

PRESCRIBING THE RULES AND REGULATIONS FOR THE ACCREDITATION OF ACCOUNTING TEACHERS

PRC BOARD OF ACCOUNTANCY RESOLUTION NO. 88, S. OF 2008, April 15, 2008

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WHEREAS, Republic Act No. 8981, otherwise known as the Professional Regulation Commission (PRC) Modernization Act requires that only licensed professionals may teach licensure subjects and provides for the triennial renewal of the Professional Identification Card;

WHEREAS, Republic Act No. 9298, otherwise known as the Accountancy Act of 2004 considers the teaching of accounting, auditing, management advisory services, finance, business law, taxation, and other technically related subjects as practice of accountancy and also requires Certified Public Accountants (CPAs) to undergo Continuing Professional Education (CPE);

WHEREAS, the PRC Modernization Act gives the power and responsibility to the various Professional Regulatory Boards “to monitor the conditions affecting the practice of the profession or occupation under their respective jurisdictions and whenever necessary, adopt such measures as may be deemed proper for the enhancement of the profession or occupation and/or maintenance of high professional, ethical and technical standards, xxx xxx [“PRC Modernization Act of 2000”, Sec. 9 paraphrasing supplied];

WHEREAS, the Board of Accountancy (BOA) has been given the specific power, function, and responsibility by the Accountancy Act of 2004 to “prescribe and adopt the rules and regulations necessary for carrying out the provision of this Act” [Accountancy Act of 2004, Sec. 9 (a)];

WHEREFORE the BOA adopts the following rules and regulations covering the accreditation of Accounting Teachers:

I. COVERAGE:

The accreditation policy shall apply to all CPAs involved in the teaching of accounting, auditing, management advisory services, finance (which shall include working capital management, investment policies, sources of financing for long-term capital projects), business law, taxation, and other technically related subjects. This policy covers those who teach accounting in the primary, secondary, tertiary and graduate levels including CPA board review schools/centers that are school-based.

The requirements in Section II, Nos. 2 and 3 below shall not apply to those CPAs already engaged in teaching as of the date of the effectivity of these rules.

II. REQUIREMENTS FOR ACCREDITATION:

The following shall be the requirements for the accreditation of Accounting Teachers:

1. Possession of relevant Master’s degree. Any post-graduate degree program in business, accounting, taxation, law, education and related fields earned from any graduate school duly recognized by the Commission on Higher Education (CHED) will qualify for this requirement.

2. Completion of 12 units of relevant education subjects from the CHED recognized schools.

a. For purposes of compliance, the 12 units may be earned either from the undergraduate education program or from a graduate degree program of any Higher Education Institution (HEI) duly recognized by CHED. These subjects may include but not limited to the following: Test and Measurement/Statistical Concepts for Teachers, Classroom Management Concepts for Teachers, Curriculum Design Concepts for Teachers, Instructional Materials Preparation, and Teaching and Learning with Computer based Technologies.

b. The 12 units may also be earned from in-service or in-house trainings on these topics offered by schools or training centers.

c. The 12 units can also be a combination of in-service trainings and units earned in an undergraduate or graduate education programs.

d. CPAs who have passed the Teachers Board Exams and are already licensed Professional Teachers shall be exempt from this requirement.

3. A total of three years meaningful experience in actual accounting work either in the Public Practice, Commerce and Industry or Government sector.

a. The three years experience is total or cumulative and not necessarily continuing.

b. Meaningful experience shall be considered as satisfactory compliance of this requirement if it is earned in

i. commerce and industry and shall include significant involvement in general accounting, budgeting, tax administration, internal auditing, liaison with external auditors or any other related functions; or

ii. government and shall include significant involvement in general accounting, budgeting, tax administration, internal auditing, liaison with the Commission on Audit or any other related functions; and

iii. public practice and shall include at least one year as audit assistant and at least two years as auditor in charge of audit engagement covering full audit functions of significant clients.

4. Proof that the CPA has undergone Continuing Professional Education (CPE)

The following shall be the proof of compliance with the CPE:

a. Certification of CPE units from accredited CPE providers issued by the Accredited Professional Organization, presently, the Philippine Institute of Certified Public Accountants (PICPA), or

b. Certificates of Attendance or other proofs of meaningful participation in other CPE programs as approved by the PRC/CPE Council upon recommendation of the PICPA of the individual CPA of a minimum of sixty (60) CPE credit units earned for the past immediate three (3) years which shall include:

CPE credit units on Updates on Philippine Financial Reporting Standards (PFRS) including Interpretations thereof

15 units

CPE credit units on Updates on Philippine Standards on Auditing (PSA)

5 units

CPE credit units on Updates on subject area of specialization

10 units

CPE credit units on Taxation

4 units

CPE credit units on Professional Ethics

8 units

CPE credit units on Updates on subject areas relevant to teacher education

10 units

CPE credit units on relevant laws recently issued affecting business including recent SEC rulings and other areas as provided for in the IRR to R.A. 9298 Annex C

8 units

Total required CPE Credits

60 units

provided that a minimum of fifteen (15) credit units shall be earned in each year prior to renewal of accreditation.

III. REGISTRATION:

Individual accounting teachers shall register with the BOA and the PRC in accordance with prescribed rules and shall not commence to teach until a valid Certificate of Accreditation has been issued.

A. Documentary Requirements

1. Application for accreditation duly accomplished in the form prescribed by the BOA, in three (3) copies with the required metered documentary stamps. The application for registration shall contain such information as may be required by the BOA including, but not limited to, the following matters:

- a. Name of the Individual CPA; telephone and/or facsimile numbers, e-mail address, if any; Complete home address; The name of the institution where he is presently connected or subjects that he intends to teach;
- b. Copy of valid CPA Board Certificate (required for initial accreditation);
- c. Photocopy of expired Certificate of Accreditation of accounting teachers (required for renewal of accreditation);
- d. Photocopy of valid PRC Identification Card;
- e. Certified copy of his diploma/transcript of records of the relevant graduate degree program earned;
- f. Certified copy of the transcript of records of the twelve (12) units of relevant education courses earned;

g. Certificate of CPE units earned;

h. 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 as defined in Section II, paragraph 3 of these Rules and Regulations. A detailed description of such work experience should be attached to the sworn statement;

i. Valid NBI clearance;

j. Payment of prescribed accreditation fee in cash, postal money order, manager's check or bank draft payable to the Professional Regulation Commission.

2. Any change with respect to the matters enumerated in Section III, paragraph A should be reported in writing to the BOA, copy furnished the Commission, within sixty (60) days from such change.

B. The Education Sector of the Accredited Professional Organization which at present is the Philippine Institute of Certified Public Accountants may be deputized by the BOA to assist in the processing of accreditation of teachers as provided for in these Rules and Regulations.

C. The BOA shall duly authenticate all applications for accreditation received in proper form, and after having passed upon such applications, shall recommend to the Commission the approval or denial thereof not later than sixty (60) days after the receipt of the aforesaid applications in proper form (i.e. with complete and proper documentary requirements).

D. The Commission shall upon favorable recommendation of the BOA, issued to the applicant the corresponding Certificate of Accreditation to teach accounting.

IV. RENEWAL OF CERTIFICATE OF ACCREDITATION:

Unless sooner revoked, cancelled or withdrawn, said Certificate of Accreditation shall be valid for three (3) years and renewable every three (3) years.

V. PENALTY:

Any person who shall violate any of the provisions of this Resolution, shall, upon conviction, be subjected to the penalties provided in the Accountancy Act of 2004, its Implementing Rules and Regulation (IRR) and in the Rules and Regulations prescribed by the PRC.

VI. TRANSITORY PROVISIONS:

1. Any tenured/full time/full load faculty member who does not meet the requirements for accreditation in Section II as of the date of effectivity of these Rules and Regulations may be issued a Provisional Accreditation which will be valid for a period not exceeding three (3) years unless earlier withdrawn, revoked, or cancelled for cause by the Board of Accountancy. Provisional Accreditation may be issued only once and is not renewable.

2. The requirement shall also apply to (a) CPAs who want to join the teaching profession for the first time; and (b) Returning teachers who have not been teaching for the last five (5) years.

Let a copy hereof be furnished to the PRC and CHED Regional Offices and PICPA for dissemination to all concerned.

VII. EFFECTIVITY:

The accreditation of teachers shall take effect June 2008 or in time for the School Year 2008-2009 provided that this resolution is published in the Official Gazette or any newspaper of general circulation in the Philippines for not later than fifteen (15) days prior to the opening of classes for school year 2008-2009.

Adopted: 15 Apr. 2008

(SGD.) EUGENE T. MATEO
Chairman

(SGD.) JOHN S. BALA
Vice Chairman

(SGD.) MA. ELENITA B. CABRERA
Member

(SGD.) RUFO R. MENDOZA
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