

UHY M.L. AGUIRRE & CO., CPAS FIRM AND STAFF PROFILES



*Timely
Business
Advice*

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1 – THE FIRM

UHY M.L. Aguirre & Co., CPAs offers “Total Advisory experience” to business enterprises and non-profit organizations, primarily banking institutions, savings & loans associations, manufacturing, gaming, real estate, retail, travel, advertising, aerospace, export-oriented, foreign-controlled & affiliated companies, NGOs, cooperatives, and service entities. This unique advisory experience is predicated on a strong sense of professionalism that is highly personalized and responsive to client’s requirements. It also maximizes the client’s benefit.

The Firm is strong in the SME market which comprises nearly 98% of the country’s economic enterprises. Its specialization on fraud audit, tax reviews, internal control systems and cost structures in addition to its attestation function has propelled the Firm to new and greater heights, gaining for itself a foothold on the business sector of large corporate players. In every engagement, the Firm emphasizes areas for improvement that strengthen its clients’ internal control and reporting systems, thus improving the client’s decision-making.

Compliant with government and standards requirements, MAC has secured major accreditations from regulatory bodies such as the Securities & Exchange Commission (SEC), Central Bank of the Philippines (BSP), Professional Regulations Commission Board of Accountancy (PRC BOA), and Bureau of Internal Revenue (BIR), boosting its stature in public accounting practice. Strong linkages with local and foreign organizations is foreseen as one of the potent factors in achieving MAC’s vision to be among the Top 10 accounting firms in the country.

VISION AND MISSION

““
We aspire to be a leader in accountancy services by offering “Total Advisory experience” to business enterprises and non-profit organizations.
 ””

Our Vision



““
MAC provides timely, reliable and relevant financial information to clients in its chosen markets.
 ””

Our Mission



INTERNATIONAL AFFILIATION

UHY M.L. Aguirre & Co., CPAs is a member of **Urbach Hacker Young International Limited**, a UK company and forms part of the international UHY network of legally independent accounting and consulting firms. UHY is the brand name for the UHY international network.

- UHY is a business driven, integrated network
- Operating in over 320 major business centres
- Covering more than 90 countries
- Access to over 7,600 professionals and staff globally
- UHY is the 16th largest global network (by revenue)
- In 2015 our revenue was USD 517m
- 37 PCAOB registered UHY member firms
- UHY is a member of the Forum of Firms



Regional summary	Countries	Offices	Partners	Prof.	Admin.	Total Staff	Turnover USD/M
Americas	19	56	146	1,003	391	1,540	149
Asia-Pacific	17	65	179	2,077	268	2,524	83
EMEA	56	198	442	2,474	643	3,559	285
Grand Total	92	319	767	5,554	1,302	7,623	517

2 – PARTNERS AND KEY PERSONNEL

PARTNERS

MICHAEL L. AGUIRRE, CPA, MBA
Founding/Manager Partner

Michael ‘Mhike’ L. Aguirre has been managing the accounting firm that bears his name since its founding in November 2006. His career in the practice of accountancy started when he joined a leading 2nd tier international accounting network in 1999. He was seconded to Grant Thornton Vietnam where he was tasked to lead audits on foreign-funded projects and NGOs with operations in Vietnam, Laos, and Cambodia. He continued his audit practice in Manila until he went on to organize his own firm.

Mhike has performed numerous statutory and special audits on local and foreign corporations and has conducted consultancy engagements involving M&A’s, consolidations, receiverships and rehabilitations. He has also extensive experience in various functional areas such as fraud audits, cost accounting, automated accounting systems, and internal control reviews and assessments. Under his leadership, the firm has grown from an individual practice into a partnership that caters to multinationals as well as small and medium-sized enterprises.

Mhike was also involved in the academe as a faculty member of the University of Makati from 2009 to 2010. He was appointed by the Association of Certified Public Accountants in Public Practice in 2016 as a member of the Quality Assurance Review Committee of the Philippine Institute of CPAs, the mother organization. As committee member, he was tasked to facilitate the introduction of Quality Assurance Review (QAR) among the public practitioners in the country.

Mhike received his Master in Business Administration (MBA) from the Ateneo Graduate School of Business in 2006. He is currently taking his Masters of Science in Taxation from the Golden Gate University, San Francisco, USA.

In 2016, he was the appointed Committee Chair for Ethics and Governance of the Association of CPAs in Public Practice.

Mhike’s slogan for his firm – Timely Business Advice – reflects his professional attitude towards his clients and defines his personalized work ethic.

RUEL FACUNDO, CPA

Partner

Ruel started as part time auditor and consultant at the firm before he was accepted as full partner in May 2008. His career in the public practice started when he joined a small auditing firm where he got promoted to a supervisory position after three years. He has performed various statutory, tax and special audit engagements in the retail, manufacturing, and service industries. He has also reviewed, designed and implemented accounting and internal control systems particularly in production process controls and monitoring.

He also served as accounting manager for a holding company for nine years where he is responsible for all accounting functions as well as establishing accountability over assets and preparation of management reports.

KEY PERSONNEL

ELISEO A. AURELLADO, CPA, MBA, PHD

Audit Director

Ely has forty (40) years of accumulated experience in accounting and finance in public practice, private companies, and in the academe. He was formerly audit manager of the top accounting firm in public practice in the Philippines. He also had a stint as partner in another auditing firm. Furthermore, he is also involved in the academe as faculty and former Cluster Chair of Finance at the Ateneo Graduate School of Business. He is also one of the members of the Board of Accountancy.

He completed his doctorate in Organization Development at the Southeast Asia Interdisciplinary Development Institute in 2010. He also obtained his degree in Master in Business Administration at the University of California, Los Angeles, USA, *Beta Gamma Sigma*, in 1975. Besides his extensive educational background, he has also attended several international and local training programs and conferences.

ATTY. ALI CRISOSTOMO, CPA

Tax Lawyer

Ali is a Lawyer and a Certified Public Accountant by profession. Ali is a member of Integrated Bar of the Philippines (IBP) and Philippine Institute of Certified Public Accountants (PICPA). He has 15+ years of experience in public accounting, tax and legal services, management advisory services and administration. He has 5+ years working in a law office handling litigations in taxation, labor, corporate, and other legal consultancy services. He has also 5 + years of experience working in Shared Services and BPO industry as Country Director.

HECTOR C. PASCUAL, CPA*Audit Manager*

Hector is an experienced auditor from one of the big four auditing firms in the Philippines and has extensive knowledge in financial audits of companies registered in economic zone areas (PEZA) that are engaged in manufacturing, subassembly, trading, information technology, manpower placement, and non-profit activities.

He was seconded to UHY Malaysia where he was tasked to co-lead and audit of a subsidiary of one of the biggest distributor and supplier of quarry machinery and equipment in Malaysia, Singapore, Indonesia, Thailand, Myanmar and Cambodia. In addition with the audit experience, he also undertook training with UHY Malaysia's technical head.

CELMAR M. VILLEGAS, CPA*Audit Manager*

Celmar, before assuming the position as the Quality Assurance head for the firm, has led several tax cases and tax assessment engagements and audit experience in various industries such as retail, hospital and business process outsourcing among others. He also conducts Quality Assurance review for members of Philippine Institute of Certified Public Accountants (PICPA) and Accredited Professional Organization (APO) of CPAs in the Philippines.

He was seconded to UHY Malaysia where he was tasked to co-lead and audit of a subsidiary of one of the biggest distributor and supplier of quarry machinery and equipment in Malaysia, Singapore, Indonesia, Thailand, Myanmar and Cambodia. In addition with the audit experience, he also undertook training with UHY Malaysia's technical head.

ARNEL P. ADORA, CPA*Tax Manager*

Arnel heads the tax department of the firm, a group who handles tax litigation support, tax compliance, and similar undertakings. Arnel has been with UHY for more than 4 years, including a short stint at UHY Australia.

ALIZA T. SY, CPA, CIA*Asst. QAM, Technical Principal*

Aliza, who had a brief study at one of the Big Four Firms, spearheads the firms QA department and also responsible for the technical updates in tax, audit & accounting.

3 – ENGAGEMENTS AND CLIENTS

BANKING AND QUASI-BANKING FINANCIAL INSTITUTIONS (AS OF 2015)

1. BOF, Inc.
2. Rural Bank of Caloocan, Inc.
3. Rural Bank of Montalban, Inc.
4. MVSM Bank, Inc.
5. Certified Savings and Loans Association, Inc.
6. Credit Savings and Loan Association, Inc.
7. PNB Employees Savings and Loans Association, Inc.
8. Telecommunications Savings and Loans Association, Inc.
9. BIR Savings and Loan Associations Inc.

COOPERATIVES

1. St. Jude Multi-Purpose Cooperative (2014)
2. Barbaza Multi-Purpose Cooperative

OTHERS

1. Bayan Academy for Social Entrepreneurship, Inc.
2. Bayan Enterprise Developers, Growers & Evolvers, Inc.
3. Applied Machining Corporation
4. PTR (Peter the Rock) Properties, Inc.
5. Kalinisan Steam Laundry, Inc.
6. RCD Land, Inc.
7. Rakso Travel & Air Tours, Inc.
8. 3M Philippines, Inc. (non-audit)
9. Southern Luzon Drug Corporation (non-audit)
10. Central Luzon Drug Corporation (non-audit)



LET US HELP YOU ACHIEVE FURTHER BUSINESS SUCCESS

To find out how UHY can assist your business, contact any of our member firms. You can visit us online at www.uhy.com to find contact details for all of our offices, or email us at info@uhy.com for further information.

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