

**PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY  
ACCREDITATION:**

**PUBLIC PRACTICE OF ACCOUNTANCY**

**Requirements for Sole Practitioner**

**INITIAL**

1. Duly accomplished and notarized Application Form (affix documentary stamp)
2. Photo copy of valid Professional Identification card
3. Duly signed Code of Good Governance of the Individual CPA
4. Duly signed Copy of internal quality review procedures
5. Duly signed Ethical and technical standards required of the practice of public accountancy
6. Photocopy of valid Professional Tax Receipt
7. 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.*

8. CPA Integrity Pledge
9. Photocopy of valid National Bureau of Investigation (NBI) clearance

10. Detailed description of work
11. Certificate of Membership in Good Standing from the current Accredited Integrated Professional Organization (AIPO) for the accountancy profession
12. Certificates of CPD units earned
13. Payment of prescribed fee of P1,500.00. (In Cash, Postal Money Order, Manager's Check or Bank Draft payable to the Professional Regulation Commission)
14. Original copy of authority to practice profession issued by employer, printed in the official letter head of the institution/agency (For Government Employee only)
15. Short Brown Envelope for the Certificate of Accreditation
16. Set of documentary stamps.

### **RENEWAL**

1. Duly accomplished and notarized Application Form (affix documentary stamp)
2. Photocopy of the expired Certificate of Accreditation
3. Photocopy of valid professional identification card
4. Photocopy of valid National Bureau of Investigation (NBI) clearance
5. Photocopy of valid Professional Tax Receipt
6. Certificate of Membership in Good Standing from the current Accredited Integrated Professional Organization (AIPO) for the accountancy profession
7. Certificates for CPD credit units earned
8. Payment of prescribed fee of P1,500.00. (In Cash, Postal Money Order, Manager's Check or Bank Draft payable to the Professional Regulation Commission)
9. Short Brown Envelope for the Certificate of Accreditation
10. Set of documentary stamps.

### **Requirements for Partnership**

#### **INITIAL**

1. Duly accomplished and notarized Application Form (affix documentary stamp)
2. Photocopy of the CPAs' Board Certificates of partners and staff member/s
3. Photo copy of valid Professional Identification cards of partners and staff member/s

4. Valid NBI Clearance of the partners
5. Photocopy of valid Professional Tax Receipt (PTR) of partners
6. Duly signed Code of Good Governance by the managing partner
7. Duly signed Copy of internal quality review procedures by the managing partner
8. Duly signed Ethical and technical standards required of the practice of public accountancy by the managing partner
9. Valid Business permit
10. Sworn statement by the managing partner stating that all the partners and staff member/s, (Please notarize and affix documentary stamp in the original copy)
  - *have a meaningful participation in their respective internal quality review process;*
  - *have 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;*
    - *are all of good moral character;*
    - *have not been found guilty by a competent court and/or administrative body of any case involving moral turpitude and/or unethical practices;*
    - *have 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.*
11. Original copy of authority to practice profession issued by employer, printed in the official letter head of the institution/agency (For Government Employee only)
12. Authenticated copy of the Certificate of Registration issued by the Securities and Exchange Commission (SEC)
13. Authenticated copy of the current Articles of Partnership
14. Certificate of Membership in Good Standing of the partners from the current Accredited Integrated Professional Organization (AIPO) for the accountancy profession
15. Certificates for CPD credit units earned by the partners

16. Payment of the prescribed fee of P2,000.00. (In Cash, Postal Money Order, Manager's Check or Bank Draft payable to the Professional Regulation Commission)
17. Short Brown Envelope for the Certificate of Accreditation
18. Set of documentary stamps.

### **RENEWAL**

1. Duly accomplished and notarized Application Form (affix documentary stamp)
2. Photocopy of the expired Certificate of Accreditation
3. Photo copy of valid Professional Identification cards of partners
4. Valid NBI Clearance of the partners
5. Photocopy of valid Professional Tax Receipt (PTR) of partners
6. Certificate of Membership in Good Standing of the partners from the current Accredited Integrated Professional Organization (AIPO) for the accountancy profession
7. Certificates for CPD credit units earned by the partners
8. Payment of the prescribed fee of P2,000.00. (In Cash, Postal Money Order, Manager's Check or Bank Draft payable to the Professional Regulation Commission)
9. Short Brown Envelope for the Certificate of Accreditation
10. Set of documentary stamps.

### **NOTE:**

1. For the enrollment of additional partner/s, the partnership has to comply with the requirements set forth for initial accreditation and an authenticated copy of amended articles of partnership showing the name/s of additional partner/s.
2. Applications with incomplete documents will not be accepted. Documentary stamps are available at the PRC customer service counters and PRC Regional Offices.
3. 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.
4. Any discrepancy/ies or inconsistency/ies in the documents submitted in support to the application shall be supported by an Affidavit of Discrepancy.

### **ACCOUNTING TEACHER**

## **Requirements for Accreditation as Accounting Teacher**

### **INITIAL**

1. Duly accomplished and notarized Application Form (affix documentary stamp)
2. Photocopy of CPA Board Certificate
3. Certified copy of diploma / transcript of records of the relevant graduate degree program
4. Photocopy of valid PRC ID
5. Duly notarized Certificate of Employment / Appointment as Faculty Member from the educational institution the CPA applicant is currently teaching, which includes among others a statement that he or she has submitted his/her NBI Clearance, Diploma, Professional Tax Receipt (PTR) and Transcript of Records from the accounting school where the CPA has graduated and in its custody
6. Certificate of Membership in Good Standing from the current Accredited Integrated Professional Organization (AIPO) for the accountancy profession
7. A sworn statement by the individual CPA that he has at least three (3) years of meaningful experience in any of the areas of the practice of accountancy with a detailed description of such work experience (attached documentary stamp)
8. Certificate of CPD units earned
9. Payment of the prescribed fee of P1,500.00 (In Cash, Postal Money Order, Manager's Check or Bank Draft payable to the Professional Regulation Commission)
10. Short Brown Envelope for the Certificate of Accreditation
11. Set of documentary stamps.

### **RENEWAL**

1. Duly accomplished and notarized Application Form (affix documentary stamp)
2. Photocopy of the Expired Certificate of Accreditation
3. Photocopy of valid PRC ID
4. Duly notarized Certificate of Employment / Appointment as Faculty Member from the educational institution the CPA applicant is currently teaching which includes among others a statement that he or she has submitted his/her NBI

Clearance, Diploma, Professional Tax Receipt (PTR) and Transcript of Records from the accounting school where the CPA has graduated and in its custody

5. A sworn statement by the individual CPA that he has at least three (3) years of meaningful experience in any of the areas of the practice of accountancy with a detailed description of such work experience (attached documentary stamp)
6. Certificate of CPD credit units earned
7. Payment of the prescribed fee of P1,500.00 (In Cash, Postal Money Order, Manager's Check or Bank Draft payable to the Professional Regulation Commission)
8. Short Brown Envelope for the Certificate of Accreditation
9. 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 registration/Accreditation on behalf of the professional must present Special Power of Attorney (SPA) and valid proof of identification of the professional and the representative.
3. Any discrepancy/ies or inconsistency/ies in the documents submitted in support to the application shall be supported by an Affidavit of Discrepancy

## **COMMERCE AND INDUSTRY PRACTICE**

### **Requirements for Accreditation in Commerce and Industry Practice**

#### **INITIAL**

1. Duly accomplished and notarized Application Form (affix documentary stamp)
2. Sworn statement by the CPA, stating that he/she:(Properly notarized, with documentary stamp affixed in the original copy)
  - *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 to ensure professional, ethical and technical standards;*

- *Is of good moral character; and*
- *Has not been found guilty by any competent court and/or administrative body of an offense involving moral turpitude and/or any act constituting unethical practices.*

3. Photocopy of valid PRC ID
4. Duly notarized Certificate of Employment which includes among others a statement that the applicant has submitted his/her NBI Clearance, Professional Tax Receipt (PTR) Diploma and Transcript of Records and in its custody
5. Detailed description of work experience (which includes a statement that the applicant is also responsible for the preparation of FS for other companies related to his/her employer's company indicating the name/s and address/es of the company/es, if any)
6. Certificate of Membership in Good Standing from the current Accredited Integrated Professional Organization (AIPO) for the accountancy profession
7. Certificates for CPD credit units earned
8. Copy of CPA Integrity Pledge
9. Payment of the prescribed fee of P1,500.00 (In Cash, Postal Money Order, Manager's Check or Bank Draft payable to the Professional Regulation Commission)
10. Short Brown Envelope for the Certificate of Accreditation
11. One set documentary stamp to be affixed to the Certificate of Accreditation.

### **RENEWAL**

1. Duly accomplished and notarized Application Form (affix documentary stamp)
2. Copy of the Expired Certificate of Accreditation
3. Duly notarized Certificate of Employment which includes among others a statement that the applicant has submitted his/her NBI Clearance, Professional Tax Receipt (PTR) Diploma, Transcript of Records to his/her employer and in its custody, if any changes in employer
4. Detailed description of work experience, if any changes in employer (which includes a statement that the applicant is also responsible for the preparation of FS for other companies related to his/her employer's company indicating the name/s and address/es of the company/es, if any)

5. Certificate of Membership in Good Standing from the current Accredited Integrated Professional Organization (AIPO) for the accountancy profession
6. Photocopy of valid PRC ID
7. Certificates of CPD credit units earned
8. Copy of CPA Integrity Pledge
9. Payment of the prescribed fee of P1,500.00 (In Cash, Postal Money Order, Manager's Check or Bank Draft payable to the Professional Regulation Commission)
10. Short Brown Envelope for the Certificate of Accreditation
11. One set of documentary stamp to be affixed to the Certificate of Accreditation.

**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.
3. Any discrepancy/ies or inconsistency/ies in the documents submitted in support to the application shall be supported by an Affidavit of Discrepancy.

**PROCEDURE FOR ACCREDITATION**

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).
2. Fill-out Application Form and proceed to the Standards and Inspection Division or in the nearest Regional Office for assessment and evaluation as to the completeness of the documents to be submitted.
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.
4. Proceed to Cash Division to pay the prescribed fees.
5. Return to the Standards and Inspection Division to submit the duly accomplished application form with the required documents and the Official Receipt.