

# Mendoza Querido & Company Firm Profile

HELPING YOU THRIVE IN A CHANGING WORLD

# About Mendoza Querido & Co.



*Our policy is to be regarded by clients as the first port of call for all their business and personal finance decisions.*

**Mendoza Querido & Co. (M&Q)** is a progressive professional services firm in the Philippines. The firm was founded during the early 2000 by Mr. Emmanuel Y. Mendoza and Mr. Richard Querido. The firm provides integrated solutions that draw diverse and deep competencies in assurance, tax, risk consulting and corporate finance.

**M&Q** was admitted as an independent member firm of **Moore Global Network Limited (MGNL)** last August of 2011. **MGNL**, previously known as Moore Stephens International Limited, is a global accountancy and consultancy network with its headquarters in London. Since it was founded a century ago, Moore Global Network Limited has grown to be one of the largest international accounting and consulting groups worldwide. Today the network comprises 579 offices in 114 countries throughout the world, incorporating 30,809 people and with fees of more than US\$3,045.1 million.



*Mendoza Querido & Co.  
Certified Public Accountants*



# About Mendoza Querido & Co.

## Accreditation

Securities and Exchange Commission (SEC) – Group A  
Bureau of Internal Revenue (BIR)  
Board of Accountancy (BOA)  
Public Company Accounting Oversight Board (PCAOB)

## Professional Organizations

Philippine Institute of Certified Public Accountant (PICPA)  
Tax Management Association of The Philippines, Inc. (TMAP)  
Association of Certified Public Accountants in Public Practice (ACPAPP)

## International Affiliation

Moore Global Network Limited



# PCAOB

Public Company Accounting Oversight Board



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# About Mendoza Querido & Co.

## Client Industry

- Banking
- Beef Cattle Farming
- Brokerage
- Call Center
- Computer Repair/Wholesaling
- Condominium
- Construction
- Consultancy
- Cultural Activities
- Development and Export of Software Application
- Distribution
- Education
- Facilities Enterprise
- Financial Holding
- Financing
- Food
- Foundation
- General Professional Partnership
- Healthcare
- Holding Company
- Hydropower Developer
- Insurance
- Insurance Adjusters
- IT Related Services
- Laser Cutting
- Leasing
- Life/Non-life Insurance
- Management Consultancy
- Management Services
- Manning Agency
- Manufacturing
- Agriculture / Manufacturing
- Medical Clinic
- Mining
- Outsourcing
- Professional Association
- Project Developer
- Real Estate
- Real Estate Broker / Leasing
- Regional Operating Headquarter
- Rental
- Representative Office
- Retirement Fund
- Service
- Software Provider
- Stock Broker
- Talent Agency
- Telecommunication
- Trading
- Village Association



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# About Mendoza Querido & Co.

## Services Provided

**M&Q** is a full service firm providing assurance, tax, financial advisory and consulting services to private and publicly listed companies. We provide quality service and leadership through the active involvement of our most experienced and committed professionals.

Every **M&Q** client is supported by a team of individuals with a diverse mix of skills and expertise. The result is an enhanced set of resources channelled by our partners to focus on your needs. The solutions **M&Q** delivers must meet our own standards of quality: timely, accurate, responsive and thorough.

### Audit and assurance

- External audit of financial statements
- Other assurance and attestation services

### Business and advisory

- Business consulting
- Strategic planning

### Outsourcing

- Accounting and bookkeeping services
- Compilation of financial statements
- Financial forecasting and modelling
- Management reporting
- Payroll processing

### Business restructuring and insolvency

### Corporate finance and advisory

- Financial due diligence
- Valuations
- Initial public offerings
- Mergers and acquisitions

### Forensic and litigation support

- commercial and contractual disputes and mediation involving business or share valuations;
- expert witness and quantification of loss; and
- forensic investigations, particularly in relation to fraud claims, tax investigations and asset tracing.

### Governance, risk and internal audit

- corporate governance
- controls assurance
- internal audit.

### Taxation

- Tax compliance and advisory service
- Tax assessments
- Tax refund assistance
- Tax compliance



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# People



Key to providing you with the type of service you deserve are the relationships formed, at all levels, between our people and yours.

Our philosophy when working with you will be to ensure that your needs are our priority, and it is this principle which will form the basis of our relationship. Mendoza Querido & Co. is a people focused business and client relationships are partner-led. Each member of the core team will have sufficient knowledge of your business to provide you with the support you require.

## **EMMANUEL Y. MENDOZA – Managing Partner**



Mr. Mendoza is currently the Managing Partner of Mendoza Querido and Co., he started his career and spent 10 years with the Financial Services Group of the leading accounting firm in the Philippines, SyCip Gorres Velayo & Co (SGV). He was the Deputy Managing Partner of a local accounting firm and headed the Business Consulting and Tax Group for three years. He has extensive experience in auditing financial institutions, as well as in due diligence review for mergers and acquisitions, bond offerings, initial public offerings and investment valuation. On several occasions, he was commissioned by the Court of Tax Appeals as an independent certified public accountant tasked to verify the voluminous supporting documents of Companies seeking for tax refund on their unutilized input tax credit. He has also prepared tax manuals for certain clients. Aside from his exposure to public practice, he was also directly involved in banking operations, as First Vice President and Financial Controller of Global Business Bank (GLOBALBANK), an affiliate of Metrobank and the Tokai Bank of Japan.

He is an Independent Director of the Philippine Bank of Communication and Chairman of Bank's Audit Committee.

### **Qualifications & professional affiliations**

Bachelor in Business Administration (BBA) in Accountancy, University of the Philippines

Master in Management, Asian Institute of Management

Member, Philippine Institute of Certified Public Accountant

Accredited External Auditor, Securities and Exchange Commission (SEC)

Accredited External Auditor, Bureau of Internal Revenue (BIR)

### **Professional Experience**

31 Years

# People

## **RICHARD S. QUERIDO – Partner**

Mr. Querido started his career and spent 10 years with SGV&Co. and 3 years as a Partner in a local accounting firm. He performed audit and business advisory services of various companies in the fields of food processing and distribution, financial markets, manufacturing and distribution of consumer products and garments, telecommunications, real estate, hotels, and airlines, among others.

He managed various local and international engagements, including operations review and tax planning Mr. Querido participated extensively in a due diligence review for a cross border listing in the Singapore Stock Exchange.

### **Qualifications & professional affiliations**

Bachelor in Accountancy, Polytechnic University of the Philippines

Certified Internal Auditor

Member, Philippine Institute of Certified Public Accountant

Member, Tax Management Association of the Philippines (TMAP)

Member, Association of Certified Public Accountants in Public Practice (ACPAPP)

Accredited External Auditor, Securities and Exchange Commission (SEC)

Accredited External Auditor, Bureau of Internal Revenue (BIR)

### **Professional Experience**

28 Years



# People



## **JEKELL G. SALOSAGCOL – Technical Consultant**

Mr. Salosagcol a former staff auditor in the leading accounting firm in the Philippines, SyCip Gorres Velayo & Co. (SGV&Co.) from 1995 to 1996. Performed financial audits for different clients, most of which are in the banking and telecommunication industry. He is a former consultant of Independent Oil Price Review Committee – Department of Energy and Vice president for US Operations in Theorem Global Business Outsourcing Inc.

Presently he works as a lecturer and reviewer for leading university and review schools in the country. He also served as a resource speaker at the Philippine Institute of Certified Public Accountants and in-house seminar provider for corporate clients such as Manila Electric Company, Commission on Audit, Bureau of Treasury, Bureau of Internal Revenue, Asian Institute of Taxation, Accenture Philippines, Dole Philippines, Philippines Association of Local Government Accountants and National Institute of Accounting Technician. Moreover **he is currently the technical and training consultant of Mendoza Querido & Co.**, he is also the Audit and PFRS consultant of Government Service Insurance System (GSIS) and Consultant of ORT Consulting Group LLC in Chicago USA.

He has authored two books: with Petronilo Santos on Basic Auditing Theory and Concepts; and A guide in understanding the Philippine Standards on Auditing which has been reprinted for its second & third editions.

### **Qualifications & professional affiliations**

Bachelor in Accountancy, Technological Institute of the Philippines  
Member, Philippine Institute of Certified Public Accountant

### **Professional Experience**

23 Years





# People

## **MA. ANTONETTE A. DIEL – Partner**

Antonette works closely with the management team overseeing the Audit and General Accounting Services by actively supervising the team environment as a whole.

As Senior Director with over 15 years of experience, she oversees the overall planning, supervision, and review of the attestation and business advisory engagements of high-risk to low-risk engagements. She reviews the reports and its related working papers before the final review of the partner. She also oversees the team's discussion on engagement projects, and discusses the reports or other required deliverables with client's management.

Antonette also assists in the due diligence, agreed-upon procedures, and other special projects of the firm which include, but not limited to, the review and preparation of the schedules, exhibits, annexes, and other required reports. Furthermore, she assists in the preparation of documentary requirements for registration of corporations, as well as the transfer of corporate stocks.

She is a certified public accountant (CPA). She is an active member of both the Philippine Institute of Certified Public Accountants (PICPA) and Association of Certified Public Accountants in Public Practice (ACPAPP).



# People



## **EPHRAIM T. TUGANO – Partner**

Ephraim is a certified public accountant (CPA) with more than eight years of experience in public accounting covering assurance and non-assurance services. He has a wide industry domain experience in manufacturing, retail, pharmaceutical, services, mining, hotels and casinos, real estate, regional operating headquarters, foundations, and non-profit organisations.

He acted as manager on several audit engagements with private entities, including audits of projects funded by the European Union (EU). He performed several due diligence exercises and participated in purchase price allocations, goodwill valuation and impairment testing of different entities.

He also has experience in accounting and consulting assignments and was involved in the migration of accounting records for the implementation of a computerized accounting system.

He is currently a member of the Philippine Institute of Certified Public Accountants (PICPA).



# People



## **JOVEN M. BENITEZ – Director**

Joven works closely with the partner, co-directors, managers, and supervisors. The main area of his responsibility is the administration and infrastructure of the team. His specific duties include the management of the team, and all aspects of human resources including workflow management. As director, he ensures the general smooth running of the organisation. He also assesses whether entities perform planning, accounting, custodial, and control activities in compliance with management instructions, applicable procedures, and in a manner consistent with both organisational objectives and high ethical standards.

Joven is working with the management team. His position also contributes to the development and implementation of organisational strategies, policies and practices.

His notable work experience was being the project head in agreed-upon procedures wherein he performed 100% nationwide inventory count of goods and fixed assets of a major amusement center and international cigarette manufacturing company. His involvement covered preparation of analytical reports, documentation of discrepancies encountered during the count, and the recommendation on the goods and fixed assets management that helps to improve proper accounting and safeguarding of goods and fixed assets as well as the disposition on the obsolete and idle fixed assets.

Joven is a holder of Masters of Business in Business Management from St. Scholastica's College – Manila and Bachelor of Science in Accountancy from Divine Word College of Legazpi. He is an active supporter of the United Nations High Commissioner for Refugees (UNHCR), the UN Refugee Agency.



# People



## **RUBY ANNE Q. QUITORIANO– Director**

Ruby Anne has over 13 years of experience in the audit profession. She has been auditing numerous small to medium-sized privately-owned companies, publicly-listed companies, and multinational corporations from a wide range of industries, including trading and retail, manufacturing, shipping and logistics, construction and real estate, information technology, and hospitality and services.

Ruby Anne manages and increases the effectiveness and efficiency of audit services and quality assurance through improvements to each function as well as coordination and communication between support and business functions.

Her directorial function covers not only audits but also extends to accounting services. She oversees the work of the accounting staff in the recording of transactions and preparation of accounting reports, financial statements, and government reporting requirements.

Ruby Anne is a cum laude from the University of the Northern Philippines with a degree of Bachelor of Science in Accountancy.



# For more information

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Should you require further clarifications, please contact us for personal assistance.

**Emmanuel Y. Mendoza**

**Managing Partner**

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