



1. Application for Issuance of Certificate of Accreditation of Certified Public Accountant (CPA) as an Accounting Teacher

This service refers to the process of conferring a certificate of accreditation to a Certified Public Accountant (CPA) as an Accounting Teacher, and renewal of accreditation thereafter.

Office or Division:	Central Office - Accreditation and Compliance Division			
Classification:	Complex			
Type of Transaction:	G2C (Government to Citizen)			
Who may avail:	• Certified Public Accountants			
Operating Hours:	8:00 AM - 5:00 PM			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
For Standard Requirement				
1. Valid Professional Identification Card (PIC) Professional Identification Card - Professional Regulation Commission				
2. Certificate of Membership in Good Standing from the Accredited Professional Organization (APO)/Accredited Integrated Professional Organization (AIPO) (1) Electronic Copy	Accredited Professional Organization/Accredited Integrated Professional Organization - Administrative Division			
3. Documentary Stamp Tax (Php 30.00) (1) Original Copy	Bureau of Internal Revenue - Revenue District Office			
For Situational Requirement				
A. For Initial Accreditation				
A.1. Certified true copy of Certificate of Registration as a Certified Public Accountant (CPA) (1) Electronic Copy	Professional Regulation Commission - Licensure and Registration Division			
A.2. Sworn statement by the individual CPA (1) Electronic Copy	Applicant / Client			
<i>Remarks:</i> <i>Stating that he/she 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. (Affix two (2) documentary stamp tax)</i>				
A.3. Proof of 120 Continuing Professional Development (CPD) credit units earned showing compliance with the required Competency Area (1) Electronic Copy	Professional Regulation Commission - Continuing Professional Development Division			
B. For First Renewal of Accreditation				
B.1. Certificate of Accreditation (1) Electronic Copy	Professional Regulation Commission - Accreditation and Compliance Division			
B.2. Diploma/Transcript of Records of the Master's Degree in Accountancy or in other related area of studies (1) Electronic Copy	Applicant / Client			
B.3. Duly notarized Certificate of Employment/Appointment as Faculty Member from the educational institution the CPA applicant is currently teaching (1) Electronic Copy	Applicant / Client			
B.4. Proof of 120 CPD credit units earned showing compliance with the required Competency Area, including 12 units of professional education units (1) Electronic Copy	Professional Regulation Commission - Continuing Professional Development Division			
C. For Subsequent Renewal of Accreditation				
C.1. Certificate of Accreditation (1) Electronic Copy	Professional Regulation Commission - Accreditation and Compliance Division			
C.2. Duly notarized Certificate of Employment/Appointment as Faculty Member from the educational institution the CPA applicant is currently teaching (1) Electronic Copy	Applicant / Client			
C.3. Proof of 120 CPD credit units earned showing compliance with the required Competency Area (1) Electronic Copy	Professional Regulation Commission - Continuing Professional Development Division			

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE (Designation; Office)
1. Visit the ACOAS Portal, register and/or create a transaction online, upload the documentary requirements, select the preferred PRC - Regional Office as the Processing Office, and pay the prescribed fees online. Location: ACOAS Portal: https://acoas.prc.gov.ph	1.1. Check the application details, and the correctness and completeness of the documentary requirements uploaded.	Standard Fees Breakdown: Accreditation Fee: PHP 1500	2 hour/s, 5 minute/s	Assessing Officer; Regional Office - Regulation Division
	1.2. Review the application documents and approve the application.	Total: PHP 1500	3 working day/s, 5 minute/s	Reviewing Officers; Professional Regulatory Boards
	1.3. Print the Certificate of Accreditation and transmit to the PRC - Regional Office.		3 working day/s, 5 hour/s	- Printing Officer; Central Office - Accreditation and Compliance Division - Authorized Signatories; Board and Commission
2. Receive the Certificate of Accreditation and sign on the releasing logbook. Location: Regional Office - Regulation Division	2. Release the Certificate of Accreditation to the Applicant and record the same on the releasing logbook/database.	None	15 minute/s	Releasing Officer; Regional Office - Regulation Division
General Remarks Standard Requirements: - Scanned copy (original/authenticated) of the required documents saved in one (1) file in PDF format per requirement. Requirements for Representative for claiming the certificate: - If the representative is a PRC registered professional - authorization letter and valid PRC-issued PIC; and - If not a PRC registered professional - Special Power of Attorney and any valid government-issued ID or NBI clearance.				
Total Processing Time:		Working Days: 6 working day/s, 7 hour/s, 25 minute/s		
Total Processing Fee:		Total Standard Fee: PHP 1500		

Office Legend

Office Groups and Divisions					
Board and Commission					
Office of the Chairperson	Professional Regulatory Boards				



2. Application for Issuance of Certificate of Accreditation of Individual Certified Public Accountant (CPA) engaged in the practice of Public Accountancy

This service refers to the process of conferring a certificate of accreditation to an Individual Certified Public Accountant (CPA) engaged in the practice of Public Accountancy, and renewal of accreditation thereafter.

Office or Division:	Central Office - Accreditation and Compliance Division	
Classification:	Complex	
Type of Transaction:	G2C (Government to Citizen)	
Who may avail:	Individual Certified Public Accountants	
Operating Hours:	8:00 AM - 5:00 PM	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
For Standard Requirement		
1. Valid Professional Identification Card (PIC) Professional Identification Card - Professional Regulation Commission		
2. Pictures of Principal office (1) Electronic Copy	Applicant / Client	
3. Duly accomplished Quality Accreditation Checklist prescribed in Board Resolution No. 2016-05 (1) Electronic Copy	Applicant / Client	
4. Proof of 120 Continuing Professional Development (CPD) credit units earned showing compliance with the required Competency Area (1) Electronic Copy	Professional Regulation Commission - Continuing Professional Development Division	
5. Certificate of Membership in Good Standing (1) Electronic Copy	Accredited Professional Organization/Accredited Integrated Professional Organization - Administrative Division	
6. Documentary Stamp Tax (Php 30.00) (1) Original Copy	Bureau of Internal Revenue - Revenue District Office	
For Situational Requirement		
A. For Initial Accreditation		
A.1. Certified true copy of Certificate of Registration as a Certified Public Accountant (CPA) (1) Electronic Copy	Professional Regulation Commission - Licensure and Registration Division	
A.2. Duly signed Code of Good Governance of the Individual CPA (1) Electronic Copy	Applicant / Client	
A.3. Duly signed copy of Internal quality review procedures (1) Electronic Copy	Applicant / Client	
A.4. Certified true copy of Certificate of Registration (1) Electronic Copy	Quality Assurance Review (QAR) Office - Administrative Division	
A.5. Duly signed Ethical and technical standards required of the practice of Public Accountancy (1) Electronic Copy	Applicant / Client	
A.6. Duly notarized Sworn statement by the CPA, with Documentary Stamp Tax on the original copy (1) Electronic Copy	Applicant / Client	
Remarks: Stating the following: - 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; - He/she 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; and - Had at least three (3) years of meaningful experience in any of the areas of public practice including taxation as defined in Section 28 (A), Rule 4 of the Implementing Rules and Regulations of Republic Act (R.A.) No. 9298.		



A.7. CPA Integrity Pledge (1) Electronic Copy	Applicant / Client			
A.8. Detailed description of work experience (1) Electronic Copy	Applicant / Client			
Remarks: To include the name of the company, position, duties and responsibilities and date of employment.				
B. For Renewal of Accreditation				
B.1. Certificate of Accreditation (1) Electronic Copy	Professional Regulation Commission - Accreditation and Compliance Division			
B.2. Certified true copy of any of the Quality Assurance Review (QAR) Office issued documents (1) Electronic Copy	Quality Assurance Review (QAR) Office - Administrative Division			
Remarks: • Certificate of Registration, if the applicant is not yet subjected to QAR; or • Provisional Certificate of QAR Compliance, if the applicant is undergoing remediation process; or • Certificate of QAR Compliance, if the applicant has satisfactorily passed the QAR inspection or has completed and complied with all the findings and recommendations of the QAR Inspection Team.				
C. For Government Employees (For Initial and Renewal of Accreditation)				
C.1. Authority to practice the profession (1) Electronic Copy	Applicant / Client			
Remarks: Issued by the employer and printed in the official letterhead of the institution/agency.				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE (Designation; Office)
1. Visit the ACOAS Portal, register and/or create a transaction online, upload the documentary requirements, select the preferred PRC - Regional Office as the Processing Office, and pay the prescribed fees online. Location: ACOAS Portal: https://acoas.prc.gov.ph	1.1. Check the application details, and the correctness and completeness of the documentary requirements uploaded.	Standard Fees Breakdown: Accreditation Fee: PHP 1500	2 hour/s, 5 minute/s	• Assessing Officer; Regional Office - Regulation Division
	1.2. Review the application documents and approve the application.	Total: PHP 1500	3 working day/s, 5 minute/s	• Reviewing Officers; Professional Regulatory Boards
	1.3. Print the Certificate of Accreditation and transmit to the PRC - Regional Office.		3 working day/s, 5 hour/s	• Printing Officer; Central Office - Accreditation and Compliance Division • Authorized Signatories; Board and Commission
2. Receive the Certificate of Accreditation and sign on the releasing logbook. Location: Regional Office - Regulation Division	2. Release the Certificate of Accreditation to the Applicant and record the same on the releasing logbook/database.	None	15 minute/s	• Releasing Officer; Regional Office - Regulation Division
General Remarks Standard Requirements: • Scanned copy (original/authenticated) of the required documents saved in one (1) file in PDF format per requirement. Requirements for Representative for claiming the certificate: • If the representative is a PRC registered professional - authorization letter and valid PRC-issued PIC; and • If not a PRC registered professional - Special Power of Attorney and any valid government-issued ID or NBI clearance.				
Total Processing Time:		Working Days: 6 working day/s, 7 hour/s, 25 minute/s		
Total Processing Fee:		Total Standard Fee: PHP 1500		



Office Legend

Office Groups and Divisions					
Board and Commission					
Office of the Chairperson	Professional Regulatory Boards				