

**[ CDA MEMORANDUM CIRCULAR NO. 2008-04, May 09, 2008 ]**

**STANDARD CHART OF ACCOUNTS (SCA) FOR SERVICE COOPERATIVES AND OTHER TYPES OF COOPERATIVES WITH SERVICE OPERATION/ACTIVITIES**

*Text Available at Office of the National Administrative Register, UP. Law Complex, Diliman, Quezon City*

Adopted: 9 May 2008



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