



PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
CAGAYAN DE ORO – MISAMIS ORIENTAL CHAPTER



CERTIFICATE OF ATTENDANCE

presented to

JON ALPHONZ B. ADJIJIL

PRC Registration No. 144752

for attending the webinar on


“Allocation and Distribution of Net Surplus”

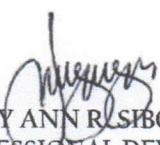
Accreditation No. 2009-001-3505

Competence Area A – 1.5 CPD Units

9:00AM – 11:00AM via ZOOM

Given this 22nd Day of October 2021
at PICPA Building, J.R Borja Burgos Street, Cagayan de Oro City.


RAYMOND A. VASQUEZ
CHAPTER PRESIDENT
F.Y 2021-2022


MARY ANN R. SIBONGA
VP FOR PROFESSIONAL DEVELOPMENT
F.Y 2021-2022