

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

 Initial       Renewal

Date Filed: \_\_\_\_\_  
Reference No.: \_\_\_\_\_
**Part I Personal Information:**

Name of Individual CPA/Firm/Partnership:	Cert. of Accreditation Number (for Renewal)	
Complete Address of Principal Office:		
Tel Number :	Cell 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 _____ _____ _____
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**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.  _____ Signature of Applicant      Date: _____	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)
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**Part III Action Taken:**

<b>Registration Division:</b> (Verification of License)	<b>Legal Division:</b> (Clearance of no derogatory record)
<b>Cash Division:</b> Amount: _____ O.R. No. _____ Date _____ Issued by: _____	<b>Standards &amp; Inspection Division:</b> Processed by: _____ Date: _____

**Reviewed by:**

**ATTY. MARIA LIZA M. HERNANDEZ**  
**OIC, Standards & Inspection Division**

**ACTION BY THE BOARD OF ACCOUNTANCY**
 Approved

 Disapproved

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Vice Chairman

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

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

Assigned Accreditation No (for Initial). : \_\_\_\_\_

**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](http://www.prc.gov.ph)
- Step 2. Fill-out Application Form
- Step 3. Proceed to Standards & Inspection processing window for evaluation and assessment.
- Step 4. 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 5. Proceed to cashier to pay the accreditation fee P1,500 for sole practitioner and P2,000 for Firm / Partnership .
- 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 : SOLE PRACTITIONER**

- Duly accomplished Application Form (Please notarize and affix documentary stamp in the original copy)
- Photo copy of current Professional Identification card.
- Duly signed Code of Good Governance of the Individual CPA
- Duly signed Copy of internal quality review procedures.
- Duly signed Ethical and technical standards required of the practice of public accountancy
- Photocopy of current Professional Tax Receipt
- Sworn statement by the CPA, (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.*
- CPA Integrity Pledge
- Photocopy of valid National Bureau of Investigation (NBI) clearance
- Detailed description of work
- 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)
- 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;
- Set of documentary stamps.

**RENEWAL : SOLE PRACTITIONER**

- Duly accomplished Application Form (Please notarize and affix documentary stamp in the original copy)
- Photocopy of the expired Certificate of Accreditation
- Photocopy of valid professional identification card
- Photocopy of valid National Bureau of Investigation (NBI) clearance
- Photocopy of current Professional Tax Receipt
- Certificate of Membership in Good Standing from the current Accredited Integrated Professional Organization (AIPO) for the accountancy profession;
- Certificates for CPD credit units earned;
- 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;
- Set of documentary stamps.

## INITIAL : FIRM / PARTNERSHIP

- Duly accomplished Application Form (Please notarize affix documentary stamp in the original copy)
- Photocopy of valid Business Permit
- 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.
- 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;
- Set of documentary stamps.

## RENEWAL : FIRM / PARTNERSHIP

- Duly accomplished Application Form (Please notarize affix documentary stamp in the original copy)
- Photocopy of the Expired Certificate of Accreditation
- Photocopy of valid Business Permit
- 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.
- 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;
- Set of documentary stamps.

### 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 representative.