



PHILIPPINE ASSOCIATION OF  
MANAGEMENT ACCOUNTANTS



# 50<sup>TH</sup> INDUCTION & TURNOVER CEREMONIES

**THEME:**

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**PAMA at 50 & Beyond:  
FUTURE-FOCUSED  
GLOBALLY CONNECTED**

AUGUST 5, 2022, 6:30 PM  
MAYUREE BALLROOM II  
DUSIT THANI HOTEL MANILA  
AYALA CENTER, MAKATI CITY

# PHILAND

## SECURITY AGENCY

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# Vision & Mission

## **VISION**

PAMA is a vibrant professional organization envisioned to be:

- A truly national organization of Accredited Management Accountants Philippines and
- A significant partner in public-private partnership

towards developing the Philippines to be an economically and politically strong country in the community of nations in Asia

## **MISSION**

To take magnum steps in implementing the five-year roadmap towards achieving vision 2030.

To build the Accredited Management Accountant Philippines (AMAP) profession by promoting the AMAP program through accredited colleges and universities.

To strengthen PAMA to be a national advocacy organization for and by AMAPs.

To activate chapters by authorizing new charters as regional chapters and for the national organization to support them in the accomplishment of their goals.

To generate and promote programs that would make PAMA become a significant partner towards making the Philippines economically and politically progressive.

To make use of multimedia means to propagate PAMA's vision 2030.



# [ PAMA PROFILE ]

The **Philippines Association of Management Accountants (PAMA)** was established on **May 8, 1972** by a group of men led by Luis C. Diaz, whose primary objective was to promote the management accounting profession.

**PAMA membership** consists mainly of those in the management accounting profession and those who occupy the top three positions in financial management or controllership. Many also belong to the leading accounting firms in the Philippines. Professional development includes monthly general membership meetings, seminars and public for a, and the annual convention where experts in specific areas of interest both in the public and private sectors are invited to speak.

The spirit of camaraderie and fellowship is fostered through the annual Christmas Party, anniversary celebration, PAMA's Night, cultural lectures and programs, and presentation of awards to deserving members and committees.

Fully aware of its social responsibility, PAMA unfailingly sponsors community projects such as livelihood seminars and gift giving to indigents and jail. PAMA also provides free consultancy and accounting sessions to small and medium enterprises belonging to the **Entrepinoy Volunteers Foundation, Incorporated (EVFI)**.

**PAMA celebrated its Ruby Anniversary in 2012**, it has adopted as its mission the implementation of a **5-year strategic plan aimed at making PAMA the premier organization of management accountants**, to be a significant partner of the government in achieving Vision 2030 goals.

PAMA, in its vision to elevate the management accounting profession in the Philippines to be at par with the international standards, established the **ACCREDITED MANAGEMENT ACCOUNTANT PHILIPPINES or AMAP. AMAP** is a trademark registered with the Intellectual Property Office of the Philippines (IPO), and is envisioned to be as a brand of excellence among key accounting and finance personnel who have demonstrated competence in the field of management accounting.

The said AMAP certification for management accountants will recognize the unique qualifications, excellence, and professional expertise of the AMAP holder in the field of management accounting. The completion of the AMAP course program will enable one to become an Accredited Management Accountant Philippines or AMAP after passing the qualifying examination for each of the three (3) modules administered by the PAMA-AMAP Accreditation Board composed of distinguished members of the accounting profession in the Philippines.

In the 3rd quarter of 2012 up to present, PAMA joined the establishment of Junior PAMA organizations as a partner in the promotion and uplifting the management accounting profession, PAMA assists the students in their journey towards being successful management accounting professionals and early exposure to the interaction with AMAP professionals. JPAMA were active, the Manuel S. Enverga University Foundation in Lucena City, Quezon; the Technical Institute of the Philippines in Manila and Quezon City; the Baliuag University in Baliuag, Bulacan and the Batangas State University in Malvar, Batangas.

PAMA maintains a Secretariat Office located at Unit 1601 Cityland Condominium 10 Tower 1, H.V. Dela Costa Street, Salcedo Village, Makati City 1227, with telefax number **8813-2751**, mobile number **0921-9962446** and email address: **pama2013\_mail@yahoo.com**, website: **www.pama.com.ph**



## PAMA at 50 & Beyond FUTURE-FOCUSED, GLOBALLY CONNECTED

*PAMA at 50 & Beyond:  
Future-Focused, Globally Connected*

The **Philippine Association of Management Accountants (PAMA)**, on its 50th anniversary, marks for new beginnings and an equally important opportunity to review the past and set a new course for even better things in the future. Highlights of major milestones reached, are accomplishments that reflect the value delivered by the association to enrich the career of its members, the organizational capability, and the public interest.

**PAMA through 50 years**, has succeeded in empowering its members to surmount rapid technological innovations, Internet and Social Media explosion, digital transformation, evolving changes in business landscape and regulations as well as the economic and financial adversity brought about by the Covid 19 pandemic.

**PAMA** has prospered in unceasingly providing relevant, up-to-date, and quality seminars geared towards effective business decisions for Comptrollers, Finance Officers and Management Accountants as well innovative solutions to emerging digital and management accounting trends globally.

**PAMA** has likewise proven itself strong in uplifting its members' global competence, with its strategic partnership with international accreditation bodies that provides global professional certifications, **a thrust and vision which our association shall continue to embark on, viz:**

- Chartered Institute of Management (CIMA), with its globally recognized Diploma in Performance Management Program for management accountants with relevant techniques and innovative approaches for crucial decision-making in today's dynamic and evolving business environment.
- Certified Management Accountant (CMA), a globally recognized certification which is a passport to a wide range of career opportunities globally.

**PAMA**, moving beyond 50, anchored on its theme "Future-Focused and Globally Connected", shall embark into programs that shall fill the current gap on emerging global shortage of highly skilled accounting and finance professionals since businesses are now turning to management accountants to guide top management decision-makers through these difficult economic times, and long term sustainable success.

**PAMA** shall provide relevant training courses focused on **Digital and Management Accounting Trends** to empower members be at the forefront in fueling digital transformation in their organizations, Artificial Intelligence (AI) and Robotics Process Automation (RPA), attuned to the current thrust of organizations to use automation technology everywhere they can to shift routine workload of people onto technology.

**PAMA**, with its dynamic and dedicated leadership at the helm focused on settling the right priorities, motivating its members to give their best, instilling in them a strong sense of common purpose, is poised to achieve greater milestones in the next lap, and it is determined to be "Future-focused and Globally Connected even beyond 50.

## Florida P. Casuela

Acting President  
Philippine National Bank

On behalf of the Philippine National Bank (PNB), I extend my heartfelt congratulations to the Philippine Association of Management Accountants (PAMA) on the occasion of its **50th Induction and Turnover Ceremonies of Board of Directors and Committee Chairs**.

### 50 years is indeed a milestone.

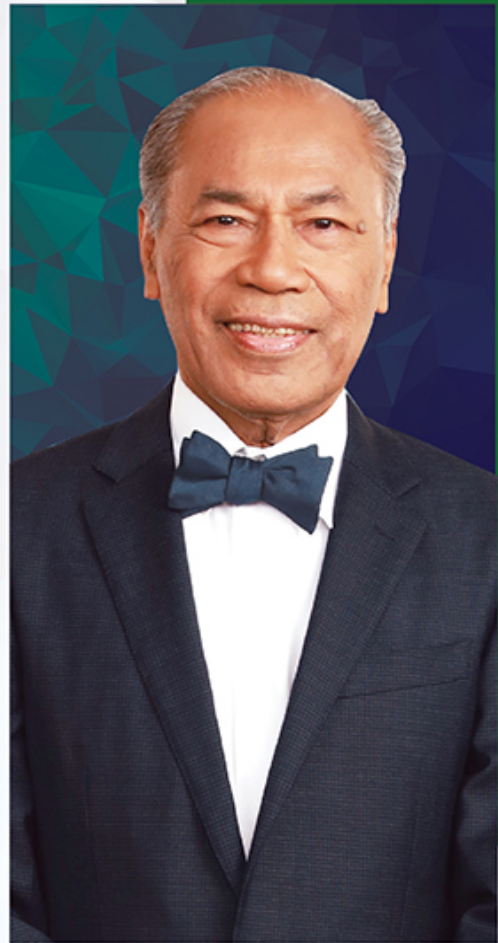
The men and women of PAMA have been at the forefront of promoting Management Accounting -- a profession that involves partnering in management decision making, devising, planning and performance-management systems, and providing expertise in financial reporting and control to assist management in the formulation and implementation of an organization's strategy.

And the theme you have chosen for this year -- "**PAMA 50 & Beyond: Future-focused, Globally Connected**"-- is most appropriate to the rapidly changing world of management accountants as we all try to adapt with globalization, shifts in technology, changes in accounting rules and corporate trends. And, the focus of your profession on your role in transformation, reform and changes in the way we are doing business.

Over the last five decades, you have shown that your mission, purpose, and core values have been geared towards your commitment to become a significant force in the development of the Philippines providing quality service and innovative financial solutions.

PNB shares some of PAMA's aspirations. Like you, we believe that PNB is a constant and faithful partner of the country in uplifting our nation. Like you, we consistently serve our customers, colleagues and the Filipino people to make life easier for them, especially in the financial aspect of their lives.

And during this Pandemic, you showed great resolve as you continued to be a reliable partner to your members, to the community and to the overall Economy. The extraordinary challenges posed by the pandemic pushed your organization to continue to provide high-quality financial services that the men and women of PAMA are known for. You have proven to be a truly resilient, adaptive, and future-ready organization.



Rest assured that PNB is here to support your advocacies and be your partner in keeping members connected to convenient financial solutions and provide integrated financial products and services.

We look forward to a more fruitful and mutually-beneficial partnership with you in the years to come. I am confident PAMA will achieve new heights in your future endeavors.

May you continue to grow and prosper in the years to come.

**Mabuhay ang PAMA! Mabuhay tayong lahat!**

**Florida P. Casuela**  
Acting President  
Philippine National Bank



## Sam Chor

Message from SEA Markets Director  
Association of the International  
Certified Professional Accountants

On behalf of CIMA, I wish to extend my heartiest congratulations to Cynthia Molina, the new President of the Philippine Association of Management Accountants (PAMA) as well as to PAMA's new Board of Directors. I wish all PAMA's honorary officers continued success in bringing PAMA to the next level of growth in the coming years.

Our partnership with PAMA remains strong over the years and we wish to thank PAMA for its unwavering support and commitment. We have signed two Memorandum of Understanding with PAMA, with the second MOU being a tripartite collaboration that includes the Philippine Institute of Certified Professional Accountants (PICPA). Our focus together is to positively contribute to the development of the accounting profession in the Philippines.

The global accounting profession is facing various challenges and CIMA and AICPA, the unified voice of the Association of International Certified Professional Accountants, is strengthening its endeavours to future proof the profession and enable sustainable nation building. We greatly value the partnerships we have with local professional institutes all over the world.

Once again, my sincere congratulations and best wishes to Cynthia Molina and the Board of Directors as you take office for your tenure in PAMA.

**Sam Chor**  
Director, SEA Markets  
Association of the International  
Certified Professional Accountants

## Hon.Ma. Teresita Zuñiga Dimaculangan

Board of Accountancy, Member

It is an honored privilege for me to express my warm felicitations on this memorable and significant occasion. Fifty years' journey of the Philippine Association of Management Accountants (PAMA) is somewhat unprecedented and was never and will always be never that easy. Yet, living up to the mandate with the firm and solid members' support, **YOU all made it happen. Happy Golden Anniversary!**

An organization, staying and achieving 50 years in prestigious service and existence is already quite an achievement. An achievement, borne out of an idea, that transforms into a dream which highly principled individuals, converts into a **REALITY**. A reality which we enjoy and continue to pursue **TODAY**. For you the distinguished members of PAMA, 50 years is not only a reward but also a Promise and an Opportunity for the future, that will more than encourage **ALL BONA FIDE MEMBERS** to take the challenge for laying the foundation perhaps, for another fruitful 50 years to come and pursue.

This year's theme: **"PAMA at 50 & Beyond: Future-Focused, Globally Connected"** opens you up to more challenges. The factors determining the role of the Management Accountant are continuously changing based on time and technology which constantly become available, especially in this "era of globalized economy". As you pursue greater heights and take the lead as prime proponents in your fields of endeavor, you likewise have the duty as individuals, to help mold and shape the business environment and economy. Never feel small, as you have attained quite a realization, you can still make a lot of difference.

Once again, **"I doff my hat off"** to the past officers of **PAMA**, your success today is the result of your dedication in the past. For the new set of officers, led by Ms. Cynthia Molina, a toast to the next generation of prime movers, as you pick-up and carry-on the torch of success. I always believe that you can make better, the services to your constituents.

**Congratulations to everyone and keep-it-up!**



Hon. Teresita Zuñiga Dimaculangan  
Board of Accountancy  
Member





## Dr. Erwin Vincent G. Alcala

PICPA National President

My dear Colleagues in PAMA:

A most sincere and warm greeting on your induction and turnover ceremony.

Today, we turn a new page wearing a new badge of courage as warrior and witness to building bridges of nationhood. Across the horizon, our professional flag flies high to bring goodwill and good deed. We raise our gift of analytical minds to be blessed so that we could serve and give unselfishly.

If there was one such gift we can truly cherish and share, it is our discipline of accounting. We were called and chosen to contribute this talent: that PAMA will go beyond 50 focused and connected, just as the mother institution that is PICPA will play it forward without reserve challenged by the promise of a sustainable future. I take this occasion to invite you to join me in navigating the age of technological advancement and Big Data; recalibrating expectations to be creative and innovative about work; re-establishing commitment by emphasizing the "whys" to complement the "hows"; and rebuilding capacity to energize our members on the personal and professional level.

My friends, PAMA and PICPA will work together and toil without rest, seeking no reward but the blessings of destiny. In this post-pandemic time, we will turn our dim yesterday into a vibrant tomorrow fearlessly engaging and conquering new horizons, yearning to labor but not seek reward, except in knowing how best we used the gifts we were expected to give.

**Dr. Ewin Vicente G. Alcala**  
President FY 2022-2023  
Philippine Institute of Certified Public Accountants

# Cynthia A. Molina

Incoming PAMA President

With deep pride and honor, I am grateful and blessed to have been given the privilege to serve as PAMA President on its 50th Year of existence.

My sincerest congratulations to the new set of PAMA Officers and Directors as the new leaders to manage our beloved association on its momentous existence.

My profound felicitations to the past officers for your display of hardwork, courage and commitment of what PAMA has accomplished. I laud the illustrious leadership demonstrated Ex-Officio President Lolita P. Tang --- for taking the stride and courage to manage our organization for three consecutive years full of remarkable achievements.

To my fellow new officers, as we embark on our journey to achieve PAMA's Theme – **"PAMA at 50 & Beyond: Future-Focused, Globally Connected"**, let us continue to demonstrate our ability to sustain our inherent competitiveness and excellence in our pursuit to achieve our plans and programs anchored on our vision for PAMA to be a vibrant organization of Accredited Management Accountant Philippines and a significant partner in public and private partnership towards developing the Philippines to be an economically and politically strong country in the community of nations in ASIA.

As your President, PAMA shall focus on the following milestone plans anchored on our Theme.

**PAMA** shall embark on filling the gap on emerging global shortage of highly skilled accounting and finance professionals since businesses are now tuning to management accountants to provide expertise to guide top management decision-makers through these difficult economic times and on long term, sustainable success.

**PAMA** shall strengthen our strategic partnership with internal accreditation bodies such the Chartered Institute of Management (CIMA) and Certified Management Accountant (CMA) that provides global professional certifications for our members. We shall endeavor to provide appropriate seminars and trainings to uplift our members' global competence and readiness to hurdle and pass the examinations.

**PAMA** shall continue its partnership with the Philippine Christian University in successfully providing Master's in Business Administration (MBA) and Doctoral degrees to PAMA members using e-Learning platform.

**PAMA** shall provide innovative and relevant seminars focused on **Digital and Management Accounting Trends** to empower members be at the forefront in fueling digital transformation in their organizations, Artificial Intelligence (AI) and Robotics Pr Automation



(RPA), attuned to the current thrust of organizations to use automation technology everywhere they can to shift routine workload of people onto technology.

**PAMA** shall to expand its Corporate Social Responsibility : implement Economic, Educational and Environment-related social projects.

**PAMA** shall revive its Chapter Expansion and Membership Development projects as well as the revision of PAMA's Vision and Mission.

**PAMA**, with enduring optimism and passion, shall work harder and smarter to implement its programs, ideals, goals and strategies for the betterment of the Association itself and its members.

With this, I end with this quote: **In unity, the joy of one is the joy of all, the hurt of one is the hurt of all, and the honor of one is the honor of all.**

Mabuhay ang PAMA! **Mabuhay tayong lahat!**

**Cynthia A. Molina**  
Incoming PAMA President, FY 2022-2023



## Leticia Tagle

PICPA Metro Manila Region, President

Congratulations Philippine Association of Management Accountants (PAMA) officers and members for having passed the golden gate!

On the induction of the incoming Board of Directors, officers and committee chairs and turnover of accountabilities from those outgoing, happening on 5 August 2022, you have proven your capabilities to be forward looking and globally connected. We, at PICPA Metro Manila Region are happy that we have been in collaboration for years as we exchange ideas, participate in relevant activities, and share in our common goal towards technical competence and top-level decision making.

Let us continue doing so without forgetting the very foundation of our commonality.

**Salamat Panginoon at mabuhay tayong lahat!**

### Leticia Tagle

President, Metro Manila Region FY 2022-2023  
Philippine Institute of Certified Public Accountants

## **Ma. Theodoro Josephat Martinez**

Association of Certified Public Accountants  
in Commerce and Industry (ACPACI), President

PAMA at 50 & Beyond: Future-Focused. Globally Connected. A theme that embodies what PAMA has been respected and known for in the past five decades – a notable Association of esteemed management professionals that is sincere in its resolve and commitment to promote and advance the professional and personal well-being of its members and other stakeholders.

On behalf of the Association of Certified Public Accountants in Commerce and Industry, it is with distinct honor and great pleasure that I convey our warmest greetings and heartfelt felicitations to all the officers and members of PAMA on the occasion of its induction and turnover ceremony that is anchored on the said theme.

What we will witness during the ceremony is not about the changing of guards. It is about the leaders, the men and women of PAMA, who espoused the responsibility of leading the Association in achieving its goals and aspirations.

The ceremony is not only about outgoing and incoming officers. It is also about the members who unceasingly give their support and share their resources to PAMA in pursuit of the Association's mission and vision.

It is not only about graduation and induction. It is also about thanksgiving for a successful PAMA year, and for having supportive members and hardworking leaders in the organization who are always ready to make great strikes towards achieving the common good.

As we witness the inauguration of your new officers, and as we anticipate another promising PAMA year, I salute all the members, officers and partners of the Association who collaborated to sustain PAMA's premier status as highly respected organization of distinguished management professionals in the country.



To the outgoing officers, may you continue to serve PAMA, and inspire others to participate and cooperate unwaveringly in realizing the goals and aspirations of the Association.

Congratulations and more power.

**Ma. Theodoro Josephat Martinez**  
Association of Certified Public Accountants  
in Commerce and Industry  
President



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PHILIPPINE ASSOCIATION OF MANAGEMENT ACCOUNTANTS (PAMA)

**JOINT INDUCTION & TURNOVER CEREMONIES  
OF PAMA AND PAMA FOUNDATION, INC**



*PAMA at 50 & BEYOND: FUTURE-FOCUSED, GLOBALLY CONNECTED*

**PROGRAMME**

<b>Invocation</b>	<b>Ms. Lorena M. Orbe</b> <i>President, FY 2009-2010</i>
<b>National Anthem</b>	
<b>Welcome Remarks</b>	<b>Ms. Elvira T. Cifra</b> <i>President, FY 1991-1992</i>
<b>Acknowledgement of Past Presidents &amp; Guests</b>	<b>Ms. Josie C. Teano</b> <i>President, FY 2018-2019</i>
<b>Introduction of First Inspirational Speaker</b>	<b>Ms. Cynthia A. Molina</b> <i>PAMA Incoming President</i>
<b>Inspirational Message, Inducting Officer</b>	<b>Director FLORIDO P. CASUELA</b> <i>Acting President Philippine National Bank</i>
<b>Induction of PAMA Officers and Directors, FY 2022-2023</b>	<b>Director FLORIDO P. CASUELA</b> <i>Acting President Philippine National Bank</i>
<b>Introduction of Second Inspirational Speaker &amp; Induction Officer</b>	<b>Ms. Ma. Cristina Josefina B. Ocampo</b> <i>President, FY 2017-2018</i>
<b>Inspirational Message Inducting Officer</b>	<b>Hon. MA. TERESITA Z. DIMACULANGAN</b> <i>Member, Board of Accountancy</i>
<b>Introduction of Third Inspirational Speaker &amp; Induction Officer</b>	<b>Ms. Lolita P. Tang</b> <i>PAMA Outgoing President</i>
<b>Video Inspirational Message</b>	<b>Ms. JHUNE CHERYL CABAL-REVILLA</b> <i>CFO, Metro Pacific Investments Corp.</i>
<b>Induction of PFI Officers and Trustees, FY 2022-2023 / 2021-2024</b>	<b>Mr. Felix A. Tonog</b> <i>Executive Director, Philippine Council for NGO Certification</i>
<b>Presentation of Token of Appreciation</b>	<b>Ms. Cynthia A. Molina</b> <i>PAMA Incoming President</i>
<b>AVP PRESENTATION OF PAMA'S ACTIVITIES FY2021-2022</b>	
<b>Intermission Number</b>	



PHILIPPINE ASSOCIATION OF MANAGEMENT ACCOUNTANTS (PAMA)

**JOINT INDUCTION & TURNOVER CEREMONIES  
OF PAMA AND PAMA FOUNDATION, INC**



*PAMA at 50 & BEYOND: FUTURE-FOCUSED, GLOBALLY CONNECTED*

**PROGRAMME**

**Turnover Ceremonies  
(Presentation of Gavel to  
Incoming President/ Chairman)**

**Ms. Lolita P. Tang**  
*PAMA Outgoing President*

**Ms. Rosemary D. De Mesa**  
*Outgoing Chairman, PFI*

**Acceptance Speech & Presentation  
of Leadership Award**

**Ms. Cynthia A. Molina**  
*PAMA Incoming President*

**Ms. Lolita P. Tang**  
*Incoming Chairman and President PFI*

**Valedictory Address &  
Presentation of Presedential Awardees**

**Ms. Lolita P. Tang**  
*PAMA President FY's 2019-2020,  
2020-2021 and 2021-2022*

**Ms. Rosemary D. De Mesa**  
*PFI Chariman 2020-2021, 2021 - 2022*

**Induction of PAMA  
Committee Chairs  
FY 2022-2023**

**Hon. MA. TERESITA Z. DIMACULANGAN**  
*Member, Board of Accountancy*

**Presentation of New Members**

**Mr Edgar H. Molina**  
*President Fy 2016-2017*

**Introduction of New Members**

**Ms. Cynthia A. Molina**  
*PAMA Incoming President*

**Toast of the Officers and Members of  
Board of Directors, Committe Chairs  
and New Members, Fy 2022-2023**

**Mr. Julian M. Tecson**  
*President, Fy 2007-2008*

**Acknowledgement of Birthday Celebrants  
for June & July, Candle Blowing**

**RAFFLE**

**Closing Remarks**

**Mr. Marcos T. Lim**  
*President, Fy 2011-2013*

**Master of Ceremonies**

**Ms. Ramona Carmela R. Toentino**  
*President, Fy 2002-2003*

**Ms. Cleopatra A. Du**  
*President, Fy 2009-2010*



**PHILIPPINE ASSOCIATION OF  
MANAGEMENT ACCOUNTANTS**

## **OFFICERS AND MEMBERS OF THE BOARD OF DIRECTORS, FY 2022-2023**



**Cynthia A. Molina**  
*President*



**Richard R. Ibarra**  
*Vice President for  
Operations*



**Kurt Kenneth W. Dayrit**  
*Vice President for  
Professional Development*



**Lorna C. Lacsá**  
*Secretary*



**Rina G. Gloriani**  
*Assistant Secretary*



**Lorna M. Rayos Del Sol**  
*Treasurer*



**Rhodora G. Icaranom**  
*Assistant Treasurer*



**Florencia S. Gorospe**  
*Internal Auditor*



**Reginald T. Yu**  
*Director*



**Atty. Arnold A. Apdua**  
*Director*



**Bienvenido R. Constantino**  
*Director*



**Katherine U. Sobremonte**  
*Director*



**Lolita P. Tang**  
*Ex-Officio*





**PHILIPPINE ASSOCIATION OF  
MANAGEMENT ACCOUNTANTS**

## COMMITTEE CHAIRPERSONS AND LIAISON DIRECTORS, FY 2022-2023



**PP Rosemary D. De Mesa**  
*Council of Advisers  
Long Range Planning  
Chairperson*



**PP Rosario C. Manahan**  
*Council of Advisers  
Long Range Planning  
Chairperson*



**PP Cleopatra A. Du**  
*AMAP Program  
Chairperson*



**PP Ricardo A. Ibasco**  
*AMAP Program  
Chairperson*



**PP Ramona Carmela R.  
Tolentino**  
*50th Anniversary  
Celebration Chairperson*



**Ma. Cristina Josefina B.  
Ocampo**  
*50th Anniversary  
Celebration Chairperson*



**Ma. Alma C. Sese**  
*50th Annual National  
Conference  
Chairperson*



**PP Julian M. Tecson**  
*50th Annual National  
Conference  
Chairperson*



**PP Edgar H. Molina**  
*50th Annual National  
Conference  
Chairperson*



**President Cynthia A. Molina**  
*Awards & Nominations  
Chairperson*



**Estellita C. Aguirre**  
*Chapter Affairs  
Chairperson*



**Anna Lissa Chua-Dycaico**  
*Chapter Affairs  
Chairperson*



**Stephen O. Uy**  
*Chapter Affairs  
Chairperson*



**Ma. Johanna D. Agudo**  
*Budget & Finance  
Chairperson*



**Ailene Valenzuela**  
*Budget & Finance  
Chairperson*



**Atty. Imelda A. Busto**  
*Charter & Bylaws  
Chairperson*



**Ruby B. Victorino**  
*Charter & Bylaws  
Chairperson*



**PP Josie C. Teño**  
*CIMA / CMA Program  
Chairperson*



**Michael C. Gallego**  
*CIMA / CMA Program  
Chairperson*



**Minette Ilagan Ame**  
*CIMA / CMA Program  
Chairperson*



**PHILIPPINE ASSOCIATION OF  
MANAGEMENT ACCOUNTANTS**

## COMMITTEE CHAIRPERSONS AND LIAISON DIRECTORS, FY 2022-2023



**PP Edgar H. Molina**  
*Election  
Chairperson*



**Rolando S. Ieyble**  
*Election  
Chairperson*



**PP Atty. Leopoldo E.  
San Buenaventura**  
*Ethics  
Chairperson*



**Ma. Lourdes N. Villarey**  
*Fellowship & Sports  
Chairperson*



**Ma. Luisa G. Melegrito**  
*Fellowship & Sports  
Chairperson*



**Monica Rose R. Fiel**  
*Fellowship & Sports  
Chairperson*



**PP Ramona Carmela R.  
Tolentino**  
*Induction  
Chairperson*



**Teresita A. Del Rosario**  
*Induction  
Chairperson*



**IPP Lolita P. Tang**  
*PHD / MBA Program  
Chairperson*



**Jessica P. Sanchez**  
*Meetings  
Chairperson*



**Catherine Mae G.  
Bermejo**  
*Meetings  
Chairperson*



**Mark B. Morales**  
*Membership  
Chairperson*



**Amelia T. Uy**  
*Membership  
Chairperson*



**Michael C. Gallego**  
*Professional Development  
&GMM Chairperson*



**Dr. Dennis A. Sandoval**  
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**PHILIPPINE ASSOCIATION OF  
MANAGEMENT ACCOUNTANTS**

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Chairperson



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Social Involvement / CSR  
Chairperson



**Arlene Lazarte**  
Social Involvement / CSR  
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Student Affairs  
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Public / Private Affairs  
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Ways & Means  
Chairperson



**Ellen B. De Guzman**  
Ways & Means  
Chairperson



**Ligaya Co**  
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**Rhodora G. Icaranom**  
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Liaison Director



**PHILIPPINE ASSOCIATION OF  
MANAGEMENT ACCOUNTANTS**

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*President*



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*Vice President for  
Operations*



**Foilan S. Labausa**  
*Vice President for  
Professional Development*



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*Assistant Secretary*



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*Treasurer*



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*Internal Auditor*



**Richard B. Ibarra**  
*Internal Auditor*



**Ranulfo I. Sanchez**  
*Director*



**Amelia T. Uy**  
*Director*



**Ester Rachel Sy-Carvajal**  
*Director*



**Katherine U. Sobremonte**  
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PHILIPPINE ASSOCIATION OF  
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Council of Advisers/  
Long-Range Planning  
**LOLITA P. TANG**  
Liaison Director



**CLEOPATRA A. DU**  
AMAP Program  
**CYNTHIA A. MOLINA**  
Liaison Director



**LORNA C. LACSA**  
49<sup>th</sup> Anniversary  
Celebration  
**KATHERINE O. SOBREMONTÉ**  
Liaison Director



**MARCOS T. LIM**  
49<sup>th</sup> Annual National  
Conference



**JULIAN M. TECSON**  
49<sup>th</sup> Annual National  
Conference



**LOLITA P. TANG**  
Awards & Nomination



**E MELINA B. ALHAMBRA**  
Budget & Finance  
**MARK B. MORALES**  
Liaison Director



**EDGAR H. MOLINA**  
Chapter Affairs



**MYRA D. BALDE**  
Chapter Affairs  
**FROILAN S. LABAUSA**  
Liaison Director



**ATTY. CESAR G. ILAGAN**  
Charter & Bylaws



**ATTY. ARNOLD A. APDUA**  
Charter & Bylaws



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CIMA/CMA Program  
**CYNTHIA A. MOLINA**  
Liaison Director



**MICHAEL C. GALLEGO**  
CIMA/CMA Program  
**CYNTHIA A. MOLINA**



**MA. CRISTINA JOSEFINA  
B. OCAMPO**  
Election



**ATTY. LEOPOLDO  
BUENAVENTURA**  
Ethics



**MA. LOURDES N.  
VILLAREY**  
Fellowship & Sports



**MONICAROSE R. FIEL**  
Fellowship & Sports



**BIENVENIDO R  
CONSTANTINO**  
Membership



**REGINALD T. YU**  
Membership

**IMELDA A. BUSTO**  
Liaison Director

**RANULFO I. SANCHEZ**  
Liaison Director

**MARK B. MORALES**  
Liaison Director



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DAYRIT**  
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**MICHAEL C. GALLEGO**  
Prof. Development & GMM



**MARK CHITO  
FAJICULAY**  
Prof. Development & GMM



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Public/Private Affairs



**RUBY G. BANARES**  
Publications & Publicity



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Social Involvement/CSR



**RINA G. GLORIANI**  
Social Involvement/CSR

**RICHARD R. IBARRA**  
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**CONSUELO O. CADELINA**  
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**FLORENCIA S. GOROSPE**  
Liaison Director



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**FLORENCIA S. COROSPE**  
Liaison Director



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Students' Affairs



**VICENTE C. GUDANI**  
Students' Affairs



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Ways & Means



**NOEL T. SNG**  
Ways & Means



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Induction



**CATHERINE MAE G.  
BERMEJO**  
Induction

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Liaison Director

**AMELIA T. UY**  
Liaison Director

**RICHARD R. IBARRA**  
Liaison Director



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Chairman & President



**JOSIE C. TEÑO**  
Vice President



**MA. CRISTINA JOSEFINA B. OCAMPO**  
Secretary



**FLORENCIA S. GOROSPE**  
Treasurer



**CLEOPATRA A. DU**  
Internal Auditor



**ROSEMARY D. DE MESA**  
Trustee



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Trustee



**RICARDO A. IBASCO**  
Trustee



**ATTY. CESAR G. ILAGAN**  
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**EDGAR H. MOLINA**  
Trustee



**JULIAN M. TECSON**  
Trustee



**PHILIPPINE ASSOCIATION OF  
MANAGEMENT ACCOUNTANTS**

## ROSTER OF PRESIDENTS 1972-2020

*And Their Respected Themes*



**Luis C. Diaz**  
1972-1973

**1972-1980 THEME**  
**National Association of Accountants**  
**Philippine International Chapter**  
*"Towards a Management Accounting  
Profession in the Philippines"*



**Adriano C. Dy**  
1973-1974



**Manuel B. Enriquez**  
1974-1975



**Jesus R. Solomon**  
1975-1976



**Jaime A. Calpo**  
1976-1977



**Carlos R. Alindada**  
1977-1978



**Baltazar N. Endriga**  
1978-1979



**Vicente S. David**  
1979-1980



**Conchita L. Manabat**  
1980-1981

*A Move Towards Identity  
Solidarity and Development*



**Joaquin P. Tolention**  
1981-1982

*Management Accounting  
Development Banking  
and Industrial Development*



**Augusto V. Acoymo**  
1982-1983

*Management Accounting:  
The Key to Managerial  
Excellence*



**Sunday A. Lavin**  
1983-1984

*Management Imperatives:  
Awareness Relevance  
and Service*



**Ricardo G. Librea**  
1984-1985

*Agriculture and  
Entrepreneurship*



**Mario R. Gatus**  
1985-1986

*Professional Growth  
and Social Responsibility*



**Roque A. Lim**  
1986-1987

*Upholding Professional  
Integrity*



**Hermes M. Adriano**  
1987-1988

*Management Accounting  
for Development*



**Frances S. Monje**  
1988-1989

*Building for  
Competitive Edge*



**Rosario C. Manahan**  
1989-1990

*The 90's The  
Decade Ahead*



**Carmelita V. Santos**  
1990-1991

*The Management Accountants:  
Catalyst for National  
Development in the 90's*



**Elvira T. Cifra**  
1991-1992

*Building our Strength*



**Eugene T. Mateo**  
1992-1993

*Achieving Quality  
Through Unity*



**Lucila C. Tarruela**  
1993-1994

*Commitment for  
Professionalism*

*PAMA at 50 & Beyond:  
Future-Focused, Globally Connected*



**PHILIPPINE ASSOCIATION OF  
MANAGEMENT ACCOUNTANTS**

## ROSTER OF PRESIDENTS 1972-2020

*And Their Respected Themes*



**Tomas T. Carrasco, Jr.**  
1994-1995  
*Re-engineering for Global Competitiveness*



**Antonio V. Cruz**  
1995-1996  
*Expanding Horizons for a Sustainable Future*



**Horace F. Dumlao**  
1996-1997  
*Gaining Competitive Edge in the Era of Global Change*



**Victor Lorenzo A. Tato**  
1997-1998  
*Challenge the Future*



**Eugenio M. Manlapas**  
1998-1999  
*Resiliency in Challenging Times: A Shared Vision*



**Cesar G. Ilagan**  
1999-2000  
*CMA: Gateway to PAMA's Growth in the New Millennium*



**Sarah L. Serverino**  
2000-2001  
*The E-ssential Management Accountant: E-nhanced • E-mpowered • E-ethical*



**Pacifico R. Cruz**  
2001-2002  
*Upholding Professional Integrity*



**Ramona Carmela R. Tolentino**  
2002-2003  
*Strategic Thrusts: Social Responsibility, Service and Solidarity*



**Antonio C. Cubacub**  
2003-2004  
*Spring High to New Direction!*



**Adele A. Juacian**  
2004-2005  
*Enhancing Values for Strategic Leadership*



**Leopoldo E. San Buenaventura**  
2005-2006  
*Management Accountants for Entrepreneurship*



**Alda R. Apostol**  
2006-2007  
*Management Accountants as Partners for Growth & Development*



**Julian M. Tecson**  
2007-2008  
*Initial Step, Leap of Faith ... Keep Going, Keep Moving "Isang Hakbang na Gawin Layunin at Mithin, ... Aabutin, Kakamitin"*



**Zenaida P. Alcantara**  
2008-2009  
*Keep it Up! ... Have the EDGE*



**Lorna M. Orbe**  
2009-2010  
*PAMA Towards Global Branding*



**Cleopatra A. Du**  
2010-2011  
*Transforming Global Vision to Reality*



**Marcos T. Lim**  
2011-2012  
*Management Accountant: Greater Value for the Enterprise*



**Marcos T. Lim**  
2012-2013  
*Empowering PAMA and AMAP towards Vision 2030 and Nation Building*



**Ricardo A. Ibasco**  
2013-2014  
*IN UNITY, THERE IS STRENGTH: PAMA, a National Organization of Accredited Management Accountants united towards making the Philippines a Great Nation*



**Rosemary D. De Mesa**  
2014-2015  
*Agriculture and Entrepreneurship*



**Roberto DG. Gonzales**  
2015-2016  
*PAMA - Partner for Governance and Innovation for SMEs*



**Edgar H. Molina**  
2016-2017  
*Beyond PAMA's Five Year Strategic Plans within the Boundaries of ASIA-2030*



**Ma. Cristina Josefina B. Ocampo**  
2017-2018  
*PAMA: Getting Involved to Influence Change*



**Josie C. Teño**  
2018-2019  
*Managing Disruptive Innovation and Digital Transformation*



**Lolita P. Tang**  
2019-2020  
*PAMA Goes Global*



**Lolita P. Tang**  
2020-2021  
*Leading the Way Amidst Crisis*



**Lolita P. Tang**  
2021-2022  
*Sustaining Resilience, Optimizing Opportunities*

**PAMA at 50 & Beyond:  
Future-Focused, Globally Connected**





The **PHILIPPINE ASSOCIATION OF MANAGEMENT ACCOUNTANTS (PAMA)**  
Invites you to enroll in the  
**ACCREDITED MANAGEMENT ACCOUNTANT PHILIPPINES (AMAP) PROGRAM**



## Course Description

The **Accredited Management Accountant Philippines (AMAP) Program** is a **84-hour course** geared towards providing the competitive edge to management accountants who want to add significant value to the enterprise they serve. It aims to provide management accountants with the necessary technical expertise needed to perform their role as effective management advisors and business financial strategists. The course discusses the principles, concepts, techniques and best practices used in arriving at sound cost and management accounting decisions, valuation, investment, and financing decisions, as well as emerging issues of concern to today's management accountants.

AMAP is a trademark registered with the Intellectual Property Office of the Philippines, and is envisioned to be the preferred brand of excellence recognizing persons who have demonstrated competence in the field of management accounting. The completion of the AMAP program course will enable one to become an Accredited Management Accountant Philippines or AMAP after passing a qualifying examination for each module administered by the PAMA-AMAP Accreditation Board composed of distinguished members of the accounting profession in the Philippines. The said AMAP certification for management accountants will recognize the unique qualifications, excellence, and professional expertise in the field of management accounting of the AMAP holder.

This **84-hour** course is composed of **three modules of 28 hours each**, namely (1) cost and management accounting decisions, (2) corporate finance and financial decisions, and (3) special topics in management accounting.

A Certificate of Attendance shall be given to a candidate after completing each module. A Certificate of Completion shall be given to a candidate who has successfully completed all the three modules. A candidate who has successfully passed the qualifying examination administered by the PAMA-AMAP Accreditation Board and has complied with all program requirements shall be awarded the AMAP certificate by the Philippine Association of Management Accountants.

## Benefits of Enrolling in the PAMA AMAP Program

After completing the modules, the participants will have gained the following:

1. Core competencies on the theories, concepts, techniques, and best practices in management accounting and related aspects of management.
2. The right preparation to take and pass all or parts of the Accredited Management Accountant Philippines (AMAP) certification examination administered by the PAMA-AMAP Accreditation Board
3. Continuing professional development (CPD) units.

## Course Outline

### Module 1: Cost and management Accounting Decisions

Cost accumulation methods – job order costing and process costing.  
Activity based costing and management.  
Behavior of costs; separating mixed costs using various techniques; cost-volume-profit analysis; differential cost analysis; pricing decisions.  
Capital budgeting; risks, evaluation and decision tools (calculating payback period, discounted payback, internal rate of return, net present value and the economic value added); ranking of projects and consideration of real options in capital expenditure decisions.  
Preparation of the master budget; standard costing and variance analysis; responsibility accounting and control systems; segment performance measurement and related decisions.  
Ethical issues in cost and management decisions; fundamental principles of the code of ethics for professional accountants in the Philippines.

### Module 2: Corporate Finance and Financial Decisions

Financial statement analysis tools; liquidity, activity and profitability measures; the Dupont analysis; identifying red flags and corrective measures.  
Concepts of the time value of money and risk and return trade-offs; financial instrument; managing financial risks; hedging and the use of derivatives in managing financial risk.  
Working capital management: sources of short term funds; best practices for managing current assets and current liabilities.  
Introduction to the capital markets; long term financing sources and their related risks (cost of deb; cost of preference shares and cost of ordinary shares, and the WACC); theories on the relevance and irrelevance of dividends; dividend policy formulation.  
Valuation techniques; valuing bonds, preference shares, ordinary shares and going concern entities; the capital asset pricing model; the arbitrage pricing model.  
Mergers, acquisition and divestiture fundamentals; international managerial finance; ethical issues for financial management professionals.

### Module 3: Special Topics in Management Accounting

- 3.1 – Corporate governance and internal auditing best practices
- 3.2 – Basic management science tools for the management accountant.
- 3.3 – Computer systems controls and security concerns for the management accountant.
- 3.4 – Operations and project management concerns for management accountant

## Course Fee P35,000.00

Classes Start: **January 2022 (every Saturday)**

For inquiries, please contact Mr. Raul D. Cruz

Tel. 8813-2751 Fax 8813-2751 Cellphone Number 0920-2122206 email: pama2013\_mail@yahoo.com

PAMA Address: Unit 1601 Cityland Condominium 10 Tower I, H.V. Dela Costa Street, Salcedo Village, Makati City 1227



*Congratulations!*

PAMA President Cynthia A. Molina and Board of Directors  
& Committee Chairs, FY 2022-2023

*from: Molina Family*

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We are it



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Liaison Director for  
Commerce & Industry



**LETICIA C. TAGLE**  
Liaison Director  
for Government



**GERALDINE H. APOSTOL**  
Liaison Director  
For Public Practice



**LORRAINE C. DIMAYUGA**  
Liaison Director  
for Education



**ELLEN B. DE GUZMAN**  
Secretary



**CORAZON S. REY**  
Assistant Secretary



**SONIA D. SEGOVIA**  
Treasurer



**ALDRIN M. CERRADO**  
Ex-Officio

### **Regional Sectoral Representative**



**JOVITO V. GERTES**  
RSR for Commerce & Industry



**RONALD ERIC C. BUEN**  
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***Congratulations!***

**INDUCTION AND TURNOVER CEREMONIES OF THE OUTGOING AND  
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Chairman



**GERALDINE H. APOSTOL**  
Vice Chair for Operations  
Ex-Officio



**LOLITA P. TANG**  
Vice Chair for Membership



**LORRAINE C. DIMAYUGA**  
Vice Chair for  
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**MARITA B. ALOVER**  
Secretary



**CORAZON S. REY**  
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**ELVIRA P. CRUDO**  
Member- President, NMMC



**MICHAEL A. MADLANGBAYAN**  
Member- President, EMMC



**HELEN S. TIU**  
Member- President, WMMC



**CONSUELO O. CADELINA**  
Member- President, SMMC

### **Regional Sectoral Representative**



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**INDUCTION AND TURNOVER CEREMONIES  
OF THE OUTGOING AND INCOMING OFFICERS,  
BOARD OF DIRECTORS AND COMMITTEE CHAIRS**



**Philippine Institute of Certified Public Accountants  
EASTERN METRO MANILA**

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President



**ATTY. MA. GRACIA DIAZ-CASALS**  
President-Elect



**OLIVIER D. AZNAR**  
VP for Professional Development



**JACQUELINE Y. VILLAR**  
VP for Membership



**JEFFREY B. BABATIO**  
Secretary



**JOVANI G. BATAD**  
Assistant Secretary



**LOVELY D. AQUINO** Public  
P.R.O.



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**MA. ALMA C. SESE**  
Auditor



**CARLA THERESA TANIECA**  
Director for Public Practice



**DARYL MATTHEW A. SALES**  
Director for Education



**ELAH CZARINA A. PEREZ**  
Director in Commerce & Industry



**FLORENCIO Y. ROJAS, JR.**  
Director in Government



**IVY MARIE E. ZAFE**  
Ex-Officio

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Commerce & Industry

**RAUL C. ADDATU**  
Education

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**INDUCTION AND TURNOVER CEREMONIES  
OF THE OUTGOING AND INCOMING OFFICERS,  
BOARD OF DIRECTORS & COMMITTEE CHAIRS**



**Philippine Institute of Certified Public Accountants  
NORTHERN METRO MANILA**

**NORTHERN METRO MANILA CHAPTER OFFICERS FY 2022-2023**



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President



**JESSICA JINKY P. PANES**  
President-Elect



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VP for Professional Development



**KRISTINE IRISH D. GERONA**  
VP for Membership



**AMELIA T. UY**  
VP for Internal Affairs



**REBECCA C. MINODIN**  
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**JOSEPHINE B. VELASCO**  
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**JAN MICHAEL V. JOSE**  
Auditor



**ROSARIO H. GAN**  
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Assistant Secretary



**JOSEPH LEMUEL L. MANZANO**  
P.R.O



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Director for Meetings and Fellowship



**MARITES O. ESGUERRA**  
Director for Ways & Means and Special  
Events



**WILFREDO A. BALTAZAR**  
Director for Public Practice and Director for  
QAR



**DEAN ESTELITA D. BELLO**  
Director for Education



**ELMER B. ENRIQUEZ**  
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**MARK CHITO D. FAJICULAY**  
Director for Commerce & Industry



**JULIAN M. TECSON**  
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Government

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Public Practice

*Congratulations!*

**INDUCTION AND TURNOVER CEREMONIES  
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BOARD OF DIRECTORS & COMMITTEE CHAIRS**



## WESTERN METRO MANILA CHAPTER FY 2022-2023



*Congratulations PAMA!*

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Please contact us through the following.**

Phone (02) 8245 2886, (02) 8243 0075

Mobile 0917 565 6466

Email [customercare@alliedbankers.com.ph](mailto:customercare@alliedbankers.com.ph)

or visit us at [www.alliedbankers.com.ph](http://www.alliedbankers.com.ph)

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The Non-Life Insurance Company of the Lucio Tan Group  
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# SOUTHERN METRO MANILA CHAPTER FY 2022-2023



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OF THE OUTGOING AND INCOMING OFFICERS,  
BOARD OF DIRECTORS AND COMMITTEE CHAIRS**

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**From :**  
*Marcos T. Lim*



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Contact: **0917-5848295**  
email: **edmolina\_acctnt@yahoo.com**

14 Rosal Street, Town & Country  
Executive Village,  
Marcos Highway, Antipolo City

**Congratulations to the New Set of Officers and Directors of PAMA!!!**

From:

**Jack and Monette Tolentino**



**J.P. Tolentino & Co.**

**Certified Public Accountants**

JPT Building

No. 16 Pelota Street, New St. Francis Village, Cainta, Rizal 1900

Tel. Nos. (632) 8656-6946; (632) 8656-6961; (632) 8656-6968

Fax No: (632) 8655-1617

email: [jack.tolentino@jptolentinocpas.com](mailto:jack.tolentino@jptolentinocpas.com)

[rcar.tolentino@jptolentinocpas.com](mailto:rcar.tolentino@jptolentinocpas.com)



# RSB & Company

ACCOUNTANTS AND AUDITORS

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## About Us

RSB & Company is a growing accounting firm based in Sampaloc U-Belt area of Manila, Philippines established in 2012. Our philosophy of tailoring our services to clients need and providing them in straightforward manner has led to exponential growth for the firm.

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Office Hours:  
Monday – Saturday  
8 am to 6pm

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## Services we offer:



### Audit and Assurance Services

- ☒ Financial Statement Audit



### Tax Services and Consulting

- ☒ Tax Consulting
- ☒ Assisting clients in BIR examination
- ☒ Monthly/Quarterly Tax Compliance
- ☒ BIR, SEC, an LGU registration



### Accounting Services

- ☒ Assisting clients in preparing financial statements, budgets, and feasibility study of start-up companies



### Bookkeeping

- ☒ Accounts Receivables
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- ☒ General Journal

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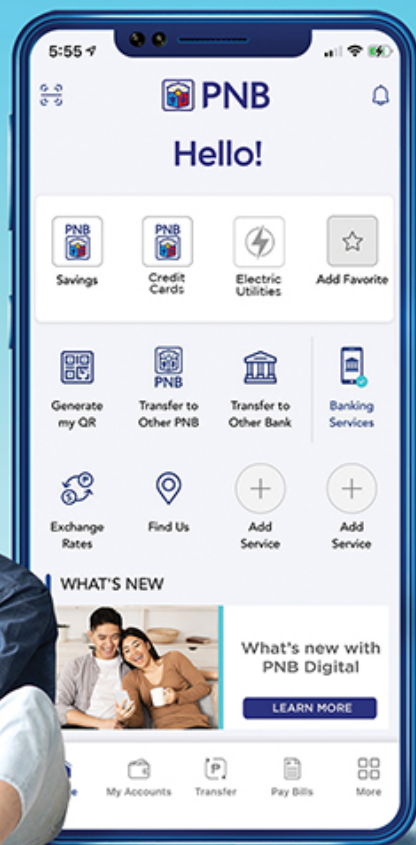
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