



Republic of the Philippines
Professional Regulation Commission
Manila

BOARD OF ACCOUNTANCY

CHECKLIST OF REQUIREMENTS FOR REGISTRATION OF INDIVIDUAL
CPA/FIRMS/PARTNERSHIPS IN ACCORDANCE WITH RULES AND
REGULATIONS IMPLEMENTING REPUBLIC ACT NO. 9298 OTHERWISE
KNOWN AS THE PHILIPPINE ACCOUNTANCY ACT OF 2004

1. BACC Form No. 02 duly accomplished in three (3) copies and properly notarized. (Please affix metered documentary stamp to the original copy).
2. Payment of registration fee (in cash, Postal Money Order, Manager's Check or Bank Draft payable to the Professional Regulation Commission).
 - a. Single Proprietorship - P1,500.00
 - b. Partnership - P2,000.00
3. Photo copy of CPA Board Certificate(s) and current professional identification card(s) of individual CPA sole proprietor, partners and staff member(s).
4. Code of Good Governance of the individual CPA, Firm on Partnership (signed by the individual CPA, sole proprietor of the Firms and managing partner of the Partnerships).
5. Sworn statement by the individual CPA, sole proprietor of the Firm and managing partner of the partnership stating that the individual CPA and staff members), the sole proprietor and staff member(s) of the Firm, and all the partners and staff members) of the Partnership as the case maybe. (Please notarize and affix metered documentary stamp to the original copy)
 - a. Had a meaningful participation of their respective internal quality review process and
 - b. Had 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.

Should be supported with certified copies of certificate(s) of attendance or any proof of meaningful participation in, and proof of adequacy and effectiveness of such training.
 - c. are all of good moral character
 - d. he/she or they had not been found guilty by a competent court and of administrative body of any case involving moral turpitude and/or unethical practices and that neither any of them is a dependant in any case of similar nature pending before any competent court and/or administrative agencies.

Should be supported by a certificate of clearance issued by the proper court and/or administrative agencies, law enforcement agencies for the individual CPA, sole practitioner & the partners/principals of the partnerships.

6. Copy of internal quality review procedure being implemented to ensure compliance with the professional ethical and technical standards required of the practice of public accountancy.
7. Certified copies of all business permits issued by the local and/or national government.
8. Short Brown Envelope for the Certificate of Registration.
9. One set of metered documentary stamp worth Fifteen Pesos (P15.00) to be affixed to the Certificate of Registration.
10. Additional Requirements
 - A. For Individual CPA/Firm/Partnerships registering for the first time.
Sworn statement by the individual CPA, sole proprietor of the Firm and managing partner of the Partnership stating that the individual CPA, sole proprietor of the Firm, and all the partners of the partnership has (have) at least three (3) years meaningful experience in any of the areas of the public practice including taxation as defined in Section 4 Rule 4 of the IRR. (Please notarized and affix metered documentary stamp to the original copy).

Should be supported with detailed description of such work experience of the individual CPA, sole proprietorship of the Firm and all the partners of the Partnership to be attached to the sworn statement.
 - B. For Partnership
 1. Certified copy of the Certificate of Registration issued by the SEC.
 2. Certified copy of current Articles of Partnership (Should tally with the application form (BACC Form No. 02).
 3. 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.
 4. Sworn statement stating that (Please notarize and affix metered documentary 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
 - c. The rights and obligation of the parties in specific terms.

ALL NOTARIZED DOCUMENTS SHOULD HAVE METERED DOCUMENTARY STAMPS WORTH FIFTEEN PESOS (p15.00) METERED DOCUMENTARY STAMP IS AVAILABLE AT PRC CUSTOMER SERVICE COUNTERS AND PRC REGIONAL OFFICES APPLICATIONS WITH INCOMPLETE DOCUMENTS WILL NOT BE ACCEPTED.