



Policy | 2023

of Continuing Professional
Development (CPD) Programme

CPD Policy approved by Governing Council Based on the 19th GC Meeting -15-September-2023

www.kicpaa.org



ព្រះរាជាណាចក្រកម្ពុជា

Kingdom of Cambodia

ជាតិ សាសនា ព្រះមហាក្សត្រ

Nation Religion King

វិទ្យាស្ថានគណនេយ្យករជំនាញ

និងសវនករកម្ពុជា

Kampuchea Institute of Certified Public Accountants and Auditors

លេខ: ១០៤/២៣.....

សេចក្តីសម្រេច

ស្តីពី

គោលការណ៍អភិវឌ្ឍន៍វិជ្ជាជីវៈបន្ត

នៃវិទ្យាស្ថានគណនេយ្យករជំនាញ និងសវនករកម្ពុជា

ក្រុមប្រឹក្សាភិបាល វិទ្យាស្ថានគណនេយ្យករជំនាញ និងសវនករកម្ពុជា

- បានឃើញរដ្ឋធម្មនុញ្ញនៃព្រះរាជាណាចក្រកម្ពុជា
- បានឃើញព្រះរាជក្រមលេខ នស/រកម/០៤១៦/ ចុះថ្ងៃទី១១ ខែមេសា ឆ្នាំ២០១៦ ដែលប្រកាសឱ្យប្រើច្បាប់ស្តីពីគណនេយ្យ និងសវនកម្ម
- បានឃើញអនុក្រឹត្យ លេខ ១១៣ អនក្រ. បក ចុះថ្ងៃទី០២ ខែសីហា ឆ្នាំ២០១៩ ស្តីពីការបង្កើត ការរៀបចំ និងការប្រព្រឹត្តទៅនៃស្ថាប័នវិជ្ជាជីវៈគណនេយ្យនិងសវនកម្ម
- បានឃើញប្រកាស លេខ ៧៧៩ សហវ/ ប្រក ចុះថ្ងៃទី១២ ខែតុលា ឆ្នាំ២០២០ ស្តីពីការដាក់ឱ្យអនុវត្តក្រមសីលធម៌វិជ្ជាជីវៈសម្រាប់គណនេយ្យករជំនាញ និងសវនករប្រតិបត្តិកម្ពុជា
- បានឃើញសេចក្តីសម្រេចលេខ ០០៥ រ.គ.ស.ក. / សសវ ចុះថ្ងៃទី២០ ខែឧសភា ឆ្នាំ២០២១ ស្តីពីការដាក់ឱ្យអនុវត្តបទបញ្ជាផ្ទៃក្នុងនៃ រ.គ.ស.ក.
- បានឃើញកំណត់ហេតុនៃមហាសន្និបាត រ.គ.ស.ក. ចុះថ្ងៃទី៣០ ខែមិថុនា ឆ្នាំ២០២២ ស្តីពីការបោះឆ្នោតជ្រើសតាំង **លោក យុន ដារិទ្ធ** ជាប្រធាន រ.គ.ស.ក. អាណត្តិទី៦
- បានឃើញប្រកាស លេខ ៩០៩ ស.ហ.វ / ប្រ.ក ចុះថ្ងៃទី០៧ ខែធ្នូ ឆ្នាំ២០២២ ស្តីពីការកែសម្រួលសមាសភាពក្រុមប្រឹក្សាភិបាល អាណត្តិទី៦ របស់វិទ្យាស្ថានគណនេយ្យករជំនាញ និងសវនករកម្ពុជា
- បានឃើញកំណត់ហេតុនៃកិច្ចប្រជុំលើកទី១៩ នៅថ្ងៃទី១៥ ខែកញ្ញា ឆ្នាំ២០២៣ របស់ក្រុមប្រឹក្សាភិបាល រ.គ.ស.ក. អាណត្តិទី៦

សម្រេច

ប្រការ ១ : ត្រូវបានដាក់ឱ្យអនុវត្តនូវ គោលការណ៍អភិវឌ្ឍន៍វិជ្ជាជីវៈបន្ត (Continuing Professional Development Policy) ដែលត្រូវបានអនុម័តដោយក្រុមប្រឹក្សាភិបាល រ.គ.ស.ក. នាសម័យប្រជុំលើកទី១៩ ថ្ងៃទី១៥ ខែកញ្ញាឆ្នាំ២០២៣ ដែលមានខ្លឹមសារដូចមានជូនភ្ជាប់។

ប្រការ ២ : រាល់សេចក្តីសម្រេច និងបទបញ្ញត្តិទាំងឡាយពាក់ព័ន្ធនឹងគោលការណ៍អភិវឌ្ឍវិជ្ជាជីវៈបន្តដែលប្រកាស
ឱ្យអនុវត្តមុនកាលបរិច្ឆេទនៃសេចក្តីសម្រេចនេះត្រូវទុកជានិរាករណ៍។

ប្រការ ៣ : អនុប្រធានក្រុមប្រឹក្សាភិបាល សមាជិកនៃក្រុមប្រឹក្សាភិបាល គណៈកម្មការ សមាជិកទាំងអស់ គណៈ
គ្រប់គ្រងទាំងអស់នៃលេខាធិការដ្ឋាន **វ.គ.ស.ក.** ពាក់ព័ន្ធ ត្រូវអនុវត្តតាមសេចក្តីសម្រេចនេះឱ្យមាន
ប្រសិទ្ធភាព។

ថ្ងៃ **សុក្រ ៧ រោច** ខែ **កុម្ភៈ** ឆ្នាំចោះ បញ្ចស័ក ព.ស. ២៥៦៧
រាជធានីភ្នំពេញថ្ងៃទី **៦** ខែ **តុលា** ឆ្នាំ២០២៣
ជ. ក្រុមប្រឹក្សាភិបាល វ.គ.ស.ក.

ចម្លងជូន
- ដូចប្រការ ៣
- ឯកសារ - កាលប្បវត្តិ

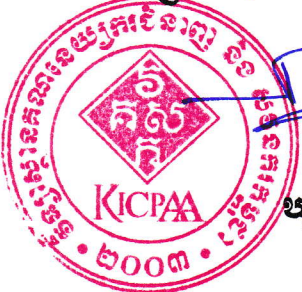
ប្រធាន

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TABLE OF CONTENT

Introduction	2
The objective of the Program	2
Who is required to complete CPD?	2
Methodologies of KICPAA's CPD program	2
Newly admitted member	2
How to complete the input-based CPD approach?	3
How to submit my CPD record / CPD declaration form?	3
CPD review	3
Carrying forward CPD hours/credits	4
Who can waive the CPD requirement or get an exemption from CPD?	4
Sanction of failure to comply with CPD policy	4
Annex -1: CPD declaration form	5

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INTRODUCTION

The Kampuchea Institute of Certified Public Accountants and Auditors (“KICPAA”) recognizes that individual professional accountants need to develop and maintain the professional competence necessary to provide high-quality services to clients, employers, and other stakeholders, and to strengthen public trust in the profession.

Members have a responsibility to themselves and their fellow members to ensure that they stay professionally relevant, thus protecting the reputation of their qualifications and that of the public interest. By doing this, they will continue to offer quality services to clients, employers, and the accounting and auditing profession as a whole.

It is recognized that professional education is a fundamentally unlimited requirement for members wishing to maintain and improve their skills. This is best achieved through the Continuing Professional Development program (CPD).

Effective from **2023**, all members (except student and firm members) are required to apply this revised and updated policy.

THE OBJECTIVE OF THIS PROGRAM

- To foster a commitment to lifelong learning among members;
- To facilitate access to CPD opportunities and resources for members;
- To monitor and enforce a systematic process to ensure that members maintain an adequate level of professional knowledge and skills to enable them to carry out their work competently and professionally;
- to demonstrate to the public that KICPAA's members acquire adequate knowledge and skills in order to provide the quality of services that can be reasonably expected of them.

WHO IS REQUIRED TO COMPLETE CPD?

- Active Member
- Affiliate Member
- Associate Member

METHODOLOGIES OF KICPAA'S CPD PROGRAM

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 and Associate Member (Total: 20 hours)
<ul style="list-style-type: none">• At least 20 hours of input-based CPD and• Up to 20 hours of output-based CPD	<ul style="list-style-type: none">• At least 10 hours of input-based CPD and• Up to 10 hours of output-based CPD

(1 Hour = 1 Credit)

NEWLY ADMITTED MEMBER

The CPD requirements commence in the next calendar year.

16
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HOW TO COMPLETE THE INPUT-BASED CPD APPROACH?

The input-based CPD is claimable if you can answer 'yes' to the following three questions:

- 1 Was the learning activity relevant to your career?
- 2 Are there clear learning objectives or outcomes when attending or completing the activity?
- 3 Can you provide proof of attendance or participation in the activity?

This could include attendance either as a lecturer or a participant.

Input-based CPD hours can be achieved by:

- Attending annual planned CPD activities organized by KICPAA;
- Attending other workshops/ conferences/CPD which can shape your skill and career with any member/associate member of the International Federation of Accountants;
- Providing professional development support as a mentor or coach;
- Receiving professional development support from a mentor or coach; or
- Writing technical articles or books or papers.

HOW TO COMPLETE AN OUTPUT-BASED CPD APPROACH?

Output-based CPD refers to activities that contribute to increasing your professional competency but do not have any evidence to corroborate the hours to be claimed. This may include:

- Reading technical articles;
- Participation in and work on technical committees;
- Research – including reading professional literature or journals for application in the professional accountant's role; or
- Self-directed learning

HOW TO SUBMIT MY CPD RECORD/ CPD DECLARATION FORM?

Members shall declare their compliance with CPD requirements using the CPD declaration form (Annex 1) and submit it through email to KICPAA at kicpaa@kicpaa.org by 31 January of the following year. However, when the membership system is ready for online users, members shall complete and submit through the online system.

CPD REVIEW

Each year members are randomly selected for a review. It is important to keep an up-to-date record of your CPD activities because if you are selected, you may be asked to show this record.

For members who are selected for audit, you will be notified of the review via email by May each year. The supporting documents shall be sent to KICPAA within one month. Therefore, your email address is crucial for any communication with KICPAA. If you change your email address, please update your new email address to KICPAA Secretariat immediately – fail to update the new email address to KICPAA – you are assuming that KICPAA getting all the information.

There are 3 possible audit outcomes for each member:

“Compliance” – CPD requirements have been met and no further action is required from the member.

“Insufficient Hours” – CPD hours were denied during the review resulting in a shortfall of CPD requirements or insufficient hours being submitted.

“Non-Compliance” – The CPD requirements have not been met such as no response received from the member despite repeated communications; no CPD records submitted; false declaration.

A written explanation for **“Insufficient hours”** or **“Non-Compliance”** shall be provided as to the reasons for non-compliance including plans to remedy the shortfall. An extension of up to six months may be granted for the member to comply. After the extension period and still non-compliance, your membership status may be downgraded or suspended.

In order to return to your original membership status, you will need to complete 40 hours of additional CPD activities the year before you apply to be reinstated.

For cases where there are concerns about the false declaration, a report might be lodged to the Governing Council on the grounds of professional misconduct. This may result in removal from KICPAA’s membership.

CARRYING FORWARD CPD HOURS/CREDITS

For input-based CPD, if you complete more than 20 hours in any year, you can carry forward up to 20 of these additional hours to your next CPD year. Regrettably, Output-Based CPD hours cannot be carried forward.

Please note that newly admitted members cannot carry forward CPD hours in the year you are admitted to the next year because you are only required to start doing CPD the following year.

WHO CAN WAIVE THE CPD REQUIREMENT OR GET AN EXEMPTION FROM CPD?

- KICPAA Governing Council members, KICPAA committee members, honorable members (retired members), and KICPAA Advisor during their mandate.
- Have fulfilled the CPD requirements of other professional institutes having signed the Mutual Agreement with KICPAA.

SANCTION OF FAILURE TO COMPLY WITH CPD POLICY

For failure to comply with CPD policy, membership status shall be downgraded, suspended, or removed as indicated in the CPD review section.

To re-activate your membership, you have to re-submit the application form and take the whole process as a new applicant.



CPD DECLARATION FORM

Regarding CPD Policy 2023, Members are required to complete the CPD Declaration Form and submit it to KICPAA through Email: kicpaa@kicpaa.org by 31 January of the following year. Failure to comply with CPD policy, membership status shall be downgraded, suspended, or removed as indicated in the CPD review section.

DETAILED CPD (Continuing Professional Development) ACTIVITY RECORD

From (mm/yr): _____ To (mm/yr): _____

MEMBER'S DETAILS

Full Name: _____

Membership No: _____ Admission Date: _____

Membership Category: Active Affiliate

Email: _____ Mobile Phone: _____

A. COMPLIANCE CONFIRMATION

I have complied with the CPD requirement through:

- Input and output based
- Professional body – signed Mutual Agreement with KICPAA
- Can wave the CPD requirement or get exemption of CPD

Or

I have not been able to meet the CPD requirements. I will remedy my shortfall and then submit an updated CPD declaration to confirm.

Explanation how and when to complete the shortfall.

Handwritten blue ink marks, including a signature and some illegible scribbles.

B. DECLARATION

I confirm that to the best of my knowledge, the information given in this form is correct. I have maintained and, where appropriate, developed my competence to provide high-quality services, and to strengthen public trust in the profession.

Member's Signature

Date

FOR KICPAA'S OFFICIAL USE ONLY

Form Received By: _____ Date: _____ Signature: _____

16
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