



វិទ្យាស្ថានករណីនេយ្យករ  
ជំនាញ និងសវនករកម្ពុជា  
Kampuchea Institute of Certified  
Public Accountants and Auditors

# 20 ANNUAL REPORT 24

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

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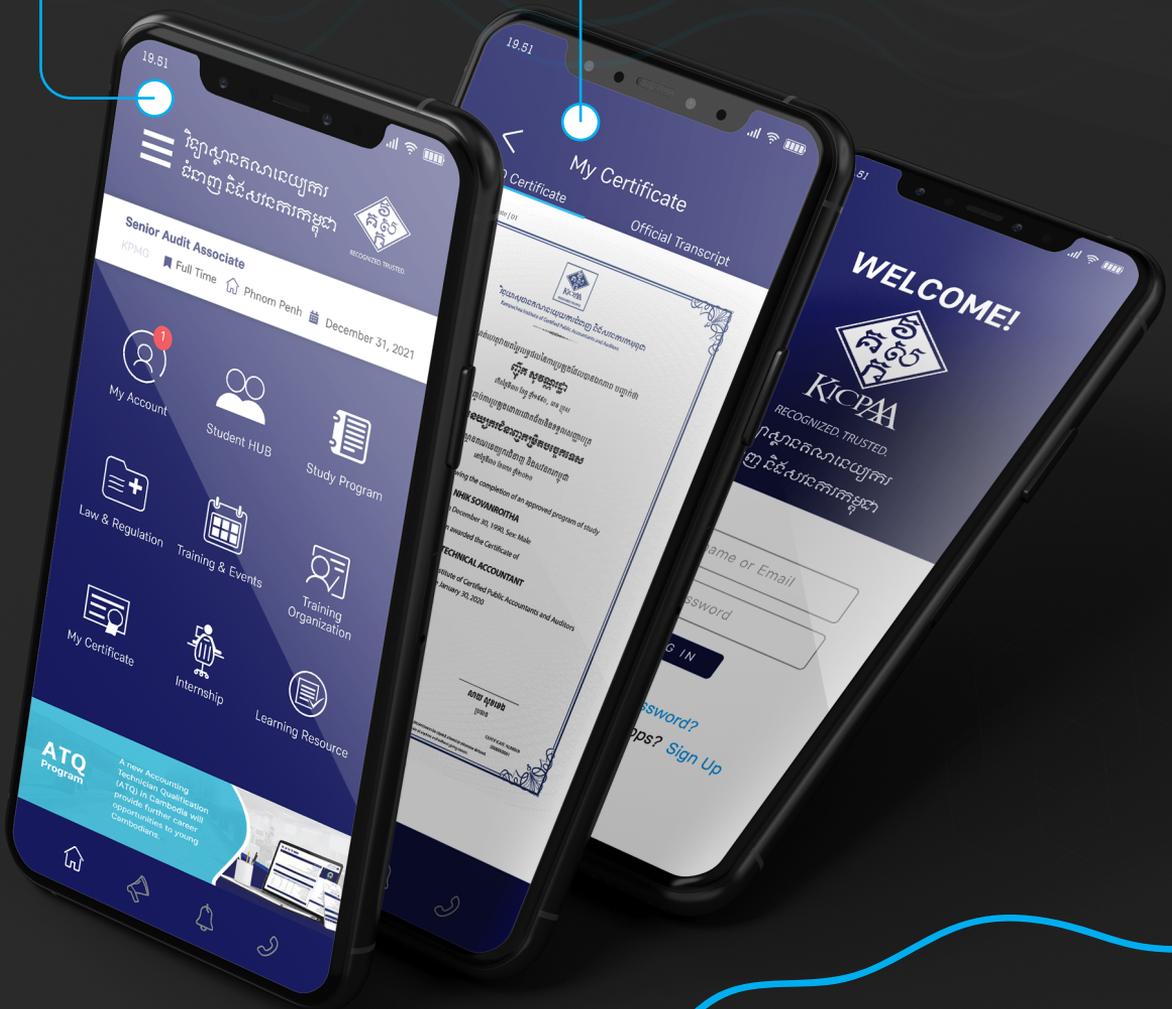
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- IMMIGRATION & CONSULTING
- CUSTOMS FILING & CLEARANCE
- TRANSLATION SOLUTIONS
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**Darith Khun, FCCA**

**Managing Partner**

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www.woori accounting.com

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# JOIN KICPAA MEMBER

## Reasons to be a KICPAA member

1

### LICENSE

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

2

### RECOGNITION & TRUST

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

3

### CPD PROGRAM

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

4

### DISCOUNT / FREE

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

5

### UPDATE

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

6

### NETWORKING

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

7

### SHARING

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

8

### SOCIAL BENEFIT

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



#### SCAN TO LEARN MORE!

- Requirements
- Application forms
- Member fee
- CPD policy

#### CONTACT US

☎ 077 241 707 | 023 23 17 07

📍 077 241 707

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

## How many types of KICPAA members?

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

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

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

## Process of Applying for Membership



### INQUIRY

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



### SUMMIT - Application

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



### PAYMENT - Application

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



### VERIFICATION - Application

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



### RESULT - Notification

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

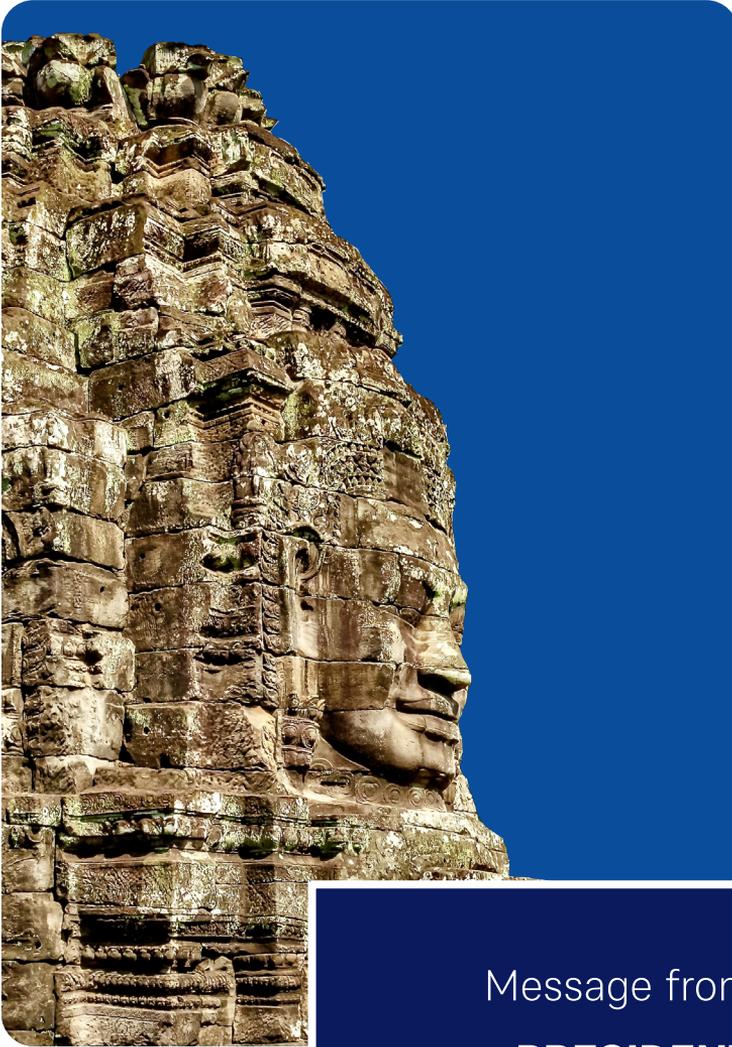


KICPAA  
**ANNUAL  
REPORT  
2024**

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Message from the  
**PRESIDENT &  
EXECUTIVE DIRECTOR**

↪ Message from the President

03

↪ Message from the Executive Director

05



## *Message from the* **President**

Dear Honored Members, Partners, Colleagues and Friends,

It is my great honor and privilege to be re-elected and re-appointed as President of The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) for the 7th mandate 2024-2028. The trust and enthusiasm from members and governing council will definitely strengthen development momentum for accounting profession in Cambodia.

The fiscal year 2024 was concluded with significant milestones achieved, while we have been executing our strategies with focuses on building competencies for members, strengthening secretariat and contribute in building a stronger accounting profession, we have submitted application to upgrade Cambodia KICPAA's membership status for "regular member" with International Federation of Accountants (IFAC). Together, we have been building necessary legal infrastructure, reasonable professional infrastructure and qualified people with competencies and ethics. These achievements have been serving as strong foundation for accounting profession now and enable us to achieve our Vision with Confident.

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

## Looking ahead!

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

The accountancy profession has a unique, critical and practical role to play in building stronger and more stable economy, especially, in the era of evolution of digital technology, global uncertainty and emerging trends. We can only accomplish it through strategic investments, partnership and cooperation from the public and private sectors, the accountancy profession, regulators, donors and development agencies and other stakeholders that we can build strong financial infrastructures—infrastructures that are supported by strong ethical standards, high professional standards and an unwavering commitment to act transparently and accountably in digital age.

The Future Outlook is brilliant, there are a lot of opportunities but there are practical challenges ahead in the era of evolution of digital technology and global uncertainty. We need to work together strategically in building Comprehensive legal infrastructure, sound professional infrastructure (including necessary digital infrastructures) and More qualified people with competencies and ethics that will successfully address the future challenges including economical, technical and technological complexities.

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

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

**Darith Khun, CPA/FCCA**  
**President**



*Message from the*  
**Executive Director**

**Dear Members, Partners, and Friends,**

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) is an independent, non-profit institution that works to support and grow the accounting and auditing profession in Cambodia. We aim to build a strong, ethical, capable community of professionals contributing to trust and good practice for the public.

I encourage all accountants working in the private or public sectors to apply for KICPAA membership. Becoming a member of KICPAA is more than a professional milestone; it is a sign of integrity, skill, and dedication to quality. All registered members are listed in our official online member directory, which helps employers and clients verify professional status and builds public trust in the profession. Membership also brings valuable opportunities for career advancement, networking, and ongoing learning. It can also serve as a pathway for qualified professionals to operate their own accounting or auditing firm in the future.

We remain committed to enhancing the value of KICPAA membership, supporting our members, and developing the profession for the years ahead.

Warm regards,  
**Savuth Daly**  
**Executive Director**



# OVERVIEW OF **KICPAA**

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## ABOUT KICPAA

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



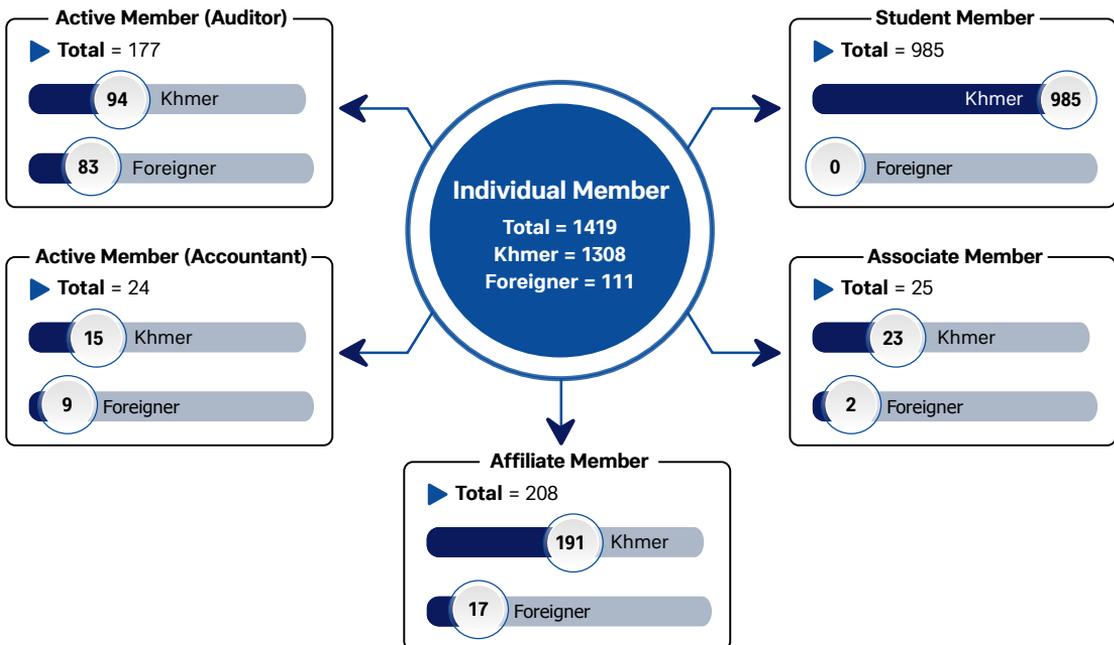
An associate member of IFAC (2008)



A primary member of AFA (2003)

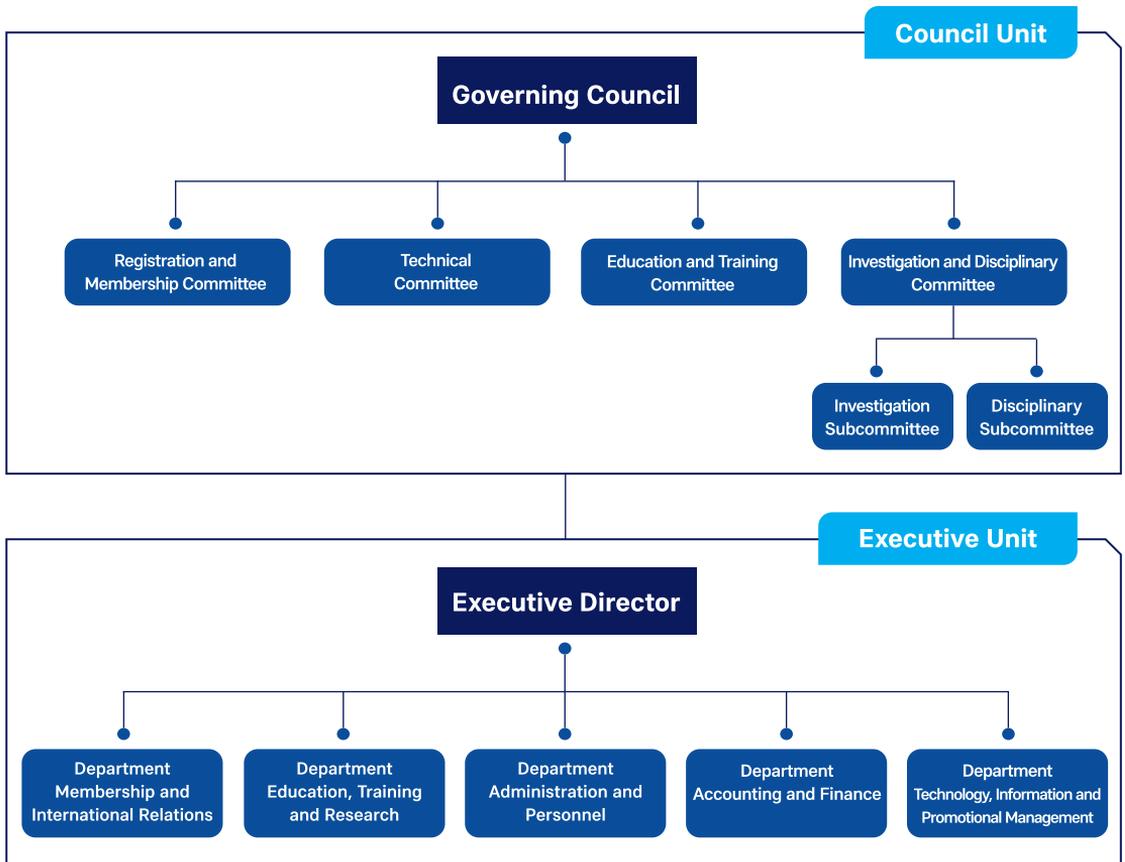
## MEMBERSHIP

As of December 2024, the number of KICPAA members marked at 1540.





## ORGANIZATIONAL STRUCTURE OF KICPAA



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



**Khun Darith**  
President



**Hong Piseth**  
Vice President



**H.E. Bou Tharin**  
Member



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



**Chhay Boraniel**  
Treasurer



**Hangsopth Molyzana**  
Member



**Khav Hong**  
Member



**Roeurn Bunheng**  
Member



**Song Kunthol**  
Member



**Sun Kimhin**  
Member



**Ung Kimsopheatra**  
Member



**Long Borint**  
Member



**Dr. Yeann Rithy**  
Member



**Ly Bunsom**  
Member



**H.E In Meatra**  
Member



**H.E Thay Sokphalline**  
Member



**Kong Sinra**  
Member



**H.E. Ly Navuth**  
Member



**Savuth Daly**  
Member and Secretary

## GOVERNING COUNCIL 7<sup>th</sup> MANDATE 2024-2028



**Khun Darith**  
President



**Neou Remy**  
Vice President



**H.E. Bou Tharin**  
Member



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



**Song Sreyratha**  
Treasurer



**H.E Thay Sokphalline**  
Member



**H.E. Ly Navuth**  
Member



**Tan Linna**  
Member



**Khav Hong**  
Member



**Sun Kimhin**  
Member



**Ly Bunsom**  
Member



**Kong Sinra**  
Member



**Cheam Kimhour**  
Member



**Sreng Vuthy**  
Member



**Toek Sokveasna**  
Member



**Ho Varabott**  
Member



**Do Sok Leng**  
Member



**Savuth Daly**  
Member

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

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

## COMMITTEE ADN SUBCOMMITTEE

### REGISTRATION AND MEMBERSHIP COMMITTEE



**H.E. Dr. Ngy Tayi**  
Chairman



**Neou Remy**  
Vice Chairman



**H.E. Bou Tharin**  
Member



**Khun Darith**  
Member



**Song Sreyratha**  
Member



**Sun Kimhin**  
Member



**Ly Bunsom**  
Member



**Kong Sinra**  
Member



**Cheam Kimhour**  
Member



**Sreng Vuthy**  
Member



**Toek Sokveasna**  
Member



**Do Sok Leng**  
Member



**Khav Hong**  
Member



**Savuth Daly**  
Member



**Koeng Keo Pisey**  
Secretary

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

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

## TECHNICAL COMMITTEE



**Neou Remy**  
Chairman



**Khav Hong**  
Vice Chairman



**Khun Darith**  
Member



**Song Sreyratha**  
Member



**Sun Kimhin**  
Member



**Kong Sinra**  
Member



**Cheam Kimhour**  
Member



**Sreng Vuthy**  
Member



**Do Sok Leng**  
Member



**Savuth Daly**  
Member



**Secretariat's  
Representative**  
Secretary

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

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

## EDUCATION AND TRAINING COMMITTEE



**Sun Kimhin**  
Chairwoman



**Sreng Vuthy**  
Vice Chairman



**H.E. Bou Tharin**  
Member



**Khun Darith**  
Member



**Neou Remy**  
Member



**H.E. Thay Sokphalline**  
Member



**H.E. Ly Navuth**  
Member



**Cheam Kimhour**  
Member



**Ho Varabott**  
Member



**Do Sok Leng**  
Member



**Toek Sokveasna**  
Member



**Savuth Daly**  
Member



**Chea Thourn**  
Secretary

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

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



## INVESTIGATION AND DISCIPLINARY COMMITTEE



**Kong Sinra**  
Chairman



**Sreng Vuthy**  
Vice Chairman



**Khun Darith**  
Member



**H.E Bou Tharin**  
Member



**Neou Remy**  
Member



**Toek Sokveasna**  
Member



**Secretariat's  
Representative**  
Secretary

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

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

## INVESTIGATION SUBCOMMITTEE



**Cheam Kimhour**  
Chairman



**Do Sok Leng**  
Vice Chairwoman



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



**H.E Thay Sokphalline**  
Member



**Khun Darith**  
Member



**Neou Remy**  
Member



**Savuth Daly**  
Member



**Secretariat's  
Representative**  
Secretary

## DISCIPLINARY SUBCOMMITTEE



**Song Sreyratha**  
Chairwoman



**Khav Hong**  
Vice Chairman



**Ly Bunsom**  
Member



**Tan Linna**  
Member



**Ho Varabott**  
Member



**Secretariat's  
Representative**  
Secretary

## SECRETARIAT



**Savuth Daly**  
Executive Director



**Chea Thourn**  
Education Director



**Koem Prek**  
IT Manager



**Koeng Keo Pisey**  
Membership & Registration  
Executive



**Poch Sovannratanak**  
Membership Officer



**Van Sotheara**  
Admin & Event  
Management Officer



**Noeurn Chanveasna**  
Education Officer



**Voek Ra**  
Education Assistant



**Srun Seyhakrith**  
Admin Assistant



**Som Sovannya**  
Membership Assistant



**Rath Sokleakhena**  
Membership Assistant

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

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



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## OUTREACH PROGRAM ON ACCOUNTING AND AUDITING PROFESSION

### Dissemination Workshop on the “Law on Accounting and Auditing and Relevant Provisions”



On the evening of Wednesday, January 17, 2024, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, attended a dissemination workshop on the “**Law on Accounting and Auditing and Relevant Provisions**” for University of Management and Economics (UME) Lecturers and Students at Preah Sihanouk, which was highly presided over by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR). The workshop was attended by 80 lecturers and students at the conference hall of the University of Management and Economics (UME), Preah Sihanouk province.

### Meeting on the draft Prakas on “Sustainable Information Disclosure”



On the morning of Friday, January 19, 2024, **Ms. Savuth Daly**, Acting Executive Director of KICPAA, attended a meeting on the draft Prakas on “**Sustainable Information Disclosure**” For Listed Securities Individuals, which was highly presided over by **H.E. Seang Thirith**, Deputy Director General of SERC, highly representative **H.E. Sou Socheat**, Delegate of Royal Government in Charge as Director General of SERC. The purpose of this meeting is to discuss and provide additional input so that the draft declaration is comprehensive and can be implemented effectively. The meeting was attended by representatives of the Securities Exchange, listed companies, practitioners, and audit service providers in the securities sector at the 3<sup>rd</sup>-floor meeting room of the office of Non-Banking Financial Services Authority and concluded at 12:00 PM. It was fruitful and highly cooperative.

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



On the morning of Wednesday, January 24, 2024, **Mrs. Savuth Daly**, Acting Executive Director of the KICPAA, attended a dissemination workshop on “**Accounting and Auditing Law and Related Provisions**” for lecturers and students of the Paññāsāstra University of Cambodia (PUC), presided over by **Mr. Seng Tola**, Deputy Director General of Accounting and Auditing Regulator (ACAR), and highly representative **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR). The workshop was attended by about 140 lecturers and students at the auditorium of Paññāsāstra University of Cambodia (PUC).

Dissemination Workshop on the “Accounting and Auditing Obligations and Related Provisions”



On the morning of Friday, February 2, 2024, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, attended a dissemination workshop on the “**Accounting and Auditing Obligations and Related Provisions**” for Royal University of Law and Economics (RULE) Lecturers and Students, which was highly presided over by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR). The workshop was attended by 200 lecturers and students at the conference hall of the Royal University of Law and Economics (RULE).

Opening Ceremony of the 2023-2024 school year and awarding certificates to outstanding students



On the afternoon of Sunday, February 18, 2024, **Mr. Chea Thuorn**, Education Director of KICPAA, represented **Ms. Savuth Daly**, Acting Executive Director of KICPAA, invited as a guest of honor, and gave a presentation on the development of accounting and accounting technical curriculum (ATQ) in the program “**Opening Ceremony of the 2023-2024 school year and awarding certificates to outstanding students**” of the Institute of Finance and Accounting. This program aims to welcome students in 2023-2024 as well as congratulate the outstanding students of the institute. The event, attended by about 400 professors and students, was held at the CJCC, Angkor Kizuna Hall, and ended at 5:40 pm on the same day with a lot of fruit and fun.

Dissemination Workshop on the “Accounting and Auditing Obligations and Related Provisions”



On the evening of Thursday, March 14, 2024, **Mrs. Savuth Daly**, Acting Executive Director of KICPAA, attended a dissemination workshop on the “**Accounting and Auditing Obligations and Related Provisions**” for Build Bright University Lecturers and Students at Siem Reap Province, which was highly presided over by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR). The workshop was attended by 180 lecturers and students at the conference hall of Build Bright University (BBU), Siem Reap Province.

Public consultation meeting on the “Draft Sub-Decree on Transitional Penalties for Violations of the Law on Accounting and Auditing”



On the morning of Monday, March 18, 2024, **Mr. Khun Darith**, President of KICPAA, accompanied by **Ms. Savuth Daly**, Acting Executive Director of KICPAA, attended a public consultation meeting on the “**Draft Sub-Decree on Transitional Penalties for Violations of the Law on Accounting and Auditing**” under the high presidency by **H.E Dr. Ngy Tayi**, Secretary of State of the Ministry of Economy and Finance and a member of the Non-Banking Financial Services Authority Council. The purpose of this public consultation meeting is to obtain input, recommendations, and suggestions that contribute to the better development of this draft legal document. The consultation meeting was attended by representatives of various relevant ministries, institutions, and the private sector at the Phnom Penh Hotel.

Consultation meeting on the “Draft Declaration of Deposit. The annual financial report and the obligation to submit the financial statements to an independent audit”



On the morning of Monday, March 25, 2024, **Mr. Khun Darith**, President of KICPAA, accompanied by **Ms. Savuth Daly**, Executive Director of KICPAA, attended a consultation meeting on the “**Draft Declaration of Deposit. The annual financial report and the obligation to submit the financial statements to an independent audit**” under the high presidency by **H.E Dr. Ngy Tayi**, Secretary of State of the Ministry of Economy and Finance and a member of the Non-Banking Financial Services Authority, accompanied by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator and Deputy Director General of ACAR. The purpose of this consultation meeting is to obtain input, recommendations, and suggestions that contribute to the better development of this draft declaration. This public consultation meeting was attended by the Legislative Council of the Ministry of Economy and Finance, accountants and auditors, non-profit units, representatives of relevant ministries, institutions, and the private sector, a total of about 100 people at the Phnom Penh Hotel.

Happy Khmer New Year



On the morning of Monday, April 5, 2024, Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) has held a blessing ceremony on the occasion of upcoming Khmer New Year. After the blessing ceremony, **Mrs. Savuth Daly**, Acting Executive Director, as well as the secretariates of KICPAA have handed over the gifts and money to the two monks following to the Buddhist tradition. At the same time, **Mrs. Savuth Daly** and all KICPAA’s secretariat team also prayed to the new year’s angel named Kemera Devi, the sixth daughter of Kabel Moha Prom, for nurturing as well as success in all of endeavors, and wish all KICPAA’s members for the four gems of Buddha’s blessing namely Longevity, Nobility, Health, and Strength.

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



On the morning of Tuesday, April 29, 2024, **Mr. Khun Darith**, President of the KICPAA, accompanied by **Mrs. Savuth Daly**, Executive Director of the KICPAA, attended the dissemination workshop on “**Prakas on Management of Accounting and Auditing Practice License and Launching of Online Application for Licensing**” under the high presidency by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR). The purpose of this workshop is to gain a better understanding of the procedures for applying for a practice license and the rights and obligations of license holders in accounting and auditing. This workshop was attended by representatives of units under the auspices of the United Nations. General Department of Taxation, accounting and auditing companies, private institutions, including the public, a total of 170 people at the Phnom Penh Hotel.

Meeting with  
Ms. Tanya Musumhi,  
representative of the  
International Federation of  
Accountants (IFAC)



On the afternoon of Monday, April 29, 2024, **Mr. Khun Darith**, President of KICPAA and **Mrs. Nean Bony**, Deputy Director General of the Accounting and Auditing Regulator (ACAR), representative of **H.E. Bou Tharin**, Director General of ACAR, held a meeting with **Ms. Tanya Musumhi**, representative of the International Federation of Accountants (IFAC) with the participation of **Mr. Hong Piseth**, Vice President of KICPAA, **Mr. Ung Kim Sopheaktra**, Chairman of the Technical Committee & Member of the Governing Council of KICPAA, **Mrs. Savuth Daly**, Executive Director of KICPAA and officials of ACAR to discuss on:

1. updating and detail conditions for KICPAA applying the Full Member of IFAC, and
2. future cooperation.

The meeting was organized by KICPAA at meeting room and ended at 5:15 pm on the same day with fruitful result and highest cooperation.

**Consultative Meeting on  
“International Standards for  
Complex Enterprises (ISA) for  
LCEs”**



On the morning of Friday, May 10, 2024, **Mrs. Savuth Daly**, Executive Director of KICPAA, attended the Consultative Meeting on “**International Standards for Complex Enterprises (ISA) for LCEs**” under the high presidency by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR). The purpose of this meeting was to gather input as a basis for consideration in drafting a proclamation implementing the ISA for LCEs.

The consultation meeting was attended by representatives of accounting and auditing firms, national and international institutions, as well as a total of 65 members of the public at Building 345.

**Disseminating the Membership  
and Technical Accounting  
(ATQ) curriculum to the staff of  
KPMG Cambodia**



On the morning of Friday, May 10, 2024, KICPAA participated in disseminating the Membership and Technical Accounting (ATQ) curriculum to the staff of KPMG Cambodia and other participants in the program organized by KPMG Cambodia on “**Learning and Development Day**” from 9:00 am at the office of KPMG Cambodia. This program features discussions and explanations from the KICPAA team. And participate in answering questions and winning prizes happily.

This program aims to:

1. Disseminate the staff of KPMG Cambodia and the participants to understand more about KICPAA.
2. Explain the membership of KICPAA and
3. Disseminate the Accounting Technical (ATQ) curriculum to KPMG Cambodia employees who are working in accounting to learn more.

The program ended at 10:00 am with a lot of fun and intimacy.

**Public Consultation Meeting  
on the Draft Prakas on “Quality  
Management, Audit and  
Confirmation”**



On the morning of Monday, May 20, 2024, **Mr. Khun Darith**, President of KICPAA, and **Mr. Hong Piseth**, Vice President of KICPAA, participated in the Public Consultation Meeting on the Draft Prakas on “**Quality Management, Audit and Confirmation**” under the presidency by **Mr. Chen Phat**, Deputy Director of ACAR, highly representative of **H.E. Bou Tharin**, Director General of ACAR.

The purpose of this meeting is to get input, recommendations, or suggestions to build this draft better.

The consultation meeting was attended by representatives of accounting and auditing firms, national and international institutions, as well as a total of 92 members of the public at Building 345.

**138<sup>th</sup> ASEAN Federation of Accountants (AFA) council meeting**



On 13 June, 2024, **Mr. Khun Darith**, President of KICPAA, and **Mr. Chen Phat**, Deputy Director General of ACAR, accompanied by **Mrs. Savuth Daly**, Executive Director of KICPAA, and **Mr. In Botra**, Deputy Head of the Department of the Accounting and Auditing Professionalism Management Department of ACAR, participated in the 138th ASEAN Federation of Accountants (AFA) council meeting at Mandarin Oriental Hotel in Malaysia. The meeting was attended by leaders and representatives of professional accounting and auditing institutions in the ASEAN region.

The meeting reflected on the progress of the accounting and auditing sectors and the strengthening of cooperation between regional professional institutions. In addition, the meeting provided a number of key inputs and directions for AFA and KICPAA in building their strategies in line with regional and global strategies. The meeting ended in a very friendly and cordial manner.

**Dissemination workshop on “Law on Accounting and Auditing and Relevant Provisions”**



On the morning of Tuesday, June 25, 2024, **Ms. Savuth Daly**, Executive Director KICPAA, participated and presented at the dissemination workshop on “**Law on Accounting and Auditing and Relevant Provisions**” for the lecturers and students of ACLEDA University of Business under the high presidency by **H.E. Bou Tharin**, Director General of ACAR. This workshop is designed to raise awareness of the implementation of three essential obligations, including:

- Accurate bookkeeping
- Preparation of financial statements in accordance with accounting standards
- Submission of financial statements for independent audit in accordance with the Law on Accounting and Auditing and the regulations in force.

The workshop was attended by a total of 200 lecturers and students in the auditorium of ACLEDA University of Business.

**21<sup>st</sup> Annual General Meeting**



On Friday afternoon, June 21, 2024 KICPAA held its 21<sup>st</sup> Annual General Meeting (AGM), presided over by **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator (ACAR) at Sokha Residence Hotel, Phnom Penh. This AGM was held to report to the members on the KICPAA activities & achievements in 2023, the financial statement, endorsement of the audited financial statement for the year ended 2023, selection of the independent auditor for

the year 2024 of the KICPAA, and the election of the Governing Council (GC) for 7<sup>th</sup> mandate (2024-2028).

First, **Mr. Khun Darith**, President of the KICPAA of the 6<sup>th</sup> mandate (2022-2024), expressed his pride with the increasing number of qualified, competent, and highly ethic of KICPAA members, which is the foundation for the sustainable development of accounting and auditing sector, and support the growth economy in Cambodia. Taking this opportunity, he also mentioned the implementation of the strategic plan of the KICPAA, focusing on three pillars:

- (1) Members Development through increasing the number of members and Continuing Professional Development ( CPD ) program
- (2) Ensure the financial sustainability and financial viability of KICPAA
- (3) Participating in the development of the accounting and auditing sector with the Royal Government, which has the ACAR as secretary.

He also encouraged members to contribute in the development of accounting and auditing and thanked **H.E Dr. Ngy Tayi**, Founder of Accounting and Auditing, **H.E. Bou Tharin**, Director General of ACAR, and ACAR's leaders who always supported KICPAA.

Second, **H.E. Bou Tharin** expressed his pleasure to attend the 21<sup>st</sup> AGM of KICPAA. On behalf of His Excellency Dr. Deputy Prime Minister, Minister of Economy and Finance And Chairman of the Board of Non-Bank Financial Services Authority and ACAR, he appreciated the effort and the dedication of the GC of 6<sup>th</sup> mandate and previous mandates for the developing this profession in Cambodia with all the physical and mental strength and with a real professional conscience. He impressed that the new 7<sup>th</sup> mandate (2024-2028) has many candidates joining the governing council more than in the previous mandate which showed the willingness of Excellencies, Ladies and Gentlemen as profession contributor in the development of accounting and auditing sector in Cambodia. He added that ACAR of the Non-Bank Financial Services Authority and the KICPAA as accountability institutions are actively and pro-actively focusing on the development of the accounting and auditing professions in Cambodia. The in force of the Law on Accounting and Auditing and the related provisions are the only basis for the relevant institutions, especially the ACAR and KICPAA to develop its strategy and action plan for the accelerating missions and development of the accounting and auditing profession in Cambodia. So far, the legal framework and relevant regulations is being considered to revise to meet the need and consistent to the evolving of this sector and profession in the world and the region. At the mean time, the draft strategy for the development of the accounting and auditing sector in Cambodia for 10 years (2021-2030) has been prepared and is awaiting approval by the Non-Bank Financial Services Authority soon. To achieve this strategic goal, there are six pillars that require the accountability institutions, ACAR and KICPAA to implement together. This means that both institutions must adhere to a work approach to think together, act together and share accountability together. In addition, in order to achieve strategic goals, both institutions need to pay attention to the development of institutional capacity, starting with good governance of the institution, strengthening the leadership of managers, the adequacy of internal management rules, and high capacity of officers and staff. He also outlined the first pentagonal strategy launched by the Royal Government of the National Assembly of the 7<sup>th</sup> mandate, led by **Samdech Moha Borvor Thipadei Hun Manet**, Prime Minister of the Kingdom of Cambodia, set five mottos, namely growth, employment, equity, efficiency, and sustainability, as a foundation for achieving the vision of Cambodia in 2025, in which the first foundation is the development of human capital. Professional accountants and auditors are an indispensable part of human capital in economic development of Cambodia.

In addition, he also proposed to all members, especially the KICPAA's leaders of new mandate such as:

1. Continue contribute actively and proactively in all ACAR, KICPAA, and RGC activities for the cause of development and promote the accounting and auditing sector and profession in Cambodia.
2. Continue to unite under the atmosphere of understanding and maximum tolerance for the performance of duties and responsibilities, both within the framework of institutional management and in professional practice, as well as to avoid professional hostility.
3. KICPAA continues to pay more attention to mobilizing its members while maintaining quality and quality.
4. Members continue to participate and guide their clients to strengthen law enforcement consistently and effectively, especially membership management, to ensure compliance with laws, professional ethics, regulations, rules, and policies of KICPAA.
5. KICPAA continues to promote the organization of Continuing Professional Development (CPD) to meet market demand as well as the needs of members and maintain the qualification. He encouraged members to pay attention to the implementation of the Prakas on the Management of Accounting and Auditing Practice Licenses, and register as the ASEAN CPA to promote the field of accounting and auditing in Cambodia and for the prestige of the Kingdom Cambodia in the ASEAN region.

On the next agenda, after the presentation of **Mrs. Savuth Daly**, Executive Director of KICPAA, on the Activities Report 2023, as well as the presentation of the Treasurer of the KICPAA by **Miss. Chhay Boraniel**, and the KICPAA's Auditor Opinion 2023, all members of the AGM endorsed on the audited financial statements 2023 and selected the next auditors for 2024.

For the election of the members of the Governing Council of the 7<sup>th</sup> mandate (2024-2028) and the election of the president and vice-president, was held in secret through the ballot office, which provides transparency to all members. As a result of the election of the governing council of the 7<sup>th</sup> mandate, the candidates for the new GC are as follows: **(1) Ms. Song Sreyratha (2) Mr. Khav Hong (3) Mr. Cheam Kimhour (4) Mr. Kong Sinra (5) Mr. Neou Remy (6) Mr. Khun Darith (7) Mr. Toek Sokveasna (8) Mr. Sreng Vuthy (9) Mrs. Sun Kimhin (10) Mr. Ho Varabott (11) Ms. Do Sok Leng**. As a result of the election of the president and vice-president of the governing council, **Mr. Khun Darith** was elected as the president and **Mr. Neou Remy** was elected as the vice-president of the new GC. Voluntarily, **Ms. Song Sreyratha** was appointed as Treasurer of the KICPAA.

At the end of the event, **Mr. Khun Darith**, the new president of the new GC expressed a strong will to continue the development of the institute to be more prosperous.



Discussion meeting on the progress of the National Accounting Forum 2024 under the theme “The Role of Accounting and Financial Technology of Cambodia for the Vision 2030”



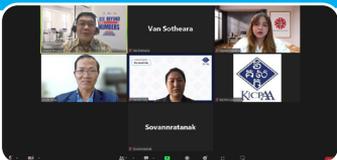
On the afternoon of Wednesday, July 3, 2024, **Mr. Khun Darith**, President of KICPAA, participated in an online discussion meeting on the progress of the National Accounting Forum 2024 under the theme “**The Role of Accounting and Financial Technology of Cambodia for the Vision 2030**” under the high leadership of **H.E. Bou Tharin**, Director General of ACAR, with the cooperation, support, and participation of the management and team ACAR Leaders of the KICPAA, ACCA Cambodia, DFC, and Banhji.

10<sup>th</sup> meeting of the Audit Committee of Cambodia



On the morning of Thursday, July 11, 2024, **Ms. Savuth Daly**, Executive Director of KICPAA, attended the 10<sup>th</sup> meeting of the Audit Committee of Cambodia under the high leadership of **H.E. Bou Tharin**, Director General of ACAR. The meeting was held to review and evaluate the individuals applying for registration as ASEAN Professional Accountants and report on the results of the meeting and the report of the 24<sup>th</sup> ASEAN Professional Accountants Coordinating Committee Meeting. The meeting ended fruitfully and with high cooperation.

Catch-up online meeting with **Mr. Edward Tanujaya**, Executive Director of ASEAN Federation of Accountants (AFA)



On Monday morning, July 15, 2024, **Mr. Khun Darith**, President of KICPAA, and **Mrs. Savuth Daly**, Executive Director of KICPAA joined a catch-up online meeting with **Mr. Edward Tanujaya**, Executive Director of ASEAN Federation of Accountants (AFA) to discuss on Strengthening Cooperation, especially on regional and international workshop for the mutual benefit among the members. The online meeting ended with fruitful and high cooperation.

Dissemination workshop on  
“Accounting and Auditing  
Obligations and  
Related Provisions”



On the morning of Wednesday, August 7, 2024, **Mrs. Savuth Daly**, Executive Director of KICPAA, attended the dissemination workshop on “**Accounting and Auditing Obligations and Related Provisions**” for the lecturers and students of Vanda Institute, under the high presidency by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR). This workshop is organized to raise awareness of the implementation of three essential obligations, including:

1. Accurate bookkeeping
2. Preparation of financial statements in accordance with accounting standards
3. Submission of financial statements for independent audit in accordance with the Law on Accounting and Auditing and the regulations in force.

The workshop was attended by a total of 381 lecturers and students in the auditorium of Vanda Institute.

Dissemination workshop on  
“Accounting and Auditing  
Obligations and  
Related Provisions”



On the morning of Tuesday, August 13, 2024, at the University of Economics and Finance, **Mrs. Savuth Daly**, Executive Director of KICPAA, participated and presented at the dissemination workshop on “**Accounting and Auditing Obligations and Related Provisions**” for the lecturers and students of the University of Economics and Finance, under the high presidency by **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator (ACAR), and **H.E. Dr. Chuon Rattanak**, Rector of the University of Economics and Finance. This workshop is organized to raise awareness of the implementation of three essential obligations, including:

1. Accurate bookkeeping
2. Preparation of financial statements in accordance with accounting standards
3. Submission of financial statements for independent audit in accordance with the Law on Accounting and Auditing and the regulations in force.

The workshop was attended by a total of 140 lecturers and students in the auditorium of the University of Economics and Finance.

**Consultative Workshop on  
“The International Standards  
on Auditing for Audits of  
Financial Statements of Less  
Complex Entities in Cambodia  
(The ISA for LCE)”**



On the morning of Thursday, August 22, 2024, KICPAA hosted a Consultative Workshop at Himawari Hotel Apartments on “**The International Standards on Auditing for Audits of Financial Statements of Less Complex Entities in Cambodia (The ISA for LCE)**”, presided over by **Mr. Khun Darith**, President of KICPAA, **Mr. Chen Phat**, Deputy Director of ACAR, highly representative of **H.E. Bou Tharin**, Director General of ACAR & also the speaker, **Mrs. Savuth Daly**, Executive Director of KICPAA, the management and officials of KICPAA & ACAR, and representatives of KICPAA’s auditing firm members, totally more than 50 participants. The workshop aimed to increase awareness of ISA for LCE and gather inputs for ACAR on the feasibility of adoption and implementation the standard effectively and successfully in Cambodia. The workshop ended at 12:00 PM on the same day, marked by significant achievements and strong collaboration.

**Paid a courtesy visit to the  
KICPAA office to explore  
opportunities for enhanced  
collaboration between  
KICPAA, ACAR and CPA  
Australia**



On the afternoon of Thursday, August 29, 2024, **Ms. Nguyen Thi Bich Hien**, CPA Australia Regional Director for North Vietnam, **Mr. Chen Phat**, Deputy Director of ACAR, highly representative of **H.E. Bou Tharin**, Director General of ACAR, and specialists from CPA Australia North Vietnam and ACAR, paid a courtesy visit to the KICPAA office to explore opportunities for enhanced collaboration between the three parties. **Mr. Khun Darith**, President of KICPAA, **Mrs. Savuth Daly**, Executive Director of KICPAA, and the working group of the KICPAA warmly welcomed the delegation and expressed their sincere gratitude for the visit to strengthen the existing ties of cooperation.

**Workshop on  
“Sustainability Reporting:  
Practices, Performance, and  
Potential”**



On the morning of Friday, August 30, 2024, at Sokha Phnom Penh Hotel & Residence, KICPAA in collaboration with ACAR and CPA Australia conducted a workshop on “**Sustainability Reporting: Practices, Performance, and Potential**” which was presided over by **H.E. Bou Tharin**, Director General of ACAR, **Mr. Khun Darith**, President of the KICPAA, **Mr. Chen Phat**, Deputy Director of ACAR, **Mrs. Savuth Daly**, Executive Director of KICPAA, and **Ms. Hien Nguyen**, Regional Manager of CPA Australia North Vietnam. The workshop was attended by a total of 100 participants, including members of the KICPAA and CPA Australia in Cambodia, as well as representatives and officers from other institutions or ministries.

**Mr. Chea Thourn**, Education Director of KICPAA, also contributed valuable insights as a guest speaker during the panel discussion on the opportunities and challenges associated with these standards.

The workshop aimed to:

1. Share the information on Sustainability Reporting: Practices, Performance, and Potential
2. Enhance awareness of the updates and challenges in adopting sustainable financial reporting standards.

The event ended at 12:10 PM on the same day with a fruitful and highly cooperative moment.

### Dissemination workshop on “Law on Accounting and Auditing and Relevant Provisions”



On the morning of Saturday, September 7, 2024, at Svay Rieng University, **Ms. Savuth Daly**, Executive Director of KICPAA, participated in and presented at the dissemination workshop on “**Law on Accounting and Auditing and Relevant Provisions**” for the lecturers and students of Svay Rieng University at Svay Rieng province which was highly presided over by **H.E. Bou Tharin**, Director General of ACAR, and **H.E. Prof. Tum Saravuth**, Rector of Svay Rieng University, Svay Rieng province.

This workshop is designed to raise awareness of the implementation of three essential obligations, including:

- Accurate bookkeeping
- Preparation of financial statements in accordance with accounting standards
- Submission of financial statements for independent audit in accordance with the Law on Accounting and Auditing and the regulations in force.

The workshop was attended by 350 leaders, professors, teachers, officials, and students in the auditorium of Svay Rieng University.

The workshop ended at 12:00 PM on the same day with a fruitful and highly cooperative moment.

### Meeting on Progress and Work to be Prepared for the National Accounting Forum 2024



On the afternoon of Monday, October 7, 2024, at the meeting hall of the Accounting and Auditing Regulation, **Mr. Khun Darith**, KICPAA, and **Mrs. Savuth Daly**, Executive Director of KICPAA, Attended a meeting under the high leadership of **H.E. Bou Tharin**, Director General of ACAR on Progress and Work to be Prepared for the National Accounting Forum 2024 under the theme “**The Role of Accounting and Financial Technology of Cambodia for Vision 2030**” on 17-18 October 2024 at Koh Pich Convention and Exhibition Center. The meeting was held to monitor and evaluate the progress of work and activities in organizing the National Accounting Forum 2024 and to ensure the effectiveness and success of the upcoming National Accounting Forum. The meeting was attended by Mr. and Mrs. Deputy Director General of ACAR, Leaders from the KICPAA, ACCA Cambodia, DFC, Banhji, and the ACAR team.

Cambodia Accounting Forum  
2024 under the theme “Roles  
of Accounting & Financial  
Technology in Cambodia 2030  
Vision”



On Thursday and Friday, October 17-18, 2024, at Diamond Island Convention and Exhibition Center, Accounting and Auditing Regulator (ACAR) in collaboration with Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) and ACCA Cambodia, co-organized the Cambodia Accounting Forum 2024 under the theme “**Roles of Accounting & Financial Technology in Cambodia 2030 Vision**”. This forum was highly presided over by **H.E. Ngy Tayi**, Secretary of State of the Ministry of Economy and Finance, and the member of the Non-Bank Financial Services Authority, highly representative of **H. E. Dr. Aun Pornmoniroth**, Deputy Prime Minister and Minister of the Ministry of Economy and Finance, and the Chairman of the Non-Bank Financial Services Authority, accompanied by **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator.

This first National Accounting Forum was held to focus on:

- An overview of policies, regulations, and development plans for the financial sector, accounting, and financial technology aligned with Cambodia’s Vision 2030.
- The launch of financial statements for small and medium enterprises and not-for-profit entities.
- Results of a study on the use of technology by accounting and auditing firms in Cambodia
- Sharing experiences, opportunities, and challenges in implementing financial reporting standards
- Results of the study on the future of financial functions in 2030
- The importance of skills development and qualifications in achieving Cambodia’s Vision 2030.

Additionally, **Mr. Khun Darith**, President of KICPAA, **Mrs. Savuth Daly**, Executive Director of KICPAA, and **Mr. Chea Thourn**, Education of KICPAA, contributed valuable insights as presenters and panelists during the forum.

This forum is attended by His and Her Excellencies, the Secretary of State and Under-Secretary of State, as well as management and officials from the Ministry of Economy and Finance, representatives from other relevant line ministries, business owners, representatives of not-for-profit entities, and esteemed guests from both national and international backgrounds, totaling 2,650 participants.

41<sup>st</sup> International Standards of Accounting and Reporting (ISAR) Meeting which is an Intergovernmental Working Group of Experts established by ECOSOC in 1983.



From Wednesday to Friday, 6<sup>th</sup>–8<sup>th</sup> November 2024, **Mr. Khun Darith**, President of KICPAA, and delegates from the Accounting and Auditing Regulator, led by **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator, attended the 41<sup>st</sup> International Standards of Accounting and Reporting (ISAR) Meeting which is an Intergovernmental Working Group of Experts established by ECOSOC in 1983. Cambodia has become a member of ISAR since 1<sup>st</sup> January 2024. Held in Geneva, Switzerland, the meeting focused on two main topics:

- 1) Reviewing progress in the harmonization and practical implementation of sustainability reporting, assurance, and ethical considerations;
  - 2) Integrating reporting on the financial and sustainability performance of entities, with a focus on leveraging digitalization.
- Please be informed that Cambodia is prepared to implement the Sustainability Reporting Standard to support the achievement of the Cambodia Sustainable Development Goals (2016–2030).

Regional Council Meeting:  
139<sup>th</sup> ASEAN Federation of Accountants (AFA) Council Meeting



23 November 2024, Davao, Philippines **Mr. Neou Remy**, Vice President of KICPAA, representing **Mr. Khun Darith**, President of KICPAA, accompanied by **Mrs. Savuth Daly**, Executive Director of KICPAA, attended the 139<sup>th</sup> AFA Council Meeting hosted by the Philippine Institute of Certified Public Accountants (PICPA). The meeting aimed to strengthen collaboration within ASEAN while fostering transparency, accountability, and sustainable development for the future of the accountancy profession.

This event provided an excellent platform for meaningful discussions with regional members, where KICPAA shared its journey toward becoming a full member of the International Federation of Accountants (IFAC). It also reaffirmed KICPAA's commitment to advancing the accountancy profession in Cambodia. During the event, **Mr. Neou Remy** engaged in insightful dialogues with the Association of Chartered Certified Accountants (ACCA) and IFAC, focusing on enhancing the competencies of accounting professionals in Cambodia. These discussions emphasized keeping accountants at the forefront of the industry and integrating sustainability reporting into accounting practices, empowering accountants to lead in Environmental, Social, and Governance (ESG) initiatives.

On behalf of KICPAA, **Mr. Neou Remy** also confirmed that Cambodia will host the 140<sup>th</sup> AFA Council Meeting and Regional Conference in May 2025.

The meeting successfully concluded, fostering collaboration and advancing the accountancy profession across ASEAN. KICPAA thanks PICPA for hosting this meaningful event and looks forward to welcoming the region to Cambodia for the 140<sup>th</sup> AFA Council Meeting and Regional Conference in May 2025.

KICPAA President  
Mr. KHUN Darith and the  
KICPAA Secretariat welcomed  
esteemed guests from the  
World Bank



On the morning of November 27, 2024, KICPAA President **Mr. KHUN Darith** and the KICPAA Secretariat welcomed esteemed guests from the World Bank, including **Ms. Patricia McKenzie**, **Mr. Moad M. Alrubaidi**, and **Mr. Sophear Khiev**, for a fruitful discussion on advancing accounting and auditing practices in Cambodia. Key topics included updates on the CPD and ATQ programs, as well as insights into the National CPA Program.

The meeting concluded at 12:41 PM, leaving us with productive discussions and a strong sense of cooperation.

Honorable guests to attend  
the “Awards Ceremony for  
Outstanding Students”



On Wednesday morning, November 27, 2024, **Mrs. Savuth Daly**, Executive Director of KICPAA, and **Mr. Chea Thourn**, Education Director of KICPAA, were invited as honorable guests to attend the “**Awards Ceremony for Outstanding Students**” of ACLEDA University of Business (AUB). The event was held to congratulate the outstanding students of the university who studied and passed the ATQ examinations. This event was attended by 75 students, including professors, at AUB and ended on the same day with great success and fruitful results.

Consultation seminar on  
“Roadmap for Digitalization  
for Small and Medium-sized  
Professional Enterprises”



On Friday morning, November 29, 2024, KICPAA Organized a consultation seminar on “**Roadmap for Digitalization for Small and Medium-sized Professional Enterprises**” which was presided over by **H.E. Bou Tharin**, Director General of ACAR, **Mr. Khun Darith**, President of KICPAA, **Mrs. Savuth Daly**, Executive Director of KICPAA, and with the participation of honorable speakers, **Mr. Sim Chankiroth**, Founder and CEO of Banhji, as well as representatives from a total of 74 accounting and auditing companies.

The workshop was held with the following objectives:

1. To disseminate awareness and preparedness on the development of a digital capture roadmap for small and medium enterprises, accounting and auditing firms
2. To provide basic inputs for building a digital roadmap for SMPs
3. To encourage participants to share the challenges faced by all through digital adoption and implementation to gain a competitive advantage in the market
4. To help improve the operational efficiency of practitioners and relevant institutions in implementing digital transformation from now to 2035.

The consultation workshop ended at 12:00 PM with high fruitful and cooperation.

Dissemination workshop on  
“Accounting and Auditing  
Obligations and Related  
Provisions”



On Tuesday morning, December 10, 2024, at Build Bright University **Mrs. Savuth Daly**, Executive Director of KICPAA, and Professional officer of KICPAA participated and presented at the dissemination workshop on “**Accounting and Auditing Obligations and Related Provisions**” for lecturers and students of Build Bright University, was highly presided over by **H.E. Bou Tharin**, Director General of ACAR, and **Mr. Dy Davuth**, Vice-Rector of Build Bright University.

This workshop is designed to raise awareness of the implementation of three essential obligations, including:

1. Accurate bookkeeping
2. Preparation of financial statements in accordance with accounting standards
3. Submission of financial statements for independent audit in accordance with the Law on Accounting and Auditing and the regulations in force.

The workshop was attended by a total of 150 lecturers and students in the auditorium of Build Bright University.

The workshop ended at 12:00 PM with high fruitful and cooperation.

Dissemination workshop on  
“Accounting and Auditing  
Obligations and Related  
Provisions”



On Thursday morning, December 19, 2024 at National University of Management. **Mrs. Savuth Daly**, Executive Director of KICPAA, and Professional officer of KICPAA participated and presented at the dissemination workshop on “**Accounting and Auditing Obligations and Related Provisions**” for lecturers and students of National University of Management, Under the presidency by **Ms. Nean Bony**, Deputy Director General, representative of His Excellency **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator, and **Dr. Ly Sokheng**, Vice Chancellor of the National University of Management, highly representative of His Excellency Professor **Dr. HOR Peng** Rector of the National University of Management.

This workshop is designed to raise awareness of the implementation of three essential obligations, including:

1. Accurate bookkeeping
2. Preparation of financial statements in accordance with accounting standards
3. Submission of financial statements for independent audit in accordance with the Law on Accounting and Auditing and the regulations in force.

The workshop was attended by a total of 170 lecturers and students in the auditorium of Build Bright University.

The workshop ended at 10:30 AM with high fruitful and cooperation.

## KICPAA'S CPD AND TRAINING PROGRAM

### Student Orientation on "The learning and taking exam of Accounting Technician Qualification (ATQ) program"



On 5 January 2024, KICPAA and ACLEDA Institute of Business (AIB) successfully conducted a Student Orientation on "The learning and taking exam of Accounting Technician Qualification (ATQ) program" for more than 60 students at ACLEDA Institute of Business. The orientation received a lot of interest from students. It was a fruitful orientation for students in terms of the following:

1. Understanding of the importance of accounting and the accounting profession
2. Understanding of the Accounting Technician Qualification (ATQ) program
3. Encouraging registration for ATQ exams
4. Tips on how to study and get good results in the ATQ exam.

The event ended at 12:30 PM on the same day with a very fruitful and happy moment.

### Training of Trainer (TOT) on "Instruction on Teaching Accounting Technician Qualification (ATQ) program"



On 5 January 2024, KICPAA has conducted a Training of Trainer (TOT) on "Instruction on Teaching Accounting Technician Qualification (ATQ) program" to 14 lecturers at ACLEDA Institute of Business. The purpose of this training is to improve the capacity of the trainers, to increase the pass rate of students and to jointly develop new learning and teaching methods of the accounting and auditing profession. **Mr. Chea Thourn**, Education Director of KICPAA, was a trainer of this event and presented:

- Overview of KICPAA and Updates in Accounting and Auditing
- Curriculum of ATQ program
- Learning and teaching methods of ATQ program

The course ended at 4:30 PM on the same day with a very fruitful and happy moment.

**Student Orientation on  
“Tips to be a Professional  
Accountant”**



On 13 January 2024, KICPAA and ACLEDA Institute of Business (AIB) successfully conducted a Student Orientation on “**Tips to be a Professional Accountant**” for more than 215 participants at ACLEDA Institute of Business. The orientation received a lot of interest from participants. It was a fruitful orientation for participants in terms of the following:

1. Understanding of the importance of accounting and the accounting profession
2. Understanding of the Accounting Technician Qualification (ATQ) program
3. Encouraging registration for ATQ courses and exams
4. And tips on how to study and get good results in the ATQ exam.

The event ended at 12:00 PM on the same day with a very fruitful and happy moment.

**Student Orientation on  
“The learning and taking exam  
of Accounting Technician  
Qualification (ATQ) program”**



On 25 January 2024, KICPAA and Institute of finance and accounting (IFA) successfully conducted a Student Orientation on “**The learning and taking exam of Accounting Technician Qualification (ATQ) program**” for freshmen from morning and evening shifts at Institute of finance and accounting. The orientation received a lot of interest from students. It was a fruitful orientation for students in terms of the following:

1. Understanding of the importance of accounting and the accounting profession
2. Understanding of the Accounting Technician Qualification (ATQ) program
3. Encouraging registration for ATQ exams
4. Tips on how to study and get good results in the ATQ exam.

The event ended with a very fruitful and happy moment.

**Student Orientation on  
“The learning and taking exam  
of Accounting Technician  
Qualification (ATQ) program”**



On January 25, 2024, **Mr. Chea Thourn**, Education Director of KICPAA, co-organized a workshop on “**Accounting Education in the New Era**” at the Institute of Finance and Accounting for students of the Institute of Finance and Accounting. **Mr. Chea Thourn** was also one of the speakers in this workshop that presented “**The Benefits of the Accounting Technician Qualification Program.**” The workshop received a lot of interest from students. It was a fruitful workshop for participants in terms of the following:

1. Understanding the study of accounting skills in the modern era
2. Understanding the Accounting Technician Qualification (ATQ) and the benefits of this program
3. Gaining a better understanding of the demands of accountants in the current market

The event ended at 11:50 AM on the same day with a fruitful and happy moment.

**KICPAA Webinar: Tax Updates**



KICPAA hosted a webinar on “**Tax Updates**” by honor speakers **Ms. Pheng Sovicheany**, Founder and Managing Partner, and **Mr. Nguon Vandeth**, Senior tax counsel at Davies SM Attorneys at Law, Cambodia on Wednesday, 07 February 2024 from 9:00 AM to 11:30 AM. The webinar is a part of the Continuing Professional Development (CPD) Programmed for KICPAA Members and the growing of accountancy industry in Cambodia.

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

**Student Orientation on  
“The learning and taking exam  
of Accounting Technician  
Qualification (ATQ) program”**



On 13 February 2024, KICPAA and Vanda Institute successfully co-conducted a Student Orientation on “**The learning and taking exam of Accounting Technician Qualification (ATQ) program**”. The orientation was attended by a total of 17 participants to boost the passing rate of the ATQ Examination. The event ended at 8:00 PM on the same day, leaving everyone with a sense of fulfilment and happy moment.

**Training of Trainers (TOT)  
under the topic "Accounting  
Updates"**



On 14-15 February 2024, KICPAA successfully conducted the Training of Trainers (TOT) under the topic "**Accounting Updates**" for 27 lecturers from 13 different educational institutions. The training was conducted by our honorable speaker, **Mr. Long Borint**, a trainer with many years of experience in the accounting profession.

As a result, these training sessions have enhanced lecturers' ability to:

1. Understand more about the accounting updates
2. Teach accounting to be more effective by applying knowledge to practices
3. Increase the passing rate in the ATQ examination.

The event ended with a fruitful and happy moment.

**KICPAA Webinar: The Wave  
of Cyber Attacks: Focusing on  
Financial Institutions**



KICPAA hosted a webinar on "**The Wave of Cyber Attack: Focusing on Financial Institutions**" by honor speaker **Dr. Vong Sokha**, Chief Executive Officer of Technovage Solution Co., Ltd., on Friday, 23 February 2024, from 9:00 AM to 11:30 AM. The webinar is a part of the Continuing Professional Development (CPD) Program for KICPAA Members and the growing accounting industry in Cambodia.

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

**Membership Induction Course**



KICPAA has organized an Induction Course of three sessions for 30 new members in 2024 at the KICPAA meeting room, on March 21 and 22, 2024. The purpose of this training is to introduce the understanding of the Institute, its membership & obligations, the Continuing Professional Development (CPD) policy, Accounting Technician Qualification (ATQ) to members, and especially congratulations to the new members. As a result of this training, all the new members who participated were proud to be members of KICPAA and committed to participate in additional self-development on a regular basis with various training courses organized by KICPAA. The program ended with fruitfulness, fun, and networking.

**KICPAA webinar on  
“Transfer Pricing”**



KICPAA with the collaborations from ALLNISON AUDITING AND CONSULTING CO., LTD. hosted a webinar on **“Transfer Pricing”** on Tuesday, 2 April 2024 from 9:00 AM to 11:00 AM. The webinar is a part of the Continuing Professional Development (CPD) Programmed for KICPAA Members and the growing of accountancy industry in Cambodia.

The Webinar was successfully conducted with significant excitement and interest by 460 participants.

**KICPAA Webinar: CIFRS for  
SMEs: Financial Instruments**



KICPAA with the collaborations from Crowe Malaysia PLT. hosted a webinar on **“CIFRS for SMEs: Financial Instruments”** on Friday, 3 May 2024 from 9:00 AM to 12:00 PM. The webinar is a part of the Continuing Professional Development (CPD) Program for KICPAA Members and the growing of accountancy industry in Cambodia.

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

**Training of Trainers (TOT)  
under the topic “QuickBooks  
Online Global Edition Best  
Practices and Technical  
Sharing”**



On May 9–10, 2024, KICPAA successfully conducted the Training of Trainers (TOT) under the topic **“QuickBooks Online Global Edition Best Practices and Technical Sharing”** for 20 lecturers from 13 different educational institutions. The training was conducted by our speaker, Mr. Sor Dara.

As a result, these training sessions have enhanced lecturers’ ability to:

1. Understand more about QuickBooks Online.
2. Teach QuickBooks to be more effective by applying knowledge to real-life practices.
3. Increase the passing rate in the ATQ examination.

The event ended with a fruitful and happy moment.

**Student Orientation on  
“The learning and taking exam of Accounting Technician  
Qualification (ATQ) program”**



On 28 May 2024, KICPAA and the ACLEDA University of Business (AUB) successfully conducted a Student Orientation on “**The learning and taking exam of Accounting Technician Qualification (ATQ) program**” for 37 students at ACLEDA University of Business (AUB). The orientation received a lot of interest from students. It was a fruitful orientation for students in terms of the following:

1. Understanding of the importance of accounting and the accounting profession
2. Understanding of the Accounting Technician Qualification (ATQ) program
3. Encouraging registration for ATQ exams
4. Tips on how to study and get good results in the ATQ exam.

The event ended on the same day with a fruitful and happy moment.

**KICPAA Webinar:  
Code of Ethics**



KICPAA with the collaborations from PKF Covenant Co., Ltd. hosted a webinar on “**Code of Ethics**” on Monday, 3 June 2024 from 9:00 AM to 11:30 AM. The webinar is a part of the Continuing Professional Development (CPD) Program for KICPAA Members and the growing of accountancy industry in Cambodia.

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

**Student Orientation on  
“The learning and taking exam of Accounting Technician  
Qualification (ATQ) program”**



On 4 June 2024, KICPAA and the Institute of Finance and Accounting (IFA) successfully conducted a Student Orientation on “**The learning and taking exam of Accounting Technician Qualification (ATQ) program**” for 43 students at Institute of Finance and Accounting (IFA). The orientation received a lot of interest from students. It was a fruitful orientation for students in terms of the following:

1. Understanding of the importance of accounting and the accounting profession
2. Understanding of the Accounting Technician Qualification (ATQ) program and KICPAA app
3. Encouraging registration for ATQ exams
4. Tips on how to study and get good results in the ATQ exam.

The event ended on the same day with a fruitful and happy moment.

### Student Orientation on “Learning and Taking ATQ Exam”



On Saturday morning, June 8, 2024, KICPAA and the ACLEDA University of Business (AUB) successfully conducted a Student Orientation on “**Learning and Taking ATQ Exam**” for participants at Centre for Entrepreneurship Training & Development of AUB. It was a fruitful orientation for participants in terms of the following:

1. Understanding of the importance of accounting and the accounting profession
2. Understanding of the Accounting Technician Qualification (ATQ) program and KICPAA App
3. Encouraging registration for ATQ exams
4. Tips on how to study and get good results in the ATQ exam.

The event ended at 11:30 AM on the same day with a fruitful and happy moment.

### Student Orientation on “The learning and taking exam of Accounting Technician Qualification (ATQ) program”



On 11 June 2024, KICPAA and the Institute of Finance and Accounting (IFA) successfully conducted a Student Orientation on “**The learning and taking exam of Accounting Technician Qualification (ATQ) program**” from morning and evening shifts for 80 students at Institute of Finance and Accounting (IFA). As a result, this orientation was fruitful for students in terms of the following:

1. Understanding of the importance of accounting and the accounting profession
2. Understanding of the Accounting Technician Qualification (ATQ) program and KICPAA app
3. Encouraging registration for ATQ exams
4. Tips on how to study and get good results in the ATQ exam.

The event ended on the same day with a fruitful and happy moment.

### KICPAA Webinar: IFRS S1 and S2



KICPAA with the collaborations from Grant Thornton (Cambodia) Ltd. and Grant Thornton Australia Limited hosted a webinar on “**IFRS S1 and S2**” on Friday, 14 June 2024 from 9:30 AM to 11:30 AM. The webinar is a part of the Continuing Professional Development (CPD) Programmed for KICPAA Members and the growing of accountancy industry in Cambodia.

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

**Student Orientation on  
“Tips to be Certified Accountant  
and Finance Specialist”**



On 29 June 2024, KICPAA and ACLEDA University of Business (AUB) successfully conducted a Student Orientation on “**Tips to be Certified Accountant and Finance Specialist**” for 43 participants at ACLEDA University of Business. The orientation received a lot of interest from participants. It was a fruitful orientation for participants in terms of the following:

1. Understanding tips to prepare to be certified accountant and finance specialist
2. Understanding of the Accounting Technician Qualification (ATQ) program
3. Encouraging registration for ATQ courses and exams.

In addition, the Education Director also participated in the celebration ceremony and took photos with the trainees who graduated from TQ1 course.

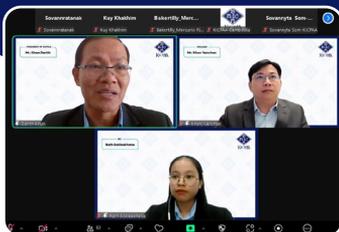
The event ended at 11:00 AM on the same day with a very fruitful and happy moment.

**Student Orientation on  
“The learning and taking exam  
of Accounting Technician  
Qualification (ATQ) program”**



On Thursday evening, July 04, 2024, KICPAA and the Institute of Finance and Accounting (IFA) successfully conducted a Student Orientation on “**The learning and taking exam of Accounting Technician Qualification (ATQ) program**” for 33 students at Institute of Finance and Accounting (IFA). The purpose of this orientation was to inform students about the accounting updates and the demands of the accounting profession today. It also aims to familiarize students with study techniques and encourage them to sit for the ATQ exam. The event ended on the same day with a successful and fruitful moment.

**KICPAA Webinar:  
Information Security Audit**



KICPAA with the collaborations from Deloitte (Cambodia) Co., Ltd. hosted a webinar on “**Information Security Audit**” on Friday, 5 July 2024 from 9:00 AM to 11:30 AM. The webinar is a part of the Continuing Professional Development (CPD) Programmed for KICPAA Members and the growing of accountancy industry in Cambodia.

The Webinar was successfully conducted with significant excitement and interest by more than 100 participants.

**Training of Trainers (TOT)  
under the topic “Value Chain  
Finance”**



On July 16-17, 2024 KICPAA successfully conducted the Training of Trainers (TOT) under the topic “**Value Chain Finance**” for 26 lecturers from 12 different educational institutions. The training was conducted by our speaker, **Mr. Long Borint**, a trainer with many years of experience in accounting and finance. As a result, these training sessions have enhanced lecturers’ ability to gain knowledge about current Value Chain Finance’s role in business. The event ended with a fruitful and happy moment.

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



KICPAA with the collaborations from Crowe (KH) Co., Ltd. and Crowe Malaysia PLT hosted a physical workshop on “**ISQM 1, ISQM 2 and ISA 220**” on Thursday and Friday, 18 & 19 July 2024 from 9:00 AM to 5:00 PM at Phnom Penh Hotel. The workshop is a part of the Continuing Professional Development (CPD) Programmed for KICPAA Members and the growing accountancy industry in Cambodia.

The workshop was successfully conducted with significant excitement and interest by 47 participants from KICPAA Members, Accounting and Auditing Regulator, Securities and Exchange Regulator of Cambodia, National Bank of Cambodia, General Department of Taxation, and other industries.

**Student Orientation on  
“The learning and taking exam  
of Accounting Technician  
Qualification (ATQ) program”**



On the evening of Monday, July 22, 2024, KICPAA and the Vanda institute successfully conducted a Student Orientation on “**The learning and taking exam of Accounting Technician Qualification (ATQ) program**” for 20 students at Vanda institute. It was a fruitful orientation for students in terms of the following:

1. Understanding of the importance of accounting and the accounting profession
2. Understanding more about the Accounting Technician Qualification (ATQ) program
3. Understanding how to prepare before the ATQ exam
4. Tips on how to study and get good results in the ATQ exam.

The event ended on the same day with a fruitful and happy moment.

## KICPAA Webinar: Hot Accounting Issues in the Banking Industry



KICPAA with the collaborations from PricewaterhouseCoopers (Cambodia) Ltd. hosted a webinar on “**Hot Accounting Issues in the Banking Industry**” on Friday, 16 August 2024 from 9:00 AM to 11:30 AM. The webinar is a part of the Continuing Professional Development (CPD) Programmed for KICPAA Members and the growing of accountancy industry in Cambodia.

The Webinar was successfully conducted with significant excitement and interest by more than 100 participants.

## Sharing session on “The Updates of Accounting Sector in Cambodia.”



On the evening of August 29, 2024, KICPAA and Build Bright University joined forces to present a captivating sharing session on “**The Updates of Accounting Sector in Cambodia.**” The event featured an enlightening presentation by **Mr. Chea Thourn**, Education Director of KICPAA, who provided valuable insights to a packed audience of 30 students.

The sharing session delved into the significance of accounting and the accounting profession, shedding light on the Accounting Technician Qualification (ATQ) program and offering a comprehensive overview of the Cambodian accounting landscape. Participants gained a deeper understanding of the industry’s current trends, challenges, and opportunities.

The event ended with a sense of accomplishment and enthusiasm, leaving students inspired to explore the exciting world of accounting.

## Training of Trainers (TOT) under the topic “The Update of Accounting Regulations in Cambodia”



On Thursday afternoon, September 12, 2024, the KICPAA successfully conducted the Training of Trainers (TOT) under the topic “**The Update of Accounting Regulations in Cambodia**” which was presided over by **Mrs. Savuth Daly**, Executive Director of KICPAA, accompanied by **Mr. Chea Thourn**, Education Director of KICPAA, and **Mr. Soeun Beaute**, Deputy Director of Legal and Compliance Department of ACAR & also the speaker at Phnom Penh Hotel. This training was attended by 37 lecturers from 19 higher education institutions. As a result, this training course improved lecturers’ capacity on:

- Insight the accounting and auditing law
- The update of accounting and auditing regulations in Cambodia
- Teaching on accounting effectively.

The training ended at 4:40 PM with a fruitful and happy moment.

**KICPAA Webinar  
"KICPAA Membership and  
ACAR Licensing"**



KICPAA in collaboration with the Accounting and Auditing Regulator (ACAR), hosted a webinar “**KICPAA Membership and ACAR Licensing**” on Thursday, 19 September 2024 from 9:00 AM to 11:24 AM. The webinar were presented by our honorable speakers **Miss. Koeng Keo Pisey**, Membership and Registration Executive of KICPAA, and **Mr. Sun Soem**, Head of License Office of ACAR. The webinar provided an insight of KICPAA membership and ACAR licensing. It was a successfully webinar with 275 participants.

**KICPAA 2 days Physical  
Workshop: Audit Practice  
Manual (APM)**



KICPAA hosted a 2 days physical workshop on “**Audit Practice Manual (APM)**” on Thursday & Friday, 26 & 27 September 2024 from 8:30 AM to 5:00 PM at Phnom Penh Hotel. The workshop is part of the Continuing Professional Development (CPD) Program for KICPAA Members and the growth of accountancy sector in Cambodia.

The workshop was successfully conducted with significant excitement and interest by 49 participants from KICPAA Members, KICPAA firm Members, and general audiences.

**KICPAA webinar on  
"Step Guide to a Successful  
Accounting Systems  
Implementation"**



KICPAA held a webinar on “**Step Guide to a Successful Accounting Systems Implementation**” on Monday, 7 October 2024 from 9:00 AM to 11:30 AM. The webinar is a part of the Continuing Professional Development (CPD) Program for KICPAA Members and the growing accountancy industry in Cambodia.

The webinar attracted 250 participants, who engaged with great enthusiasm and interest, making it a resounding success.

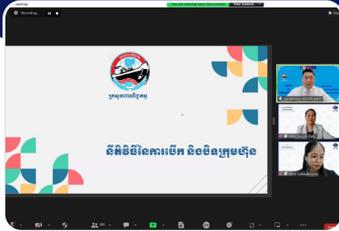
### KICPAA physical workshop on “CIFRS 15”



KICPAA with the collaborations from PKF Covenant Co., Ltd. hosted a physical workshop on “CIFRS 15” on Thursday 24 October 2024 from 9:00 AM to 5:00 PM at Phnom Penh Hotel. The workshop is a part of the Continuing Professional Development (CPD) Programme for KICPAA Members and the growing accountancy industry in Cambodia.

The workshop was successfully conducted with significant excitement and interest by 36 participants from KICPAA Members, Accountants, Auditors, Finance teams, Senior Management, and other related fields.

### KICPAA Webinar on “Procedure of New Company Registration and Dissolution”



On the morning of Wednesday, 30 October 2024, from 9:00 to 10:35, in cooperation with the Ministry of Commerce, the Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) hosted a webinar on the “**Procedure for New Company Registration and Dissolution.**” The webinar was honored by **H.E. BUON Sarakmony**, Secretary of Commerce, and aimed to raise awareness about the procedures for new company registration and dissolution for businesses and investors. As a result, the webinar was successfully conducted, attracting the interest of 820 participants.

### Membership Induction Course



On the morning of Thursday, 31 October 2024, the KICPAA organized a Membership Induction Course for 55 new members in 2024 at the Himavari Hotel. This training aims to introduce the understanding of the Institute, its membership & obligations, the Continuing Professional Development (CPD) policy, Accounting Technician Qualification (ATQ) to members, and especially congratulations to the new members. As a result of this training, all the new members who participated were proud to be members of KICPAA and committed to participate in additional self-development regularly with various training courses organized by KICPAA. The program ended with fruitfulness, fun, and networking.

**KICPAA Webinar on  
“Updates on laws and  
regulations on taxation”**



On Friday, 8 November 2024 from 9:00 AM to 11:50 AM, The KICPAA in cooperation with the General Department of Taxation hosted a webinar as part of the Continuing Professional Development (CPD) Program on “**Updates on laws and regulations on taxation**” with our expert speaker, representative of General Department of Taxation, **Mr. Chhay Cheaheng**, Deputy of Department of Large Taxpayer. This webinar was organized to update laws and regulations on taxation to ensure that taxpayers implement their obligations correctly by the laws and regulations on taxation. The webinar was successfully held with the interest of 1000 participants.

**KICPAA Webinar on  
“Standard Operating  
Procedure (SOP) of Tax Audit  
for Tax Officers and  
Taxpayers”**



On the morning of Tuesday, 12 November 2024 from 9:00 AM to 11:00 AM, KICPAA in cooperation with the General Department of Taxation hosted a webinar as part of the Continuing Professional Development (CPD) Program on “**Standard Operating Procedure (SOP) of Tax Audit for Tax Officers and Taxpayers**” with our expert speaker, representative of General Department of Taxation, **Mrs. Ouk Polita**, Deputy of Department of Large Taxpayer.

This webinar was organized

1. to inform taxpayers and the general public about the tax audit function, types and rules
2. procedures of tax audit, rights, authority
3. obligations, code of conduct and professionalism, monitoring and evaluation mechanisms, and reporting and appeal mechanisms.

The webinar was successfully held with the interest of 605 participants.

### KICPAA Webinar on “Transfer Pricing”



On the morning of Tuesday, 19 November 2024 from 9:00 AM to 11:00 AM, KICPAA in cooperation with the General Department of Taxation hosted a webinar as part of the Continuing Professional Development (CPD) Program on “**Transfer Pricing**” with our expert speaker, representative of General Department of Taxation, **Mr. Try Chandarith**, Deputy Chief of Bureau of Department of Enterprise Audit.

The purpose of this webinar is to inform

1. Understand the regulations related to transfer pricing,
2. An overview and the importance of transfer pricing
3. Comparability factors, transfer pricing methodologies, and documentation requirements.

The webinar was successfully held with the interest of 557 participants.

## Memorandum of Understanding (MoU)

### MoU between KICPAA and APOLLO BUSINESS SCHOOL



The signing Ceremony of the Memorandum of Understanding (MOU) between Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) and APOLLO BUSINESS SCHOOL on the acceptance of ATQ Program and recognition of APOLLO BUSINESS SCHOOL as ATQ Training Organization was hosted at the KICPAA office on 6 September 2024 at 10:00 AM.

This collaboration marks a significant step forward in enhancing opportunities for students in the ATQ program. Through this MOU, we will coordinate internships that provide invaluable real-world experience and professional growth.

### MoU between KICPAA and La Paix Business School



The Signing Ceremony of the Memorandum of Understanding (MoU) between Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) and La Paix Business School on the acceptance of the ATQ Program and recognition of La Paix Business School as an ATQ Training Organization was hosted at the KICPAA office on 9 September 2024 at 3:15 PM.

This collaboration marks a significant step forward in enhancing the harmonization of accounting programs and equipping students with career readiness skills to become qualified accounting technicians.

**MoU between KICPAA and  
Royal University of Law and  
Economics (RULE)**



On Wednesday morning, 18 September 2024, the signing ceremony of the Memorandum of Understanding (MoU) between Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) and Royal University of Law and Economics (RULE) on the acceptance of the ATQ Program and recognition of Royal University of Law and Economics (RULE) as an ATQ Training Organization was hosted at the meeting hall of Royal University of Law and Economics at 10:00 AM.

This collaboration marks a significant step forward in enhancing the harmonization of accounting programs and equipping students with career readiness skills to become qualified accounting technicians.

**MoU between KICPAA and  
P A T Professional Limited**



On Tuesday afternoon, 8 October 2024, the signing ceremony of the Memorandum of Understanding (MoU) between Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) and P A T Professional Limited was hosted at the KICPAA meeting room at 2:00 PM. The MoU was signed for the students studying the ATQ program to be interns at P A T Professional Limited, an active member of KICPAA in providing accounting and auditing services. This MoU also means that P A T Professional Limited will encourage staff to study and take exams in the ATQ program.

This collaboration marks a significant step forward in equipping students with career readiness skills to become qualified accounting technicians.

**MoU between KICPAA and  
Cambodian Mekong University  
(CMU)**



On Friday morning, 11 October 2024, the signing ceremony of the Memorandum of Understanding (MoU) between Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) and Cambodian Mekong University (CMU) on the acceptance of the ATQ Program and recognition of Cambodian Mekong University as an ATQ Training Organization was hosted at the meeting hall of Cambodian Mekong University at 10:00 AM.

This collaboration marks a significant step forward in enhancing the harmonization of accounting programs and equipping students with career readiness skills to become qualified accounting technicians.

## COOPERATION AND PARTICIPATION WITH NATIONAL AND INTERNATIONAL INSTITUTIONS

The KICPAA has participated in various activities with KIC national and international institutions, such as:

### Accounting and Auditing Regulator (ACAR)

- 1 Facilitated members of KICPAA to participate in an online survey to confirm their interest and opinions in registering as ASEAN CPA and Foreign RFPA (Registered Foreign Professional Accountant) as requested on January 12.
- 2 Prepared a summary table of updated data for KICPAA members who are Cambodian with sufficient qualifications to become ASEAN CPAs, as requested.
- 3 Prepared the KICPAA's 2024 quarterly report to ACAR.
- 4 Prepared information related to KICPAA in the 2023 ACAR newsletter, as requested.
- 5 Prepared a summary table of data related to Key Risk Indicators (KRIs) for the implementation of the project to prepare the financial stability report of the non-bank financial sector, Phase 1, as requested.
- 6 Participated in a public consultation meeting organized by ACAR on the **"Draft Sub-Decree on Penalties for Offenses against the Law on Accounting and Auditing"** on March 18.
- 7 Participated in the 9<sup>th</sup> virtual meeting of the Monitoring Committee of Cambodia on March 19.
- 8 Participated in a consultation meeting on the **"Draft Prakas on the submission of Annual Financial Statements and the Obligation to submit the Independent Audited Financial Statements"** on March 25.
- 9 Facilitated the distribution of an online survey sample to qualified accountants for ASEAN CPA registration via email on March 27.
- 10 Facilitated and prepared a letter requesting further clarification from ACAR on certain contents in the Prakas on **"Management of Accounting and Auditing Professional Licenses"** to KICPAA members.
- 11 Participated in a follow-up virtual meeting on the **"Draft Prakas on Quality Control of Auditing and Assurance"** on April 26.
- 12 Participated in and presented on **"KICPAA Membership"** at a dissemination workshop on **"Prakas on the Management of Accounting and Auditing Professional Licenses and Online License Application"** on April 29 at Phnom Penh Hotel.
- 13 Participated in a follow-up virtual meeting on the **"Draft Prakas on Quality Control of Auditing and Assurance"** on May 3.
- 14 Participated in a consultation meeting on **"International Standards on Auditing for Less Complex Entities (ISA for LCEs)"** on May 10.

- 15 Participated in a public consultation meeting on the “**Draft Prakas on Quality Control of Auditing and Assurance**” on May 20.
- 16 Prepared a letter through ACAR to respectfully inform **H.E. Dr., Deputy Prime Minister, Minister of Economy and Finance**, regarding the preparation of the 21<sup>st</sup> Annual General Meeting of KICPAA.
- 17 Invited 1 representative from ACAR to participate in the **138<sup>th</sup> Board Meeting of the ASEAN Federation of Accountants (AFA)** in Malaysia.
- 18 Requested and received a response for the appointment of 1 representative from ACAR to join as a member of Governing Council of KICPAA for the 7<sup>th</sup> mandate (2024-2028).
- 19 Attend the 10<sup>th</sup> meeting of the Monitoring Committee of Cambodia on July 11.
- 20 Summarized data for the first semester regarding the updated status of KICPAA members who are qualified Cambodian to become ASEAN CPAs, submitted to ACAR on July 12.
- 21 Participated in a dissemination workshop on “**Results of Audit Quality Review for 2023 and Future Work Directions on Audit Quality Review Program**” on July 25 at 345 Building, responded to the request for review and comments on the application of ISA for LCE standards by organizing a consultation workshop on “**International Standards on Auditing for Less Complex Entities in Cambodia (ISA for LCE)**” on August 22 at Himawari Hotel.
- 22 Requested and collaborated on organizing a training of trainers on “**Updates on Accounting Regulations in Cambodia**” on August 12 at Phnom Penh Hotel.
- 23 Submitted a report on the survey results for the adoption and implementation of ISA for LCE standards to ACAR on August 26.
- 24 Appointed 7 representatives to join as members of the Technical Committee for Supporting the Implementation of Accounting Standards, Auditing and Assurance Standards, and the Code of Professional Ethics for the Private Sector on August 28, which included:
  - **3 representatives from KICPAA:**
    1. **Mr. Khun Darith**, President of KICPAA
    2. **Mr. Neou Remy**, Vice President of KICPAA
    3. **Mrs. Savuth Daly**, Executive Director of KICPAA
  - **4 representatives from accounting and/or auditing firms, active members of KICPAA:**
    4. **Mr. Chou Cheameas**, Senior Manager, Representative from DELOITTE (CAMBODIA) CO., LTD.
    5. **Mr. Nge Huy**, Senior Partner Representative from KPMG CAMBODIA LTD.
    6. **Ms. Lan Sinratana**, Partner Representative from ERNST & YOUNG (CAMBODIA) LTD.
    7. **Ms. Hang Sophath Molyzana**, Partner Representative from PRICEWATERHOUSECOOPERS (CAMBODIA) LTD.
- 25 Requested and collaborated on organizing a webinar on “**KICPAA Membership and License Application from ACAR**” on September 19.

- 26 Requested and received the Audit Practice Manual as essential documentation for the training workshop on “**Audit Practice Manual (APM)**” as requested on September 16, and received all documents.
- 27 Collaborated on organizing a consultation workshop on “**International Standards on Auditing for Less Complex Entities in Cambodia (ISA for LCE)**” on September 27 at Himawari Hotel.
- 28 Received Prakas No. 055, dated September 10, 2024, regarding the announcement of the appointment of the president, Vice president, and members of the KICPAA Governing Council for the 7<sup>th</sup> mandate on September 16, and continued to disseminate the announcement to relevant members for information and reporting.
- 29 2 Sent the names of 2 KICPAA officers to participate in the quality review of auditing firms that have legally obtained accounting and auditing professional licenses in Cambodia: **Ms. Koeng Keopisey**, Senior Registration and Membership Officer of KICPAA, and **Mr. Poch Sovannrotanak**, Membership Officer of KICPAA.
- 30 Participated in a public consultation meeting on the digital financial reporting platform for small and medium-sized enterprises and non-profit organizations on September 16.
- 31 Participated as a sponsoring partner with a total of USD 20,000 as requested for the 2024 National Accounting Forum program on “**Roles of Accounting & Financial Technology in Cambodia 2030 Vision**” on October 17 and 18 at Koh Pich Convention and Exhibition Center.
- 32 Participated as a co-organizer of the 2024 National Accounting Forum program on “**Roles of Accounting & Financial Technology in Cambodia 2030 Vision**” on October 17 and 18 at Koh Pich Convention and Exhibition Center.
- 33 Participated in the opening meeting on “**Audit Quality Review of Auditing Firms for 2024**” on October 22 at the ACAR meeting room.
- 34 Prepared a letter requesting ACAR to review and provide recommendations on the draft Standard Operating Procedure (SOP) for Investigation and Disciplinary Sanctions of KICPAA on October 24.
- 35 Participated in the 41<sup>st</sup> meeting of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR Meeting), led by **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator, on International Standards of Accounting and Reporting established by ECOSOC in 1983 (Cambodia became a member of ISAR from January 1, 2024) from November 6 to 8 in Geneva, Switzerland.
- 36 Received a response regarding ACAR’s comments on the draft Standard Operating Procedure (SOP) for Investigation and Disciplinary Sanctions of KICPAA on November 20.
- 37 Received a copy of the report on the status of the non-bank financial sector in 2023 from ACAR on November 20 and kept it as internal documentation.
- 38 Participated in an online meeting on “**Results of Audit Quality Review of Auditing Firms for 2024**” on December 3.

39 Received for information and documentation on December 3<sup>rd</sup>, regarding the high-level remarks of **H.E. Dr. Deputy Prime Minister, Minister of Economy and Finance**, dated November 21, 2024, in response to Letter No. 10980, dated October 31, 2024, from **H.E. Deputy Prime Minister, Minister of Foreign Affairs and International Cooperation**, concerning the request for high-level recommendation on the matter of not allowing Myanmar to serve as vice-chair, co-chair, or chair of sectoral meetings, and not allowing Myanmar to host sectoral meetings in its own country.

40 Noted for information and documentation on December 5, Prakas No. 067, dated November 21, 2024, on the appointment of the composition of the Technical Committee to support the implementation of accounting standards, auditing standards, and assurance and professional ethics code for the private sector.

41 Participated in a working group meeting to review and discuss topics for organizing the 2025 National Accounting Forum on December 24 at the ACAR meeting room.

### Ministry of Economy and Finance

1 Noted for information on December 26, letter No. 13701, dated December 24, 2024, regarding the request to appoint 3 representatives to join as members of the Technical Committee of Accounting Standards for Public Sector and is currently undergoing internal work to respond and inform **H.E. Dr. Ngy Tayi**, Secretary of State, Ministry of Economy and Finance.

### Ministry of Commerce

1 Requested cooperation to appoint a representative as a professional speaker in a webinar on “**Procedure of New Company Registration and Dissolution**” and received a response.

2 Collaborated on organizing a webinar with the esteemed participation of **H.E. Buon Sarakmony**, Secretary of Commerce, in charge of Business Registration, under the theme “**Procedure of New Company Registration and Dissolution**” on October 30, successfully.

### General Department of Taxation

1 Shared information with members via email regarding the minutes of the meeting to discuss tax challenges with the Cambodia Chamber of Commerce and the Tax Legislation and Governance Working Group between the Royal Government and the private sector on February 22.

2 Shared information with members via email regarding the minutes of the meeting to discuss tax challenges within the framework of the General Department of Taxation working group and the private sector on February 22.

3 Requested cooperation to appoint expert speakers for online workshops on three topics: (1) Tax Updates, (2) Transfer Pricing, and (3) Tax Auditing, and received a response.

Collaborated on organizing 3 successful webinars, including:

1. On November 8, under the theme “**Tax Updates**”
2. On November 12, under the theme “**Manual on Procedures and Processes for Tax Audits for Tax Officials and Taxpayers**” and
3. On November 19, under the theme “**Transfer Pricing**”

### National Bank of Cambodia

- 1 Requested the appointment of 1 representative from the National Bank of Cambodia (NBC) to join as a member of the Governing Council of KICPAA for the 7<sup>th</sup> mandate (2024-2028) and received a response.
- 2 Requested cooperation to appoint an expert speaker for a webinar on “**Converting Foreign Currency to KHR in Accounting System**”.

### International Federation of Accountants (IFAC)

- 9 Conducted a virtual discussion meeting on the Accounting Technician Qualification (ATQ) program with **Ms. Tanya Musumhi**, IFAC representative, on January 29.
- 2 Conducted 2 virtual discussion meetings with IFAC’s Education Director.
- 3 Conducted virtual meetings with **Ms. Tanya Musumhi**, IFAC representative, on March 13 and March 26.
- 4 Attended the virtual IFAC Asia-Pacific Sustainability Exchange meeting held on April 25.
- 5 Conducted a direct meeting between **KICPAA**, **ACAR**, and **Ms. Tanya Musumhi**, representative of the International Federation of Accountants (IFAC), on updating KICPAA’s application for full IFAC membership and detailed discussion on additional conditions that KICPAA must implement for IFAC on April 29 at KICPAA meeting room.
- 6 Reviewed and completed the IFAC Membership Engagement Questionnaires.
- 7 Attended the 5 virtual discussion meetings between KICPAA, ACAR, ACCA, and IFAC on updates and other conditions for becoming a full IFAC member and points related to ACCA Sponsorship.
- 8 Attended the virtual discussion meeting with IFAC’s Accounting Education Director on November 5.
- 9 Attended the IFAC and AFA regional webinar on Developing an Effective PAO Strategy on November 14.

## ACCA Cambodia

- 1 Participated in a discussion meeting on the progress of the accounting and auditing sector in Cambodia, as well as the possibility of future cooperation with **KICPAA**, with **Mr. Airil Razali**, CEO of TYMBA, a professional training institution in Malaysia, and the working group, facilitated and led by **Mr. Noeu Ratna**, Head of ACCA Cambodia, on January 18.
- 2 Collaborated in providing various information and submitting updated relevant documents to become a full IFAC member for KICPAA to ACCA for review and further comments, especially on the preparation of the draft Standard Operating Procedure (SOP) for Investigation and Disciplinary Sanctions of KICPAA.
- 3 Participated in a meeting between KICPAA leadership and ACCA on cooperation between the two institutions, with the presence of **Mr. Aucky Pratama**, Head of Public Sector ACCA for Asia Pacific region, to visit KICPAA, facilitated by **Mr. Noeu Ratna**, Head of ACCA Cambodia, on October 14.
- 4 Participated in a sharing workshop and the signing of a Memorandum of Understanding ceremony between the Non-Bank Financial Services Authority (FSA) and ACCA Global on December 9 at the FSA headquarters.

## ASEAN Federation of Accountants (AFA)

- 1 Attended a virtual meeting on AFA Office Bearers and AFA Secretariat on March 20.
- 2 Participated in the 138th Board Meeting of the ASEAN Federation of Accountants (AFA) at Mandarin Oriental Hotel in Malaysia on June 13.
- 3 Requested the Executive Director of the ASEAN Federation of Accountants (AFA) to facilitate discussions and share best practices in preparing mechanisms and regulations related to investigation and disciplinary sanctions of accounting professional institutes in Singapore, Malaysia, and Indonesia.
- 4 Attended the virtual meeting to discuss upcoming preparations for the 140<sup>th</sup> Board Meeting of the ASEAN Federation of Accountants (AFA) and the regional conference (AFA & KICPAA Conference), which Cambodia will host, on November 11.
- 5 Attended the AFA - ACCA webinar on the Implementation of IFAC Statement of Membership Obligations 6 Investigation & Discipline (SMO 6 I&D) on November 28.
- 6 Participated in the regional conference of AFA and PICPA (AFA & PICPA Conference) on November 22 at SMX Convention Center, Davao City, Philippines.
- 7 Participated in the 139th Board Meeting of the ASEAN Federation of Accountants (AFA) at Acacia Hotel Davao, Philippines, on November 23. During this meeting, it was announced that Cambodia will host the 140<sup>th</sup> Board Meeting of the ASEAN Federation of Accountants and the regional conference in May 2025, organized by KICPAA.

## Securities and Exchange Regulator of Cambodia (SERC)

- 1 Participated in a meeting with relevant parties on the draft Prakas on “**Sustainability Disclosure**” on January 19.
- 2 Participated in a public consultation meeting on the draft Prakas on “**Sustainability Disclosure**” on February 2.
- 3 Requested the appointment of 1 representative from SERC to join as a member of the Governing Council of KICPAA for the 7<sup>th</sup> mandate (2024-2028) and received a response.

## Insurance Regulator of Cambodia (IRC)

- 1 Facilitated inviting representatives of auditing firms to participate in a training session on updated public service fees held on January 17.
- 2 Participated in a training session on updated public service fees on January 17.
- 3 Facilitated inviting representatives of level 1 accounting firms and auditing firms that are members of KICPAA to participate in a consultation on the draft Prakas on Recognition of Liquidators in the Insurance Sector on June 11.
- 4 Participated in a consultation on the draft Prakas on Recognition of Liquidators in the Insurance Sector on June 11.
- 5 Facilitated inviting representatives of auditing firms that are members of KICPAA to participate in a training session on updated public services of IRC on June 17.
- 6 Facilitated inviting representatives of auditing firms that are members of KICPAA to participate in a training session on updated public services of IRC on June 17.
- 7 Requested the appointment of 1 representative from IRC to join as a member of the Governing Council of KICPAA for the 7<sup>th</sup> mandate (2024-2028) and received a response.
- 8 Appointed 1 representative, **Mr. Khav Hong**, a member of the governing council of KICPAA, to join as a member of the “**Working Group for Studying and Implementing International Financial Reporting Standards 17 and 9 for Insurance Business in Cambodia**” as requested on August 30.
- 9 Participated in a meeting on International Financial Reporting Standard 17 (IFRS17) for the insurance sector on December 13 at the Non-Bank Financial Services Authority headquarters.

## Cambodia Financial Intelligence Unit (CAFIU)

- 1 Participated in a workshop on International Standards and Laws and Regulations on Anti-Money Laundering and Countering the Financing of Terrorism for Regulators and Reporting Persons on May 30.
- 2 Participated in a meeting between ACAR and the Cambodia Financial Intelligence Unit (CAFIU) on “**Functions and Responsibilities in Monitoring and Managing Reporting Persons in the Accounting and Auditing Sector related to Laws and Regulations on Anti-Money Laundering and Countering the Financing of Terrorism and Financing Proliferation of Weapons of Mass Destruction**” on December 4.

## Cambodian Higher Education Association

- 1 Requested cooperation to appoint 2 representatives from the Cambodian Higher Education Association to join as members of the Governing Council of KICPAA for the 7<sup>th</sup> mandate (2024-2028) and received a response.

## CPA Australia

- 1 Welcomed **Ms. Hien Nguyen**, Regional Head of CPA Australia during her visit to KICPAA office to strengthen cooperation between the institutions on August 29.
- 2 Collaborated on organizing a workshop on “**Sustainability Reporting: Implementation, Assumptions, and Potential**” on August 30, 2024, at Sokha Phnom Penh Hotel.

## Malaysian Institute of Accountants (MIA)

- 1 Participated in the MIA International Accountants Conference 2024 via online system on June 11 and 12.

## STUDY VISIT

The president of Governing Council visited Geneva, Switzerland, from November 6 to 8, to attend the 41<sup>st</sup> International Standards of Accounting and Reporting (ISAR) Meeting. The meeting was led by **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator, and focused on international accounting and reporting standards established by ECOSOC in 1983. (Cambodia became a member of the International Standard of Accounting and Reporting from January 1, 2024.)

The meeting primarily focused on two key topics:

1. Monitoring the progress of implementation and reporting of sustainability information, assurance, and ethics.
2. Integrating financial and sustainability reporting using technology.

## MEETINGS OF THE GOVERNING COUNCIL, COMMITTEES, AND OTHER MEETINGS OF KICPAA

In 2024, KICPAA organized the following meetings:

Meetings of the Governing Council of KICPAA, 6<sup>th</sup> Mandate, 4 times, from the 20<sup>th</sup> to the 23<sup>rd</sup> meeting, including:

1. 20<sup>th</sup> meeting on January 11
2. 21<sup>st</sup> meeting on February 16
3. 22<sup>nd</sup> meeting on April 22
4. 23<sup>rd</sup> meeting on May 2

Meetings of the Governing Council of KICPAA, 7<sup>th</sup> Mandate, 2 times, including:

1. 1<sup>st</sup> meeting on October 7
2. 2<sup>nd</sup> meeting on November 28

Meetings of the Registration and Membership Committee, 6<sup>th</sup> Mandate, 3 times, from the 15<sup>th</sup> to the 17<sup>th</sup> meeting, including:

1. 15<sup>th</sup> meeting on February 7
2. 16<sup>th</sup> meeting on May 9
3. 17<sup>th</sup> meeting on September 11

Meetings of the Technical Committee: 1 time on February 5

Meetings of the Education Committee: 1 time, including:

1. 1<sup>st</sup> session on February 21, and the 2<sup>nd</sup> session lacked a quorum

Collaborated with the team from APV (Cambodia) in conducting an audit of KICPAA at the KICPAA office directly from April 23 to 26.

Meeting with representatives of ECOVIS VSDK & Partners Co., Ltd. regarding Bookkeeper on June 5.

Online discussion meeting with representatives of CAS BIZ Technology regarding Accounting System on June 27.

Online discussion meeting with **Mr. Na Peoupagnarith**, law lecturer, on Investigation and Disciplinary Guideline on June 27.

Online meeting with **Mr. Edward Tanujaya**, Executive Director of the ASEAN Federation of Accountants (AFA), to discuss strengthening cooperation, especially on regional and international workshops, on July 15.

Meeting with **Mr. Sim Chankiroth**, founder of Banhji company, regarding Digital Adoption Roadmap on August 21 at KICPAA meeting room.

Leadership discussion meeting of KICPAA regarding KICPAA update and other conditions to become a full member of IFAC and points related to ACCA Sponsorship on September 5 at KICPAA meeting room 26 and on September 27 via Zoom Meeting.

Online meeting between KICPAA leadership and **Ms. Olga Akimova**, Consultant, regarding Developing Investigation and Disciplinary SOP for KICPAA on September 19.

Online meeting of KICPAA leadership regarding Developing Investigation and Disciplinary SOP for KICPAA on September 27.

Meeting between the Director of Education of KICPAA 30 and the leadership of Business School of Accountancy (bsa) on November 5 at KICPAA.

Online meeting of the working group (KICPAA Ad-hoc group) to continue discussions on the draft Standard Operating Procedure on Investigation and Disciplinary Sanctions of KICPAA on November 11.

Meeting between KICPAA leadership 33 and **Ms. Patricia McKenzie**, Practice Manager, Financial Management World Bank, and the working group to discuss the update of KICPAA's CPD Program and ATQ Program 34 and knowledge about the National CPA Program on November 27 at KICPAA.

Online meeting between KICPAA 36 and AFA to discuss further preparations, especially the date of the 140<sup>th</sup> Board Meeting of the ASEAN Federation of Accountants (AFA) and the regional conference (AFA & KICPAA Conference) on December 13.

In-person meeting between KICPAA and ACCA Cambodia on December 20 to discuss further studies and preparations for:

1. The 140<sup>th</sup> Council Meeting of the ASEAN Federation of Accountants (AFA).
2. The regional conference (AFA & KICPAA Conference).
3. KICPAA FUN RUN 2025.

## **SURVEYS, ARTICLES, PUBLICATIONS, AND ANNUAL REPORTS**

Printed 300 copies of the 2023 Annual Report and distributed them to KICPAA members during the 21<sup>st</sup> General Assembly.

Organized and sent out a survey to members on the adoption and implementation of ISA for LCE in Cambodia (KICPAA Survey on the Adoption and Implementation of the ISA for LCE in Cambodia) on August 22, with the aim of gathering basic input for consideration in preparing a declaration on the implementation of this auditing standard, and providing additional recommendations.

Prepared a survey and report on the SMP Digital Maturity Survey on September 13, with the aim of gathering basic input for the preparation of the SMP Digital Adoption Roadmap.

Printed 5,000 copies of the KICPAA Corporate Profile handbook and distributed them to members and the public during the National Accounting Forum on October 17 and 18, various workshops, and other KICPAA events.

## UPDATING LAWS, NEW REGULATIONS, AND IMPORTANT PROFESSIONAL INFORMATION

The Secretariat shared information such as new laws and regulations related to the accounting profession in Cambodia with members and the public through KICPAA's social media channels and 47 and 35 different workshops.

## KICPAA ANNUAL SPONSORSHIP 2024

1. Completed tasks for the 2024 Annual Sponsorship.
2. Submitted proposals to new sponsors for 2025.

## 21<sup>ST</sup> ANNUAL GENERAL MEETING

Organized the “**21<sup>st</sup> Annual General Assembly and Election of KICPAA Board of Directors, 7<sup>th</sup> Mandate (2024-2028)**” under the high presidency of **H.E. Bou Tharin**, Director General of Accounting and Auditing Regulator, on June 21 at Sokha Phnom Penh Residence Hotel.

Organized the “**Celebration of the New Governing Council of KICPAA, 7<sup>th</sup> Mandate, and Dinner**” under the high presidency of **H.E. Dr. Ngy Tayi**, Secretary of State of the Ministry of Economy and Finance, on June 21 at Sokha Phnom Penh Residence Hotel.

Prepared a draft of the minutes of the 21<sup>st</sup> General Assembly.

Issued a press release to members and the public regarding the 21<sup>st</sup> Annual General Assembly and the election of the KICPAA Board of Directors, 7<sup>th</sup> Mandate (2024-2028).

## PLANNING, POLICIES, AND REGULATIONS

Meetings to discuss amendments to the Sub-Decree on the Establishment, Organization, and Functioning of the Accounting and Auditing Professional Body (KICPAA Sub-Decree) were held 3 times, including:

1. On February 16, during the 21<sup>st</sup> Governing Council meeting.
2. On April 22, during the 22<sup>nd</sup> Governing Council meeting.
3. On May 17, during the 23<sup>rd</sup> Governing Council meeting.

Prepared a draft Standard Operating Procedure (SOP) on Investigation and Discipline for KICPAA to meet IFAC requirements for full membership.

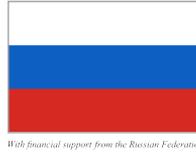
Prepared a draft 2025 action plan and 2025 annual budget plan.

## COLLABORATION IN ORGANIZING THE CAMBODIA ACCOUNTING FORUM 2024

Contributed as a sponsoring partner with a total of USD 20,000, based on the request from the 2024 Cambodia Accounting Forum on “**Roles of Accounting & Financial Technology in Cambodia 2030 Vision**” held on October 17-18 at the Koh Pich Convention and Exhibition Center.

Participated in the meeting, joined as an honorary speaker, coordinated, and cooperated in organizing the 2024 Cambodia Accounting Forum on “**Roles of Accounting & Financial Technology in Cambodia 2030 Vision**”

# ACCOUNTING TECHNICIAN QUALIFICATION PROGRAM (ATQ)



## 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

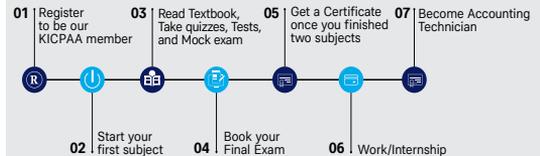
### Moving forward

- ◆ 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

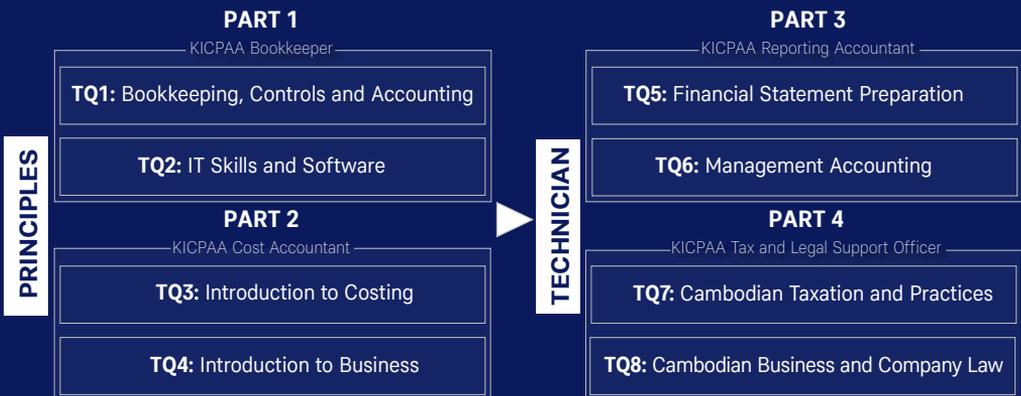
### Introducing our LEARNING HUB!

- 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



# KICPAA MEMBERSHIP

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## FIRM MEMBER

### Accounting (Associate)

N <sup>o</sup>	Firm Name	Tel	Address
1	RICHENG INVESTMENT & CONSULTANT CO., LTD	086 76 75 84	No. 7B, Room No.1&3, Street 81 Corner 109, Village 10, Boeung Reang Commune, Daun Penh District, Phnom Penh.
1	JP-CAM JINZAI CONSULTING Co.,Ltd	093 371 790	#125J,5t.228, S/K Bueng Salang, Khan Tuol Kork, Phnom Penh

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### Accounting (Affiliate)

N <sup>o</sup>	Firm Name	Tel	Address
1	ACCENT CONSULTING CO., LTD.	095 689 667	No.25, Street 506, Sangkat Phsardeoumthkov, Chamkarmorn, Phnom Penh
2	AMATAX CONSULTING CO., LTD.	085 991 109	#64C, 3th Floor, Street 348, Sangkat Toul Svaypreyl, Khan Chamkamorn, Phnom Penh
3	ASIAN CAM ADVISORY CO., LTD.	012 777 842	26, Str 610, 20 Village, Beung Kork II, Toul Kork Distric, Phnom Penh City, Cambodia
4	ASIANERIAL ADVISORY INT CO., LTD	017 229 722	#15 &15A, Borey Vimean Sakura, Street 3, Phum Rongchak 1, Sangkat Kork Kleang, Khan Sen Sok, Phnom Penh, Cambodia.
5	ATCAM CONSULTING CO., LTD.	093 980 180	Phum Watsvay, Sangkat Salakamreuk, Krong Siem Reap, Cambodia.
6	AVATAR GLOBAL FINANCE & ACCOUNTING FIRM CO., LTD.	012 772 771	Street 360, Phum 1, Sangkat Boeung Keng Kang 1, Khan Boeung Keng Kang, Phnom Penh, Kingdom of Cambodia
7	B.I.S ACCOUNTING AND TAX SERVICE CO., LTD	098 893 999	#12B, Street Lum, Domnak Village Sangkharth Kork Khleang Khan Sen Sok Phnom Penh City
8	BMIX CONSULTANT CO., LTD.	092 564 416	TapolVillage, Svaydongkum Commune, Siem reap City, Siem Reap province
9	BUSINTAX SERVICES CO., LTD.	085 3601 11 016 888 747	#159C, St. 36 Sony, Group 2, Chong Thnol khanglech Village,Sangkat Teuk thla, Khan Sen Sok, Phnom Penh City
10	C.A.T.A ACCOUNTING CO., LTD.	012 840 898	#WC85, Street 4, Phum Toul Sompov Sangkat Toul Songkae T11 Khan Roussey Keo Phnom Penh
11	CAMBODIAN INVESTMENT MANAGEMENT ACCOUNTING SERVICES CO., LTD.	069 359 727	#306BCD, 3rd floor, room 5, Monivong Blvd, Phum 8 , Chakto Mukh, Doun Penh, Phnom penh
12	CAMWIN FINANCIAL ADVISORY CO., LTD.	012 291 368	#C8, Street Cheerfulness, S/K Obekaom, Khan Sen Sok, Phnom Penh, Cambodia.
13	CAPITAX CONSULTING SERVICES CO., LTD.	069 553 913	#SV35, 8 Ground Floor, Room 806, Street Moa Tse Toung, Village 9, Sangkat Boeng Keng Kang 1, Khan Boeng Keng Kang, Phnom Penh
14	D ONE ACCOUNTING & TAX SOLUTION CO., LTD.	085 777 399 012 976 780	S01, 2, Phum Preaek Takoang, Chak Angrae Leu, Mean Chey, Phnom Penh, Cambodia
15	DBA & ASSOCIATES CO., LTD.	069 505 999	#Star City Building 2, 5th Floor, Room 508, Russian Federation Blvd, Phum Tuek Thla, Sangkat Tuek Thla, Khan Sensok, Phnom Penh
16	E B M CO., LTD.	023 213 919 010 888 310	#151, ground floor and 1st floor, street 376, Phum 1, Sangkat Boeung Keng Kang 3, Boeung Keng Kang, Phnom Penh.
17	EAGLE CAMBUS CONSULTANT CO., LTD.	077 392 074	4C Street down floor Betong, Phum Boeng Salang, Sangkat Ressey Keo, Khan Ressey Keo, Phnom Penh, Cambodia.

18	EVERCOM SOLUTION CO., LTD.	099 989 888	No. 163, Street 1015 (Borey Chipmong), Phumi Bayab, Sangkat Phnom Penh Thmey, Khan Sensok, Phnom Penh, Cambodia.
19	FGS SERVICE (CAMBODIA) CO., LTD.	015 999 276	# 09+10, Ground Floor, St. 250, Village 1, Sangkat Boeng Prolit, Khan 7 Makara, Phnom Penh
20	G W T A CO., LTD.	015 356 387	No.BA,,street 3BT,Phum Chamroeunphai,sangkat Boeng Tumpun 1, khan flean chey,Phnom Penh
21	HT TAX & ACCOUNTING SOLUTIONS CO.,LTD	087 621 199	#1-8.st. Beton. Prey Pring Khang Tboeng village, Sangkat Chom Chao, Khan Porsenchey Phnom Penh Cambodia
22	I - GLOCAL CO., LTD.	023 964 405	VTRUST Tower, 6th floor, Street 169, Sangkat Veal Vong, Khan 7 Makara, PhnomPenh, Cambodia
23	INSIGHT BUSINESS SOLUTIONS CO., LTD.	011 999 561	Borey Peng Huoth Phumin #16B, St 01 Phum Tumnub Sangkat Phnom Penh Thmei, Khan Sen Sok Phnom Penh
24	KAMPUSINO J.E CONSULTING CO., LTD.	012 859 812	No. 01E0, ST. K4A, Sangkat Ou Bek Kaorm, Khan Sensok, Phnom Penh.
25	KD CONSULTANTS COMPANY LIMITED	070 779 945	No.56 Street 337 Sangkat Boeung Kok II, Khan Toul Kork, Phnom Penh Cambodia
26	KOTTRA ACCOUNTING CO., LTD.	023 232 456	#13, St 02, Borey New World Obekkaorm, Tuek L'ak Ri Bei. Toul kouk. Phnom Penh
27	L S CONSULTING CO., LTD.	012 868 176	E-32, 34 EO, St.10, Phum Prey Pring Tboung, Sangkat Chorn Chao, Khan Por Sen Chey, Phnom Penh, Cambodia
28	LA PAIX PARTNERS & ASSOCIATES CO., LTD.	016 978 666	#8, Phum Taphul, Sangkat Svay Dangkum, Siem Reap City, Siem Reap Province, Phnom Penh
29	LHY SING YONG CO., LTD.	012 682 983	#TRI5-91 Borey Orkide St Daliya Phum Trapeang Chhuk Sangkat Ou Baek K'am, Khan Sen Sok Phnom Penh City
30	LKNG Consulting Co., Ltd.	010 81 44 99	Building Time Square 2, Room D24, Floor 24th, Street 317, Sangkat Beong Kak ti Mouy, Khan Toul Kouk, Phnom Penh.
31	M2M CONSULTING SERVICES CO., LTD.	023 987 876 098 558 080	#YUETAI ECC, Room 27M(1) of 27M, 27th Floor, Norodom Blvd, Phum 10, Sangkat Tonle Basac, Khan Chamkarmorn, Phnom Penh
32	MIRACOM BUSINESS CO., LTD.	012 708 505	#78, Floor 7th Room 7J, St95, Phum 3, Sangkat Beung Trabek, Khan Chamkamorn, Phnom Penh.
33	M-PACT & ASSOCIATES CO., LTD.	095 222 234	17B, Street 32A, Sangkat Teuk Thla, Khan Sen Sok, Phnom Penh
34	P.S MANAGEMENT & TAX CO., LTD.	012 435 955	Korothan village, Sangkat O Ambil, Sereysophoan district, Banteaymeanchey province
35	PHOENIX CONSULTATION SERVICES CO., LTD.	093 452 656	#K21, Street KJ. Sangkat Tuol Sang:kae. Khan Ruessei Kaev, Phnom Prnh
36	REAL BUSINESS CONSULTATION CO., LTD.	012 273 276	No.D27, St.D,Phum Kbal Domrey I, Shangkat Kakab I, Khan Posenchey, Phnom Penh ,Cambodia
37	ROYAL CONSULTING CO., LTD.	023 232 889	#09E0-E1, Street 10, Sangkat Phnom Penh Thmey, Khan Sen Sok, Phnom Penh, Cambodia.
38	ROYAL CTA (CAMBODIA) CO., LTD	093 300 309	#20 (E1), St 103R, Phum Tuol Thngan, Sangkat Toul Sanke II, Khan Russeykeo, Phnom Penh, Cambodia
39	SD VISION CAM CO., LTD.	087 334 888	#TK Roundabout, Level 2 room A2-01, Street 289, Phum 12, Sangkat Beungkork 2, Khan Toulkork, Phnom Penh.
40	SO-LINK CONSULTING SERVICES CO., LTD.	070 308 089	#18C Borey Rachana, Street 34, Phum Ruessei 1, Sangkat Steung Mean Chey Ti 3, Khan Mean Chey, Phnom Penh.
41	SSPM CONSULTING SERVICES CO.,LTD.	011 880 226	The Star City, Building #2, 5th Floor, Room #503_2, Russian Federation Blvd. (110), Phum Toeuk Thla, Sangkat Toeuk Thla, Khan Sen Sok, Phnom Penh

42	SVPT ACCOUNTING SERVICE CO., LTD.	092 888 978	#Ground Floor, St Sereipheap, Village 2, Sangkat 4, Sihanoukville Province
43	TRUST LEADING TAX & ACCOUNTING SERVICE CO., LTD.	012 998 391	#3A0, Street Wat Ang Taminh, Sangkat Kakkab, Khan Porsen Chey, Phnom Penh
44	TRUSTEDGE CONSULTING CO., LTD.	089 59 2001	No 8, Street 25, Thmey Village, Sangkat Dangkor, Khan Dankor, Phnom Penh
45	U.S.R.V INTERNATIONAL BUSINESS CONSULTANCY CO., LTD.	088 539 8888	#C46 & #C48 Borey Airway complex, No. C50, Russian Federation Blvd (110), Phnom Penh
46	V-FILES CONSULTANT CO.,LTD.	098 414 515	#834. st BC, Phum Toul Thgan, Sankat Toul Sangke 2 Rusey Keo, Phnom Penh
47	SO-LINK CONSULTING SERVICES CO., LTD.	070 308 089	#195 (Borey Phnom Penh Tmey) st 21, Bayab Village, Phnom Penh

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## Accounting Service

N <sup>o</sup>	Firm Name	Tel	Address
1	3S CONSULTING CO., LTD.	087 552 035	#110, Street 06A, Thmey Village, Dangkor. Dangkor, Phnom Penh, Cambodia.
2	ACCLIME (CAMBODIA) CO., LTD.	023 215 960 017 724 994	No.1159, Samdach Hun Sen Blvd., Prek Tanuo Village Commune, Sangkat Chak Angre Leu, Khan Mean Chey, Phnom Penh, Cambodia.
3	ANDERSEN ADVISORY CO., LTD.	023 964 430	No.33, St.294 Corner St.29, Phum 4, Tonle Bassac, Khan Chamkarmon, Phnom Penh, Cambodia
4	DIGITAL FINANCE CONSULTANCY CO., LTD.	077 990 112	19&20, Exchange Square Building, 14th Floor, Room 1431, Street 106, Sangkat Wat Phnom Penh, Cambodia
5	HONGO TSUJI TAX & ACCOUNTING (CAMBODIA) CO., LTD.	023 998 190 010 872 999	Building #216, Icon Room 39E1, Norodom Blvd, Sangkat Tonle Basac, Khan Chamkamon, Phnom Penh, Cambodia
6	MEKONG ACCOUNTING SERVICES CO., LTD.	069 690 613	Exchange Square 16th Floor, No. 19 & 20, Street 106 Phum 2, Sangkat Voat Phu, Khan Doun Penh, (PO box 7) Phnom Penh, Cambodia.
7	MENON & PAI ADVISORY CO., LTD.	098 560 189	10B, Ta Phul, Svay Dangcum 17252Krong Siem Reap, Cambodia
8	PANDA BRIDGE TAX & ACCOUNTING CO., LTD.	011 959 911	#116 F7, St.360, Sangkat Toul Svay Prey 1, Khan Chamkarmon, Phnom Penh, Cambodia.
9	SKY LIMITED ACCOUNTING (CAMBODIA) CO., LTD.	092 786 541 092 786 540	B-Ray Tower (8th Floor), No.166, Norodom Blvd, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh
10	TOKYO CONSULTING FIRM CO., LTD.	078 943 939 093 734 122	5th Floor of Vann Office Premises, Building 18 Street 578, BeoungKak 2, Khan Toul Kork, Phnom Penh

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N <sup>o</sup>	Firm Name	Tel	Address
1	ADVANCE GRAND FORMULA CO., LTD.	085 368 888	21st Floor, GIA Tower, Sopheak Mongkol street, Sangkat Tonle Bassac, Khan Chomkarmon, Phnom Penh, Cambodia
2	ALLNISON AUDITING AND CONSULTING CO., LTD.	023 222 123 088 77 66 865	# 54, Street 352, Sangkat Boeung Keng Kong I, Khan Sangkat Boeung, Phnom Penh, Cambodia.
3	ANDREW & PHILIP ACCOUNTING CO., LTD.	023 964 999	#9E1, St 608, Boeung Kork 2, Toul Kork, Phnom Penh, Cambodia
4	APOLLO INVESTMENT & CONSULTING CO., LTD.	081 288 858	#120ZB, St. 438, Phum 04, Sangkat Toul Tompoung 2, Khan Chamkar Mon, Phnom Penh, Cambodia
5	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.
6	ASCEND ACCOUNTING AND ADVISORY CO., LTD.	070 451 656	#3C2, Strocl 516.4. Group 1. Sanghat Bocung Kak I. Khan Toul Korii, Plmorn Pcnh
7	AT & ASSOCIATES CO., LTD.	023 212 616 012 92 31 75	39C, St. 155, Toul Tompung I, Khan Chamkarmon, Phnom Penh
8	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
9	ATLAS CONSULTING CO., LTD.	089 666 383 092 247 555	No. 08 Street P-27, Borey Peng Huoth The Star Platinum Polaris II, Veal Svov Commune, Chbar Ampov District, Phnom Penh, Cambodia.
10	A-XCELLENT CONSULTANCY CO., LTD.	081 868 889	#14, Borey Piphop Themy Ground Floor St. 02, sangkat Toek Laak III, Khan Toul Kork, Pnhom Penh , Cambodia
11	BAKER TILLY (CAMBODIA) CO., LTD.	023 987100	#87B, St 294,Sangkat Boeung Keng Kang 1, Khan Chamkar Mon, Phnom Penh, Cambodia
12	BARUN (CAMBODIA) ACCOUNTING & CONSULTING CO., LTD.	096 661 2444	Building SSN Center No. 66, Unit #03-04 (Room 303-A), 3rd Floor, Preah Norodom Blvd. (41), Phum 9, Sangkat Chey Chomnas, Khan Daun Penh, Phnom Penh.
13	BDO (CAMBODIA) LIMITED.	023 218 128	Suit 28, Hotel Cambodiana, 313 Preah Sisowath Quay, Phnom Penh Cambodia
14	BLUE CHARTERED ACCOUNTANTS AND AUDITORS CO., LTD.	016 669 107	2nd Floor, The office 106, Street 304, Sangkat Boueng Keng Kang II, Khan Boueng Keng Kang, Phnom Penh, Kingdom of Cambodia
15	C M B A Co., Ltd.	017 489 983	689 A, 2nd Floor, Street 128 (Kampuchea Krom Blvd.), Sangkat Teuk Laak 1, Khan Toul Kork, 120404 Phnom Penh.
16	CAM ACCOUNTING & TAX SERVICE COMPANY LIMITED.	089 777 589	#3D, Street 416, Sangkat Turnup Teuk, Khan Chamkar Morn, Phnom Penh, Cambodia
17	CH NG ASSOCIATES PTE LTD.	(65)96 694 540	No.19, St730, Sangkat Psar Tko, Khan Chamkarmon, Phnom Penh, Cambodia.
18	CHAN & ASSOCIATES CO., LTD.	095 555 188	#Building C3, A1(B), A2(B), Street 3032, Bonla Saet Village, Sangkat Khmouch, Khan Sensok, Phnom Penh
19	CROWE (KH) CO., LTD.	023 216 717 017 739 793	#148 (4floor 4B) K1 Building, Mao Tse Tong Blvd (245), Phum 3, Sangkat Toul Tompong 2, Khan Chamkarmorn, Phnom penh
20	D A S AND PARTNERS CO., LTD.	012 25 24 13	#6 Street 474, Phum 7, Sangkat Boeung Trabaek Khan Chamkarmon, Phnom Penh.
21	D.E SINGAPORE PROFESSIONAL AUDIT FIRM CO., LTD.	088 770 9938	No. A3A (The Edge), 1st Floor, Street No 139 (Street East Railway), Phum 1, Sangkat Sras Chak, Khan Daun Penh
22	DELOITTE (CAMBODIA) CO., LTD.	023 963 777	Floor 8, Unit 8, #66, Monivong Blvd, Sangkat Voat Phnom, Khan Doun Penh, Phnom Penh, Cambodia.

23	DOHO CHARTERED ACCOUNTANTS (CAMBODIA) CO., LTD.	017 295 577	#22&24, Room 02, Street 281, Village 14, Sangkat Boeung Kok 1, Khan Toul Kork, Phnom Penh City.
24	DONASCO & COMPANY, LTD.	023 997 830 012 896 486	Building No. 78, Real Hope Condo, Rooms 7D and 7F, 7th Floor, Street 95, Beung Trabek, Khan Chamkarmon, Phnom Penh, Kingdom of Cambodia.
25	EAST WING AUDITING & CONSULTING CO., LTD.	061 566 667 010 366 675	#108AB, Moa Setoung Blvd (245), Phum 2, Sangkat Toul Tompong Ti 2, Khan Chamkarmon, Phnom Penh, Cambodia.
26	ECOVIS VSDK & PARTNERS CO., LTD.	089 520 005	#17, St.135 (Corner 500), Phsar Derm Thkov, Phnom Penh, Cambodia
27	ERNST & YOUNG (CAMBODIA) LTD.	023 217 824	5th Floor, Emerald Buidling, #64 Norodom Blvd Corner St. 178, Sangkat Chey Chumneah, Khan Daun Penh, Cambodia.
28	FIDES SERVICES (CAMBODIA) LIMITED.	023 217 307 012 880 920	3 Street 240, Sangkat Chaktomuk, Khan Daun Penh, Phnom Penh, Cambodia
29	FII & ASSOCIATES CO., LTD.	096 5551455 023 555 1455	C7 Building, Street Vimean Ahha, Kien Klaing Village, Sangkat Chroy Changvar, Khan Chroy Changvar, Phnom Penh.
30	FOURMI & PARTNERS CO., LTD.	023 926 999 070 465 777	#12, St.348, Village 4, Toul Svay Prey 1 Commune, Chamkarmon, District, Phnom Penh
31	FUNAN CONSULTING CO., LTD.	069 923 337	#28C9, Street 75, Villages 9, Sangkat Srah Chak, Khan Daun Penh, Phnom Penh, Cambodia.
32	GRANT THORNTON (CAMBODIA) LTD.	023 966 520 010 58 59 60	20th Floor, Canadia Tower, 315 Preah Ang Doung Street (corner Monivong Blvd.) Sangkat Wat Phnom, Khan Daun Penh, Phnom Penh, Cambodia.
33	HLB AUDIT & PARTNERS CO., LTD.	077 92 42 80	Lay Ann Building, No I23. St 192. Sangkat Tuek Lak III, Khan Tuol Kork, Phnom Penh.
34	K PROFESSIONAL ACCOUNTANTS CO., LTD.	099 554 445	5th Floors, CPL Building, Sangkat Toul Svay Prey II, Khan Chamkarmon, Phnom Penh, Cambodia
35	KPMG CAMBODIA LTD.	017 666 537 078 786 680	35th Floor, GIA Tower, Sopheap Mongkol Street, Phum 14 Sangkat Tonle Bassac, Khan Chamkar Mon Phnom Penh, Cambodia
36	KS AUDIT AND ASSURANCE CO., LTD.	017 586 581 070 292 088	#8, Street 552, Village 10, Sangkat Boeung Kak I, Khan Toul Kork, Phnom Penh
37	L CHARTERED ACCOUNTANTS CO., LTD.	098 558 562	Borey Peng Hout Boeung Snor, The Star Platinum Polaris 2 project, No 90 St, P-22, Kdei Ta Koy, Veal Sbov, Chbar Ampov Phnom Penh
38	LOCHAN & CO (CAMBODIA) COMPANY LIMITED.	023 211 541 070 228 907	Morgan Tower, 8th Floor, Office No.8F-01/17B, Street Sopheap Mongkul, Koh Pich/Diamond Island, Phum 14, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh (120101), Kingdom of Cambodia
39	LRS HENDERSON (CAMBODIA) CO., LTD.	092 382 555	Unit 121, 1th Floor, Phnom Penh Center, Sotheaors Blvd, Tonle Basac, Khan Chamkamon, Phnom Penh, Cambodia.
40	MOORE (CAMBODIA) CO., LTD.	023 218 426	Unit G33A02A, Garden In The Air Tower, Street Sopheap Mongkol, Tonle Bassac, Phnom Penh
41	MORISONKAK MKA AUDIT-ACCOUNTING CO., LTD.	077 388 282	No.10, Street 500, Sangkat Phar Doeum Thkov, Phnom Penh.
42	NAS CO., LTD.	012 786 971	#431 (7 Floor), St 230, Teuk Laok 3, Khan Toul Kork, Phnom Penh, Cambodia.
43	NEW SHINE CONSULTING CO., LTD.	099 864 105	445 Phnom Penh Tower, Monivong Blvd, Boeung Prolit, 7 Makara, Phnom Penh, Cambodia
44	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.
45	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.
46	PHOENIX ACCOUNTING (CAMBODIA).CO., LTD.	+65 8339 1766	House/Building No. Building 315, 18 Floor, Street/Road No. Monivong Blvd, Corner of Ang Doung Street 1, Voat Phum, Doun Penh, Phnom Penh, Cambodia

47	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
48	PRICEWATERHOUSECOOPERS (CAMBODIA) LTD.	023 860 606 069 860 606	#58 Preah Sihanouk Blvd. Khan Chamkarmon, Phnom Penh, Cambodia
49	QUANTUM AND SPECTRUM CO., LTD.	012 228 069	#44, 1st Floor, Street 1956, Phum Poang Peay, Sangkat Phnom Penh Thmey, Khan Sen Sok, Phnom Penh.
50	REACHS & PARTNERS CO., LTD.	023 230 333 011 210 348	#2283, St. 1970, Phum Pongpeay, Sangkat Phnom Penh Thmey, Khan Sensok, Phnom Penh, Cambodia.
51	REANDA L L K G (CAMBODIA) CO., LTD.	023 222 182 095 728 325	Room 2255 of #54, Street 352, S/K Boeung Keng Kong I, Khan Beoung Keng Kang, Phnom Penh, Cambodia
52	RICHENG (CAMBODIA) CO., LTD.	016 446 585	#7B, Room No.2, St.81 Corner 109, Village 10, Boeung Reang Commune, Daun Penh District, Phnom Penh
53	ROSOCO LIMITED.	012 78 97 65 023 212 280	No.8, St.492, Sangkat Phar Deoum Thkov, Chamkarmon, Phnom Penh, Cambodia
54	SAMRITH ACCOUNTING AND MANAGEMENT CO., LTD.	095 333 799	Rd Keo Chenda, Mekong View Tower 6, Sangkat Chroy Changvar, Khan Chroy Changvar, Phnom Penh
55	SCS GLOBAL CONSULTING (CAMBODIA) CO., LTD.	023 901 125 010 294 523	#515 1st floor (room 103), Monivong Blvd, Sangkat Beong Keng Kang II, Khan Chamkarmon Phnom Penh, Cambodia.
56	SINO KHM AUDIT AND ADVISORY CO., LTD.	069 982 627	Star City Building, Building 2 10th floor, Room 1013, Russian Federation Blvd, Teuk Thla Village Sangkat Teuk Thla, Khan Sen Sok, Phnom Penh
57	SM GLOBAL ACCOUNTING & CONSULTING CO., LTD.	023 990 853 098 806 996	#53, Monivong Blvd, Sangkat Srah Chock, Khan Daun Penh, Phnom Penh., Cambodia
58	SOLOMON ACCOUNTING & CONSULTING CO., LTD.	023 998 844 012 241 000	#148 K1 Building, 10th Floor, Mao Tse Toung Blvd., Sangkat Toul Tumpoung 2, Khan Chamkamorn, Phnom Penh.
59	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
60	VBT AND PARTNERS CO., LTD.	012 268 816	76E0, Street 20, Trapeang Thloeung, Sangkat Chom Chao, Khan Por Sen Chey, Phnom Penh, Cambodia
61	V-CHARTERED ACCOUNTANTS CO., LTD.	023 985 468 011 210 988	Phnom Penh Centre, Room 482, Floor 4, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh.
62	WOORI ACCOUNTING CO., LTD.	023 211 541 070 228 907	Morgan Tower, 8th Floor, Office No.8F-01/17B, Street Sopheap Mongkul, Koh Pich/Diamond Island, Phum 14, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh (120101), Kingdom of Cambodia
63	YONGAN INTERNATIONAL CONSULTING CO., LTD.	088 716 2158	Room No.907, Floor 9 of Carnation Building, Path Road, Phum Tumnob1, Sangkat Phnom Penh Thmey, Khan Sensok, Phnom Penh, cambodia

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# Individual Member

Firm Member

**Individual Member**

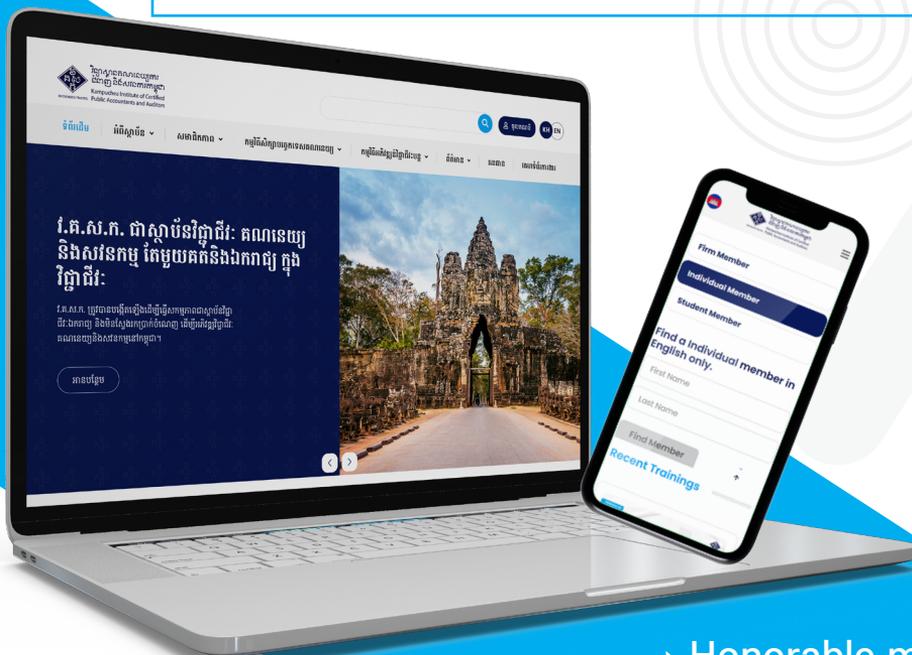
Student Member

Find a Individual member in English only.

First Name

Last Name

Find Member



- ➔ Honorable member
- ➔ Active member
- ➔ Affiliate member
- ➔ Associate member.



Please click on link below for more details



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

# PROCESS OF APPLYING FOR MEMBERSHIP

1

## Inquiry

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



Scan to learn more!

- Requirements
- Application forms
- Member fee
- CPD policy

2

## Submit - Application

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

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

3

## Payment - Application

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

4

## Verification - Application

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

5

## Result - Notification

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

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

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

