



Philippine Institute of Certified Public Accountants

The National Organization of Certified Public Accountants
in cooperation with
National Cooperative Development Committee

Certificate of Attendance

Presented to

WILLIE MAE D. CARANDANG

CPA No. 186440

for active participation in

**Standard Chart of Account for
Cooperatives-Statement of Financial Condition**

Accreditation No.: ACC-2009-001-5139

Competence Area A - Technical Competence - 1.5 C.U.

February 25, 2022; 10:00 am - 12:00 nn

PICPA Bldg., 700 Shaw Blvd., Mandaluyong City

via Zoom

MARYDITH C. MIGUEL
National President, PICPA

RHODORA GARCIA-ICARANOM
Chair, National Cooperative
Development Committee