

**[PRC BOARD OF ACCOUNTANCY RESOLUTION NO.
86, S. 2002, October 28, 2002]**

**ADOPTION OF THE PHILIPPINE STANDARD ON AUDITING (PSA)
510-INITIAL ENGAGEMENTS-OPENING BALANCE**

ADOPTION OF THE PHILIPPINE STANDARD ON AUDITING (PSA) 510-INITIAL
ENGAGEMENTS-OPENING BALANCE^[1]

Adopted: 28 Oct. 2002

(SGD.) EUGENE T. MATEO
Chairman

**(SGD.) SOLITA V.
DELANTAR**
Member

(SGD.) JOHN S. BALA
Member

(SGD.) FROILAN G. AMPIL
Member

**(SGD.) ESTELITA C.
AGUIRRE**
Member

ATTESTED:

**(SGD.) CARLOS G.
ALMELOR**
*Secretary, Professional
Regulatory Board*

APPROVED:

(SGD. ANTONIETA FORTUNA-IBE
Chairperson

ALFONSO G. ABAD
Commissioner

AVELINA DE LA REA-TAN
Commissioner

^[1] Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City