



វិទ្យាស្ថានគណនេយ្យកម្ពុជា  
ដំបាញ់ និងសវនករកម្ពុជា  
Kampuchea Institute of Certified  
Public Accountants and Auditors

# ANNUAL REPORT 2023

Becoming KICPAA Member, you can request for Accounting and/or Auditing License.

Premuim Sponsor



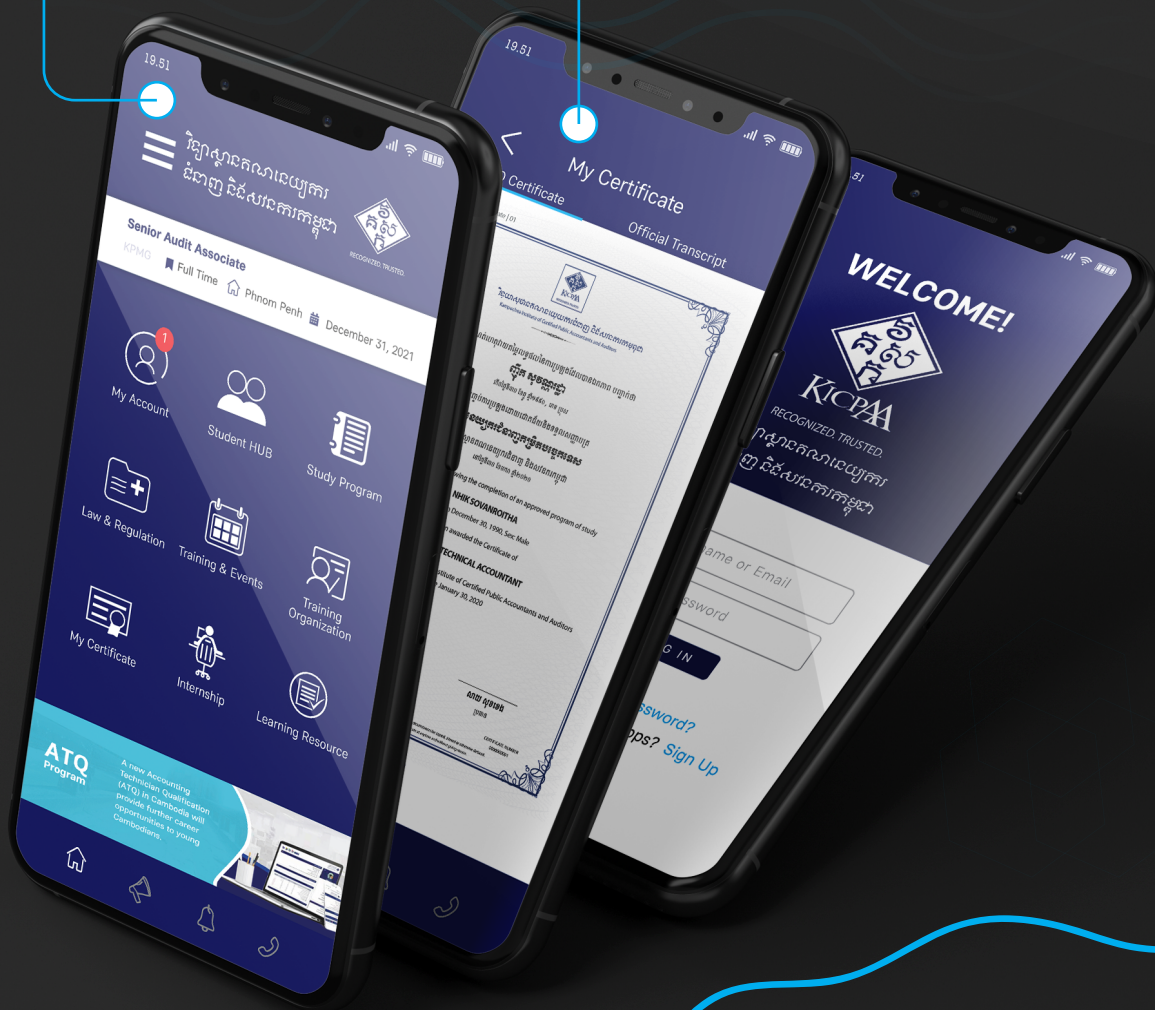
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and International Exposure of our Professionals establish the foundation of our firm's vision.

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- IMMIGRATION & CONSULTING
- CUSTOMS FILING & CLEARANCE
- TRANSLATION SOLUTIONS
- ONE STOP SOLUTIONS



# P A T PROFESSIONAL LIMITED



## Firm Contact

- Tel: 023 967 156
- HP: 098 951 156
- Email: info@pat-professional.com
- Website: www.pat-professional.com

## Our services:

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- Bookkeeping & Preparing Financial Statements
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- Consultation
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for any query please contact:

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admin\_01@wooriacc.com



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**What we do:**  
We offer services in Tax Preparation, Financial Accounting, Tax Accounting and Consulting, and Repatriation Tax Consulting for Canadians returning to Cambodia.

**Who we are:**  
SOLOMON is a Counselor of Korean Association of Agro Industry in Cambodia and A key advisor of Advisory Committee of KOTRA in Cambodia and a special regional advisor of KOTRA worldwide since 2011.

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- ✓ Bookkeeping
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**About Baker Tilly Cambodia**

- A member firm of Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA)
- A licensed audit firm approved by Accounting and Auditing Regulator of Cambodia (ACAR)
- An accredited audit firm licensed by Securities & Exchange Regulator of Cambodia (SERC)
- An external audit firm accredited by National Bank of Cambodia (NBC) for the Banking and Financial Institutions
- A licensed tax agent approved by Cambodian General Department of Taxation (GDT)

**Our Services**

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FIDES is a registered national certified public accounting firm, a practising member of KICPAA, established since 2002.

FIDES provides assurance, management, taxation and corporate services. Our clientele consist of international and national corporations in various industries including manufacturing, tourism, construction, media service and transportation, and non-profit organizations.

Our key management team are professionals who have overseas qualifications and possesses both international and local knowledge and experience. They have served many years with the big four international accounting firm in Cambodia and overseas. FIDES is committed to provide our clients with the highest quality of services.

**OUR SERVICES**

- Audit and Assurance
- Taxation compliance and advisory
- Accounting and management advisory
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📍 3/F, Sophy & Sina Building, 3 Street 240, Phnom Penh, Cambodia

✉ fides@fides.com.kh  
🌐 www.fides-cpa.com

# JOIN KICPAA MEMBER

## Reasons to be a KICPAA member

1

### LICENSE

Being a KICPAA member you can apply for accounting and/or auditing license from Accounting and Auditing Regulator (ACAR).

2

### RECOGNITION & TRUST

Recognized & trusted by the Ministry of Economy and Finance (MEF) / Accounting and Auditing Regulator (ACAR) / Public (your name will be on KICPAA website).

3

### CPD PROGRAM

Being a KICPAA member you can enjoy Continuing Professional Development (CPD) courses with certificates that add on value to your profile.

4

### DISCOUNT / FREE

Get a discount or free on attending Workshops, Training courses and other events conducted by KICPAA.

5

### UPDATE

Most updated topics on the current issues or challenges that might improve your competency and organization for a better future.

6

### NETWORKING

Grow your network and strengthen relationship with members, key regulators, and relevant stakeholders through KICPAA events.

7

### SHARING

Keep you up-to-date on legislative changes and technical issues, which impact your legal obligations, compliance, and standards through sharing articles, videos, and annual activity reports of KICPAA, etc.

8

### SOCIAL BENEFIT

Surplus from contribution will be shared for social benefits and supported in term of training courses for the development of Accountancy Profession in Cambodia.



#### SCAN TO LEARN MORE!

- Requirements
- Application forms
- Member fee
- CPD policy

#### CONTACT US

☎ 077 241 707 | 023 23 17 07

📞 077 241 707

✉ [membership@kicpaa.org](mailto:membership@kicpaa.org)

## How many types of KICPAA members?

- ✔ **Firm member**
- ✔ **Individual member:**
  - Honorable member
  - Active member
  - Affiliate member
  - Associate member
  - Student member

## What should I do to get the license to provide accounting and/or auditing services?

Based on [sub-decree No.113 on the establishment, organization and functioning to professional institution of accounting and auditing], natural person and legal entity can practice accounting and/or auditing profession only if they are registered as a KICPAA member. After that, you can get the membership certificate to apply for a license from ACAR.

## Process of Applying for Membership



### INQUIRY

Contact KICPAA Membership officer or Check KICPAA website ([www.kicpaa.org](http://www.kicpaa.org)) for the requirement and application form



### SUMMIT - Application

Complete and submit all the required documents as hard-copies to KICPAA office.



### PAYMENT - Application

Within 10 business days, KICPAA officer will give feedbacks, and you can pay the application fee.




### VERIFICATION - Application

KICPAA requires up to 1 month or more to verify the information.




### RESULT - Notification

After the verification has been completed, your application will be evaluated by Registration & Membership Committee. The official result will be notified by email.

 023 23 17 07

 [kicpaa@kicpaa.org](mailto:kicpaa@kicpaa.org)

 [www.kicpaa.org](http://www.kicpaa.org)

 8<sup>th</sup> Floor, VTRUST Tower, St 169, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh, Cambodia.





KICPAA  
**ANNUAL REPORT  
2023**



CONNECT WITH **KICPAA**



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Message from  
**THE PRESIDENT  
OF KICPAA**



CONNECT WITH **KICPAA**





**Dear Honored Members, Partners,  
Colleagues and Friends,**

It is my distinct pleasure and privilege to be elected and appointed to serve as the new President of The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA). I look forward to bringing new initiatives and working with our members as well as our partners to build a stronger accounting profession in Cambodia.

We have endured our shared of challenges together over the past few years during COVID-19 global pandemic and together we have successfully overcome these challenges and become stronger than ever.

Together, we have recently celebrated our 20th years anniversary. Over these 20 years, KICPAA has proudly achieved significant milestones for our profession, we have built necessary legal infrastructure, reasonable professional infrastructure and qualified people with competencies and ethics. These achievements have been serving as strong foundation for accounting profession now and enable us to achieve our Vision with Pride and Confident.

With prides of these achievements, we have always thanks with gratitude to our founding members, ex-presidents, ex-vice presidents, ex-governing council members, members and secretariat team for their diligent leadership, strategies, efforts, commitments, dedications, supports and contributions to bring KICPAA and Cambodia accounting profession as we are today.

Looking ahead!

Cambodia's ambition to become high income country by 2050 and simple question for all of us, what will be the roles of Accounting and Auditing Profession in Cambodia and our strategies toward this ambition?

The accountancy profession has a unique, critical and practical role to play in building stronger and more stable economies in Cambodia, ASEAN and around the globe. And we can only accomplish it through partnership and cooperation among the public and private sectors, the accountancy profession, donor and development agencies and others that we can build strong financial infrastructures- infrastructures that are supported by strong ethical standards, high professional standards and an unwavering commitment to act transparently and accountably.

The Future Outlook is brilliant, there are opportunities but also lots of major challenges and we need to work together in building Comprehensive legal infrastructure, sound professional infrastructure and More qualified people with competencies and ethics that will successfully address the future challenges including economical, technical and technological complexities.

I am confident that we will have all of supports from our members and partners in executing our strategies to achieve these strategic purposes.

On behalf of Governing Council, I wish to thanks everyone for continued support and I am looking forward to work with you all for the interest of Accounting and Auditing Profession in Cambodia and ASEAN.



OVERVIEW OF  
**KICPAA**



CONNECT WITH **KICPAA**



# ABOUT KICPAA

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA or the Institute) is the only one independent and non-profit institution in Accounting and Auditing profession in Cambodia which was established by the 2002 Law on Corporate Accounts, Their Audits, and the Accounting Profession, and subsequently the 2016 Law on Accounting and Auditing. The Institute has been established with a view to protect the public interest and the interest of the profession; to govern its members through professional capacity development; to enhance compliance with standards, codes of ethic, rules and regulations; and to develop & manage professional education & exam program.



## Vision

Be a recognized and trusted accountancy body in Cambodia.



## Mission

To uphold public interest by regulating and educating the professional accountants to the highest professional standards and codes of ethics, and maintaining the confidence of the public in the profession.



## Core Values

**Fairness:** the Institute will be committed to treating all members in a fair, impartial and consistent manner;

**Accountability:** the Institute will accept responsibility for their actions and decisions;

**Integrity:** the Institute will act in an honest, ethical, and professional manner in all endeavours;

**Respectfulness:** the Institute will be responsive, considerate, and courteous to all members and the public.

## Regulator

Accounting and Auditing Regulator (ACAR)



## Accountancy Body

Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA)



## Who we are?

01



The only professional accountancy body in Cambodia

02



An associate member of IFAC (2008)

03



ASEAN Federation of Accountants

A primary member of AFA (2003)

## Membership

As of December 2023, the number of KICPAA members marked at 1167.

### INDIVIDUAL MEMBER

Total = 1074 Khmer = 972 Foreigner = 102

#### Active Member (Accountant) ▼

15 Khmer

Total = 22

7 Foreigner

#### Active Member (Auditor) ▼

89 Khmer

Total = 167

78 Foreigner

#### Affiliate Member ▼

143 Khmer

Total = 159

16 Foreigner

#### Associate Member ▼

12 Khmer

Total = 13

1 Foreigner

#### Student Member ▼

713 Khmer

Total = 713

0 Foreigner

## FIRM MEMBER

Total = 93   Local= 58   Foreigner = 36

**Accounting Service  
(Associate)** ▼

1  
Local

Total = 1

0  
Foreigner

**Accounting Service  
(Affiliate)** ▼

25  
Local

Total = 26

1  
Foreigner

**Accounting  
Services** ▼

3  
Local

Total = 9

6  
Foreigner

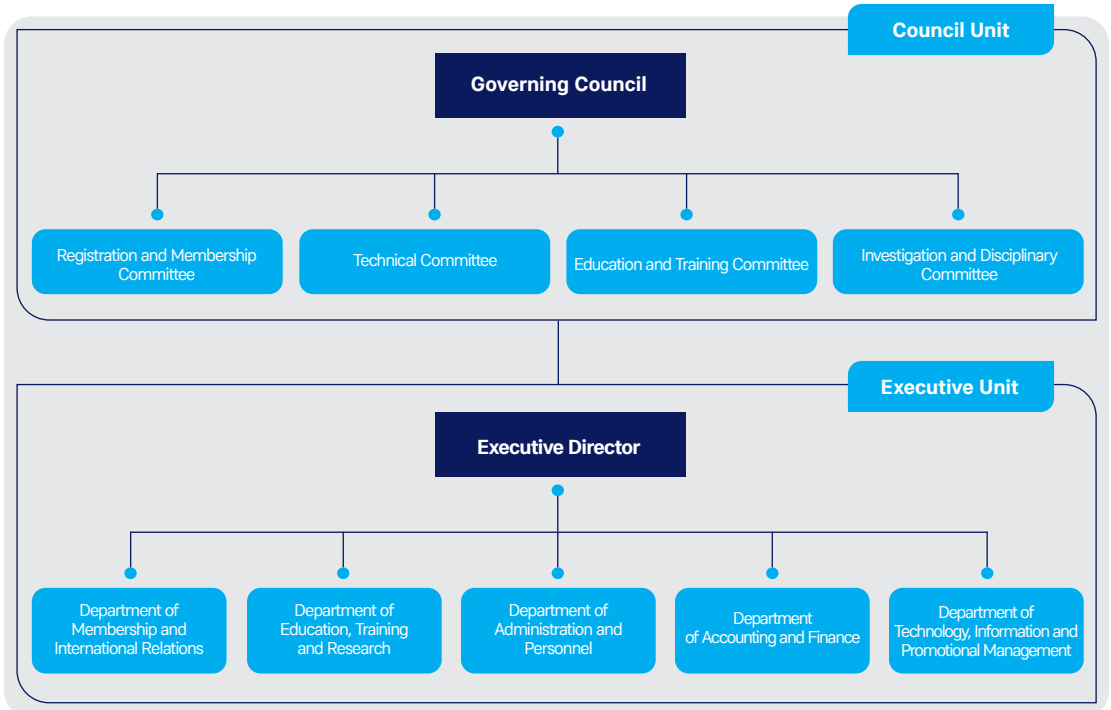
**Accounting and  
Auditing Services** ▼

28  
Local

Total = 57

29  
Foreigner

## Organizational Structure of KICPAA





# GOVERNING COUNCIL 6<sup>th</sup> Mandate 2022-2024



**Khun Darith**  
President



**Hong Piseth**  
Vice President



**H.E. Bou Tharin**  
Member



**H.E. Dr. Heng Vanda**  
Member



**Chhay Boraniel**  
Treasurer



**Hangsophath  
Molyzana**  
Member



**Khav Hong**  
Member



**Roeurn Bunheng**  
Member



**Song Kunthol**  
Member



**Sun Kimhin**  
Member



**Ung Kimsopheatra**  
Member



**Long Borint**  
Member



**Dr. Yean Rithy**  
Member



**Ly Bunsom**  
Member



**H.E In Meatra**  
Member



**H.E. Thay  
Sokphalline**  
Member



**Kong Sinra**  
Member



**H.E. Ly Navuth**  
Member



**Savuth Daly**  
Member and  
Secretary

**The Governing Council of KICPAA has functions and duties as the followings:**

- Review and approve the By-Law of KICPAA;
- Review and approve the drafting code of ethics for accounting and auditing profession;
- Review and approve the management rules of KICPAA;
- Review and approve on the policy and other rules arranged by the Secretariat of KICPAA;
- Review and approve on strategy plan and annual budget plan made by the Secretariat of KICPAA;
- Follow up, review and evaluate on the policy execution, strategy plan, annual budget plan of KICPAA;
- Provide the approval on the achievement report and annual financial report of KICPAA;
- Appoint, suspend and terminate Executive Director and determine the other benefits of Executive Director;
- Approve on KICPAA’s staff recruiting policy for secretariat;
- Approve on the KICPAA’s management structure for secretariat;
- Review and approve on the establishment of committee, sub-committee and other team work in accordance with the necessary of KICPAA;
- Written report about the plan, budget plan, and result of implementing the plan and budget to the National Accounting Council; and
- Reviews and approves on the opening of new office and/or any branch at the provincial of the Kingdom of Cambodia.

## Registration and Membership Committee



**H.E. Ngy Tayi**  
Chairman



**Hangsopth Molyzana**  
Vice Chairwoman



**H.E. Bou Tharin**  
Member



**Khun Darith**  
Member



**Hong Piseth**  
Member



**Chhay Boraniel**  
Member



**Khav Hong**  
Member



**Roeurn Bunheng**  
Member



**Sun Kimhin**  
Member



**Ung Kimsopheaktra**  
Member



**Dr. Yean Rithy**  
Member



**Kong Sinra**  
Member



**Savuth Daly**  
Member



**Secretary**  
Secretariat's Representative

### The Registration and Membership Committee has its duties as the followings:

- Review and approve on required condition and qualification for applying as a member of KICPAA;
- Review and approve to grant membership to any physical person and/or legal entity who intent to practice accounting and/or auditing profession in Cambodia;
- Review and approve on suspending and confiscating a membership as a member of KICPAA;
- Update member list of KICPAA;
- Implement other duties which assign by the chairman of governing council of KICPAA.

## Technical Committee



**Ung Kimsopheaktra**  
Chairman



**Roern Bunheng**  
Vice Chairman



**Hong Piseth**  
Member



**Chhay Boraniel**  
Member



**Hangsopth Molyzana**  
Member



**Khav Hong**  
Member



**Song Kunthol**  
Member



**Sun Kimhin**  
Member



**Ly Bunsom**  
Member



**Kong Sinra**  
Member



**Savuth Daly**  
Member



**Secretary**  
Secretariat's Representative

### The Technical Committee has its duties as the followings:

- Study, research and advise on the draft law and other regulations which draft by the National Accounting Council (NAC);
- Study, research and advise on draft accounting standard, auditing standard and assurance which published by NAC, International Accounting Standards Board (IASB), International Federation of Accountants (IFAC) and other International and National Institutions;
- Provide the technical support relevant to accounting, auditing&assurance, tax, code of ethics, governance, and other relevant tasks;
- Implement other duties which assign by the chairman of governing council of KICPAA.

## Education and Training Committee



**Sun Kimhin**  
Chairwoman



**Long Borint**  
Vice Chairman



**Khun Darith**  
Member



**Hong Piseth**  
Member



**H.E. Bou Tharin**  
Member



**Roern Bunheng**  
Member



**Song Kunthol**  
Member



**Dr. Yeon Rithy**  
Member



**Ly Bunsom**  
Member



**H.E. Thay Sokphalline**  
Member



**Kong Sinra**  
Member



**H.E. Ly Navuth**  
Member



**Savuth Daly**  
Member



**Chea Thourn**  
Secretary

### The Education and Training Committee has its duties as the followings:

- Organize and implement the strategy plan and direction set by the National Committee for Governance of Cambodia CPA Program;
- Organize, develop and manage the Accounting Technician Qualification (ATQ) and other program in according to the requirement and the development of accounting profession in Cambodia;
- Organize and manage the examination of ATQ and other training program of KICPAA;
- Implement other duties which assign by the chairman of governing council of KICPAA.

## Investigation and Disciplinary Committee



**Savuth Daly**  
Chairwoman



**Song Kunthol**  
Vice Chairman



**Khun Darith**  
Member



**Chhay Boraniel**  
Member



**H.E. Bou Tharin**  
Member



**Ly Bunsom**  
Member



**Kong Sinra**  
Member



**Khav Hong**  
Member



**Sun Kimhin**  
Member



**Dr. Yean Rithy**  
Member

### The Investigation and Disciplinary Committee has its duties as the followings:

- Accept and settle all complaints from third party relevant to its members;
- Complaints or conflicts occur between members;
- Not follow the code of ethics;
- Review, assess, and sanction on the members who break the rules; and
- Implement other duties which assign by the chairman of governing council of KICPAA.

## Secretariat



**Savuth Daly**  
Acting Executive Director



**Chea Thourn**  
Education Director



**Koem Prek**  
IT Manager



**Leang Sopheak**  
Accountant



**Koeng Keo Pisey**  
Membership Officer



**Y Mengchendapich**  
Membership Officer



**Poch Sovannratanak**  
Membership Officer



**Roeun Channao**  
IT Officer



**Van Sotheara**  
Admin Officer



**Noeurn Chanveasna**  
Education Assistant



**Srun Seyhakrith**  
Admin Assistant



**Voek Ra**  
Personal Assistant

**Secretariat of KICPAA has its functions and duties as the followings:**

- Manage and facilitate administrative work, staffs, and finance of KICPAA;
- Organize the meeting of KICPAA;
- Organize and implement strategy plan, action plan, annual budget plan and other plan of KICPAA;
- Organize drafting policy and rules for the management of KICPAA;
- Propose to run any provincial office in the Kingdom of Cambodia and submit to governing council for reviewing and approval;
- Closely work with national and international higher education institutions to enhance the implementing of the accounting program adapted to international standards;
- Represent the KICPAA in the relations with third parties such as national regulators, national and international accountancy body to strengthen accounting and auditing profession in Cambodia;
- Submit a written semester/annual report on the result of implementing the plan and budget to the governing council of KICPAA;
- Implement other duties which assigned by the chairman of the governing council of KICPAA.





KICPAA's  
**ACTIVITIES 2023**



CONNECT WITH **KICPAA**



## Outreach Program on Accounting and Auditing Profession

Courtesy visit with  
H.E. Ngy Tayi, Secretary of  
State of the Ministry of  
Economy and Finance in  
charge of Accounting and  
Auditing Regulator.



January 27, 2023

On Friday morning, January 27, 2023, at ACAR's meeting room KICPAA's new Governing Council (GC) of the 6<sup>th</sup> Mandate led by **Mr. Khun Darith**, the new Chairman of the governing council, paid a courtesy visit **H.E. Ngy Tayi**, Secretary of State of the Ministry of Economy and Finance in charge of Accounting and Auditing Regulator, and requested high recommendations for the continued implementation of the KICPAA's work effectively and progressively.

On this occasion, the chairman of the governing council expressed great pleasure and gratitude to His Excellency for his valuable recommendations. He committed with the new GC members to lead KICPAA towards progress. Finally, His Excellency also highly appreciated the will, time, and dedication of the new KICPAA's GC in collaboration with the Royal Government to develop the field of accounting and auditing in Cambodia.

Sharing event,  
Congratulations to the new  
Governing Council and  
awarding Honorable  
Membership to  
H.E. Bou Tharin



February 17, 2023

On 17 February 2023, Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) conducted a sharing event under the topic “**Sustainability of Accounting and Auditing Industry Development in Cambodia**”, Congratulations to the new Governing Council in 6<sup>th</sup> Mandate, and Honorable Membership Certificate awarding ceremony for **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator, presided by **H.E. Ngy Tayi**, Secretary of State of the Ministry of Economy and Finance. This event was attended by Deputy Directors General of ACAR, Ex-Presidents and Ex-Vice Presidents of KICPAA, and Chairmen or representatives of firms with a total of 52 participations at Himawari Hotel Apartments.

Dissemination Workshop on  
“Law on Accounting and  
Auditing and Related  
Provisions”



February 28, 2023

On Tuesday morning, February 28, 2023, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, attended a dissemination workshop on the “**Law on Accounting and Auditing and Relevant Provisions**” for Build Bright University Lecturers and Students, presided over by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR). The workshop was attended by 134 lecturers and students at the conference hall of Build Bright University (BBU), Phnom Penh.

Forum on  
“Accounting and Auditing”



March 1, 2023

On Wednesday morning, March 1, 2023, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, attended a forum on “**Accounting and Auditing**” for Enterprises, presided over by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR). The forum was attended by approximately 500 business owners or representatives at the Sokha Residence Hotel in Phnom Penh.

Dissemination Workshop on  
“Law on Accounting and Auditing and Related Provisions”



March 27, 2023

On Monday morning, March 27, 2023, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, attended the dissemination workshop on “**Law on Accounting and Auditing and Relevant Provisions**” for ACLEDA Institute for Business (AIB) lecturers and students, presided over by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR), and welcome by **Dr. Phon Narin**, Managing Director of AIB. This workshop was attended by more than 200 lecturers and students at the conference hall of AIB.

**This workshop is organized to disseminate and raise awareness about:**

- 1 Law on Accounting and Auditing and Related Provisions
- 2 Overview of Accounting Standards
- 3 Accounting profession in Cambodia.

Discussion Meeting:  
To present the progress of  
the Accounting Technician  
Qualification (ATQ)



March 29, 2023

On Wednesday morning, March 29, 2023, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, met with **Mrs. Nean Bony**, Deputy Director General of ACAR, highly representative of **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR), and officers from the Department of Accounting and Auditing Profession Management of ACAR at the ACAR’s Meeting Room. The purpose of the meeting was to present the progress of the Accounting Technician Qualification (ATQ) program and to discuss the possibility of linking the Accounting Technician (ATQ) program with the Cambodian CPA, which is managed by the National CPA Program Management Committee.

Study visits on  
“Professional Development of  
Accounting and Auditing”



April 19, 2023

On Wednesday morning, April 19, 2023, **Mr. Khun Darith**, President of KICPAA, accompanied by **Mrs. Savuth Daly**, Acting Executive Director, and **Mr. Chea Thourn**, Director of Education of KICPAA, have a study visit mission on “**Professional Development of Accounting and Auditing**” at Institute of Singapore Chartered Accountants (ISCA) in Singapore, led by **Mr. Chen Phat** and **Mrs. Nean Bony**, Deputy Director General of Accounting and Auditing Regulator (ACAR), highly representative of **H.E. Bou Tharin**, Director General of ACAR, and other 14 officers as well.

**The purpose of this study visit is to:**

1. Learn more about the development of accounting and auditing.
2. Gather more input as a basis for the development of the accounting and auditing sector in Cambodia, and
3. Use in preparation the draft of long-term strategies for the development of accounting and auditing.

Study visit to learn about  
the development and  
challenges of Small-and  
Medium-Sized Practices  
(SMPs) in Singapore



April 19, 2023

On Tuesday, April 19, 2023, the management of Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) led by **Mr. Khun Darith**, President of KICPAA, accompanied by **Mr. Hong Piseth**, Vice President of KICPAA, **Mr. Ung Kimsopheaktra**, Chairman of the Technical Committee and member of the Governing Council, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, **Mr. Chea Thourn**, Education Director of KICPAA, and three officers from the Accounting and Auditing Regulator (ACAR), conducted study visit in Singapore to learn about the development and challenges of Small-and-Medium-Sized Practices (SMPs). This visit was organized and coordinated by Institute of Singapore Chartered Accountants (ISCA) for the management of KICPAA

and officers from ACAR to learn about the development experience of two accounting and auditing firms, Nexia Singapore PAC and KLP LLP Singapore. This study visit provided additional knowledge and insights on the keys to success of SMPs in Singapore, which include:

- Continue to provide high-quality professional service to clients
- Consistent implementation of the International Standards for Quality Management (ISQM) 1
- Collaborate and work closely with ACAR and KICPAA
- Establishment of additional services to decrease business risk, such as tax, risk assurance, business advisory, outsourcing, corporate secretarial service, and IT
- Encourage employees to join KICPAA so that they can continue to advance their careers through the CPD Program on a regular basis.
- Excellent client engagement
- Employee retention exceeds recruitment

Despite the fact that firms have hired more employees from abroad, human resources in this sector have yet to meet market demand.

The study visit concluded at 4:00 pm with a high level of cooperation and warmth.

Board Meeting  
of the ASEAN Federation of  
Accountants (AFA)



28-30 April 2023

From Friday to Sunday of 28 to 30 April 2023, **Mr. Khun Darith**, President of KICPAA, and **Mr. Chen Phat**, Deputy Director of ACAR, accompanied by **Mr. Hong Piseth**, Vice President of KICPAA, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, and specialist from ACAR, participated in the 136<sup>th</sup> ASEAN Federation of Accountants (AFA) council meeting on “**Discussions on AFA Development Strategies and Conferences**” held at Crowne Plaza Hotel, Laos. The meeting was attended by leaders and representatives of professional accounting and auditing institutions in the ASEAN region, including **Mr. Khun Darith** and **Mr. Chen Phat**, who were the panelists at the “**CLMV Reporting Conference 2023**”. The meeting reflected on the progress of the accounting and auditing sectors and the strengthening of cooperation between regional professional institutions. In addition, the meeting provided several key inputs and directions for AFA as well as KICPAA in building its strategy in line with regional and global strategies. The meeting ended in a very friendly and cordial manner. global strategies. The meeting ended in a very friendly and cordial manner.

Courtesy call on the  
expansion and strengthening  
of cooperation between  
KICPAA and ACCA at ACCA  
Singapore



May 10, 2023

On Wednesday, May 10, 2023, the leaders of KICPAA led by **Mr. Khun Darith**, President of KICPAA accompanied by **Mr. Hong Piseth**, Vice President of KICPAA, **Mr. Ung Kimsopheaktra**, Chairman of the Technical Committee and Member of the Governing Council, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, and **Mr. Chea Thourn**, Education Director paid a courtesy call on the expansion and strengthening of cooperation between KICPAA and ACCA at ACCA Singapore.

Insightfull Discussion  
Meeting on the pillars of  
SMPs development of the  
Institute of Singapore  
Chartered Accountants  
(ISCA)



May 10, 2023

On May 10, 2023, the management of Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA), led by **Mr. Khun Darith**, President of KICPAA, accompanied by **Mr. Hong Piseth**, Vice President of KICPAA, **Mr. Ung Kimsopheaktra**, Chairman of the Technical Committee and member of the Governing Council, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, **Mr. Chea Thourn**, Education Director of KICPAA, and officers from the Accounting and Auditing Regulator (ACAR), met to discuss insightfully on the pillars of Small-and-Medium-Sized Practices (SMPs) development of the Institute of Singapore Chartered Accountants (ISCA), specifically, the SMPs Center of Excellence, which includes:

- 1- **Quality:** raise the quality of SMPs practice and their engagements.
- 2- **Practice Management:** supporting SMPs in managing and growing their practices.
- 3- **Digital:** partnering on digitalization through technology and digital tools to enhance the adoption and capabilities.
- 4- **Skill:** Upskilling and reskilling SMPs.

The discussion was concluded at 3:00 PM with a high level of cooperation and warmth.

Promoting event on  
Membership and Accounting  
Technician Qualification (ATQ)  
Program



May 19, 2023

On Friday morning, May 19, 2023, the KICPAA team participated in promoting the membership and ATQ program to the staff of KPMG Cambodia and other participants, organized by KPMG Cambodia on “**Strengthening technical knowledge and encouraging staff to learn accounting skills**” from 9:30 AM at the office of KPMG Cambodia. This event had discussions and explanations from the KICPAA team and participated in answering questions and winning prizes happily. This program aims to:

1. Promote to KPMG staff and participants to learn more about KICPAA.
2. Explain the applying KICPAA member and
3. Promote the Accounting Technician Qualification (ATQ) Program to KPMG staffs who are working in accounting to learn more.

The program ended at 11:00 AM with great fun and intimacy.

### Consultation Meeting on “Implementation of Cambodian International Standard on Quality Management (CISQM1 & CISQM2)”



May 23, 2023

On Tuesday afternoon, May 23, 2023, **Mr. Hong Piseth**, Vice President of KICPAA **Mr. Ung Kimsopheaktra**, Chairman of the Technical Committee and Member of the Governing Council and **Mrs. Savuth Daly**, Acting Executive Director of KICPAA attended a consultation meeting on “Implementation of Cambodian International Standard on Quality Management (CISQM1 & CISQM2)” chaired by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR). The consultation meeting was attended by representatives of several accounting and auditing firms on the 2<sup>nd</sup> floor of the Non-Bank Financial Services Authority building.

The purpose of this consultation meeting was to:

1. Overview of Cambodia International Standard on Quality Management
2. Preparation and implementation of International Standard on Quality Management in Cambodia and
3. To enhance the implementation of these two standard more effectively in the future as well.

### Visiting KICPAA to strengthen the cooperation between the two institutions



May 25, 2023

On Thursday morning, May 25, 2023, **Mr. Renjith Varma**, Cluster Head of Mainland Southeast Asia of ACCA, and **Mr. Nou Ratana**, Head of ACCA Cambodia visited the KICPAA to strengthen the cooperation between the two institutions. **Mr. Khun Darith**, President of KICPAA, and **Mrs. Savuth Daly**, Acting Executive Director of KICPAA warmly welcomed and expressed their deep gratitude for the visit to strengthen this cooperation.

### Discussion Meeting with the Secretariat delegation of the Global Forum



June 6, 2023

On Tuesday, June 6, 2023, **Mr. Khun Darith**, President of KICPAA, **Mr. Hong Piseth**, Vice President of KICPAA, and **Mrs. Savuth Daly**, Acting Executive Director of KICPAA attended a meeting with a delegation from the Secretariat of the Global Forum on Transparency and Information Exchange on Tax Objectives with ADB Expertise during the visit to Cambodia to test and evaluate the site (Mock On-site Visit) before the actual evaluation for Cambodia’s membership in the Global Forum, which will take place in the 4<sup>th</sup> quarter of 2023.

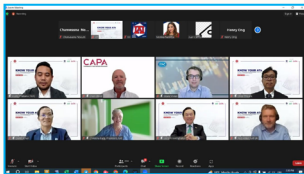
Dissemination Workshop on  
“Accounting and Auditing  
Practice Licenses and  
Related Provisions in Effect”



July 4, 2023

On Tuesday morning, July 4, 2023, **Mr. Khun Darith**, President of KICPAA accompanied by **Mr. Hong Piseth**, Vice President, **Mrs. Hangsopha Molyzana**, Deputy Chairperson of the KICPAA’s Registration and Membership Committee and **Mrs. Savuth Daly**, Acting Executive Director of KICPAA participated in the dissemination workshop on “**Accounting and Auditing Practice Licenses and related Provisions in Effect**”. This workshop was chaired by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR), to provide a better understanding of the procedures for applying for a practice license and the obligations of licensees to accounting and auditing firms and the Public. Among them, **Miss. Koeng Keo Pisey**, a Membership Officer of KICPAA, also presented on “**KICPAA Membership**”. The event was attended by about 300 representatives of accounting and auditing firms and the public at the Phnom Penh Hotel.

Webinar on  
“The Role of Accounting  
Technicians (ATs) in  
Supporting the ASEAN  
Accountancy Profession”



July 20, 2023

On July 20, 2023, AFA (ASEAN Federation of Accountants), in partnership with KICPAA, AAT, and CAPA held a regional webinar on “**The Role of Accounting Technicians (ATs) in Supporting the ASEAN Accountancy Profession**” to provide a platform for mutual learning and sharing on all things ATs with the relevant stakeholders of the ASEAN accountancy profession and to discuss how ATs can contribute to the region’s economy as part of the ASEAN accountancy profession. The objective of the event is to 1) understand the important role and value of ATs across the region and 2) explore ways the ATs program can be implemented in ASEAN jurisdictions.

In the welcoming address, **Mr. Voravith Janthanakul**, president of AFA, appreciated KICPAA for introducing the ATQ program. **Mr. Khun Darith**, president of KICPAA, offered a welcoming address on the growth of the economy in Cambodia and the need for ATs by SMEs, while **Mr. Chea Thourn**, education director of KICPAA and speaker, presented the “**ATQ program and challenges in implementing in Cambodia.**” It is noted that after COVID-19, KICPAA has offered the examination since February 2023, with more than 600 students and a 38% passing rate. The challenges for implementing the ATQ program in Cambodia are 1) awareness of the ATQ program, 2) teaching and learning culture, and 3) promoting the value of the ATQ program.

Speakers noted that ATs complement accounting services while the majority of professional accountants complement auditing services. Sharing the key ingredients for success from AAT in the UK on the ATs program are:

- Advocacy of Chartered bodies/their members and employers



- Embedding within Government Education and funding system
- Qualification continually improved
- Brand awareness
- Clear pathways into and out of qualification
- Maintaining its relevance to the external
- Market and changing profession
- AT focus

This event was attended by approx. 250 participants, with the majority joining from ASEAN jurisdictions, including representatives of the ASEAN PAOs, professional accountants, regulators, policymakers, practitioners, academics, accounting students, and others interested in ATs. The event started at 2:00 PM and ended at 4:00 PM on the same day with a very fruitful and good collaboration.

Note:

AAT: Association of Accounting Technicians

CAPA: Confederation of Asian and Pacific Accountants

Discussion meeting related to updating the textbook of 7 subjects of the Cambodia Professional Accountant Program



August 22, 2023

On Tuesday morning, August 22, 2023, **Mr. Khun Darith**, President of KICPAA accompanied by **Mr. Hong Piseth**, Vice President and **Mrs. Sun Kimhin**, Chairperson of the KICPAA's Education Committee, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA and **Mr. Chea Thourn**, Education Director of KICPAA, had a meeting with **Mrs. Nean Bony**, Deputy Director General of Accounting and Auditing Regulator (ACAR), highly representative **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR) and Officers of the Department of Professional Management: Accounting and Auditing assess all 7 subjects of the study textbook of Cambodia CPA program in the meeting room of ACAR. The purpose of this discussion meeting is to:

- Insight understand and provide additional inputs related to the Cambodia CPA program
- Present the update and 7 subjects of textbook revision of the Cambodia CPA following current standards.
- Learn the challenges of writing textbooks in 7 subjects
- Share experiences and methods in writing textbooks in these 7 subjects

The discussion ended at 9:50 AM.

Review and discussion meeting on information exchange mechanisms to verify the membership documents of the KICPAA



August 24, 2023

On Thursday morning, August 24, 2023, **Mr. Khun Darith**, President of KICPAA, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA and **Mr. Chea Thourn**, Education Director of KICPAA, attended reviewing and discussion meeting on the information exchange mechanism to verify the membership documents of KICPAA, held at the General Department of Taxation (GDT). The purpose of this meeting is to enable the General Department of Taxation to have sufficient capacity to verify the accuracy of the membership documents of the KICPAA before licensing the tax service agencies. The meeting ended at 11:00 AM on the same day with high fruitfulness and cooperation.

Visit and Discussion on Strengthening Cooperation Beyond Accounting and Auditing



August 31, 2023

On Thursday morning, August 31, 2023, **Mr. Saman Bandara**, Global Ambassador of Institute of Risk Management (UK) and Senior partner of EY Vietnam Limited, and **Ms. Thu Anh Ngo**, Senior manager of EY Vietnam Limited visited and discussed the strengthening cooperation beyond the field of accounting and auditing as a bilateral partnership with **Mrs. Savuth Daly**, Acting Executive Director of KICPAA and **Mr. Chea Thourn**, Education Director of KICPAA, at the KICPAA office. The visit and discussion ended at 10:40 AM with fruitful, happy, and high cooperation.

Dissemination Workshop on "Law on Accounting and Auditing and Related Provisions"



September 6, 2023

On Wednesday morning, September 6, 2023, **Mrs. Savuth Daly**, Acting Executive Director of the KICPAA, attended a dissemination workshop on "Accounting and Auditing Law and Related Provisions" for lecturers and students of the Meanchey National University (MNU), presided over by **Mr. Seng Tola**, Deputy Director General of Accounting and Auditing Regulator(ACAR), highly representative **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR). The workshop was attended by about 180 lecturers and students at the auditorium of Meanchey National University, Banteay Meanchey province.

Discussion Meeting organized by the Accounting and Auditing Regulator (ACAR) with representatives of the International Accounting Standards Board (IASB)



September 8, 2023

On Friday afternoon, September 8, 2023, **Mr. Khun Darith**, President of KICPAA, and **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, attended a discussion meeting organized by the Accounting and Auditing Regulator (ACAR) with representatives of the International Accounting Standards Board (IASB) on updated key IASB projects such as:

- 1) Consolidated financial statements
- 2) Non-public liability subsidiaries
- 3) Update on IFRS for SMEs
- 4) CIFRS 17 on Insurance Contract.

The meeting ended at 4:30 PM on the same day with fruitful and high cooperation.

Dissemination Workshop on “Law on Accounting and Auditing and Related Provisions”



September 20, 2023

On Wednesday afternoon, September 20, 2023, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, attended a dissemination workshop on “**Law on Accounting and Auditing and Related Provisions**”. For the lecturers and students of the National University of Management chaired by **Mr. Seng Tola**, Deputy Director General of Accounting and Auditing Regulator (ACAR), highly representative **H.E. Bou Tharin**, Director General of ACAR.

The workshop was attended by about 220 lecturers and students in the auditorium of the National University of Management.

Paying a courtesy call and discussing cooperation with H.E. Sou Socheat, Delegate of Royal Government in charge as Director General of Securities and Exchange Regulator of Cambodia



September 25, 2023

On Monday afternoon, September 25, 2023, **Mrs. Hangsophath Molyzana**, Member of the Governing Council of KICPAA, and **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, paid a courtesy call and discussed cooperation with **H.E. Sou Socheat**, Delegate of Royal Government in charge as Director General of Securities and Exchange Regulator of Cambodia (SERC) at the SERC’s meeting room.

The discussion ended at 2:30 PM on the same day with fruitful and high cooperation.

Discussion meeting with Ms. Jill Santos, Representative of the International Federation of Accountants (IFAC)



27 - 28 September 2023

On Wednesday morning, September 27, 2023 **Mr. Khun Darith**, President of KICPAA, accompanied by **Mr. Hong Piseth**, Vice President, **Mr. Ung Kimsopheaktra**, Chairman of the Technical Committee and Member of the Governing Council of KICPAA, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, and **Mrs. Nean Bony**, Deputy Director General of Accounting and Auditing Regulator (ACAR), highly representative **H.E. Bou Tharin**, Director General of ACAR, attended a meeting with **Ms. Jill Santos**, representative of the International Federation of Accountants (IFAC), which organized by KICPAA on

1. Updates on becoming a Full Member of IFAC
2. Detailed discussion on the additional conditions that the KICPAA must apply to IFAC, and
3. Possible future cooperation.

The meeting was held at the Hyatt Regency Hotel and ended at 12:00 PM on the same day with fruitful and high cooperation.

Taking time to visit the Kingdom of Cambodia on Thursday afternoon, September 28, 2023, **Ms. Jill Santos**, representative of IFAC, paid a visit to KICPAA to strengthen the cooperation between the two institutions. **Mr. Khun Darith**, President of KICPAA, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, and **Mr. Chea Thourn**, Education Director of KICPAA, expressed warm welcome and deep gratitude for the visit to strengthen this cooperation.

Paying a courtesy call and discussing cooperation with H.E. Bou Chanphiro, Director General of the Insurance Regulator of Cambodia (IRC)



September 29, 2023

On Friday afternoon, September 29, 2023, **Mr. Ung Kim Sopheaktra**, Member of the Governing Council and Chairman of the Technical Committee of KICPAA, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, and **Mr. Chea Thourn**, Education Director of KICPAA, paid a courtesy call and discuss cooperation with **H.E. Bou Chanphiro**, Director General of Insurance Regulator of Cambodia (IRC), at the meeting room of the IRC.

The discussion ended at 3:00 PM on the same day with fruitful and high cooperation.

### Meet to discuss cooperation between the two institutions



October 2, 2023

On Monday morning, October 2, 2023, **Dr. TAN Teck Keong Patrick** and **Ms. Jessica XUE Anchao**, Representative of the Singapore University of Social Sciences (SUSS), visited KICPAA and discussed cooperation between the two institutions. **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, expressed a warm welcome and gratitude for the visit to discuss this cooperation.

### Dissemination Workshop on “Prakas on Management of Accounting and Auditing Practice License and Launching of Online Application for Licensing”



October 10, 2023

On Tuesday morning, October 10, 2023, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, attended the 2<sup>nd</sup> Dissemination Workshop on “**Prakas on Management of Accounting and Auditing Practice License and Launching of Online Application for Licensing**” for Accounting and Auditing firms and the Public (Tax Service Agency) for 2023. The dissemination workshop was chaired by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR), to gain a better understanding of the procedures for applying for a practice license and the rights & obligations of license holders in accounting and auditing, and launching online licensing applications for accounting and auditing firms and the public (tax service agencies). Among them, **Ms. Koeng Keo Pisey**, Membership Officer of KICPAA, presented on “**KICPAA Membership**” as well. The event was attended by 116 representatives of accounting and auditing firms and the public (tax service agents) at the Phnom Penh Hotel.

The workshop ended at 12:30 PM on the same day, fruitful and highly cooperation.

### Discussion meeting with the management and technical officers of Accounting and Auditing Regulator (ACAR), regarding the insight on the ATQ Program and ATQ App.



October 17, 2023

On Tuesday morning, October 17, 2023 **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, and **Mr. Chea Thourn**, Education Director of KICPAA, had a meeting with the management team and officers of Accounting and Auditing Regulator (ACAR), on insight ATQ program and ATQ app at the meeting room of KICPAA. The purpose of this discussion meeting is to:

- Share experiences and methods in managing the ATQ program and KICPAA's IT.
- Learn more about the overall ATQ registration system of KICPAA.
- Provide inputs for further development of the education and information technology of ACAR.

The discussion meeting ended at 12:30 PM on the same day with fruitful and high cooperation.

Dissemination Workshop on  
“Accounting and Audit  
Obligations and Related  
Provisions”



October 31, 2023

On Tuesday morning, October 31, 2023, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, attended the dissemination workshop on “**Accounting and Auditing Obligations and Related Provisions**” for enterprises, chaired by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR), to raise awareness of the implementation of three essential obligations, including:

1. Accurate bookkeeping
2. Preparation of financial statements in compliance with the accounting standards in force
3. Submission of financial statements for independent audit, as well as submission of financial statements to ACAR for enterprises in compliance with the Law on Accounting and Auditing, and legal documents to be better and more efficient.

The workshop was attended by a total of 460 business representatives and participants at Sokha Phnom Penh Hotel & Residence.

The workshop ended at 1:00 PM on the same day, fruitful and high cooperation.

“Membership Day 2023”



November 11, 2023

On Saturday, November 11, 2023, KICPAA and ACCA Cambodia co-organized “**Membership Day 2023**”. There were 2 events, Charity & Team Building for KICPAA & ACCA members under the direct supervision of **Mr. Khun Darith**, President of KICPAA, and **Mr. Nou Ratana**, Head of ACCA Cambodia. This program is designed to bring together KICPAA and ACCA members to build good relations and cultivate solidarity among all members. In addition, this membership day also includes a charity event to contribute to society and improve the education sector in Cambodia. As a result of this event, all members and participants distributed gifts to Chambok Primary School, including:

- 1- 266 students received milk, candy, cakes and study materials
- 2- Teachers received some money
- 3- School received sports equipment, story books, and flower trees.

Moreover, all participants gathered and played various games at vKirirom Pine Resort. The event was attended by 30 members and participants.

The 137<sup>th</sup> Meeting of the Board of Directors of the AFA (ASEAN Federation of Accountants) and the 23<sup>rd</sup> AFA Conference



24 - 26 November 2023

From Friday to Sunday 24 to 26, November 2023, **Mr. Khun Darith**, President of KICPAA, and **Mr. Ung Kimsopheaktra**, Chairman of the Technical Committee and a member of the Governing Council of KICPAA, attended the 137<sup>th</sup> Meeting of the Board of Directors of the AFA (ASEAN Federation of Accountants) and the 23<sup>rd</sup> AFA Conference held in Icon Siam, Thailand. The meeting was attended by leaders and representatives of various accounting and auditing professional institutions in the ASEAN region. The meeting also reflected on the progress of the accounting and auditing sector and the strengthening of cooperation between regional professional institutions. In addition, the meeting provided several key inputs and directions for the AFA as well as the KICPAA, to building its strategy in line with regional and global strategies. The meeting ended in a very friendly and cordial manner.

Taking part in a mission in Thailand on Sunday, September 26, 2023, **Mr. Khun Darith** and **Mr. Ung Kimsopheaktra**, met with representatives of the International Federation of Accountants (IFAC) and ACCA to discuss the applications for full IFAC membership and detail additional requirements for applying at the Millennium Hilton hotel, Thailand. The discussion meeting was fruitful and high cooperation.

Training on Draft Prakas on “Sustainable Information Disclosure”



December 1, 2023

On Friday morning, December 1, 2023, **Miss. Koeng Keo Pisey** and **Miss. Y Mengchendapich**, Membership Officer of KICPAA, representing **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, participated in the training on the draft Prakas on “**Sustainable Information Disclosure**” chaired by **H.E. Sou Socheat**, Delegate of Royal Government in charge of the Director General of the Securities and Exchange Regulator of Cambodia (SERC), and **Ms. Fiona Elizabeth Stewart**, Financial Sector Expert, and **Mr. Matthew Sullivan**, Senior Capital Markets Expert, representing the World Bank. This training course was designed for the management and officials of SERC and several relevant ministries, institutions and authorities, especially listed securities individuals, with a focus on improving the disclosure of information related to Cambodia’s environmental, social, governance, and climate-related risks and these risk management measures. This training ended at 12:00 PM, fruitful and high cooperation.

Dissemination Workshop on  
Prakas on “Accreditation of  
Audit Service Providers in the  
Insurance Sector”



*December 5, 2023*

On Tuesday morning, December 5, 2023, **Mr. Ung Kimsopheaktra**, Chairman of the Technical Committee and a member of the Governing Council of KICPAA, and **Mr. Chea Thourn**, Education Director of KICPAA, participated in the dissemination workshop on the Prakas on “**Accreditation of Audit Service Providers in the Insurance Sector**” chaired by **Mrs. Tan Lina**, Deputy Director General of the Insurance Regulator of Cambodia (IRC). The workshop was attended by representatives from the auditing firms, Cambodian Insurance Association, life insurance companies, general insurance companies, micro-insurance companies, and re-insurance company.

The workshop was held for:

1. Raising awareness among audit service providers on the procedures and principles of registration of audit service providers in the insurance sector, and
2. Facilitating the understanding of other mandatory conditions to be implemented and provided to the IRC.

The workshop ended at 10:30 AM on the same day at the 2<sup>nd</sup> floor meeting room of the Non-Bank Financial Services Authority with fruitful and high cooperation.



## KICPAA's CPD and Training Program

Orientation course on  
"Importance of Accounting &  
Accounting Career, and ATQ  
Program"



April 23, 2023

On Sunday, April 23, 2023, KICPAA and the Institute of Finance and Accounting (IFA) conducted an orientation course on "**The Importance of Accounting & Accounting Careers and ATQ Program**" for students in the new academic year both morning and afternoon sessions. This program received a lot of attention from students. As a result, this orientation course has benefited students such as:

1. Understanding on the importance of accounting and the accounting profession
2. Understanding the ATQ program
3. Encouraging registration of ATQ and examinations
4. Guiding on how to study and taking ATQ exam with a good result.

KICPAA Webinar:  
"CIFRS 16"



May 11, 2023

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the collaborations from PRICEWATERHOUSECOOPERS (CAMBODIA) LTD. hosted a webinar on "**CIFRS 16**" on Thursday, May 11, 2023 from 9:00 AM to 11:30 AM. The webinar is a part of the Continuing Professional Development (CPD) Programme for KICPAA Members and the growing accountancy industry in Cambodia.

The Webinar was successfully conducted with significant excitement and interest by more than 400 participants.

Training of Trainer (TOT)  
Program on "Introduction to  
ATQ Program"



May 18, 2023

On Thursday afternoon, May 18, 2023, KICPAA Organized a Training for Trainers (TOT) on "**Introduction to ATQ Program**" to 12 teachers of Vanda Institute in the KICPAA meeting room. The purpose of this training is to increase the pass rate of students and to jointly develop new learning and teaching methods of the accounting and auditing profession. **Mr. Chea Thourn**, Education Director, and also the trainer of this program presented:

- KICPAA updates in accounting and auditing
- ATQ program and
- Learning and teaching on ATQ program

The course ended at 5:15 pm on the same day, very fruitful and happy.

Workshop on “How to be ready for the ATQ exam at KICPAA?”



May 27, 2023

On Saturday morning, May 27, 2023, KICPAA and the Cambodian Accounting Club (CAC) organized a workshop on “**How to be ready for the ATQ exam at KICPAA?**” for CAC students and staffs who are studying accounting subjects. This program received a lot of attention from students and participants. As a result, this workshop has benefited students such as:

1. Understanding the KICPAA and the field of Accounting and Auditing
2. Understanding the ATQ program
3. Understanding the techniques to learn and pass the exam.

The workshop ended at 12:20 PM on the same day in a very happy and friendly atmosphere.

KICPAA Webinar:  
“Managing Financial Distress Stabilization, Turnaround and Restructuring”



June 14, 2023

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the collaborations from KPMG CAMBODIA LTD. hosted a webinar on “**Managing Financial Distress Stabilization, Turnaround and Restructuring**” on Wednesday, June 14, 2023 from 9:00 AM to 12:00 PM. The webinar is a part of the Continuing Professional Development (CPD) Programme for KICPAA Members and the growing of accountancy industry in Cambodia.

The Webinar was successfully conducted with significant excitement and interest by more than 300 participants.

Training of Trainer (TOT)  
Program on “Introduction to ATQ Program”



June 20, 2023

On Tuesday morning, June 20, 2023, KICPAA Organized a Training of Trainers (TOT) program on “**Introduction to ATQ Program**” for 15 teachers of ACLEDA Business Institute in the meeting room of KICPAA. The purpose of this training is to increase the pass rate of students and to jointly develop new learning and teaching methods of the accounting and auditing profession.

**Mr. Chea Thourn**, Education Director, and also the trainer of this program presented:

- KICPAA Updates in Accounting and Auditing
- ATQ program and
- Learning and teaching on ATQ program

The course ended at 11:45 AM on the same day with fruitful and happy.

Training of Trainer (TOT)  
Program on “Introduction to  
ATQ Program”



June 23, 2023

On Friday afternoon, June 23, 2023, KICPAA Organized a Training of Trainers (TOT) program on “Introduction to ATQ Program” for 10 teachers of Pannasastra University of Cambodia in the meeting room of KICPAA. The purpose of this training is to increase the pass rate of students and to jointly develop new learning and teaching methods of the accounting and auditing profession.

**Mr. Chea Thourn**, Education Director, and also the trainer of this program presented:

- KICPAA Updates in Accounting and Auditing
- ATQ program and
- Learning and teaching on ATQ program

The course ended at 5:00 p.m. on the same day with fruitful and happy.

The 20<sup>th</sup> Annual General  
Meeting of KICPAA



June 30, 2023

On Friday afternoon, June 30, 2023, KICPAA held its “20<sup>th</sup> Annual General Meeting”, presided over by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR). The 20<sup>th</sup> Annual General Meeting was held to report to the members about: (1). Achievements in 2022 (2). Work progress in 2023 (3). Report on financial statements (4). Approval of the audited financial statements 2022 (5). Selection of Independent Auditors for 2023 and (6). Survey results from members. The General Assembly was attended by the Chairman, Vice-Chairmen, Governing Council Members, and members of the KICPAA at Sokha Phnom Penh Hotel & Residence.

“Congratulations on the 20<sup>th</sup>  
Anniversary and Gala Dinner”



June 30, 2023

On Friday evening, June 30, 2023, KICPAA held a program to Congratulate the 20<sup>th</sup> Anniversary and Gala Dinner which was presided over by **H.E. Ngy Tayi**, Secretary of State of the Ministry of Economy and Finance in charge of Accounting and Auditing Regulator, and the participation of the Deputy Director General of the Accounting and Auditing Regulator (ACAR), the President, the Vice President, the Governing Council members, the partners, and members of KICPAA at the Sokha Phnom Penh Hotel & Residence. This program demonstrates the great achievements that the KICPAA has made and achieved over the past 20 years and also shows the spirit of solidarity and brotherhood of members in the development of the accounting and auditing profession in Cambodia. The celebration of the 20<sup>th</sup> anniversary was very happy and friendly.

Orientation Course on  
“Learning and Examination of  
the ATQ Program”

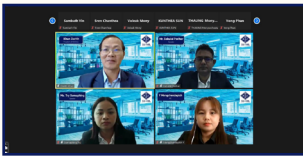


July 13, 2023

On Wednesday, July 13, 2023, KICPAA and Vanda Institute co-organized an orientation course on “**Learning and Examination of ATQ program**” for a total of 234 fourth-year students at the Vanda Institute. This program received a lot of attention from students. As a result, this orientation course has benefited students such as:

1. Understanding on the importance of accounting and the accounting profession
2. Understanding the ATQ program
3. Encouraging registration of ATQ program and examinations
4. Guiding on how to study and taking ATQ exam with good result.

KICPAA Webinar:  
“Tax on E-Commerce”



July 14, 2023

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the collaborations from LOCHAN & CO (CAMBODIA) COMPANY LIMITED hosted a webinar on “**Tax on E-Commerce**” on Friday, July 14, 2023 from 9:30 AM to 11:30 AM. The webinar is a part of the Continuing Professional Development (CPD) Programme for KICPAA Members and the growing of accountancy industry in Cambodia.

The Webinar was successfully conducted with significant excitement and interest by more than 500 participants.

Orientation Course on  
“Learning and Examination of  
the ATQ Program”



July 18, 2023

On Tuesday July 18, 2023, KICPAA and Institute of Finance and Account (IFA) co-organized an orientation course on “**Learning and Examination of ATQ program**” for students at the Institute. This program received a lot of attention from students. As a result, this orientation course has benefited students such as:

1. Understanding on the importance of accounting and the accounting profession
2. Understanding the ATQ program
3. Encouraging registration of ATQ program and examinations
4. Guiding on how to study and taking ATQ exam with good result.

The course ended at 11:40 AM on the same day, fruitful and happy.

## Induction Course

KICPAA organized its Induction Course 6 times for new members in 2023, with a total of 54 members in the meeting room of KICPAA.

The purpose of this training was to raise awareness and benefit the participating members, such as:

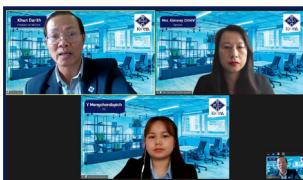
- Understanding more about the overview of the KICPAA
- Understanding on membership, member obligations, and CPD policy
- Understanding the importance of the ATQ program

As a result of this training, all new members were proud to be members of KICPAA and committed to participate in additional self-development regularly with various training courses organized by KICPAA.



### KICPAA Webinar:

“Tax on employee shares option scheme”



July 21, 2023

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the collaborations DELOITTE (CAMBODIA) CO., LTD. hosted a webinar on “**Tax on employee shares option scheme**” on Friday, July 21, 2023 from 9:30 AM to 11:30 AM.

The webinar is a part of the Continuing Professional Development (CPD) Programme for KICPAA Members and the growing of accountancy industry in Cambodia.

The Webinar was successfully conducted with significant excitement and interest by approx. 400 participants.

Orientation Course on  
“Learning and Examination of  
the ATQ Program”



August 1, 2023

On Tuesday, August 1, 2023, KICPAA and Institute of Finance and Account (IFA) co-organized an orientation course on “**Learning and Examination of ATQ program**” for 60 students at the Institute. This program received a lot of attention from students. As a result, this orientation course has benefited students such as:

1. Understanding on the importance of accounting and the accounting profession
2. Understanding the ATQ program
3. Encouraging registration of ATQ program and examinations
4. Guiding on how to study and taking ATQ exam with good result.

The course ended at 09:00 PM on the same day, fruitful and happy.

KICPAA Webinar:  
“CIFRS for SMEs: Financial  
Instruments”

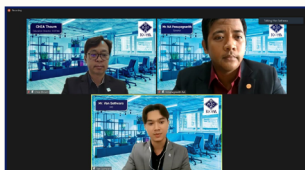


August 3, 2023

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) in collaboration with Crowe Malaysia PLT hosted a webinar on “**CIFRS for SMEs: Financial Instruments**” on Thursday, August 3, 2023 from 9:00 AM to 12:00 PM. The webinar is a part of the Continuing Professional Development (CPD) Programme for KICPAA Members and the growing of accountancy industry in Cambodia.

The Webinar was successfully conducted with significant excitement and interest by more than 500 participants.

Sharing Session on “Business  
Enterprises and IPOs”

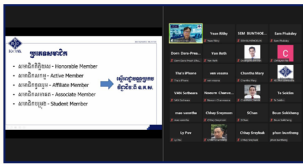


August 4, 2023

On Friday afternoon, August 4, 2023, KICPAA organized a sharing session on “**Business Enterprise and IPOs**” with the participation of the guest speaker, **Mr. Na Peou Pagnarith** lecturer of Law. This sharing session is part of the support of the 8 subject on Cambodian corporate law and business of the Accounting Technical Program (ATQ).

The sharing session was a great success with a lot of participation from the KICPAA partner universities and other institutions.

### Training of Trainer (TOT) Program on “Introduction to ATQ Program”



August 10, 2023

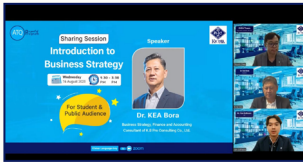
On Thursday afternoon, August 10, 2023, KICPAA Organized an online Training of Trainers (TOT) program on “**Introduction to ATQ Program**” for 22 lecturers of Build Bright University (BBU). The purpose of this training is to increase the pass rate of students and to jointly develop new learning and teaching methods of the accounting and auditing profession.

**Mr. Chea Thourn**, Education Director, and also the trainer of this program presented:

- KICPAA Updates in Accounting and Auditing
- ATQ program and
- Learning and teaching on ATQ program

The course ended at 4:37 PM on the same day with fruitful and happy.

### Sharing Session on “Introduction to Business Strategies”



August 16, 2023

On Wednesday afternoon, August 16, 2023, KICPAA organized the sharing session on “**Introduction to Business Strategies**” with a sharing from honourable speaker **Dr. Kea Bora**, Business Strategy, Finance and Accounting Consultant of K.B Pro Consulting Co., Ltd. This sharing session is part of the support of the 4<sup>th</sup> subject of ATQ on Introduction to Business. The sharing session was a success with the participation of students from training partners.

### Orientation Course on “Learning and Examination of the ATQ Program”



August 18, 2023

On Friday, August 18, 2023, KICPAA and Institute of Finance and Account (IFA) co-organized an orientation course on “**Learning and Examination of ATQ program**” for 50 students at the Institute. This program received a lot of attention from students. As a result, this orientation course has benefited students such as:

1. Understanding on the importance of accounting and the accounting profession
2. Understanding the ATQ program
3. Encouraging registration of ATQ program and examinations
4. Guiding on how to study and taking ATQ exam with good result.

The course ended at 08:30 PM on the same day, fruitful and happy.

Orientation Course on  
“Learning and Examination of  
the ATQ Program”



August 23, 2023

On Wednesday, 23 August, 2023, KICPAA and Institute of Finance and Account (IFA) co-organized an orientation course on “**Learning and Examination of ATQ program**” for 40 students at the Institute. This program received a lot of attention from students. As a result, this orientation course has benefited students such as:

1. Understanding on the importance of accounting and the accounting profession
2. Understanding the ATQ program
3. Encouraging registration of ATQ program and examinations
4. Guiding on how to study and taking ATQ exam with good result.

The course ended at 10:50 AM on the same day, fruitful and happy.

Training of Trainer (TOT)  
Program on “Introduction to  
ATQ Program”



August 25, 2023

On Friday afternoon, August 25, 2023, KICPAA Organized a Training of Trainers (TOT) program on “**Introduction to ATQ Program**” for 25 lecturers of Build Bright University (BBU) Siemreap Campus.

The purpose of this training is to increase the pass rate of students and to jointly develop new learning and teaching methods of the accounting and auditing profession.

**Mr. Chea Thourn**, Education Director, and also the trainer of this program presented:

- KICPAA Updates in Accounting and Auditing
- ATQ program and
- Learning and teaching on ATQ program

The course ended at 5:00 PM on the same day with fruitful and happy.



Orientation Course on  
“Learning and Examination of  
the ATQ Program”



August 25, 2023

On Friday, August 25, 2023, KICPAA and Build Bright University (BBU) co-organized an orientation course on “**Learning and Examination of ATQ program**” for 59 students at BBU Siemreap. This program received a lot of attention from students. As a result, this orientation course has benefited students such as:

1. Understanding on the importance of accounting and the accounting profession
2. Understanding the ATQ program
3. Encouraging registration of ATQ program and examinations
4. Guiding on how to study and taking ATQ exam with good result.

The course ended at 09:00 PM on the same day, fruitful and happy.

Orientation Course on  
“Learning and Examination of  
the ATQ Program”



August 23, 2023

On Friday 23 August, 2023, KICPAA and Build Bright University (BBU) co-organized an orientation course on “**Learning and Examination of ATQ program**” for 67 students at BBU Battambang. This program received a lot of attention from students. As a result, this orientation course has benefited students such as:

1. Understanding on the importance of accounting and the accounting profession
2. Understanding the ATQ program
3. Encouraging registration of ATQ program and examinations
4. Guiding on how to study and taking ATQ exam with good result.

The course ended at 11:00 AM on the same day, fruitful and happy.

Training of Trainer (TOT)  
Program on “Introduction to  
ATQ Program”



*August 26, 2023*

On Saturday afternoon, August 26, 2023, KICPAA Organized a Training of Trainers (TOT) program on “Introduction to ATQ Program “ for lecturers of Build Bright University (BBU) Battambang Campus.

The purpose of this training is to increase the pass rate of students and to jointly develop new learning and teaching methods of the accounting and auditing profession.

**Mr. Chea Thourn**, Education Director, and also the trainer of this program presented:

- KICPAA Updates in Accounting and Auditing
- ATQ program and
- Learning and teaching on ATQ program

The course ended at 8:30 PM on the same day with fruitful and happy.

Orientation Course on  
“Learning and Examination of  
the ATQ Program”



*September 2, 2023*

On Saturday, September 2, 2023, KICPAA and Institute of Finance and Accounting (IFA) co-organized an orientation course on “**Learning and Examination of ATQ program**” for 40 students at IFA. This program received a lot of attention from students. As a result, this orientation course has benefited students such as:

1. Understanding on the importance of accounting and the accounting profession
2. Understanding the ATQ program
3. Encouraging registration of ATQ program and examinations
4. Guiding on how to study and taking ATQ exam with good result.

The course ended at 05:15 PM on the same day, fruitful and happy.

KICPAA Physical Workshop:  
"ISQM 1, ISQM 2 and ISA 220"



September 8, 2023

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the collaborations from Deloitte Singapore hosted a physical workshop on "ISQM 1, ISQM 2, and ISA 220" on Friday, September 8, 2023 from 9:00 AM to 5:00 PM at Himawari Hotel Apartments. The workshop is a part of the Continuing Professional Development (CPD) Programme for KICPAA Members and the growing accountancy industry in Cambodia.

The workshop was successfully conducted with significant excitement and interest by 78 participants.

KICPAA Webinar:  
"Investor Protection and  
Law Enforcement in the  
Securities Sector"



September 12, 2023

KICPAA organized an online workshop as part of its Continued Professional Development (CPD) Program on "Investor Protection and Law Enforcement in the Securities Sector" with a presentation by Honorable Speaker **Mr. Na Peoupagnarith**, lecturers of Law and Director of the Department of Legal Affairs of the Securities and Exchange Commission of Cambodia, on Tuesday, September 12, 2023 from 9:00 AM to 11:00 AM. This workshop was organized to develop the capacity of KICPAA members, particularly, more understanding of law enforcement in the securities sector in Cambodia. The workshop was successfully held with the interest of nearly 200 participants.

Orientation Course on  
"Learning and Examination of  
the ATQ Program"



September 14, 2023

On Thursday, September 14, 2023, KICPAA and University of Economy and Finance (UEF) co-organized an orientation course on "Learning and Examination of ATQ program" for 38 students at UEF. This program received a lot of attention from students. As a result, this orientation course has benefited students such as:

1. Understanding on the importance of accounting and the accounting profession
2. Understanding the ATQ program
3. Encouraging registration of ATQ program and examinations
4. Guiding on how to study and taking ATQ exam with good result.

The course ended at 11:10 AM on the same day, fruitful and happy.

KICPAA Webinar:  
"Tax Audit"

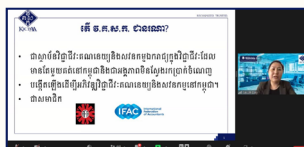


September 22, 2023

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the collaborations from FII & ASSOCIATES CO., LTD. hosted a webinar on "Tax Audit" on Friday, September 22, 2023 from 9:00 AM to 11:30 AM. The webinar is a part of the Continuing Professional Development (CPD) Programme for KICPAA Members and the growing of accountancy industry in Cambodia.

The Webinar was successfully conducted with significant excitement and interest by nearly 750 participants.

KICPAA Webinar:  
"IFRS for SMEs: Impairment of Assets"

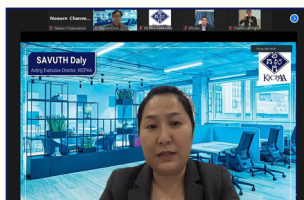


September 29, 2023

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the collaborations from ERNST & YOUNG (CAMBODIA) LTD. hosted a webinar on "IFRS for SMEs: Impairment of Assets" on Friday, September 29, 2023 from 9:30 AM to 11:30 PM. The webinar is a part of the Continuing Professional Development (CPD) Programme for KICPAA Members and the growing of accountancy industry in Cambodia.

The Webinar was successfully conducted with significant excitement and interest by nearly 700 participants.

Discussion and Presentation  
on the ATQ Program



October 2, 2023

On Monday morning, October 2, 2023, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, and **Mr. Chea Thourn**, Education Director of KICPAA, attended the online meeting to "Discussion and Presentation the ATQ Program" to the management of Meanchey National University, led by **H.E. Chea Soeun**, Rector, Vice Rector, Dean, Vice Dean, and lecturers of the Faculty of Business and Tourism Management.

This discussion meeting was held to:

1. Present the ATQ Program
2. Cooperate and MoU on the ATQ Program

The discussion meeting ended at 4:28 PM on the same day with fruitful and high cooperation.

Discussion and Presentation  
on the ATQ Program



*October 3, 2023*

On Tuesday morning, October 3, 2023, **Mr. Chea Thourn**, Education Director of KICPAA, had a meeting to “**Discussion and Presentation the ATQ Program**” to the management of the Royal University of Law and Economics (RULE), led by **Mr. Chheang Meng Hiek**, Dean of the Faculty of Economics Science, Deputy Dean of the Faculty of Economics Science and Management.

This discussion meeting was held to:

1. Present the ATQ program
2. Cooperate and MoU ATQ program

The meeting ended at 11:40 AM on the same day with fruitful and high cooperation.

Discussion and Presentation  
on the ATQ Program



*October 9, 2023*

On Monday morning, October 9, 2023, **Mr. Chea Thourn**, Education Director of KICPAA had a meeting to “**Discussion and Presentation the ATQ Program**” to the management of the BELTI University, led by **H.E. Ly Navuth**, Rector of Belti University, accompanied by Dean, and Deputy Dean of the Faculty of Business Management and Finance & Banking.

This discussion meeting was held to:

1. Present the ATQ program
2. Cooperate and MoU ATQ program

The meeting ended at 11:00 AM. on the same day with fruitful and high cooperation.

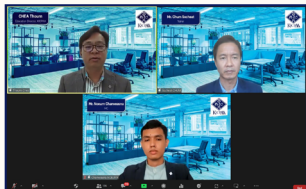
Congratulations  
to 6 candidates who passed  
the exam and awarded as  
“Bookkeeper”  
and “Cost Accountant”



October 10, 2023

On Tuesday afternoon, October 10, 2023, KICPAA organized a program to congratulate 6 candidates who passed the exam and received a bookkeeper certificate and Cost Accountant Certificate from the ATQ Examination, congratulated by **Mrs. Savuth Daly**, Acting Executive Director, and **Mr. Chea Thourn**, Education Director of KICPAA. KICPAA would like to congratulate all the candidates for their hard work and dedication to their studies until they pass the exam successfully.

Training of Trainer on  
“Challenges in Bookkeeping”



October 20, 2023

On Friday afternoon, October 20, 2023, KICPAA organized a Training of Trainers course on “**Challenges in Bookkeeping**” for about 220 lecturers through the online Zoom Meeting. The training was shared by **Mr. Chum Socheat**, Managing Director of Taxation and Independent Consultant in Accounting and Auditing. As a result, this training aims to enhance the ability of lecturers to:

- 1-Understand more about the performance of work with accounting records
- 2-Lecture bookkeeping to be more effective by linking knowledge to practical application
- 3-Increase passing rate of the exam.

The program ended at 4:40 PM on the same day, fruitful and very happy.

KICPAA Physical Workshop:  
“IFRS 10: Consolidated  
Financial Statement”



October 20, 2023

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the collaborations from ACCA hosted a physical workshop on “**IFRS 10: Consolidated Financial Statement**” on Friday, October 20, 2023 from 9:00 AM to 5:00 PM at Phnom Penh Hotel. The workshop is a part of the Continuing Professional Development (CPD) Programme for KICPAA Members and the growing accountancy industry in Cambodia. The workshop was successfully conducted with significant excitement and interest by 57 participants from KICPAA Members, ACCA, Accounting and Auditing Regulator, Securities and Exchange Regulator of Cambodia, National Bank of Cambodia, General Department of Taxation, Commercial Banks, Insurance Companies and other industries.

Training of Trainer  
(TOT) course on  
“QuickBooks Online”



October 23, 2023

On Monday afternoon, October 23, 2023, KICPAA organized a Training of Trainer course on “QuickBooks Online” for about 180 lecturers through the online Zoom Meeting. The training was shared by **Mr. Sambath Chey**, Director of CAS-BIZ Technology, a licensed distributor of License QuickBooks in Cambodia. As a result, this training aims to enhance the ability of lecturers to:

1. Understand more about QuickBooks online
- 2- Teach QuickBooks more effectively by connecting knowledge to practice
- 3- Increase passing rate of the exam.

The program ended at 4:30 PM on the same day, fruitful and very happy.

KICPAA Physical Workshop:  
“ISQM 1, ISQM 2 and ISA 220”



October 24, 2023

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the collaborations from PwC Cambodia hosted a physical workshop on “ISQM 1, ISQM 2 and ISA 220” on Tuesday, October 24, 2023 from 9:00 AM to 5:00 PM at Himawari Hotel Apartments. The workshop is a part of the Continuing Professional Development (CPD) Programme for KICPAA Members and the growing accountancy industry in Cambodia.

The workshop was successfully conducted with significant excitement and interest by 40 participants from KICPAA Members, ACCA Members, Accounting and Auditing Regulator, Securities and Exchange Regulator of Cambodia, National Bank of Cambodia, General Department of Taxation, Commercial Banks and other industries.

KICPAA Webinar:  
“General awareness on IFRS  
S1 and S2”



October 30, 2023

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the collaborations from Grant Thornton Australia Limited hosted a webinar on “General awareness on IFRS S1 and S2” on Monday, October 30, 2023 from 9:30 AM to 11:30 AM. The webinar is a part of the Continuing Professional Development (CPD) Programme for KICPAA Members and the growing of accountancy industry in Cambodia.

The Webinar was successfully conducted with significant excitement and interest by nearly 300 participants.

KICPAA 2 Days Physical Workshop: "ISQM 1, ISQM 2 and ISA 220"

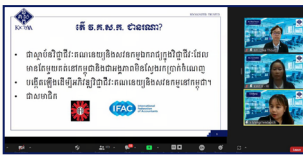


1-2 November 2023

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the collaborations from Crowe Malaysia PLT hosted a 2 days physical workshop on "ISQM 1, ISQM 2 and ISA 220" on Wednesday & Thursday, 1 & 2 November 2023 from 8:30AM to 4:30PM at Himawari Hotel Apartments. The workshop is a part of the Continuing Professional Development (CPD) Programme for KICPAA Members and the growing accountancy industry in Cambodia.

The workshop was successfully conducted with significant excitement and interest by 34 participants from KICPAA Members, ACCA Members, Accounting and Auditing Regulator, Securities and Exchange Regulator of Cambodia, National Bank of Cambodia, General Department of Taxation, Commercial Banks and other industries.

KICPAA Webinar: "Penalty Exemption for Late Report Submission to ACAR"

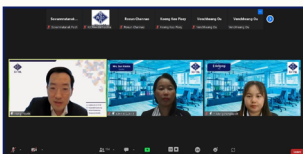


December 8, 2023

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the collaborations from FII & ASSOCIATES CO., LTD hosted a webinar on "Penalty Exemption for Late Report Submission to ACAR" on Friday, December 8, 2023 from 9:00 AM to 10:30 AM. The webinar is a part of the Continuing Professional Development (CPD) Programme for KICPAA members and the growing of accountancy industry in Cambodia.

The Webinar was successfully conducted with significant excitement and interest by 500 participants.

KICPAA 2<sup>nd</sup> Time Webinar: "Penalty Exemption for Late Report Submission to ACAR"



December 26, 2023

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the collaborations from FII & ASSOCIATES CO., LTD hosted the 2nd Time webinar on "Penalty Exemption for Late Report Submission to ACAR" on Tuesday, December 26, 2023 from 9:00 AM to 10:00 AM. The webinar is a part of the Continuing Professional Development (CPD) Programme for KICPAA members and the growing of accountancy industry in Cambodia.

The Webinar was successfully conducted with significant excitement and interest by nearly 300 participants.



## Memorandum of Understanding (MoU)

### MoU between KICPAA and FinTech Company Limited (BANHJI)



January 26, 2023

On January 26, 2023, at 2:00 PM, a Memorandum of Understanding (MoU) was signed between the KICPAA and the FinTech Company (BANHJI) on Facilitating the Digital Adoption and Innovation of Members and Joint Research in the KICPAA's meeting room. The content of this memorandum states the participation of both parties in:

- Developing the digital adoption and capability index of small and medium-sized enterprises
- Conducting a base-line survey on SMP digital adoption in Cambodia
- Developing the path of digital capture for the accounting profession in Cambodia
- Developing and sharing tools, insights, and guidance related to SMP technology adoption
- Conducting joint research related to the accounting and auditing profession in Cambodia

### MoU between KICPAA and Vanda Institute



April 24, 2023

Signing Ceremony of Memorandum of Understanding between KICPAA and Vanda Institute on the accepting the ATQ program to teaching and Recognition of Vanda Institute as a Training Organization took place on April 24, 2023 at 2:00 PM in the meeting room of KICPAA.

### MoU On Accounting Technician Qualification Program (ATQ) Student Internship Program

The purpose of this Memorandum of Understanding is to provide opportunities for students studying the Accounting Technician Qualification Program (ATQ) of KICPAA to undergoing internship with the companies that signed this memorandum. In addition to this, the partnered company will encourage its employees to undertake the ATQ program as well. This qualification will be part of the capacity building and better staff productivity.



MoU between KICPAA and LOCHAN & CO (CAMBODIA) COMPANY LIMITED.  
April 25, 2023



MoU between KICPAA and SOTA PROFESSIONAL COMPANY LIMITED  
June 21, 2023



MoU between KICPAA and D A S AND PARTNERS CO., LTD.  
August 11, 2023

MoU between  
KICPAA and ISCA



May 10, 2023

Signing Ceremony of Memorandum of Understanding (MoU) between Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) and Institute of Singapore Chartered Accountants (ISCA) on “Seeking to develop routes to membership and recognition of their respective” conducted on May 10, 2023 at ISCA Conference Room in Singapore.

The objectives of this MoU are:

- The parties shall consider collaboration on pathways to membership to enable members of each party to become members of the other party.
- The parties shall look to collaborate on training, such as the development and adaption of training contents to meet the needs of the respective markets.
- ISCA shall provide assistance to develop KICPAA members and the accountancy profession in Cambodia via a “Train-the-Trainer” programme.
- The parties shall work together on a global management training programme to develop the accountancy talent pipeline in Cambodia and Singapore.
- The parties shall explore opportunities to facilitate the sharing of resources, exchange of knowledge and networks between Cambodia and Singapore.
- Each party shall provide support to the other party on business development trips to the home jurisdictions of each party.

MoU between  
KICPAA and CAS-BIZ  
TECHNOLOGY CO., LTD



July 10, 2023

The MoU between Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) and CAS-BIZ TECHNOLOGY CO., LTD was organized at KICPAA office on July 10, 2023. The MoU was signed for facilitating students, Training of Trainer (TOT), and offering QuickBooks Online licenses for ATQ Training Organizations. The detail of MoU is to state the contributions of both parties in:

- Contribution of QuickBooks online licenses to KICPAA’s ATQ Training Organizations for education
- Co-organized trainings on QuickBooks application for students
- Co-organized training of trainers on ATQ Program TQ2: IT Skills and Software
- Co-organized student orientation on QuickBooks application.

## MoU between KICPAA and IFA



September 22, 2023

The signing Ceremony of the Memorandum of Understanding (MoU) between the KICPAA and the Institute of Finance and Accounting (IFA), a KICPAA's training organization, in the implementation of the Accounting Technical Qualification (ATQ) Program, held on September 22, 2023 at 10:00 AM at KICPAA meeting room. The MoU aims to add a higher level of IFA commitment by requiring all new year-one students from the academic year of 2023-2024 to take the ATQ examination. KICPAA would like to appreciate the willingness of IFA in the development of accounting and auditing in Cambodia.

## Signing Ceremony for the Continuation of the Cooperation Agreement between the KICPAA and ACAR With CPA Australia



December 8, 2023

On Friday morning, December 8, 2023, **Mr. Khun Darith**, President of KICPAA, **Mr. Hong Piseth**, Vice President of KICPAA, and **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, participated in the seminar program “**GPES-The Framework and Application Readiness of FRS in Cambodia**” and the signing ceremony of the renewal of the cooperation agreement between KICPAA and CPA Australia, presided over by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR), **Mr. Hong Piseth**, Vice President of KICPAA and guest speaker on “**Preparation for the Challenges and Benefits of the General Purpose of Financial Statements in Cambodia**”. The purpose of this workshop is to:

1. Signed the renewal of the cooperation agreement between KICPAA and CPA Australia
2. Discussion forum on preparing for the challenges and benefits of the general purpose of the financial statements to CPA Australia members in Cambodia
3. Integrate more awareness of the latest updates on the implementation of financial reporting standards within the framework of financial reporting in Cambodia to be more comprehensive and effective.

The workshop was attended by **Mr. Chen Phat**, Deputy Director General of Accounting and Auditing Regulator (ACAR), **Ms. Nguyen Thi Bich Hien**, Regional Manager, CPA Australia North Vietnam, Member of CPA Australia in Cambodia, Representatives of Accounting and Auditing firms and representatives of various institutions.

The workshop ended at 12:30 PM on the same day at Raing Sap meeting room, Sokha Phnom Penh Hotel with fruit and high cooperation.

## Cooperation and Participation with National and International Institutions

KICPAA participated in activities with national and international institutions such as:

### Accounting and Auditing Regulator (ACAR)

|    |  |
|----|--|
| 1  | Attended in the 2 <sup>nd</sup> meeting on the readiness to inspect compliance with “ <b>Law on AML &amp; CFT and PF</b> ” by the FATF and NRA Monitoring Team on 9 January.   |
| 2  | Attended the 1 <sup>st</sup> meeting of the new members of Cambodia CPA Program Management Committee on 27 January.  |
| 3  | Paid courtesy visit with <b>H.E. Ngy Tayi</b> , Secretary of State of Ministry of Economy and Finance, in charge of Accounting and Auditing Regulator, and requested high recommendations for the continuation of the work of the KICPAA for effective and progressive action on January 27. |
| 4  | Attended a closed meeting on “ <b>Draft Prakas on Audit Quality Control</b> ” on 9 February.   |
| 5  | Attended the 5 <sup>th</sup> meeting of the Monitoring Committee of Cambodia on 27 February.   |
| 6  | Attended in the dissemination workshop on “ <b>Results of Quality Control on Auditing 2021 - 2022 and Moving forward program on the Quality Control on Auditing</b> ” on March 20.   |
| 7  | Accompanied a study visit to Singapore on the Development of Accounting and Auditing Profession at the Institute of Singapore Chartered Accountants (ISCA), with ACAR to learn more about the development of the field accounting and auditing from April 17 to 21.                          |
| 8  | Participated in the 6 <sup>th</sup> meeting of the Monitoring Committee of Cambodia on April 25 online.  |
| 9  | Participated in the 104 <sup>th</sup> CCS (Coordinating Committee on Service) meeting of ASEAN online on 19 May.   |
| 10 | Participated in consultative meetings organized by ACAR On “ <b>Implementation of the Cambodian International Standard on Quality Management (CISQM1 &amp; CISQM2)</b> ” on 23 May at the Non-Banking Financial Services Authority.  |
| 11 | Prepared a list of active members of the KICPAA Cambodian who can meet the conditions for applying for registration as an ASEAN Professional Accountant (ASEAN CPA) to the Accounting and Auditing Regulator upon request.   |
| 12 | Participated in the discussion meeting on the Draft Prakas on “ <b>Quality Control on Auditing</b> ” on 5 June through Zoom Meeting.   |
| 13 | Participated in a closed meeting to consult on “ <b>Draft Prakas on the Management of Accounting and Auditing Practice Licenses for Foreign Accountants and Auditors</b> ” on 20 June at the Ministry of Economy and Finance.  |
| 14 | Responded and provided additional input on the content of the draft circular on “ <b>Conditions, Procedures and Process for Obtaining an Accounting and Auditing Practice License for Foreign Accountants and Auditors</b> ” to the Accounting and Auditing Regulator (ACAR) upon request.   |

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| 15 | Responded to ACAR request for co-submission of the Questionnaire on the draft amendments of the International Accounting Standards Board (IASB) to the International Financial Reporting Standards for Small and Medium Enterprises (IFRS for SMEs) on International <b>Tax Reform-Pillar Two Model Rules</b> to accounting and auditing firms that are members of KICPAA, review and comment by sending an e-mail to members The above question was completed on July 7. |
| 16 | Suggested as an additional input on the draft strategy for the development of the field and profession of accounting and auditing upon the requested letter of ACAR No. 0547/23 in July, completed on 08 August.  |
| 17 | Attended the 7 <sup>th</sup> meeting of the Monitoring Committee of Cambodia on August 8.   |
| 18 | Appointed 6 representatives to join the Cambodia CPA Program Management Committee as follows: <ul style="list-style-type: none"> <li>- Chairman and member of the Curriculum Development Subcommittee</li> <li>- Vice-Chairman and members of the Examination Management Sub-Committee</li> <li>- Vice-Chairman and Member of the Sub-Committee on Accreditation of Education and Training</li> </ul>   |
| 19 | Participated in a meeting with <b>Mrs. Nean Bony</b> , Deputy Director General of Accounting and Auditing Regulator, highly representative <b>H.E. Bou Tharin</b> , Director General of Accounting and Auditing Regulator and Officers of the Accounting and Auditing Professional Management Department related to the updating of 7 subjects textbook of the Cambodia CPA Program upon the request, on 22 August.   |
| 20 | Participated in a discussion meeting organized by ACAR with representatives of the International Accounting Standards Board (IASB) on updates on key IASB projects, on 08 September.  |
| 21 | Participated in the online closing meeting on “Quality Control Program” on the auditing company, on September 11.   |
| 22 | Participated in and presented at the 2 <sup>nd</sup> Dissemination Workshop on “ <b>Prakas on Management of Accounting and Auditing Practice License and Launching of Online Application for Licensing</b> ” for accounting and auditing firms and the public (Agency Tax Service) in 2023, on October 10.  |
| 23 | Participated in a meeting with the management team and officers of Accounting and Auditing Regulator (ACAR), on insight ATQ program and ATQ app, on 17 October.   |
| 24 | Participated in the dissemination workshop on “ <b>Accounting and Auditing Obligations and Related Provisions</b> ” for enterprises, on 31 October.   |
| 25 | Participated in the 8 <sup>th</sup> meeting of the Monitoring Committee of Cambodia, on November 6.   |
| 26 | Participated in the consultative workshop on the 10-Year <b>Draft on Development Strategy for Accounting and Auditing Profession and Sector in Cambodia (2023-2032)</b> , on November 8.  |
| 27 | Participated in a public consultation workshop on the Glossary of International Financial Reporting Standards of Cambodia for Small and Medium Enterprises and the International Financial Reporting Standards of Cambodia, on 16 November  |

|    |   |
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| 28 | Participated in a meeting to discuss the cooperation agreement between KICPAA, ACAR and CPA Australia, on 23 November via Zoom Meeting.   |
| 29 | Participated in the follow-up meeting on “ <b>Draft Prakas on Quality Control on Auditing</b> ” on 30 November via Zoom Meeting.  |
| 30 | Attended the first meeting of the Curriculum Development Sub-Committee, the Examination Governance Sub-Committee, and the Education&Training Accreditation Sub-Committee, on 30 November.   |
| 31 | Participated in the seminar program “ <b>GPES-The Framework and Application Readiness of IFRS in Cambodia</b> ” and the signing ceremony of the renewal of the cooperation agreement between KICPAA, ACAR and CPA Australia, and was the guest speaker at the Forum on the <b>Preparation for the Challenges and Benefits of the General Purpose of Financial Statements in Cambodia</b> , on 8 December. |

### IFC (International Finance Corporation)

|   |   |
|---|---|
| 1 | Participated in the Consultative Workshop on Interim Governor in Bankruptcy Case, on 21 February. |
|---|---|

### General Department of Taxation

|   |  |
|---|--|
| 1 | Attended in a meeting with a delegation from the Secretariat of the Global Forum on Transparency and Information Exchange on Tax Objectives and ADB Expertise during a Visit to Cambodia for a Mock On-site Visit) Before the actual evaluation of Cambodia’s membership in the Global Forum, which will take place in the upcoming fourth quarter. The meeting was organized by the General Department of Taxation for 3 days from 6 to 8 June at the Phnom Penh Hotel. |
| 2 | Attended in the meeting to review and discuss the information exchange mechanism to verify the membership documents of the KICPAA, on August 24 at the General Department of Taxation.   |
| 3 | Attended a meeting and discussed the guidelines on the types of licenses issued by the Accounting and Auditing Regulator and the types of membership issued by the KICPAA to use in applying for a tax service agency license on 31 August.  |

### ISCA (Institute of Singapore Chartered Accountants)

|   |   |
|---|---|
| 1 | Visited ISCA Singapore twice, the first from 17 to 21 April and the second from 9 to 11 May.  |
| 2 | In the spirit of MoU between KICPAA and ISCA and a visit to Singapore in April. So far, KICPAA has sent two messages to ISCA requesting permission to grant KICPAA rights to use the ISQM1 ISCA toolkit, share it with the members of the KICPAA. Discussions on providing speakers to help train members’ ability to use those tools were also discussed, and so far there has been a discussion on the Accountify Platform, but so far no response has been received from ISCA. |
| 3 | Attended webinar on “ <b>Be Prepared for Your Quality Assurance Review (Singapore Experience)</b> ”   |
| 4 | Collaborated to facilitate the promotion of “ <b>ISCA’s Global Talents</b> ” to ATQ students and training partners.   |

## IFAC (International Federation of Accountants)

|   |   |
|---|---|
| 1 | Completed the questionnaire to assess and update the status of the KICPAA.  |
| 2 | Organized a meeting with IFAC on SMO 6: Investigation and Disciplinary (I&D) and prepared relevant documents to be sent to IFAC for review and comment. Overall, we have received advice from IFAC in seeking support for the KICPAA candidate to become a full member of IFAC and whether any institution was a supporter of KICPAA in joining the IFAC Associate Member in 2008 and will clarify the reason for choosing a different sponsor if the sponsor is not a former supporter. KICPAA should prepare guidelines for the implementation of the I&D mechanism of the KICPAA I&D Committee append the existing Laws, Sub-Decrees and By-Law, which those sample documents can be requested from the Philippine Institute of Certified Public Accountants (PICPAA). |
| 3 | Completed IFAC Survey: IAASB Seeks IFAC Member Organizations' Input at IFAC Request.  |
| 4 | Organized a meeting with <b>Ms. Jill Santos</b> , Member of the Professional Accountancy Organization Development and Advisory Group (PAODAG) of IFAC and Founder and CEO of JSC Company on the KICPAA Update to become a full member of IFAC on September 27 at the Hyatt Regency Hotel.   |
| 5 | Warmly welcomed the visit to the KICPAA By <b>Ms. Jill Santos</b> on September 28.  |
| 6 | Completing the formalities and conditions required to become a full member of IFAC.   |
| 7 | Attended three meetings to discuss the possibility of applying for full membership in IFAC with <b>Ms. Tanya Musumhi</b> , IFAC Representative.   |

## AFA (ASEAN Federation of Accountants)

|    |  |
|----|--|
| 1  | Participated in webinar on "IFRS for SMEs ASEAN Outreach on the Proposed Update to the IFRS for SMEs Accounting Standard" organized by AFA, on 17 January. |
| 2  | Provided input on AFA Strategy Survey.   |
| 3  | Attended the 136 <sup>th</sup> AFA council meeting, AFA Strategic Meeting and LCPA conference organized by AFA from 27 to 30 April in Laos.                |
| 4  | Organized online meeting with AFA on Cooperation between KICPAA and AFA, on 5 May.   |
| 5  | Invited members to CLMV Reporting Conference 2023.   |
| 6  | Shared ISSB Issues IFRS S1 & IFRS S2 for members.  |
| 7  | Shared AFA - Net Zero Transition Survey for members to respond.  |
| 8  | Co-sent Questionnaire on ASEAN Business Sentiment Survey 2023 organized by AFA and CPA Australia to members to complete in August.                         |
| 9  | Attended the mini workshop on IPSAS organized for AFA members and also invited KICPAA to participate.  |
| 10 | Attended the 137 <sup>th</sup> AFA council meeting and the 23 <sup>rd</sup> AFA conference organized by the AFA from 24 to 26 November in Thailand.        |

## ACCA (Association of Chartered Certified Accountants)

|   |  |
|---|--|
| 1 | Attended in the signing ceremony of the MoU between FWD Insurance and ACCA Cambodia, on 27 February at FWD Insurance Office.   |
| 2 | Paid a courtesy call on the expansion and strengthening of cooperation between KICPAA and ACCA on 10 May at ACCA Singapore after completing a study visit to ISCA.   |
| 3 | Welcomed the presence of <b>Mr. Ren Varma</b> , Regional Head of Mainland Southeast Asia of the ACCA, who arrived in Cambodia on 25 May 2023 at KICPAA.  |
| 4 | Co-organized CPD training on IFRS 10.  |
| 5 | Organized joint meeting to discuss about Membership Day which will be held on November 11.   |
| 6 | Co-organized " <b>Membership Day 2023</b> " on November 11 at Chambok Primary School and vKirirom Pine Resort, Kampong Speu Province. There was a Charity & Team Building program for KICPAA & ACCA members in order to meet KICPAA and ACCA members to have a good relationship and build solidarity between all members. |
| 7 | Attended in a discussion meeting on the process of ACCA support for the KICPAA candidate to apply for full membership of IFAC.   |

## EUROCham

|   |  |
|---|--|
| 1 | Join the Human Resource Forum on February 3 at Raffles Hotel Le Royal. |
|---|--|

## Tax Working Group (TWG)

|   |                                       |
|---|---------------------------------------|
| 1 | Attended TWG monthly meetings online. |
|---|---------------------------------------|

## Malaysian Business Chamber of Cambodia

|   |   |
|---|---|
| 1 | Collaborated and received special prices for KICPAA members to register for the Tax Forum organized by the Malaysian Business Chamber of Cambodia with the General Department of Taxation on August 25. |
|---|---|

## Securities Exchange Regulator of Cambodia (SERC)

|   |   |
|---|---|
| 1 | Attended in the training course on the draft Prakas on " <b>Sustainable Information Disclosure</b> " on December 1. |
|---|---|

## Insurance Regulator of Cambodia (IRC)

|   |  |
|---|--|
| 1 | Participated in the dissemination workshop on the Prakas on " <b>Accreditation of Audit Service Providers in the Insurance Sector</b> " on December 5. |
|---|--|



## Study Visit

KICPAA visited ISCA Singapore twice, the first from 17 to 21 April and the second from 9 to 11 May.

### The purpose of this study visit is to prepare:

- Management and training of SMPs
- Sign a Memorandum of Understanding between the KICPAA And ISCA and gain an in-depth understanding of the professional development of accounting and auditing at ISCA
- Gather additional inputs for the development of the accounting and auditing sector in Cambodia and use those inputs to draft a long-term development strategy for the accounting and auditing sector.

For the second mission, the president signed a Memorandum of Understanding on finding ways to develop members and recognize the two professional institutions on May 10.

## KICPAA's Governing Council and Committee Meeting

KICPAA organized meetings including:

### Governing Council meeting

5 times

- January 25, 2023
- February 27, 2023
- May 31, 2023
- July 26, 2023
- September 16, 2023

### Registration and Membership Committee meeting

4 times

- March 2, 2023
- June 2, 2023
- August 28, 2023
- November 23, 2023

### Technical Committee meeting

3 times

- March 3, 2023
- July 17, 2023
- December 20, 2023

### Education and Training Committee meeting

3 times

- February 21, 2023
- March 14, 2023
- December 22, 2023

### Meeting discussion by Office Bearer

Regular meeting before GC meeting

## Tax Working Group and Accounting and Auditing Team

- 1 KICPAA working group (KWG-KICPAA Working Group) coordinated and organized a meeting to discuss and clarify on the Prakas on “**Procedures and Measures of Calculation of Technical Reserve Insurance**” between the IRC and representatives from accounting and auditing firms such as KPMG, Deloitte and EY, with the permission of **Mrs. Tan Linna**, Deputy Director General of the IRC, on December 20.
- 2 Prepared and sent the Big4 questionnaire to request clarification from ACAR on the contents of the Prakas on “**Management of Accounting and Auditing Practice License**” and sent this request to the ACAR by letter dated 15 August and received clarification from the ACAR.
- 3 Prepared a letter upon request from the Accounting and Auditing Company-Big4 to ACAR. In organizing a closed-door meeting to explain in detail the content of Article 16 in the Prakas on “**Professional Management of Accounting and Auditing**”, which clarified that by Prakas No. 0169, dated August 12, 2021, On the registration of the company format of the Ministry of Commerce Holding Company requires registration with the Ministry of Commerce.
- 4 Continuing to coordinate meetings for members to hold closed meetings between accounting and auditing companies-Big4 and ACAR. In order to explain in detail the contents of Article 16 which is stated in the Prakas on Management of Accounting and Auditing Practice License”, we are waiting for the ACAR respond to the time for the meeting.

## Articles, Surveys, Publications and Annual Reports

- 1 Joined the research partner with IMA (Institution of Management Accountants) to conduct a global research study on talent retention within the accounting and finance profession.
- 2 Collaborated with AFA to complete research on “**Technology disruption on the accounting profession**”
- 3 Survey of all members on “**Membership Engagement**”
- 4 Delivered and published the 2022 Annual Report and
- 5 Submitted the first quarter, second quarter and third quarter report of 2023 to the Governing Council and the ACAR.

## KICPAA Rebranding

- 1 The new KICPAA website was developed and launched
- 2 Completed the marketing material design for the new brand and
- 3 Letter requesting to change the new logo, dry stamp, and stamp of KICPAA was prepared and requested again.

## KICPAA Annual Sponsorship

- 1 Prepared and shared to KICPAA social media and
- 2 Prepared and sent out proposals for submission to new sponsors in 2024.

## Planning, Policies, and Regulations

- 1 Prepared a decision on revising the composition of the committee
- 2 Prepared decision on allowance for new governing council
- 3 Awaiting decision on Draft Staff-Policy and Accounting-Policy from Office Bearer
- 4 Revised and implemented the Continued Professional Development Policy 2023 (CPD Policy 2023) and
- 5 Prepared the draft action plan for 2024 and the budget plan for 2024.



# Cambodia Accounting Technician Qualification

“  
A bridge to a career  
in accounting  
”

— **Take Your Exam Today to become  
an Accounting Technician !**



LEARNING HUB



**A new Accounting Technician Qualification (ATQ) in Cambodia will provide further career opportunities to young Cambodians.**

### About KICPAA

- Only one independent and non-profit institution in Accounting and Auditing profession in Cambodia
- Established by Law and Regulations since 2003
- To protect the public interest and the interest of the profession; to govern its members through professional capacity development; to enhance compliance with standards, professional codes of conduct, rules and regulations; and to develop and manage professional accounting education programmes.

### About new Accounting Technician Qualification (ATQ)

Developed by KICPAA with technical support from ICAEW and funded by Russian Federation and UNDP Cambodia. It is actually the ATQ program enabling students to shorten their study time and they can study at their own place. Students from everywhere in Cambodia can study with training organizations or themselves through a LEARNING HUB.

ATQ is the examination-based qualification for the skill recognizing at the technician level of accounting. After passing the first two subjects, students will become competent bookkeepers which the employment market is highly needed.

### Why choose ATQ?

- ◆ Recognized accounting qualification
- ◆ Flexible learning environment
  - Self-study through LEARNING HUB
  - Study with our Training Organizations around Cambodia
- ◆ On-demand internship opportunities with our firm members
- ◆ Added value for your career in accounting
- ◆ Better career opportunities

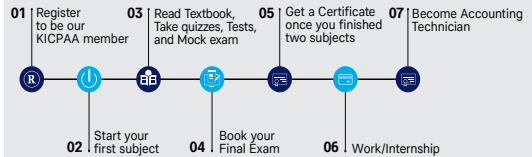
### Moving forward

- ◆ Harmonizing accounting education nationwide, which enhance our education system
- ◆ Training Cambodian young professionals to be well-equipped with career readiness skills
- ◆ Providing accounting services with confidence and professionalism that helps the Cambodian economy going forward

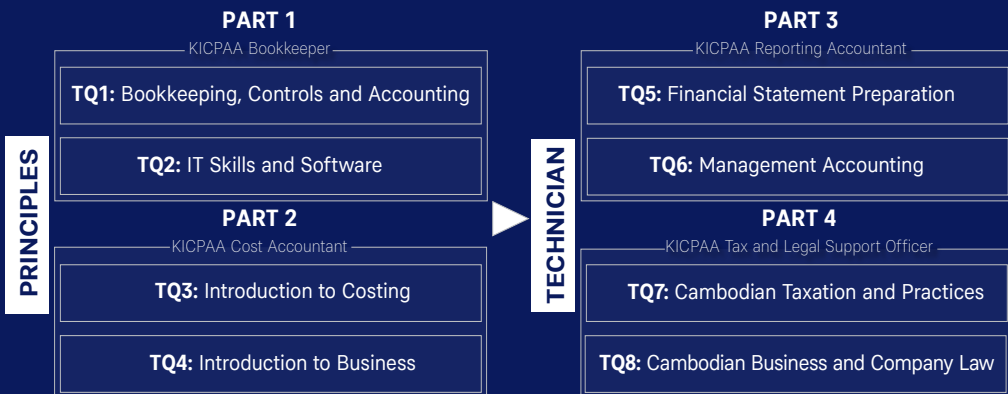
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- ATQ learning resources and tests**

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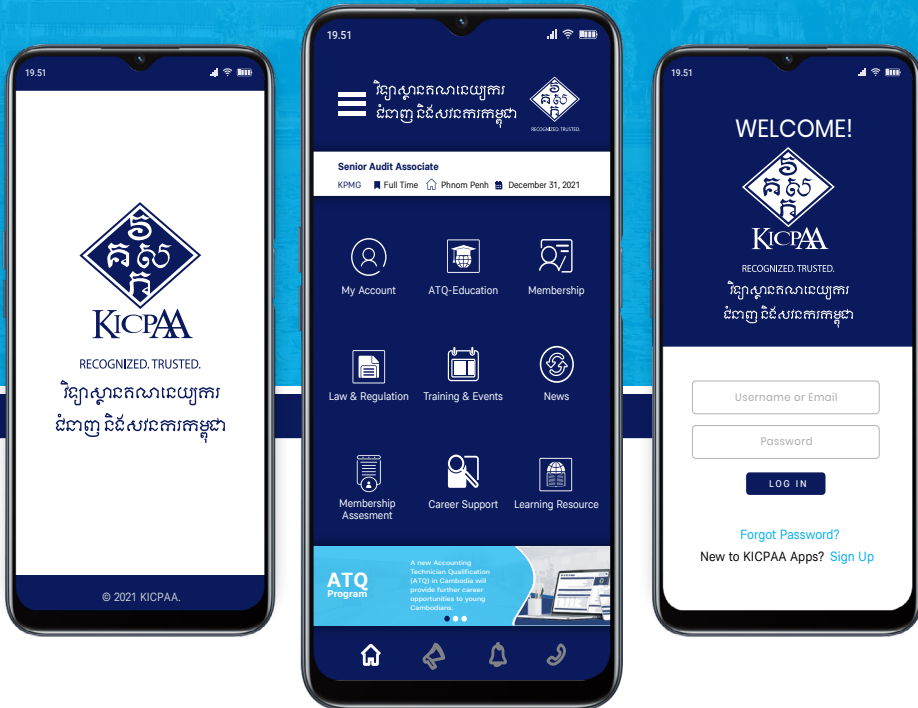


## Accounting Technician Qualification



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## Firm Member

### Accounting (Associate)

| N° | Firm Name                                | Tel         | Address   |
|----|--|-------------|---|
| 1  | RICHENG INVESTMENT & CONSULTANT CO., LTD | 087 552 035 | #110, Street 06A, Thmey Village, Dangkor, Phnom Penh, Cambodia. |

@December 2023

### Accounting (Affiliate)

| N° | Firm Name   | Tel         | Address   |
|----|---|-------------|---|
| 1  | ASIAN CAM ADVISORY CO., LTD.                                  | 012 777 842 | 26, Str 610, 20 Village, Beung Kork II, Toul Kork Distric, Phnom Penh City, Cambodia  |
| 2  | ASIANERIAL ADVISORY INT CO., LTD                              | 017 229 722 | #80F, St. 210, Sangkat Toek Laok 3, Khan Toul Kork, Phnom Penh  |
| 3  | ATCAM CONSULTING CO., LTD.                                    | 093 980 180 | Phum Watsvay, Sangkat Salakamreuk, Krong Siem Reap, Cambodia.   |
| 4  | B.I.S ACCOUNTING AND TAX SERVICE CO., LTD                     | 098 893 999 | #12B, Street Lum, Domnak Village Sangkhart Kork Khleang Khan Sen Sok Phnom Penh City  |
| 5  | CAMBODIAN INVESTMENT MANAGEMENT ACCOUNTING SERVICES CO., LTD. | 010 902 537 | No. 14, 106, Phum 8, Voat Phnum, Doun Penh, Phnom Penh, 12202, Cambodia   |
| 6  | CAMWIN FINANCIAL ADVISORY CO., LTD.                           | 012 291 368 | #C8, Street Cheerfulness, S/K Obekaom, Khan Sen Sok, Phnom Penh, Cambodia.  |
| 7  | CAPITAX CONSULTING SERVICES CO., LTD.                         | 069 553 913 | #SV35, 8 Ground Floor, Room 806, Street Moa Tse Toung, Village 9, Sangkat Boeng Keng Kang 1, Khan Boeng Keng Kang, Phnom Penh   |
| 8  | D ONE ACCOUNTING & TAX SOLUTION CO., LTD.                     | 085 777 399 | S01, 2, Phum Preaek Takoang, Chak Angrae Leu, Mean Chey, Phnom Penh, Cambodia   |
| 9  | DBA & ASSOCIATES CO., LTD.                                    | 069 505 99  | #Star City Building 2, 5th Floor, Room 508, Russian Federation Blvd, Phum Tuek Thla, Sangkat Tuek Thla, Khan Sensok, Phnom Penh |
| 10 | E B M CO., LTD.   | 023 213 919 | #151, ground floor and 1st floor, street 376, Phum 1, Sangkat Boeung Keng Kang 3, Boeung Keng Kang, Phnom Penh.                 |
| 11 | EAGLE CAMBUS CONSULTANT CO., LTD.                             | 077 392 074 | 4C Street down floor Betong, Phum Boeng Salang, Sangkat Ressey Keo, Khan Ressey Keo, Phnom Penh, Cambodia.                      |
| 12 | EVERCOM SOLUTION CO., LTD.                                    | 099 989 888 | No. 163, Street 1015 (Borey Chipmong), Phumi Bayab, Sangkat Phnom Penh Thmey, Khan Sensok, Phnom Penh, Cambodia.                |
| 13 | FGS SERVICE (CAMBODIA) CO., LTD.                              | 015 999 276 | # 09+10, Ground Floor, St. 250, Village 1, Sangkat Boeng Prohit, Khan 7 Makara, Phnom Penh                                      |
| 14 | KAMPUSINO J.E CONSULTING CO., LTD.                            | 012 859 812 | No. 01E0, ST. K4A, Sangkat Ou Bek Kaorm, Khan Sensok, Phnom Penh.   |
| 15 | KD CONSULTANTS COMPANY LIMITED                                | 070 779 945 | No.56 Street 337 Sangkat Boeung Kok II, Khan Toul Kork, Phnom Penh Cambodia   |



|    |  |              |   |
|----|--|--------------|---|
| 16 | KOTTRA ACCOUNTING CO., LTD.                          | 023 232 456  | #1346 1st Floor, St.371, Kbal Tumnu Village, Sangkat Beung Tumpun II, Khhan Mean Chey, Phnom Penh City  |
| 17 | LA PAIX PARTNERS & ASSOCIATES CO., LTD.              | 016 978666   | #8, Phum Taphul, Sangkat Svay Dangcum, Siem Reap City, Siem Reap Province, Phnom Penh   |
| 18 | LKNG CONSULTING CO., LTD.                            | 010 81 44 99 | Building Time Square 2, Room D24, Floor 24th, Street 317, Sangkat Beong Kak ti Mouy, Khan Toul Kouk, Phnom Penh.                                  |
| 19 | M2M CONSULTING SERVICES CO., LTD.                    | 023 987 876  | #YUETAI ECC, Room 27M(1) of 27M, 27th Floor, Norodom Blvd, Phum 10, Sangkat Tonle Basac, Khan Chamkarmorn, Phnom Penh                             |
| 20 | REAL BUSINESS CONSULTATION CO., LTD.                 | 012 273 276  | #D27, St.D,Phum Kbal Domrey I, Shangkat Kakab I, Khan Posenchey, Phnom Penh ,Cambodia   |
| 21 | ROYAL CONSULTING CO., LTD.                           | 023 232 889  | #09E0-E1, Street 10, Sangkat Phnom Penh Thmey, Khan Sen Sok, Phnom Penh, Cambodia.  |
| 22 | ROYAL CTA (CAMBODIA) CO., LTD                        | 093 300 309  | #20 (E1), St 103R, Phum Tuol Thngan, Sangkat Toul Sanke II, Khan Russeykeo, Phnom Penh, Cambodia  |
| 23 | SD VISION CAM CO., LTD.                              | 087 334 888  | #TK Roundabout, level 2 room A2-01, Street 289, Phum 12, Sangkat Beungkork 2, Khan Toulkork, Phnom Penh.  |
| 24 | SSPM CONSULTING SERVICES CO.,LTD.                    | 011 880 226  | The Star City, Building #2, 5th Floor, Room #503_2, Russian Federation Blvd. (110), Phum Toeuk Thla, Sangkat Toeuk Thla, Khan Sen Sok, Phnom Penh |
| 25 | TRUSTEDGE CONSULTING CO., LTD.                       | 089 59 2001  | 7C2Eo, St.01, Phum Sambor, Sangkat Dangkor, Khan Dangkor, Phnom Penh  |
| 26 | U.S.R.V INTERNATIONAL BUSINESS CONSULTANCY CO., LTD. | 088 539 8888 | #C46 &#C48 Borey Airway complex, No. C50, Russian Federation Blvd (110), Phnom Penh   |

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## Accounting (Active)

| N <sup>o</sup> | Firm Name   | Tel                        | Address   |
|----------------|---|----------------------------|---|
| 1              | 3S CONSULTING CO., LTD.                           | 087 552 035                | #110, Street 06A, Thmey Village, Dangkor. Dangkor, Phnom Penh, Cambodia.  |
| 2              | ACCLIME (CAMBODIA) CO., LTD.                      | 023 215 960<br>017 724 994 | No.1159, Samdach Hun Sen Blvd., Prek Tanuo Village Commune, Sangkat Chak Angre Leu, Khan Mean Chey, Phnom Penh, Cambodia. |
| 3              | D A S AND PARTNERS CO., LTD.                      | 012 25 24 13               | #6 Street 474, 7 Village, Boeung Trabeic, Chamkar Mon, Phnom Penh.  |
| 4              | DIGITAL FINANCE CONSULTANCY CO., LTD.             | 077 990 112                | 19&20, Exchange Square Building, 14th Floor, Room 1431, Street 106, Sangkat Wat Phnom Penh, Cambodia                      |
| 5              | HONGO TSUJI TAX & ACCOUNTING (CAMBODIA) CO., LTD. | 023 998 190<br>010 872 999 | Building #216, Icon Room 39E1, Norodom Blvd, Sangkat Tonle Basac,Khan Chamkamon, Phnom Penh, Cambodia                     |
| 6              | I-GLOCAL CO., LTD.                                | 023 964 405                | #445 Phnom Penh Tower, 13 Floor, Monivong Blvd, Sangkat Boeung Pralit, Khan 7 Makara, Phnom Penh.                         |
| 7              | MEKONG ACCOUNTING SERVICES CO., LTD.              | 069 690 613                | No. 30, Bred Bank Building, 4th Floor, Phum 8, Sangkat Pshar Thmei 3, Khan Daun Penh, Phnom Penh, Cambodia                |
| 8              | SKY LIMITED ACCOUNTING (CAMBODIA) CO., LTD.       | 092 786 541<br>092 786 540 | B-Ray Tower (8th Floor), No.166, Norodom Blvd, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh                          |
| 9              | VDB LOI LIMITED.                                  | 023 964 430                | No.33, St.294 Corner St.29, Phum 4, Tonle Bassac, Khan Chamkarmon, Phnom Penh, Cambodia                                   |

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## Accounting and Auditing Services

| Nº | Firm Name  | Tel                          | Address  |
|----|--|------------------------------|--|
| 1  | ADVANCE GRAND FORMULA CO., LTD.                    | 085 368 888                  | #180, Borey Chip Mong Land, Street P13, Sangkat Phnom Penh Tmey, Khan Sen Sok, Phnom Penh, Cambodia.   |
| 2  | ALLNISON AUDITING AND CONSULTING CO., LTD.         | 023 222 123<br>088 77 66 865 | # 54, Street 352, Sangkat Boeung Keng Kong I, Khan Sangkat Boeung, Phnom Penh, Cambodia.   |
| 3  | AMPLE & PARTNERS (CAMBODIA) CO., LTD.              | 016 59 58 56                 | House/Building No.26 (2nd floor), Street/Road No.610,20, Boeng Kak Ti Pir, Tuol Kouk, Phnom Penh, Cambodia   |
| 4  | ANDREW & PHILIP ACCOUNTING CO., LTD.               | 023 964 999                  | #9E, St 608, Boeung Kork 2, Toul Kork, Phnom Penh, Cambodia  |
| 5  | APOLLO INVESTMENT & CONSULTING CO., LTD.           | 081 288 858                  | #120ZB, St. 438, Phum 04, Sangkat Toul Tompoung 2, Khan Chamkar Mon, Phnom Penh, Cambodia  |
| 6  | APV (CAMBODIA) CO., LTD.                           | 078 666 001<br>023 238 818   | #26B-95A-95B, Street 320, Sangkat Beoun Keng Kang III, Khan Beoung Keng Keng, Phnom Penh.  |
| 7  | AT & ASSOCIATES CO., LTD.                          | 023 212 616<br>012 92 31 75  | 39C, St. 155, Toul Tompung I, Khan Chamkarmon, Phnom Penh  |
| 8  | ATAP & PARTNERS COMPANY LIMITED                    | 023 23 38 68<br>016 646 344  | #531, St.128, Phum 7, Sangkat Psadepo 1, Khan Toul Kork, Phnom Penh, Cambodia  |
| 9  | ATLAS CONSULTING CO., LTD.                         | 089 666 383<br>092247555     | No. 08 Street P-27, Borey Peng Huoth The Star Platinum Polaris II, Veal Sbov Commune, Chbar Ampov District, Phnom Penh, Cambodia.                    |
| 10 | A-XCELLENT CONSULTANCY CO., LTD.                   | 016 268 689                  | #14, St. 02, sangkat Toek Laak III, Khan Toul Kork, Phnom Penh, Cambodia   |
| 11 | BAKER TILLY (CAMBODIA) CO., LTD.                   | 023 987100                   | #87B, St 294, Sangkat Boeung Keng Kang 1, Khan Chamkar Mon, Phnom Penh, Cambodia   |
| 12 | BARUN (CAMBODIA) ACCOUNTING & CONSULTING CO., LTD. | 096 661 2444                 | Building SSN Center No. 66, Unit #03-04 (Room 303-A), 3rd Floor, Preah Norodom Blvd. (41), Phum 9, Sangkat Chey Chomnas, Khan Daun Penh, Phnom Penh. |
| 13 | BDO (CAMBODIA) LIMITED.                            | 023 218 128                  | Suit 28, Hotel Cambodiana, 313 Preah Sisowath Quay, Chaktomuk, Duan Penh.  |
| 14 | BG ASSOCIATES LTD.                                 | 023 218 426                  | Unit G33A02A, Garden In The Air Tower, Street Sopheak Mongkol, Tonle Bassac, Phnom Penh  |
| 15 | BLUE CHARTERED ACCOUNTANTS AND AUDITORS CO., LTD.  | 077 691 008                  | 1st Floor, CPL Building, Street 348 corner street 205, Sangkat Toul Svay Prey II, Khan Chomkar Morn, Phnom Penh.                                     |
| 16 | C M B A Co., Ltd.                                  | 017 489 983                  | 689 A, 2nd Floor, Street 128 (Kampuchea Krom Blvd.), Sangkat Teuk Laak 1, Khan Toul Kork, 120404 Phnom Penh.   |
| 17 | CAM ACCOUNTING & TAX SERVICE COMPANY LIMITED.      | 089 777 589                  | #3D, Street 416, Sangkat Tumnuop Teuk, Khan Chamkar Morn, Phnom Penh, Cambodia   |
| 18 | CH NG ASSOCIATES PTE LTD.                          | (65)96694540                 | No.19, St730, Sangkat Psar Tko, Khan Chamkarmon, Phnom Penh, Cambodia.   |
| 19 | CHAN & ASSOCIATES CO., LTD.                        | 095 555 188                  | 7 floor (Amret Building), #80, Street 315, Beoung kak 2, Toul Kork, Phnom Penh, Kingdom of Cambodia.   |
| 20 | CROWE (KH) CO., LTD.                               | 023 216 717<br>016 507 655   | Unit4B, 4th Floor, K1 Building #48, Mao Tse Toung Blvd, St. 245, Toul Tom Poug 2, Phnom Penh   |
| 21 | DELOITTE (CAMBODIA) CO., LTD.                      | 023 963 777                  | Floor 8, Unit 8, #66, Monivong Blvd, Sangkat Voat Phnom, Khan Doun Penh, Phnom Penh, Cambodia.   |

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| 22 | DOHO CHARTERED ACCOUNTANTS (CAMBODIA) CO., LTD. | 017 295 577                 | #22&24, Room 02, Street 281, Village 14, Sangkat Boeung Kok 1, Khan Toul Kork, Phnom Penh City.   |
| 23 | DONASCO & COMPANY, LTD.                         | 023 997 830<br>012 896 486  | M Floor, Room MA1, CDX Residence Building, # 53, St. 446, Toul Tompoung I, Khan Chamkarmon, Phnom Penh  |
| 24 | EAST WING AUDITING & CONSULTING CO., LTD.       | 061 566 667                 | #108AB, Moa Setoung Blvd (245), Phum 2, Sangkat Toul Tompong Ti 2, Khan Chamkarmon, Phnom Penh, Cambodia.   |
| 25 | ECOVIS VSDK & PARTNERS CO., LTD.                | 089 520 005                 | #17, St.135 (Corner 500), Phsar Derm Thkov, Phnom Penh, Cambodia  |
| 26 | ERNST & YOUNG (CAMBODIA) LTD.                   | 023 217 824                 | 5th Floor, Emerald Buidling, #64 Norodom Blvd Corner St. 178, Sangkat Chey Chumneah, Khan Daun Penh, Cambodia.  |
| 27 | FIDES SERVICES (CAMBODIA) LIMITED.              | 023 217 307<br>012 880 920  | 3 Street 240, Sangkat Chaktomuk, Khan Daun Penh, Phnom Penh, Cambodia   |
| 28 | FII & ASSOCIATES CO., LTD.                      | 096 5551455<br>023 555 1455 | C7 Building, Street Vimean Ahha, Kien Klaing Village, Sangkat Chroy Changvar, Khan Chroy Changvar, Phnom Penh.  |
| 29 | FOURMI & PARTNERS CO., LTD.                     | 023 926 999<br>070 465 777  | #12, St.348, Village 4, Toul Svay Prey 1 Commune, Chamkarmon, District, Phnom Penh  |
| 30 | FUNAN CONSULTING CO., LTD.                      | 069 923 337                 | PPIU Building, #36, 9th Floor, Street 169, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh, Kingdom of Cambodia.   |
| 31 | GRANT THORNTON (CAMBODIA) LTD.                  | 023 966 520<br>010 58 59 60 | 20th Floor, Canadia Tower, Phnom Penh, Cambodia.  |
| 32 | K PROFESSIONAL ACCOUNTANTS CO., LTD.            | 099 554 445                 | 5th Floors, CPL Building, Sangkat Toul Svay Prey II, Khan Chamkarmon, Phnom Penh, Cambodia  |
| 33 | KPMG CAMBODIA LTD.                              | 017 666 537<br>078 786 680  | 35th Floor, GIA Tower, Sopheak Mongkul Street, Phum 14 Sangkat Tonle Bassac, Khan Chamkar Mon Phnom Penh, Cambodia  |
| 34 | LOCHAN & CO (CAMBODIA) COMPANY LIMITED.         | 023 211 541<br>070 228 907  | Morgan Tower, 8th Floor, Office No.8F-01/17B, Street Sopheak Mongkul, Koh Pich/Diamond Island, Phum 14, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh (120101), Kingdom of Cambodia |
| 35 | LRS HENDERSON (CAMBODIA) CO., LTD.              | 092 382 555                 | Unit 121, 1th Floor, Phnom Penh Center, Sotheareas Blvd, Tonle Basac, Khan Chamkamon, Phnom Penh, Cambodia.   |
| 36 | MORISONKAK MKA AUDIT-ACCOUNTING CO., LTD.       | 077 38 82 82                | No.10, Street 500, Sangkat Phar Doeum Thkov, Phnom Penh.  |
| 37 | NAS CO., LTD.                                   | 012 786 971                 | #431 (7 Floor), St 230, Teuk Laok 3, Khan Toul Kork, Phnom Penh, Cambodia.  |
| 38 | NEW SHINE CONSULTING CO., LTD.                  | 089 792 795                 | 445 Phnom Penh Tower, Monivong Blvd, Boeung Prolit, 7 Makara, Phnom Penh, Cambodia  |
| 39 | P A T PROFESSIONAL LIMITED.                     | 023 967 156<br>098 951 156  | Olympia City, Building C7, 8th Floor, Room 817-818, St. Oknha Tepphon (182) Corner (161), Sangkat Veal Vong, Khan 7 Makara, Phnom Penh, Cambodia.                                       |
| 40 | PAC CONSULTING COMPANY LIMITED.                 | 017 666 078                 | Borey Peng Hout Residence, #41, Room P1, Road R02, Boeung Chhuk, Sangkat Niroth, Chba Ampov, Phnom Penh, Cambodia.  |
| 41 | PHOENIX ACCOUNTING (CAMBODIA).CO., LTD.         | +65 8339 1766               | House/Building No. Building 315, 18 Floor, Street/Road No. Monivong Blvd, Corner of Ang Doung Street 1, Voat Phum, Doun Penh, Phnom Penh, Cambodia                                      |
| 42 | PKF Covenant Co., Ltd.                          | 023 884 138<br>081 686 226  | No. 689A, Kampuchea Krom Boulevard (128), Sangkat Toek Laok I, Khan Toul Kork, Phnom Penh, Cambodia   |

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| 43 | PRICEWATERHOUSECOOPERS (CAMBODIA) LTD.       | 023 860 606<br>012 510 111  | #58 Preah Sihanouk Blvd. Khan Chamkarmon, Phnom Penh, Cambodia   |
| 44 | QUANTUM AND SPECTRUM CO., LTD.               | 012 228 069                 | #44, 1st Floor, Street 1956, Phum Poang Peay, Sangkat Phnom Penh Thmey, Khan Sen Sok, Phnom Penh.                                |
| 45 | REACHS & PARTNERS CO., LTD.                  | 023 230 333<br>011 210 348  | Room 2255 of #54, Street 352, S/K Boeung Keng Kong I, Khan Beoung Keng Kang, Phnom Penh, Cambodia                                |
| 46 | REANDA L L K G (CAMBODIA) CO., LTD.          | 023 222 182                 | Room 2255 of #54, Street 352, S/K Boeung Keng Kong I, Khan Beoung Keng Kang, Phnom Penh, Cambodia                                |
| 47 | ROSOCO LIMITED.                              | 012 78 97 65<br>023 212 280 | No.8, St.492, Sangkat Phar Deoum Thkov, Chamkarmon, Phnom Penh, Cambodia   |
| 48 | SAMRITH ACCOUNTING AND M ANAGEMENT CO., LTD. | 095 333 799                 | Rd Keo Chenda, Mekong View Tower 6, Sangkat Chroy Changvar, Khan Chroy Changvar, Phnom Penh                                      |
| 49 | SCS GLOBAL CONSULTING (CAMBODIA) CO., LTD.   | 023 901 125/<br>010 294 523 | #515 1st floor (room 103), Monivong Blvd, Sangkat Beong Keng Kang II, Khan Chamkarmon Phnom Penh, Cambodia.                      |
| 50 | SM GLOBAL ACCOUNTING & CONSULTING CO., LTD.  | 023 990 853                 | #53, Monivong Blvd, Sangkat Srah Chock, Khan Daun Penh, Phnom Penh., Cambodia  |
| 51 | SOLOMON ACCOUNTING & CONSULTING CO., LTD.    | 023 99 88 44<br>012 241 000 | #148 K1 Building, 10th Floor, Mao Tse Toung Blvd., Sangkat Toul Tumpoung 2, Khan Chamkamorn, Phnom Penh.                         |
| 52 | SOTA PROFESSIONAL COMPANY LIMITED.           | 077 92 42 80                | Lay Ann Building, No I23. St 192. Sangkat Tuek Lak III, Khan Tuol Kork, Phnom Penh.  |
| 53 | THAI AND LOR MANAGEMENT CONSULTANT CO., LTD. | 023 882 152<br>012 661 166  | #949, Phum Trung Moan, Sangkat O Bek Kaorm, Khan Sen Sok, Phnom Penh, Cambodia   |
| 54 | VBT AND PARTNERS CO., LTD.                   | 012 268 816                 | 76E0, Street 20, Trapeang Thloeung, Sangkat Chom Chao, Khan Por Sen Chey, Phnom Penh, Cambodia                                   |
| 55 | V-CHARTERED ACCOUNTANTS CO., LTD.            | 023 985 468                 | Phnom Penh Centre, Room 482, Floor 4, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh.   |
| 56 | WOORI ACCOUNTING CO., LTD.                   | 023 223 878                 | IOC Center GF, No 254, Monivong Blvd, Phnom Penh, Cambodia   |
| 57 | YONGAN INTERNATIONAL CONSULTING CO., LTD.    | 088 716 2158                | Room No.907, Floor 9 of Carnation Building, Path Road, Phum Tumnob1, Sangkat Phnom Penh Thmey, Khan Sensok, Phnom Penh, cambodia |

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# Individual Member

Firm Member

Individual Member

Student Member

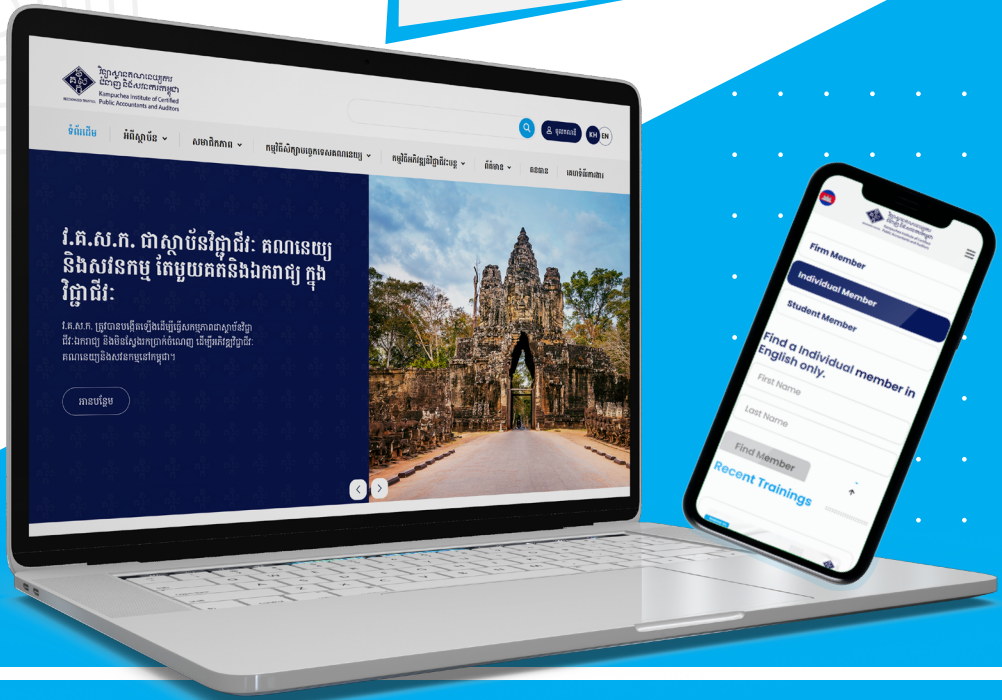
Find a Individual member in English only.

First Name

Last Name

Find Member

- Honorable member
- Active member
- Affiliate member
- Associate member



Please click on link below for more details

<https://www.kicpaa.org/en/membership/member-directory/>



## PROCESS OF APPLYING FOR MEMBERSHIP



1

### Inquiry

Contact KICPAA Membership officer or Check KICPAA website ([www.kicpaa.org](http://www.kicpaa.org)) for the requirement and application form



Scan to learn more!

- Requirements
- Application forms
- Member fee
- CPD policy

### Submit - Application

Complete and submit all the required forms as hard-copies to KICPAA office.

8th Floor, VTRUST Tower, St 169, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh, Cambodia.

2



3

### Payment - Application

Within 10 business days, KICPAA officer will give feedbacks, and you can pay the application fee.

### Verification - Application

KICPAA requires up to 1 month or more to verify the information.

4



5

### Result - Notification

After the verification has been completed, your application will be evaluated by Registration & Membership Committee. The official result will be notified by email.

**Note:** If you have any concerns on the registration process or the required documents, KICPAA Membership Officer is always welcome to consult with you.

**H/P:** 023 23 17 07 | **Mobile:** 077 24 17 07 | **Email:** [membership@kicpaa.org](mailto:membership@kicpaa.org)

