



វិទ្យាស្ថានគិតវិទ្យា  
 ដំណើរ និង សវនករកម្ពុជា  
 Kampuchea Institute of Certified  
 Public Accountants and Auditors

# ANNUAL REPORT

# 2022

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

## Premuim Sponsors





**2016's  
MOST  
INNOVATIVE  
ACCOUNTANCY**

*firm*

K Professional Accountants  
Cambodia

Audit | Accounting Outsourced | Tax | Business Advisory

## First **Accountancy** Firm of Choice

K Professional Accountants is a member of PRAXITY GLOBAL ALLIANCE, a global Alliance of independent firms of accounting, audit and business advisory and an active member of Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA). KPA is a licensed Audit firm from Accounting and Auditing Regulator (ACAR).

### Our Vision

People are **Empowered** by **Knowledge** to provide excellent and distinctive professional services to clients worldwide.

### Our Mission

Strengthen capacity of professional accountants and Small and Medium Enterprises (SMEs) on business process improvements to ensure full compliance with **Accounting and Audit Laws and Obligations of enterprises for Statutory Audits** as well as to grow with confidence.

### Our Values:

- Independence
- Practical
- Integrity
- Excellence

Our passion is to turn our **practical knowledge and experiences** in the industrie into values which benefits our clients and stakeholders.

Darith Khun, FCCA/CPA  
Managing Partner

T (office) +855 23 218 627 | T (mobile) +855 78 345 888 | E ceo@kpaglobal.com | W www.kpablobal.com

### WE OFFER LOCAL SOLUTIONS AT INTERNATIONAL STANDARDS PROFESSIONAL SERVICES:

- Audit and Assurance
- Accounting Outsourced Solutions
- Business Advisory Services
- Professional Tax Services
- Financial Management Training & Coaching



Scan here!  
More details ►►

K Professional Accountants

5th Floor | CPL Building | 348 corner 205 Street | Sangkat Toul Svay Prey II, Khan Chamkarmon | Phnom Penh, Kingdom of Cambodia

Empowered by **Knowledge**



# EMPOWER YOUR BUSINESS in CAMBODIA

with a Global Perspective and Expertise

ALLNISON Auditing and Consulting Co., Ltd is meant to provide unrivalled knowledge and business insights for running a business in Cambodia.

We provide one-on-one personalized and customized auditing and consulting services in full compliance with Cambodian International Standard on Auditing and Cambodian International Financial Reporting Standard, and as well as tax services with respect to the regulations of Cambodia.



## The Unique Industry Experience

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

ALLNISON's network spans the globe, having a major presence in China, Hong Kong, Malaysia, and Canada.

We are well-positioned to stay on top of and respond to the rapidly changes in the business world. With a high standard of integrity and responsiveness, we believe, long-term partnerships may be formed and maintained.

Our clientele covers a wide range of industries, including the airline industry, assets and wealth management, agriculture and fishery, construction and real estate, entertainment and media, hospitality, industrial manufacturing, infrastructure and energy, pharmaceutical and health care, private equity, telecommunications, and transportation and logistics, to name a couple.

### ALLNISON's CHINA DESK SOLUTION

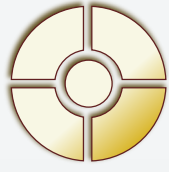
With the increasing focus in doing business with China and the growing market in the Belt and Road Region, we see the need to assist our clients in order to advance business in terms of providing solutions in cultural practices, comprehension of local regulations and language barriers.

From tax planning to IPOs, regulator compliance to translation, our expertise and extensively experienced team will be here to provide you with tailored made solutions.

## Our Services

- COMPANY SECRETARIAT SERVICE
- TAX FILING & ADVISORY
- AUDIT & ASSURANCE
- BOOKKEEPING & ACCOUNTING
- TRANSACTION & RESTRUCTURING
- RISK & CONTROL SOLUTIONS
- CORPORATE FINANCE
- IMMIGRATION & CONSULTING
- CUSTOMS FILING & CLEARANCE
- TRANSLATION SOLUTIONS
- ONE STOP SOLUTIONS





CamEd  
Business School



# MASTER OF SCIENCE IN ACCOUNTING AND FINANCE

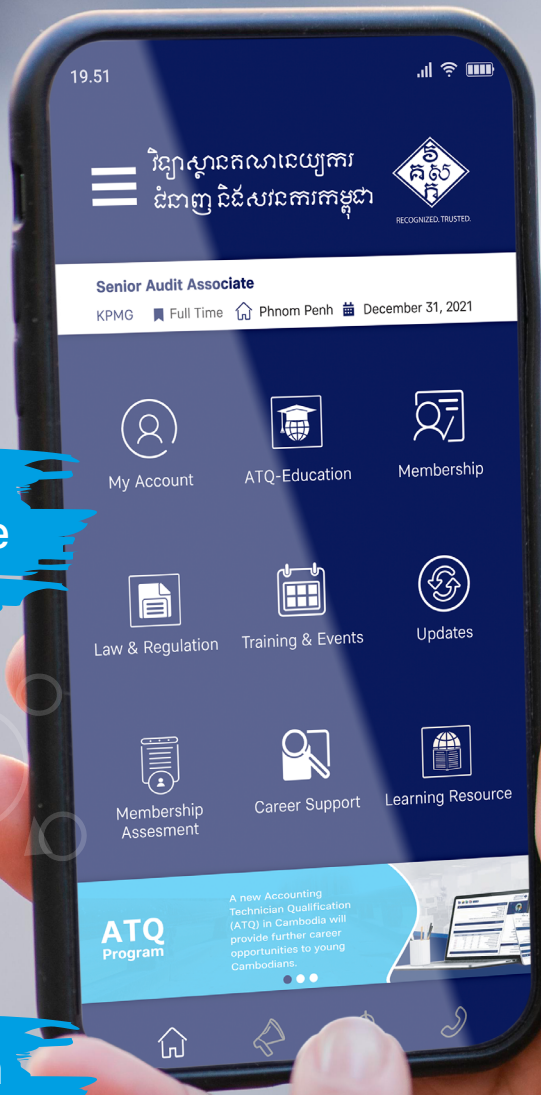
ENHANCE YOUR KNOWLEDGE AND DEVELOP YOUR SKILL IN  
ACCOUNTING AND FINANCE



APPLY NOW



[www.cam-ed.com](http://www.cam-ed.com)  
[admissions@cam-ed.com](mailto:admissions@cam-ed.com)  
012 618 988 | 023 986 522



Study online  
anytime anywhere

Khmer and English  
available

DOWNLOAD IT TODAY ON:

OUR NEW  
KICPAA APP



# 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:

- Audit & assurance
- Bookkeeping & Preparing Financial Statements
- Taxation
- Consultation
- Training & Recruitment

Fortune Tower, Olympia Building No. C7, 8th floor, Room 816 & 817 & 818, St. 182 corner of St. 161, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh

Your  
**PARTNER**  
in  
Achieving Your  
**SUCCESS**

**WOORI ACCOUNTING**  
우리 회계법인

## OUR SERVICES:

- Business Registration
- Tax Advisory and Compliance
- Accounting Services
- Audit Services
- License Acquisition
- Legal Services

visit our website:

[www.wooriaccounting.com](http://www.wooriaccounting.com)



for any query please contact:

+855 23 223 878

admin\_01@wooriacc.com

IOC Center 6F, No. 254, Monivong Blvd., Boeung Raing, Khan Daun Penh, Phnom Penh Cambodia

## ATQ Exam schedule for 2023

Nº	DATE	TIME	VENUE	SUBJECTS
1	27-28 Feb (Mon-Tue)	9-11 am   2-4 pm	KICPAA	TQ1 - TQ4
2	29-30 Mar (Wed-Thu)	9-11 am   2-4 pm	KICPAA	TQ1 - TQ4
3	26-27 Apr (Wed-Thu)	9-11 am   2-4 pm	KICPAA	TQ1 - TQ4
4	30-31 May (Tue-Wed)	9-11 am   2-4 pm	KICPAA	TQ1 - TQ4
5	28-29 Jun (Wed-Thu)	9-11 am   2-4 pm	KICPAA	TQ1 - TQ4
6	26-27 Jul (Wed-Thu)	9-11 am   2-4 pm	KICPAA	TQ1 - TQ4
7	30-31 Aug (Wed-Thu)	9-11 am   2-4 pm	KICPAA	TQ1 - TQ4
8	27-28 Sep (Wed-Thu)	9-11 am   2-4 pm	KICPAA	TQ1 - TQ4
9	25-26 Oct (Wed-Thu)	9-11 am   2-4 pm	KICPAA	TQ1 - TQ4
10	22-23 Nov (Wed-Thu)	9-11 am   2-4 pm	KICPAA	TQ1 - TQ4

Our firm has been established in Cambodia since 2012. VCA currently has a team of around thirty professional staff and has ambitious plans to grow further in the near future. Our growth and expansion are built and underpinned by our laser focused commitment to service excellence and commitment and we boast a dynamic team of professionals with quality and clients successes our priorities.



**Our services:**

- ✔ Audit & Assurance
- ✔ Accounting & Bookkeeping
- ✔ Taxation
- ✔ Business Advisory
- ✔ Business Registration

(855) 011 210 988    vca@vcaaccountant.com    www.vcaaccountant.com

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
- Corporate and business advisory

855 12 880 920    fides@fides.com.kh  
3/F, Sophy & Sina Building, 3 Street 240, Phnom Penh, Cambodia    www.fides-cpa.com

**Global scale.  
Local insight.**

GRANTHORNTON.COM.KH

**Lochan & Co**  
Chartered Accountants

Focus | Knowledge | Solutions  
Lochan & Co (Cambodia) Company Limited

Lochan & Co (Cambodia) Company Limited" is a group company of "Lochan & Co" a multinational chartered accountant firm having experience of more than 34 years working in more than 65 countries of the world providing professional services in Accounting, Audit & Assurance, Tax, Finance, and Business Consulting. We are a registered company in Cambodia and an active member firm of Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) as well as a Licensed Audit and Accounting Firm by Accounting & Auditing Regulator (ACAR) of Ministry of Economy & Finance.

Our Services

- Tax Services
- Audit & Assurance
- Business Services & Outsourcing
- Banking & Finance
- Accounting & Book Keeping Services
- Other business advisory services

Visit Our Website

+855 70 228 907    babulal.parihar@lochanco.com

The Emerald Offices & Apartments, 6th Floor, Office No. 3, The Emerald Building, Preah Norodom Blvd, Corner Street 178, Khan Daun Penh, PhnomPenh, Kingdom of Cambodia



**Our KICPAA member from**

- Auditing
- Tax
- Banking
- Government
- Education
- Finance
- Accounting

**Advance your career  
and profession  
with KICPAA**

# JOIN KICPAA MEMBER

## Reasons to be a KICPAA member

**1**

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

**2**

Recognized by the Ministry of Economy and Finance / Accounting and Auditing Regulator

**3**

Continuing Professional Development (CPD) Program

**4**

Get a discount on attending any Workshops, Trainings and other events conducted by KICPAA

**5**

Most updated topic on the current issues or challenges that might improve your organization for a better future

**6**

Grow your network and strengthen relationship with members, key regulators, and relevant stakeholders

**7**

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**

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



វិទ្យាស្ថានគណនេយ្យកម្ពុជា  
ដំណាក់ និងសវនករកម្ពុជា  
Kampuchea Institute of Certified  
Public Accountants and Auditors

*Follow  
Us!*



Facebook



Telegram



# KICPAA Membership - FAQ

## How many types of KICPAA members?

There are 5 types:

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

## How to submit the Application to KICPAA?

Applicants need to submit all of required documents directly to the KICPAA office.

## How much is KICPAA Membership Fee?

You have to pay for application and annual membership fee (scan QR code below)

## How can I renew my membership?

You can renew your membership by filling out the annual membership renewal form and paying the annual membership fee.

## Who needs to complete the CPD? How many CPD hours should each member need to complete?

KICPAA follows the combination approaches – input-based and output-based.

Within both the input and output-based approaches, members are required to complete annual learning activities as follows:

Active Member (Total: 40 hours)	Affiliate or Associate Member (Total: 20 hours)
<ul style="list-style-type: none"><li>▪ At least 20 hours of input-based CPD and</li><li>▪ Up to 20 hours of output-based CPD</li></ul>	<ul style="list-style-type: none"><li>▪ At least 10 hours of input-based CPD and</li><li>▪ Up to 10 hours of output-based CPD</li></ul>

**(1 Hour = 1 Credit)**

### NEWLY ADMITTED MEMBER

The CPD requirements commence from the next calendar year.



Scan to learn more!

- Requirements
- Application forms
- Member fee
- CPD policy

☎ 023 23 17 07 | 077 241 707

✉ [kicpaa@kicpaa.org](mailto:kicpaa@kicpaa.org) 🌐 [www.kicpaa.org](http://www.kicpaa.org)

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

**KICPAA  
ANNUAL  
REPORT  
2022**

# TABLE OF CONTENT

## Annual Report 2022

---

### 1 Message from the President of KICPAA

Message from the President of KICPAA	3
--------------------------------------	---

### 3 KICPAA Activities in 2022

KICPAA Outreach Program on Professional Accountancy	16
KICPAA CPD Program and Training	27
Memorandum of Understanding (MoU)	38
Cooperations with National and International Institutions	41
Tax Working Group and Accounting & Auditing Working Group	43
The New Logo of KICPAA	43
Survey, Article, and Publication	43
Accounting Technician Qualification	44

### 2 Overview of KICPAA

About KICPAA	6
Vision, Mission, and Core Value	6
Who We Are?	7
Membership	7
Organizational Structure of KICPAA	8
KICPAA Governing Council 2020-2022	9
KICPAA Committees	11

### 4 Membership

Membership	47
Process of Applying for KICPAA Membership	53
Why Join KICPAA Member?	53
Continuing Professional Development (CPD) Program	54
KICPAA Event Calendar for 2023	55

**MESSAGE FROM  
THE PRESIDENT OF  
KICPAA**



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

Being the President of the Kampuchea Institute of Certified Public Accountants and Auditors (“KICPAA”) is a huge honour for me. As I approach my final year as the President of KICPAA, I believe we have firmly established a basis for the future of our community, even in this chaotic setting.

Despite the challenges we encountered throughout the global pandemic, the unwavering support served as further proof of the fortitude of our members and the accounting profession at large. Our community has benefited significantly from the stability we were able to deliver by sticking to our agenda; driving member value and raising the standards of professionalism.

KICPAA’s goal is to provide our members the best value in service. At the same time, we uphold our duties to those outside our membership, including our various stakeholders, esteemed partners and employees, the accounting profession and society as a whole, by making sure that we continue to be relevant in our mission of public protection in spite of the challenging post-covid digitisation environment.

With accountants recognised as the most trusted advisors to their clients, this profession is still among the most respected of all. As a professional accountancy body, it is our responsibility to ensure that our governance and system are reliable and transparent. This enables us to seize the opportunity to drive in the forward direction and enhance our standing.

We are further motivated to continue developing greater public trust and contribute to better economic outcomes. To me, it is all worthwhile. I adore this journey and looking forward to the growth of the accounting profession in Cambodia.

It would be negligent of me not to extend gratitude to my fellow team members and secretariat team who have been so helpful over the past years as I complete my term as the President in December 2022. Our accomplishments during the course of the year were all built on a foundation of cooperation, which served as the strategic orientation of KICPAA. I appreciate everyone’s effort to advance KICPAA to this extent.

To close, and on behalf of KICPAA, I would like to thank you for your ongoing efforts and support. My best wishes are sent your way as we strive and emerge in the coming years.

# OVERVIEW OF 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?**

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



**Membership**

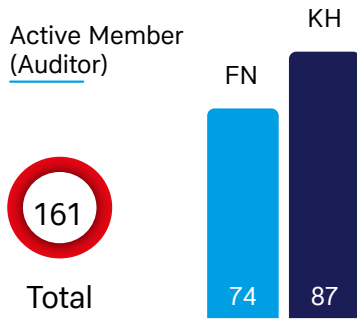
As of December 2022, the number of KICPAA members marked at 895.

**Individual Member**

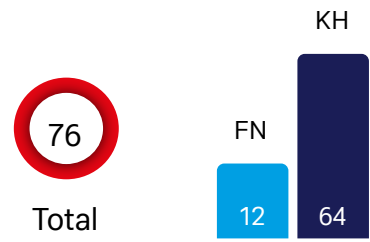
Active Member (Accountant)



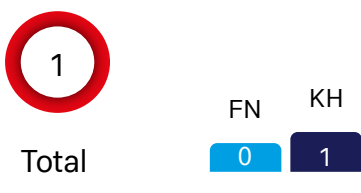
Active Member (Auditor)



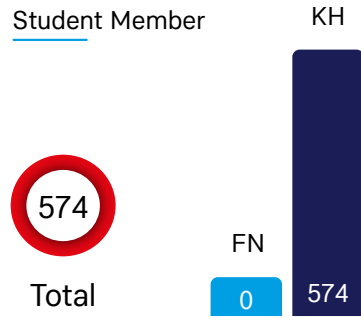
Affiliate Member



Associate Member



Student Member

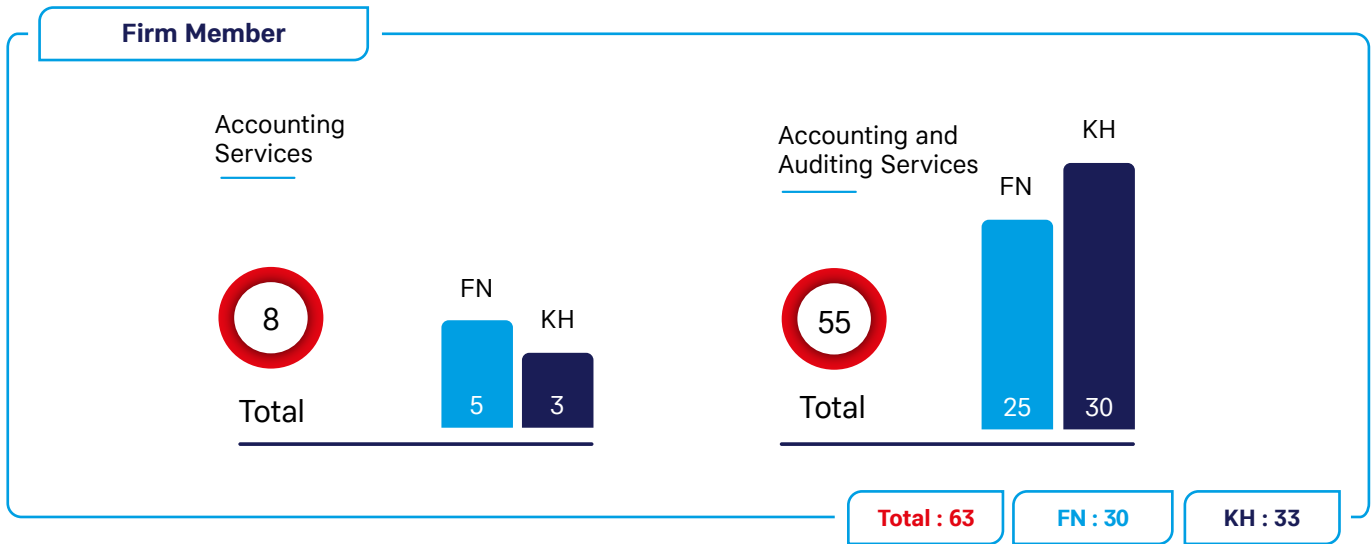


**Total : 832**

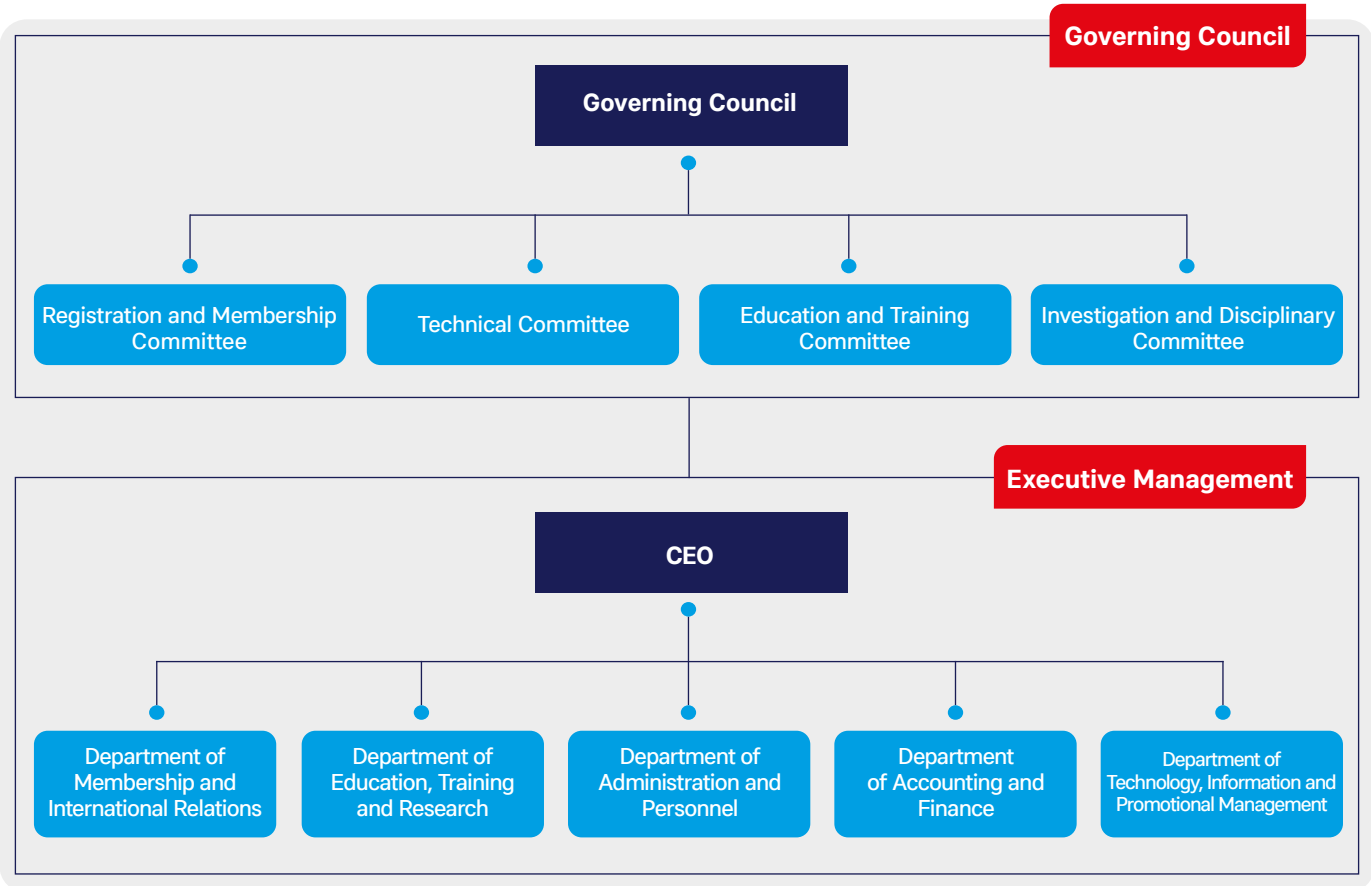
**FN : 91**

**KH : 741**





### Organizational Structure of KICPAA



## KICPAA Governing Council 2020-2022



**President**  
SAY Sokheng



**Vice President**  
SIM Chankiroth



**Member**  
BOU Tharin



**Treasurer**  
HONG Piseth



**Member**  
HANGSOPHATH Molyzana



**Member**  
KHAV Hong



**Member**  
KHUN Darith



**Member**  
ROEURN Bunheng



**Member**  
SONG Kunthol



**Member**  
SUN Kimhin



**Member**  
UNG Kimsopheaktra



**Member**  
LONG Borint



**Member**  
YEAN Rithy



**Member**  
LY Bunsom



**Member**  
IN Meatra



**Member**  
THAY Sokphalline



**Member and Secretary**  
SAVUTH Daly

# KICPAA Committees

## Registration and Membership 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 Chankiroth



**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**

KHAV Hong



**Secretary**

Secretariat's Representative

**KICPAA  
ACTIVITIES  
IN 2022**



## LAW ON ACCOUNTING AND AUDITING

On Thursday 31 March 2022, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, participated in the workshop on “**Law on Accounting and Auditing**” which was honorably presided over by **Mr. Seng Tola**, Deputy Director General of the Accounting and Auditing Regulator as the representative of **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator. The workshop was participated by lecturers and students of Human Resource University with a total number of 170 participants at Human Resource University.

31 March 2022



# ACCOUNTING AND AUDITING OBLIGATIONS AND RELATED REGULATIONS



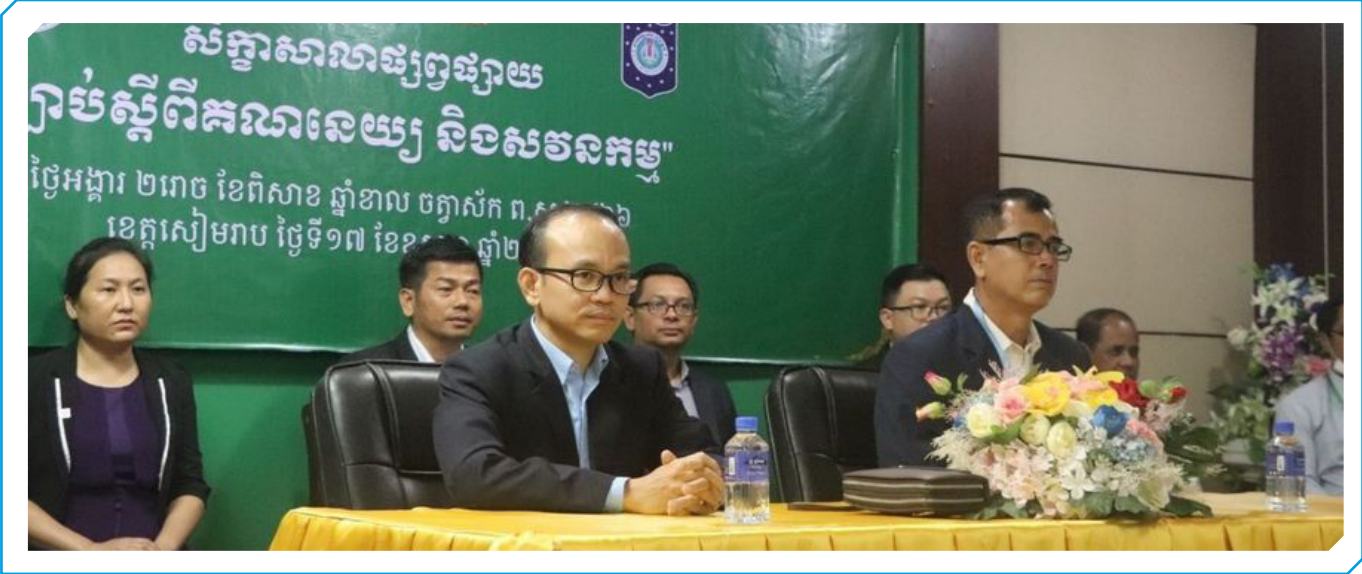
On Friday 22 April 2022, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, participated in the workshop on “**Accounting and Auditing Obligations and Related Regulations**” for enterprises, which was honorably presided over by **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator. The workshop was participated by owners and representative of enterprises with a total number of 280 participants at Phnom Penh Hotel.

22 April 2022

# ACCOUNTING AND AUDITING OBLIGATIONS

On Tuesday 17 May 2022, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, participated in the workshop on “**Accounting and Auditing Obligations**” and related regulations for lecturers and students of Build Bright University, Siem Reap Campus, which was presided over by **Mr. Seng Tola**, Deputy Director General of the Accounting and Auditing Regulator. The workshop was participated by lecturers and students of Build Bright University with a total number of 100 participants at Build Bright University, Siem Reap Campus.

17 May 2022



# ACCOUNTING AND AUDITING OBLIGATIONS



On Wednesday 18 May 2022, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, participated in the workshop on “**Accounting and Auditing Obligations**” and related regulations for Enterprises that are members of the Cambodian Chamber of Commerce in Siem Reap. The workshop was honorably presided over by **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator. The workshop was participated by owners and representative of enterprises with a total number of 200 participants at Empress Angkor Resort & Spa in Siem Reap Province.

18 May 2022

# ACCOUNTING AND AUDITING OBLIGATIONS AND RELATED REGULATIONS

On Wednesday 03 August 2022, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, participated in the workshop on “**Accounting and Auditing Obligations and Related Regulations**” for Enterprises which was honorably presided over by **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator. This workshop was participated by owners and representatives of enterprises with a total number of 278 participants at Sokha Hotel in Sihanoukville.

03 August 2022



# ACCOUNTING AND AUDITING OBLIGATIONS AND RELATED REGULATIONS



On Wednesday 23 November 2022, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, participated in the workshop on “**Accounting and Auditing Obligations and Related Regulations**” for lecturers and students of Build Bright University, Battambang Campus. The workshop was honorably presided over by **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator. The workshop was participated by lecturers and students of Build Bright University with a total number of 120 participants at Build Bright University, Battambang Campus.

23 November 2022

# ACCOUNTING AND AUDITING OBLIGATIONS AND RELATED REGULATIONS

On Thursday 24 November 2022, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, participated in the workshop on **“Accounting and Auditing Obligations and Related Regulations”** for Enterprises and non-profit entities which was honorably presided over by **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator. This workshop was participated by owners and representatives of enterprises and non-profit entities at Stung Sangke Theater in Battambang province.

24 November 2022



# APPLICATION OF IFRS17 STANDARD FOR THE INSURANCE SECTOR



**Mrs. Savuth Daly**, Acting Executive Director of KICPAA, participated in the two-day workshop on **“Application of IFRS17 Standard for the Insurance Sector”** which was held on 8-9 December 2022 at Sokha Phnom Penh Hotel & Residence. The workshop was honorably presided over by **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator and participated by representatives of Insurance Association of Cambodia “IAC”, Insurance companies, regulators and entities of non-banking financial services authorities, accountants, auditors and other relevant institutions to provide a better understanding of new insurance policy scheme and a better understanding of the challenges of insurance companies in Cambodia in implementing this standard within their context.

8-9 December 2022



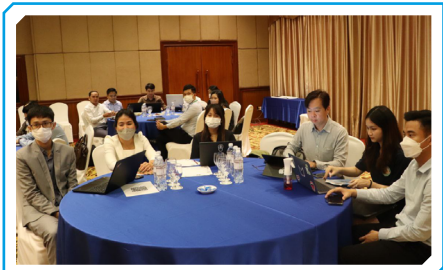
# CRITERIA SETTING FOR SELECTION OF THE AUDITING SERVICE PROVIDER IN THE SOCIAL SECURITY SYSTEM

On Thursday 12 December 2022, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, participated in consultation seminar on drafted proposal on “**Criteria Setting for Selection of the Auditing Service Provider in the Social Security System**”, which was honorably presided over by **H.E. Dr. Chan Narith**, Under Secretary of State of the Ministry of Economy and Finance and Director General of the Social Security Regulator at Phnom Penh Hotel. This seminar was participated by representatives of Social Security Operator, accounting and auditing firms, entities of non-banking financial services authorities and other relevant institutions. This consultation seminar hosted under the purpose for collecting key inputs to determine the terms and obligations of social security operators and auditing service providers in the Social Security System to ensure the accuracy, transparency, accountability and effectiveness of the audit in the social security system in Cambodia.

12 December 2022



THE REVIEW ON FINANCIAL STATEMENTS IN COMPLIANCE OF IFRS AND IFRS FOR SMEs



On 16 December 2022, KICPAA attended a training workshop on “**The Review on Financial Statements in Compliance with IFRS and IFRS for SMEs**”, which was presided over by **Mr. Seng Tola**, Deputy Director General of the Accounting and Auditing Regulator as the representative of **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator at Phnom Penh Hotel. This workshop was attended by subject-matter experts from the World Bank, regulators and entities of non-banking financial services authorities, as well as officials from the National Bank of Cambodia. This workshop aims to strengthen the capacity and provide additional knowledge to the relevant professional individuals in relation to the review of financial statements in accordance with the above-said accounting standards and to provide a forum for discussion on implementation of review on the level of compliance of financial statements and case studies on the implementation of the review based on risks for the banking and insurance sectors.

16 December 2022

## FINANCIAL REPORTING AND SUSTAINABILITY DISCLOSURE

On 21 December 2022, **Mr. Chea Thourn**, Education Director of KICPAA, participated in a seminar under the topic of “**Financial Reporting and Sustainability Disclosure**” at the World Bank Cambodia Office. This seminar was organized by the Accounting and Auditing Regulator of the non-banking financial services authority in collaboration with the World Bank.

This Seminar was presided over by **Mr. Seng Tola**, Deputy Director General of the Accounting and Auditing Regulator as the representative of **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator, together with honorable presence of the management teams and officials of Accounting and Auditing Regulator, representatives of other relevant regulators, non-banking financial services authority, Kampuchea Institute of Certified Public Accountants and Auditors, public enterprises and accounting and auditing firms, with a total of 60 participants.

21 December 2022

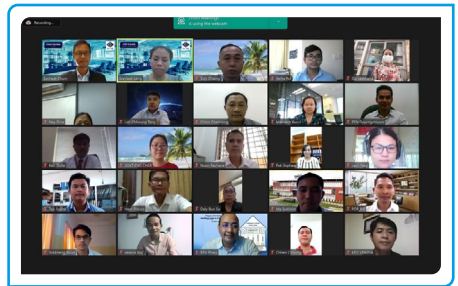
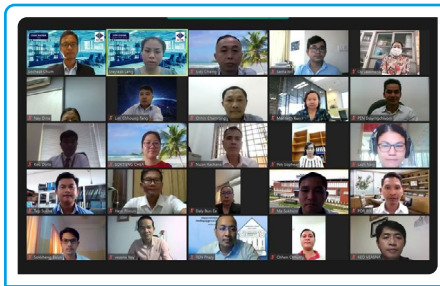


## 2 KICPAA CPD PROGRAM AND TRAINING

### TRAINING OF TRAINERS ON TQ1: BOOKKEEPING, CONTROLS AND ACCOUNTING

KICPAA conducted Training of Trainers on **TQ1: Bookkeeping, Controls, and Accounting** from 17 January - 8 February 2022. The training was presided over and welcomed by **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, and briefly shared about the Introduction to Accounting Technician Qualification Program (ATQ) by **Mr. Chea Thourn**, Education Director of KICPAA, and taught by **Mr. Chum Socheat**. The training was funded by UNDP Cambodia and Russia Federation Fund and was attended by many lecturers from training organizations and other institutions.

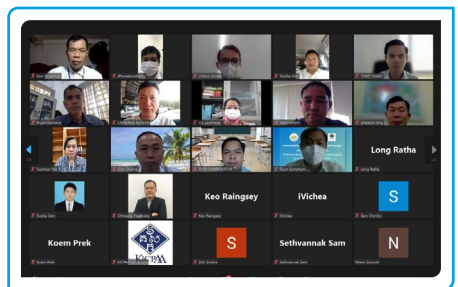
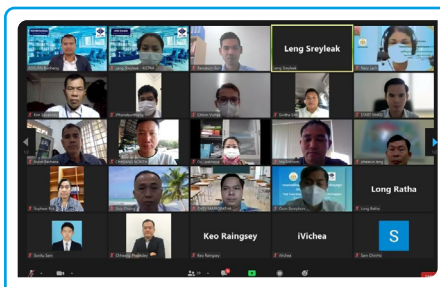
--- 17 January-8 Febraury 2022 ---



### TRAINING OF EXAMINERS

Training of Examiner, which was conducted for two days on 18 and 20 January 2022 by **Mr. Roern Bunheng**, partner at REACHS and Partners Co., Ltd, has concluded with immense support and participation from many lecturers from our training organizations. We hope this exam-design and marking training will be beneficial for participants in improving their capacity.

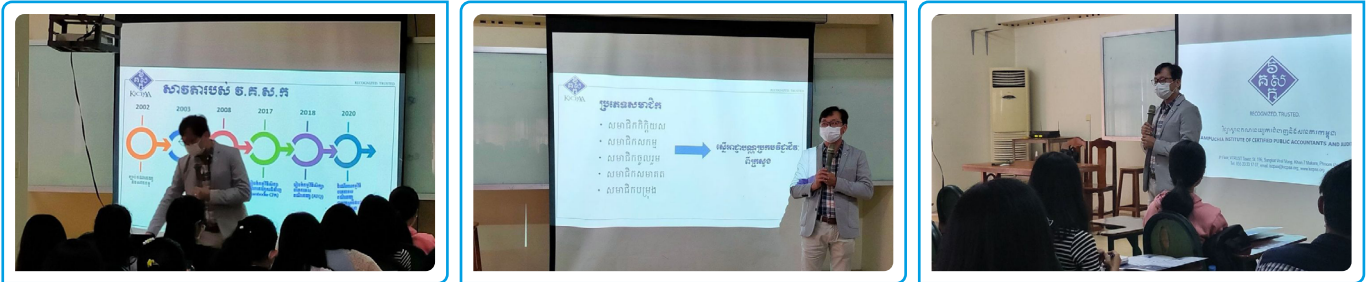
--- 18 & 20 January 2022 ---



# STUDENT ORIENTATION ON ACCOUNTING TECHNICIAN QUALIFICATION PROGRAM (ATQ) AND CAREER AS PROFESSIONAL ACCOUNTANTS

On 22 January 2022, KICPAA has successfully conducted an ATQ Program Student Orientation at Pannasastra University of Cambodia. This orientation has ended with many students interested and registered for the ATQ Program.

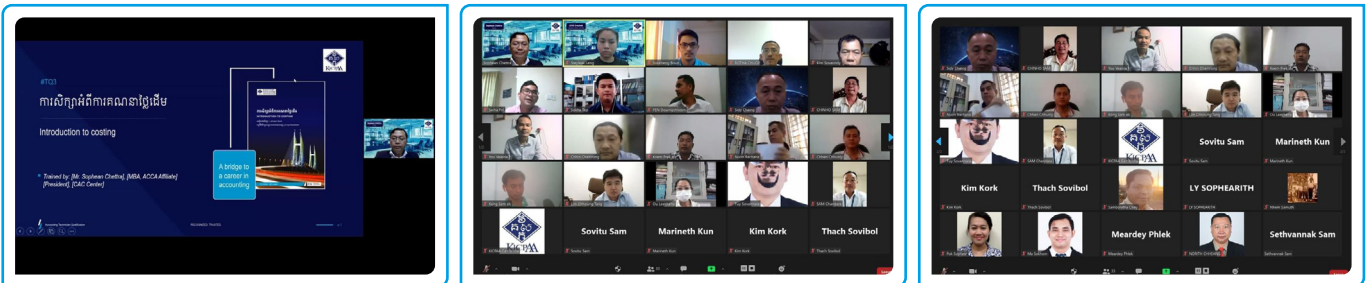
--- 22 January 2022 ---



# TRAINING OF TRAINERS ON TQ3: INTRODUCTION TO COSTING

KICPAA conducted Training of Trainers on **TQ3: Introduction to Costing** from 7 – 21 February 2022. The training was presided over and welcomed by **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, and briefly shared about the Introduction to Accounting Technician Qualification Program (ATQ) by **Mr. Chea Thourn**, Education Director of KICPAA, and taught by **Mr. Sophean Chettra**. The training was funded by the UNDP Cambodia and Russia Federation Fund and was attended by many lecturers from training organizations and other training institutions.

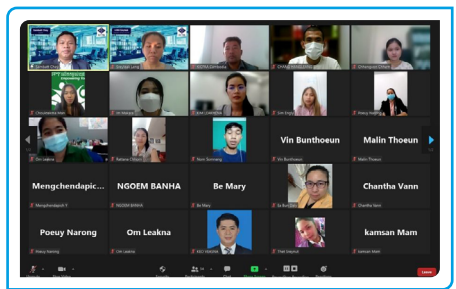
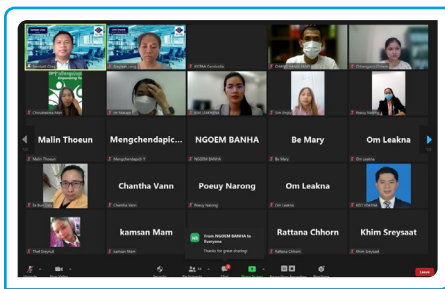
--- 7 – 21 February 2022 ---



## SHARING SESSION ON QUICKBOOKS FOR EDUCATION

On 08 February 2022, a **Sharing Session on QuickBooks for Education** was conducted 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 on QuickBooks and its advantage for education by honorable guest speaker **Mr. Sambatt Chey**, CEO of CAS-BIZ Technology Co., Ltd and Innovation School of Education Co., Ltd. The workshop was a great success with the participations from KICPAA Training Organizations and other institutions.

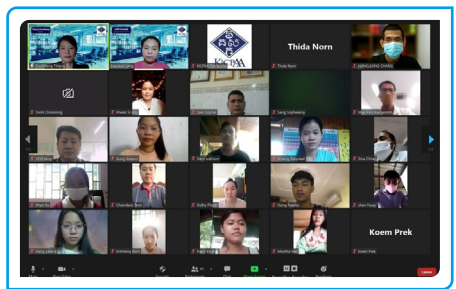
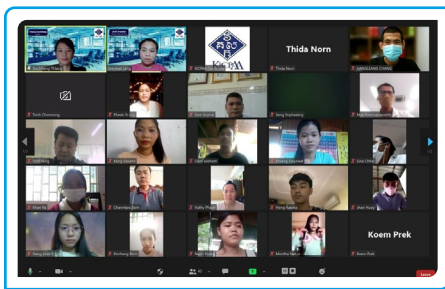
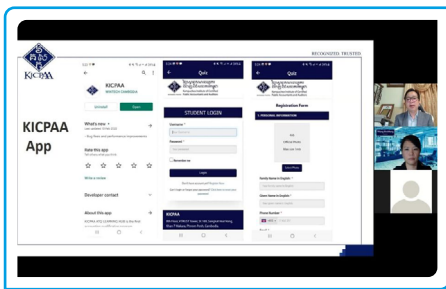
--- 08 February 2022 ---



## SHARING SESSION ON BOOKKEEPING AND EMPLOYMENT MARKET

On 22 February 2022, a **Sharing Session on Bookkeeping and Employment Market** was conducted, which was presided over & welcomed, as well as introducing the ATQ Program by **Mr. Chea Thourn**, Education Director of KICPAA. The presentation on Bookkeeping and Employment market was shared by honorable guest speaker **Ms. Thlang Sivchheng**, Partner and Co-founder of HT&P Partners. The workshop was a great success with the participations from KICPAA Training Organizations and other institutions.

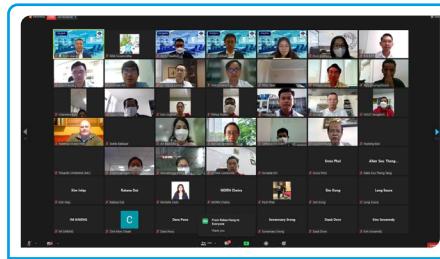
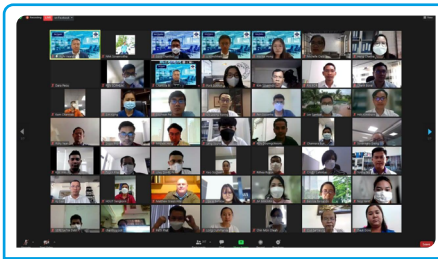
--- 22 February 2022 ---



## WEBINAR: TAX ON INCOME (TOI)

Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) in collaboration with Fii & Associate Co., Ltd. hosted a webinar on “**Tax on Income (TOI)**” on 04 March 2022 at 9:00 to 11:30 am. This webinar is a part of the Continuing Professional Development Program (CPD) for all KICPAA members and for the growing accountancy industry in Cambodia. This webinar was successfully conducted with the interest of more than 430 participants.

--- 04 March 2022 ---



## STUDENT ORIENTATION ON ACCOUNTING TECHNICIAN QUALIFICATION PROGRAM (ATQ) AND CAREER AS PROFESSIONAL ACCOUNTANTS

On 25 March 2022, KICPAA has successfully conducted an ATQ Program Student Orientation at University of Economics and Finance. This orientation has ended with many students interested and registered for the ATQ Program.

--- 25 March 2022 ---



## STUDENT ORIENTATION ON ACCOUNTING TECHNICIAN QUALIFICATION PROGRAM (ATQ) AND CAREER AS PROFESSIONAL ACCOUNTANTS

On 01 April 2022, KICPAA has successfully conducted an ATQ Program Student Orientation at University of Economics and Finance. This orientation has ended with many students interested and registered for the ATQ Program.

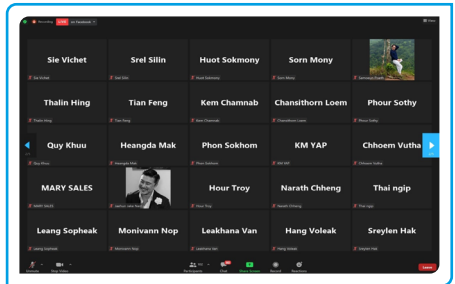
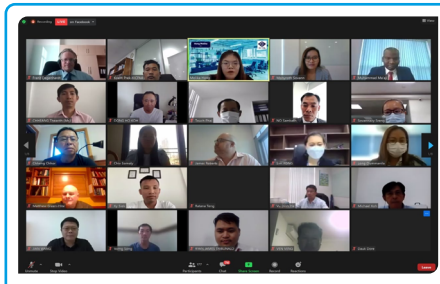
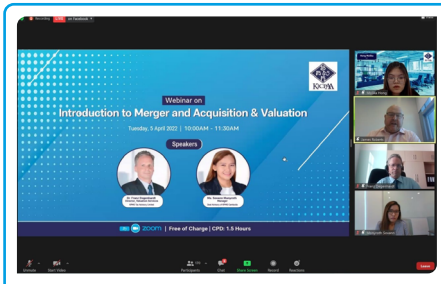
--- 01 April 2022 ---



## WEBINAR: INTRODUCTION TO MERGER AND ACQUISITION & VALUATION

Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) in collaboration with KPMG Cambodia Ltd. hosted a webinar on **“Introduction to Merger and Acquisition & Valuation”** on Tuesday 05 April 2022, at 10:00 – 11:30 am. This webinar is a part of the Continuing Professional Development Program (CPD) for all KICPAA members and for the growing accountancy industry in Cambodia. This webinar was successfully conducted with the interest of more than 200 participants.

--- 05 April 2022 ---



## STUDENT ORIENTATION ON ACCOUNTING TECHNICIAN QUALIFICATION PROGRAM (ATQ) AND CAREER AS PROFESSIONAL ACCOUNTANTS

On 06 April 2022, KICPAA has successfully conducted an ATQ Program Student Orientation for 360 students at Aceda Institute of Business. This orientation has ended with many students interested and registered for the ATQ Program.

--- 06 April 2022 ---





## MEETING ON THE INTRODUCTION OF ATQ PROGRAM BETWEEN KICPAA AND REPRESENTATIVES OF ACCOUNTING AND AUDITING FIRMS IN CAMBODIA

On 08 April 2022, KICPAA and representatives of 23 accounting and auditing firms in Cambodia held a meeting to discuss opportunities in relation to the Accounting Technician Qualification Program (ATQ), the possibility of internship of students and job announcement with the KICPAA App.

--- 08 April 2022 ---



## STUDENT ORIENTATION ON ACCOUNTING TECHNICIAN QUALIFICATION PROGRAM (ATQ) AND CAREER AS PROFESSIONAL ACCOUNTANTS

On 24 April 2022, KICPAA has successfully conducted an ATQ Program Student Orientation for 37 students at Aceda Institute of Business. This orientation has ended with many students interested and registered for the ATQ Program.

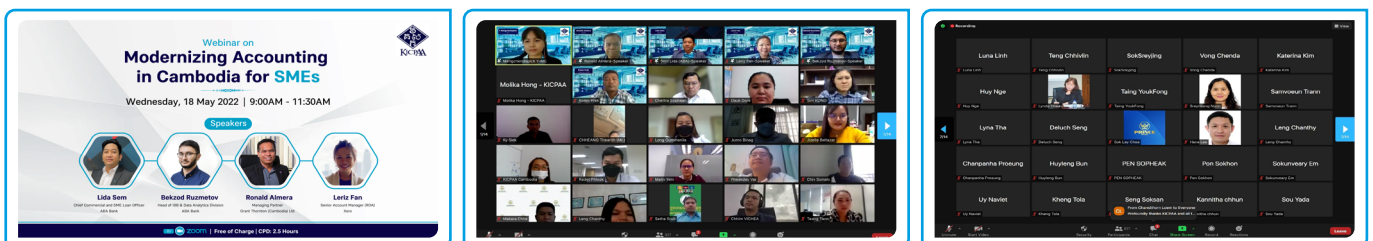
--- 24 April 2022 ---



## WEBINAR: MODERNIZING ACCOUNTING IN CAMBODIA FOR SMEs

Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) in collaboration with Grant Thornton (Cambodia) Ltd., ABA and XERO hosted a webinar on “**Modernizing Accounting in Cambodia for SMEs**” on Wednesday 18 May 2022 at 9:00 to 11:30 am. This webinar is a part of the Continuing Professional Development Program (CPD) for all KICPAA members and for the growing accountancy industry in Cambodia. This webinar was successfully conducted with the interest of more than 400 participants.

--- 18 May 2022 ---



## SHARING SESSION ON INTRODUCTION TO BASIC COMPANY LAW

On 24 May 2022, a Sharing Session on “**Let’s Talk Law: Introduction to Basic Company Law**” was conducted, which was welcomed and introduced the ATQ Program by **Mrs. Savuth Daly**, Acting Executive Director of KICPAA. The presentation on Introduction to Basic Company Law was shared by honorable guest speaker **Dr. Hap Phalthy**, Director of Graduate Program of Royal University of Law and Economics. The workshop was a great success with the participations from KICPAA Training Organizations and other institutions.

--- 24 May 2022 ---



## UNIVERSITY – EMPLOYERS ROUNDTABLE

The **University and Employer Roundtable** was held on Wednesday 25 May 2022 with the presence of representatives from the Accounting and Auditing Regulator (ACAR), UNDP Cambodia, Higher Education Institution and Accounting and Auditing firms. The roundtable aimed to bring about the discussions and sharing on insights, experiences and issues of a number of stakeholders, followed by a roundtable discussion and a summary of discussion point of the roundtable. The roundtable was ended with a Q&A session and received a lot of positive feedbacks.

--- 25 May 2022 ---



## 19th ANNUAL GENERAL MEETING

On 29 June 2022, Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) held its **19<sup>th</sup> Annual General Meeting (AGM)** through the Zoom Meeting under the high presidency of **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator. This 19<sup>th</sup> Annual General Meeting was organized under the aims of providing updated reports to the members on the activities and the achievements of KICPAA throughout the whole year of FY2021, to seeking confirmation on the audited financial statements 2021, and to run a selection of an independent auditor for FY2022 KICPAA financial statements. Above that, the announcement of the results of the election for two new GC members to fill the quorum of Governing Council for the 6th mandate (2020-2024), which was held electronically (Online Platform), was officially made, and the new President and Vice-President of KICPAA for the said mandate was officially honored and elected.

His Excellency also congratulated the two new members of Governing Council and congratulated the new president and Vice president of the Governing Council for the 6th updated mandate from 2022-2024, which received votes through the election, including :

1. Mr. Khun Darith, President
2. Mr. Hong Piseth, Vice President
3. Miss. Chhay Boranil, Treasurer
4. Mr. Kong Sinra, Member

And appreciate the dedication of **Mr. Say Sokheng**, President and **Mr. Sim Chankiroth**, Vice President in assisting and promoting our accounting and auditing profession in the past.

At the end of the event, **Mr. Khun Darith**, the new president of the Governing council, announced his strong will to continue the development of the Institute.

--- 29 June 2022 ---





--- 29 June 2022 ---

  
**CONGRATULATIONS**  
 to  
**H.E Ngy Tayi**  
 Secretary of State of the Ministry of Economy and Finance

KICPAA would like to congratulate His Excellency for being awarded the 1<sup>st</sup> Honorable Member from KICPAA for your time, contribution, and leadership to the development of the accounting and auditing profession in Cambodia for more than 25 years. Your contribution has paved the way for the next generation.

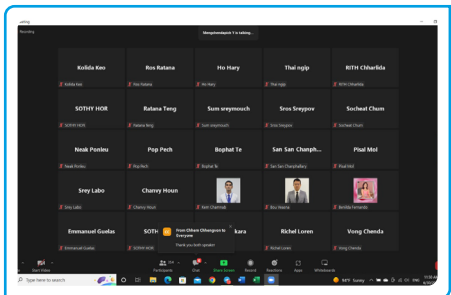
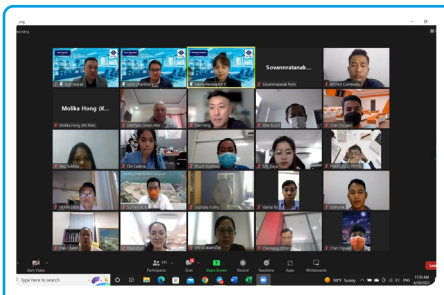
Sincerely,  
 from  
 Governing Council Member and Secretariat of KICPAA



### WEBINAR: TAX AUDIT

Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) in collaboration with Fii & Associate Co., Ltd. hosted a webinar on “**Tax Audit**” on 30 June 2022 at 9:00 to 11:30. This webinar is a part of Continuing Professional Development Program (CPD) for all KICPAA members and for the growing accountancy industry in Cambodia. This webinar was successfully conducted with the interest of more than 460 participants.

--- 30 June 2022 ---



## SHARING SESSION ON PREPARING FINANCIAL STATEMENTS

On 01 July 2022, a Sharing Session on “**Preparing Financial Statements**” was conducted, which was presented by our honorable guest speaker **Mr. Seng Tola**, lecturer of CamEd Business School. The workshop was a great success with the participations from KICPAA Training Organizations and other institutions.

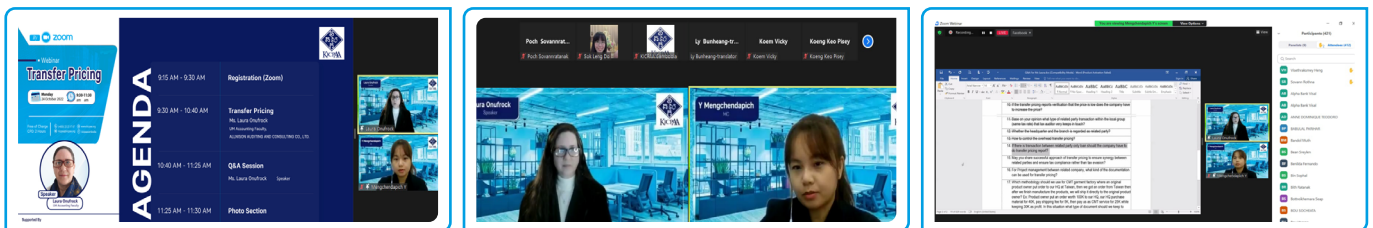
--- 01 July 2022 ---



## WEBINAR: TRANSFER PRICING

Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) in collaboration with ALLNISON AUDITING AND CONSULTING CO., LTD. hosted a webinar on “**Transfer Pricing**” on Monday 24 October 2022 at 9:00 to 11:30 am. This webinar is a part of the Continuing Professional Development Program (CPD) for all KICPAA members and for the growing accountancy industry in Cambodia. This webinar was successfully conducted with the interest of more than 500 participants.

--- 24 October 2022 ---



## SHARING SESSION ON INTRODUCTION TO BUSINESS MODEL

On 27 October 2022, KICPAA conducted a sharing session under the topic “**Introduction to Business Modelling**”, which was presented by our honorable speaker **Dr. Kea Bora**, Director of Finance and Corporate Affairs of Edotco (Cambodia) Co., Ltd. The sharing session was conducted as a support to **TQ4: Introduction to Business** of the ATQ program. It was a great success with the participation from KICPAA Training Organizations and other institutions.

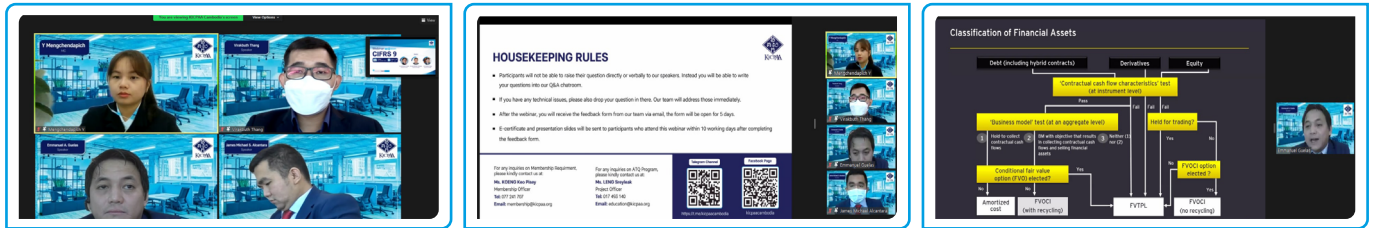
--- 27 October 2022 ---



## WEBINAR: CIFRS 9

Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) in collaboration with ERNST & YOUNG (CAMBODIA) LTD. hosted a webinar on “**CIFRS 9**” on Friday 28 October 2022 at 9:00 to 11:30 am. This webinar is a part of the Continuing Professional Development Program (CPD) for all KICPAA members and for the growing accountancy industry in Cambodia. This webinar was successfully conducted with the interest of more than 600 participants.

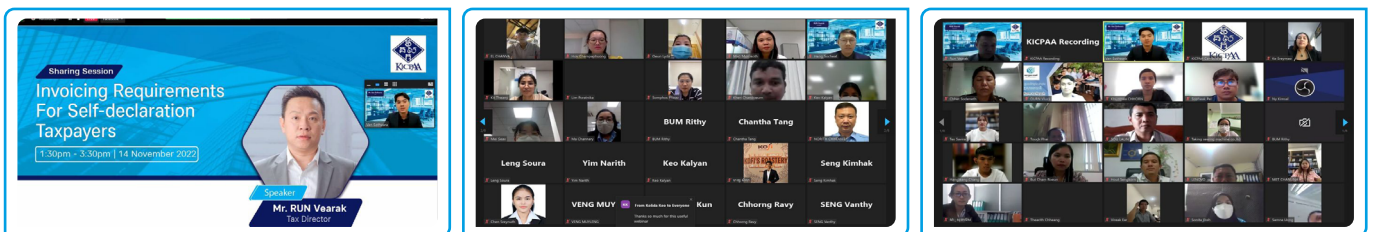
--- 28 October 2022 ---



## SHARING SESSION ON INVOICING REQUIREMENTS FOR SELF-DECLARATION TAXPAYERS

On 14 November 2022, KICPAA conducted a sharing session under the topic “**Invoicing Requirements for Self-declaration Taxpayers**”, which was presented by our honorable speaker **Mr. RUN Vearak**, Tax Director of Fii & Associates. The sharing session was a great success with the participation from KICPAA Training Organizations and other institutions.

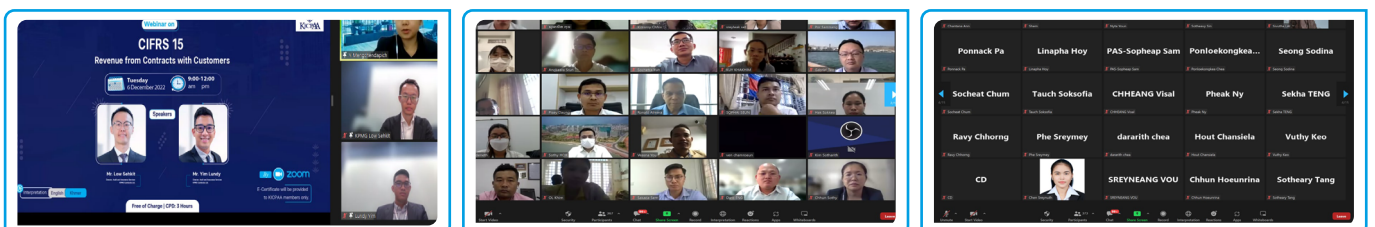
--- 14 November 2022 ---



## WEBINAR: CIFRS 15: REVENUE FROM CONTRACTS WITH CUSTOMERS

Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) in collaboration with KPMG Cambodia Ltd hosted a webinar on “**CIFRS 15: Revenue from Contracts with Customers**” on Tuesday 06 December 2022 at 9:00 to 11:30 am. This webinar is a part of the Continuing Professional Development Program (CPD) for all KICPAA members and for the growing accountancy industry in Cambodia. This webinar was successfully conducted with the interest of more than 600 participants.

--- 06 December 2022 ---



## MoU BETWEEN KICPAA AND INSTITUTE OF FINANCE AND ACCOUNTING (IFA)

MoU between KICPAA and Institute of Finance and Accounting (IFA) on Accounting Technician Qualification Program (ATQ) was held on 06 January 2022 at 2:00 pm at meeting room of Institute of Finance and Accounting (IFA).

--- 06 January 2022 ---



## MoU BETWEEN KICPAA AND BUILD BRIGHT UNIVERSITY

MoU between KICPAA and Build Bright University on Accounting Technician Qualification Program (ATQ) was held on 20 January 2022 at 10:00 am at meeting room of Build Bright University.

--- 20 January 2022 ---



# 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 BANHJI FINTECH CO., LTD.**  
--- 12 May 2022 ---



MoU between  
**KICPAA and K PROFESSIONAL ACCOUNTANTS CO., LTD**  
--- 12 May 2022 ---



MoU between  
**KICPAA and LRS HENDERSON (CAMBODIA) CO., LTD**  
--- 12 May 2022 ---



MoU between  
**KICPAA and 3S CONSULTING CO.,LTD.**  
--- 20 May 2022 ---





MoU between  
**KICPAA and FII & ASSOCIATES CO., LTD**

--- 02 June 2022 ---



MoU between  
**KICPAA and GRANT THORNTON (CAMBODIA) LTD**

--- 02 June 2022 ---



MoU between  
**KICPAA and ECOVIS VSDK & PARTNERS CO., LTD**

--- 15 June 2022 ---



MoU between  
**KICPAA and BDO (CAMBODIA) LIMITED**

--- 04 July 2022 ---



MoU between  
**KICPAA and ALLNISON AUDITING AND CONSULTING CO., LTD.**

--- 04 July 2022 ---



MoU between  
**KICPAA and ATAP & PARTNERS COMPANY LIMITED**

--- 04 July 2022 ---



MoU between  
**KICPAA and DONASCO & COMPANY, LTD.**

--- 05 October 2022 ---

## 4 COOPERATIONS WITH NATIONAL AND INTERNATIONAL INSTITUTIONS

Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) has been actively participated in various kinds of activities with national and international institutions as follows:

### ACCOUNTING AND AUDITING REGULATOR

- 1 KICPAA participated in the meeting of Accounting and Auditing Regulator on Consultation on Accounting and Audit Development Strategy on 7 June 2022.
- 2 KICPAA participated in the 4th Meeting of the Monitoring Committee of Cambodia on 22 June under key discussion agenda as follows:
  - a. Update on Cambodia’s Assessment Statement and Cambodia’s Contribution to the ASEAN CPA Coordination Committee (ACPACC)
  - b. Mechanisms for implementing ASEAN CPA approval procedures and conversion of foreign accountants to Registered Foreign Professional Accountants (RFPA).
  - c. Cooperation between Accounting and Auditing Regulator (ACAR)/ Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) with the Ministry of Commerce and other ministries in implementing MRA on Accountancy.
- 3 KICPAA participated in the meeting of Accounting and Auditing Regulator on the amendments on relevant regulations in the field of accounting and auditing on 16 September at the Ministry of Economy and Finance.
- 4 KICPAA participated in the National Risk Assessment (NRA) meeting for “Module 2: National Vulnerability toward Variable 16: Availability of independent audit.

## ASEAN FEDERATION OF ACCOUNTANTS (AFA)

- 1 KICPAA virtually participated in the AFA IFAC SMO Workshop on SMO 5 – IPSAS in April 2022.
- 2 KICPAA participated in the 134<sup>th</sup> AFA Council Meeting on 26th May 2022.
- 3 KICPAA participated in the IFAC-AFA SMO Workshop on 28 October 2022.
- 4 KICPAA participated in the 135<sup>th</sup> AFA council in November 2022.

## INTERNATIONAL FEDERATION OF ACCOUNTANTS (IFAC)

- 1 KICPAA participated in the webinar hosted by IFAC & Jeju Group Presents Update: State of Play - Reporting and Assurance of Sustainability Information on 20 September 2022.
- 2 KICPAA participated in the IFAC-CAPA webinar on Global Sustainability Dialogue on 29 September 2022.
- 3 KICPAA has updated information related to KICPAA progress and virtually attend the meeting to update the KICPAA Action Plan and to respond to IFAC SMOs with the IFAC Team on 20 October 2022.
- 4 KICPAA participated in the 2022 IFAC-EdExchange: The future of Technology in Accounting Summit.
- 5 KICPAA participated in the webinar hosted by IFAC EdExchange: Empowering PAOs to Advance Digital Readiness, A Convocation for PAO's Technology and Education Directors.

## ICAEW

- 1 KICPAA participated in ICAEW Webinar on Fostering Agility to Combat Money Laundering and Economic Crime on 28 September 2022.

## EUROCham

- 1 KICPAA participated in Eurocham Luncheon: Cambodia Start Up - SMEs Ecosystem on 19 October 2022.

## 5 TAX WORKING GROUP AND ACCOUNTING & AUDITING WORKING GROUP

KICPAA has set up a KWG-KICPAA WORKING GROUP aiming to collectively discuss and gather all information and issues that members are facing or any other tax-related issue then put-up requests to the Private Sector Tax Working Group (TWG-Private Sector) in order to:

- revisit the policy and provide suitable solution for handling with the General Department of Taxation and the accounting and auditing body
- Put up requests to the relevant regulators to consider and make recommendations or solutions accordingly.

This working group was created in November 2022. Monthly reports of relevant issues faced by working group members have been compiled with rational discussion and then submitted to TWG and Accounting and Auditing Regulator for further necessary supports.

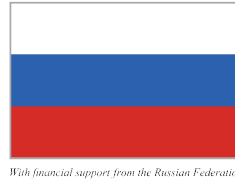
## 6 THE NEW LOGO OF KICPAA

Preparation on the creation and modification of the new KICPAA Logo, Seal and Stamp was successfully completed and submitted a request to the Ministry of Economy and Finance through the Accounting and Auditing Regulator. Currently, KICPAA is awaiting the approval from the regulators and relevant ministries.

## 7 SURVEY, ARTICLE, AND PUBLICATION

This year KICPAA has rollout a survey on “Challenges of small and medium Accounting and Auditing Firms” which are members of the KICPAA aiming to further understanding on all the problems that members have encountered and then help suggest suitable solutions as well as provide supports to them as much as possible.

Above that, KICPAA has played a role as research partner with the Institution of Management Accountants (IMA) and started the Global research study on talent retention within the accounting and finance profession. The main purpose of this research is to provide Finance and Accounting managers/leaders with an effective talent retention strategy. This research is targeted to complete in mid of FY2023.



# 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

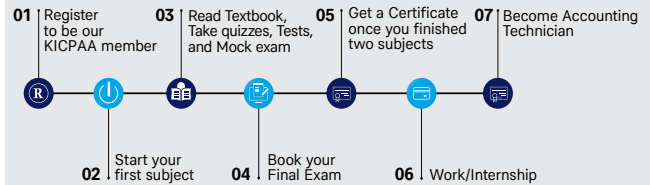
**Introducing our LEARNING HUB!**

**Study online anytime anywhere**

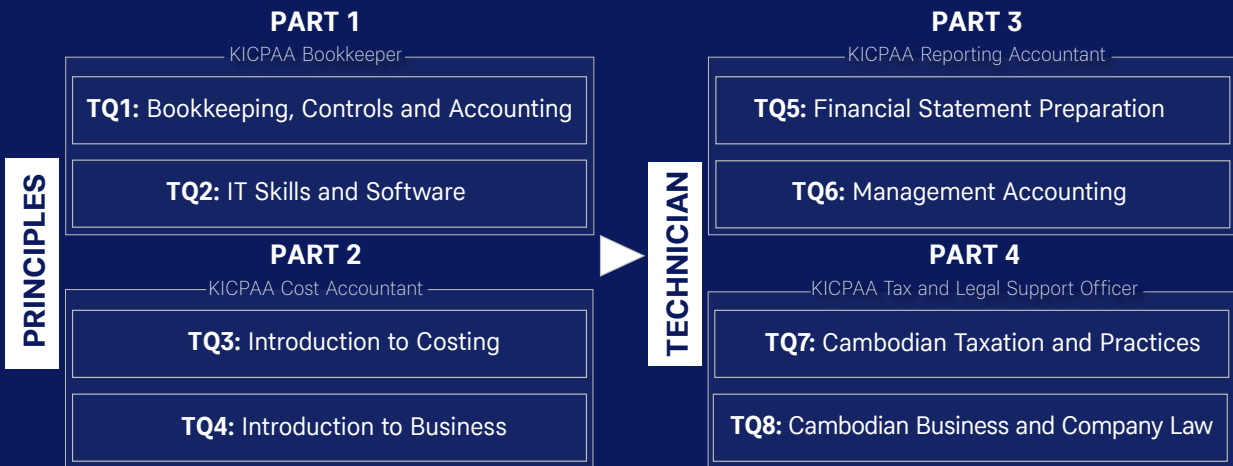
**Khmer or English available**

**ATQ learning resources and tests**

**Begin your journey!**

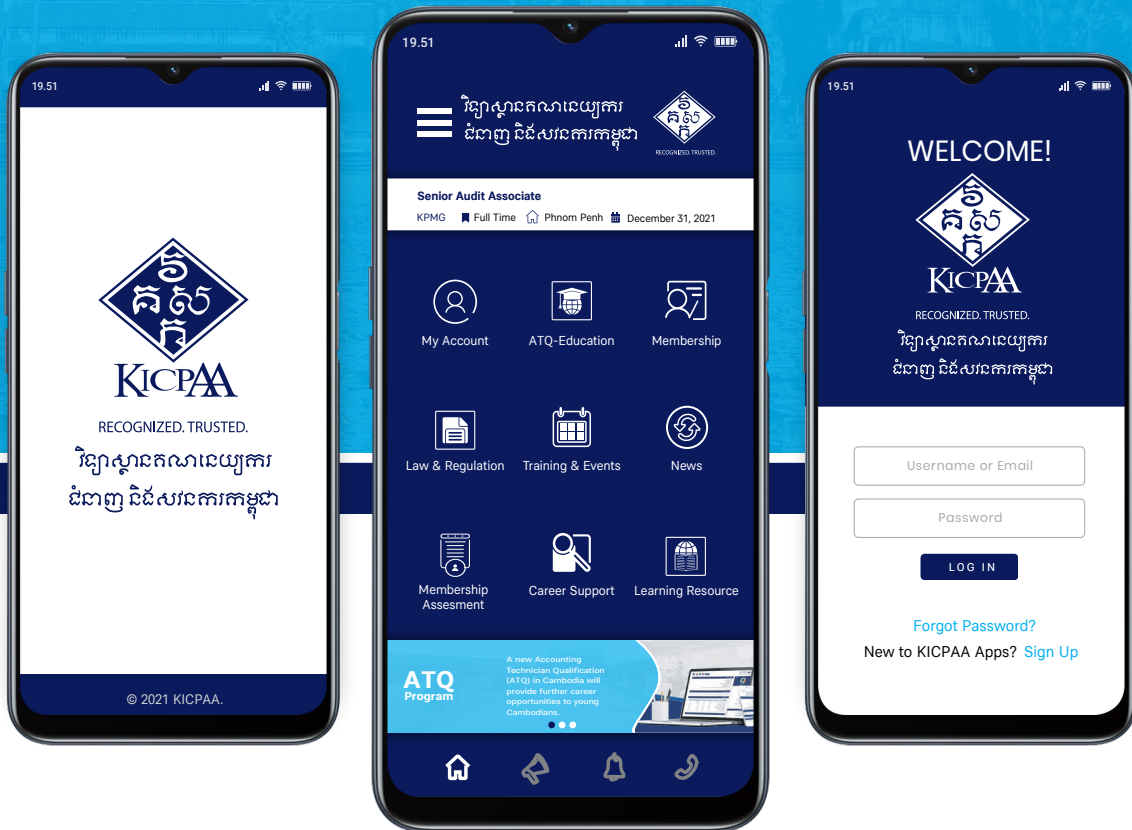


**Accounting Technician Qualification**



8th Floor, VTRUST Tower, St.169, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh.
 +855 23 23 17 07
 education@kicpaa.org
 www.kicpaa.org

# DOWNLOAD OUR NEW KICPAA APP



**DOWNLOAD IT  
TODAY ON**



Study online anytime anywhere | Khmer or English available

# MEMBERSHIP



## FIRM MEMBER

### 1 Accounting Services

Firm Name	Tel	Address
3S CONSULTING CO.,LTD.	087 552 035	#110, Street 06A, Thmey Village, Dangkor, Phnom Penh, Cambodia.
ACCLIME (CAMBODIA) CO., LTD.	023 215 960	#39c, Street318, Phum 2, Sangkat Toul Svay Prey I, Khan Boeng Keng Kang, PhnomPenh, Cambodia.
D A S AND PARTNERS CO., LTD.	012 25 24 13	#6 Street 474, 7 Village, Boeung Trabeic, Chamkar Mon, Phnom Penh.
HONGO TSUJI TAX & ACCOUNTING (CAMBODIA) CO.,LTD	023 998 190 010 872 999	Building #216, Icon Room 39E1, Norodom Blvd, Sangkat Tonle Basac,Khan Chamkamon, Phnom Penh, Cambodia
I-GLOCAL CO.,LTD	023 964 405	#445 Phnom Penh Tower, 13 Floor, Monivong Blvd, Sangkat Boeung Pralit, Khan 7 Makara, Phnom Penh.
LA PAIX KH AUDITING & CONSULTING CO.,LTD	070 496 666	National Road No.6 Phum Banteay Chas, Sangkat Sla Kram Siem Reap City,Siem Reap Province.
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
VDB LOI LIMITED	023 964 430	No.33, St.294 Corner St.29, Phum 4, Tonle Bassac, Khan Chamkarmon, Phnom Penh, Cambodia

### 2 Accounting and Auditing Services

Firm Name	Tel	Address
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.
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.
AMPLE & PARTNERS (CAMBODIA) CO., LTD.	016 59 58 56	House/Building No.26 (2nd floor), Street/Road No.610,20, Boeng Kak Ti Pir, Toul Kouk, Phnom Penh, Cambodia
ANDREW & PHILIP ACCOUNTING CO., LTD	023 964 999	#9E, St 608, Boeung Kork 2, Toul Kork, Phnom Penh, Cambodia
APOLLO INVESTMENT & CONSULTING CO., LTD.	081 288 858	#120ZB, St. 438, Phum 04, Sangkat Toul Tompoung 2, Khan Chamkar Mon, Phnom Penh, Cambodia
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.
AT & ASSOCIATES CO., LTD	023 212 616 012 92 31 75	39C, St. 155, Toul Tompung I, Khan Chamkarmon, Phnom Penh
ATAP & PARTNERS COMPANY LIMITED	023 23 38 68 016 646 344	#531, St.128, Phum 7, Sangkat Psadepo 1, Khan Toul Kork, Phnom Penh, Cambodia
ATLAS CONSULTING CO.,LTD	089 666 383 092247555	No. 08 Street P-27, Borey Peng Huoth The Star Platinum Polaris II, Veal Sbov Commune, Chbar Ampov District, Phnom Penh, Cambodia.

A-XCELLENT CONSULTANCY CO., LTD	016 268 689	#14, St. 02, sangkat Toek Laak III, Khan Toul Kork, Phnom Penh, Cambodia
BAKER TILLY (CAMBODIA) CO., LTD.	023 987100	#87B, St 294, Sangkat Boeung Keng Kang 1, Khan Chamkar Mon, Phnom Penh, Cambodia
BDO (CAMBODIA) LIMITED	023 218 128	Suit 28, Hotel Cambodiana, 313 Preah Sisowath Quay, Chaktomuk, Duan Penh.
BG ASSOCIATES LTD	023 218 426	Unit S13A02, Diamond Twin Tower, Street, Sopheap Mongkol, Tonle Bassac, Phnom Penh.
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.
CAM ACCOUNTING & TAX SERVICE Co., Ltd	089 777 589	#3D, Street 416, Sangkat Tumnu Teuk, Khan Chamkar Morn, Phnom Penh, Cambodia
CH NG ASSOCIATES PTE LTD	(65)96 694 540	No.19, St730, Sangkat Psar Tko, Khan Chamkarmon, Phnom Penh, Cambodia.
CHAN & ASSOCIATES CO.,LTD.	095 555 188	7 floor (Amret Building), #80, Street 315, Beung kak 2, Toul Kork, Phnom Penh, Kingdom of Cambodia.
CROWE (KH) CO., LTD.	023 216 717 016 507 655	Unit4B, 4th Floor, K1 Building #48, Mao Tse Toung Blvd, St. 245, Toul Tom Pong 2, Phnom Penh
DELOITTE (CAMBODIA) CO.,LTD.	023 963 777	Floor 8, Unit 8, #66, Monivong Blvd, Sangkat Voat Phnom, Khan Daun Penh, Phnom Penh, Cambodia.
DONASCO & COMPANY, LTD.	023 997 830 012 896 486	M Floor, Room MA1, CDX Residence Building, # 53, St. 446, Toul Tompong I, Khan Chamkarmon, Phnom Penh
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.
ECOVIS VSDK & PARTNERS CO., LTD	089 520 005	#17, St.135 (Corner 500), Phsar Derm Thkov, Phnom Penh, Cambodia
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 SERVICES (CAMBODIA) LIMITED	023 217 307 012 880 920	3 Street 240, Sangkat Chaktomuk, Khan Daun Penh, Phnom Penh, Cambodia
FII & ASSOCIATES CO., LTD	096 5551455 023 555 1455	C7 Building, Street Vimean Ahha, Kien Klaing Village, Sangkat Chroy Changvar, Khan Chroy Changvar, Phnom
FOURMI & PARTNERS CO., LTD	023 926 999 070 465 777	#12, St.348, Village 4, Toul Svay Prey 1 Commune, Chamkarmon, District, Phnom Penh
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.
GRANT THORNTON (CAMBODIA) LTD	023 966 520 010 58 59 60	20th Floor, Canadia Tower, Phnom Penh, Cambodia.
HT & P PARTNERS CO., LTD	023 231 236	Unit G33A02B, Floor 33A, GIA Tower, Koh Pich, Phnom Penh, Kingdom of Cambodia.
K PROFESSIONAL ACCOUNTANTS CO., LTD	099 554 445	5th Floors, CPL Building, Sangkat Toul Svay Prey II, Khan Chamkarmon, Phnom Penh, Cambodia
KPMG CAMBODIA LTD.	017 666 537 078 786 680	35th Floor, GIA Tower, Sopheap Mongkul Street, Diamond Island, Sangkat Tonle Bassac, Khan Chomkarmon, Phnom Penh, Kingdom of Cambodia.
LOCHAN & CO (CAMBODIA) COMPANY LIMITED	023 211 541 070 228 907	6th Floor, Office No. 3, The Emerald Building, Preah Norodom corner 178, Khan Daun Penh, Phnom Penh, Cambodia

LRS HENDERSON (CAMBODIA) CO., LTD	092 382 555	Unit 121, 1th Floor, Phnom Penh Center, Sotheareas Blvd, Tonle Basac, Khan Chamkamom, Phnom Penh, Cambodia.
MORISONKAK MKA AUDIT-ACCOUNTING CO., LTD	023 218 994	No.10, Street 500, Sangkat Phar Doeum Thkov, Phnom Penh.
NAS CO., LTD.	012 786 971	#431 (7 Floor), St 230, Teuk Laok 3, Khan Toul Kork, Phnom Penh, Cambodia.
NEW SHINE CONSULTING CO., LTD	089 792 795	445 Phnom Penh Tower, Monivong Blvd, Boeung Prolit, 7 Makara, Phnom Penh, Cambodia
NNT CHARTERED ACCOUNT CO., LTD.	093 566 691	#3C2Penh, Street 516A, Group 1, Sangkat Boeung Kak 1, Khan Toul Kork, Phnom Penh
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.
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.
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
PRICEWATERHOUSECOOPERS (CAMBODIA) LTD	023 860 606 012 510 111	#58 Preah Sihanouk Blvd. Khan Chamkarmon, Phnom Penh, Cambodia
QUANTUM AND SPECTRUM CO.,LTD	012 228 069	#10, VTrust Mittapheap Building, Unit 1FC2, St 109, Sangkat Mit-tapheap, Khan 7 Makara, Phnom Penh
REACHS & PARTNERS CO., LTD	023 230 333 011 210 348	#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 , Cambodia.
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
ROSOLO LIMITED	012 78 97 65 023 212 280	No.8, St.492, Sangkat Phar Deoum Thkov, Chamkarmon, Phnom Penh, Cambodia
SAMRITH ACCOUNTING AND MANAGEMENT CO.,LTD.	095 333 799	Rd Keo Chenda, Mekong View Tower 6, Sangkat Chroy Changvar, Khan Chroy Changvar, Phnom Penh
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 Pnhom Penh, Cambodia.
SM GLOBAL ACCOUNTING & CONSULTING CO., LTD	023 990 853	#53, Monivong Blvd, Sangkat Srah Chock, Khan Daun Penh, Phnom Penh., Cambodia
SOLOMON ACCOUNTING & CONSULTING CO.,LTD	023 99 88 44 012 241 000	#148 K1 Building, 10th Floor, Mao Tse Toung Blvd., Sangkat Toul Tumpoung 2, Khan Chamkamorn, Phnom Penh.
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
TRINITY PROFESSIONAL CO., LTD	012 668 846	#77, St. 1011, Sangkat Phnom Penh Thmey, Khan Sen Sok, Phnom Penh, Cambodia.
VBT AND PARTNERS CO., LTD.	012 268 816	76E0, Street 20, Trapeang Thloeuang, Sangkat Chom Chao, Khan Por Sen Chey, Phnom Penh, Cambodia
V-CHARTERED ACCOUNTANTS CO., LTD	023 985 468	Phnom Penh Centre, Room 482, Floor 4, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh.
WOORI ACCOUNTING CO., LTD	023 223 878	IOC Center GF, No 254, Monivong Blvd, Phnom Penh, Cambodia
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

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



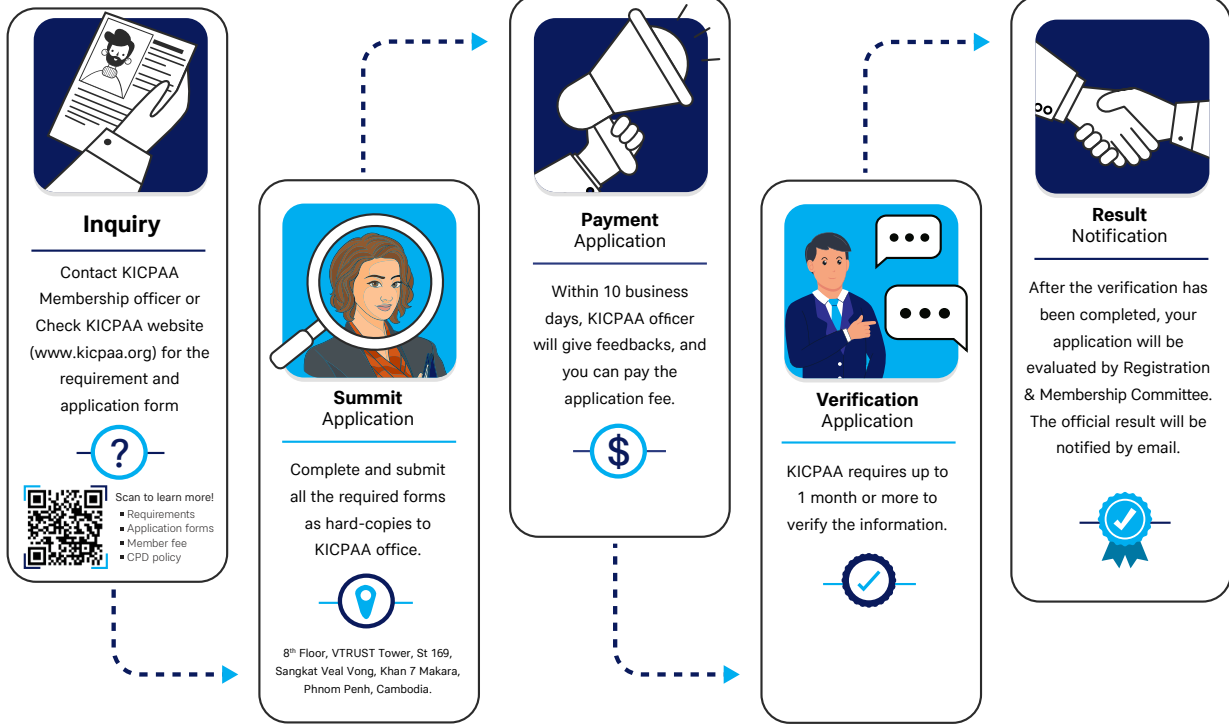
Please click on link below  
for more details

<https://www.kicpaa.org/membership-2/members-type/>





## PROCESS OF APPLYING FOR MEMBERSHIP



**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?

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

**2** Recognized by the Ministry of Economy and Finance / Accounting and Auditing Regulator

**3** Continuing Professional Development (CPD) Training

**4** Get a discount on attending any Workshops, Trainings and other events conducted by KICPAA

**5** Most updated topic on the current issues or challenges that might improve your organization for a better future

**6** Grow your network and Strengthen relationship with members, key regulators, and relevant stakeholders

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

## Continuing Professional Development (CPD) Program

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 (IFAC) and ASEAN Federation of Accountants (AFA), KICPAA has the access to tremendous insights, resources and workshops.

As in 2022, 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 2023. Thus, interested individuals can check on the table and book the schedule to join with us.

Website



Telegram Channel



Facebook Page



KICPAA App



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

**Tel:** 077 241 707

**Email:** membership@kicpaa.org

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

**Tel:** 017 493 140

**Email:** education@kicpaa.org

## KICPAA Event Calendar for 2023

CALENDAR						2023					
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
				A							
					B						
						C					
							D				
								E			
									F		
										G	
											H

Noted	No	Topic
A	1	<b>Webinar: CIFRS 16</b> Date: 11 May 2023   Time: 9:00am - 11:30am   CPD: 2.5 hours   Venue: Zoom
B	2	<b>Webinar: Managing Financial Distress: Stabilization, Turnaround and Restructuring</b> Date: 14 June 2023   Time: 9:00am - 12:00pm   CPD: 3 hours   Venue: Zoom
	3	<b>20<sup>th</sup> (Annual General Meeting (AGM))</b> Date: 30 June 2023   Time: 3:00pm - 9:00pm   CPD: 2 hours   Venue: Sokha Pnhom Penh Hotel & Residence
C	4	<b>Webinar: Tax on E-commerce</b> Date: 14 July 2023   Time: 9:30am - 11:30am   CPD: TBC   Venue: Zoom
	5	<b>Webinar: Tax on employee shares option scheme</b> Date: 21 July 2023   Time: 9:30am - 11:30am   CPD: 2 hours   Venue: Zoom
D	6	<b>Webinar: CIFRS for SMEs</b> Date: 03 August 2023   Time: TBC   CPD: TBC   Venue: Zoom
	7	<b>Workshop: How to Ensure full compliance with Accounting and Auditing Laws with focus on Maintaining proper accounting records</b> Date: 25 August 2023   Time: 8:30am - 12:00pm   CPD: 3.5 hours   Venue: Physical
E	8	<b>Webinar: Tax updates</b> Date: TBA   Time: TBA   CPD: TBA   Venue: TBA
	9	<b>Workshop: CIFRS for SMEs: Revenue Recognition for Property Development Company</b> Date: TBA   Time: TBA   CPD: TBA   Venue: TBA
	10	<b>Workshop: CIFRS: MFI</b> Date : TBA   Time: TBC   CPD: TBC   Venue: TBC
	11	<b>Webinar: Analysing business internal and external environment</b> Date: TBA   Time: TBA   CPD: TBA   Venue: TBA



Noted	No	Topic
F	12	<b>Webinar: Differences between internal accounting and outsource accounting</b> Date: TBA   Time: TBA   CPD: TBA   Venue: Zoom
	13	<b>Webinar: CIFRS 15</b> Date: TBC   Time: TBC   CPD: TBC   Venue: Zoom
	14	<b>Workshop: ISQM1</b> Date: TBC   Time: TBC   CPD: TBC   Venue: Physical
	15	<b>Webinar: Tax Audit</b> Date: TBA   Time: TBC   CPD: TBC   Venue: TBC
	16	<b>Webinar: Career in accounting and bookkeeping</b> Date: TBA   Time: TBA   CPD: TBA   Venue: Zoom
	17	<b>Webinar: Accounting cycle</b> Date: TBA   Time: TBA   CPD: TBA   Venue: Zoom
G	18	<b>Workshop: Cambodian International Standards on Auditing update</b> Date: 1 <sup>st</sup> and 2 <sup>nd</sup>   Time: 2 full days   CPD: TBC   Venue: Physical
	19	<b>Webinar: CIFRSs 10</b> Date: TBA   Time: TBA   CPD: TBA   Venue: TBA
	20	<b>Webinar: Evolution of accounting</b> Date: TBA   Time: TBA   CPD: TBA   Venue: TBA
	21	<b>Webinar: VAT</b> Date: TBA   Time: TBA   CPD: TBA   Venue: TBA
H	22	<b>Webinar: Audit manual and engagement performance &amp; management</b> Date: TBA   Time: TBA   CPD: TBA   Venue: TBA
	23	<b>Workshop: ISQM2</b> Date: TBA   Time: TBA   CPD: TBA   Venue: TBA
	24	<b>Webinar: CIFRS for SMEs:</b> - Bank Sector   - Financial Instrument   - Key Practical Approaches   - Impairment   - Agriculture Date: TBA   Time: TBA   CPD: TBA   Venue: TBA
	25	<b>Webinar: Develop Small &amp; Medium Practice (SMP) Digital Adoption Roadmap</b> Date: TBA   Time: TBA   CPD: TBA   Venue: TBA
	26	<b>Webinar: Facilitate &amp; promote the technology adoption among member</b> Date: TBA   Time: TBA   CPD: TBA   Venue: TBA
	27	<b>Webinar: Publish/ share tools, insight, and guidelines related with SMP technology adoption</b> Date: TBA   Time: TBA   CPD: TBA   Venue: TBA

The events are subjected to change without notice.

**Note:**

**TBC** : To Be Confirmed

**TBA** : To Be Accessed

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

**T:** 855 23 23 17 07  
855 77 24 17 07

**E:** [kicpaa@kicpaa.org](mailto:kicpaa@kicpaa.org)  
**W:** [www.kicpaa.org](http://www.kicpaa.org)

RECOGNIZED. TRUSTED.