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# CERTIFICATE OF PARTICIPATION

This certificate is awarded to

**Shiela Mae O. Bagarinao**

for actively participating during the **ADVANCE FINANCIAL  
ACCOUNTING AND REPORTING WEBINAR** held on October 21, 2023,  
via REO CPA Review Page live.

Given this 21<sup>st</sup> day of October, 2023

**Rex B. Banggawan, CPA, MBA**  
*President, Real Excellence Online*



**Louie Gene G. Marasigan, CPA, CMA, MBA**  
*REO AFAR Reviewer*



# CERTIFICATE OF PARTICIPATION

THIS CERTIFICATE IS PROUDLY PRESENTED TO

# SHIELA MAE O. BAGARINAO

**"A COMPREHENSIVE GUIDE TO JOB ORDER AND PROCESS COSTING"**  
BY BRIAN VILLALUZ, CPA, MBA

THIS CERTIFICATE IS AWARDED FOR THE PARTICIPANT'S ACTIVE PARTICIPATION AND ENTHUSIASTIC ENGAGEMENT IN OUR "UNLOCK THE POWER OF ACCOUNTING" MASTERCLASS SERIES. BY ATTENDING THE SESSION ON "A COMPREHENSIVE GUIDE TO JOB ORDER AND PROCESS COSTING", THE PARTICIPANT HAS TAKEN THE FIRST STEP TOWARDS MASTERING FUNDAMENTAL ACCOUNTING CONCEPTS. OUR MASTERCLASS SERIES IS DESIGNED TO EMPOWER INDIVIDUALS WITH VALUABLE FINANCIAL KNOWLEDGE, EQUIPPING THEM TO EXCEL IN THE WORLD OF ACCOUNTING AND FINANCE. THIS CERTIFICATE RECOGNIZES THE PARTICIPANT'S COMMITMENT TO THEIR PROFESSIONAL DEVELOPMENT AND THEIR DEDICATION TO CONTINUOUS LEARNING. WE COMMEND FOR THE PARTICIPANT'S EAGERNESS TO EXPAND HIS/HER ACCOUNTING SKILLS AND HIS/HER DETERMINATION TO UNLOCK NEW CAREER OPPORTUNITIES. AS WE PROGRESS THROUGH THE SERIES, WE LOOK FORWARD TO THE PARTICIPANT'S CONTINUED GROWTH AND SUCCESS IN THE FIELD OF ACCOUNTING.

**OCTOBER 29, 2023**

UNLOCK THE POWER OF ACCOUNTING

Attendees enjoy FREE access to the masterclass, unbeatable discounts, exclusive freebies, irresistible promos, and the chance to win grand prizes upon completing the series. Scan this QR code to download the voucher for this event.



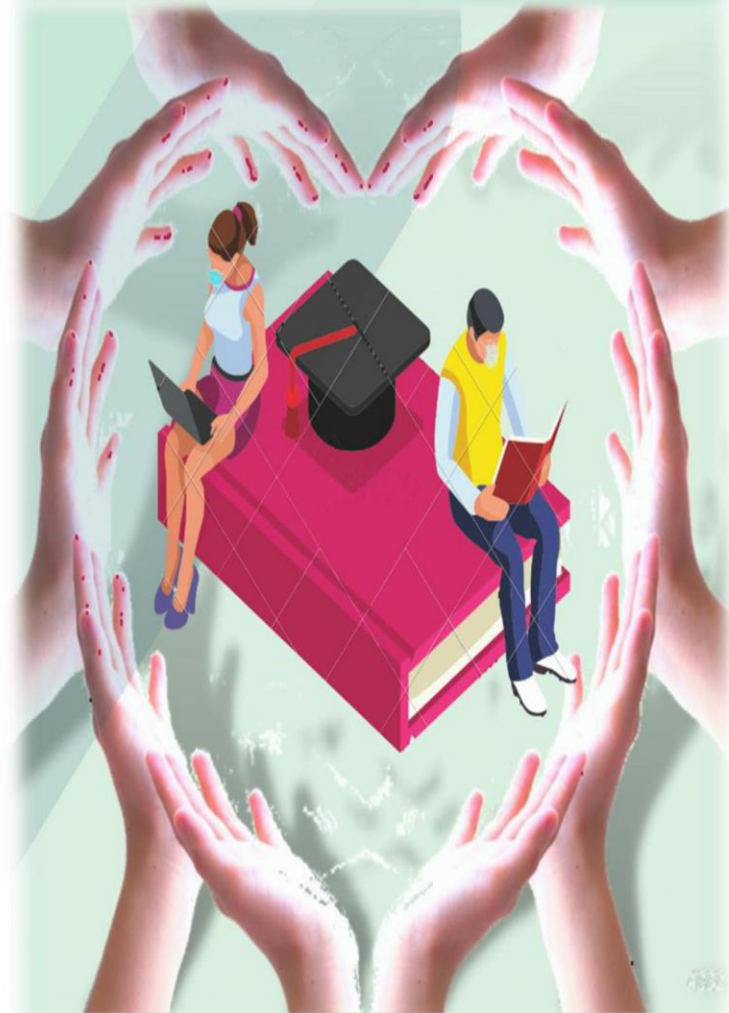
  
**JMAN LOPO**  
CPA, MBA, CMA  
PRESIDENT

  
**LESTER LIMHEYA**  
CPA, MBA  
REVIEW DIRECTOR





Republic of the Philippines  
Office of the President  
COMMISSION ON HIGHER EDUCATION  
Regional Office VIII



This

## **CERTIFICATE OF PARTICIPATION**

is awarded to

**SHIELA MAE BAGARINAO**

for being a registered participant in the

**#KAMALAYAN Progressive Webinar Series 10  
IKAW UG AKO: SELF-CARE BECOMES COLLECTIVE CARE**

held via Zoom and on FB Live on April 22, 2021  
Given this 22<sup>nd</sup> day of April in the year of our Lord 2021.

  
**GEORGE M. COLORADO, Ph.D., CESO III**  
Director IV



NATIONAL INSTITUTE OF  
ACCOUNTING TECHNICIANS

**BE IT KNOWN THAT**

**SHIELA MAE O. BAGARINAO**

WAS DULY ELECTED AS A

**MEMBER**

OF NATIONAL INSTITUTE OF ACCOUNTING TECHNICIANS  
WITH ALL RIGHTS AND PRIVILEGE AS PROVIDED IN THE CONSTITUTION  
AND BYLAWS PERTAINING THERETO: AND IS CURRENTLY  
IN GOOD STANDING.

IN WITNESS WHEREOF IS AFFIXED THE SEAL OF THE  
NATIONAL INSTITUTE OF ACCOUNTING TECHNICIANS

**APRIL 2024**

**MEMBERSHIP EXPIRY: APRIL 2025**

A handwritten signature in black ink is written over a solid horizontal line. The signature is stylized and appears to be 'Shiela Mae O. Bagarinao'.

**CERTIFICATE NO. 202024927**

Renewal is subject to meeting the CPE requirements and payment of annual dues.



# CERTIFICATE OF MEMBERSHIP


THIS IS TO CERTIFY THAT

***Shiela Mae O. Bagarinao***

Is a bona fide MEMBER of the Junior Philippine Institute of Accountants - Saint Paul School of Professional Studies Chapter for the Federation year 2023-2024 and is entitle to all the benefits and privileges bound by the constitution and by-laws of the organization.

  
NOLIÁN O. ABDON

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