

REPUBLIC OF THE PHILIPPINES
PROFESSIONAL REGULATION COMMISSION



BOARD OF ACCOUNTANCY

..JOIN THIS MINI SURVEY

In light of the heightened interest in the Preparation of Financial Statements by CPAs, brought about by the implementation of BoA Resolution 3-2016, the BoA is conducting this mini survey and feedback system on this issue. Followers of the BoA Facebook and website are encouraged to participate in this survey and to email or post feedback on the issues and questions raised in the sites.

For the first survey, please respond by answering the questions and posting your feedback or comments on the various issues on the FB or emailing to boa.secretariat@gmail.com

MINI SURVEY 1 (FEBRUARY 14, 2016)

INSTRUCTIONS; Select only one(1) of the choices given for each question.

1. The CPA preparer of the Financial Statements of his/her company or client knows the new requirements of the signing of the Certificate of Compilation Services (CCS) that one must sign pursuant to BoA Resolution No 3-2016. With this measure in place, for cases where the company/client has no books of accounts, will the CPA signing the CCS have second thoughts of signing the same?

YES _____

NO _____

2. There will be a better deterrent to a CPA preparing the FS of a company/client with no books of accounts: when:

_____ the CPA preparing the FS is NOT required to sign any CCS,

_____ the CPA preparing the CCS is required to sign the CCS

3. I am familiar with PSSR/ISSR 4410 on "Guide to Compilation Services."

YES _____

NO _____

-----END OF MINI SURVEY-----

The respondents to this series of min surveys will have the opportunity to get token items from the BoA after the conclusion of the survey period.

All are enjoined to encourage their colleagues to participate in the survey.

DISSEMINATION NOTICE. FOR MORE INFORMATION, CONTACT boa.secretariat@gmail.com February , 14 2016