

## **“I am Acct”**

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**DEBIT CREDIT**

I often wondered how Doctors got to use their titles of “Dr.,” attorneys or lawyers their titles of “Atty.,” engineers their titles of “Engr.,” architects their titles of “Arch.,” and the other professionals or government officials (with their must have designation of Gen. (for the generals), Cong. (for the Congressmen), and many others. We all have accepted the habit, if not obligation, of acknowledging these persons with these various titles whenever we interact with them

I have since researched if there are laws in our country which mandate that these badges be used by these professionals (or government officials) in course of their daily routine. I believe that I am correct that there are no existing laws or rules in our land that prescribe this practice. I also looked into the various guidebooks to proper etiquette to get some insights on the correct way of using these labels. For practically all of the commonly encountered titles, the etiquette guides do not include these in their accepted list of honorific titles. Our more commonly used dictionaries (Oxford and Merriam Webster) do not list these titles in their hallowed pages. The only abbreviations listed in these directories are Ms., Mr., Mrs., Fr., and Dr. Apparently, the use of the titles by our colleagues in the other professions came about in practice over time or by tradition,

For accountants, the use of the professional designation is prescribed In the Accountancy Law (Republic Act No. 9892). In the said law, Section 26 provides that “No person shall practice accountancy in this country, or use the title "Certified Public Accountant", or use the abbreviated title "CPA" or display or use any title, sign, card, advertisement or other device to indicate such person practices or offers to practice accountancy, or is a certified public accountant, unless such person shall have received from the Board a certificate of registration/Professional license and be issued a professional identification card or a valid temporary/special permit duly issued to him/her by the Board and the Commission.”

So in practice, accountants use the abbreviation CPA by attaching these at the end of their names. Thus Mr. Rafael Torres, a certified public accountant, designates his being a professional accountant in the following manner: Mr. Rafael Torres, CPA.

It is interesting if not puzzling why us accountants prefer to profess our professional attainment by prefixing our title CPA at the end of our names and NOT in front of our names. Our colleagues from the

other professions proudly declare themselves as Dr. Reyes, Atty. Suarez, Engr. Pineda, Arch. Aquino, all preferring to introduce themselves by inserting their professional titles upfront before their names.

It appears that we accountants are not too enthusiastic in proclaiming to the world that we are accountants. But I am sure that this is not actually the case. Accountants are proud that they have attained this status of being Certified Public Accountants after undergoing a very vigorous process of completing a four year (oftentimes five year) course, undergoing further review or post college studies, and successfully passing a complicated licensure examination process consisting of seven (soon to be six) subjects. CPAs are recognized as being main contributors to the economic mainstream of countries. Accountants are prominent and successful in all sectors of society and the community.

So definitely it is not a case of us accountants being ashamed of or having no right to display our professional title in front of our names. Rather, it is simply a case where we accountants have not been able to organize and agree among ourselves that it is high time that we start using an appropriate title that we can use to introduce ourselves to the rest of the world.

So, is this not the time that we accountants start using an appropriate professional title such as Acct.? A title that we can proudly place in front of our name when we introduce ourselves as accountants to our associates. Our very own designated title of Acct. that we would use in our written correspondences. Thus, for the first time in our accountancy history, the opportunity to proclaim: "I am Acct. Joel Tan-Torres, and I am proud to use my very own professional title."

We had a soft launch of the "I am Accountant (Acct.);" initiative last November 2015 during the Annual National Convention where more than 3,000 CPAs convened in Puerto Princesa, Palawan. During my talk in the convention in the Puerto Princesa Coliseum, I showed an [audio video presentation \(AVP\)](#) to the thousands of accountant who were in the Puerto Princesa Coliseum last November 26, 2015. The AVP entitled "I am Accountant" showcased the various contributions and efforts of accountants in the four sectors of our accountancy community, namely, the commerce and industry, public practice, government and academe sectors. In the AVP, several CPAs presented their own personal narratives of what they are doing in their particular spheres of influence and all of them proudly introducing themselves as Accountant \_\_\_\_\_. As an accountant, it was very inspiring to see and hear our fellow accountant self proclamations of "I am accountant Joel," "I am accountant Marie," and "I am accountant\_\_\_\_\_." I have also to acknowledge that the production of this AVP was led by Acct. Edwin delos Santos, CPA, who is a faculty member of Liceo de Cagayan University in Cagayan de Oro City. This AVP is available for downloading from the various social networking sites (You tube, Professional Regulatory Board of Accountancy Face book , etc,) and the Board of Accountancy website.

So what's next for this "I am Accountant" initiative? The Board of Accountancy is preparing an awareness campaign for this undertaking of making the public aware of the importance and valuable role of the accountants in the economy and society. More ever, the campaign is directed to enhance the image and reputation of the accountant as well as to promote the pride and self-esteem in being accountants. Finally, this initiative will involve perpetuating the use of the title "Accountant" or "Acct."

as a nationwide practice. There will be a grand launch of this initiative during the Accountancy Week Celebration on July 2016.

For the meantime, please wait for further announcements.

This is Acct. Joel signing off.

*Chairman Joel L. Tan-Torres is the chairman of the Professional Regulatory Board of Accountancy. He is a Certified Public Accountant who placed No. 1 in the May 1979 CPA Board Examinations. He is concurrently a tax partner of Reyes Tacandong & Co., CPAs. He was the former commissioner of the Bureau of Internal Revenue.*

This column accepts contributions of articles of interest to from accountants that are of interest to the accountancy profession, in particular, and to the business community, in general. These can be emailed to [boa.secretariat@gmail.com](mailto:boa.secretariat@gmail.com).