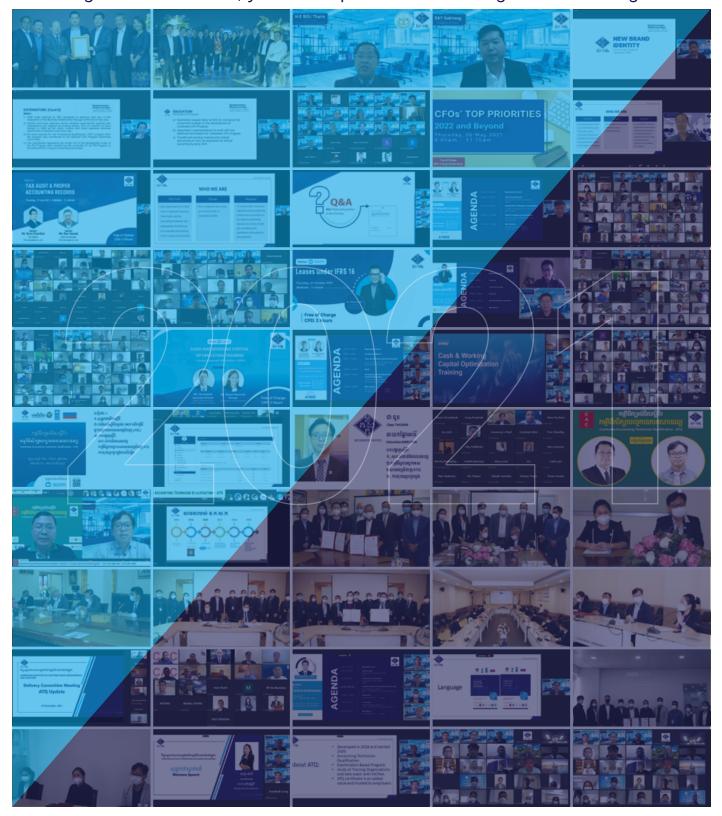
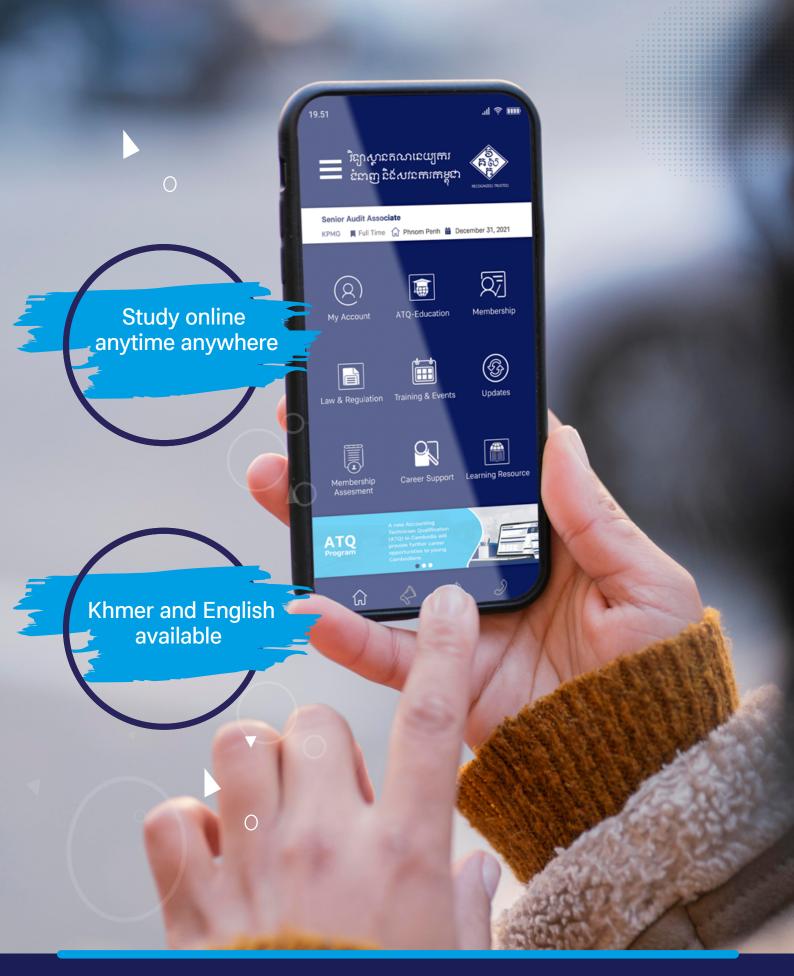


ANNUAL2021 REPORT 2021

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





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FIRM MEMBER













































































































Annual Report 2021

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MESSAGE FROM THE PRESIDENT



Dear Respective Members, Partners, Colleagues and Friends,

It is my great and sincere pleasure to be the President of the Kampuchea Institute of Certified Public Accountants and Auditors ("KICPAA"). Taking this opportunity, I would like to highlight the achievements in 2021

- 1. Development of Cambodia CPA Program and the transferring of the entire curriculum to the Ministry of Economy and Finance through the Commission of CPA study program for further development
- 2. Development of the Accounting Technician Program (ATQ Program) is the first step that KICPAA has planned & implemented, and will be completed the implementation of the LoA with UNDP by May 2022 with a remarkable success.
- 3. Approval of the new KICPAA By-Law and shared to all members for their practice and support the execution mechanism of Law on Accounting and Auditing (2016) and sub-decree on the Establishment, Organization and Functioning of Accouting and Auditing Professional Institution.
- 4. KICPAA rebranding has been prepared and submitted to the accounting and auditing regulator to get approval from the relevant institutions.

I would like to emphasize that all of these achievements are still in need of further support from all governing council members, as well as the secretariat team, such as:

- Continuous cooperation effort and participation as a member of the commission of CPA study program (Cambodia CPA) and the Commission of Audit Quality Assurance of the Ministry of Economy and Finance.
- Continuous cooperation with UNDP, training organizations who are partners of KICPAA, as well as relevant stakeholders in the implementation of the Accounting Technician Program (ATQ Program) to improve and be more widely recognized in our country, especially by employers.
- Examine the new KICPAA By-Law and the rules that support the implementation, to promote the growth of membership and ensure the timely response to market demand in accordance with the plans or policies set by the Royal Government as well as the accounting and auditing regulators in the development of the accounting and auditing sector in Cambodia and mechanisms to strengthen membership management to be

more effective through the capacity building of all types of members.

In addition, I would like to draw the attention of all members to continue

- Adhere to the code of ethic of accounting and auditing profession.
- Respect and abide by the laws and regulations of KICPAA, regulators related to accounting and auditing profession.
- Strengthen the quality of auditing by cooperating with the commission of audit quality assurance.
- Participate in the CPD Program through the online or in-person.
- Strengthen the capacity of the staff in the firm and
- Participate in the development of the ATQ program by encouraging staff to study this program and cooperate with KICPAA in providing internship programs to students studying ATQ.





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.

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 of the Kingdom of Cambodia. 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, professional codes of conduct, rules and regulations; and to develop and manage professional accounting education programmes.

REGULATOR

ACCOUNTANCY BODY





ACCOUNTING AND AUDITING REGULATOR (ACAR)

KAMPUCHEA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND AUDITORS (KICPAA)

WHO WE ARE

- The only one professional accountancy body in Cambodia
- An associate member of IFAC (2008)
- A primary member of AFA (2003)



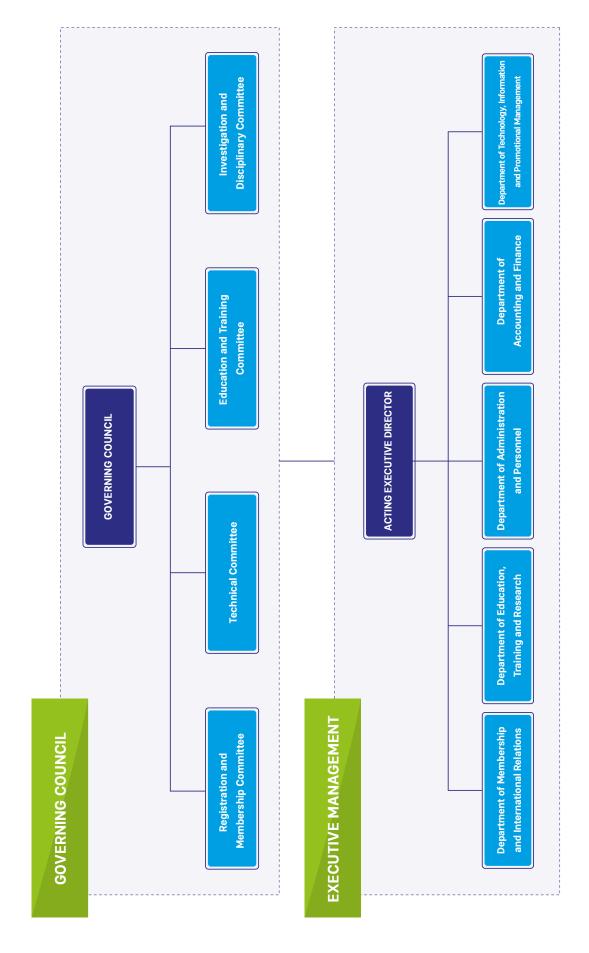


ASEAN Federation of Accountants

KICPAA MEMBERS AS OF DECEMBER 2021

	INDIVIDUAL				
1	Active Member (Accountant)	16	4	20	
2	Active Member (Auditor)	76	72	148	
3	Affiliate Member	32	9	41	
4	Associate Member	1	0	1	
5	Student Member	13	1	14	
		кн	FR	TOTAL	
	FIRM				
1	Accounting Service	4	4	8	
2	Accounting & Auditing Service	24	26	50	
		КН	FR	TOTAL	

ORGANIZATION CHART



KICPAA COUNCIL 2020-2024

▶ The Office Bearers



SAY Sokheng President

Mr. Sokheng currently is a Partner & Head of Regional Accounting Advisory Practice Group of DFDL. He has more than 14 years of experience in various industries, including professional firms, banking sectors, not-for-profit organization and other international organizations in the region. He is highly experienced in advising local and international companies and organizations doing business in South East Asia on accounting and finance-related matters as well as tax compliance. Mr. Sokheng holds a master's degree in Finance from Paññāsāstra University of Cambodia. He is an active member of KICPAA, a member of CPA Australia, a member of CIMA and a member of AICPA.



SIM Chankiriroth
Vice-President

Mr. SIM Chankiriroth has 16+ years of experience infinance at senior levels bothas an executive and in an advisory capacity as well as being a serial entrepreneur. Professionally, besides being an active member of KICPAA, he is also a fellow member of the Association of Certified Chartered Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), and Chartered Global Management Accountant

(CGMA).



HONG Piseth

Treasurer

Mr. Piseth has over 10 years of experience in audit andtax. He also has experience with due diligence engagements for IPOs. He used to be seconded to Malaysia for approximately one year and was involved in the audit of a group of companies listed on the Malaysian Stock Exchange. His experience has also extended to the audits in Myanmar and Laos.



SAVUTH Daly

Member and Secretary

Mrs. Daly is currently an Acting Executive Director of KICPAA. She has served KICPAA for 9 years as Membership & International Relation Manager and Corporate Services Executive. She is a member of the Audit Quality Monitoring Committee and a member of the Monitoring Committee (ASEAN CPA) of the Ministry of Economy and Finance. She also worked in education sector for 5 years, 2 years of which as Head of Academic Office at Build Bright University.

The Council Members



BOU Tharin
Council Member

H.E BOU Tharin is currently the Secretary General of the National Accounting Council and has 17 years of experience in managing accounting field in terms of regulator in Cambodia. He was also a lecturer of law and public finance and other relevant subjects in many public and private universities in Cambodia.



HANGSOPHATH Molyzana

Council Member

Ms. Molyzana is currently a director at PwC Cambodia with an extensive over 18 years of experience in assurance services including three years with PwC New Zealand. Besides her experience, she is a fellow member of ACCA and a Governing Council's member of KICPAA, continuing from the previous mandate. She has gained extensive working knowledge and experience in the field of accounting, auditing and management skills that will be valuable to both strengthen and develop KICPAA. She believes all of this knowledge and experience are invaluable to KICPAA in delivering its objectives and strategies.



KHAV Hong

Council Member

Mr. KHAV Hong was born in 1985 in Battambang province. He graduated from Royal University of Phnom Penh majoring in Mathematics in September 2006. He is a member of KICPAA and a member of CPA Australia. He started his full-time career in 2007 at Vattanac Bank. Since 2009, he has been working at Ernst & Young (Cambodia) Ltd. Currently, he holds a role as an Associate Partner.



KHUN Darith

Council Member

Mr. Darith is a Managing Partner of K Professional Accountants. He is a fellow member of ACCA. He has over 19 years of professional experience in strategic financial management, internal and external audits, risk management, business process improvements, internal controls, financial reporting, CIFRSs, CIFRSs for SMEs and Cambodian Tax Laws. His passion is building qualified professional accountants with competencies, disciplines and others.



ROEURN Bunheng Council Member

Bunheng has been specializing in the field of audit, accounting, and tax for more than ten years. Commercially, he is working for REACHS, as an accounting and tax partner. He is an ACCA member, in which CPD is required. With comprehensive and practical knowledge, he is one of the quality resources. A part from commercial purpose, as age passes by, he is keen to sacrifice his time and energy to support not-for-profit activities. That being so, he intends to support KICPAA with his best effort, capability and resources.



SONG Kunthol Council Member

Mr. Kunthol joined KPMG Cambodia in 2003. He is currently a Tax Director of KPMG. He has hands-on experience in management of tax compliance, review, audit, registration and advisory covering a diverse range of sectors. He has assisted a number of tax due diligence works where foreign investors look for acquisition of local entities. He graduated BBA in 2003, CAT & ACCA (UK) in 2006 & 2009 and then has obtained a status as the registered Cambodian CPA since 2009.



SUN Kimhin Council Member

Kimhin has almost 19 years of experience in taxation and financial management. She has been the co-founder and managing partner of Fii&Associates since 2010, providing accounting and tax advisory services. Prior to co-founding the firm, she also served as a Chief Financial Officer for various private companies in Cambodia and started her career with PwC Cambodia as tax consultant.



UNG Kimsopheaktra

Council Member

Mr. UNG Kimsopheaktra is a Partner at Deloitte Cambodia. He has over 19 years of experience in audits of listed entities, multinationals and local companies across various industry sectors. Pheaktra also provides advisory services to clients in Cambodia including accounting and reporting advisory, and accounting operations assurance. He is a fellow member of ACCA.



LONG Borint Council Member

Prof. Borint Long is a Certified Public Accountant and ACCA member. For many years of experience, he has been a management consultant where he delivers services on different aspects of financial and business consultancy. His strategic advice has given tremendous insights on business and people transformation which is essential in driving business excellence. His profound work experience in business turnaround, operations -building from scratch, financial restructuring, and people development has earned him great honor in the accounting and education communities.



YEAN Rithy Council Member

Dr. YEAN Rithy was a Finance Director of F&B Company for 2 years, Dufry Cambodia for 14 years, Dufry Singapore for 3 years, Director of Audit Firm for 2 years and a Chairman of Risk and Compliance Committee of MFI for 7 years. He is an affiliate member of KICPAA, fellow member of ICAI (FCMA), fellow member of IPA (FIPA) and fellow member of IFA (FFA). He is currently a part-time lecturer of DBA/MBA programs, and he graduated his Doctoral Degree in General Management and Master Degree in Finance and Accounting.



LY Bunsom Council Member

Mr. Bunsom is currently a Deputy Secretary General and the Director of the Accounting Department of the National Bank of Cambodia (NBC). He has served the bank for more than 16 years, 11 years of which in Foreign Reserve Management and more than 5 years in accounting. He is a Fellow of Association of Chartered Certified Accountants (ACCA) and a Board member of the National Accounting Committee (NAC).



IN Meatra

Council Member

Currently, he is a director of General Department of Financial Industry Insurance and Pension Department of the Ministry of Economy Finance.



THAY Sokphalline

Council Member

Currently, she is a Director of issuance supervision department in SECC and has more than 10 years of experience in evaluating IPO, bond issuance and drafting regulations in security sector.

COMMITTEE

▶ Registration Committee



Chairman H.E NGY Tayi



Vice-Chairman KHUN Darith



Member BOU Tharin



Member HONG Piseth



Member HANGSOPHATH Molyzana



Member ROEURN Bunheng



Member SAY Sokheng



Member UNG Kimsopheaktra



Member YEAN Rithy



Member SUN Kimhin



Member SAVUTH Daly



Secretary Secretariat's Representative

Technical Committee



Chairwoman HANGSOPHATH Molyzana



Vice-Chairman **UNG Kimsopheaktra**



Member SUN Kimhin



Member **ROEURN Bunheng**



Member SONG Kunthol



Member SENG Chanthan



Member KHAV Hong



Member SAY Sokheng



Member LY Bunsom



Member **SAVUTH Daly**



Secretary Secretariat's Representative

▶ Education and Training Committee



Chairman SIM Chankiriroth



Vice-Chairman SAY Sokheng



Member BOU Tharin



Member YEAN Rithy



Member THAY Sokphalline



Member LONG Borint



Member SONG Kunthol



Member KHUN Darith



Member ROEURN Bunheng



Member HONG Piseth



Member LY Bunsom



Member SAVUTH Daly



Secretary CHEA Thourn

▶ Investigation and Disciplinary Committee



Chairwoman **SAVUTH Daly**



Vice-Chairman SONG Kunthol



Member YEAN Rithy



Member KHUN Darith



Member SUN Kimhin



Member **HONG Khav**



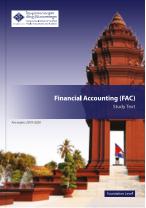
Secretary Secretariat's Representative

OUR ACCOMPLISHMENTS

National CPA

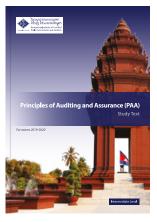
National CPA Book







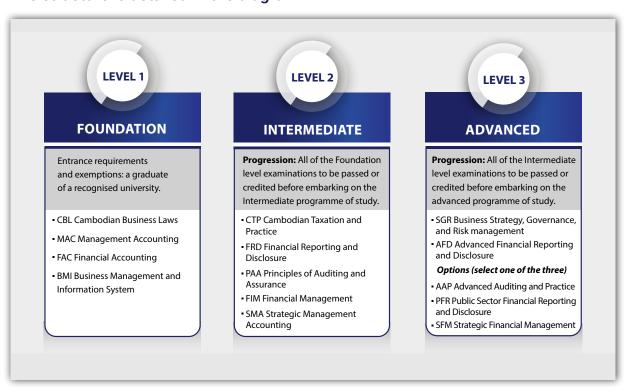








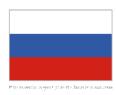
The structure is detailed in the diagram



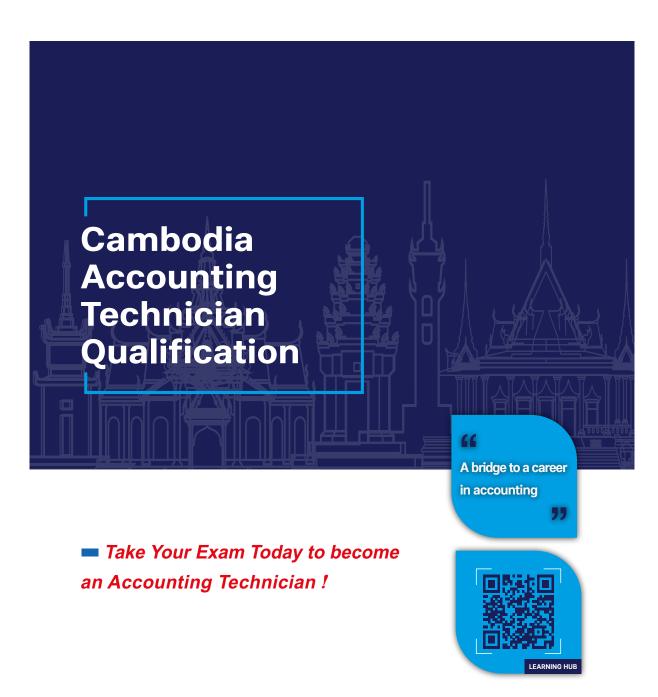
Accounting Technical Qualification













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

Introducing our LEARNING HUB!





Study online anytime anywhere

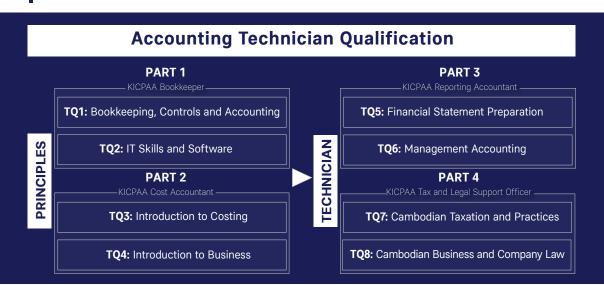


Khmer or **Enalish** available



ATO learning resources and tests





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KICPAA ACTIVITIES

1. Membership Activities

JES Event 2021

15 January 2021



On 15 January 2021, KICPAA celebrated a thank-you event for ACCA on Joint Examination Scheme (JES), presided over by H.E. NGY Tayi, Secretary General of State of the Ministry of Economy and Finance, with the representative of KICPAA, Mr. SAY Sokheng, President of KICPAA and representative from ACCA, Mr. NEOU Ratna, Head of ACCA Cambodia. This event was participated by our distinguished guests

H.E. Bou Tharin, Director General of ACAR, and all Governing Council Members of KICPAA. ACCA and KICPAA have had a Joint Examination Scheme (JES) in place since July 2004 with the purpose of recognising and jointly delivering the ACCA Qualification as the national accounting qualification in Cambodia, as well as KICPAA's continued acceptance of the FIA and ACCA examinations as fulfilling the requirements of professional accountancy education and support for various collaborative activities in Cambodia.





WEBINAR on CFOs Top Priorities 2022 and Beyond

CFOs' TOP PRIORITIES
2022 and Beyond
Thursday, 06 May 2021
9:00am - 11:15am

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) in collaboration with DFDL and the sponsorship of Association of Chartered Certified Accountants (ACCA) and CFO Cambodia hosted a webinar of "CFOs' Top Priorities 2022 and Beyond" on 6 May 2021 from 9:00AM to 11:15 AM. The webinar was initiated by Mr. Say Sokheng, the president of KICPAA, and governing council members to support KICPAA members and CFOs in Cambodia as part of the Continued Professional Developments (CPD) and to refresh professional knowledge and aligning

the trends of Covid-19 crisis to contribute in building stronger accounting profession and positive impact for Cambodia economy.

The webinar covered 3 main topics and followed by Question-and-Answer session. There were three speakers with years of professional experiences and track records to offer practical know-how from their industries perspectives, and to give participants different tastes of CFOs' roles and challenges they faced in country, region and globally:

Ms. Pheakdey Pok Chief Financial Officer, J Trust Royal Bank Shared on Leading Through Uncertainties and Chaos



Mr. Olivier Hubert Partner, Interim CFO of AlterCFO Shared on Break Away from Numbers by Being A strategic Player



3. Mr. Sharath Martin Regional Consultant, ACCA

Shared on Accountants of the Future: Preparing for the Decade of the 2020s



4. Mr. Darith Khun

Governing Council Member of KICPAA and also the Managing Director of K Professional Accountants,

Moderator of the webinar



Mr. Darith started his welcome remarks by congratulating to all participants for attending this important webinar as it came at the righttime to offer CFOs and Finance Professionals with practical knowledge, tips, tactics and recommendations to better prepare with sound strategies, plans and activities to successfully overcome COVID-19 challenges. Mr. Darith also mentioned that given global and in country COVID Situation, CFOs have been taking on greater strategic and enterprise building roles in guiding their companies/institutions to successfully overcome COVID-19 challenges as there have been and will be lots of uncertainties, business disruptions, liquidity issue, compliances issues, operational adaption and managements. CFOs have been playing and will be playing crucial roles as business partners to strategically survive, recover and grow the Businesses during and post COVID-19 crisis.

Leading Through Uncertainties and Chaos

Ms. Pheakdey Pok highlighted that given situation is evolving dramatically, we must look into the following areas: ➤ Having Business contingency plan (BCP) with various business strategic scenarios:

- Staff planning and preparing for critical and back up roles
- Reviewing biz strategy, reforecasting and updating to Board regularly

>Moving to a virtual organization as much as possible by investing on IT support to support staff and business remotely

>Reviewing risk, liquidity, funding management

- Reviewing Cybersecurity and information security
- Reviewing Operational loss/ internal fraud
- Reviewing short term funding including liquidity ratio, AR, AP and operating cashflow
- Reviewing Financing option (contingent fund) and long-term debt
- Setting authority level of expense to monitor cash outflow

>Last but not least, to ensure all above are executed from the top to bottom, the leader needs to lead people through engagement, clarity, empathy; plus, allow them to reskill/upskill to adapt to change.

Break Away from Numbers by Being A Strategic Player

Mr. Olivier Hubert emphasized on:

- >Organization diagnosis
- ➤ CFO self-assessment
- >TOP Priorities: Cash isn't just king, it critical for survival
- Addressing the priorities
- Stabilizing the business
- > Digital transformation and CFO Role ➤ CFO role: Beyond Number

Accountants of the Future: Preparing for the Decade of the 2020s

Mr. Sharath Martin shared his perspectives based on ACCA research on two areas which will largely define the profession in the decade of the 2020s - digital transformation and sustainability. He noted that uncertainties in the business and societal environment have increased likely remain high over the next few years. As such, the challenges for accountants and finance professionals will be in 3 main areas:

- >how do we make sense of future operating environments?
- >Will current business models need to change?
- >How will customers, suppliers, and communities be impacted?

To address this, Mr. Sharath proposed that accountants need to get better at using technology, particularly forward based, not historical based insights, using finance as well as operational data. More Importantly, Mr. Sharath emphasized that finance and accounting leaders in this decade will have to address sustainability issues, climate change or social "Ultimately, finance inequalities. leaders who respond and adapt to these strategic issues better will help their organizations and economy grow more profitably and equitably in this decade".

To conclude and wrap up the webinar, Mr. Darith pointed that there are lots of know-how and take away from this webinar to successfully overcome the COVID19 challenges, and there are lots tips and recommendations from our key speakers that includes:

- ➤ Business Contingency Plan with Scenarios,
- ➤ Digital Transformation and Adoption,
- ➤ People Leadership with strategic changes,
- >Building up resilience with prioities on liquidity
- >Operational Adaptation; and
- >Strategic Skills to improve in the next 5 years.

On behalf of KICPAA, he expressed special thanks to all speakers, participants and most importantly to organizing team for making this webinar happen in a most interactive, informative, practical and helpful way for KICPAA members and all participants.

The webinar were attended by approximately 174 CFOs, accounting and finance professionals, leaders from financial institutions, bankers, KICPAA Members and guests.

WEBINAR on Tax Audit & Proper Accounting Records

- 10 June 2021



The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the support from Fii & Associates Co., Ltd. hosted a Webinar on "Tax Audit & Proper Accounting Records" on Thursday, 10th June 2021 at 9:00AM to 11:45AM. The Webinar was a part of the Continuing Professional Development (CPD) Programme to support taxpayers in key tax practices such as minimizing risk of a tax audit, preparation after the audit notice, most updates of tax guidelines and proper accounting records.



This Webinar was successfully conducted with significant excitements and interests and fully supported by 500 participants from all over industrial entities in Cambodia.







KICPAA Annual General Meeting 2021

10 July 2021



On Thursday afternoon, on 29th July 2021, at 2:45 PM, the Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) held the 18th Annual General Meeting (AGM) via Zoom Meeting, presided over by H.E BOU Tharin, Director General of Accounting and Auditing Regulator and member of Non-Bank Financial Services Authority. The Annual General Meeting (AGM) was conducted to report to the members of KICPAA the achievements in 2020, progressive activities in the first semester of 2021, strategy for the implementation of

2021-2024 strategic plan, endorsement on audited financial statements for the year ended 2020, the selection of the next auditor of KICPAA for the year 2021, as well as the rebranding of KICPAA.



On this occasion, Mr. SAY Sokheng, President of the KICPAA for the 6th mandate (2020-2024) expressed his sincere welcome to H.E BOU Tharin for taking his valuable time to preside over the 18th AGM, and welcomed & thanked for the valuable time of Excellencies, Louk Chumteav, Ladies

and Gentlemen who participated in this event as well as endorsed on the audited financial statement of KICPAA and approved Grant Thornton to be the next Auditor for the year ended 2021.

The President expressed that this mandate, KICPAA has the participation of a high-ranking servant, the representative of regulators as the governing council member of KICPAA for the better development of KICPAA. The composition of the governing council who is the representative of regulators are: H.E. BOU Tharin, Director General of Accounting and Auditing Regulator, Mr. LY Bunsom, Deputy Director General & Department Director of National Bank of Cambodia (NBC), Mr. IN Meatra, Deputy Director General

of the Real Estate Business and Pawnshop Regulator, Mrs. THAY Sokphalline, Director of the Securities Issuance Department of the Securities and Exchange Regulator of Cambodia.

The President expressed the strategic plan decided by governing council in this mandate and applied for execution: -Develop and nurture inclusive, ethical, and professional membership with technical excellence.

- -Promote KICPAA branding and creating values for members.
- -Develop and enhance the competency of professional accountants and students (National CPA and ATQ).
- -Facilitate inclusive and innovative digital adoption among members.
- -Strengthen KICPAA's capacity and resources to ensure financial sustainability and scaled impact.
- -Strengthen the capacities of governance, committees, and secretariat to support the execution of strategic priorities.
- -Strengthen and acquire strategic partnerships to drive value creations The president also encouraged members to draw attention to:
- -Adherence to professional ethics, accounting, and auditing
- -Respect and compliance with laws and regulations as well as by regulators regarding the accounting and auditing profession.
- -Strengthening its audit quality through cooperation with the Audit Quality Committee.
- -Strengthening the staffs' capacity of your company
- -Offering encouragement to all members to support the Cambodia CPA and ATQ programs by sending staff to study the program and cooperate with KICPAA in terms of supporting the internship programs to ATQ students.



In this meantime, H.E BOU Tharin, expressed his great honor and pleasure to participate with Excellencies, Ladies and Gentlemen, who are the KICPAA's members in this 18th AGM organized by KICPAA, and sincerely welcomed all participants. On this occasion, he would like to sincerely thank and appreciate KICPAA governing council leaders and staff in all mandates, especially president, vice president, and governing council members who have tried all their best without salary or any support to get the best result for our society especially, the complete transfer of CPA study program to Ministry of Economy and Finance through the commission of CPA study program management for the benefits of the government in better developing accounting and auditing profession in Cambodia. He also added that KICPAA is the only accountancy body that acts as an independent profession and non-profit institution, to develop accounting and auditing profession in Cambodia. Based on the Law and Sub-decree, Royal Government of Cambodia led by Samdech Akka Moha Sena Padei Techo HUN SEN, Prime Minister of the Kingdom of Cambodia, having Non-Bank Financial Services Authority, Accounting and Auditing Regulator, KICPAA as the subordinates, focuses on the development of Accounting and Auditing by increasing number of legal frame works for firms and non-profit organizations in submitting independent audited financial reports and strengthening the education & training in this profession toward human resource development in certified public accountant. In this meaning, measures and activities have

been applied such as: strengthening the compliance with the existing law and regulations and implementing the plan and building accountant and auditor human resource development to respond to the market needs by adding new types of KICPAA's member and developing Cambodia Public Certified Accountant (CPA) study program.



He added that Cambodia currently has three new laws and regulations to be applied, including the Law on Accounting and Auditing, Sub-Degree on transitional penalty on the offense to the Law of Accounting and Auditing, and the Prakas on Duty in submitting independent audited financial report. The Law on Accounting and Auditing sets out three essential obligations for enterprises and nonprofit organization, including bookkeeping, preparation of financial statements in compliance to existing standards, and obligation to submit the independent audited financial statements.



Ms. SAVUTH Daly, Acting Executive Director of KICPAA presented the progressive achievements achieved so far and also announced the decision meeting of the governing council in preparation for the election of the new president and vice-president of governing council due to the change of current job of president and vice-president, which led to a change in the original membership type.

Finally, Mr. SIM Chankiriroth, Vice-President of the governing council, also introduced the new identity of the KICPAA's logo in order to promote its reputation and thanked all His Excellency, Louk Chumteav and members for their participation in the 18th Annual General Meeting of KICPAA and announced the closure of the annual general meeting.















WEBINAR on M&A Fundamental: Introduction to New Business Opportunities

2 September 2021



The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the support from KPMG Cambodia LTD., hosted a webinar on "M&A Fundamental: Introduction to New Business Opportunities" on Thursday, 02 September 2021 at 10:00AM to 11:45AM.

This webinar was successfully conducted with significant excitements and interests and fully supported by 480 participants from all over industrial entities in Cambodia.













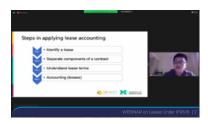
WEBINAR on Leases Under IFRS16

21 October 2021

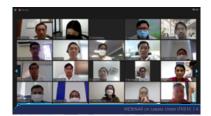


The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the support from Allnison Auditing and Consulting Co., Ltd. and Mr. Weipeng Wu, the founding partner of Corplan Consulting Group and CPA & ACCA lecturer at UM, hosted a webinar on "Leases Under IFRS16" on Thursday, 21 October 2021 at 9:00AM to 11:45AM.

This webinar was successfully conducted with significant excitements and interests and fully supported by about 500 participants from all over industrial entities in Cambodia.











WEBINAR on Cash and Working **Capital Optimization**

9 December 2021



The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the support from KPMG (Cambodia), hosted a webinar successfully on "Cash and Working Capital Optimization" on Thursday, 09 December 2021 from 9:00AM to 12:00PM.

This webinar was successfully conducted with significant excitements and interests and fully supported by about 500 participants from all over industrial entities in Cambodia.













2. Education Activities

Student orientation with AIB



The ATQ Student Orientation to Acleda Institute of Business students was conducted on 14 October 2021 with participation of more than 50 students. The orientation started with an opening speech from AIB staff, followed by the introduction to the ATQ program by Mr. Chea Thourn and a Q& A session. Many students showed an immense interest and support for the program.











Student orientation with CAC

30 October 2021



The ATQ Student Orientation to Cambodia Accounting Club students was conducted on 30 October 2021 with participation of more than 20 students. The orientation started with an opening speech from CAC president, followed by the introduction to the ATQ program by Mr. Chea Thourn and a Q& A session. Many students showed an immense interest and support for the program.













KICPAA with PUC MoU ceremony

8 November 2021



The Memorandum of Understanding ceremony between KICPAA and Pannasastra University of Cambodia was organized at PUC Toul Kork campus on 8 November 2021. The MoU was signed in order for the ATQ program to be taught and to support PUC students in taking the ATQ examination and guide them to the right path of the accounting career.









KICPAA with AIB MoU ceremony

■ 10 November 2021



The Memorandum of Understanding ceremony between KICPAA and Acleda Institute of Business was organized at AIB on 10 November 2021. The MoU was signed in order for the ATQ program to be taught and to support AIB students in taking the ATQ examination and guide them to the right path of the accounting career.













ATQ Delivery committee

12 November 2021



ATQ Delivery Committee meeting was conducted on Friday 12th November 2021 successfully with the presence from ICAEW, UNDP Cambodia, CamEd Business School, Cambodia Accounting Club (CAC), University of Economics and Finance (UEF), ACLEDA Institute of Business (AIB), Paññāsāstra University of Cambodia(PUC) and Build Bright University(BBU). We hope this will strengthen our cooperation and development in the ATQ program.













Sharing session on practical bookkeeping

- 16 November 2021



On 16th November 2021, a sharing session on "Practical Bookkeeping" was hosted and presided over & welcomed by Mrs. Savuth Daly, Acting Executive Director of KICPAA, introduced on ATQ Program by Mr. Chea Thourn, Education Director of KICPAA, and shared practical experience by honourable guest speaker Mr. Roeurn Bunheng, Director of REACHs and Partners.

This sharing session was conducted successfully with more than 150 participants and positive feedback.













MoU with Reachs and partners

24 November 2021



The Memorandum of Understanding ceremony between KICPAA and Reachs and Partners was organized at KICPAA office on 24 November 2021 at 2pm. The MoU was signed in order for the students who are studying the ATQ program to be interns at Reachs and Partners, who is one of the members of KICPAA. This MoU is also meant that the firm will encourage staff to study and take exam in the ATQ program as part of their capacity building and productivity.









Sharing session on Quickbooks for Education



A sharing session on "QuickBooks for Education" was conducted on Tuesday 30th, November 2021 with the presence of our honorable speaker Mr. Sambatt Chey, CEO, CAS-BIZ Technology Co., Ltd and Innovation School of Education Co.,Ltd. Some important information about QuickBooks usage and its benefits was shared to participants who joined as representative lecturers from ATQ training organizations and also lecturers from other universities as well. The event ended with a Q & A session and evaluation was sent to every participant for their feedback.

Many positive feedback was received from the participants and the event was a success.











ATQ delivery committee 2nd

29 December 2021



ATQ Delivery Committee meeting was conducted on Wednesday 29 December 2021 successfully with the presence from ICAEW, UNDP Cambodia, CamEd Business School, Cambodia Accounting Club (CAC), University of Economics and Finance (UEF), ACLEDA Institute of Business (AIB), Paññāsāstra University of Cambodia(PUC), Build Bright University (BBU) and Institute of Finance and Accounting (IFA). We hope this will strengthen our cooperation and development of the ATQ program.







KICPAA Social Media







FIRM MEMBER

Accounting Services

FIRM LOGO	FIRM NAME	TEL	ADDRESS
CONNELTINO	3S CONSULTING CO.,LTD.	015 479 012	#121, Street 17, Sambour, Dangkor. Daangkor, Phnom Penh.
A-Xcellent Oresidancy	A-XCELLENT CONSULTANCY CO., LTD	016 268 689	#14, St. 02, sangkat Toek Laak III, Khan Toul Kork, Pnhom Penh, Cambodia.
BLUE Chartered Accountants	BLUE CHARTERED ACCOUNTANTS AND AUDITORS CO.,LTD	077 691 008	2nd Floor, The office 106, Street 304, Sangkat Boueng Keng Kang II, Khan Boueng Keng Kang Phnom Penh, Kingdom of Cambodia
HONGO TSUII TAX & ACCOUNTING (CAMBODRI, CO., LTD	HONGO TSUJI TAX & ACCOUNTING (CAMBODIA) CO.,LTD	023 998 190	Building #216, Icon Room 39E1, Norodom Blvd, Sangkat Tonle Basac,Khan Chamkamon, Phnom Penh, Cambodia
I-GLOCAL Violate for rost	I-GLOCAL CO.,LTD	023 964 405	#445 Phnom Penh Tower, 13 Floor, Monivong Blvd, Sangkat Boeung Pralit, Khan 7 Makara, Phnom Penh.
<u>IPKA</u>	LA PAIX KH AUDITING & CONSULTING CO.,LTD	070 496 666	National Road No.6Phum Banteay Chas, Sangkat Sla Kram Siem Reap City, Siem Reap Province.
Quantum Spectrum	QUANTUM AND SPECTRUM CO.,LTD	012 228 069	#10, VTrust Mittapheap Building, Unit 1FC2, St 109, Sangkat Mittapheap, Khan 7 Makara, Phnom Penh
Sky Limited Accounting	SKY LIMITED ACCOUNTING (CAMBODIA) CO., LTD	092 786 541	B-Ray Tower (8th Floor), No.166, Norodom Blvd, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh
VDB Loi	VDB LOI LIMITED	023 964 430	No.33, St.294 Corner St.29, Phum 4, Tonle Bassac, Khan Chamkarmon, Phnom Penh, Cambodia

Accounting and Auditing Services

FIRM LOGO	FIRM NAME	TEL	ADDRESS
Advance Grand	ADVANCE GRAND FORMULA CO., LTD.	085 368 888	#13, St09 A, Phum Prey Kei Kha, Songkat Pong tuck Khan Dangkao, Phnom Penh
OMNISON SPREASON NO. ISSUED TO SERVICE TO S	ALLNISON AUDITING AND CONSULTING CO., LTD.	023 967 156	No. 54, Street 352 (Corner of Monivong Blvd), Sangkat Beoung Keng Kang 1, Phnom Penh, Cambodia
Accounting	ANDREW & PHILIP ACCOUNTING CO., LTD	023 964 999	#9E, St 608, Boeung Kork 2, Toul Kork, Phnom Penh, Cambodia
APOLLO	APOLLO INVESTMENT & CONSULTING CO., LTD.	023 926 999	#120ZB, St. 438, Phum 04, Sangkat Toul Tompoung 2, Khan Chamkar Mon, Phnom Penh, Cambodia
APV overel from Association	APV (CAMBODIA) CO., LTD.	023 210 918	#26B-95A-95B, Street 320, Sangkat Beoun Keng Kang III, Khan Beoung Keng Keng, Phnom Penh.
A/T/A	AT & ASSOCIATES CO., LTD	023 212 616	11C, Street 240, Sangkat Chaktomuk, Khan Daun Penh, Phnom Penh.
ATAP PARTNERS	ATAP & PARTNERS COMPANY LIMITED	089 520 005	#531, St.128, Phum 7, Sangkat Psadepo 1, Khan Toul Kork, Phnom Penh, Cambodia
ATLAS	ATLAS CONSULTING CO.,LTD	096 924 7555	No. 08 Street P-27, Borey Peng Huoth The Star Platinum Polaris II, Veal Sbov Commune, Chbar Ampov District, Phnom Penh, Cambodia
© bakertilly	BAKER TILLY (CAMBODIA) CO., LTD.	023 987 100	#87B, St 294,Sangkat Boeung Keng Kang 1, Khan Chamkar Mon, Phnom Penh, Cambodia
BDO	BDO (CAMBODIA) LIMITED	023 218 128	Suit 28, Hotel Cambodiana, 313 Preah Sisowath Quay, Chaktomuk, Duan Penh.

BC Associates Certified Public Accountants	BG ASSOCIATES LTD	023 218 426	#Garden In The Air Building, 33A Floor, G33A02A Room, Sopheak Mongkul Street, Sangkat Tonle
Com Armenting & Tou Service Co., Ltml.	CAM ACCOUNTING & TAX SERVICE Co., Ltd	089 777 589	Basak, Chamkar Mon, Phnom Penh, Cambodia. #3D, Second Floor, Street 416, Sangkat Tumnup Tuek, Khan Beong Keng Kong, Phnom Penh, Cambodia.
C H NG Associates Pte Ltd Certified Public Accountants	CH NG ASSOCIATES PTE LTD	(65)96 694 540	No.19, St730, Sangkat Psar Tko, Khan Chamkarmon, Phnom Penh, Cambodia.
CER	CHAN & ASSOCIATES CO.,LTD.	023 555 1748	7 floor (Amret Building), #80, Street 315, Beoung kak 2, Toul Kork, Phnom Penh, Kingdom of Cambodia.
Covenant Accountants and Advisors	COVENANT LTD	095 401 133	Suite 303, 3rd Floor, No.128, Russian Federation Blvd, ToekLaok 1, Toul Kork, Phnom Penh, Cambodia.
♠ Crowe	CROWE (KH) CO., LTD.	023 216 717	Unit 4B, 4th Floor, K1 Building #148, Mao Tse Toung Blvd (St 245) Songkat ToulTomPong 2, Khan Chomkarmorn, Phnom Penh, Kingdom of Cambodia.
Deloitte.	DELOITTE (CAMBODIA) CO.,LTD.	023 963 777	Deloitte (Cambodia) Co., Ltd Vattanac Capital Tower, Floor 8, Unit 8, #66, Monivong Blvd, Sangkat Voat Phnom, Khan Doun Penh, Phnom Penh, Cambodia.
CPAs CPAs Factors	DONASCO & COMPANY, LTD.	023 997 830	#53, M Floor, Room MA, Street 446, Toul Tompoung 1, Khan Chamkarmorn, Phnom Penh, Cambodia.
EAST WING ADDITING & CONSIGNING	EAST WING AUDITING & CONSULTING CO., LTD	023 223 256	# 108AB , 3rd Floor, Mao Tse Toung Blvd (245), Phum 2 , Sangkat Toul Tumpoun II, Khan Chamkamon, Phnom Penh.
€ ECOVIS' VSDK & Partners	ECOVIS VSDK & PARTNERS CO., LTD	089 520 005	#17, St.135 (Corner 500), Phsar Derm Thkov, Phnom Penh, Cambodia
EY Building a better working world	ERNST & YOUNG (CAMBODIA) LTD.	023 217 824	5th Floor, Emerald Buidling, #64 Norodom Blvd Corner St. 178, Sangkat Chey Chumneah, Khan Daun Penh, Cambodia.
FIDES	FIDES SERVICES (CAMBODIA) LIMITED	023 216 899	3 Street 240, Sangkat Chaktomuk, Khan Daun Penh, Phnom Penh, Cambodia
Fii&Associates	FII & ASSOCIATES CO., LTD	023 555 1455	3E:Fii Building, Street Vimean Ahha, Kien Klaing Village, Sangkat Chrouy Changvar, Khan Chrouy Changvar, Phnom Penh.
FURMI°	FOURMI & PARTNERS CO., LTD	023 926 999	#12, St.348, Village 4, Toul Svay Prey 1 Commune, Chamkarmon, District, Phnom Penh
(FUNAN CONSULTING CO., LTD	078 666 260	#36, 9th Floor, Street 169, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh, Kingdom of Cambodia.
	GRANT THORNTON (CAMBODIA) LTD	023 966 520	20th Floor Canadia Tower, st 315 Preah Ang Duong (corner Monivong Boulevard), Sangkat Wat Phnom, Khan Daun Penh, Phnom Penh, Cambodia
Central Public Accountants	HT & P PARTNERS CO., LTD	023 231 236	Unit G33A02B, Floor 33A, GIA Tower, Koh Pich, Phnom Penh, Kingdom of Cambodia.
K Professional Accountants	K PROFESSIONAL ACCOUNTANTS CO., LTD	099 554 445	5th Floors, CPL Building, Sangkat Toul Svay Prey II, Khan Chamkarmon, Phnom Penh, Cambodia
KPMG	KPMG CAMBODIA LTD.	023 216 899	35th Floor, GIA Tower, Sopheak Mongkul Street, Diamond Island, Sangkat Tonle Bassac, Khan Chomkarmon, Phnom Penh,Kingdom of Cambodia.
Lochan & Co Chartered Accountants	LOCHAN & CO (CAMBODIA) COMPANY LIMITED	023 211 541	6th Floor, Office No. 3, The Emerald Building, Preah Norodom corner 178, Khan Daun Penh, Phnom Penh, Cambodia
LRS Honderson statement st	LRS HENDERSON (CAMBODIA) CO., LTD	092 382 555	Unit 521, Phnom Penh Center, Sothearos Blvd, Tonle Basac, Khan,Phnom Penh, Cambodia.
Wincom Russin Morisonkak MKA	MORISONKAK MKA AUDIT- ACCOUNTING CO., LTD	023 218 994	No.10, Street 500, Sangkat Phar Doeum Thkov, Phnom Penh.
NAS.	NAS CO., LTD.	012 786 971	431 (7 Floor), St 230, Teuk Laok 3, Khan Toul Kork, Phnom Penh, Cambodia.

NEW SHINE	NEW SHINE CONSULTING CO., LTD	099 862 215	445 Phnom Penh Tower, Monivong Blvd, Boeung Prolit, 7 Makara, Phnom Penh, Cambodia
III PAT	P A T PROFESSIONAL LIMITED	023 967 156	Olympia City, Building C7, 8th Floor, Room 817-818, St. Oknha Tepphon (182) Corner (161), Sangkat Veal Vong, Khan 7 Makara, Phnom Penh, Cambodia.
	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.
pwc	PRICEWATERHOUSECOOPERS (CAMBODIA) LTD	023 860 606	58C Sihanouk Boulevard, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh, Cambodia.
The Professional Stance	REACHS & PARTNERS CO., LTD	023 230 333	#2283-2282-2399, Ground Floor-room G01 1.01 and Second Floor-Room 2.01, St. 1970, Sangkat Sangkat Phnom Penh Thmey, Khan Sen Sok, Phnom Penh.
REANDA	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
ROSOCO LIMITED	ROSOCO LIMITED	023 212 280	No.8, St.492, Sangkat Phar Deoum Thkov, Chamkarmon, Phnom Penh, Cambodia
SAMRITH	SAMRITH ACOUNTING AND MANAGEMENT CO.,LTD.	095 333 799	#10F, St64, Srah Chak, Duan Penh, Phnom Pneh, Cambodia.
SCS	SCS GLOBAL CONSULTING (CAMBODIA) CO., LTD	089 520 005	#515 1st floor (room 103), Monivong Blvd, Sangkat Beong Keng Kang II, Khan Chamkarmon, Phnom Penh, Cambodia.
SM Global Assessing & Connelling Co., Link 帽凸器 审計法人	SM GLOBAL ACCOUNTING & CONSULTING CO., LTD	023 990 853	#53, Monivong Blvd, Sangkat Srah Chock, Khan Daun Penh, Phnom Penh., Cambodia
ACCOUNTING & CONSULTING CO., LTD.	SOLOMON ACCOUNTING & CONSULTING CO.,LTD	023 99 88 44	#148 K1 Bldg, 10 Fl, Mao Tse Toung Blvd, Tul Tumpoung2, Chamkarmon, Phnom Penh
THAI & LOR	THAI AND LOR MANAGEMENT CONSULTANT CO.,LTD	023 882 152	#949, Phum Trung Moan, Sangkat O Bek Kaorm, Khan Sen Sok, Phnom Penh.
© Trinity	TRINITY PROFESSIONAL CO., LTD	012 668 846	#77, St. 1011, Sangkat Phnom Penh Thmey, Khan Sen Sok, Phnom Penh, Cambodia.
VBT & P	VBT AND PARTNERS CO., LTD.	012 268 816	76E0, Street 20, Trapeang Thloeung, Sangkat Chom Chao, Khan Por Sen Chey, Phnom Penh, Cambodia
VEA 6 asiát ilisasada e pitrotá V charland Accountario Co., Lid	V-CHARTERED ACCOUNTANTS CO., LTD	023 985 468	Phnom Penh Centre, Room 482, Floor 4, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh.
Woori Accounting	WOORI ACCOUNTING CO., LTD	023 223 878	IOC Center GF, No 254, Monivong Blvd, Phnom Penh, Cambodia

Process of Applying for KICPAA Membership

Contact KICPAA Membership Department or Check in KICPAA website (www.kicpaa.org) for the requirement and application form Complete and submit all the required forms as soft-copies to KICPAA's email: membership@kicpaa.org for a verification. Within 10 business days, KICPAA officer will give feedbacks, and you can pay the application fee. KICPAA requires up to 1 month or more to verify the information and conduct necessary assessment. After the verification has been completed, your application will be evaluated by our Registration and Membership Committees and the official outcome will be emailed to you



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

Why Join KICPAA Member?

- Professional Recognition: Build your credibility with professional designations,
- Eligibilities to applying for accounting and auditing license from Accounting and Auditing Regulator,
- Professional Networking: Join with the recognized professional institute and an international network of professional bodies,
- Continuing Professional Development: Enhance your skill with extensive range of courses and trainings,
- **5** Annual General Meeting and Gala dinner: Associate with KICPAA members and key regulators,
- KICPAA Events: Access to a wide range of seminars, webinars, workshops, and more...
- Insight and Updates: Keep you update with legislative changes, articles, and annual activity report of KICPAA etc.

Continuing Professional Development

At KICPAA, we organize and provide various accounting and auditing professional resources and tools annually for our members to continually develop the accounting gateway knowledge and profession. As one of the recognized members of International Federation of Accountants and ASEAN Federation of Accountants, KICPAA has the access to tremendous insights, resources and workshops.

As in 2021, it was unfortunate that KICPAA could not arrange the physical trainings, but we never failed to keep our members up-to-date with the accounting profession. KICPAA shared approximately more than 20 resources, especially the updates of accounting standards. KICPAA plays an important role in bridging our members to the most resourceful knowledge and leading voices from global business experts.

Also, KICPAA is honored to announce that we will provide our members with more benefits through KICPAA CPD program. We have planned several trainings, workshops and conferences for 2022. Thus, interested individuals can check on the table and book the schedule to join with us.

KICPAA Event Calendar for 2022

No.	Course/Topic	No. of Day	CPD Venu	CPD	Venue						Мо	nth					
NO.	Course/ topic	8:30 - 17:00	Hours		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	Tax on Income	9:30AM - 11:00AM	3	Zoom			4										
2	Introduction to Merger and Acquisition & Valuation	9:30AM - 11:00AM	1.5	Zoom				5									
3	Modernizing Accounting in Cambodia for SMEs	9:00AM - 11:30AM	2.5	Zoom			П		18					Г		П	
4	Let's Talk Law: Introduction to Basic Company Law	1:00PM - 4:00PM	0	Zoom					24					П			
5	University and Employer Roundtable: "Connecting the needs of Employers and Universities"	8:00AM - 12:00PM	0	Phnom Penh Hotel					25								
6	19th AGM	3:30PM - 5:00PM	2	Hybrid						29				Г			
7	Tax Audit	9:00AM - 11:30AM	2.5	Zoom					П	30				Г		П	
8	Preparing Financial Statements	1:30PM - 4:30PM	0	Zoom							1						
9	Transfer Pricing	9:30AM - 11:30AM	2	Zoom										24			
10	Introduction to Business Modelling	1:30PM - 3:30PM	0	Zoom										27			
11	CIFRS 9	9:00AM - 11:30AM	2.5	Zoom										28			
12	Invoicing requirement for self-declaration taxpayers	1:30PM - 3:30PM	0	Zoom											14		
13	CIFRS 15	9:00AM - 12:00PM	3	Zoom												6	
14	Success M&A	TBC	твс	Zoom												твс	

Note: Should you have any further information , please kindly contact:

Name: KOENG Keo Pisey, Membership Officer

Email: membership@kicpaa.org

Mobile: 077 241 707

Website





KICPAA App











For any inquiries on Membership Requirement, please kindly contact us at:

T: 077 241 707

E: membership@kicpaa.org

For any inquiries on ATQ Program, please kindly contact us at:

T: 017 493 140

E: education@kicpaa.org

T: 023 23 17 07 | **E:** kicpaa@kicpaa.org | **W:** www.kicpaa.org

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