



វិទ្យាស្ថានគណនេយ្យកម្ពុជា  
ដឹកនាំ និងសវនករកម្ពុជា  
Kampuchea Institute of Certified  
Public Accountants and Auditors

# KICPAA CORPORATE PROFILE

Recognized. Trusted.

## Becoming KICPAA Member, you are

- Recognized by KICPAA to advance your career
- Trusted by Employers & Publics
- Qualified to request for Accounting and/or Auditing License



CONNECT WITH **KICPAA**



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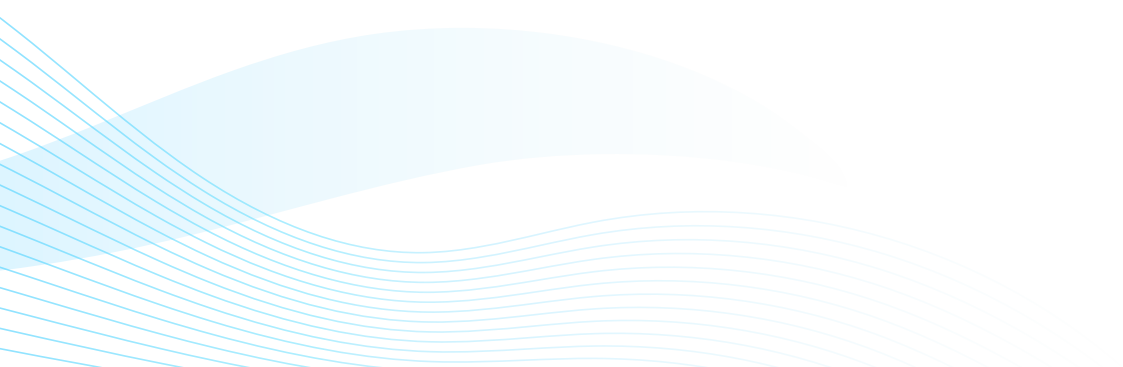
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- Sub-Decree No. 113 ANKr. BK dated August 2, 2019 on the Establishment, Organization and Functioning of the Professional Institution for Accounting and Auditing
- By-Law of the KICPAA No. 005 / KICPAA / SSR dated the May 20, 2021

It is subjected to revise in case of new regulations coming into force

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## 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, code of ethics, 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 code of ethics, and maintaining the confidence of the public in the profession.

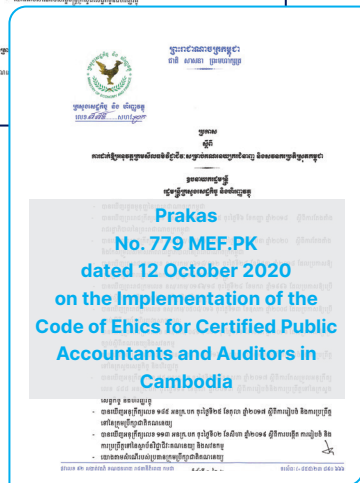
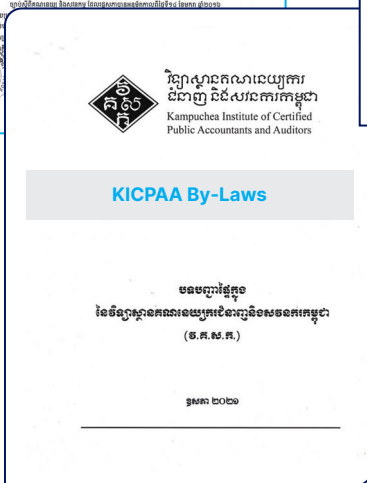
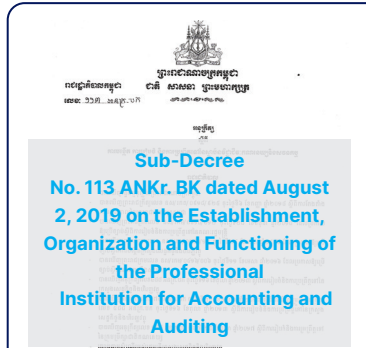
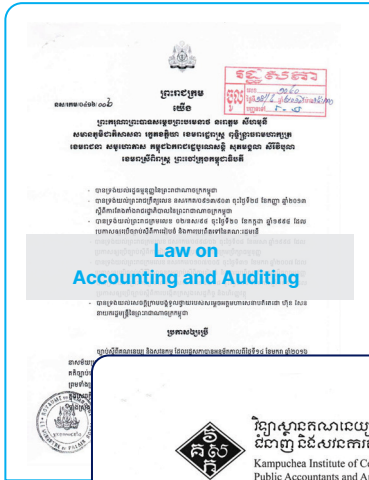
## Core Values

**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.



## Who are we?

**1**

The only professional accountancy body in Cambodia

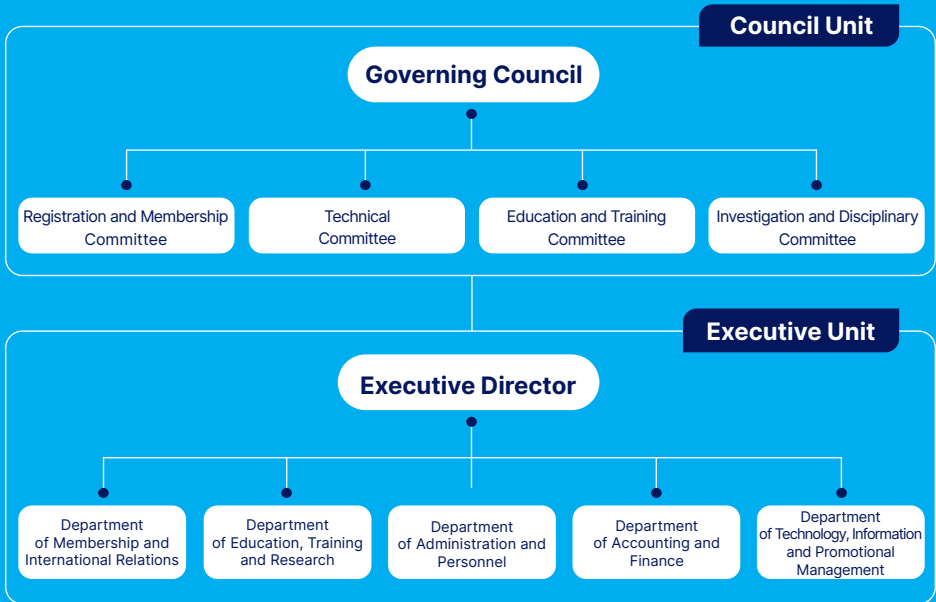
**2**

A primary member of AFA (2003)

**3**

An associate member of IFAC (2008)

# Organizational Structure of KICPAA





## KICPAA Governing Council

The Governing Council of KICPAA lead by a chairman and a vice-chairman as an assistant. The chairman, vice-chairman and its members of Governing Council shall be elected from the members of KICPAA by the election of General Assembly (AGM) except the composition which representing from other institution as stated in article 9 of this sub-decree. The chairman, vice-chairman and its members of Governing Council shall be nominated by the Prakas of the Minister of the Ministry of Economic and Finance.

### **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.

# KICPAA Committee

**KICPAA has 4 committees as secretary as the followings:**

1. Registration and Membership Committee;
2. Technical Committee;
3. Education and Training Committee;
4. Investigation and Disciplinary Committee.

## Registration and Membership Committee

**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

**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;

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

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.



## KICPAA Secretariat

KICPAA has a secretariat as a permanent administrative and technical secretary. Secretariat leads by an Executive Director (ED) whom elected and appointed by the Governing Council of KICPAA. ED shall be responsible on the management and facilitating daily operations of KICPAA.

### **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.

# Membership

## 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.

## LICENSE



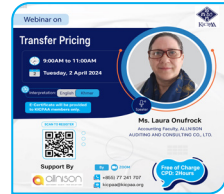
## RECOGNITION & TRUST



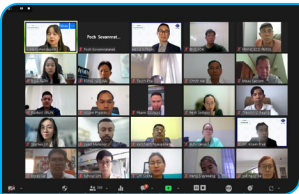
## CPD Program



## DISCOUNT / FREE



## NETWORKING

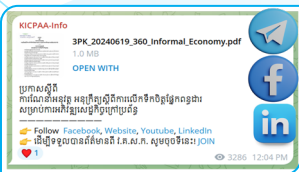


## UPDATE

## SOCIAL BENEFIT



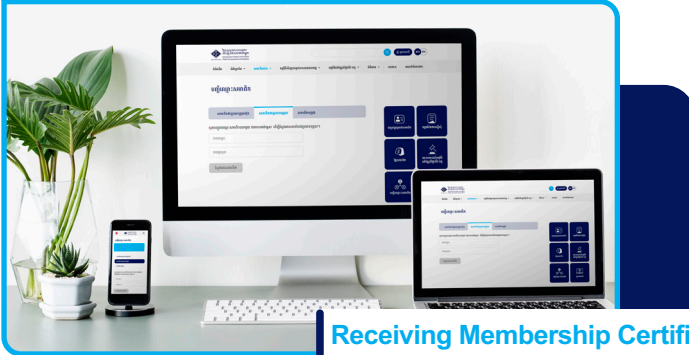
## SHARING



## After Becoming the Member

You will be the Accountant or Auditor who recognized and trusted by employers as well as publics and can request accounting and/or auditing license.

### Your name will be listed on the KICPAA website



### Receiving Membership Certificate from KICPAA



## Activities - Receiving Membership Certificate



## How many types of KICPAA members?

**1 Firm member**

**2 Individual member:**

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

## Membership requirement

### 1 Firm Member

- a. Complete corporate application form;
- b. Shall be a company incorporated under the Ministry of Commerce of the Kingdom of Cambodia in any form:
  - **For Natural Person Shareholder:**

At least 01 (one) shareholder holding at least 50% of shares is associate member or affiliate member, or active member accountant or active member auditor of KICPAA, or
  - **For Legal Person Shareholder:**

At least 50% of the Board of Directors members are associate member, or affiliate member, or active member accountant or active member auditor of KICPAA;
- c. Main business objectives set forth in the Memorandum and Articles of Association shall be Accounting and/or Auditing Services;
- d. Patent Tax and Certificate of Tax Registration (Value Added Tax-VAT) shall have name of associate member, or affiliate member, or active member accountant or active member auditor as the enterprise owner;
- e. Detail C.V. of shareholders and the Board of Directors;
- f. Receipt of application form fee.





Company being member of KICPAA, is entitled to practice accounting and/or auditing, but shall meet the requirements set out in the Prakas on Management of Accounting and Auditing Licenses and Membership Rules of KICPAA.



## 2 Individual member

### Active Member (Auditor)

- a. Complete the application form.
- b. Professional Accounting Certificates (CPA/ ACCA/ CA/ Other equivalent) accredited by KICPAA.
- c. Work experience of at least 03 (three) years related to auditing profession with auditing firm, being member of KICPAA, during the last 08 (eight) years from joining date as membership.
- d. Good-standing letter from your professional accounting institute (foreigner only)
- e. Detail C.V with supported employment letter for your companies.
- f. Identification card or passport.
- g. One Photo (Size 4×6).
- h. Pay application fee to KICPAA Secretariat after all required documents are in place.

### Active Member (Accountant)

- a. Complete the application form;
- b. Professional Accounting Certificates (CPA/ ACCA/ CA/ Other equivalent) accredited by KICPAA;
- c. Work experience of at least 03 (three) years related to accounting or auditing profession during the last 08 (eight) years from joining date as membership;

- d. Good-standing letter from your professional accounting institute (foreigner only);
- e. Detail C.V with supported employment letter for your companies;
- f. Identification card or passport;
- g. One Photo (Size 4×6);
- h. Pay application fee to KICPAA Secretariat after all required documents are in place.

### **Affiliate Member**

- a. Complete the application form;
- b. Completed CPA qualification program or possess a professional accounting certificate abroad accredited by KICPAA; or
- c. Natural person who is currently a director or senior manager in charge of accounting or financial tasks; or
- d. Natural person who is teaching accounting and finance major or auditing major at educational establishments in Cambodia with teaching experience of at least 07 (seven) years; or
- e. Natural person who is working in the area of accounting and finance with experience of at least 07 (seven) years;
- f. Good-standing letter from your professional accounting institute (foreigner only);
- g. Detail C.V with supported employment letter for your companies;
- h. Identification card or passport;
- i. One Photo (Size 4×6);
- j. Pay application fee to KICPAA Secretariat after all required documents are in place.

### **Associate Member**

- a. Complete the application form;
- b. ATQ certificate, associate degree or diploma in accounting, or higher, and accredited by KICPAA; and
- c. Experience of at least 03 (three) years related to accounting, auditing or finance (teaching or/and working experience at various institutions, enterprises or organizations);

- d. Detail C.V with supported employment letter for your companies;
- e. Identification card or passport;
- f. One Photo (Size 4×6);
- g. Pay application fee to KICPAA Secretariat after all required documents are in place.

### **Student Member**

- a. Complete the application form;
- b. Individual who is studying national CPA qualification program, ATQ program, professional accounting program having common examination or other professional accounting programs accredited by KICPAA; or
- c. Individual who is studying accounting or financial or tax skills at various educational establishments accredited by KICPAA; and
- d. Detail C.V
- e. Identification card or passport;
- f. One Photo (Size 4×6);
- g. Pay application fee to KICPAA Secretariat after all required documents are in place.

## **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



1

### Inquiry

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



### 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)

# Membership and Training

## Continuing Professional Development Program (CPD Program)

### General Training Course

- 1 Webinar on Code of Ethics
- 2 Webinar on The Wave of Cyber Attacks: Focusing on Financial Institutions
- 3 Webinar on IFRS for SMEs: Financial Instruments
- 4 Webinar on Tax updates
- 5 Webinar on Transfer Pricing
- 6 Webinar on IFRS S1 and S2
- 7 Webinar on Information Security Audit
- 8 Workshop on ISQM 1, ISQM 2 and ISA220
- 9 Webinar on Hot accounting issues in banking industry
- 10 Workshop on CIFRS 15
- 11 Webinar on Artificial Intelligence (AI) for Accounting & Auditing Sector
- 12 Webinar on Understanding Financial Statements for non-finance
- 13 Webinar on Forensic Accounting
- 14 Workshop on Accounting standard relevant to Bank and MFI
- 15 Webinar on Deferred Tax
- 16 Workshop on IFRS 16: Leases
- 17 Workshop on IFRS 17
- 18 Workshop on ISA for LCE (less complexity enterprise)
- 19 Webinar on Refresher on IAS 2, IAS 12, and IAS 21
- 20 Webinar on Tax Audit
- 21 Webinar on Tax on E-commerce
- 22 Webinar on Tax on income
- 23 Webinar on Tax on dividend distribution (advanced level)
- 24 Workshop on Money Laundering / Converting functional currency
- 25 Webinar on Double Tax Agreement
- 26 Webinar on Investor Protection and Law Enforcement in Securities Sector
- 27 Webinar on Accounting updates 2024
- 28 Workshop on APM
- 29 Webinar on Awareness IFRS 17
- 30 Webinar on General Awareness on IFRS S1 and S2 Illustrative
- 31 Webinar on IFRS for SMEs: Impairment on financial assets
- 32 Webinar on IFRS for SMEs:
  - Bank Sector
  - Leases
  - Deferred Tax
  - Borrowing Cost
  - Key Practical Approaches
  - Impairment
  - Income Tax Disclosure
  - Agriculture
- 33 Webinar on Merger and Acquisition & Valuation



# Cambodia Accounting Technician Qualification

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

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 sub-jects, 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



**Study online  
anytime  
anywhere**

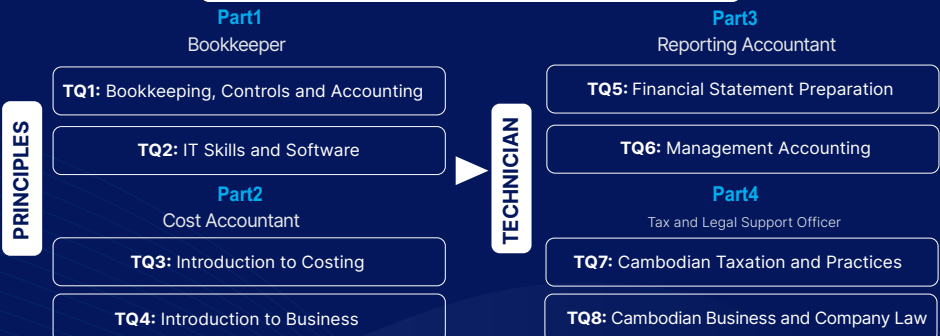


**Khmer or  
English  
available**



**ATQ learning  
resources  
and tests**

## Accounting Technician Qualification



## Firm Member

### Accounting (Associate)

Nº	Firm Name	Tel	Address
1	JP-CAM JINZAI CONSULTING Co.,Ltd	093 371 790	#125J,St.228, S/K Bueng Salang, Khan Tuol Kork, Phnom Penh
2	RICHEG INVESTMENT & CONSULTANT CO., LTD	086 76 75 84	No. 7B, Room No.1&3, Street 81 Corner 109, Village 10, Boeung Reang Commune, Daun Penh District, Phnom Penh.

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### Accounting (Affiliate)

Nº	Firm Name	Tel	Address
1	ACCENT CONSULTING CO., LTD.	095 689 667	No.25, Street 506, Sangkat Phsardeoumthkov, Chamkarnorn, Phnom Penh
2	AMATAX CONSULTING CO., LTD.	085 991 109	#64C, 3th Floor, Street 348, Sangkat Toul Svayprey I, Khan Chamkarnorn, Phnom Penh
3	ASIAN CAM ADVISORY CO., LTD.	012 777 842	26, Str 610, 20 Village, Beung Kork II, Toul Kork Distric, Phnom Penh City, Cambodia
4	ASIANERIAL ADVISORY INT CO., LTD	017 229 722	#80F, St. 210, Sangkat Toek Laok 3, Khan Toul Kork, Phnom Penh
5	ATCAM CONSULTING CO., LTD.	093 980 180	Phum Watsvay, Sangkat Salakamreuk, Krong Siem Reap, Cambodia.
6	AVATAR GLOBAL FINANCE & ACCOUNTING FIRM CO., LTD.	012 772 771	#18, Phum Toul Pongro, Sangkat Chom Chav, Khna Pou Senchey, Phnom Penh
7	B.I.S ACCOUNTING AND TAX SERVICE CO., LTD	098 893 999	#12B, Street Lum, Domnak Village Sangkharth Kork Khleang Khan Sen Sok Phnom Penh City
8	BMIX CONSULTANT CO., LTD.	092 564 416	Tapol Village, Svaydongkum Commune, Siem Reap City, Siem Reap Province
9	BUSINTAX SERVICES CO., LTD.	085 360 111	#159C, St. 36 Sony, Group 2, Chong Thnol Khanglech Village, Sangkat Teuk Thla, Khan Sen Sok, Phnom Penh City
10	CAMBODIAN INVESTMENT MANAGEMENT ACCOUNTING SERVICES CO., LTD.	010 902 537	No. 14, 106, Phum 8, Wat Phnum, Doun Penh, Phnom Penh, 12202, Cambodia
11	CAMWIN FINANCIAL ADVISORY CO., LTD.	012 291 368	#C8, Street Cheerfulness, S/K Obekaom, Khan Sen Sok, Phnom Penh, Cambodia
12	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
13	D ONE ACCOUNTING & TAX SOLUTION CO., LTD.	085 777 399	S01, 2, Phum Preaek Takoang, Chak Angrae Leu, Mean Chey, Phnom Penh, Cambodia

14	DBA & ASSOCIATES CO., LTD.	069 505 999	#Star City Building 2, 5th Floor, Room 508, Russian Federation Blvd, Phum Tuek Thla, Sangkat Tuek Thla, Khan Sensok, Phnom Penh
15	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.
16	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.
17	EVERCOM SOLUTION CO., LTD.	099 989 888	No. 163, Street 1015 (Borey Chipmong), Phumi Bayab, Sangkat Phnom Penh Thmey, Khan Sensok, Phnom Penh, Cambodia.
18	FGS SERVICE (CAMBODIA) CO., LTD.	015 999 276	# 09,10, Ground Floor, St. 250, Village 1, Sangkat Boeng Prolit, Khan 7 Makara, Phnom Penh
19	G W T A CO., LTD.	015 356 387	No.8A, Street 3BT, Phum Chamroeunphai, Sangkat Boeng Tumpun 1, Khan flean chey, Phnom Penh
20	HT TAX & ACCOUNTING SOLUTIONS CO.,LTD	087 621 199	#18.st. Beton. Prey Pring Khang Tbong village, Sangkat Chom Chao, Khan Porsenchey Phnom Penh Cambodia
21	KAMPUSINO J.E CONSULTING CO., LTD.	012 859 812	No. 01E0, ST. K4A, Sangkat Ou Bek Kaorm, Khan Sensok, Phnom Penh.
22	KD CONSULTANTS COMPANY LIMITED	070 779 945	No.56 Street 337 Sangkat Boeung Kok II, Khan Toul Kork, Phnom Penh Cambodia
23	KOTTRA ACCOUNTING CO., LTD.	023 232 456	#1346 1st Floor, St.371, Kbal Tumnup Village, Sangkat Beung Tumpun II, Khhan Mean Chey, Phnom Penh City
24	LA PAIX PARTNERS & ASSOCIATES CO., LTD.	016 978 666	#8, Phum Taphul, Sangkat Svay Dangcum, Siem Reap City, Siem Reap Province, Phnom Penh
25	LHY SING YONG CO., LTD.	012 682 983	#TR15-91 Borey Orkide St Daliya Phum Trapeang Chhuk Sangkat Ou Baek K'am, Khan Sen Sok Phnom Penh City
26	LKNG CONSULTING CO., LTD.	010 814 499	Building Time Square 2, Room D24, Floor 24th, Street 317, Sangkat Beong Kak ti Mouy, Khan Toul Kouk, Phnom Penh.
27	M2M CONSULTING SERVICES CO., LTD.	023 987 876 098 558 080	#YUETAI ECC, Room 27M(1) of 27M, 27th Floor, Norodom Blvd, Phum 10, Sangkat Tonle Basac, Khan Chamkarmorn, Phnom Penh
28	MIRACOM BUSINESS CO., LTD.	012 708 505	#78, Floor 7th Room 7J, St95, Phum 3, Sangkat Beung Trabek, Khan Chamkamorn, Phnom Penh.
29	PHOENIX CONSULTATION SERVICES CO., LTD.	093 452 656	#K21, Street KJ Sangkae Khan Ruessei Kaev, Phnom Penh
30	REAL BUSINESS CONSULTATION CO., LTD.	012 273 276	#D27, St.D,Phum Kbal Domrey I, Shangkak Kakab I, Khan Posenchey, Phnom Penh ,Cambodia
31	ROYAL CONSULTING CO., LTD.	023 232 889	#09E0-E1, Street 10, Sangkat Phnom Penh Thmey, Khan Sen Sok, Phnom Penh, Cambodia.
32	ROYAL CTA (CAMBODIA) CO., LTD	093 300 309	#20 (E1), St 103R, Phum Tuol Thngan, Sangkat Toul Sanke II, Khan Russeykeo, Phnom Penh, Cambodia
33	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.



34	SO-LINK CONSULTING SERVICES CO., LTD.	070 308 089	Urban Village Building D Floor 17 Room 11, Samsach Hun Sen Blvd, Phum PrekTanuo, Khan Meanchey, Phnom Penh
35	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
36	SVPT ACCOUNTING SERVICE CO., LTD.	092 888 978	#Ground Floor, St Sereipheap, Village 2, Sangkat 4, Sihanoukville Province
37	TRUSTEDGE CONSULTING CO., LTD.	089 592 001	7C2Eo, St.01, Phum Sambor, Sangkat Dangkor, Khan Dangkor, Phnom Penh
38	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
39	V-FILES CONSULTANT CO.,LTD.	098 414 515	#834. st BC, Phum Toul Thgan, Sankat Toul Sangke 2 Rusey Keo, Phnom Penh
40	WEALTH STRATEGY ACCOUNTING CO., LTD.	087 727 373	#195 (Borey Phnom Penh Tmey) st 21, Bayab Village, 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.	023 215 960 017 724 994	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.	012 252 413	#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.	023 998 190 010 872 999	Building #216, Icon Room 39E1, Norodom Blvd, Sangkat Tonle Bassac, Khan Chamkarmon, 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	MENON & PAI ADVISORY CO., LTD.	098 560 189	#108, St.97 Phum Ta Phul Sangkat Svay Dangkum Krong Siem Reap, Cambodia
9	SKY LIMITED ACCOUNTING (CAMBODIA) CO., LTD.	092 786 541 092 786 540	B-Ray Tower (8th Floor), No.166, Norodom Blvd, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh
10	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.	023 222 123 088 77 66 865	# 54, Street 352, Sangkat Boeung Keng Kong I, Khan Sangkat Boeung, Phnom Penh, Cambodia.
3	AMPLE & PARTNERS (CAMBODIA) CO., LTD.	016 595 856	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.	078 666 001 023 238 818	#26B-95A-95B, Street 320, Sangkat Beoun Keng Kang III, Khan Beoung Keng Keng, Phnom Penh.
7	ASCEND ACCOUNTING AND ADVISORY CO., LTD.	070 451 656	#3C2, StrcCL 516.4. Group 1. Sanghat Bocung Kak I. Khan Toul Kork, Phnom Penh
8	AT & ASSOCIATES CO., LTD.	023 212 616 012 92 31 75	39C, St. 155, Toul Tompung I, Khan Chamkarmon, Phnom Penh
9	ATAP & PARTNERS COMPANY LIMITED	023 233 868 016 646 344	#531, St.128, Phum 7, Sangkat Psadepo 1, Khan Toul Kork, Phnom Penh, Cambodia
10	ATLAS CONSULTING CO., LTD.	089 666 383 092247555	No. 08 Street P-27, Borey Peng Huoth The Star Platinum Polaris II, Veal Svov Commune, Chbar Ampov District, Phnom Penh, Cambodia.
11	A-XCELLENT CONSULTANCY CO., LTD.	016 268 689	#14, St. 02, sangkat Toek Laak III, Khan Toul Kork, Pnhom Penh , Cambodia
12	BAKER TILLY (CAMBODIA) CO., LTD.	023 987 100	#87B, St 294,Sangkat Boeung Keng Kang 1, Khan Chamkar Mon, Phnom Penh, Cambodia
13	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.
14	BDO (CAMBODIA) LIMITED.	023 218 128	Suit 28, Hotel Cambodiana, 313 Preah Sisowath Quay, Chaktomuk, Duan Penh.
15	BG ASSOCIATES LTD.	023 218 426	Unit G33A02A, Garden In The Air Tower, Street Sopheak Mongkol, Tonle Bassac, Phnom Penh
16	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.
17	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.
18	CAM ACCOUNTING & TAX SERVICE COMPANY LIMITED.	089 777 589	#3D, Street 416, Sangkat Tumnup Teuk, Khan Chamkar Morn, Phnom Penh, Cambodia

19	CH NG ASSOCIATES PTE LTD.	(65) 96 694 540	No.19, St730, Sangkat Psar Tko, Khan Chamkarmon, Phnom Penh, Cambodia.
20	CHAN & ASSOCIATES CO., LTD.	095 555 188	7 floor (Amret Building), #80, Street 315, Beoung kak 2, Toul Kork, Phnom Penh, Kingdom of Cambodia.
21	CROWE (KH) CO., LTD.	023 216 717 016 507 655	Unit4B, 4th Floor, K1 Building #48, Mao Tse Toung Blvd, St. 245, Toul Tom Poug 2, Phnom Penh
22	DELOITTE (CAMBODIA) CO., LTD.	023 963 777	Floor 8, Unit 8, #66, Monivong Blvd, Sangkat Voat Phnom, Khan Doun Penh, Phnom Penh, Cambodia.
23	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.
24	DONASCO & COMPANY LTD.	023 997 830 012 896 486	M Floor, Room MA1, CDX Residence Building, # 53, St. 446, Toul Tompoung I, Khan Chamkarmon, Phnom Penh
25	EAST WING AUDITING & CONSULTING CO., LTD.	061 566 667	#108AB, Moea Setoung Blvd (245), Phum 2, Sangkat Toul Tompong Ti 2, Khan Chamkarmon, Phnom Penh, Cambodia.
26	ECOVIS VSDK & PARTNERS CO., LTD.	089 520 005	#17, St.135 (Corner 500), Phsar Derm Thkov, Phnom Penh, Cambodia
27	ERNST & YOUNG (CAMBODIA) LTD.	023 217 824	5th Floor, Emerald Buidling, #64 Norodom Blvd Corner St. 178, Sangkat Chey Chumneah, Khan Daun Penh, Cambodia.
28	FIDES SERVICES (CAMBODIA) LIMITED.	023 217 307 012 880 920	3 Street 240, Sangkat Chaktomuk, Khan Daun Penh, Phnom Penh, Cambodia
29	FII & ASSOCIATES CO., LTD.	096 555 1455 023 555 1455	C7 Building, Street Vimean Ahha, Kien Klaing Village, Sangkat Chroy Changvar, Khan Chroy Changvar, Phnom Penh
30	FOURMI & PARTNERS CO., LTD.	023 926 999 070 465 777	#12, St.348, Village 4, Toul Svay Prey 1 Commune, Chamkarmon, District, Phnom Penh
31	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.
32	GRANT THORNTON (CAMBODIA) LTD.	023 966 520 010 585 960	20th Floor, Canadia Tower, Phnom Penh, Cambodia.
33	HLB AUDIT & PARTNERS CO., LTD.	077 924 280	Lay Ann Building, No 123. St 192. Sangkat Tuek Lak III, Khan Tuol Kork, Phnom Penh.
34	K PROFESSIONAL ACCOUNTANTS CO., LTD.	099 554 445	5th Floors, CPL Building, Sangkat Toul Svay Prey II, Khan Chamkarmon, Phnom Penh, Cambodia
35	KPMG CAMBODIA LTD.	017 666 537 078 786 680	35th Floor, GIA Tower, Sopheap Mongkul Street, Phum 14 Sangkat Tonle Bassac, Khan Chamkar Mon Phnom Penh, Cambodia
36	LOCHAN & CO (CAMBODIA) COMPANY LIMITED.	023 211 541 070 228 907	Morgan Tower, 8th Floor, Office No.8F-01/17B, Street Sopheap Mongkul, Koh Pich/Diamond Island, Phum 14, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh , Kingdom of Cambodia
37	LRS HENDERSON (CAMBODIA) CO., LTD.	092 382 555	Unit 121, 1th Floor, Phnom Penh Center, Sothearos Blvd, Tonle Basac, Khan Chamkamon, Phnom Penh, Cambodia.
38	MORISONKAK MKA AUDIT-ACCOUNTING CO., LTD.	077 38 82 82	No.10, Street 500, Sangkat Phar Doeum Thkov, Phnom Penh.

39	NAS CO., LTD.	012 786 971	#431 (7 Floor), St 230, Teuk Laok 3, Khan Toul Kork, Phnom Penh, Cambodia.
40	NEW SHINE CONSULTING CO., LTD.	089 792 795	445 Phnom Penh Tower, Monivong Blvd, Boeung Prolit, 7 Makara, Phnom Penh, Cambodia
41	P A T PROFESSIONAL LIMITED.	023 967 156 098 951 156	Olympia City, Building C7, 8th Floor, Room 817-818, St. Oknha Tepphon (182) Corner (161), Sangkat Veal Vong, Khan 7 Makara, Phnom Penh, Cambodia.
42	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.
43	PHOENIX ACCOUNTING (CAMBODIA).CO., LTD.	083 391 766	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
44	PKF COVENANT CO., LTD.	023 884 138 081 686 226	No. 689A, Kampuchea Krom Boulevard (128), Sangkat Toek Laak I, Khan Toul Kork, Phnom Penh, Cambodia
45	PRICEWATERHOUSECOOPERS (CAMBODIA) LTD.	023 860 606 012 510 111	#58 Preah Sihanouk Blvd. Khan Chamkarmon, Phnom Penh, Cambodia
46	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.
47	REACHS & PARTNERS CO., LTD.	023 230 333 011 210 348	#2283, St. 1970, Phum Pongpeay, Sangkat Phnom Penh Thmey, Khan Sensok, Phnom Penh, Cambodia.
48	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
49	ROSOCO LIMITED.	012 78 97 65 023 212 280	No.8, St.492, Sangkat Phar Deoum Thkov, Chamkarmon, Phnom Penh, Cambodia
50	SAMRITH ACCOUNTING AND MANAGEMENT CO., LTD.	095 333 799	Rd Keo Chenda, Mekong View Tower 6, Sangkat Chroy Changvar, Khan Chroy Changvar, Phnom Penh
51	SCS GLOBAL CONSULTING (CAMBODIA) CO., LTD.	023 901 125 010 294 523	#515 1st floor (room 103), Monivong Blvd, Sangkat Beong Keng Kang II, Khan Chamkarmon Phnom Penh, Cambodia.
52	S M GLOBAL ACCOUNTING & CONSULTING CO., LTD.	023 990 853 076 899 0853	#53, Office N°23, Preah Monivong Blvd, Phum 06, Sangkat Srah Chak, Khan Doun Penh, Phnom Penh, Cambodia
53	SOLOMON ACCOUNTING & CONSULTING CO., LTD.	023 998 844 012 241 000	#148 K1 Building, 10th Floor, Mao Tse Toung Blvd., Sangkat Toul Tumpoung 2, Khan Chamkarmon, Phnom Penh.
54	THAI AND LOR MANAGEMENT CONSULTANT CO., LTD.	023 882 152 012 661 166	#949, Phum Trung Moan, Sangkat O Bek Kaorm, Khan Sen Sok, Phnom Penh, Cambodia
55	VBT AND PARTNERS CO., LTD.	012 268 816	76E0, Street 20, Trapeang Thloeuang, Sangkat Chom Chao, Khan Por Sen Chey, Phnom Penh, Cambodia
56	V-CHARTERED ACCOUNTANTS CO., LTD.	023 985 468	Phnom Penh Centre, Room 482, Floor 4, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh.
57	WOORI ACCOUNTING CO., LTD.	023 223 878	IOC Center GF, No 254, Monivong Blvd, Phnom Penh, Cambodia
58	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



## Individual Member

**Firm Member**   **Individual Member**   **Student Member**

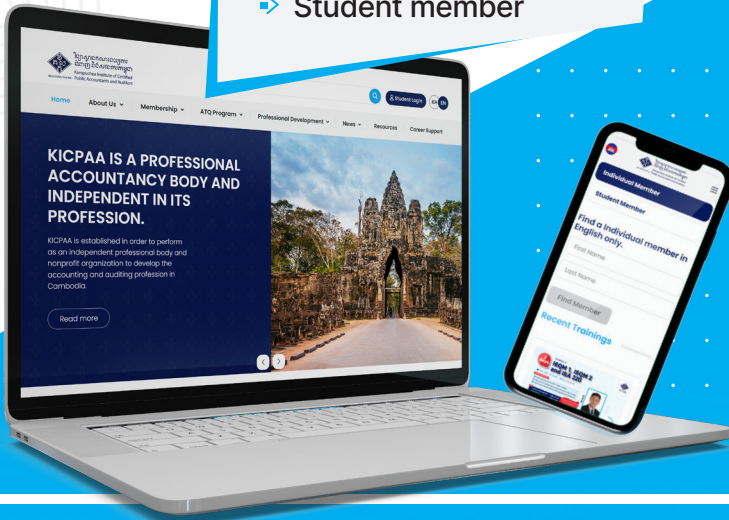
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