

REPUBLIC OF THE PHILIPPINES
PROFESSIONAL REGULATION COMMISSION



BOARD OF ACCOUNTANCY

Updates on government accountancy issues

February 2018

PAGBA 1st Quarterly Seminar and Meeting
February 7, 2018 : The Mansion, Iloilo City

EXPANDING HORIZONS

Outline

- Six Point Expanding Horizons Strategic Plan
- 95th Anniversary
- Volunteer program
- Future is now
- Globalization developments
- Institutional changes
- PFM developments
- Magna Carta for Government Accountants
- Barangay accounting and reporting responsibilities
- Creation of the Office of the Accountant General
- CPD for government CPAs
- Governance and Ethics
- Internship in government accounting offices
- Strengthening the professional organization
- BoA publications
- Let your voice be heard
- I am Accountant



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SIX-POINT EXPANDING HORIZONS STRATEGIC PLAN



HON. JOELL L. TAN-TORRES
Chairman
Board of Accountancy

Institute Quality & Governance Measures

Performance Governance System, Institutionalization, Enhancement of the Continuing Professional Development and Accreditation Programs, Implementation of ASEAN Mutual Recognition Arrangement, updated Code of Ethics, Award for Most Outstanding Expanding Horizon Organization, Netizens' Search of Outstanding CPAs, ATTEST Student Competition, ACCA partnership, partnership with Integrity Initiative Inc., Governance reform and oversight over the APO and sectoral organizations, Preparation of Manuals, Inspection of Schools, Internship Program, Stress Management Project for the CPA examinees, adoption of the CPA Maturity Model, WB Public Expenditure of Financial Accountability Tool, UNCTAD ISAR Accounting Development Tool, ACPA Assessment Tool, introduction of the Doctoral Program in Accountancy, setting up an e-library, Accounting cases development project, ISO Certification of CPAs, Support for the Educational Scholarships and Training of Accounting Teachers during the K to 12 Transition Period, Enhancement of the TESDA training modules on basic accounting and bookkeeping, Strengthen Sector Organization's Chapters, Propagation of e-Working Papers for SMPs, Strengthening of Accounting Schools, Propagate the Accountability Now to enhance Public Financial Management

Effectively Regulate the Profession

QAR implementation, Pro-active campaign against erring CPAs, Coordination with other regulators, Streamlining of administrative investigation process, Posting of list of CPAs in public practice, promoting Cyber Security over accountancy platforms, Prescribing Schedule of fines and penalties, Prescribing Quality Accreditation Checklist, Office verification requirement, Increased inspection of schools, the Certificate of completion services on the Financial Statements, Engagement reporting of accredited CPAs in public practices, Delegation of the signing of accreditation papers, Accreditation of CPAs in commerce and industry, Accreditation of CPA partners and staff, Accreditation of government CPAs, Whistleblower program Discussions with AMLAC on the laundering reporting from CPAs

Enhance Image & Reputation of the Accounting Professional

Project ACCT, News Ledger magazine, Highest Standards Technical Journal, Debit Credit column in the Business Mirror, Annual Report and Yearbook, Champion CPAs coffee table book, Testimonial for the Pioneers of and Pillars of the Profession, Project ABC on Accountancy atbp, CSR project, Accountancy Museum, Building for Accountancy, Accountancy Jingle, Participation in the 75th Anniversary Celebration of ASEAN; Disseminate local developments to international knowledge and networking sites

Enhance Stakeholder's Involvement & Cooperation

Holding of Accountancy Stakeholders Forum, dialogue with Affiliated Accountancy Certification Bodies, tie up with Developmental Partners, intervention in government accountants issues and requirements, involvement in the Council of Accreditation Regulators, Academic Industry Linkages, CPA for CPA (Revenue audit of BGC) Project, discussion with Cooperative Development Authority on its Financial Reporting circular, Assistance in implementing the Tax Academy Law, Networking with Accountancy Regulators of other countries, Pursue membership or interaction in UNCTAD ISAR, IFIAR, AOSSG, AARG, IFAC, AICPA, PCAOB, UN and OECD Organize various for a or summit for the Academe Administrators, Educators and Stakeholders

Institute Structural Changes

Review of Accountancy Law, amend Audit Threshold rules, strengthening the SMP, WB Review of the Standards and Codes, Revision of Accountancy Curriculum and Board Examination Syllabi, Improvement in the procedures for Accountancy Week celebration and Annual National Convention, Streamlining of administration and preparation of CPA Board Examination and the new CPA oath taking, Prescribing deadlines for completion of FS preparation and audit cycle, Rationalizing the Accreditation of Regulatory offices; Prescribe accounting framework for micro-enterprises; Participate in Project Repeal; Operation Change Mindset, Future is Now

Provide Communication & Assistance Mechanisms

Website, Facebook, Twitter, Sectoral and Career Tracking Surveys, Volunteer Program, Information Technology System Project, Notification system, formation of the Technical and Secretariat Office, organization of a Special Project Office, Coordinate the giving of donated computers



CHANGE HAS COME
The EH Plan is focused in upgrading the accountancy profession in the Philippines to levels that exceed global standards in the medium term.

130+
Projects
Ongoing

6
Strategies

1
Future
Goal
Profession

∞
Growth and
Opportunities



BOARD OF
ACCOUNTANCY

TEL NO: (632) 310-0026
FACEBOOK: fb.com/PhilippineBoA

Six point Expanding Horizons Strategic Plan

- Our game plan to exceed global standards
- More than 110 projects ongoing
- Be involved



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PHILIPPINE ACCOUNTANCY AT A GLANCE

HISTORY OF PHILIPPINE ACCOUNTANCY

| | | | |
|---|---|---|---|
| <p>1923</p> <p>ACCOUNTANCY ACT OF 1923</p> <ul style="list-style-type: none"> Created the Board of Accountancy Issuance of Certified Public Accountant certificates | <p>1967</p> <p>REVISED ACCOUNTANCY ACT OF 1967</p> <ul style="list-style-type: none"> Standardization of Accounting Education Stipulated the examination process for CPA registration Regulated the practice of Public Accountancy | <p>1975</p> <p>REVISED ACCOUNTANCY LAW OF 1975</p> <ul style="list-style-type: none"> PD 962 | <p>2004</p> <p>PHILIPPINE ACCOUNTANCY ACT OF 2004</p> <ul style="list-style-type: none"> RA 9298 |
|---|---|---|---|

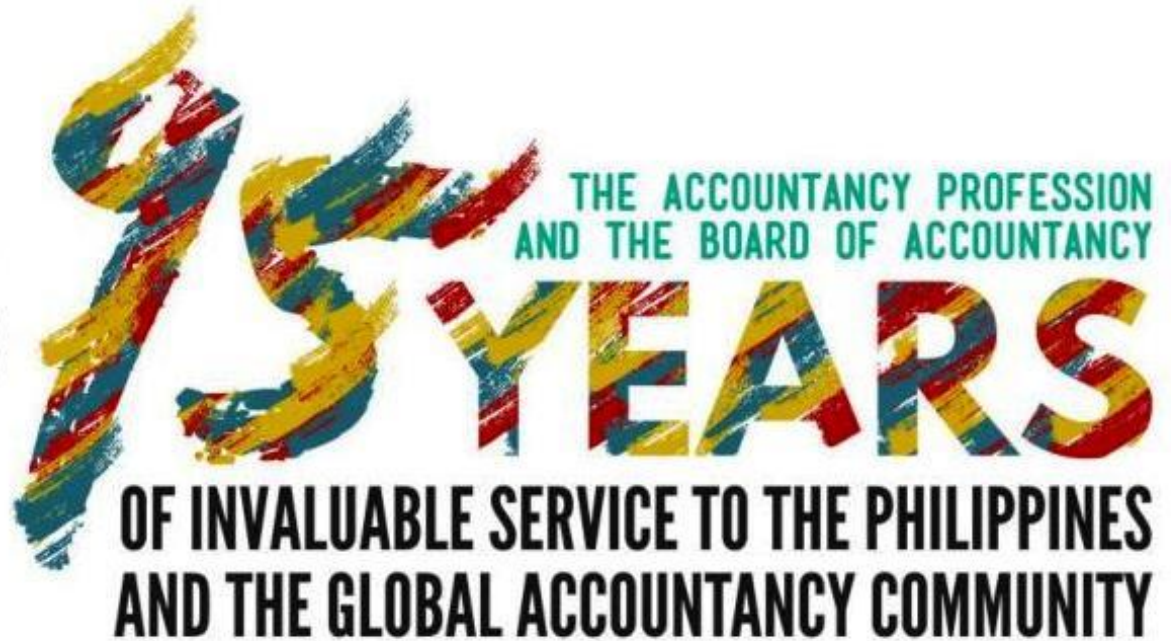
THE ACCOUNTANCY NUMBERS*

| | | | | | | |
|------------------------|------------------------|--------------------|---------------------------------|-------------------------|-----------------------|-------------------------|
| | | | | | | |
| OVER 184,000 | OVER 125,000 | OVER 500 | OVER 14,000 | OVER 24,500 | ABOUT 8,000 | OVER 8,000 |
| CPAS REGISTERED | ENROLEES EACH YEAR | ACCOUNTING SCHOOLS | ACCOUNTANCY GRADUATES EACH YEAR | CPA EXAMINEES EACH YEAR | CPA PASSERS EACH YEAR | CPAS IN PUBLIC PRACTICE |

| | | | | | | | | | | |
|---|--|-------|-----|------|----|------|-------|-----|-----|-------|
| <p> GOVERNING LAWS AND REGULATIONS</p> <ul style="list-style-type: none"> REVISED SECURITIES LAW CORPORATE CODE NATIONAL INTERNAL REVENUE CODE ACCOUNTANCY LAW CODE OF ETHICS (BOA RESOLUTION 2016-263) LOCAL GOVERNMENT CODE AND PROVINCIAL/MUNICIPAL ORDINANCES COA RULES AND REGULATIONS | <p> GOVERNMENT INSTITUTIONS AND REGULATORS</p> <ul style="list-style-type: none"> SECURITIES AND EXCHANGE COMMISSION BUREAU OF INTERNAL REVENUE BOARD OF ACCOUNTANCY: REPORTS TO PROFESSIONAL REGULATION COMMISSION OTHER AGENCIES: <table border="0"> <tr> <td>BSP</td> <td>NEA</td> <td>CHED</td> </tr> <tr> <td>IC</td> <td>PDIC</td> <td>DEPED</td> </tr> <tr> <td>CDA</td> <td>COA</td> <td>TESDA</td> </tr> </table> | BSP | NEA | CHED | IC | PDIC | DEPED | CDA | COA | TESDA |
| BSP | NEA | CHED | | | | | | | | |
| IC | PDIC | DEPED | | | | | | | | |
| CDA | COA | TESDA | | | | | | | | |

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*AS OF JANUARY 2018



Designed by Joshua Tagayuna

FB page: [Accountancy95years](#)

Use: [#PHaccountany95years](#)

ABS 1st Quarterly Seminar and Meeting
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- Showcasing the Filipino Accountant
 - Conference and other learning special events
 - Writing of articles for special edition publications
 - Miss Diamond CPA Beauty and Personality Contest
- Marketing/publicity
 - Maintaining a dedicated Facebook and website
 - Publishing flyers and other materials
 - Most liked Logo Anniversary FB posting
 - Anniversary shirt design competition
- Arranging for the proclamation of Malacanang of 2018 as the 95th year of the accountancy profession
- Issuance of a Commemorative Stamp
- Roll out of the applications for ASEAN Chartered Professional Accountants
- Documenting the History of the Accountancy Profession and Accountancy Tid bits
- Accountancy Anniversary Jingle/Song competition
- Write up /recognition of prominent Accountancy graduates from schools
- Working for the approval of Accountancy Law amendments .
- Implementation of the eQAR

**STAKEHOLDERS ARE ENCOURAGED TO USE THE DESIGN GRAPHIC AND
JOIN THE CELEBRATION BY HOLDING ACTIVITIES**

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VOLUNTEERS ARE WELCOME TO APPLY—boa.secretariat@gmail.com



ANNIVERSARY EVENTS AND ACTIVITIES

The events and activities that will be organized or initiated by BoA will involve the Filipino accountancy communities in the Philippines and worldwide include:

- SHOWCASING THE FILIPINO ACCOUNTANT**
 - Conference and other learning special events
 - Writing of articles for a special edition publication
- MISS DIAMOND CPA BEAUTY AND PERSONALITY CONTEST**
- MARKETING / PUBLICITY**
 - Publishing flyers and other materials
 - Most Liked Logo Design Display
 - Winner of anniversary shirt design competition
- ARRANGING FOR THE PROCLAMATION OF MALACANAN OF 2018 AS THE 95TH YEAR OF THE ACCOUNTANCY PROFESSION**
- ISSUANCE OF A COMMEMORATIVE STAMP**
- ROLL OUT OF THE APPLICATIONS FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANTS**
- DOCUMENTING THE HISTORY OF THE ACCOUNTANCY PROFESSION AND ACCOUNTANCY TIDBITS**
- ACCOUNTANCY ANNIVERSARY JINGLE / SONG COMPETITION**
- WRITE UP / RECOGNITION OF PROMINENT ACCOUNTANCY GRADUATES FROM SCHOOLS**
- WORKING FOR THE APPROVAL OF ACCOUNTANCY LAW AMENDMENTS**
- IMPLEMENTATION OF E-QAR**

All accountancy organizations, including the PICPA chapters in the Philippines and abroad, are encouraged to organize their own activities to commemorate our anniversary and to showcase the invaluable service of Filipino accountants in the local and global accountancy community.



95TH ANNIVERSARY OF THE ACCOUNTANCY PROFESSION IN THE PHILIPPINES CELEBRATED IN



IN THE BEGINNING...

In 1923, accounting was legally recognized as a profession in the country when the sixth Philippines Legislature approved Act No. 3105 on March 17, 1923. This law created the Board of Accountancy vested with authority to promulgate rules and regulations, to set professional standards for the accounting profession practice and to issue certified public accountant certificates to those who have qualified in accordance with the requirements of the law. The Board then was composed of a chairman and two members. The first Board of Accountancy was composed of Chairman W. W. Larkin, and Domingo Dikit and Felix Tiongson as members.

95th anniversary of the establishment of the accountancy profession in the Philippines and the creation of the Board of Accountancy,

There will be a year-long celebration of the anniversary. The activities will be focused on the theme *“95 years of Invaluable Service to the Philippines and Global Accountancy Community.”* An official logo is being used for the anniversary. All are encouraged to download this from the BoA website (boa.com.ph) or Facebook (Accountancy95years) and use this for their activities. Everyone can also post announcements or information of their activities commemorating our anniversary in this Facebook page.

LIKE YOUR FAVORITE POSTS IN FB Ac-

All are encouraged to follow and post in the Facebook page for the 95th anniversary year commemoration (Accountancy95Years). This FB page is open for publication of announcements and information and the posting of photos and video on 95th anniversary and accountancy related events.

of accountants displaying tarpaulin with anniversary logo, (2) Creative use of the logo (such as book cover, raincoat, shirt, etc.), and (3) Activity or event with high impact display of the logo (such as LED billboard display, activities showcasing the talent of the Filipino accountant, etc.)

To promote the use of the anniversary logo and create awareness of the various anniversary events and activities, the posting of photos and videos on (1) Groupie shot



The persons whose postings have the most likes will be given prizes in a year end event anniversary commemorative event that the BoA will hold.

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THE ANNIVERSARY LOGO



On the occasion of the 95th year anniversary celebration, the BoA initiated a graphic design competition in December 2017. The graphic to be submitted required the inclusion of a logo and the inscription of the 95th anniversary theme.

There were four entries received. The winning design was submitted by Mr. Joshua Tagayuna. Joshua is an accounting student Technological Institute of the Philippines in Quezon City.

This logo is available for use by all in the materials that will be prepared for the various 95th year anniversary activities.

ABOUT THE LOGO

This design features elements that are representative of the accountancy profession in the Philippines. The abacus is a counting device used to perform arithmetical procedures. Over time, it became one of the most recognizable symbols of accounting. The logo features an abacus, the counting beads of which are used to form the diagram of the Philippine archipelago. The 95 visible beads symbolize the 95 years of quality, competent, and reliable service of the Filipino accountancy community. Most of the place holders in the

abacus contain ten beads each, giving a total of 100 beads. This portrays the commitment and drive of the stakeholders of the accountancy profession towards improvement, the number 100 being often used to represent perfection or completeness. It also an anticipation and look into the future of the accountancy profession and the Board of Accountancy's centenary in Year 2023.

The words '95 YEARS' are bathed with streaks of blue, red, and yellow – giving the logo a distinctive Filipino touch. The whole of the abacus is enclosed within an image of the world to impart the message that the need for reliable and relevant information, transparency, accountability, and fair competition, recognizes no borders.

Accounting is widely regarded as the 'language of business', envisioned to stimulate global development, demolish divisive walls, and make the fruits of this development accessible to everyone. History has seen the overwhelming effort and contributions of the Filipino accounting community to achieve this end, becoming the heart of its service.



PHAccountancy@95Years is the official commemorative newsletter of the Board of Accountancy for the 95th year anniversary of the accountancy profession in the Philippines.

Editor: BoA Chairman Joel Tan-Torres
Graphics and layout : Joshua Tagayuna



For comments or contributions or comments, email boa_secretariat@gmail.com under the heading "PHAccountancy@95Years"

WANTED : ANNIVERSARY VOLUNTEERS AND INTERNS

CPAs, accounting graduates and students, and supporters of the accountancy profession can volunteer by accomplishing the BoA Volunteer Commitment Form that can be downloaded from the Facebook page or from the website at boa.com.ph. The accomplished form and resume should be emailed to boa_secretariat@gmail.com. Volunteers can work from their premise/s or in the BoA Special Project Metro Manila office (or both)

The BoA is also accepting applications from qualified students from accounting schools to be BoA interns and assist in the various activities of the 95th anniversary celebration.

The Internship Program (IP) of the BoA promises a challenging learning and training experience for the batch of interns who will be selected. They will get a chance to interact with the various stakeholders of the profession and will handle various activities, mostly related to the 95th anniversary celebration

The interns can have flexible hours for their internship in the BoA office in Metro Manila and Cagayan de Oro, including working during weekends. Their internship will be credited for their academic requirements. Furthermore, the interns will get allowances of P200 per day in the course of their training. For more information on the BoA IP, go to this link <https://boa.com.ph/boa-internship/>.

I am a Batang
BoA Volunteer



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BoA Volunteer Program

- Volunteer---95th Anniversary Working Group
- Be aware of what is happening
- Communicate these to your colleagues

I am a Batang

B  **A Volunteer**

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EXPANDING HORIZONS

REPUBLIC OF THE PHILIPPINES
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BOARD OF ACCOUNTANCY

BOA VOLUNTEER COMMITMENT FORM

(To be submitted to BoA representative or emailed to boa.secretariat@gmail.com)

I, _____, with CPA License Number _____, hereby volunteer to assist in
(indicate specific project/s/activity/ies) _____.

I can provide volunteer work (check one)

From my place

In BoA MM office

Both

I anticipate that I can provide time of at least _____ hours per month for my volunteer assistance.

I can provide specific assistance of (enumerate types of work/skills you can provide):

-

My contact information are:

Email address:

Mobile Number:

Address :

Signature: _____ Date: _____

Attached is my resume.

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The future is now

- Future trends of robotics, artificial intelligence, cloud hosting, technology tools and applications, data analytics, cyber security, sustainability and integrated reporting, Block chain, cryptocurrency, digitalization, XBRL reporting
- Previous learning must be updated
- Accountancy leaders should lead the revolution of change
- Change in mindset and skills set are required
- Do your share...read and learn and be ready



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Globalization developments



- ASEAN MRA and the mobile accountant is coming
- Bilateral MRAs soon to follow?
- Global accountancy bodies in our doorsteps
- Partnerships with ASEAN accountancy neighbors
- Assistance from global developmental partners forthcoming

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ASEAN Mutual Recognition Arrangement for Accountancy Services

- ASEAN MRA signed November 2014
- Objectives
 - Facilitates mobility of accountants within ASEAN
 - Enhances exchange of information or networking
 - Promotes adoption of best practices on standards and qualifications
- Be reading to apply to become an ACPA



IFAC and the various boards



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IFAC and IPSASB meets with Philippine government accountants

#



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IPSASB Consultation on 2019-2023 Work plan

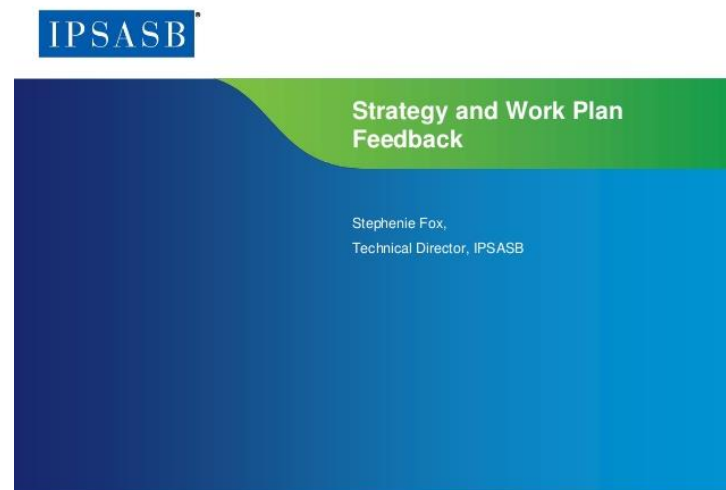
The International Public Sector Accounting Standards Board® (IPSASB®) has published a Consultation Document on its proposed Strategy and Work Plan for 2019-2023 with focus on the following strategic objective:

Strengthening Public Financial Management (PFM) globally through increasing adoption of accrual-based IPSAS.

Delivered through two main areas of activity, both of which have a public interest focus:

Developing IPSAS and other high-quality financial reporting guidance for the public sector; and

Raising awareness of IPSAS and the benefits of accrual adoption.



<http://www.ifac.org/publications-resources/ipsasb-proposed-strategy-and-work-plan-2019-2023>

Major structural changes on going



- Revisions in accountancy law
- Increasing the audit thresholds
- Reform of the accounting education and examination tracks

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Revisions in accountancy law

➤ Revisions referred to Congress on August 2016

➤ Over 20 proposals

- Structural
- . Mandate of the Accountancy Regulatory Office and BoA
- . Practice of Accountancy
- . Accountancy Examination and Program Matters
- . Special Provisions
- . Penalties and Sanctions



Public Finance Management developments

- You are part of the PFM Framework



Philippine Public Financial Management (PFM) Program

January 2013

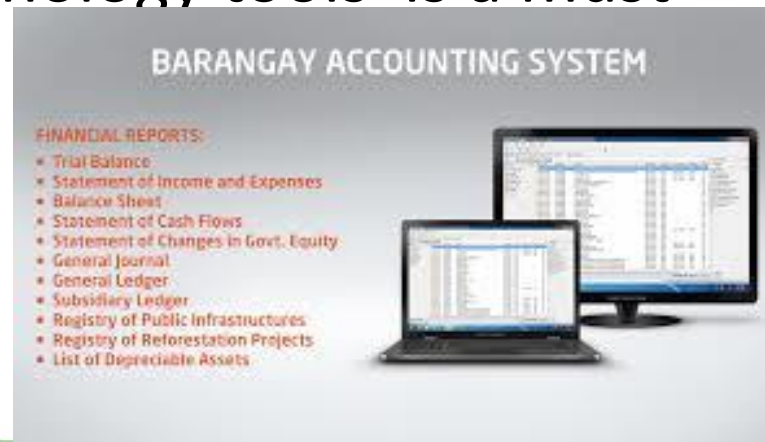
Magna Carta for Government Accountants

- SB 579
- Hearing conducted by Committee on Civil Service, Government Reorganization and Professional Regulation chaired by Senator Antonio Trillianes last April 2017
- “Monitor the progress” —referred to TWG of the Senate Committee

Barangay accounting and reporting responsibility

Provinces: **81** Cities: **144** Municipalities: **1,490** Barangays: **42,029** NGA: **2,044**

- PHALGA initiative to clarify and rationalize
- More responsibility without corresponding support and resources
- Use of technology tools is a must



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Creation of the Office of the General Accountant

- Growing importance and requirements of government accounting
- Office of the Accountant General
 - To provide overall leadership in the area of government accounting and reporting
 - Insulate LGU accountants from political pressures
 - Global best practice
 - Moving forward—work with a legislator sponsor



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LGC provisions on the Government CPA

1. Qualification of LGU Accountants

Section 474 of RA 7160 or also known as "Local Government Code of 1991" provides that "No person shall be appointed accountant unless he is a citizen of the Philippines, a resident of the local government unit concerned, of good moral character, and a ***certified public accountant.***



2. LGU Accountants and other Professionals to keep their PRC License updated

Par. J of Rule VII - Responsibility of the Human Resource Management Officer/Personnel Officer of CSC Memorandum Circular No. 40, s. 1998 or also known as "Omnibus Rules on Appointment and Other Personnel Actions" states that "HR Officer shall submit certified copies of licenses and ***ensure that the same are renewed.***

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CPD for government accountants

- New law and regulations
 - ❖ Republic Act No. 10912
 - ❖ PRC Resolution No.2016-990
 - ❖ BoA Resolution No. 358-2016
 - ❖ PRC Resolution 1082-2017
- Gradual increase from 60 to 120 units
- Shift from thematic to competency framework
- Online CPD courses
- Monitors and quizzes
- Online monitoring of CPD units earned
- Government Training and HR offices can be accredited with PRC/BoA



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Major Initiatives in the Governance, integrity and ethics

- ❖ Performance Governance System

- ❖ Integrity Initiative

- ❖ Evolving code of ethics



- ❖ Responding to Non-compliance with Laws and Regulations



- Oversight over the APO and sectoral organizations

- ❖ Run after Erring CPAs

- ❖ Accountability NOW

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NOCLAR

Learn about the forthcoming
NOCLAR rules



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Internship in government

- New accounting curriculum will require one full semester of dedicated internship
- Over 500 accounting schools throughout the country
- Can assist government accounting offices lacking resources, with a large backlog in work, etc

**INTERNS
WANTED**

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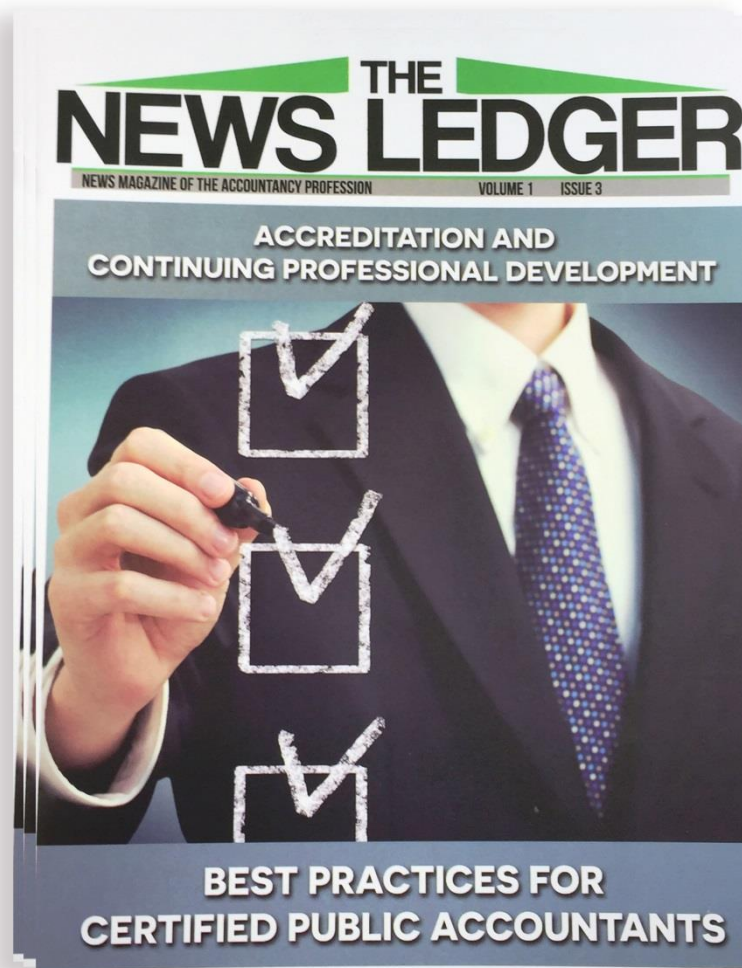
Strengthening of professional organization

- Advocacy of national and local issues
- Strengthen governance practices
 - Follow rules
 - Transparency
 - PGS---What's next?
 - BoA oversight
- Train the trainers for CPD courses
- Become an accredited CPD provider
- E-news updates of members
- Expanded directory of members
- Networking and job/interns matching
- Permanent secretariat/office
- Technical Help desk
- Big brother or alliance arrangements
- Assistance in transactions with regulatory offices
- Dissemination of information and projects
- Financial sustainability
- Participation in surveys and global initiatives
- Support to members
- More chapters and membership



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or order via e-mail at boa.secretariat@gmail.com
(minimum of 10 copies)



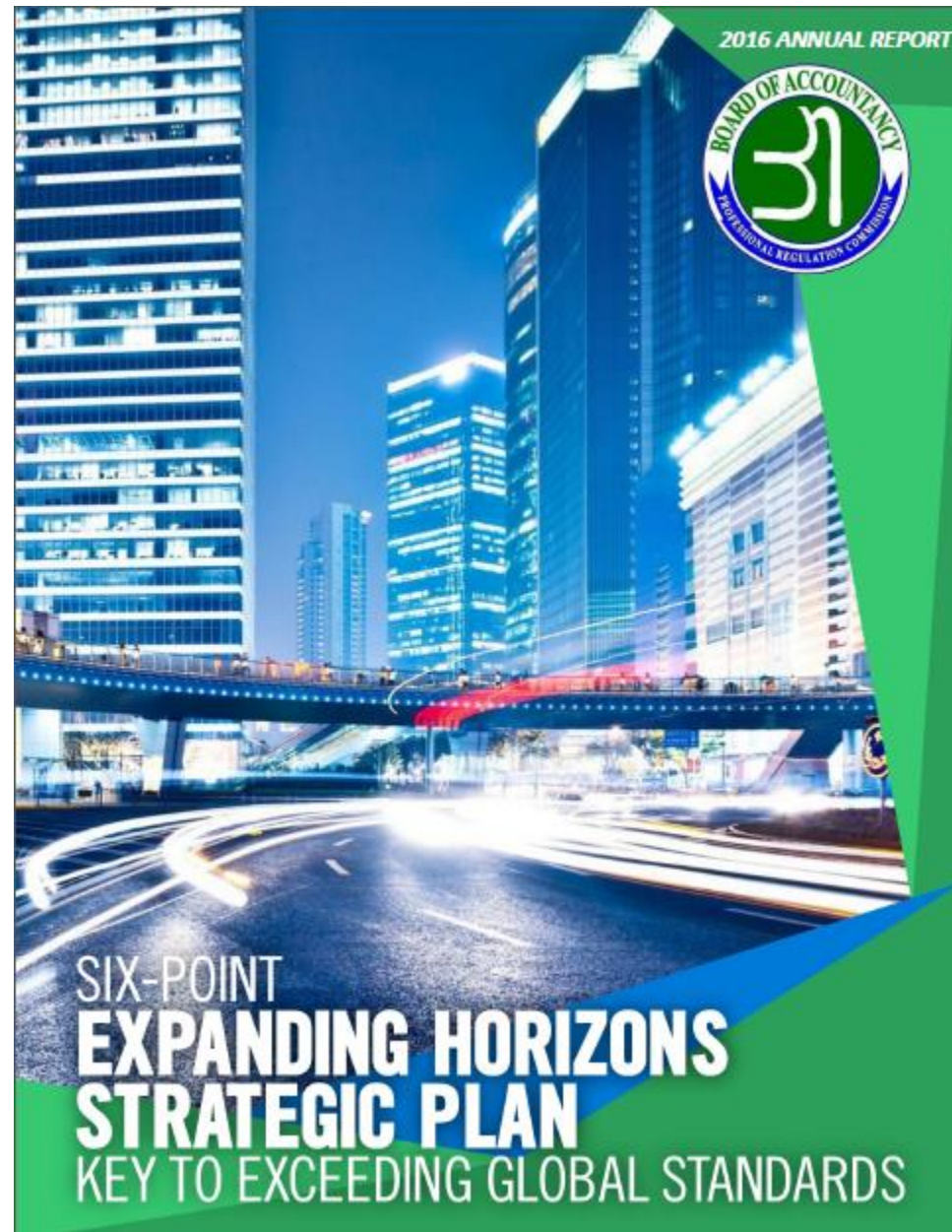
BOARD OF ACCOUNTANCY

HIGHEST STANDARDS

THE OFFICIAL TECHNICAL JOURNAL OF THE BOARD OF ACCOUNTANCY



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DOWNLOADABLE FROM <http://boa.com.ph/boa-2016-annual-report/>



Joel L. Tan-Torres

DEBIT CREDIT

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To date, several surveys that have been released and/or are on going. These include the Sectoral surveys for CPAs in Academe (“AE”), Public Practice (“PP”), and Commerce and Industry (“CI”);

Survey on Satisfaction services of PICPA;

Survey on Access to Accountancy Website and Facebook sites;

New CPA Tracker Surveys, and various Mini Surveys.

The surveys links are indicated below as follows:

(SURVEYS CLOSED ON JAN. 15, 2018 RESULTS TO BE RELEASED SOON)

AE – <https://www.surveymonkey.com/r/CPASurveyAE>

PP – <https://www.surveymonkey.com/r/CPASurveyPP>

CI – <https://www.surveymonkey.com/r/CPASurveyCI>

New CPA Tracker Survey – <https://www.surveymonkey.com/r/cpatracker>

and <https://www.surveymonkey.com/r/102017cpatrack>

Survey on Satisfaction on PICPA - <https://www.surveymonkey.com/r/mspicpa>

Survey on FB and website - <https://www.surveymonkey.com/r/webfbfeedbck>

. MORE ONLINE SURVEYS TO FOLLOW

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EXPANDING HORIZONS





For more information:

- <http://www.prc.gov.ph>
- <http://boa.com.ph>
- [www.facebook.com/professional regulatory board of accountancy](http://www.facebook.com/professional-regulatory-board-of-accountancy)
- boa.secretariat@gmail.com



PRC 3rd 1st Quarterly Seminar and Meeting
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An exciting and inspiring video

I am Accountant

View in YouTube at

<https://www.youtube.com/watch?v=9VgtWslzGP8>



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