



Republic of the Philippines
Professional Regulation Commission
Manila



PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY
Resolution No. 27
Series of 2024

**SUPPLEMENTARY GUIDELINES ON THE IMPLEMENTATION
OF BOARD RESOLUTION NO. 53 (S. 2022)**

WHEREAS, on 27 September 2022, the Professional Regulatory Board of Accountancy (Board/BOA) issued Resolution No. 53 (s. 2022) harmonizing the various guidelines on the accreditation of Certified Public Accountants (CPAs) engaged in public practice and education practice;

WHEREAS, during the implementation of the said Resolution, the Board received numerous comments from those CPAs applying for initial and renewal of their accreditation regarding the validity of the Continuing Professional Development (CPD) units since their maximum validity period of accreditation vary and do not run exactly three (3) years, which admittedly needs to be addressed immediately;

WHEREAS, on 29 January 2024 a meeting was conducted among the Board, the Regulation Office and the Accreditation and Compliance Division (ACD) to discuss certain concerns on Board Resolution No. 53 (s. 2022), proposal to revise the current BOA accreditation forms, and some issues on the implementation of the Quality Assurance Review (QAR) Program;

WHEREAS, in the said meeting, the parties resolved to: a) introduce certain clarificatory guidelines pertaining to Board Resolution No. 53 (s. 2022); b) make revisions to the existing BOA accreditation forms; c) clarify some issues on the QAR Program; and (d) conduct an orientation to the front-liners to disseminate the agreements reached by the parties;

WHEREAS, during the Orientation held on 08 February 2024, which was attended by the officers/staff of the ACD and the Regulation Division of PRC Regional Offices assigned to process BOA accreditations, additional comments and suggestions were received from the attendees, and were favorably considered in this Supplementary Guidelines and in the BOA Accreditation forms.

NOW THEREFORE, with the aforesaid considerations, the Board **RESOLVES**, as it is hereby **RESOLVED**, to issue the following supplementary guidelines on the implementation of Board Resolution No. 53 (s. 2022):

**RULE I
VALIDITY OF THE CPD UNITS**

Section 1. **Prescribed and Earned CPD units**- In all applications for accreditation, the prescribed and earned CPD units to be submitted prior to processing is one hundred twenty (120) CPD units.

Section 2. **Validity of the CPD units**- The following procedures shall be observed in computing and determining the allowable validity of the CPD units:

- a) For those approved applications covered under Section 12.a of Board Resolution No. 53 (s. 2022), the prescribed and earned CPD units shall be proportionately applied up to the maximum accreditation validity period as indicated in the Certificate of Accreditation which is until the

expiry date (birth month/year) of the Professional Identification Card (PIC) of the applicant. Upon renewal of the accreditation, the unapplied balance of the prescribed and earned CPD units shall then be credited and the applicant shall only be required to submit the remaining balance to complete the one hundred twenty (120) CPD units in order to comply with the accreditation's three (3) year validity period to expire on the date (birth month/year) in the applicant's PIC.

- b) For those approved applications covered under Section 12.b of Board Resolution No. 53 (s. 2022), the prescribed and earned one hundred twenty (120) CPD units to be applied in order to comply with the maximum accreditation validity period of three (3) years shall be those issued within the three (3) period prior to the filing of the application for accreditation using the effectivity date (birth month/year) in the PIC of the applicant as the base period.
- c) For those approved applications covered under Section 13.c of Board Resolution No. 53 (s. 2022), Section 2.a and Section 2.b above shall be applied, as applicable.

RULE II
REVISED APPLICATION FORMS FOR ACCREDITATION

Section 3. **Revised Application Forms**- the following are the new prescribed application forms for accreditation:

A.	Individual CPA in Public Practice	ANNEX A
B.	Partnership/Firm of CPAs in Public Practice	ANNEX B
C.	Individual Partner/s of accredited partnership/firm of CPAs in Public Practice	ANNEX C
D.	CPAs in Education Practice	ANNEX D

RULE III
REPORTORIAL REQUIREMENT

Section 4. Section 10 of Board Resolution No. 53 (s. 2022) is hereby amended to read as follows:

Section 10. Reportorial Requirement- The accredited partnership/firm shall be required to submit on a semestral basis (July for the January-June report and January of the following year for July-December report and within the three-year period) a report of any change in the employment status of its staff members using the prescribed format in Section 9 and adding another column – "Status of Employment" (for any change in the employment status: resigned, terminated, promoted as a partner, etc.) for monitoring purposes of the Board. Within the same period of reporting, it shall submit a certified list of new CPA staff hired on permanent status following the prescribed format in Section 9 and pay the prescribed accreditation fee per staff member.

**RULE IV
REPEALING CLAUSE**

Section 5. **Repealing Clause**- All Board Resolutions issued or parts thereof inconsistent with the provisions of this Resolution are hereby rescinded or modified accordingly.

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

Let a copy of this Resolution be further furnished the University of the Philippines Law Center.

Done this 8th day of May, 2024 in the City of Pasay, Philippines.


NOE G. QUINANOLA
Chairman


SAMUEL B. PADILLA
Vice-Chairman


GLORIA T. BAYSA
Member


THELMA S. CIUDADANO
Member


GERVACIO I. PIATOR
Member


MARIA TERESITA Z. DIMACULANGAN
Member

VACANT
Member

ATTESTED:


Atty. Lovelika T. Bautista
Chief, PRB Secretariat Division

**DATE OF PUBLICATION IN THE
BUSINESS MIRROR MAY 10 2024
EFFECTIVE DATE: IMMEDIATELY**

APPROVED:


CHARITO A. ZAMORA
Chairperson


JOSE Y. CUETO, JR.
Commissioner


ERWIN M. ENAD
Commissioner



Professional Regulation Commission

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

Date Filed: _____
Reference No: _____

☐ Initial ☐ Renewal

Part I Personal Information:

Name of Individual CPA:	Certificate of Accreditation Number / Expiry date: (for Renewal)
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Complete Address of Principal Office:

License Number/ Expiry date:	Contact Number:	Email Address:
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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:

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.

I agree to the PRC Privacy Notice and give my consent to the collection and processing of my personal data in accordance thereto.

Signature over printed name

Date

Part III Action Taken:

1) Regulation Division: (For Evaluation & Assessment) Remarks: _____ Evaluated by: _____ Date: _____	2) LRD - Registration Section: (For verification of License) License No.: _____ Expiry Date: _____ Verified by: _____	3) Legal Division / Legal Section (For verification of no. derogatory records) Remarks: _____ Verified by: _____
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4) Cashier: Amount: _____ O.R. No.: _____ Date: _____ Issued by: _____	5) Regulation Division: (Submission of documents including O.R.) Received by: _____ Date: _____
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Reviewed by:

Chief, Regulation Division, Region: _____

ACTION BY THE BOARD OF ACCOUNTANCY

BOARD FOCAL PERSON

Date: _____ Assigned Accreditation No. (for Initial): _____

THE PRACTICE OF PUBLIC ACCOUNTANCY

- Step 1. Secure Application Form at the Regulation Division or download form at www.prc.gov.ph;
Step 2. Fill-out Application Form and then proceed to Regulation Division for evaluation and assessment of document;
Step 3. Proceed to Registration Section for verification of License/s;
Step 4. Proceed to Legal Division/Section – for verification of no derogatory record;
Step 5. Proceed to Cashier for payment of accreditation fee;
Step 6. Submit application form with all the required documents and photocopy of official receipt to the Regulation Division.
Step 7. The Regulation Division will forward the reviewed application to the PRB of Accountancy for evaluation/approval.
Step 8. Verify your application after thirty (30) working days from the time of submission to the Regulation Division.

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;
- ☐ Certified true copy of Certificate of QAR Registration;
- ☐ 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)**
 - a. *has a meaningful participation in their respective internal quality review process;*
 - b. *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;*
 - c. *is of good moral character;*
 - d. *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;*
 - e. *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)
- ☐ Proof of 120 CPD credit units earned showing compliance with the required Competency Area;
- ☐ Certificate of Membership in Good Standing from the APO/AIPO;
- ☐ Payment of accreditation fee;
- ☐ 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.

RENEWAL


- ☐ Duly accomplished Application Form;
- ☐ Photocopy of the Certificate of Accreditation;
- ☐ Photocopy of valid Professional Identification Card (PIC);
- ☐ Certified true copy of any of the following:
 - a. *Certificate of Registration if the applicant is not yet subjected to QAR; or*
 - b. *Provisional Certificate of QAR Compliance, if the applicant is undergoing remediation process; or*
 - c. *Certificate of QAR Compliance, if the applicant has satisfactorily passed the QAR inspection or has completed and complied with all the findings and recommendations of the QAR Inspection Team*
- ☐ Proof of 120 CPD credit units earned showing compliance with the required Competency Area;
- ☐ 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;
- ☐ Short Brown Envelope for the Certificate of Accreditation; and
- ☐ Documentary stamp.

Note:

1. Applications with incomplete documents will not be accepted. Documentary stamps are available at the PRC Customer Service counters.
2. If the representative is a PRC registered professional, he/she must present authorization letter and valid Professional Identification Card (PIC); For non-PRC registered professional, he/she must present a 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.

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

Date Filed: _____
Reference No: _____

☐ Initial ☐ Renewal

Part I Personal Information:		
Name of Firm/Partnership:		Certificate of Accreditation No./ Expiry date: (for Renewal)
Complete Address of Principal Office:		
SEC Certificate of Registration No.	Contact No.	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:		
1) Regulation Division: (For Evaluation & Assessment) Remarks: _____ Evaluated by: _____ Date: _____	2) Cashier: Amount: _____ O.R. No.: _____ Date: _____ Issued by: _____	3) Regulation Division: (Submission of documents including O.R.) Received by: _____ Date: _____
Reviewed by: _____ Chief, Regulation Division, Region: _____		
ACTION BY THE BOARD OF ACCOUNTANCY _____ BOARD FOCAL PERSON Date: _____ Assigned Accreditation No. (for Initial): _____		

**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 or download form at www.prc.gov.ph;
Step 2. Fill-out Application Form and proceed to Regulation Division for evaluation and assessment of document;

- Step 3. Proceed to Registration Section for verification of License/s;
 Step 4. Proceed to Legal Division/Section for verification of no derogatory record;
 Step 5. Proceed to Cashier for payment of accreditation fee;
 Step 6. Submit application form with all the required documents and photocopy of official receipt to the Regulation Division.
 Step 7. The Regulation Division will forward the reviewed application to the PRB of Accountancy for evaluation/approval.
 Step 8. Verify your application to the Regulation Division after thirty (30) working days from the time of submission.

CHECKLIST OF REQUIREMENTS

INITIAL

- ☐ Duly accomplished Application Form;
- ☐ Copy of latest SEC Articles of Partnership;
- ☐ Photocopy of valid Business Permit;
- ☐ Certified true copy of Certificate of QAR Registration;
- ☐ 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 signed Ethical and technical standards required of the practice of public accountancy;
- ☐ Certified list of permanent 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;
- ☐ Short Brown Envelope for the Certificate of Accreditation and;
- ☐ Documentary stamp.

RENEWAL:


- ☐ Duly accomplished Application Form;
- ☐ Photocopy of Certificate of Accreditation;
- ☐ Photocopy of valid business permit;
- ☐ Copy of latest SEC Articles of Partnership;
- ☐ Certified true copy of any of the following:
 - a. Certificate of Registration if the applicant is not yet subjected to QAR; or
 - b. Provisional Certificate of QAR Compliance, if the applicant is undergoing remediation process; or
 - c. Certificate of QAR Compliance, if the applicant has satisfactorily passed the QAR inspection or has completed and complied with all the findings and recommendations of the QAR Inspection Team
- ☐ Pictures of Principal Office;
- ☐ Certified list of permanent 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;
- ☐ Short Brown Envelope for the Certificate of Accreditation;
- ☐ One (1) set of paper fastener for the application;
- ☐ Documentary stamp.

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.
2. If the representative is a PRC registered professional, he/she must present an authorization letter and valid Professional Identification Card (PIC); For non-PRC registered professional, he/she must present a Special Power of Attorney (SPA) and valid Identification Cards (IDs) of the partnership/firm;
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:	Certificate of Accreditation Number: (For Renewal)/ Expiry date:	
Name of Firm/Partnership:	Certificate of Accreditation Number: (Partnership/Firm)	
Complete Address of Principal Office:		
Certificate of Registration Number:	Contact Number:	Email Address:
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>Signature over printed nameDate</div>		
Part III Action Taken:		
1) Regulation Division: (For Evaluation & Assessment) Remarks: _____ Evaluated by: _____ Date: _____	2) LRD - Registration Section: (For verification of License) License No.: _____ Expiry Date: _____ Verified by: _____	3) Legal Division / Legal Section (For verification of no. derogatory records) Remarks: _____ Verified by: _____
4) Cashier: Amount: _____ O.R. No.: _____ Date: _____ Issued by: _____	5) Regulation Division: (Submission of documents including O.R.) Received 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>		

FIRM / PARTNERSHIP OF CPAs IN THE PRACTICE OF PUBLIC ACCOUNTANCY

- Step 1. Secure Application Form at the Regulation Division or download form at www.prc.gov.ph;
Step 2. Fill-out Application Form and then proceed to Regulation Division for evaluation and assessment of document;
Step 3. Proceed to Registration Section for verification of License/s;
Step 4. Proceed to Legal Division/Section –for verification of no derogatory record;
Step 5. Proceed to Cashier for payment of accreditation fee;
Step 6. Submit application form with all the required documents and photocopy of official receipt to the Regulation Division.
Step 7. The Regulation Division will forward the reviewed application to the PRB of Accountancy for evaluation/approval.
Step 8. Verify your application to the Regulation Division after thirty (30) working 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);
- ☐ Proof of 120 CPD credit units earned showing compliance with the required Competency Area;
- ☐ Certificate of Membership in Good Standing from the APO/AIPO;
- ☐ Payment of accreditation fee;
- ☐ Short Brown Envelope for the Certificate of Accreditation and
- ☐ Documentary stamp

RENEWAL:


- ☐ Duly accomplished Application Form;
- ☐ Photocopy of the Certificate of Accreditation;
- ☐ Photocopy of valid Professional Identification Card (PIC);
- ☐ Proof of 120 CPD credit units earned showing compliance with the required Competency Area;
- ☐ Certificate of Membership in Good Standing from the APO/AIPO;
- ☐ Payment of accreditation fee;
- ☐ Short Brown Envelope for the Certificate of Accreditation and
- ☐ Documentary stamp

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.
2. If the representative is a PRC registered professional, he/she must present an authorization letter and valid Professional Identification Card (PIC); For non-PRC registered professional, he/she must present a Special Power of Attorney (SPA) 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 AS ACCOUNTING TEACHER

Date Filed: _____
Reference No: _____

<input type="checkbox"/> Initial	<input type="checkbox"/> 1 st Renewal
	<input type="checkbox"/> Subsequent Renewal

Part I Personal Information:		
Name of Applicant:	License Number/ Expiry date:	Certificate of Accre. Number/Expiry date: (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:		

Part II Acknowledgment:	
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.	
I agree to the PRC Privacy Notice and give my consent to the collection and Processing of my personal data in accordance thereto.	
Signature over printed name	Date

Part III Action Taken:		
1) Regulation Division: (For Evaluation & Assessment) Remarks: _____ Evaluated by: _____ Date: _____	2) LRD - Registration Section: (For verification of License) License No.: _____ Expiry Date: _____ Verified by: _____	3) Legal Division / Legal Section (For verification of no. derogatory records) Remarks: _____ Verified by: _____
4) Cashier: Amount: _____ O.R. No.: _____ Date: _____ Issued by: _____		5) Regulation Division: (Submission of documents including O.R.) Received by: _____ Date: _____

Reviewed by:
Chief, Regulation Division, Region: _____

ACTION BY THE BOARD OF ACCOUNTANCY	
<input type="checkbox"/> Approved	<input type="checkbox"/> Disapproved
BOARD FOCAL PERSON	
Date: _____	Assigned Accreditation No. (for Initial): _____

PROCEDURE FOR APPLYING ACCREDITATION AS ACCOUNTING TEACHER

- Step 1. Secure Application Form at the Regulation Division or download form at www.prc.gov.ph;
- Step 2. Fill-out Application Form and then proceed to Regulation Division for evaluation and assessment of document;
- Step 3. Proceed to Registration Section for verification of License/s;
- Step 4. Proceed to Legal Division/Section –for verification of no derogatory record;
- Step 5. Proceed to Cashier for payment of accreditation fee;
- Step 6. Submit application form with all the required documents and photocopy of official receipt to the Regulation Division.
- Step 7. The Regulation Division will forward the reviewed application to the PRB of Accountancy for evaluation/approval.
- Step 8. Verify your application to the Regulation Division after thirty (30) working 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 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);
- ☐ Proof of 120 CPD credit units earned showing compliance with the required Competency Area;
- ☐ Certificate of Membership in Good Standing from the APO/AIPO;
- ☐ Payment of accreditation fee;
- ☐ Short Brown Envelope for the Certificate of Accreditation;
- ☐ Documentary stamp.

FIRST RENEWAL

- ☐ Duly accomplished Application Form;
- ☐ Photocopy of the Certificate of Accreditation;
- ☐ Copy of Diploma/Transcript of Records of the Master Degree in Accountancy or Master's Degree in other related area of studies;
- ☐ 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;
- ☐ Proof of 120 CPD credit units earned showing compliance with the required Competency Area including 12 units of professional education units;
- ☐ Certificate of Membership in Good Standing from the APO/AIPO;
- ☐ Payment of accreditation fee;
- ☐ Short Brown Envelope for the Certificate of Accreditation;
- ☐ Documentary stamp.

SUBSEQUENT RENEWAL

- ☐ 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;
- ☐ Proof of 120 CPD credit units earned showing compliance with the required Competency Area;
- ☐ Certificate of Membership in Good Standing from the APO/AIPO;
- ☐ Payment of accreditation fee;
- ☐ Short Brown Envelope for the Certificate of Accreditation;
- ☐ Documentary stamp.

Note:

1. Applications with incomplete documents will not be accepted. Documentary stamps are available at the PRC Customer Service counters.
2. If the representative is a PRC registered professional, he/she must present an authorization letter and valid Professional Identification Card (PIC); For non-PRC registered professional, he/she 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.