



Republic of the Philippines  
Professional Regulation Commission  
Manila

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PROFESSIONAL REGULATION COMMISSION  
Memorandum Order No. 05  
Series of 2017

**INSTITUTING A SPECIAL DOCKETING SYSTEM FOR THE RESOLUTIONS OF THE  
PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY**

**WHEREAS**, Article II Section 9 (g) of Republic Act No. 9298 or the Philippine Accountancy Act of 2004 vests upon the Board of Accountancy (Board) the power to monitor the conditions affecting the practice of accountancy and to adopt such measures, as may be deemed proper for the enhancement and maintenance of high professional, ethical, accounting and auditing standards;

**WHEREAS**, regulatory policies and standards are issued and promulgated by the Board and the Professional Regulation Commission (Commission) in the form of Resolutions. Adoption of accounting and auditing rules and standards as recommended by the Financial Reporting Standards Council (FRSC) and Auditing and Assurance Standards Council (AASC); ratification of approved applications for accreditation in public practice, either as an individual Certified Public Accountant (CPA), sole practitioner, professional partnership, accounting teacher, commerce and industry practitioner, partner of professional partnership, professional staff of partnerships and accounting firms; and all other rules and regulations implementing R. A. No. 9298 are embodied in Resolutions of the Board and the Commission;

**WHEREAS**, there is a need to prescribe and institute a special docketing system for the various Resolutions of the Board for better referencing, monitoring and tracking.

**IN VIEW HEREOF**, a special docketing system is hereby adopted for the various Resolutions of the Board following this format: prefix representing the specific category of the Board Resolution followed by its assigned docket number and the year of its issuance (e. g. AS-number-year). For this purpose, the standard prefixes for the categories of Board Resolutions shall be as follows:

1. For accounting and auditing rules and standards as recommended by the FRSC and AASC: **AS**
2. For approved applications for accreditation for public practice as an individual CPA or sole practitioner: **SP**
3. For approved applications for accreditation as a partnership: **PP**
4. For approved applications for accreditation as accounting teacher:  
**AT**

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5. For approved applications for accreditation in commerce and industry:  
**CI**
6. For approved applications for accreditation of partners of professional partnership: **P**
7. For approved applications for accreditation of professional staff of partnerships, accounting firms or sole practitioners: **S**
8. For all other all other rules and regulations implementing R. A. No. 9298:  
**IR**

This Memorandum Order shall take effect upon its approval.

All Resolutions to be approved, issued and promulgated after the effectivity of this Memorandum Order shall be covered by the new docketing system as herein prescribed.

Done in the City of Manila this 2nd th day of March, 2017.



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



**ANGELINE T. CHUA CHIACO**  
Commissioner



**YOLANDA D. REYES**  
Commissioner

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