



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

Date Filed: _____
 Reference No.: _____

Part I Personal Information:

Name of Individual CPA/Firm/Partnership: _____

Full Name/s of Sole Practitioner/Partners: _____ _____ _____	CPA Certificate Number _____ _____ _____	Position in the Firm/Partnership: _____ _____ _____
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SEC Certificate of Registration No. (if a registered partnership): _____

Complete Address of Principal Office: _____

Tel. No. _____	Cell No. _____	Fax No. _____
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Full Names of Staff members _____ _____ _____	CPA Certificate Number _____ _____ _____	Position in the Firm/Partnership _____ _____ _____
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Full Name of Principal, if any _____ _____	CPA Certificate Number _____ _____	Position in the Firm/Partnership _____ _____
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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 _____ _____
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Changes in the Firm/Partnership from Last Registration: _____

Internal Quality Review Procedures: _____

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. _____ Signature of Applicant	SUBSCRIBED AND SWORN to before me this _____ day of _____ 20 ____ at _____, affiant Applicant exhibited to me his/her valid government issued ID _____ issued at _____ on _____. _____ (Notary Public)
Date: _____	

Part III Action Taken:

Registration Division: (Verification of License) Cash Division: Amount: _____ O.R. No. _____ Date _____ Issued by: _____	Legal Division: (Clearance of no derogatory record) Standards & Inspection Division: Processed by: _____ Date: _____
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PROCEDURE FOR ACCREDITATION AS INDIVIDUAL CPA / FIRM / PARTNERSHIP OF CPAs IN THE PRACTICE OF PUBLIC ACCOUNTANCY

- Step 1. Secure Application Form at the Standards and Inspection Division counter (Window 2) or download at www.prc.gov.ph
- Step 2. Fill-out Application Form
- Step 3. Proceed to Registration Division for verification of License and Legal and Investigation Division for notarization of application form and to secure clearance of no derogatory record.
- Step 4. Proceed to Standards & Inspection processing window for evaluation and assessment.
- Step 5. Proceed to cashier to pay the accreditation fee.
- Step 6. Submit Application Form with all the required documents and official receipt to the Standards and Inspection Division designated window.
- Step 7. Verify your application after _____ days from the time of submission by calling 310-1048 (Standards & Inspection Division)

CHECKLIST OF REQUIREMENTS (Original and Photocopy)

INITIAL

- Duly accomplished Application Form (Please notarize affix documentary stamp in the original copy)
- Photocopy of CPA Board Certificate(s)
- Photocopy of current professional identification card(s)
- Code of Good Governance of the Individual CPA, Firm or Partnerships (Signed by the Individual CPA, sole proprietor of the firms and managing partner of the Partnership)
- Copy of internal quality review procedures.
- Ethical and technical standards required of the practice of public accountancy
- Business permit (Firm/Partnership);
- Photocopy of current Professional Tax Receipt (Sole Proprietor, All Staff and Partners)
- Sworn statement by the CPA, stating that he/she: (Please notarize and affix documentary stamp in 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 meaningful experience in any of the areas of public practice including taxation as defined in Section 4 Rule 4 of the IRR of R. A. 9298 (NOTE: In the case of the junior CPA staff member/s, the three year meaningful experience may be waived and indication of number of months/ year experience is sufficient)
- Original copy of authority to practice profession issued by employer, printed in the official letter head of the institution/agency **(For Government Employee only);**
- Photocopy of current National Bureau of Investigation (NBI) clearance;
- Detailed description of work experience (data should include name of company, position, duties and responsibilities and date of employment);
- Certificate of Membership in Good Standing from the current Accredited Integrated Professional Organization (AIPO) for the accountancy profession;
- Certificates of CPD units earned;
- Payment of accreditation fee. (In Cash, Postal Money Order, Manager's Check or Bank Draft payable to the Professional Regulation Commission)

Sole Proprietor	P 1, 500.00	For Staff	
For Partnership or Firm		1 member	P 300.00
2-3 partners	P 2, 000.00	2-4 members	P 600.00
4-8 partners	P 4, 000.00	5-10 members	P 1, 000.00
9-15 partners	P 8, 000.00	11-15 members	P 2, 000.00
16-20 partners	P 12, 000.00	16-20 members	P 3, 000.00
More than 20 partners	P 20, 000.00	More than 20 members	P 5, 000.00
For Additional Partner/s			
Per partner	P 1,000.00		
- Short Brown Envelope for the Certificate of Accreditation;
- One set of documentary stamp worth Twenty-One Pesos (Php21.00) to be affixed to the Certificate of Accreditation.

Additional Requirements for Partnership:

- Certified copy** of the Certificate of Registration issued by the SEC;
- Certified copy** of current Articles of Partnership (Should correspond with the application form);
- Certified 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 that: **(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.



Note:

1. Applications with incomplete documents will not be accepted. Documentary stamps are available at the PRC customer 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