



Republic of the Philippines  
Professional Regulation Commission  
Manila



PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

Resolution No. 254  
Series of 2017

OPERATIONAL GUIDELINES IN THE IMPLEMENTATION OF RA 10912  
OTHERWISE KNOWN AS "CONTINUING PROFESSIONAL DEVELOPMENT ACT OF 2016"  
FOR THE ACCOUNTANCY PROFESSION

**WHEREAS**, Section 2, Article I of Republic Act (RA) No. 9298, otherwise known as the Philippine Accountancy Act of 2004, provides for the policy of the State which states that, to wit:

*"The state recognizes the importance of accountants in nation building and developments. Hence, it shall develop and nurture competent, virtues, productive and well-rounded professional accountants whose standards of practice and service shall be excellent, qualitative, world class and globally competitive though inviolable, honest, effective, and credible licensure examinations and though regulatory measures, programs and activities that foster their professional growth and development."*

**WHEREAS**, Section 32, Article IV of RA 9298 mandates the Professional Regulatory Board of Accountancy (Board) to promulgate requirements, rules and regulations on Continuing Professional Education/Development, subject to the approval of the Commission, which all Certified Public Accountants shall abide;

**WHEREAS**, under Section 15 of Article IV of Republic Act 10912, otherwise known as Continuing Professional Development Act of 2016, the Professional Regulatory Boards are given the authority to prescribe their own requirements or procedures relating to the CPD as may be pertinent and applicable to their respective professions, **PROVIDED**, that the same does not contravene any provision of R.A. 10912 and its Implementing Rules and Regulations (IRR);

**WHEREAS**, after a series of consultative meetings with the stakeholders, it is agreed to adopt additional requirements for accreditation of CPD providers, for self-directed and/or life-long learning, minimum creditable units for self-directed and/or lifelong learning, major areas of CPD activities, and the required CPD credit units in a compliance period that are appropriate taking into consideration the peculiarities of the accountancy profession.

**NOW THEREFORE**, the Board hereby **RESOLVED**, as it now **RESOLVES** to formulate its own Operational Guidelines of the CPD Program in accordance with the provisions of R.A. 10912 and its Implementing Rules and Regulations as follows:

**Section 1. Date/s of Regular Meeting/s.** – The CPD Council under the supervision of Board, is hereby mandated under this resolution to meet every 2<sup>nd</sup> Monday of the month for evaluating the applications for accreditation as CPD provider, program, self-directed and/or lifelong learning and other CPD-related matters.

**Section 2. Qualifications for Accreditation of CPD Providers.** – To obtain accreditation, the following qualifications shall be met:

**A. Local CPD Provider**

**1. Individual/Sole Proprietor**

1.1 A registered and licensed professional of good standing;

- 1.2 Non-conviction of a crime involving moral turpitude;
- 1.3 Registered with the Department of Trade and Industry and the Bureau of Internal Revenue;
- 1.4 Certified Public Accountant with a valid PRC license; and
- 1.5 Can demonstrate capability to offer and provide CPD programs in a sustainable manner.

Incumbent Members of the Commission, PRBs and CPDCs cannot apply to and are disqualified to apply as Individual/Sole Proprietor CPD provider. This disqualification extends until one (1) year from their separation of/from the service.

## 2. Firm/Partnership/Corporation

- 2.1 A duly registered partnership, corporation, institution or organization;
- 2.2 The Articles of Incorporation/Partnership shall include as one of its purposes the training and development of professionals; or in the case of commercial or industrial enterprises, provides for the training and development of its own professionals; However, for those in partnership in the General Professional Partnerships (GPPs) who were accredited for Public Practice by the Board are deemed compliant;
- 2.3 Duly registered with the Bureau of Internal Revenue and the Securities and Exchange Commission and/or other pertinent government bodies;
- 2.4 At least one (1) partner or member of the board of directors or the head of its CPD program for professional accountants is a Certified Public Accountant with a valid PRC license; and
- 2.5 Can demonstrate capability to offer and provide CPD programs in a sustainable manner.

## 3. Government Institutions/Agencies

- 3.1 All government institution/agency with programs on CPD for professionals.

## B. Foreign CPD Provider

### 1. Foreign Entity/ Firm/ Association

- 1.1 A duly registered entity, firm or association in the country/ state of the applicant that has proven that it has existing capability and sustainability to provide CPD program/s through in-house training and development of professionals; and

A copy of Application Form for Accreditation as CPD Provider Local and Foreign are herein attached as Annex "A" and "B", respectively.



**Section 3. Disqualifications.** – The members of the Commission as well as the chairperson, vice chairperson and members of the Board are disqualified as an Individual CPD provider, or as an incorporator, partner, director or officer of a Firm/Partnership/Corporation offering CPD programs during their incumbency. This prohibition extends to members of their families and relatives within the fourth civil degree of consanguinity or affinity. Further, this disqualification extends until one (1) year from their separation from the service.

**Section 4. Grounds for Suspension, Cancellation, or Non-Renewal of Accreditation of a CPD Provider.** – Any of the following shall constitute grounds or causes for suspension, cancellation, or non-renewal of the certificate of accreditation as CPD provider:

- (a) Non-compliance with any of the prescribed requirements;
- (b) Substantial deviations from the approved program/s;
- (c) Charging of unreasonable fees and/or adding any other substantial fees not approved by the CPD Council;
- (d) Misrepresentation, such as but not limited to: submission of false completion reports, issuance of false statement/s including disclosing advance information as to credit units prior to the approval of the CPD Council, or qualification/s as provider;
- (e) Failure to conduct at least one (1) CPD Program within the year from the issuance of accreditation and every year thereafter;
- (f) Significant findings arising from quality reviews of the CPDC which remained unremediated in an acceptable manner within the prescribed period; and
- (g) Any other violation of the IRR and this Operational Guidelines.

**Section 5. List of requirements for accreditation of CPD Program.** – The list of documentary requirements for accreditation of CPD Program shall include the following, but not limited to:

- 5.1 Specific course Objectives stating competencies to be gained from program;
- 5.2 Evaluation tool specific to course objectives set;
- 5.3 Program of Activities showing time/duration of topics/workshop;
- 5.4 Resume of Speakers for program applied for, showing expertise in the topic/s; show certificates or citations (if any);
- 5.5 Current Prof. ID of speaker if registered professional; if foreigner, current Special Temporary Permit, if applicable; and
- 5.6 Breakdown of expenses for the conduct of the program.

In addition, all accredited CPD Programs offered by accredited CPD providers are encourage to include a Post-Activity Assessment to be administered provided by the lecturer/resource

speaker to gauge participants' understanding on the lecture/module. Passing the Post-Activity Assessment may earn additional CPD Credit Unit/s.

The above notwithstanding, attendance and participation of professionals in the conferences and/or conventions sponsored by their AIPO, although not strictly considered as CPD Programs, shall be given appropriate CPD Credit Unit(s) in recognition of the fact that the same contribute to the professional development and lifelong learning of professionals. In these cases, post-activity assessment will not be required.

A copy of Application Form for Accreditation of CPD Program is herein attached as Annex "C".

**Section 6. CPD Provider Completion Report.** – The list of documentary requirements for the Completion Report as provided for Resolution No. 1032 known as the "Implementing Rules and Regulations of Republic Act No. 10912" is hereby adopted. However, to foster consistency, a prescribed template of Attendance Sheet is herein attached as Annex "D".

**6.1 Evaluation Forms** A summary of evaluation of Speakers in Tabular form as a supporting document to the Completion Report is required to be submitted to PRC within thirty (30) calendar days after the CPD Program offering. The evaluation form shall cover the following areas (see Annex "E" - Evaluation Form):

- a. Resource Person
- b. Conduct of Seminar
- c. Over-all Management

Rating Scale shall be as follows:

1 – Needs Improvement, 2 – Fair, 3 – Satisfactory, 4 – Very Satisfactory, 5 – Excellent

**Section 7. Self-Directed and/or Lifelong Learning.** – A CPA may search and take learning programs other than those provided by accredited CPD Providers. For these self-directed and/or life-long learning activities, he may earn CPD credit units, subject to approval by the CPDC.

The application form shall be submitted to the PRC. The CPDC will evaluate the application; as necessary, it may refer it to the Joint PRC-AIPO CPD Committee for further evaluation.

The Joint PRC-AIPO CPD Committee (Joint Committee) is hereby organized to assist the PRC CPD Council of Accountancy in implementing the provisions of this Resolution, particularly in evaluating applications for self-directed and/or lifelong learning CPD activities. The Chairman and Co-Chair of the Joint Committee will be the Chairs of the PRC CPD Council of Accountancy and AIPO CPD Committee, respectively. AIPO and each of the sectoral organizations will each nominate not more than two (2) representatives to be members of the Joint Committee. The Joint Committee shall develop its terms of reference, subject to the approval of the Board and the Commission.

The Committee shall submit its recommendation to the CPDC for final decision.

CPAs should maintain relevant documentation to support self-directed learning activities which may be checked and validated by the CPD Council anytime within the three-year compliance period.

**Section 8. Matrix of CPD Activities.** – The following are the list of CPD activities:



BASED ON PRC RESOLUTION NO.1032			BASED ON IES 7
PROGRAM / ACTIVITY	CREDIT UNITS	SUPPORTING DOCUMENT	
<b>1. SEMINARS/WORKSHOPS (TRAINING OFFERED BY ACCREDITED CPD PROVIDERS, Face to Face or Online)</b>			
1.1 As Participant	Approved Credit Unit for the Program	Certificate of Attendance w/ No. of Hours and Seminar Program	(a) Participation in courses, conferences and seminars
1.2 As Resource Speaker	3 CU per hour	Photocopy of certificate, Copy of papers and Program Invitation	(g) Participation as a speaker in conferences, briefing sessions, or discussion groups,
1.3 As Panelist/Reactor	2 CU per hour	Certification from sponsoring organization and Copy of Program	
1.4 As Facilitator/ Moderator	1 CU per hour	Certification from sponsoring organization and Copy of Program	
1.5 CPD Monitor	Twice the Number of Approved Credit Units for the Program	Monitoring Report, Certificate of Appearance and the Authority to Monitor	
1.6 In-Service Training / On-the-Job Training	Maximum of 20 CU for a 12-month period or a fraction thereof upon completion	Certificate of Training and Training Description	
<b>2. ACADEMIC TRACK</b> <i>(must be applied within 5 years after completion)</i>			
2.1 Master's Degree or equivalent	60 CU for Compliance Period upon Completion of Degree	University Certification / Diploma & Transcript of Records (authenticated copy)	(f) Formal study related to professional responsibilities
2.2 Doctorate Degree or equivalent	60 CU for Compliance Period upon Completion of Candidacy  Additional 30 CU for Compliance Period upon Completion of Degree	University Certification / Diploma & Transcript of Records (authenticated copy)	
2.3 Bachelor of Laws	30 CU for Compliance Period upon Completion of Degree  Additional 30 CU for Compliance Period upon Passing the Bar exams	University Certification/Diploma & Transcript of Records Certificate of Admission to the Philippine Bar	

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2.4 Professional Certifications, <i>such as CMA, CFA, CFE, CIA, CISA, etc...</i>	10 CU per Professional Certification obtained from 2010 and subsequent years	Copy of Professional Certificate duly authenticated by certifying organization, <i>such as IIA, ISACA, CIMA, etc.</i>	(j) Professional re-examination or formal testing
2.5 Foreign Language Certifications – Verifiable, Input-based	10 CU for each Foreign Language Certification	Copy of Certificate of Completion and Proficiency from a duly recognized foreign language training institution	Nil
2.6 Professorial Chair	15 CU per year	Certification of grant or appointment paper	
2.7 Internship / Specialty / Sub-specialty Program	10 CU per year	Certification from Host Institution and Certificate of Completion	
2.8 Fellowship Grant		Certification from the granting institution and/or Certificate of Fellowship	
2.8.1 Participant	2 CU per grant		
2.8.2 Resource Speaker	4 CU per grant		
2.8.3 Researcher	5 CU per grant		
2.9 Post-Graduate Diploma / Certificate	Maximum of 30 CU for an 18-month period or a fraction thereof upon completion	Diploma / Certification from the Institution	
<b>3. SELF-DIRECTED AND/OR LIFELONG LEARNING (TRAINING OFFERED BY NON-ACCREDITED CPD PROVIDERS, Face to Face or Online)</b>			
3.1 As Participant	Credit Units for the Program as evaluated by the CPD Council	Certificate of Attendance w/ No. of Hours and Seminar Program	
3.2 As Resource Speaker	3 CU per hour	Photocopy of certificate, Copy of papers and Program Invitation	
3.3 As Panelist/Reactor	2 CU per hour	Certification from sponsoring organization and Copy of Program	
3.4 As Facilitator/ Moderator	1 CU per hour	Certification from sponsoring organization and Copy of Program	
3.5 In-Service Training / On-the-Job Training	Maximum of 20 CU for a 12-month period or a fraction thereof upon completion	Certificate of Training and Training Description	
3.6 Program / Training Module Development	10 CU per complete set of module	Copy of Module and Evaluation	(e) Developing or delivering a course or CPD session in an area related to professional responsibilities

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## PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

Resolution No. **254**

Series of 2017

## OPERATIONAL GUIDELINES IN THE IMPLEMENTATION OF RA 10912 OTHERWISE KNOWN AS "CONTINUING PROFESSIONAL DEVELOPMENT ACT OF 2016" FOR ACCOUNTANCY PROFESSION

3.7 Technical Paper	5 CU per Technical Paper (for Published Paper, see 3.8)		Certication of Completion and Approval (for Published Paper, see 3.8)	(h) Writing articles, papers, or books of a technical, professional or academic nature
3.8 Article Published in Refereed / Peer Reviewed Professional Journal				
3.8.1 Author/s	10 CU Local	15 CU International	Copy of Published Article and Table of Contents	
	For multiple authors, divide CU equally among them.			
3.8.2 Peer Reviewer	2 CU per Article			
3.9 Pamphlet / Book or Monograph				
3.9.1 Author/s	20 CU for single author for Pamphlet (less than 100 pages)	40 CU for single author for Book or Monograph (more than 100 pages)	Copy of Published Material with Proof of Copyright and Table of Contents	
	For multiple authors, divide CU equally among them.			
3.9.2 Editor	Maximum of 20 CU			
3.10 Magazine / Newspaper Articles relevant to the topics in the Competence Areas	Maximum of 5 CU per article	Proof of Publication of Article		
	For multiple authors, divide CU equally among them.			
3.11 Study Tours / Visits	2 CU per day (max of 20 CU/tour)	Certification from sponsoring institution	Nil	
3.12 Active Committee Membership in Financial Reporting Standards Council (FRSC), Assurance and Auditing Standards Council (AASC), Philippine Interpretation Committee (PIC), Continuing Professional Development (CPD) Committee (PICPA & Professional	2 CU per meeting attended up to a maximum of 24 CU per calendar year		Certification of Attendance and CPD compliance signed by the Secretary and duly noted by the Chairman of the respective Committee	(d) Participation in and work on technical committees

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Organizations), Commission on Higher Education (CHED) Technical Committee on Accountancy Education			
3.13 Consultancy (e.g. rendered to the profession such as Citizen Participatory Audit, Government Bidding and Procurement Observers, Accreditors and other activities as per request of an institution, etc.)	CU for other voluntary services subject to prior approval by the Joint CPD Committee	Subject to prior determination and approval by the Joint CPD Committee	
3.14 Socio-Civic activities (e.g. Mentors in Go! Negosyo Mentor-Me program, Tax and Accounting Clinics, etc.)	3 CU per hour	Project Proposal, Report and Photos	
3.15 Recognition / Title (e.g. Fellows, Hall of Fame Award, Outstanding Professional, Lifetime Achievement Awardee, etc.)	Full CU for Compliance Period, subject to approval by the CPD Council	Copy of certification from the Awarding Body (duly notarized)	
<b>4. SUCH OTHER ACTIVITIES TO BE RECOMMENDED BY THE CPD COUNCIL AND APPROVED BY THE BOARD OF ACCOUNTANCY AND THE PROFESSIONAL REGULATION COMMISSION</b>			

**Section 9. Maximum Creditable Units for Self-Directed and/or Lifelong Learning.** – The maximum creditable units for self-directed and/or lifelong learning is forty-eight (48) credit units or forty per cent (40%) of 120 CPD credit units within a compliance period of three (3) years, which the implementation thereof shall be gradual in the following period:

	Minimum CPD Units in a 3-year Compliance Period	Maximum Credit Units for Self-Directed and/or Lifelong Learning
January – June 2017	60	24
July – December 2017	80	32
January – December 2018	100	40
January 2019 – onwards	120	48

**Section 10. Major Areas of CPD Activities.** – The CPD Activities shall be divided into three (3) major areas with corresponding minimum required credit units which all CPAs have to comply with in a compliance period, as follows:



MAJOR AREA	COVERAGE OF THE AREA	CREDITS UNITS REQUIRED
<b>A. <u>TECHNICAL COMPETENCE</u></b>	<ol style="list-style-type: none"> <li>1. Standards Applicable to Professional Practice which includes but not limited to the following: <ol style="list-style-type: none"> <li>a. Current and recent issuance of the respective area of practice of the profession, e.g. those from the standard-setting bodies on: <ul style="list-style-type: none"> <li>• Financial Accounting and Reporting;</li> <li>• Assurance &amp; Auditing;</li> <li>• Related practice statements &amp; interpretations; and</li> <li>• Pronouncements related to Taxation, depending on area of practice of the professional</li> </ul> </li> <li>b. IFAC Pronouncements issued through IFAC member bodies</li> </ol> </li> <li>2. Laws, Rules &amp; Regulations affecting Professional Practice which includes but not limited to: <ol style="list-style-type: none"> <li>a. Issuances of government/regulating bodies, such as, but not limited to: <ul style="list-style-type: none"> <li>• Professional Regulation Commission and Board of Accountancy (which covers provisions of the Philippine Accountancy Act &amp; IRR, new resolutions and regulations issued by PRC &amp; BOA, and other issuances pertaining to registration, licensing &amp;</li> </ul> </li> </ol> </li> </ol>	30

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	<p>professional regulatory regimes);</p> <ul style="list-style-type: none"> <li>• Securities and Exchange Commission, Bangko Sentral ng Pilipinas, Insurance Commission, Bureau of Internal Revenue, Cooperative Development Authority;</li> <li>• Commission on Higher Education and Department of Education; and</li> <li>• Commission on Audit, Department of Budget and Management Civil Service Commission, for CPAs in government sector.</li> </ul> <p>b. ASEAN and other international treaties affecting the practice of Filipino CPAs; and</p> <p>c. Other laws and regulations that govern different forms of legal entities.</p> <p>3. Environment of the Practice which includes Frameworks, models, best practices, benchmarks, information technology advances, tools &amp; techniques espoused by professional &amp; other organizations that affect the operations &amp; management of clients &amp; business entities of the professional.</p>	
<b>B. <u>PROFESSIONAL SKILLS</u></b>	<p>1. Professional development activities that enhance the CPA's intellectual, interpersonal, communication, personal and organizational skills, which includes but not limited to:</p> <p>a. Oral &amp; written communication;</p>	5




	<ul style="list-style-type: none"> <li>b. Presentation, negotiation &amp; facilitation skills;</li> <li>c. Teamwork enhancement;</li> <li>d. Personality &amp; social graces;</li> <li>e. Decision making, leadership, management &amp; supervision;</li> <li>f. Conflict resolution, cultural immersion programs, language learning programs, time and resources management, work or process innovations and problem solving skills;</li> <li>g. for CPAs in the Education Sector, teaching techniques and other education-related CPD learning activities; and</li> <li>h. gender development.</li> </ul>	
<b>C. <u>PROFESSIONAL VALUES, ETHICS AND ATTITUDES</u></b>	<ul style="list-style-type: none"> <li>a. Code of Ethics for Professional Accountants;</li> <li>b. Quality standards based on issuances of bodies affecting the professional practice;</li> <li>c. Governance principles and intervention; and</li> <li>d. Social responsibility, principles and interventions.</li> </ul>	5

**Section 11. Accreditation of CPD Speakers.** – There shall be a process to accredit speakers in order to uplift and maintain the quality of the content, relevance and delivery of CPD by all accredited providers.

A roster of accredited speakers for all Accredited CPD providers shall be maintained and under the supervision of the CPD Council.

The specific policies and criteria for application and acceptance in the roster which shall be based on excellence and meritocracy shall be formulated by CPD Council.

As a transition, speakers in accredited CPD programs that have been approved by the CPD Council prior to the effectivity of these guidelines (but will be run thereafter) shall be deemed as accredited speakers in respect of the said programs.

**Section 12. Required CPD Credit Units in a Compliance Period.** – All Certified Public Accountants shall be required to comply with one-hundred twenty (120) CPD credit units in a compliance period of three (3) years, which the implementation thereof shall be gradual in the following periods:

Year of Renewal	Required Number of CPD Credit Units	Minimum Units Under Required Competency Areas	Flexible CPD Units	Required Minimum Units Earned from the Previous Year(s) for License Renewal
January – June 30, 2017	60	40	20	0
July 1 – December 31, 2017	80	40	40	0
2018	100	40	60	20 CUs earned in 2017
2019	120	40	80	20 CUs earned in each of the 2 immediately preceding years (2017-2018).
2020 – onwards	120	40	80	20 CUs earned in each of the 3 immediately preceding years.

**Section 13. CPD Requirement for Renewal of Professional Identification Card (PIC) and PRBoA Accreditation.** – The PIC and BOA accreditation shall be reconciled and aligned so that CPAs applying for both credentials shall present the same CPD requirements for both applications.

For individual professionals, the reckoning date of the validity of the PRC license and the BOA accreditation shall be the date of birth of the individual.

For accounting firms and partnerships, the reckoning date of validity of PRBoA accreditation shall be the month of their SEC registration date. All CPAs partners, members and staff of the firm/partnership should have valid PIC at the time of application.

**Section 14. Online Learning.** – Online learning refers to structured and unstructured learning initiatives, which makes use of the internet and other web-based information and communications technology solutions.

Online Learning may come in various forms, variation or a combination of the following examples:

- Purely online - no face-to-face meetings,



- Blended Learning - combination of online and face-to-face,
- Synchronous online courses,
- Asynchronous online courses,
- Instructor-led group,
- Self-study,
- Self-study with subject matter expert,
- Web-based,
- Computer-based (CD-ROM), or
- Video/audio tape

Online CPD shall be governed by the policies that cover CPD activities delivered as programs by accredited CPD providers or taken as a Self-Directed Learning activity, as applicable.

Online learning courses will not be subject for monitoring.

Online learning per module prescribed fee (maximum of 1.5 hours for 3 months) / offering = ₱ 1,000.00

#### Section 15. Quality Assurance Reviews. –

- 15.1 **Assignment of CPD Monitors.** Every CPD program shall be monitored and its performance shall be evaluated periodically during the validity of its accreditation.

There shall be two (2) levels of monitoring, activity-based (i.e., electronic, actual, face to face) and the higher level of an evaluation of the organization of CPD provider.

The following shall act as CPD program monitors in the order of preference indicated hereunder:

1. Chair or member of the CPD Council;
2. Any other member of the Professional Regulatory Board of Accountancy;
3. Duly-designated AIPO officers, board members, pertinent committee chairs and members from national and local chapters where the AIPO is not the provider of the program to be monitored;
4. Member of the Education sector of the accountancy profession who is not a participant in the CPD program; and
5. Duly-designated professionals among the staff of relevant government or non-government organization/s.

A CPD monitor shall be credited with twice the number of CUs approved for a CPD program for which he/she acted.

The AIPO and the sectoral organizations shall endeavor to build a roster of monitors of at least five (5) qualified professionals for each chapter. The CPD Council in coordination with AIPO shall designate the CPD Monitor.

Prospective monitors shall undergo training prior to embarking on monitoring assignments.

- 15.2 **Responsibilities of Monitor.** The following shall be the duties and responsibilities of a CPD Monitor:

- (a) Secure a Travel/Office/Special Order or its equivalent document establishing authority to conduct monitoring on the program and necessary documents from the PRC;
- (b) Coordinate with the CPD Secretariat regarding the details of the CPD program to be monitored;
- (c) Ensure that the approved CPD program is duly implemented;
- (d) Submit to the Commission a Monitoring Report, as provided for Resolution No. 1032 known as the "Implementing Rules and Regulations of Republic Act No. 10912" as Annex "G", within fifteen (15) working days after the conduct of the program.

The CPD Council shall furnish a copy of the monitoring report to the CPD Provider within twenty (20) working days from the receipt thereof.

15.3 **Quality assessment.** The CPD Council shall ensure at all times that CPD providers comply with its responsibilities and during the evaluation of its application for renewal of accreditation shall look into the following:

- (a) Review of organizational capabilities (onsite review)
- (b) Continuing capability to deliver programs
- (c) Pathway plan/program
- (d) Pool of accredited speakers/trainors
- (e) Process/program to continue developing trainors
- (f) Results of participants' evaluation
- (g) Compliance with report requirements (pre/post)
- (h) Feedback from CPD Monitors

The CPDC shall issue guidelines on the implementation of the quality reviews and handling of issues arising therefrom.

**Section 16. Repealing Clause.** – All resolutions, orders, circulars, issuances and parts thereof which are inconsistent with this Resolution are hereby repealed or modified accordingly.

**Section 17. Effectivity.** – This resolution shall take effect after fifteen (15) days following its full and complete publication in the Official Gazette or in a major newspaper of general circulation in the country.

Let copies hereof be furnished to the U.P Law Center, Board, CPD Council, Office of the Board Secretary, Standards and Inspection Division, Legal and Investigation Division, all Regional Offices and other involved units of the Commission for their guidance.



Done in the City of Manila, this 20th day of July, 2017.

  
**JOEL L. TAN-TORRES**  
Chairman

  
**GLORIA T. BAYSA**  
Vice-Chair

  
**GERARD B. SANVICTORES**  
Member

  
**SAMUEL B. PADILLA**  
Member

  
**ARLYN S. VILLANUEVA**  
Member

  
**CONCORDIO S. QUISAOT**  
Member

  
**ELISEO A. AURELLADO**  
Member

Attested to:

  
**Atty. LOVELIKA T. BAUTISTA**  
Officer-in-Charge  
Secretary to the Professional Regulatory Boards

APPROVED BY:

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

  
**ANGELINE T. CHUA CHIACO**  
Commissioner

  
**YOLANDA B. REYES**  
Commissioner



## Professional Regulation Commission

## APPLICATION FOR ACCREDITATION AS CPD PROVIDER (LOCAL)

## CPD Council of ACCOUNTANCY

☐

New

☐

Renewal

Accreditation No. \_\_\_\_\_

Expiry Date \_\_\_\_\_

## Part I. Personal / Corporate Information

Name of Provider: \_\_\_\_\_

Classification:

☐ Individual/Sole Proprietorship
 ☐ Firm/Partnership/Corporation
 ☐ Government Institution/Agency

Address: \_\_\_\_\_

Telephone No.: \_\_\_\_\_

Fax No.: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Website: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Contact No.: \_\_\_\_\_

## 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.

SUBSCRIBED AND SWORN to before me this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_ at \_\_\_\_\_, affiant exhibited to me his/her valid government issued ID \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_.

\_\_\_\_\_  
Signature Over Printed Name\_\_\_\_\_  
Position\_\_\_\_\_  
Date\_\_\_\_\_  
(Notary Public)

## Part III. Action Taken

## Standards &amp; Inspection Division – CPD:

 Processed by: \_\_\_\_\_  
 Date : \_\_\_\_\_

## Cash Division:

 Amount : \_\_\_\_\_  
 O.R.No./Date : \_\_\_\_\_  
 Issued by : \_\_\_\_\_

Reviewed by: \_\_\_\_\_

OIC, Standards and Inspection Division

ACTION TAKEN BY THE CPD COUNCIL

☐ Approved
 ☐ Deferred pending compliance
 ☐ Disapproved due to \_\_\_\_\_

Accreditation No. \_\_\_\_\_

\_\_\_\_\_  
Chairperson\_\_\_\_\_  
Member\_\_\_\_\_  
Member\_\_\_\_\_  
Date



### PROCEDURE FOR ACCREDITATION AS CPD PROVIDER (LOCAL)

- Step 1. Secure Application Form at the Standards and Inspection Division counter (Window 3) or download at PRC website (www.prc.gov.ph).
- Step 2. Fill-out Application Form and comply the required documents. Application should be filed in three (3) copies: One (1) original signed and two (2) photo copies with the complete requirements with folder and fastener. (Please provide one (1) set for receiving copy)
- Step 3. Proceed to Standards and Inspection Division processing window for evaluation and assessment.
- Step 4. Pay prescribed fee (in cash, Postal Money Order, Manager's Check, Bank Draft payable to Professional Regulation Commission) of Five Thousand Pesos (P 5,000.00).
- Step 5. Submit Application Form with attached supporting documents and three (3) photocopies of official receipt to the Standards and Inspection Division designated window.

### CHECKLIST OF REQUIREMENTS

#### SUPPORTING DOCUMENTS

Individual / Sole Proprietor	Firm / Partnership / Corporation	Government Institution/Agency
<input type="checkbox"/> Résumé must include: relevant Educational background, current employment, profession, principal area of professional work & No. of years in the practice of the regulated profession <input type="checkbox"/> valid Professional Identification Card as Certified Public Accountant <input type="checkbox"/> Company Profile must include Mission, Vision, Core Values and if any, a list of previous training activities conducted <input type="checkbox"/> List and photographs of training equipment and facilities <input type="checkbox"/> Instructional Design (one) <input type="checkbox"/> Annual plan of proposed CPD Activities <input type="checkbox"/> DTI Certificate of Registration (authenticated copy) <input type="checkbox"/> NBI Clearance (original) <input type="checkbox"/> BIR Certificate of Registration (authenticated copy) <input type="checkbox"/> Notarized Affidavit of Undertaking (SID-CPD-06)	<input type="checkbox"/> Company Profile must include Mission, Vision, Core Values and if any, a list of previous training activities conducted <input type="checkbox"/> List of Officers with valid Professional ID Card (if applicable) <input type="checkbox"/> List and photographs of training equipment and facilities <input type="checkbox"/> Instructional Design (one) <input type="checkbox"/> Annual plan of proposed CPD Activities <input type="checkbox"/> Appointment paper from the managing partner or Board Resolution of a Corporation authorizing a partner or officer to manage the CPD activities <input type="checkbox"/> SEC Certificate of Registration and Articles of Incorporation or Partnership and their respective By-laws (authenticated copy) <i>* At least one (1) partner or member of the board of directors or the head of its CPD program is a CPA</i> <input type="checkbox"/> BIR Certificate of Registration (authenticated copy) <input type="checkbox"/> Notarized Affidavit of Undertaking (SID-CPD-06)	<input type="checkbox"/> Copy of charter or Republic Act establishing the agency <input type="checkbox"/> Instructional Design (one) <input type="checkbox"/> Annual plan of proposed CPD Activities <input type="checkbox"/> Office Order from the head of Agency appointing its officer to manage the CPD activities

#### Renewal

- ☐ Summative Report of the past programs for three (3) years
- ☐ List and photographs of training equipments and facilities
- ☐ Annual plan of proposed CPD Activities
- ☐ General Information Sheet for Corporation or Partnership
- ☐ Amended Articles of Incorporation or Partnership and their respective by-laws, if there are changes
- ☐ Appointment paper from the managing partner or Board Resolution of a Corporation authorizing a partner or officer to manage the CPD activities or Office Order from the head of government agency appointing its officer to manage the CPD activities, if there are changes.
- ☐ Notarized Affidavit of Undertaking (SID-CPD-06)

#### Additional Requirements:

- ☐ Short brown envelope for the Certificate of Accreditation
- ☐ One set of metered documentary stamps worth Twenty-Five Pesos (P25.00) to be affixed to the Certificate of Accreditation. (Available at PRC Customer Service and PRC Regional Offices)

#### Note:

- Representative/s filing application/s for accreditation and claiming the Certificate of Accreditation in behalf of the applicant must present a letter of authorization and valid identification cards of both the authorized signatory and the representative.
- The period for processing the application is 30 days.
- If additional requirement/s is/are needed, a period of 7 days is given to submit the same. Failure to comply within the period shall be construed as abandonment of application and the prescribed fee shall be forfeited in favor of the government.





## Professional Regulation Commission

## APPLICATION FOR ACCREDITATION AS CPD PROVIDER (FOREIGN)

## CPD Council of ACCOUNTANCY

☐ New
 ☐ Renewal
 Accreditation No. \_\_\_\_\_
 Expiry Date \_\_\_\_\_

**Part I. Personal / Corporate Information**

Name of Provider: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone No.: \_\_\_\_\_

Fax No.: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Website: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Contact No.: \_\_\_\_\_

**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.

SUBSCRIBED AND SWORN to before me this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_ at \_\_\_\_\_, affiant exhibited to me his/her valid government issued ID \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_.

\_\_\_\_\_  
Signature Over Printed Name\_\_\_\_\_  
Position\_\_\_\_\_  
Date\_\_\_\_\_  
(Notary Public)**Part III. Action Taken****Standards & Inspection Division – CPD:**

Processed by: \_\_\_\_\_  
Date : \_\_\_\_\_

**Cash Division:**

Amount : \_\_\_\_\_  
O.R.No./Date : \_\_\_\_\_  
Issued by : \_\_\_\_\_

**Reviewed by:**

OIC, Standards and Inspection Division

**ACTION TAKEN BY THE CPD COUNCIL**

- ☐ Approved
 Accreditation No. \_\_\_\_\_  
☐ Deferred pending compliance \_\_\_\_\_  
☐ Disapproved due to \_\_\_\_\_

\_\_\_\_\_  
Chairperson\_\_\_\_\_  
Member\_\_\_\_\_  
Member\_\_\_\_\_  
Date



### PROCEDURE FOR ACCREDITATION AS CPD PROVIDER (FOREIGN)

- Step 1. Secure Application Form at the Standards and Inspection Division counter (Window 3) or download at PRC website (www.prc.gov.ph).
- Step 2. Fill-out Application Form and comply the required documents. Application should be filed in three (3) copies: One (1) original signed and two (2) photo copies with the complete requirements with folder and fastener. (Please provide one (1) set for receiving copy)
- Step 3. Proceed to Standards and Inspection Division processing window for evaluation and assessment.
- Step 4. Pay prescribed fee (in cash, Postal Money Order, Manager's Check, Bank Draft payable to Professional Regulation Commission) of Eight Thousand Pesos (P 8,000.00).
- Step 5. Submit Application Form with attached supporting documents and three (3) photocopies of official receipt to the Standards and Inspection Division designated window.

### CHECKLIST OF REQUIREMENTS

#### SUPPORTING DOCUMENTS

Initial	Renewal
<input type="checkbox"/> Company Profile (must include Mission, Vision, Core Values and if any, a list of previous training activities conducted) <input type="checkbox"/> List of Officers with current Professional ID Card (if applicable) <input type="checkbox"/> List and photographs of training equipment and facilities <input type="checkbox"/> Instructional Design (one) <input type="checkbox"/> Annual plan of proposed CPD Activities <input type="checkbox"/> Appointment paper from the managing partner or Board Resolution of a Corporation or its equivalent authorizing a partner or officer to manage the CPD activities <input type="checkbox"/> Proof of Registration of its creation in the country/state of the applicant which must be duly authenticated by the Philippine Embassy/ Consulate/Legation in the said country/state and accompanied by an official English translation thereof <input type="checkbox"/> Notarized Affidavit of Undertaking (SID-CPD-06) before Philippine Embassy / Consulate / Legation in the country/state of the applicant	<input type="checkbox"/> List of CPD activities for the last 3 years <input type="checkbox"/> List and photographs of training equipment and facilities <input type="checkbox"/> Annual plan of proposed CPD Activities <input type="checkbox"/> General Information Sheet for Corporation or Partnership or its equivalent <input type="checkbox"/> Amended Articles of Incorporation or Partnership and their respective by-laws or its equivalent, if there are changes <input type="checkbox"/> Appointment paper from the managing partner or Board Resolution of Corporation or its equivalent authorizing a partner or an officer to manage the CPD activities, if there are changes <input type="checkbox"/> Notarized Affidavit of Undertaking (SID-CPD-06) before Philippine Embassy / Consulate / Legation in the country/state of the applicant

#### Additional Requirements

- ☐ Short brown envelope for the Certificate of Accreditation
- ☐ One set of metered documentary stamps worth Twenty-Five Pesos (P25.00) to be affixed to the Certificate of Accreditation. (Available at PRC Customer Service and PRC Regional Offices)

#### Note:

- Representative/s filing application/s for accreditation and claiming the Certificate of Accreditation in behalf of the applicant must present a letter of authorization and valid identification cards of both the authorized signatory and the representative.
- The period for processing the application is 30 days.
- If additional requirement/s is/are needed, a period of 7 days is given to submit the same. Failure to comply within the period shall be construed as abandonment of application and the prescribed fee shall be forfeited in favor of the government.





# Professional Regulation Commission

## APPLICATION FOR ACCREDITATION OF CPD PROGRAM

### CPD Council of ACCOUNTANCY

<b>Part I. General Information</b>	
Name of Provider:	
Accreditation No.:	Expiration Date:
Contact Person:	Designation:
Contact No.:	Date of Application:
Proposed Program:	
<input type="checkbox"/> Seminar <input type="checkbox"/> Seminar/Workshop <input type="checkbox"/> Residency Training <input type="checkbox"/> Tours & Visits <input type="checkbox"/> Others _____	
Title of the Program:	
Date to be offered:	Time / Duration:
Place / Venue:	No. of times program to be conducted:
Course Description:	
Objectives:	
Target Participants / No.:	Registration / Seminar Fee to be collected:
<b>Part II. Acknowledgment</b>	
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.	
_____ Signature Over Printed Name _____ Position _____ Date	SUBSCRIBED AND SWORN to before me this ____ day of _____ 20__ at _____ affiant exhibited to me his/her valid government issued ID _____ issued at _____ on _____ _____ (Notary Public)
<b>Part III. Action Taken</b>	
<b>Standards &amp; Inspection Division – CPD:</b>	<b>Cash Division:</b>
Processed by: _____ Date : _____	Amount: _____ O.R.No./Date: _____ Issued by : _____
Reviewed by:	
OIC, Standards and Inspection Division	
<b>ACTION TAKEN BY THE CPD COUNCIL</b>	
<input type="checkbox"/> Approved for ____ Credit Units      Accreditation No. _____ <input type="checkbox"/> Disapproved <input type="checkbox"/> Deferred pending compliance _____ _____ _____ Chairperson _____ Member      Date _____      Member	

PROCEDURE FOR ACCREDITATION OF CPD PROGRAM



- Step 1. Secure Application Form at the Standards and Inspection Division counter (Window 3) or download at PRC website ([www.prc.gov.ph](http://www.prc.gov.ph)).
- Step 2. Fill-out Application Form and comply the required documents. Application should be filed in three (3) copies: One (1) original signed and two (2) photo copies with the complete requirements with folder and fastener. (Please provide one (1) set for receiving copy)
- Step 3. Proceed to Standards and Inspection Division processing window for evaluation and assessment.
- Step 4. Pay prescribed fee (in cash, Postal Money Order, Manager's Check, Bank Draft payable to Professional Regulation Commission) of One Thousand Pesos (P 1,000.00) per offering of the program.
- Step 5. Submit Application Form with attached supporting documents and three (3) photocopies of official receipt to the Standards and Inspection Division designated window.

### CHECKLIST OF REQUIREMENTS

#### SUPPORTING DOCUMENTS

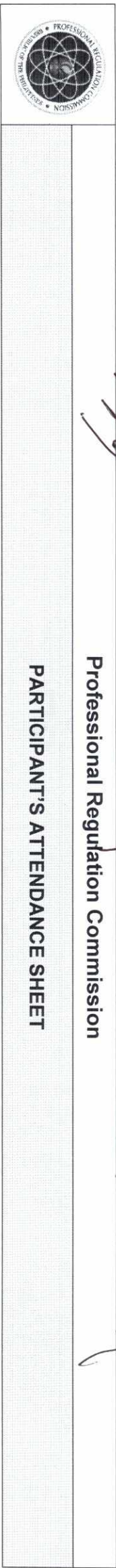
- ☐ Specific course Objectives stating competencies to be gained from program
- ☐ Evaluation tool specific to course objectives set
- ☐ Post-Activity Assessment tool to be administered by the lecturer/resource speaker
- ☐ Program of Activities showing time/duration of topics/workshop
- ☐ Resume of Speakers for program applied for, showing expertise in the topic/s; show certificates or citations (if any)
- ☐ Current Prof. ID of speaker if registered professional; if foreigner, current Special Temporary Permit, if applicable
- ☐ Breakdown of expenses for the conduct of the program

#### Additional Requirements:

- ☐ Short brown envelope for the Certificate of Accreditation
- ☐ One set of metered documentary stamps worth Twenty-Five Pesos (P25.00) to be affixed to the Certificate of Accreditation. (Available at PRC Customer Service and PRC Regional Offices)

#### Note:

1. Application for accreditation should be filed 45 days before the offering of the program/training.
2. Representative/s filing application/s for accreditation and claiming the Certificate of Accreditation in behalf of the applicant must present a letter of authorization and valid identification cards of both the authorized signatory and the representative.
3. The period for processing the application is 45 days.
4. If additional requirement/s is/are needed, a period of 7 days is given to submit the same. Failure to comply within the period shall be construed as abandonment of application and the prescribed fee shall be forfeited in favor of the government.




NAME OF PARTICIPANT	SECTOR / COMPANY / ORGANIZATION	CONTACT NUMBER	EMAIL ADDRESS	PRC LICENSE NUMBER	EXPIRY DATE	SIGNATURE
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[illegible]

Date



	Professional Regulation Commission
	EVALUATION FORM

CPD Council of ACCOUNTANCY

We are looking for ways to improve this program. As such we certainly appreciate your views.

Title:	
Date:	

LEARNING EFFECTIVENESS	Excellent (5)	Very Satisfactory (4)	Satisfactory (3)	Fair (2)	Needs Improvement (1)
The program objectives and skills gained were clear and relevant to my job requirements, given my position, knowledge and experience					
Overall, this program enhances my knowledge and skills					
List some of the best learning experiences you have gained from this program					
List any other changes that you believe would improve this program					

RESOURCE SPEAKERS					
	Excellent (5)	Very Satisfactory (4)	Satisfactory (3)	Fair (2)	Needs Improvement (1)
RESOURCE SPEAKER 1:					
Had the appropriate technical skills to provide complete and comprehensive answers					
Presented the program content and materials clearly, enthusiastically, encouraging participant involvement and related the program/module in a manner that applies constructively to my job					
What suggestions do you have for him/her to improve further, as a Facilitator?					
RESOURCE SPEAKER 2:					
Had the appropriate technical skills to provide complete and comprehensive answers					
Presented the program content and materials clearly, enthusiastically, encouraging participant involvement and related the program/module in a manner that applies constructively to my job					
What suggestions do you have for him/her to improve further, as a Facilitator?					