professional is more than three (3) years from the date of issue, the effectivity date of the renewal of accreditation shall be adjusted using the birth month of the applicant as the base period in computing the maximum validity period of the three (3) years of accreditation. As a transition, the applicant shall be given an EXTENDED accreditation for the period in excess of the three (3) years validity period to be embodied in a separate document to be determined by the Board. After the transition period, the professional shall be renewing his accreditation and PIC at least three (3) months prior to the expiry of his/her accreditation and birth month as indicated in his/her PIC to ensure the synchronization of the three-year validity period of the accreditation and that of the birth month in the PIC.
- b) **Renewal of accreditation filed a month to three (3) years after the expiry date** - The effectivity and expiry date of the renewal of accreditation shall be reckoned from the date of approval by the Board Focal Person until the birth month of the professional as shown in his/her submitted PIC; *Provided*, it shall not exceed three (3) years. In a situation where the validity period of the PIC of the professional is more than three (3) years from the date of issue/approval of the renewal, the procedures laid down in Section 13 (a) shall be applied.



- c) **Renewal of Accreditation filed more than (3) years after the expiry date** – Applications for the renewal of accreditation shall be deemed as initial applicants and Section 12 hereof shall be applied in the computation of the accreditation validity period.

**Rule V**  
**PROVISIONAL ACCREDITATION**

**Section 14. Issuance of the Provisional Accreditation** - Under extraordinary circumstances which prevent the Board from acting on time on the applications for the renewal of accreditation resulting to the expiry of the certificates of accreditation, the Board may approve a Provisional Accreditation under such terms and conditions beneficial to the best interest of the accountancy profession. For this purpose, a Letter of Advisory will be sent by the Board to all concerned government agencies and private institutions, attaching the list of CPAS/firms who/which were granted provisional accreditation, for their information and guidance.

**Rule VI**  
**ADMINISTRATIVE AND PENAL PROVISION**

**Section 15. Administrative and Penal Provision** - Individual CPAs and Partnerships/Firms found to have engaged in public and education practice without being accredited by the Board or with expired accreditation shall be dealt with accordance with the provision of Sections 24 and 36 of R.A. No. 9298.

**Rule VII**  
**RESCISSION CLAUSE**

**Section 16. Repealing Clause** - All Board Resolutions issued or parts thereof inconsistent with the provisions of this Resolution are hereby rescinded or modified accordingly.

This Resolution together with the accompanying Annexes shall take effect immediately following its publication in the Official Gazette or in any newspaper of general circulation in the Philippines.

Let copies hereof be further furnished the U.P. Law Center.

Done this 27<sup>th</sup> day of September, 2022 in the City of Pasay, Philippines

  
**NOE G. QUINANOLA**  
Chairman

  
**SAMUEL B. PADILLA**  
Vice Chairman

PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

Resolution No. **53**

Series of 2022

HARMONIZATION OF THE GUIDELINES ON THE ACCREDITATION  
OF CERTIFIED PUBLIC ACCOUNTANTS ENGAGED IN PUBLIC PRACTICE  
AND EDUCATION PRACTICE AND THE ISSUANCE OF  
ADDITIONAL GUIDELINES THEREON

  
**GLORIA T. BAYSA**  
Member

  
**THELMA S. CIUDADANO**  
Member

  
**GERVACIO I. PIATOR**  
Member

  
**MARIA TERESITA Z. DIMACULANGAN**  
Member

**ROSALINDA D. EVANGELISTA**  
Member

**ATTESTED BY:**

  
**Atty. Lovelika T. Bautista**  
Chief, PRB Secretariat Division


**APPROVED:**

(vacant)  
Chairperson

  
**JOSE Y. CUETO, JR.**  
Acting Chairperson

  
**ERWIN M. ENAD**  
Commissioner

DATE OF PUBLICATION IN THE  
*DAILY TRIBUNE* : Oct. 11, 2022  
DATE OF EFFECTIVITY : *Immediately*

	Professional Regulation Commission
	APPLICATION FORM ACCREDITATION OF INDIVIDUAL CPA ENGAGED IN THE PRACTICE OF PUBLIC ACCOUNTANCY

☐ Initial

☐ Renewal

Date Filed: \_\_\_\_\_

Reference No.: \_\_\_\_\_

Part I Personal Information:		
Name of Individual CPA:		Cert. of Accreditation Number (for Renewal)
Complete Address of Principal Office:		
License Number:	Contact Number:	Email Address:
Correspondent Relationship with Foreign CPA/Accounting Firms, if any:		
Name of Foreign Firm _____ _____ _____	Name of Foreign Country _____ _____ _____	Nature and Extent of Relationship _____ _____ _____
Changes in the Firm/Partnership from Last Registration:		
Part II Acknowledgment:		
<p>I HEREBY CERTIFY that the above information written by me are true and correct to the best of my knowledge and belief. I further authorize PRC and other agencies to investigate the authenticity of all the documents presented.</p> <p>I agree to the PRC Privacy Notice and give my consent to the collection and processing of my personal data in accordance thereto.</p> <div><div>_____ Signature over printed name</div><div>_____ Date</div></div>		
Part III Action Taken:		
Registration Section: (Verification of License)		Legal Service – Hearing & Investigation Division (Clearance of no derogatory record)
Cash Section: Amount: _____ O.R. No. _____ Date _____ Issued by: _____		Regulation Division: Processed by: _____ Date: _____
Reviewed by: <div>_____ Chief, Regulation Division, Region: _____</div>		
ACTION BY THE BOARD OF ACCOUNTANCY <div>_____ BOARD FOCAL PERSON</div> <div>Date: _____Assigned Accreditation No. (for Initial) _____</div>		



## PROCEDURE IN APPLYING FOR ACCREDITATION OF INDIVIDUAL CPA ENGAGED IN THE PRACTICE OF PUBLIC ACCOUNTANCY

- Step 1. Secure Application Form at the Regulation Division of the nearest PRC Office or download at [www.prc.gov.ph](http://www.prc.gov.ph);
- Step 2. Proceed to Regulation Division processing window for evaluation and assessment;
- Step 3. Proceed to Registration Section for verification of License/s;
- Step 4. Proceed to Legal Service – Hearing and Investigation Division for clearance of no derogatory record;
- Step 5. Proceed to Cash Section for payment of the accreditation fee of P1,500;
- Step 6. Submit Application Form with all the required documents and official receipt to the Regulation Division designated window and
- Step 7. Verify your application after thirty (30) days from the time of submission.

### CHECKLIST OF REQUIREMENTS


#### INITIAL:

- ☐ Duly accomplished Application Form;
- ☐ Certified true copy of the Certificate of Registration as a CPA;
- ☐ Photocopy of valid Professional Identification Card (PIC);
- ☐ Duly signed Code of Good Governance of the Individual CPA;
- ☐ Duly signed Copy of internal quality review procedures;
- ☐ Picture of the principal office;
- ☐ Duly accomplished Quality Accreditation Checklist prescribed in Board Resolution No. 2016-05;
- ☐ Duly signed Ethical and technical standards required of the practice of public accountancy;
- ☐ Sworn statement by the CPA stating the following: **(Please notarize and affix documentary stamp on the original copy)**
  - *has a meaningful participation in their respective internal quality review process;*
  - *has undergone adequate and effective training (from organizations duly accredited by the Board or by its duly authorized representatives) on all the current accounting and auditing standards, code of ethics, laws and their implementing rules and regulations, circulars, memoranda, their respective codes of good governance and other related documents that are required in the practice of public accountancy to ensure professional, ethical and technical standards;*
  - *is of good moral character;*
  - *he/she had not been found guilty by a competent court and/or administrative body of any case involving moral turpitude and/or unethical practices;*
  - *had at least three (3) years of meaningful experience in any of the areas of public practice including taxation as defined in Section 28 (A), Rule 4 of the IRR of R. A. 9298;*
- ☐ CPA Integrity Pledge;
- ☐ Detailed description of work experience (data to include name of company, position, duties and responsibilities and date of employment)
- ☐ Certificates of CPD units earned;
- ☐ Certificate of Membership in Good Standing from the APO/AIPO;
- ☐ Payment of accreditation fee. (In Cash, Postal Money Order, Manager's Check or Bank Draft payable to the Professional Regulation Commission);
- ☐ Original copy of authority to practice profession issued by employer, printed in the official letter head of the institution/agency (For Government Employee only);
- ☐ Short Brown Envelope for the Certificate of Accreditation and
- ☐ Documentary stamp worth P30.00 (for Certificate of Accreditation)

#### RENEWAL

- ☐ Duly accomplished Application Form;
- ☐ Photocopy of the Certificate of Accreditation;
- ☐ Photocopy of valid Professional Identification Card (PIC);
- ☐ Certificates for CPD credit units earned;
- ☐ Certificate of Membership in Good Standing from the APO/AIPO
- ☐ Picture of the principal office
- ☐ Duly accomplished Quality Accreditation Checklist prescribed in Board Resolution No. 2016-05;
- ☐ Payment of accreditation fee (In Cash, Postal Money Order, Manager's Check or Bank Draft payable to the Professional Regulation Commission)
- ☐ Short Brown Envelope for the Certificate of Accreditation; and
- ☐ Documentary stamp worth P30.00 (for Certificate of Accreditation)



	Professional Regulation Commission
	APPLICATION FORM ACCREDITATION OF FIRM / PARTNERSHIP OF CPAs IN THE PRACTICE OF PUBLIC ACCOUNTANCY

☐ Initial                      ☐ Renewal

Date Filed: \_\_\_\_\_  
Reference No.: \_\_\_\_\_

<b>Part I Personal Information:</b>		
Name of Firm/Partnership:		Cert. of Accreditation Number (for Renewal)
Complete Address of Principal Office:		
SEC Cert of Registration No.	Contact Number:	Email Address:
<b>Correspondent Relationship with Foreign CPA/Accounting Firms, if any:</b>		
Name of Foreign Firm _____ _____ _____	Name of Foreign Country _____ _____ _____	Nature and Extent of Relationship _____ _____ _____
<b>Changes in the Firm/Partnership from Last Registration:</b>		
<b>Part II Acknowledgment:</b>		
<p>I HEREBY CERTIFY that the above information written by me are true and correct to the best of my knowledge and belief. I further authorize PRC and other agencies to investigate the authenticity of all the documents presented.</p> <p>I agree to the PRC Privacy Notice and give my consent to the collection and processing of my personal data in accordance thereto.</p> <div><div>_____</div><div>Signature over printed name</div></div> <div><div>_____</div><div>Date</div></div>		
<b>Part III Action Taken:</b>		
<b>Registration Section:</b> (Verification of License)		<b>Legal Service – Hearing &amp; Investigation Division</b> (Clearance of no derogatory record)
<b>Cash Section:</b> Amount: _____ O.R. No. _____ Date _____ Issued by: _____		<b>Regulation Division:</b>  Processed by: _____  Date: _____
<b>Reviewed by:</b>  <div>_____</div> <div>Chief, Regulation Division, Region: _____</div>		
<b>ACTION BY THE BOARD OF ACCOUNTANCY</b>  <div>_____</div> <div>BOARD FOCAL PERSON</div> <div><div>Date: _____</div><div>Assigned Accreditation No. (for Initial) _____</div></div>		

## PROCEDURES IN APPLYING FOR ACCREDITATION OF FIRM / PARTNERSHIP OF CPAs IN THE PRACTICE OF PUBLIC ACCOUNTANCY

- Step 1. Secure Application Form at the Regulation Division of the nearest PRC Office or download at [www.prc.gov.ph](http://www.prc.gov.ph);  
Step 2. Proceed to Regulation Division processing window for evaluation and assessment;  
Step 3. Proceed to Registration Section for verification of License/s;  
Step 4. Proceed to cashier and pay the accreditation fee of P2,000.00 for the firm and P300.00 per staff member;  
Step 5. Submit Application Form with all the required documents and official receipts to the Regulation Division designated window; and  
Step 6. Verify your application after thirty (30) days from the time of submission.

## CHECKLIST OF REQUIREMENTS

### INITIAL

- ☐ Duly accomplished Application Form;
- ☐ Certified true copy of the SEC Certificate of Registration;
- ☐ Certified true copy of the Articles of Partnership issued by the SEC;
- ☐ Photocopy of valid Business Permit;
- ☐ Pictures of the principal office
- ☐ Duly accomplished Quality Accreditation Checklist prescribed in Board Resolution No. 2016-05
- ☐ Duly signed and approved Code of Good Governance of the firm
- ☐ Duly signed copy of the internal quality review procedures;
- ☐ Duly accomplished Quality Accreditation Checklist prescribed in Board Resolution No. 2016-05;
- ☐ Duly signed Ethical and technical standards required of the practice of public accountancy;
- ☐ Certified list of CPA staff members with the following information: name, position, date of employment, Certificates of Registration No. and validity period of the Professional Identification Card No., to be signed by the managing partner;
- ☐ Certified true copy of the documents showing the correspondent relationship, membership or business dealings with foreign CPA firm(s), if any, including complete address & postal address, telephone number and facsimile numbers, e-mail address and website;
- ☐ Sworn statement stating: **(Please notarize and affix documentary stamp to the original copy)**
  - a. the copy of the document showing the correspondent relationship membership, or business dealings with the foreign CPA is the faithful reproduction of its original copy;
  - b. the foreign CPA is not directly or indirectly (through the Filipino CPA) engaged in the practice of public accountancy in the Philippines, except the authorized foreign CPAs under Section 34 and 35 of R.A. No.9298; and
  - c. the rights and obligation of the parties in specific terms.
- ☐ Payment of accreditation fee. (In Cash, Postal Money Order, Manager's Check or Bank Draft payable to the Professional Regulation Commission);
- ☐ Short Brown Envelope for the Certificate of Accreditation and
- ☐ Documentary stamp worth P30.00 (for Certificate of Accreditation)

### RENEWAL:

- ☐ Duly accomplished Application Form;
- ☐ Photocopy of Certificate of Accreditation;
- ☐ Photocopy of valid business permit;
- ☐ Certified true copy of the amended Articles of Partnership issued by the SEC in case of addition/withdrawal of partners;
- ☐ Pictures of Principal Office;
- ☐ Certified list of CPA staff members with the following information: name, position, date of employment, Certificate of Registration No., and validity period of the Professional Identification Card No., to be signed under oath by the managing partner;

- ☐ Duly accomplished Quality Accreditation Checklist prescribed in Board Resolution No. 2016-05;
- ☐ Those members, associates or correspondent firms of international CPA firms must submit the following for any change of correspondent foreign CPA firms, or change of information of the foreign CPA firm/s:
  - A. Certified copies of documents showing the correspondent relationship, membership, or business dealings with foreign CPA firm(s), if any, including complete address & postal address, telephone number facsimile number, e-mail address and website, and
  - B. Duly notarized sworn statement with metered documentary stamps, stating that:
    - b.1 the copy of the document showing the correspondent relationship, membership or business dealings with the foreign CPA, is the faithful reproduction of its original copy;
    - b.2 the foreign CPA is not directly or indirectly (through the Filipino CPA) engaged in the practice of public accountancy in the Philippines except the authorized CPAs under Section 34 and 35, Article IV of RA No. 9298, and
    - b.3 the rights and obligations of the parties are in specific terms
- ☐ Payment of prescribed fee in cash, postal money order, manager's check or Bank draft payable to the Professional Regulation Commission –
- ☐ Short Brown Envelope for the Certificate of Accreditation;
- ☐ One (1) set of paper fastener for the application;
- ☐ Documentary stamp worth P30.00 (for Certificate of Accreditation)

**For government employees:**

- ☐ Original copy of authority to practice issued by employer printed in the official letter head of the institution / agency

**Note:**

1. Applications with incomplete documents will not be accepted. Documentary stamps are available at the PRC customer service counters in PRC Regional Offices.
2. Representative/s filing and claiming the Certificate of Accreditation on behalf of the professional must present an Authorization Letter and valid Identification Cards (IDs) of the professional and the representative.
3. Any discrepancy/ies or inconsistency/ies in documents submitted in support to the application shall be supported by an affidavit of discrepancy.

	Professional Regulation Commission
	APPLICATION FORM ACCREDITATION OF INDIVIDUAL PARTNER OF / FIRM / PARTNERSHIP OF CPAs IN THE PRACTICE OF PUBLIC ACCOUNTANCY

☐ Initial

☐ Renewal

Date Filed: \_\_\_\_\_

Reference No.: \_\_\_\_\_

Part I Personal Information:		
Name of Applicant/Partner:		Cert. of Accreditation Number (For Renewal)
Name of Firm/Partnership		Cert. of Accreditation Number:( Partnership/Firm)
Complete Address of Principal Office:		
Cert. of Registration Number:	Contact Number:	Email Address:
<div>_____</div> <div>_____</div> <div>_____</div>	<div>_____</div> <div>_____</div>	<div>_____</div> <div>_____</div> <div>_____</div>
<div>I HEREBY CERTIFY that the above information written by me are true and correct to the best of my knowledge and belief. I further authorize PRC and other agencies to investigate the authenticity of all the documents presented.</div> <div>I agree to the PRC Privacy Notice and give my consent to the collection and processing of my personal data in accordance thereto.</div> <div><div>_____</div><div>Signature over printed name</div></div> <div><div>_____</div><div>Date</div></div>		
Part III Action Taken:		
Registration Section: (Verification of License)		Legal Service – Hearing & Investigation Division (Clearance of no derogatory record)
Cash Section: Amount: _____ O.R. No. _____ Date _____ Issued by: _____		Regulation Division:  Processed by: _____  Date: _____
Reviewed by:  <div>_____</div> <div>Chief, Regulation Division, Region: _____</div>		
<div>ACTION BY THE BOARD OF ACCOUNTANCY</div> <div>_____</div> <div>BOARD FOCAL PERSON</div> <div>Date: _____</div> <div>Assigned Accreditation No. (for Initial) _____</div>		

# PROCEDURES IN APPLYING FOR ACCREDITATION OF INDIVIDUAL PARTNER OF FIRM / PARTNERSHIP OF CPAs IN THE PRACTICE OF PUBLIC ACCOUNTANCY

- Step1. Secure Application Form at the Regulation Division of the nearest PRC Office or download at [www.prc.gov.ph](http://www.prc.gov.ph);
- Step 2. Proceed to Regulation Division processing window for evaluation and assessment;
- Step 3. Proceed to Registration Section for verification of License/s;
- Step 4. Proceed to Legal Service – Hearing and Investigation Division for clearance of no derogatory record;
- Step 5. Proceed to Cash Section for payment of the accreditation fee of P1,500;
- Step 6. Submit Application Form with all the required documents and official receipt to the Regulation Division designated window and
- Step 7. Verify your application after thirty (30) days from the time of submission.

## CHECKLIST OF REQUIREMENTS

### INITIAL:

- ☐ Duly accomplished Application Form;
- ☐ Certified true copy of the Certificate of Registration as a CPA
- ☐ Photocopy of valid Professional Identification Card (PIC);
- ☐ Sworn statement by the CPA; **(Please notarize and affix documentary stamp on the original copy)**
  - *has a meaningful participation in their respective internal quality review process;*
  - *has undergone adequate and effective training (from organizations duly accredited by the Board or by its duly authorized representatives) on all the current accounting and auditing standards, code of ethics, laws and their implementing rules and regulations, circulars, memoranda, their respective codes of good governance and other related documents that are required in the practice of public accountancy to ensure professional, ethical and technical standards;*
  - *is of good moral character;*
  - *he/she had not been found guilty by a competent court and/or administrative body of any case involving moral turpitude and/or unethical practices;*
  - has at least three (3) years of meaningful experience in any of the areas of public practice including taxation as defined in Section 28 (A), Rule 4 of the IRR of R. A. 9298;*
- ☐ Detailed description of work experience (data to include name of company, position, duties and responsibilities and date of employment);
- ☐ Certificates of CPD units earned;
  - Certificate of Membership in Good Standing from the APO/AIPO;
- ☐ Payment of accreditation fee. (In Cash, Postal Money Order, Manager’s Check or Bank Draft payable to the Professional Regulation Commission);
- ☐ Short Brown Envelope for the Certificate of Accreditation and
- ☐ Documentary stamp worth P30.00 (for Certificate of Accreditation)

### RENEWAL:


- ☐ Duly accomplished Application Form;
- ☐ Photocopy of the Certificate of Accreditation;
- ☐ Photocopy of valid Professional Identification Card (PIC);
- ☐ Certificates for CPD credit units earned;
- ☐ Certificate of Membership in Good Standing from the APO/AIPO;
- ☐ Payment of accreditation fee. (In Cash, Postal Money Order, Manager’s Check or Bank Draft payable to the Professional Regulation Commission);
- ☐ Short Brown Envelope for the Certificate of Accreditation and
- ☐ Documentary stamp worth P30.00 (for Certificate of Accreditation)

#### For government employees:

- ☐ Original copy of authority to practice issued by employer printed in the official letter head of the institution / agency

#### Note:

- Applications with incomplete documents will not be accepted. Documentary stamps are available at the PRC customer service counters in PRC Regional Offices.
- Representative/s filing and claiming the Certificate of Accreditation on behalf of the professional must present an Authorization Letter and valid Identification Cards (IDs) of the professional and the representative.
- Any discrepancy/ies or inconsistency/ies in documents submitted in support to the application shall be supported by an affidavit of discrepancy.

	Professional Regulation Commission
	<b>APPLICATION FORM ACCREDITATION AS ACCOUNTING TEACHER</b>

☐ Initial

☐ Renewal

Date Filed: \_\_\_\_\_

Reference No.: \_\_\_\_\_

<b>Part I Personal Information:</b>		
Name of Applicant:	License Number:	Certificate of Accreditation Number (for Renewal)
Home Address:		
Tel. No./Fax Number.:	Contact Number.:	Email Address:
School where accounting degree was obtained:		Year Graduated:
School/Educational Institution Currently Connected (Please use separate sheet if needed):		
Name		Address
Subjects Handled or to be Handled:		
<b>Part II Acknowledgment:</b>		
<p>I HEREBY CERTIFY that the above information written by me are true and correct to the best of my knowledge and belief. I further authorize PRC and other agencies to investigate the authenticity of all the documents presented.</p> <p>I agree to the PRC Privacy Notice and give my consent to the collection and Processing of my personal data in accordance thereto.</p> <div>Signature over printed nameDate</div>		
<b>Part III Action Taken:</b>		
<b>Registration Section:</b> (Verification of License)	<b>Legal Service – Hearing and Investigation Division:</b> (Clearance of no derogatory record)	
<b>Cash Section:</b> Amount: _____ O.R. No. _____ Date _____ Issued by: _____	<b>Regulation Division:</b> Processed by: _____ Date: _____	
<b>Reviewed by:</b> <div>Chief, Regulation Division, Region: _____</div>		
<div><b>ACTION BY THE BOARD OF ACCOUNTANCY</b> <div><input type="checkbox"/> Approved<input type="checkbox"/> Disapproved</div><div>BOARD FOCAL PERSON</div><div>Date: _____Assigned Accreditation No. (for Initial) _____</div></div>		

<p style="text-align: center;"><b>PROCEDURE FOR APPLYING ACCREDITATION AS ACCOUNTING TEACHER</b></p>
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- Step 1. Secure Application Form at the Regulation Division of at the nearest PRC Regional Office or download at [www.prc.gov.ph](http://www.prc.gov.ph);
- Step 2. Fill-out Application Form and then proceed to Regulation Division processing window for evaluation and assessment;
- Step 3. Proceed to Registration Section for verification of License/s;
- Step 4. Proceed to Legal Service – Hearing and Investigation Division for clearance of no derogatory record;
- Step 5. Proceed to cashier to pay the accreditation fee of P1,500.00;
- Step 6. Submit application form with all the required documents and photocopy of official receipt to the Regulation Division designated window.
- Step 7. Verify your application after thirty (30) days from the time of submission.

<p style="text-align: center;"><b>CHECKLIST OF REQUIREMENTS:</b></p>
<p style="text-align: center;"><b>INITIAL</b></p>

- ☐ Duly accomplished Application Form;
- ☐ Certified true copy of the Certificate of Registration as a CPA;
- ☐ Photocopy of valid Professional Identification Card (PIC);
- ☐ Duly notarized Certificate of Employment / Appointment as Faculty Member from the educational institution the CPA applicant is currently teaching, which includes among others a statement that he or she has submitted his/her NBI Clearance, Diploma, Professional Tax Receipt (PTR) and Transcript of Records from the accounting school where the CPA has graduated and in its custody;
- ☐ Sworn Statement by the individual CPA that he has at least three (3) years of meaningful experience in any of the areas of the practice of accountancy with a detailed description of such work experience (affix two (2) documentary stamps);
- ☐ Certificate/s of CPD credit units earned;
- ☐ **Certificate of Membership in Good Standing from the APO/AIPO;**
- ☐ Payment of accreditation fee (In Cash, Postal Money Order, Manager's Check or Bank Draft payable to the Professional Regulation Commission)
- ☐ Short Brown Envelope for the Certificate of Accreditation;
- ☐ Documentary stamp worth P30.00 (for Certificate of Accreditation)

<p style="text-align: center;"><b>RENEWAL</b></p>
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- ☐ Duly accomplished Application Form;
- ☐ Photocopy of the Certificate of Accreditation;
- ☐ Photocopy of valid Professional Identification Card (PIC);
- ☐ Duly notarized Certificate of Employment / Appointment as Faculty Member from the educational institution the CPA applicant is currently teaching which includes among others a statement that he or she has submitted his/her NBI Clearance, Diploma, Professional Tax Receipt (PTR) and Transcript of Records from the accounting school where the CPA has graduated and in its custody;
- ☐ Certificate/s of CPD credit units earned;
- ☐ **Certificate of Membership in Good Standing from the APO/AIP;**
- ☐ Payment of accreditation fee (In Cash, Postal Money Order, Manager's Check or Bank Draft payable to the Professional Regulation Commission);
- ☐ Short Brown Envelope for the Certificate of Accreditation;
- ☐ Documentary stamp worth P30.00 (for Certificate of Accreditation)

**Note:**

1. Applications with incomplete documents will not be accepted. Documentary stamps are available at the PRC Costumer service counters and PRC Regional Offices.
2. Representative/s filing and claiming the Certificate of Accreditation on behalf of the professional must present Special Power of Attorney (SPA) and valid proof of identification of the professional and the representative.
3. Any discrepancy/ies or inconsistency/ies in the documents submitted in support to the application shall be supported by an Affidavit of Discrepancy.