

ANNUAL REPORT 2025

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and/or Auditing License.



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Main Screen

Membership Screen

ATQ Screen



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

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Darith Khun, FCCA

Managing Partner

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K Professional Accountants

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Solomon Accounting & Consulting Co.Ltd

What we do:

We offer services in Tax Preparation, Financial Accounting, Tax Accounting and Consulting, and Repatriation Tax Consulting for Canadians returning to Cambodia.

solomonanc@gmail.com
http://solomonanc.net
(+855) 012 24 1000

Who we are:

SOLOMON is a Counselor of Korean Association of Agro Industry in Cambodia and A key advisor of Advisory Committee of KOTRA in Cambodia and a special regional advisor of KOTRA worldwide since 2011.

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- Compliance and Regulatory Audits



Tax

- Tax Compliance and Planning
- Tax Audit Assistance
- Regulatory Guidance
- Advisory Services



Accounting

- Bookkeeping and Financial Reporting
- Compliance with the standards
- Accounting System Setup and

OUR SERVICES

- Independent Audits of Financial Statements
- Internal Audit Services
- Agreed-Upon Procedures
- Compilation of Financial Information (for filing with ACAR)
- Annual Income Tax Declaration
- Monthly Tax Compliance
- Bookkeeping
- Accounting Review
- Annual ACAR Filing

BLUE Chartered Accountants and Auditors



Kong Sinra (Mr.)
FCCA, CPA(IA), CPA (ASEAN)

Member of



Licensed and accredited by regulators



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សាកលវិទ្យាស្ថាន
Kampuchea Institute of Certified
Public Accountants and Auditors

Contact

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Outsource and tax: +855 96 837 2208 (Telegram and WhatsApp)



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OUR SERVICES

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- Taxations**
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- Corporation**
 Registrations, NSRF, investment consulting, and QP services.

ABOUT US

PAT Professional is a certified public accounting firm operated by experienced Cambodian professionals.

PAT Professional understands its clients' needs and assembles the best team to break through the clients' business complexities and financial issues. "We, together" is our slogan.

With PAT Professional, your complexity is our challenge, and your success is our success.



SCAN
here to connect
WITH US
01000



PAT1

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Patong Tower (K7), 8th floor, Street 825A, 801/802, 817/818, Street 180, Corner 581, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh, Cambodia.





វិទ្យាស្ថានគណនេយ្យកម្ពុជា
ដំបាញ និងសវនករកម្ពុជា
KICPAA
Kampuchea Institute of Certified Public Accountants and Auditors

IFAC Regular Membership



Council unanimously (100%) approved the KICPAA as a Regular Member of the International Federation of Accountants (IFAC)

12 November 2025

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 terms 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

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) for the requirement and application form



SUBMIT - 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
2025**

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MESSAGE FROM THE **PRESIDENT & CEO**

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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 2025 was a productive year for KICPAA and Cambodian Accounting Profession, while we have been executing our strategies with focuses on **building competencies for members, strengthening secretariat and building a stronger accounting and auditing profession**, we have successfully hosted 2 regional conferences and co-organized a National Accounting Forum with fruitful outcomes and insights for our members, public, and position KICPAA to regional and global stage.

Historic Achievement for KICPAA and Cambodian Accounting Profession

On 12 November 2025, during the International Federation of Accountants (IFAC) Council meeting held in Mexico City, the Council unanimously (100%) approved the Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) as a Regular Member. KICPAA's admission follows a successful application process with comprehensive assessment by IFAC executive team, Board of Directors and Councils on Financial stability, governance, capabilities and excellent progress toward fulfilling the Statements of Membership Obligations (SMOs). The application has been sponsored by the Association of Chartered Certified Accountants (ACCA). This **historic achievement** marks an important milestone for KICPAA which recognizes our excellent works over 23 years in **building necessary legal infrastructure, reasonable professional infrastructure and qualified professional accountants with competencies and ethics**. The new membership status will also offer KICPAA and Cambodia with **global recognition, trusts, and fully access** to global resources in strengthening



Together, we are
building a stronger,
globally recognized
accounting profession
for Cambodia.

With sincere respect and warm
regards,

DARITH KHUN, CPA/FCCA
President

Through strategic collaboration, professional excellence, and ethical leadership, KICPAA continues to strengthen Cambodia's financial future and regional integration.

Cambodian Accounting Profession to new height at global stage.

With prides of these achievements, we have always thanked with gratitude to our founding members, ex-presidents, ex-vice presidents, ex-governing council members, current council members, members, partners 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 professional accountants with competencies and ethics that will successfully address the future challenges including economical, technical and technological complexities.

I am confident that strong foundation that we have built together and with all of diligent supports and collaborations from our members, regulators, partners, Asean Federation of Accountants and International Federation of Accountants in executing our strategies, KICPAA will achieve its strategic purposes to **support Cambodia's ambition 2025** and **strengthening the accounting profession** within the ASEAN region aligning with international standards and best practices.

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.

MESSAGE FROM THE CEO

**Dear Members, Partners, Stakeholders,
and the Public,**

The year 2025 has been a year of steady and resilient progress for the Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA). Despite ongoing economic challenges, we have remained steadfast in strengthening the accounting and auditing profession through the rigorous implementation of our defined strategic priorities.

Over the past year, KICPAA has achieved significant milestones in expanding our membership base, delivering high-quality Continuing Professional Development (CPD) programs, and deepening collaboration with our partners. Furthermore, we have advanced the implementation of the Accounting Technician Qualification (ATQ), which plays a pivotal role in building a competent and practical talent pipeline for the accounting sector in Cambodia.

In response to the evolving business landscape, KICPAA has proactively embraced digital transformation. This includes launching initiatives designed to support our members in adopting emerging technologies and enhancing professional practices to meet modern standards.

We have also continued to bolster our institutional capacity and financial sustainability by diversifying revenue streams and refining internal processes. These efforts ensure our ability to deliver greater value to our members and stakeholders.

Building upon these achievements, we remain firmly committed to the execution of our Annual Operational Plan (AOP 2026) and the further development of our long-term strategy. Our primary focus remains on strengthening human resource development, enhancing member value, and supporting the profession to remain adaptable and thrive in a rapidly changing environment.

On behalf of the Executive Directorate, I would like to express my sincere appreciation and deep gratitude to the Governing Council, our members, partners, and all stakeholders for your indispensable support throughout the year.



**Stronger together,
advancing further.**

**KICPAA's 2025 journey
reflects resilience, innovation,
and a steadfast commitment
to excellence in the
profession.**

**With sincere respect and warm
regards,**

Mrs. SAVUTH DALY
CEO

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



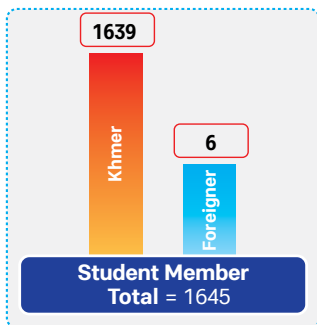
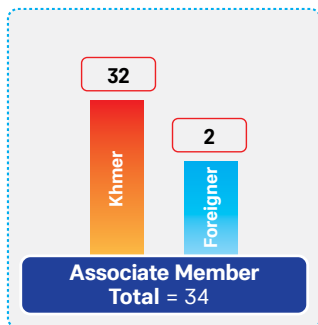
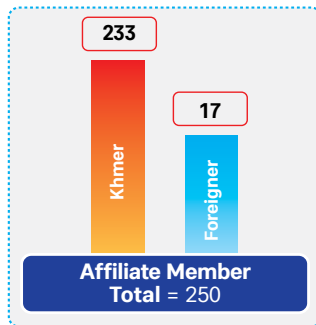
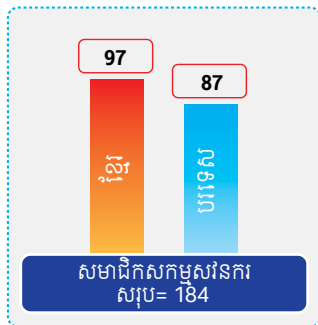
Regular Member of IFAC (2025)



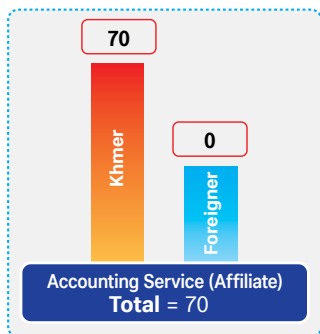
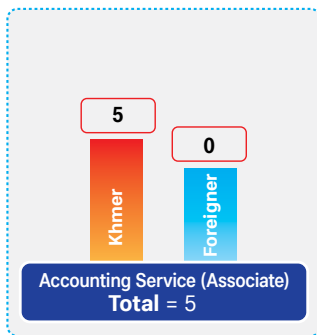
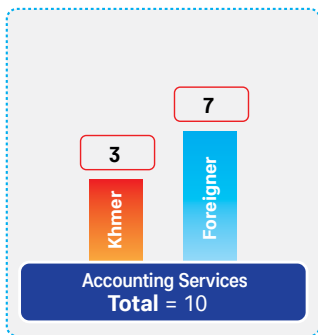
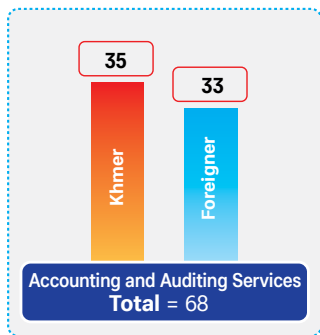
Primary Member of AFA (2003)

MEMBERSHIP

As of December 2025, the total number of KICPAA members was 2,286.

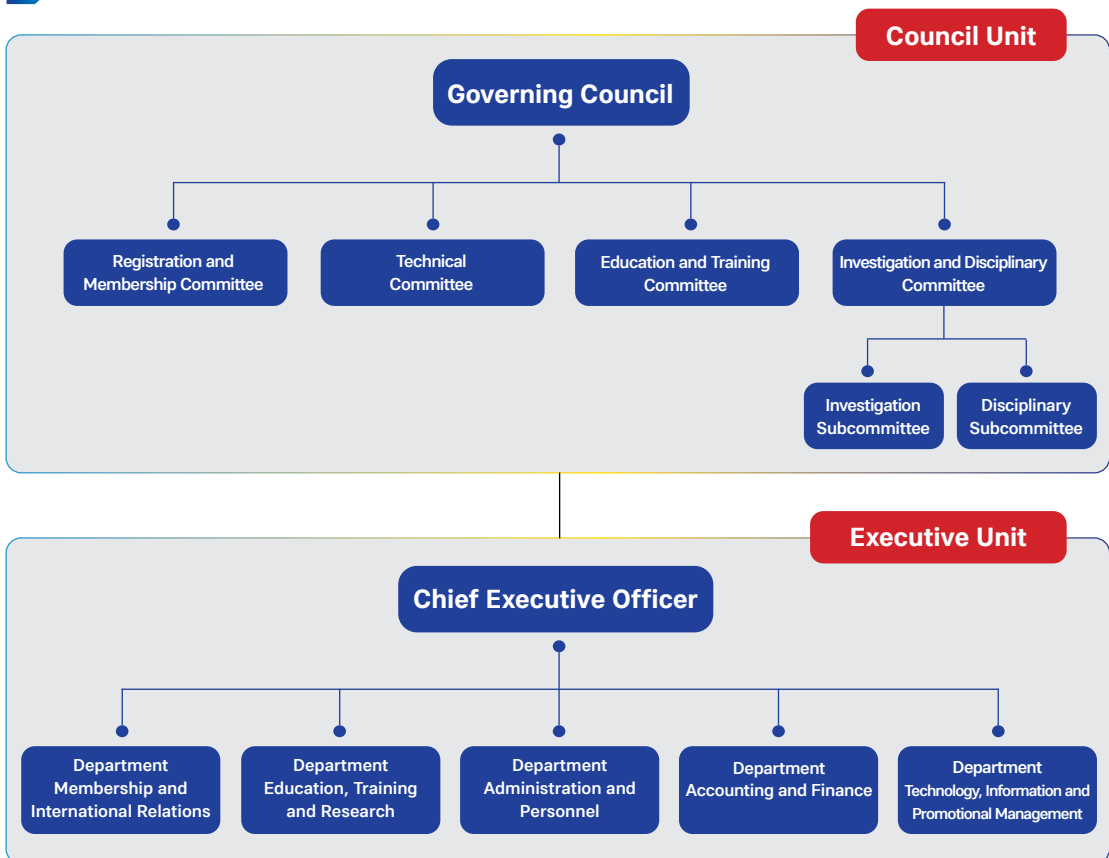


Individual Member	
Khmer	2014
Foreigner	119
Total	2133



Firm Member	
Khmer	113
Foreigner	40
Total	153

ORGANIZATIONAL STRUCTURE OF KICPAA



GOVERNING COUNCIL 7th 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.

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
Chief Executive Officer



Chea Thourn
Deputy
Chief Executive Officer



Koem Prek
Senior IT Manager



Koeng Keo Pisey
Membership &
Relations Supervisor



Poch Sovannratanak
Membership &
Compliance Executive



Van Sotheara
Admin & Event
Management Executive



Noeurn Monita
Education Executive



Voek Ra
Education Officer



Srun Seyhakrith
Admin Officer



Som Sovannya
Membership Officer



Rath Sokleakhena
Membership Officer



Pov Measpich
IT Assistant



Sreng Lisa
Admin Assistant



Soeu Sonita
Accounting 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

Developing a sustainable pipeline of future accounting professionals remains one of KICPAA's strategic priorities. Throughout 2025, the Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA), in collaboration with the Accounting and Auditing Regulator (ACAR), universities, and strategic stakeholders, implemented a nationwide outreach program to promote the accounting and auditing profession, strengthen awareness of regulatory requirements, and encourage students to pursue professional qualifications and careers in accountancy.

During the year, KICPAA conducted 16 outreach activities across universities and educational institutions in Phnom Penh, Battambang, Siem Reap, Preah Sihanouk, and other provinces. These programs directly reached approximately 2,454 participants, comprising university leaders, lecturers, students, regulators, and other stakeholders. The outreach initiatives served as an important platform to connect academia with the profession, increase awareness of career opportunities, and strengthen the future talent pipeline for Cambodia's accounting and auditing sector.

Many of these activities were jointly organized with ACAR through dissemination workshops on the Law on Accounting and Auditing and Relevant Provisions. The workshops provided participants with practical understanding of accounting and auditing obligations, including proper bookkeeping, preparation of financial statements in accordance with applicable accounting standards, independent audit requirements, and compliance with regulatory reporting obligations. Through these sessions, students gained valuable insights into the importance of professional compliance, transparency, and accountability in supporting business sustainability and economic development.

KICPAA's outreach activities were conducted at several higher education institutions, including ACLEDA University of Business, DEWEY International University (Battambang), Build Bright University (Battambang, Siem Reap, and Preah Sihanouk campuses), Asia Euro University, Pannāsastra University of Cambodia, Vanda University, Phnom Penh International University, Western University, and Vanda University Siem Reap Branch. These engagements enabled KICPAA and ACAR to directly interact with students and lecturers, answer questions regarding professional pathways, and share current developments affecting the accountancy profession.

A key focus of the outreach program was promoting awareness of the Accounting Technician Qualification (ATQ) and other professional pathways available in Cambodia. Through scholarship orientations, career talks, and knowledge-sharing sessions, students were introduced to professional qualifications, competency requirements, ethical responsibilities, and lifelong learning opportunities. These activities highlighted the role of ATQ as an important entry pathway into the accounting profession and encouraged students to pursue professional certification after graduation.

In response to the rapid transformation of the profession, KICPAA also emphasized the future skills required of accountants, including digital literacy, analytical thinking, ethical decision-making, communication skills, and adaptability to emerging technologies. Participants were encouraged to view accounting as a strategic profession that contributes to organizational performance, investor confidence, public trust, and national economic growth.

One of the major highlights of the year was the Cambodia Accounting Forum 2025, jointly organized by KICPAA and ACAR. The forum brought together regulators, accounting and auditing firms, professional accountants, academics, businesses, students, and development partners to discuss the future of the profession. Key topics included talent development, sustainability reporting, digital transformation, artificial

intelligence, emerging technologies, and the evolving role of professional accountants. The forum further strengthened collaboration among stakeholders and enhanced public awareness of the importance of the accounting and auditing profession in Cambodia.

Through these outreach initiatives, KICPAA continued to strengthen relationships with universities and educational institutions while supporting the development of future accounting talent. The programs contributed to greater awareness of professional qualifications, improved understanding of regulatory requirements, and increased interest among students in pursuing careers within the accounting, auditing, finance, taxation, and business sectors.

Key Achievements

- Conducted 16 outreach and profession-promotion activities nationwide.
- Reached approximately 2,454 students, lecturers, academics, regulators, and stakeholders through awareness and engagement programs.
- Strengthened collaboration with ACAR and higher education institutions in promoting awareness of accounting and auditing regulations.
- Enhanced understanding of the Law on Accounting and Auditing and Relevant Provisions among future professionals.
- Promoted the Accounting Technician Qualification (ATQ) as a professional pathway for students and aspiring accountants.
- Increased awareness of professional ethics, compliance requirements, and career opportunities in the accountancy profession.
- Strengthened engagement between universities, regulators, and the profession to support Cambodia’s future accounting talent pipeline.
- Contributed to KICPAA’s strategic objective of developing a competent, ethical, and future-ready accountancy profession in Cambodia.

Outreach Activities Conducted in 2025



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

16 January 2025



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

19 January 2025



Dissemination Workshop on
"Law on Accounting and Auditing and Relevant Provisions"

21 January 2025



Dissemination Workshop on
"Law on Accounting and Auditing and Relevant Provisions"

22 January 2025



Public Consultation Meeting on
"Draft Framework for Reduced Financial Reporting."

30 January 2025



Dissemination Workshop on
"Law on Accounting and Auditing and Relevant Provisions"

27 February 2025



Dissemination Workshop on
"Law on Accounting and Auditing and Relevant Provisions"

28 February 2025



Dissemination Workshop on
"Law on Accounting and Auditing and Relevant Provisions"

18 March 2025



Workshop on
"Level up your accounting future"

22 March 2025



Dissemination Workshop on
"The Cambodia CPA Program"

25 April 2025



AFA_KICPAA_ACCA Conference 2025
"Future of Finance 2030 and Beyond - AI, Innovation, and Emerging Trends"

30 May 2025



Host Country
"140th AFA Council Meeting"

31 May 2025



Fun Run Event
"Run for Financial Literacy"

1 June 2025



Dissemination Workshop on
"Law on Accounting and Auditing and Relevant Provisions"

3 June 2025



KICPAA
22nd Annual General Meeting

20 June 2025



Discussion Meeting with
Internal Audit Unit of the Non-Bank Financial Services Authority (FSA)

26 June 2025



Dissemination Workshop on
"Cambodia's Accounting and Auditing Sector Development Strategy 2025-2035."

1 July 2025



4th ASEAN CPA Conference under the theme
"Advancing Sustainability and Professional Growth in ASEAN: The Intersection of Accounting, Fintech, and Regional Integration"

18 July 2025



Charitable Donation to Support Heroic Soldiers and Displaced Civilians through the Samdech Techo Voluntary Youth Doctor Association (T.Y.D.A)

5 August 2025



Dissemination Workshop on "Law on Accounting and Auditing and Relevant Provisions"

14 August 2025



Cambodia Accounting Forum 2025 "Regulatory Harmonization: Sustainability Reporting and Digital Financial Reporting"

4 September 2025



Certificate and Award Presentation Ceremony at ACLEDA University of Business (AUB)

16 October 2025



Dissemination Workshop on "Law on Accounting and Auditing and Relevant Provisions"

28 October 2025



Attended the "141st AFA Council Meeting"

31 October 2025



Attended the "28th ASEAN Chartered Professional Accountant Coordinating Committee (ACPACC) Meeting"

5 November 2025



Dissemination Workshop on "KICPAA Membership and ACAR Licensing"

13 November 2025



Council unanimously (100%)
approved the KICPAA as a Regular Member of the
International Federation of Accountants (IFAC)

12 November 2025



KICPAA Participation at ISAR 42nd and
Sustainability Reporting Capacity-Building Events

11-14 November 2025



Dissemination Workshop on
"Law on Accounting and Auditing and Relevant
Provisions"

28 November 2025



The IAI 68th Anniversary, IFAC Regular Membership
Certificate Ceremony, IFAC Connect ASIAPAC, and
AFA - IFAC Dialogue 2025

3-5 December 2025



Dissemination Workshop on
"The Collection of Regulations and the Fintech
Lexicon"

9 December 2025



Opening Ceremony for the
2025-2026 Academic Year and ATQ Certificate
Awarding Ceremony

19 December 2025

KICPAA'S CPD AND TRAINING PROGRAM

Continuing Professional Development (CPD) and professional training remain central to KICPAA's commitment to developing competent, ethical, and future-ready accounting professionals in Cambodia. Throughout 2025, KICPAA delivered a comprehensive range of learning and development activities to strengthen technical competencies, enhance professional skills, and prepare accountants and auditors to respond effectively to the evolving business and regulatory environment.

During the year, KICPAA successfully organized **43 CPD and professional development activities**, covering **41 technical and professional topics** through a combination of **14 face-to-face workshops, conferences, forums, and training programs**, and **29 online webinars and virtual learning sessions**. These programs attracted approximately **8,818 participants**, including KICPAA members, accounting and auditing practitioners, regulators, academics, students, business professionals, and other stakeholders from across Cambodia.

The CPD programs addressed a broad spectrum of professional and emerging topics, including financial reporting, auditing, taxation, bookkeeping, sustainability reporting, quality management, professional ethics, digital transformation, financial technology, artificial intelligence, data analytics, investor protection, and regulatory compliance. Through these initiatives, KICPAA continued to support lifelong learning and professional excellence while ensuring that members remain responsive to the profession's changing demands.

A key focus during the year was strengthening technical competencies in accounting and financial reporting. Various webinars and workshops covered important accounting standards and practical applications, including IAS 36: Impairment of Assets; IFRS 15: Revenue from Contracts with Customers; accounting for revenue, inventory, property, plant, and equipment; accounting in business growth; and accounting requirements applicable to the construction sector. These programs helped practitioners improve the quality, consistency, and reliability of financial reporting practices.

Recognizing the increasing influence of technology on the profession, KICPAA delivered several programs focusing on digital transformation and innovation. Topics included Technology Trends in Finance and Business, QuickBooks Online Cambodia Version with Compliance Solution, Financial Dashboard and Data Storytelling with Microsoft Excel, and Generative AI with Prompt Engineering. These initiatives provided practical insights into emerging technologies and their applications in accounting, auditing, and business operations, helping members adapt to a rapidly changing digital landscape.

KICPAA also played an active role in promoting sustainability and corporate reporting by organizing webinars on Sustainability Reporting, ISSB Standards, and ISCA's Illustrative Sustainability Report. These sessions increased awareness of global developments in sustainability reporting and enhanced participants' understanding of evolving disclosure expectations and reporting frameworks.

To support audit quality and professional practice, KICPAA organized specialized training programs on the Audit Practice Manual (APM) and International Standards on Quality Management (ISQMs). These workshops provided practical guidance to accounting and auditing firms in strengthening quality management systems, improving audit methodologies, and enhancing compliance with international standards and regulatory expectations.

Professional accountancy education remained another important area of focus. KICPAA conducted Training of Trainers (TOT) programs on the Accounting Technician Qualification (ATQ) curriculum and teaching methodology to strengthen the capabilities of lecturers and trainers involved in professional

accountancy education. These initiatives supported the implementation of the ATQ program and helped improve the quality of accountancy education in Cambodia.

In addition, KICPAA organized several sharing sessions and membership induction programs covering professional qualifications, scholarship opportunities, examination preparation, membership obligations, ethics, and career development pathways. These activities helped students, young professionals, and new members better understand the profession and encouraged greater participation in lifelong learning and professional certification.

Several flagship events further strengthened professional engagement and knowledge sharing throughout the year. These included the **AFA-KICPAA-ACCA Conference 2025**, the **4th ASEAN CPA Conference**, the **Cambodia Accounting Forum 2025**, and the **22nd Annual General Meeting (AGM)**. These events brought together regulators, practitioners, academics, business leaders, and international experts to exchange knowledge, discuss emerging issues, and explore the future direction of the accounting and auditing profession in Cambodia and the ASEAN region.

Through its CPD and training initiatives, KICPAA continued to foster a culture of continuous learning, strengthen professional competencies, promote innovation, and support the development of a resilient and globally connected accountancy profession that serves the public interest and contributes to Cambodia's sustainable economic development.

Key Achievements

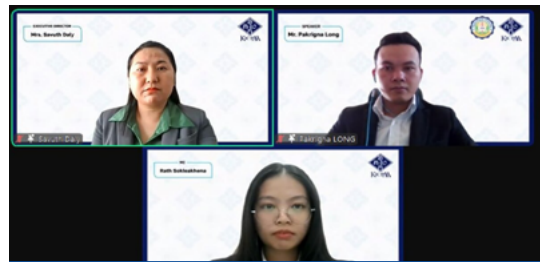
- Organized 43 CPD and professional development activities covering 41 technical and professional topics.
- Delivered 14 face-to-face workshops, conferences, forums, and professional training programs.
- Conducted 29 online webinars and virtual learning sessions, expanding access to professional learning opportunities nationwide.
- Reached approximately 8,641 participants, including professional accountants, auditors, regulators, academics, students, and business professionals.
- Enhanced competencies in accounting, auditing, taxation, financial reporting, sustainability reporting, quality management, digital transformation, and artificial intelligence.
- Strengthened audit quality and professional practice through specialized Audit Practice Manual (APM) and ISQMs training programs.
- Supported lecturers and trainers through Training of Trainers (TOT) programs aligned with the Accounting Technician Qualification (ATQ) framework.
- Promoted lifelong learning, professional excellence, and continuous professional development across the accountancy profession.
- Contributed to KICPAA's strategic objective of developing a competent, ethical, innovative, and future-ready accountancy profession in Cambodia.

CPD and Training Activities Conducted in 2025



Student Orientation on
“The Accounting Technician Qualification (ATQ) Exam Preparation”

17 January 2025



Webinar on
“Technology Trends in Finance and Business: A Global Perspective with Local Insights”

20 February 2025



Webinar on
“Sustainability Reporting: Insights from Malaysia and Cambodia’s Adoption Roadmap”

10 March 2025



Training of Trainers on
“Instruction on Teaching Accounting Technician Qualification (ATQ) program”

17 March 2025



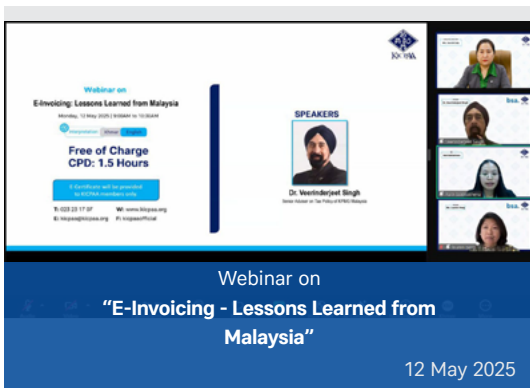
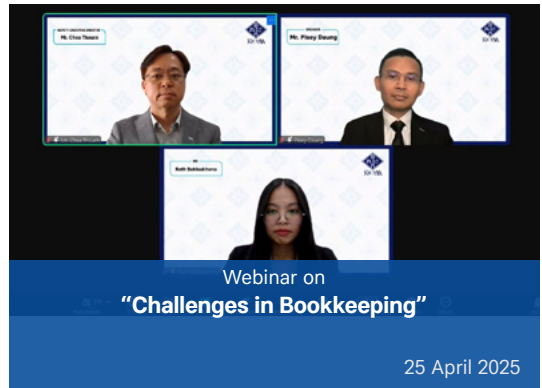
Webinar on
“Why is External Threats Landscape Management the most affordable and cost-effective for Financial Institution?”

21 March 2025



Student Orientation on
“The Learning and Taking of the Accounting Technician Qualification (ATQ) Exam”

3 April 2025





Workshop on
**"International Accounting Standards (IAS) 36:
 Impairment of Assets"**
 04 July 2025



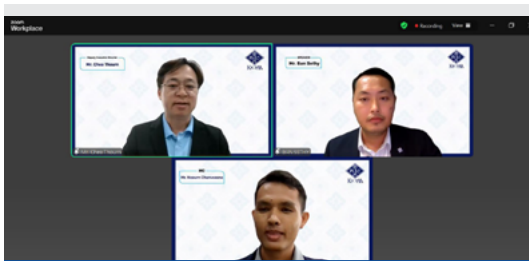
Sharing Session on
**"The Accounting Technician Qualification (ATQ)
 Exam Preparation"**
 10 July 2025



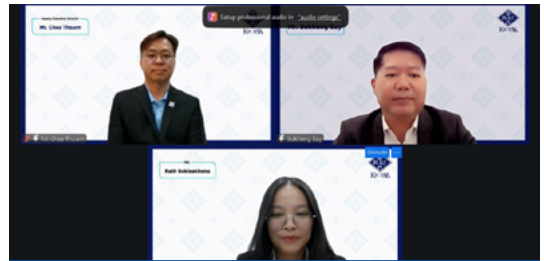
KICPAA
"Membership Induction Course"
 11 July 2025



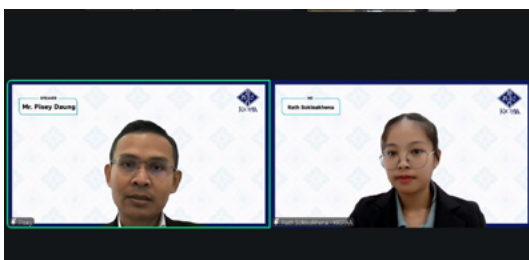
Webinar on
**"Tax Health Check for a Merchandising
 Company"**
 15 August 2025



Sharing Session on
**"Financial Dashboard and Data Storytelling
 with Microsoft Excel"**
 19 August 2025



Webinar on
**"Refreshing Accounting for an Accountant
 on Accounting for Revenue"**
 29 August 2025



Webinar on
**"Refreshing Accounting for an Accountant
 on Accounting for Inventory"**
 8 September 2025



Webinar on
**"IFRS 15 Revenue from Contracts with
 Customers"**
 11 September 2025



KICPAA
"Membership Induction Course"

12 September 2025



Webinar on
"Generative AI with Prompt Engineering Unlocking the Next Era of Accounting, Finance, and Productivity"

17 September 2025



Webinar on
"Refreshing Accounting for an Accountant on Accounting for Property, Plant and Equipment"

19 September 2025



Webinar on
"IFRS Related to the Construction Sector"

30 September 2025



KICPAA
"Membership Induction Course"

02 October 2025



Student Orientation on
"The Understanding of ATQ program and Careers in Accounting and Auditing in Cambodia"

7 October 2025



KICPAA
"Membership Induction Course"

17 October 2025



Workshop on
"Audit Practice Manual (APM)"

27-28 October 2025



KICPAA
"Membership Induction Course"

31 October 2025



Webinar on
"Beyond the Numbers: Legal Risk Awareness for Accountants in Different Fields"

18 November 2025



Workshop on
"ISQMs - Mastering Quality Management: A Two-Day Dive into International Standards and Practical Adaptations"

20-21 November 2025



Student Orientation on
"Understanding of ATQ program and Careers in Accounting and Auditing in Cambodia"

03 December 2025

MEMORANDUM OF UNDERSTANDING (MoU)

In 2025, KICPAA continued to strengthen strategic partnerships with higher education institutions and professional stakeholders through the signing of five Memoranda of Understanding (MoUs). These MoUs aimed to support professional accountancy education, promote the Accounting Technician Qualification (ATQ) program, strengthen institutional cooperation, and enhance knowledge sharing within Cambodia's accounting and auditing profession.

A key focus of the MoUs was the expansion of the ATQ training network by recognizing universities as training organizations for the ATQ program. Through these partnerships, KICPAA strengthened collaboration with universities to align accounting education with professional competency requirements and to provide students with clearer pathways toward professional qualifications and career readiness.

In addition to education partnerships, KICPAA also signed an MoU with the Internal Audit Unit of the Non-Bank Financial Services Authority to promote cooperation in knowledge sharing, skills development, work experience, and professional information exchange. This reflects KICPAA's broader role in supporting institutional capacity building and strengthening the quality of professional practice in Cambodia.

Key Achievements

- Signed 5 Memoranda of Understanding (MoUs) with universities and institutional partners.
- Expanded the network of recognized ATQ Training Organizations.
- Strengthened collaboration between KICPAA and higher education institutions.
- Supported curriculum alignment and professional education pathways for students.
- Promoted knowledge sharing, institutional cooperation, and professional capacity development.
- Contributed to building a stronger and more sustainable pipeline of future accounting professionals in Cambodia.

MoUs Signed in 2025



MoU with Business School of Accountancy (BSA) on
“Developing Joint Training Programs and Conducting
Collaborative Research Initiatives”

06 February 2025



MoU with DFC Learning Centre on
“Recognition of the DFC Learning Centre as an ATQ Training
Organization and the Acceptance of the ATQ Program” and
“Facilitating Training Courses and Joining Researches”

26 February 2025



MoU with Paragon International University on
“Recognition of the Paragon International University as an ATQ Training Organization and the Acceptance of the ATQ Program”

04 March 2025



MoU with Samdech Preah Mohasangharajah Bour Kry University (SBKU) on **“The recognition of Samdech Preah Mohasangharajah Bour Kry University as training organization of the Accounting Technician Qualification (ATQ) program”**

25 October 2025



MoU with University of Heng Samrin Thbongkhmum (UHST) on **“Recognition of the University of Heng Samrin Thbongkhmum (UHST) as a Training Organization for the Accounting Technician Qualification (ATQ) program.”**

14 November 2025



MoU with Asia Euro University (AEU) on **“Recognition of AEU as a Training Organization for the Accounting Technician Qualification (ATQ) Program.”**

24 November 2025



MoU with Internal Audit Unit (IAU) of NFSA on **“establish cooperation to share knowledge, skills, work experience, and information between the IAU and KICPAA”**

22 December 2025



COOPERATION AND PARTICIPATION WITH NATIONAL AND INTERNATIONAL INSTITUTIONS

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

Accounting and Auditing Regulator (ACAR)

- 1 Participated in the consultative meeting on the "**Framework for Reducing the Disclosure of Financial Reports**" on 10th January at the ACAR meeting room.
- 2 Appointed 3 representatives from KICPAA to participate as members of the Public Sector Accounting Standards Technical Committee, including:
 1. **Mr. Khun Darith**, President of KICPAA
 2. **Mr. Nou Remy**, Vice President of KICPAA
 3. **Mr. Kong Sinra**, Member of KICPAA
- 3 Completed the summary data table related to risk indicators for KICPAA, as requested, on 17th January
- 4 Provided comments and additional inputs on the Draft Development Strategy for the Financial Sector Development Strategy (FSDS) 2025–2030, as requested on 29th January.
- 5 Participated in the public consultative meeting on "**Reduced Financial Reporting Framework**" on 30th January at the Phnom Penh Hotel.
- 6 Summarized data for the second semester regarding the updated status of Cambodians KICPAA members who are qualified to become ASEAN CPAs, on 31st January as requested to ACAR.
- 7 Participated in the first meeting of Technical Committee for Supporting the Implementation of Accounting Standards, Auditing and Assurance Standards, and the Code of Professional Ethics for the Private Sector, on 26th February at the ACAR meeting room."
- 8 Requested to change the composition of representatives from KICPAA, who are members of the new-mandate Board of Directors of KICPAA, to serve as the Chairperson and members of the Sub-Committee on Curriculum Development, Vice Chairperson and members of the Sub-Committee on Examination Management, and Vice Chairperson and members of the Sub-Committee on Education and Training Accreditation under the Cambodia Chartered Accountant Qualification Program Management Committee (CQMC) on 28th February
- 9 Collaborated on organizing a discussion and consultation meeting with the ACAR working group on the Draft Standard Operating Procedures (SOP) on Investigation and Discipline of KICPAA on 20th March at the ACAR meeting room
- 10 Participated in the first meeting of the Technical Committee on Public Sector Accounting Standards (CPAS) on 9th April at the Ministry of Economy and Finance.

- 11 Presided over and delivered a presentation on the "**Accounting Technician Qualification (ATQ)**" during the dissemination workshop on the Cambodian Chartered Accountant Curriculum on 25th April at the Phnom Penh Hotel
- 12 Participated in the discussion on organizing a skills training course on International Financial Reporting Standards 17 and 9 (IFRS 17 and IFRS 9) for insurance companies on 8th May at ACAR
- 13 Participated in the discussion meeting on the classification of audit firms with public accountability on 9th May at the ACAR meeting room
- 14 Requested ACAR to designate 1 representative to attend the 140th ASEAN Federation of Accountants (AFA) Board Meeting on 31st May at the Sokha Phnom Penh Residence Hotel, and has already received a response.
- 15 Participated in a public consultation meeting on the "**Draft Prakas on Quality Control of Auditing and Assurance**" on 26th May at ACAR meeting room
- 16 Submitted the first-semester summary data table of 2025 regarding the updates on active Cambodian members of KICPAA to ACAR
- 17 Participated in an online meeting regarding cooperation in organizing the 4th ASEAN CPA Conference on 13th June, which will take place on July 18th at the Sofitel Hotel
- 18 Submitted five (5) representatives from accounting and/or audit firms to participate as members of the Technical Committee on Sustainability Reporting, and has already responded to ACAR, including:
 1. **Mr. Khun Darith**, President of KICPAA
 2. **Mr. Nou Remy**, Vice President of KICPAA
 3. **Ms. Song Sreyratha**, Representative of BDO (Cambodia) Limited
 4. **Mr. Ung Kimsopheaktra**, Representative of Deloitte (Cambodia) Co., Ltd.
 5. **Mr. Yim Longdy**, Representative of KPMG Cambodia
- 19 Shared and invited KICPAA members to attend the 4th ASEAN CPA Conference
- 20 Sought a representative speaker to deliver a presentation on the topic "**The Role of Fintech in Promoting Sustainability in ASEAN**" at the 4th ASEAN CPA Conference
- 21 Requested ACAR to designate 2 officials to attend the workshop organized by KICPAA on 'International Accounting Standards (IAS) 36: Impairment of Assets' taking place on 4th July at the Sunway Hotel, and received a response from ACAR requesting an additional 2 officials to participate, making a total of 4 officials

- 22 Participated in a public consultation meeting on the "**Draft Prakas on Quality Control of Auditing and Assurance**" on 26th May at a Zoom meeting
- 23 Attended the dissemination workshop on "**Accounting and Auditing Sector Development Strategy in Cambodia (2025-2035)**" on 1st July at the Phnom Penh Hotel
- 24 Participated in an online meeting on reporting the outcomes of organizing the 4th ASEAN CPA Conference on 15th July
- 25 Pursuant to Letter No. 006/25 ACAR/CCAQPMC, KICPAA worked with legal counsel to review the contents of the Intellectual Property Transfer Letter (Transfer Copyright) to the CCAQPMC to ensure legal compliance, to proceed with the procedure of preparing an agreement with EWI on updating the textbooks (Foundation and Intermediate levels) and writing the Advanced level textbooks as requested
- 26 Cooperated in organizing the 4th ASEAN CPA Conference, which took place on 18th July at the Sofitel Hotel, with key activities including:
- Mr. **Khun Darith**, President of KICPAA, delivered the closing remarks.
 - Mr. **Nou Remy**, Vice President of KICPAA, presented on "**The Strategic Role of CPAs in Promoting Reliable Sustainability Reporting.**"
 - Mr. **Chea Thuorn**, Deputy Chief Executive Officer of KICPAA, joined as a panellist for the discussion on the mobility of ASEAN CPA & RFPA across ASEAN.
 - Assigned the KICPAA working group to assist in coordinating the event program.
 - Attended the dinner reception following the conclusion of the 4th ASEAN CPA Conference.
- 27 Requested guidelines from ACAR regarding the rotation of individual auditors in relation to the Draft Sub-Decree on Transitional Penalties for Violations of the Law on Accounting and Auditing, and is currently awaiting a response from ACAR
- 28 Received the Decision on the Adjustment of the Composition of Various Sub-Committees and the Secretariat of the Cambodia Chartered Accountant Qualification Program Management Committee, and forwarded the information to the members representing KICPAA
- 29 Sent 2 KICPAA officers to participate in the 2025 quality review of auditing for the firms that have legally obtained auditing professional licenses in Cambodia from 15th to 30th August:
1. Mr. **Poch Sovannrotanak**, Membership & Compliance Executive of KICPAA and
 2. Ms. **Som Sovannyta**, Membership Officer
- 30 Dispatched a representative to attend the 6th Meeting of the Examination Management Sub-Committee of the CCAQPMC on 15th August at the new ACAR office
- 31 Dispatched a representative to attend the preparatory meeting for the 2025 Audit Quality Inspection on 18th August at Building 31, Office 345 of ACAR.

- 32 Requested ACAR to designate 2 officials to attend two online workshops organized by KICPAA, including: 1. **"Refreshing Accounting for an Accountant on Accounting for Revenue"** taking place on 29th August, and 2. **"Refreshing Accounting for an Accountant on Accounting for Inventory"** taking place on 8th September
- 33 Attended the 1st Meeting of the Technical Committee for Sustainability Reporting on 27th August at the ARDB meeting room
- 34 Attended the 11th Meeting of the Monitoring Committee of Cambodia, and reviewed documents related to 2 applicants requesting registration as ASEAN Certified Public Accountants (ASEAN CPAs) on 11th September via online platform
- 35 Mr. **Khun Darith**, President of KICPAA, and Mr. **Nou Remy**, Vice president of KICPAA, attended an online discussion meeting on 16th September regarding the organization of a dissemination workshop on the **"International Standard on Auditing for Less Complex Entities (ISA for LCEs)"** for accounting and auditing firms licensed by ACAR
- 36 Invited ACAR to attend or designate 1 representative to participate in the 141st ASEAN Federation of Accountants (AFA) Board Meeting, which will take place on October 31st in Hanoi, Vietnam, and has already received their response
- 37 Requested ACAR to designate 1 representative to participate as a speaker in an online workshop organized by KICPAA on **"KICPAA Membership and Applying for a License from ACAR"** which will take place on 13th November
- 38 Attended a meeting on the Review of the Accounting Curriculum in Accordance with International Standards on 3rd October at the ACAR meeting room
- 39 Attended a meeting on the Clarification of the Provision of Accounting and Auditing-Related Services for Companies Not Yet Licensed by the Accounting and Auditing Regulator (ACAR) on 20th October and 21st at Building 345
- 40 Attended an online meeting on the Implementation of the Law on Accounting and Auditing During the Transitional Period on 24th October
- 41 Prepared the progress report on the organization of the training course for the Cambodian International Standards on Quality Management 1 & 2 (CISQM1 & CISQM2) and ATM in 2025, along with the training plan for the following year, and submitted it to ACAR upon request
- 42 Upon the invitation of ACAR, Ms. Savuth Daly, Chief Executive Officer of KICPAA, and technical officials attended the 28th ASEAN CPA Coordinating Committee (ACPACC) Meeting at the ASEAN regional level on 5th-6th November in Nha Trang, Vietnam
- 43 Collaboratively organized an online workshop on **"KICPAA Membership and Applying for a License from ACAR"** on 13th November, featuring Mr. **Sun Soem**, Head of Licensing Office of ACAR, as the guest speaker representing ACAR

44 Attended the dissemination workshop on the **"The Development Plan for the Cambodia CPA Program 2025-2030 and the Decision on the Principles for Recognizing Educational Institutions for the Cambodia CPA Program"** on 4th December at the Phnom Penh Hotel

45 Assigned 2 KICPAA technical officials to attend the online dissemination workshop on the **"Results of the 2025 Audit Quality Inspection and Future Work Directions"** on 17th December

Non-Bank Financial Services Authority (FSA)

1 Attended the dissemination and consultative workshop on the **"Collection of Regulations and the Fintech Lexicon"** on 9th December 2025, at the SUN & MOON, Riverside Hotel

Ministry of Commerce (MoC)

1 Attended the third Working Lunch Meeting presided over by **Her Excellency Cham Nimul**, Minister of Commerce, on 1st April at the Ground Floor Cabinet Building of the Ministry of Commerce

2 Acknowledged and noted the press release and report on **"The Implementation of the New Model of Company Articles of Association"**

3 Attended a consultative meeting on the Draft Prokas on the Simplification of Commercial Registration Processes on 25th August at the meeting room of the Ministry of Commerce

General Department of Taxation (GDT)

1 Collaboratively organized a discussion meeting on sharing experiences regarding the management and implementation of the Continuing Professional Development (CPD) program for members of the Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) for the National Tax School working group on January 10th at the KICPAA meeting room, upon the request of the National Tax School

2 Requested the General Department of Taxation (GDT) to assign 2 officials to attend the workshop organized by KICPAA on **"International Accounting Standards (IAS) 36: Impairment of Assets"** which took place on 4th July at the Sunway Hotel, and successfully received a response from the GDT

3 Requested the General Department of Taxation (GDT) to assign 2 officials to attend the online workshop organized by KICPAA on **"Refreshing Accounting for an Accountant on Accounting for Revenue"** which took place on 29th August

National Bank of Cambodia (NBC)

- 1 Requested the National Bank of Cambodia (NBC) to assign 2 officials to attend the workshop organized by KICPAA on "**International Accounting Standards (IAS) 36: Impairment of Assets**" which took place on 4th July at the Sunway Hotel, and successfully received a response from the NBC
- 2 Requested the National Bank of Cambodia (NBC) to assign 2 officials to attend the online workshop organized by KICPAA on "**Refreshing Accounting for an Accountant on Accounting for Revenue**" which took place on 29th August

Insurance Regulator of Cambodia (IRC)

- 1 Mr. **Khav Hong**, a member of the Working Group on Promoting the Implementation of International Financial Reporting Standards in the Cambodian Insurance Sector, attended the workshop on "**Navigating Cambodia's IFRS 17 Transition**" on 14th January at the Cambodiana Hotel
- 2 Collaboratively coordinated the invitation for Tier-1 accounting firms and audit firms that are members of KICPAA to attend the dissemination workshop on the Prokas on "**Accreditation of Liquidators in Insurance Sector**" on 21st April at the IRC (Insurance Regulator of Cambodia) Building
- 3 Mr. **Nou Remy**, Vice President of KICPAA, attended the dissemination workshop on the Prokas on "**Accreditation of Liquidators in Insurance Sector**" on 21st April at the IRC Building, 2nd Floor Main Conference Hall
- 4 Mr. **Kong Sinra**, a member of KICPAA, attended the workshop on "**IFRS 17 Practical Insights and Regional Implementation Trends**" on 11th July at the Phnom Penh Hotel
- 5 Mr. **Nou Remy**, Vice President of KICPAA, attended the workshop on "**IFRS 17 for Insurance Regulator and the Tax Authority**" on 17th September at the Main Conference Room of the IRC

Securities and Exchange Regulator of Cambodia (SERC)

- 1 Attended the online workshop on the "**Cambodia Sustainable Bond Accelerator**" on 4th March via the online platform of the Securities and Exchange Regulator of Cambodia (SERC)
- 2 Collaboratively organized the online workshop on "**Collective Investment Schemes and Investor Protection in the Securities Sector**" which is scheduled to take place on Monday, 7th April and successfully received approval for the organization

- 3 Collaboratively organized the online workshop on “**Collective Investment Scheme and Investor Protection**” on 7th April, featuring expert speakers representing the Securities and Exchange Regulator of Cambodia (SERC): H.E **Mrs. Thay Sokphalline**, Director of Issuance Supervision Department, and **Mr. Na Peoupagnarith**, Director of Legal Affairs Department of SERC
- 4 Requested the Securities and Exchange Regulator of Cambodia (SERC) to assign 2 officials to attend the workshop organized by KICPAA on “**International Accounting Standards (IAS) 36: Impairment of Assets**” which took place on 4th July at the Sunway Hotel, and successfully received a response from the SERC
- 5 Ms. **Song Sreyratha**, Treasurer of KICPAA, attended the discussion meeting on the draft guidelines on “**Sustainability Disclosure**” on 17th July at the headquarters of the FSA
- 6 Mr. **Khav Hong**, a member of KICPAA, attended the dissemination workshop on “**The Launch of the Guidelines on Sustainability Disclosure**” on 1st December at the headquarters of the FSA

International Federation of Accountants (IFAC)

- 1 Attended the online workshop on “**Technology Trends in Finance and Business**” on 19th February via the online platform
- 2 Prepared and sent a video clip on the “**Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA)**” to IFAC to fulfill the requirements for obtaining full membership of IFAC on 25th February
- 3 Attended the online forum on “**Accountancy Education Directors**” on 12th - 13th March
- 4 Attended an online meeting with **Ms. Tanya**, a representative of IFAC, to discuss the updates on IFAC's review and feedback regarding KICPAA's application documents on 14th March
- 5 Attended an online meeting with **Ms. Tanya**, a representative of IFAC, to discuss the updates on the application documents for KICPAA to become a full member of IFAC on 16th May
- 6 Attended the IFAC Accounting Technicians Community of Practice meeting on 28th May via the online platform
- 7 Coordinated and organized a courtesy call for the President of IFAC to meet with H.E. Dr. **Ngoy Tayi**, Secretary of State of the Ministry of Economy and Finance, on 29th May at the Ministry of Economy and Finance, on the occasion of the IFAC President's participation as an honorary speaker in the 2025 Regional Conference hosted by KICPAA
- 8 Organized a Phnom Penh city tour in Cambodia for the President of IFAC and Ms. Tanya on 29th May

- 9 Organized a meeting between KICPAA and the IFAC Membership Committee regarding KICPAA's application for full membership on 2nd June at the KICPAA meeting room, and is currently awaiting the final decision from IFAC
- 10 Submitted additional documents and successfully concluded the interview with the IFAC Membership Committee
- 11 Received an email invitation from Ms. Tanya to attend the International Federation of Accountants Council & Global Connect meeting (IFAC Council & Global Connect), which will take place on November 12th-13th in Mexico City, where IFAC will hold a vote on KICPAA becoming a full member of IFAC, and successfully confirmed attendance

ACCA Cambodia

- 1 Requested cooperation to organize KICPAA's Continuing Professional Development (CPD) program by providing speakers to participate in KICPAA's events, but has not yet received a response
- 2 Collaborated with and supported KICPAA throughout its journey to successfully achieve full membership status in the International Federation of Accountants (IFAC)
- 3 Co-organized the 2025 Regional Conference under the theme "**Future of Finance 2030 and Beyond - AI, Innovation, and Emerging Trends**" on 30th May at the Sokha Phnom Penh Hotel & Residence
- 4 Co-organized a charity run with ACCA under the theme "**Run for Financial Literacy**" at Chroy Changvar Satellite City

ASEAN Federation of Accountants (AFA)

- 1 Co-organized the 2025 Regional Conference under the "**Future of Finance 2030 and Beyond - AI, Innovation, and Emerging Trends**" on 30th May at the Sokha Phnom Penh Hotel & Residence, with more than 900 participants, including leaders, financial experts, government officials, educators, and development partners
- 2 Co-organized the 140th ASEAN Federation of Accountants (AFA) Board Meeting, hosted by Cambodia, on 31st May at the Sokha Phnom Penh Hotel & Residence
- 3 Shared the "**AFA & CPA Australia ASEAN Business Sentiment Survey 2025**" with KICPAA members.
- 4 Invited AFA members to participate in the charity run under the theme "**Run for Financial Literacy**" on 1st June at Chroy Changvar Satellite City

- 5 | Mr. **Khun Darith**, President of KICPAA, participated as a speaker in the CPA Australia-AFA Business Sentiment Focus Group discussion on 13th August via the online platform

- 6 | Mr. **Khun Darith**, President of the Governing Council of KICPAA, participated in the CPA Australia -AFA Focus Group discussion on ESG on 18th August via the online platform

- 7 | Participated in the AFA-World Bank Online Webinar on Public Sector Accounting on 7th October

- 8 | Mr. **Nou Remy**, Vice President of KICPAA, attended the 24th ASEAN Federation of Accountants (AFA) Regional Conference and 141st ASEAN Federation of Accountants (AFA) Council Meeting on October 30th -31st at the National Convention Center in Hanoi, Vietnam

Internal Audit Unit of FSA

- 1 | Participated in a consultative meeting, requested to discuss the possibility of cooperation between the Internal Audit Unit of the Non-Bank Financial Services Authority (FSA) and KICPAA, presided over by His Excellency Chhun Sambath, Head of the Internal Audit Unit of the FSA, on 26th June at the meeting room of the Internal Audit Unit

- 2 | Requested the Internal Audit Unit to assign two officials to participate in two online webinars organized by KICPAA, including: 1. "**Refreshing Accounting for an Accountant on Accounting for Revenue**" on 29th August, and 2. "**Refreshing Accounting for an Accountant on Accounting for Inventory**" on 8th September

National Social Security Fund (NSSF)

- 1 | Collaborated in disseminating the announcement regarding the recruitment of neutral or independent experts for the Social Security Board of the National Social Security Fund (NSSF) to members via email on 25th March

Malaysian Institute of Accountants (MIA)

- 1 | Participated in the MIA Conference 2025 on "**Collaborative Leadership for a Sustainable Future**" on 26th-27th May via the online platform

- 2 | Participated in the online webinar on "**Empowering Your SME Clients Through Digitisation and Grant in the e-Invoice Era**" on 28th July

Association of Accounting Technicians (AAT)

1

Organized a consultative meeting between KICPAA and AAT to discuss the possibility of cooperation between the two institutions on 29th May at the Sokha Phnom Penh Hotel & Residence

KPMG Cambodia

1

Ms. **Savuth Daly**, Chief Executive Officer of KICPAA, attended KPMG's 30th Anniversary Celebration on 26th February at the Hyatt Regency Phnom Penh

HISTORICAL ACHIEVEMENT: KICPAA BECAME A FULL MEMBER OF THE INTERNATIONAL FEDERATION OF ACCOUNTANTS (IFAC)

1

On 12th November, during the Board Meeting of the International Federation of Accountants (IFAC) in Mexico City, the IFAC Board unanimously (100%) approved KICPAA to become a full member of the International Federation of Accountants

2

At the invitation of the President of the Governing Council, **H.E. Dr. Ngy Tayi**, Secretary of State of the Ministry of Economy and Finance, attended the meeting in person to witness this important historical event for the accounting and auditing sector in Cambodia and expressed his gratitude to the International Federation of Accountants (IFAC). Meanwhile, **Mr. Khun Darith**, President of the Governing Council of KICPAA, **Mr. Nou Remy**, Vice President of the Governing Council of KICPAA, and **Ms. Savuth Daly**, Chief Executive Officer of KICPAA, participated in the meeting via the online platform

STUDY VISIT

1

Mr. **Khun Darith**, President of the Governing Council of KICPAA, conducted a study visit to Geneva, Switzerland, from 11th to 14th November to attend the 42nd Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) Meeting. The delegation was led by **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator (ACAR), with a primary focus on key topics including:

1. Harmonizing sustainability reporting requirements and practical implementation;
2. Integrating biodiversity, environment, and human capital into sustainability reporting; and
3. Collaborating with UNCTAD on the Accounting Development Tool (ADT).

EVENTS IN THE INTERNATIONAL ACCOUNTING COMMUNITY

- 1 On the evening of 3rd December, Mr. **Khun Darith**, President of KICPAA, led a KICPAA delegation, including Mr. **Nou Remy**, Vice President of KICPAA, Ms. **Savuth Daly**, Chief Executive Officer of KICPAA, and colleagues, to attend a gala dinner celebrating the 68th anniversary of the Institute of Indonesian Chartered Accountants (IAI). This event aimed to elevate the emerging role of accounting professionals, build a resilient, sustainable, and future-ready accounting sector, and provide a valuable opportunity for experience sharing and professional networking ahead of the IFAC Connect event

- 2 On 4th December, the KICPAA delegation attended the International Federation of Accountants (IFAC) Connect Asia Pacific 2025 meeting, held under the theme "**Leading Sustainability Transformation: Global Standards, Regional Solutions.**" The meeting aimed to bring together leaders from national and international accounting bodies to strengthen cooperation and address shared regional priorities, as well as focus on practical strategies, innovation, and collaboration that drive sustainability, international standards, and impactful reporting in the Asia-Pacific region. Additionally, the KICPAA delegation participated in the official presentation ceremony to receive their IFAC Full Member certificate directly from the International Federation of Accountants, marking a historic achievement and another major milestone for the accounting profession in Cambodia

- 3 On 5th December, Mr. **Khun Darith**, President of KICPAA, represented Cambodia at the AFA - IFAC Dialogue 2025. He delivered a presentation on KICPAA's journey toward achieving full membership in the International Federation of Accountants and expanded networking with international accounting profession leaders. In addition, the meeting included discussions on improving quality management (ISQM), International Education Standards (IES), and the implementation of the SMO Action Plan strategic tool to elevate the profession within the region

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

In 2025, KICPAA organized the following meeting:

- 1 Meeting of the Governing Council of KICPAA, 7th Mandate, 3 Times, which included:
 1. The 3rd meeting: 14th February, at Hyatt Regency Hotel
 2. The 4th meeting: 12th May, at Hyatt Regency Hotel (quorum was not met on the meeting date)
 3. The new 4th meeting: 28th August via online meeting
 4. The 5th meeting: 19th December via online meeting

- 2 Meetings of the Registration and Membership Committee, held online meeting, including:
 1. The 1st meeting: 16th January
 2. The 2nd meeting: 11th March
 3. The 3rd meeting: 9th July
 4. The 4th meeting: 16th September

- 3 Meetings of the Technical Committee, held online meeting, including:
 1. The 1st meeting: 27th February
 2. The 2nd meeting: 4th July

- 4 | Meeting of the Education Committee: 1 Time, 28th February
- 5 | Organized an in-person meeting to discuss the 2025 Action Plan and Budget between KICPAA leadership on 7th February
- 6 | Organized an online meeting of the ad-hoc advisory working group on I&D SOP to review ongoing work on KICPAA's draft Standard Operating Procedures for Investigation and Discipline on 5th March
- 7 | Collaborated with the team from APV (Cambodia) Co., Ltd. for an on-site audit at the KICPAA office from 31st March to 4th April
- 8 | Organized an online meeting of the ad-hoc working group to review the documentation for KICPAA's application for full membership on 27th May
- 9 | Organized an online meeting with Mr. **Na Peoupagnarith**, regarding work related to I&D and SOP on 15th August
- 10 | Organized a discussion on cooperation between KICPAA and the Small and Medium Enterprise Bank of Cambodia Plc. (SME Bank) on 27th September at the SME Bank office.
- 11 | Organized a meeting between KICPAA and MORISONKAK MKA AUDIT-ACCOUNTING CO., LTD. on 8th October at the KICPAA meeting room.
- 12 | Organized two sessions of discussion meetings on cooperation and obligations of accounting and/or audit firms with KICPAA on 19th November at the KICPAA meeting room.
- 13 | Organized a meeting between KICPAA and Topwe CPA Company Limited on 17th November at the KICPAA meeting room.
- 14 | Organized a meeting between KICPAA and ISCA representatives regarding future cooperation on 20th November at the KICPAA meeting room.
- 15 | Held a discussion meeting with the leadership of CamEd Business School regarding the Audit Practice Manual (APM) on 18th December at CamEd Business School.

SURVEYS, ARTICLES, PUBLICATIONS, AND ANNUAL REPORTS

- 1 | Submitted the Third Quarterly 2024 Progress Report and the 2024 Annual Report to the ACAR.
- 2 | Submitted each quarterly report of 2025 to the Governing Council of KICPAA.

- 3 Printed 200 copies of the 2024 Annual Report

- 4 Printed 5,000 (five thousand) copies of the 2nd edition of the KICPAA Corporate Profile & Members

▶ UPDATING LAWS, NEW REGULATIONS, AND IMPORTANT PROFESSIONAL INFORMATION

- 1 The Secretariat shared information including new laws and regulations relevant to the accounting profession in Cambodia to members and the public through KICPAA's social media channels and 11 different seminars, as detailed in each quarterly report.

▶ KICPAA ANNUAL SPONSORSHIP 2025

- 1 Completed tasks for the 2025 Annual Sponsorship.

- 2 Submitted proposals to new sponsors for 2026.

▶ 22nd ANNUAL GENERAL MEETING AND GALA DINNER

- 1 Organized the 22nd KICPAA Annual General Assembly 2025 under the high presidency of **H.E. Bou Tharin**, Director General of the Accounting and Auditing Regulator (ACAR), which took place on 20th June via Zoom Meeting.

- 2 Organized a dinner reception following the conclusion of the 22nd Annual General Assembly under the high presidency of **H.E. Dr. Ngy Tayi**, Secretary of State of the Ministry of Economy and Finance, which took place on 20th June at the Hyatt Regency Hotel.

▶ PLANNING, POLICIES, AND REGULATIONS

- 1 Prepared the draft amendment form of the Sub-Decree on the Establishment, Organization, and Functioning of the Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA Sub-Decree) for the Governing Council to provide comments and additional inputs.

- 2 Translated the draft Standard Operating Procedures (SOP) on Investigation and Disciplinary Sanctions of KICPAA from English into Khmer, and

- 3 Prepared the draft 2026 Action Plan and the 2026 Annual Budget Plan.

2025 REGIONAL CONFERENCE AND 140TH ASEAN FEDERATION OF ACCOUNTANTS (AFA) COUNCIL MEETING

- 1 Co-organized the 2025 Regional Conference with AFA and ACCA under the theme **"The Future of Finance Pre-and Post-2030 with Artificial Intelligence, Innovation, and Emerging Trends"** on 30th May 2025, at Sokha Phnom Penh Residence. The event was held under the high presidency of **H.E. Dr. Ngy Tayi**, Secretary of State of the Ministry of Economy and Finance and High Representative of **H.E. Akka Pundit Sopheacha Aun Pornmoniroth**, Deputy Prime Minister and Minister of the Ministry of Economy and Finance, with the participation of over 900 leaders, finance professionals, government officials, educators, and development partners
- 2 Hosted and organized the 140th ASEAN Federation of Accountants (AFA) Council Meeting on behalf of Cambodia as the host country on 31st May 2025, at Sokha Phnom Penh Residence.
- 3 Organized a job fair within the 2025 Regional Conference, which featured accounting and auditing firms, software companies, banks, educational and training institutions, and insurance companies.
- 4 Conducted 14 tripartite online meetings between KICPAA, AFA, and ACCA to discuss, monitor work progress, and make decisions regarding the organization of the 2025 Regional Conference and the 140th ASEAN Federation of Accountants (AFA) Council Meeting.
- 5 Secured event sponsors for the 2025 Regional Conference, obtaining sponsorship from a total of 35 participating institutions, including 1 Diamond, 2 Platinum, 12 Gold, and 20 Silver sponsors.
- 6 Organized a dinner reception following the conclusion of the 2025 Regional Conference on 30th May at Sokha Phnom Penh Residence.

CHARITY RUN PROGRAM

- 1 Co-organized a charity run event themed **"Run for Financial Literacy in Cambodia"** on 1st June at the Chroy Changvar Satellite City (OCIC), featuring more than 1,000 runners.
- 2 Sponsored several expenses, including the printing of 350 T-shirts, production costs, carpeting, labor charges, refreshments, rolling stands, and ice.
- 3 Attended 9 online meetings with FWD Insurance and ACCA to discuss and monitor activities regarding event organization, floor plans, site inspections, and the cost-sharing budget plan
- 4 Signed a tripartite agreement between KICPAA, FWD Insurance, and ACCA on an educational video production project highlighting 'The Importance of Financial Literacy' for the Association of Banks in Cambodia (ABC) and the Insurance Association of Cambodia (IAC).

- 6 Signed a tripartite agreement between KICPAA, FWD Insurance, and ACCA on an educational video production project highlighting 'The Importance of Financial Literacy' for the Association of Banks in Cambodia (ABC) and the Insurance Association of Cambodia (IAC).

- 7 Signed a Consultancy Service Contract between the Association of Banks in Cambodia (ABC), the Insurance Association of Cambodia (IAC), and the organizing bodies (KICPAA, FWD Insurance, and ACCA) with the media consultant "**KUDU Studios**" for educational video production.

COLLABORATION IN ORGANIZING THE CAMBODIA ACCOUNTING FORUM 2025

- 1 Contributed as a sponsoring partner with a total of USD 20,000, based on the request from the 2025 Cambodia Accounting Forum on "**Regulatory Harmonization: Sustainability Reporting and Digital Financial Reporting**" held on 4 September 2026 at the Koh Pich Convention and Exhibition Center.
- 2 Participated in the meeting, joined as an honorary speaker, coordinated, and cooperated in organizing the 2025 Cambodia Accounting Forum on "**Regulatory Harmonization: Sustainability Reporting and Digital Financial Reporting**"

KICPAA CHARITY FUND: EXPRESSING GRATITUDE TO FRONTLINE HEROES AND WAR-DISPLACED PERSONS"

- 1 Established a charity fund to appeal to members and the public to express gratitude and support relief efforts for frontline heroes and Cambodian citizens affected by the Cambodia-Thailand border conflict.
- 2 On August 5th, led by **Mr. Khun Darith**, President of KICPAA, and honored by the presence of **H.E. Dr. Ngy Tayi**, Secretary of State of the Ministry of Economy and Finance, the charity fund raised from KICPAA, its members, and the public was officially handed over to support frontline heroes and war-displaced persons through the Samdech Techo Voluntary Youth Doctor Association (TYDA).
- 3 The total charity fund of 44,350,000 KHR was utilized by KICPAA to prepare food supplies, medical supplies, and financial aid. This included sausages, dried fish, dried catfish, Doliprane, Berocca, and a cash assistance package totaling 35,000,000 KHR



Cambodia Accounting Technician Qualification

“

A bridge to a career
in accounting

”

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an Accounting Technician !



LEARNING HUB



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

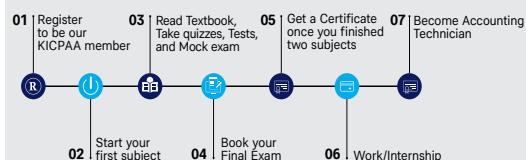
Moving forward

- 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

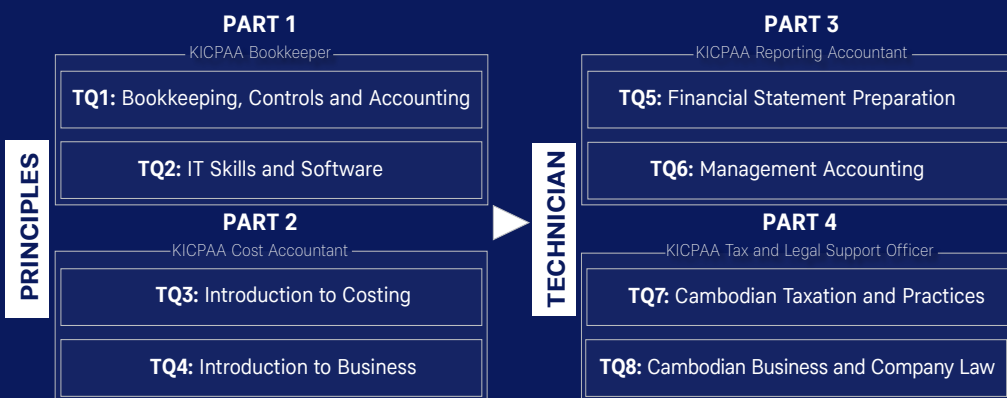
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Accounting Technician Qualification



KICPAA MEMBERSHIP

Firm Member	53
Individual Member	60
Proess of Applying for Membership	61

FIRM MEMBER

Accounting Service (Associate Member)

Nº	Firm Name	Tel	Address
1	JP-CAM JINZAI CONSULTING CO., LTD.	093 371 790	#125J,5t.228, S/K Bueng Salang, Khan Tuol Kork, Phnom Penh
2	KHPP & ASSOCIATES CO., LTD.	089 555 012	Borey Lim Cheang Hak, #36F40, St.260cc, Sangkat Chom Chao II, Khan Porsen Chhey, Phnom Penh.
3	PV CONSULTING SERVICES CO., LTD.	096 981 0105	#No. 897, Street No.13 P, Slaeng Roleung Village, Sangkat Ou Baek K'am, Khan Saensok, Phnom Penh Cambodia
4	RICHEUNG INVESTMENT & CONSULTANT CO., LTD.	010 629 930	No. 7B, Room No.1&3, Street 81 Corner 109, Village 10, Boeung Reang Commune, Daun Penh District, Phnom Penh.
5	WE PRO ACT CO., LTD.	092 540 304	Room 3 The Kampus #0841, Unit 9A, 9th Floor, Monivong Blvd (No 93). Phume 11. Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh

December 2025

Accounting Service (Affiliate Member)

Nº	Firm Name	Tel	Address
1	ACCENT CONSULTING CO., LTD.	095 689 667	No.25, Street 506, Sangkat Phsar Daeum Thkov, Chamkarmorn, Phnom Penh
2	AMATAX CONSULTING CO., LTD.	085 991 109	#Building 72, 3rd Floor, Room 301(B), Street 456, Village 2, Sangkat Toul Tumpung, I, Khan Chamkar Mon, Phnom Penh
3	ANGKOR INNOVATION ACCOUNTING SOLUTIONS CO., LTD.	016 978 666	House No. 10D5, Concrete Road, Bontey Chas Village, Slor Kram Commune, Siem Reap, Cambodia
4	ASIAN CAM ADVISORY CO., LTD.	012 777 842	26, Street# 610, 20 Village, Beung Kork II, Toul Kork, Phnom Penh City, Cambodia
5	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.
6	ATCAM CONSULTING CO., LTD.	093 980 180	Phum Watsvay, Sangkat Salakamreuk, Krong Siem Reap, Cambodia.
7	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
8	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
9	BENYAMIN BUSINESS CO., LTD.	098 481 115	No. 1588, First Floor, St. 610K-3, Phum Krang Angkrong, Sangkat Krang Thnung, Khan Sen Sok, Phnom Penh
10	BMIX CONSULTANT CO., LTD.	092 564 416	Tapol Village, Svaydongkum Commune, Siem Reap City, Siem Reap Province
11	BUSINTAX SERVICES CO., LTD.	085 360 111	#159C, St. 36 Sony, Group 2, Chong Khanglech Village, Sangkat Teuk Thla, Khan Sen Sok, Phnom Penh.
12	C.A.T.A ACCOUNTING CO., LTD.	012 840 898	#WC85, Street 4, Phum Toul Sompov Sangkat Toul Songkai T11 Khan Roussey Keo Phnom Penh
13	CAM-EASY CONSULTING CO., LTD.	012 985 399	Atwood Business Center, #33E4, 5th Floor, Russian Blvd, Phumi Teuk Thla, Sangkat Teuk Thla, Khan Sen Sok, Phnom Penh.

14	CAMWIN FINANCIAL ADVISORY CO., LTD.	012 291 368	#C8, Street Cheerfulness, S/K Obekaom, Khan Sen Sok, Phnom Penh, Cambodia.
15	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
16	D ONE ACCOUNTING & TAX SOLUTION CO., LTD.	085 777 399	S01, 2, Phum Preaek Takoang, Chak Angrae Leu, Mean Chey, Phnom Penh, Cambodia
17	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
18	E B M CO., LTD.	023 213 919	#151, ground floor and 1st floor, street 376, Phum 1, Sangkat Boeung Keng Kang 3, Boeung Keng Kang, Phnom Penh.
19	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.
20	EP PARTNERS CO., LTD.	010 558 823	N16, Street 03, Kouk Kleang, Sensok Phnom Penh
21	EVERCOM SOLUTION CO., LTD.	099 989 888	No. 163, Street 1015 (Borey Chipmong), Phumi Bayab, Sangkat Phnom Penh Thmey, Khan Sensok, Phnom Penh, Cambodia.
22	FGS SERVICE (CAMBODIA) CO., LTD.	015 999 276	# 09+10, Ground Floor, St. 250, Village 1, Sangkat Boeng Prolit, Khan 7 Makara, Phnom Penh
23	G W T A CO., LTD.	015 356 387	No 8A, Street 3BT, Phum Chamroeun Phal, Sangkat Boeung Tumpun 1, Khan Mean Chey, Phnom Penh
24	G.B GIANTBROTHER ADVSIORY CO., LTD.	096 781 6498	#G188, Street Arata Garden, Phum Banlasoeth, Sangkat Khuogn, Khan Sen Sok, Phnom Penh
25	GOODWILL BUSINESS CONSULTING CO., LTD.	085 398 877	Bakheng Road, Taphul Village, Svay Dangcum Commune, Siem Reap City, Siem Reap Province.
26	HT TAX & ACCOUNTING SOLUTIONS CO., LTD.	087 621 199	#I-8.st. Beton. Prey Pring Khang Tbong village, Sangkat Chorn Chao, Khan Porsenchey Phnom Penh Cambodia
27	I - GLOCAL CO., LTD.	023 964 405	VTRUST Tower, 6th floor, Street 169, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh, Cambodia
28	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
29	JIA JIA FINANCIAL & ACCOUNTING CONSULTANCY CO., LTD.	087 789 070	Borey The Premier Land Sensok, No.33-35 Dwarf floor, Street Avenue A, Phum Bayap, Sangkat Phnom Penh Thmey, Khan Sen Sok, Phnom Penh
30	K P A T CONSULTING CO., LTD.	087 551 632	#184, 2nd Floor, Room No 207, Street 208, Phumi 5, Sangkat Boueng Rang, Khan Duan Penh, Phnom Penh
31	K.A.T.I PROFESSIONAL CO., LTD.	077 260 006	Somnong Phtas Lveng Heng Kheang, #No. F01, Street 201R, Phum Krol Korl, Sangkat Kilomate 6, Khan Russey Keo, Phnom Penh.
32	KAMPUSINO J.E CONSULTING CO., LTD.	012 859 812	No.108E1, 1st Floor, St. 215, Phum 6, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh
33	KD CONSULTANTS COMPANY LIMITED	070 779 945	No.56 Street 337 Sangkat Boeung Kok II, Khan Toul Kork, Phnom Penh Cambodia
34	KHMER EMPIRE PROFESSIONAL ACCOUNTING CO., LTD.	016 566 667	TK Roundabout, No. 6 3rd floor, Unit A3-1C, Room 02, St 289, Phum 12, Sangkeat Borng Kok 2, Khan Toul Korn, Phnom Penh Cambodia
35	KOTTRA ACCOUNTING CO., LTD.	023 232 456	#13, St 02, Borey New World Obekkaorm, Tuek L'ak Ri Bei. Toul kouk. Phnom Penh
36	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
37	LA PAIX PARTNERS & ASSOCIATES CO., LTD.	070 496 666	#8, Phum Taphul, Sangkat Svay Dangcum, Siem Reap City, Siem Reap Province, Phnom Penh

38	LEOPARD BUSINESS CONSULTANCY CO., LTD.	017 888 987	#5C, St. 284, Sangkat Olympic Khan Chamkamorn, Phnom Penh
39	LHY SING YONG CO., LTD.	012 682 983	#TR15-91 Borey Orkide St Daliya Phum Trapeang Chhuk Sangkat Ou Baek K'am, Khan Sen Sok Phnom Penh City
40	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.
41	M2M CONSULTING SERVICES CO., LTD.	023 987 876	#YUETAI ECC, Room 27M(1) of 27M, 27th Floor, Norodom Blvd, Phum 10, Sangkat Tonle Basac, Khan Chamkarmorn, Phnom Penh
42	MARK BUSINESS CONSULTING CO., LTD.	017 333 121	THE BASE TK, Phum 1, Boeng Kak Muoy, Tuol Kouk, Phnom Penh, 12151, Cambodia
43	MIRACOM BUSINESS CO., LTD.	012 708 505	#78, Floor 7th Room 7J, St 95, Phum 3, Sangkat Beung Trabek, Khan Chamkamorn, Phnom Penh.
44	MOORES ROWLAND (CAMBODIA) CO., LTD.	069 359 727	#306BCD, 3rd floor, room 5, Monivong Blvd, Phum 8, Chakto Mukh, Doun Penh, Phnom Penh
45	M-PACT & ASSOCIATES CO., LTD.	095 222 234	17B, Street 32A, Sangkat Teuk Thla, Khan Sen Sok, Phnom Penh
46	NAVYLEE CONSULTING CO., LTD.	012 835 156	TK Roundabout Building, St 289 Bueng Kok 2, Khan Toul Kouk, Phnom Penh, Cambodia
47	OUDOM CONSULTING CO., LTD.	069 805 888	First Floor, #4, St.13, Village 9, Sangkat Wat Phnom, Khan Daun Penh, Phnom Penh
48	P.S MANAGEMENT & TAX CO., LTD.	012 435 955	Korothan village, Sangkat O Ambil, Sereysophoan district, Banteaymeanchey province
49	PHOENIX CONSULTATION SERVICES CO., LTD.	093 452 656	#K21, Street KJ. Sangkat Tuol Sangkae. Khan Ruessei Kaev, Phnom Penh
50	PNCL ASIA CO., LTD.	012 487 348	#104, Street 02, Phum Thmei, Sangkat Dangkao, Khan Dangkao, Phnom Penh, Cambodia
51	PREKSA BUSINESS CONSULTING CO., LTD.	012 333 865	#18 The Link Office Building, 3rd Floor: 3A, Street 392, Village 9, Sangkat Boeng Keng Kang 1, Khan Bo Boeng Keng, Phnom Penh
52	REAL BUSINESS CONSULTATION CO., LTD.	012 273 276	No.D27, St.D,Phum Kbal Domrey 1, Shangkat Kakab 1, Khan Posenchey, Phnom Penh ,Cambodia
53	ROYAL CONSULTING CO., LTD.	096 568 642	#09E0-E1, Street 10, Sangkat Phnom Penh Thmey, Khan Sen Sok, Phnom Penh, Cambodia.
54	ROYAL CTA (CAMBODIA) CO., LTD	093 300 309	#20 (E1), St 103R, Phum Tuol Thngan, Sangkat Toul Sangkae II, Khan Russeykeo, Phnom Penh, Cambodia
55	RTSH SERVICES CO., LTD.	012 286 814	Room No.2 of Unit No. 1706, 1707, and 1708A, Level 17, Vattanac Capital Office Tower, No.66, Preah Monivong Boulevard, Voat Phnum, Doun Penh, Phnom Penh, Cambodia
56	RU YING ADVISORY CO., LTD.	099 429 099	#19E, Street 104, Lu Village, Svay Pak Sangkat, Russey Keo District, Phnom Penh
57	SARETH CAMTC & A CO., LTD.	012 906 080	Phum Banteay Chas, Sangkat Sla Kram, Krong Siem Reap, Siem Reap Province
58	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.
59	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.
60	SSPM CONSULTING SERVICES CO., LTD.	011 880 226	The Star City, Building #2, 5th Floor, Room #503.2, Russian Federation Blvd. (110), Phum Teuk Thla, Sangkat Teuk Thla, Khan Sen Sok, Phnom Penh
61	SVPT ACCOUNTING SERVICE CO., LTD.	092 888 978	#Ground Floor, St Sereipheap, Village 2, Sangkat 4, Sihanoukville Province

62	TALENTED & RELIABLE KHMER CONSULTING CO., LTD.	010 620 289	#49-51,2nd Floor, Room 2F-C, Street 205, Phum 8, Sangkat Tuol Svay Prey II, Khan Boeng Keng Kang, Phnom Penh
63	TR CONSULTANT CO., LTD.	070 860 168	#63, 2nd floor Room D, Street 348 corner 205, Sangkat Tuol SvayPrey 2, Khan Boeung Keng Kang, Phnom Penh, Cambodia.
64	TRUST LEADING TAX & ACCOUNTING SERVICE CO., LTD.	012 998 391	#3A0, Street Wat Ang Taminh, Sangkat Kakkab, Khan Porsen Chey, Phnom Penh
65	TRUSTEDGE CONSULTING CO., LTD.	089 592 001	No 8, Street 25, Thmey Village, Sangkat Dangkor, Khan Dangkor, Phnom Penh
66	U.S.R.V INTERNATIONAL BUSINESS CONSULTANCY CO., LTD.	088 539 8888	#TMA-08, Borey Orkide The Pochentong, St. Pochentong Avenue, Phum Damnak, Sangkat Kouk Khleang, Khan Sen Sok, Phnom Penh.
67	V.C.A.T PROFESSIONAL CONSULTANT CO., LTD.	071 3330 588	#16E Borey Vimean Phnom Penh, The Residence Zone Project 5, St. 104, Phum Lu, Sangkat Svay Pak, Khan Russey Keo Phnom Penh
68	V-FILES CONSULTANT CO., LTD.	098 414 515	#B34. st BC, Phum Toul Thgan, Sangkat Toul Sangke 2 Rusey Keo, Phnom Penh
69	WEALTH STRATEGY ACCOUNTING CO., LTD.	087 727 373	#195 (Borey Phnom Penh Tmey) st 21, Bayab Village, Phnom Penh
70	ZKTH ASSOCIATES & PARTNERS CO., LTD.	089 528 518	#35B&35C, Street 35P, Factory Village, Sangkat Kouk Khleang, Khan Sensok, Phnom Penh

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Accounting Service (Active Member)

Nº	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	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	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 Wat Phnom, Khan Dqun Penh Phnom Penh, Cambodia.
7	MENON & PAI ADVISORY CO., LTD.	098 560 189	10B, Ta Phul, Svay Dang Kum 17252 Krong 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	TOKYO CONSULTING FIRM CO., LTD.		5th Floor of Vann Office Premises, Building 18 Street 578, BeoungKak 2, Khan Toul Kork, Phnom Penh
10	YOUR GUIDING STAR ACCOUNTING CO., LTD.	089 565 768	Borey Okide Villa Deroyal House number TR14-97, Street Champa, Village okide, Sangkat Oubaek K'am, Khan Sen Sok, Phnom Penh

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Accounting and Auditing Service (Active Member)

N ^o	Firm Name	Tel	Address
1	ADVANCE GRAND FORMULA CO., LTD.	085 368 888	21st Floor, GIA Tower, Sopheap Mongkol Street, Sangkat Tonle Bassac, Khan Chomkarmon, Phnom Penh, Cambodia
2	ALLNISON AUDITING AND CONSULTING CO., LTD.	023 222 123	No. 54, Street 352 (near Monivong Blvd), Sangkat Boeung Keng Kang 1, Khan Boeung Keng Kang, Phnom Penh, Cambodia
3	AMPLE AUDIT & ADVISORY CO., LTD.	070 882 025	No.26 Floor 2, Street/Road No.601, 20, Boeng Kak Ti Pir, Tuol Kouk, Phnom Penh
4	ANDREW & PHILIP ACCOUNTING CO., LTD.	023 964 999	#9E1, St 608, Boeung Kork 2, Toul Kork, Phnom Penh, Cambodia
5	APOLLO INVESTMENT & CONSULTING CO., LTD.	081 288 858	#120ZB, St. 438, Phum 04, Sangkat Toul Tompoung 2, Khan Chamkar Mon, Phnom Penh, Cambodia
6	APV (CAMBODIA) CO., LTD.	078 666 001	#26B-95A-95B, Street 320, Sangkat Beoun Keng Kang III, Khan Beoung Keng Kang, Phnom Penh.
7	ASCEND ACCOUNTING AND ADVISORY CO., LTD.	070 451 656	#3C2, Street 516.4, Group 1. Sangkat Boeung Kak 1, Khan Toul Kork, Phnom Penh
8	AT & ASSOCIATES CO., LTD.	023 212 616	39C, St. 155, Toul Tompung 1, Khan Chamkarmon, Phnom Penh
9	ATAP & PARTNERS COMPANY LIMITED	023 23 38 68	#531, St.128, Phum 7, Sangkat Psadepo 1, Khan Toul Kork, Phnom Penh, Cambodia
10	ATLAS CONSULTING CO., LTD.	089 666 383	No. 08 Street P-27, Borey Peng Huoth The Star Platinum Polaris II, Veal Svov Commune, Chbar Ampov District, Phnom Penh, Cambodia.
11	A-XCELLENT CONSULTANCY CO., LTD.	081 868 889	#14, Borey Piphop Themy Ground Floor St. 02, Sangkat Tuek Laak III, Khan Toul Kork, Phnom Penh , Cambodia
12	BAKER TILLY (CAMBODIA) CO., LTD.	023 987 100	B3-071 & B3-072, Borey Elysee, Koh Pich City, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh, Cambodia.
13	BARUN (CAMBODIA) ACCOUNTING & CONSULTING CO., LTD.	096 661 2444	Building SSN Center No. 66, Unit #03-04 (Room 303-A), 3rd Floor, Preah Norodom Blvd. (41), Phum 9, Sangkat Chey Chomnas, Khan Daun Penh, Phnom Penh.
14	BDO (CAMBODIA) LIMITED	023 218 128	Suit 28, Hotel Cambodiana, 313 Preah Sisowath Quay, Phnom Penh Cambodia
15	BLUE CHARTERED ACCOUNTANTS AND AUDITORS CO., LTD.	016 669 107	2nd Floor, The office 106, Street 304, Sangkat Boueng Keng Kang II, Khan Chamkarmon, Phnom Penh, Kingdom of Cambodia
16	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.
17	CAM ACCOUNTING & TAX SERVICE COMPANY LIMITED	089 777 589	#3D, Street 416, Sangkat Turnup Teuk, Khan Chamkar Morn, Phnom Penh, Cambodia
18	CH NG ASSOCIATES PTE LTD.	(65)96 694 540	No.19, St730, Sangkat Psar Tko, Khan Chamkarmon, Phnom Penh, Cambodia.
19	CHAN & ASSOCIATES CO., LTD.	095 555 188	#Building C3, A1(B), A2(B), Street 3032, Bonla Saet Village, Sangkat Khmouch, Khan Sensok, Phnom Penh
20	CROWE (KH) CO., LTD.	023 216 717	#148 (4floor 4B) K1 Building, Mao Tse Tong Blvd (245), Phum 3, Sangkat Toul Tompong 2, Khan Chamkarmorn, Phnom Penh.
21	D A S & PARTNERS CO., LTD.	012 25 24 13	#6 Street 474, Phum 7, Sangkat Boeng Trabaek Khan Chamkarmon, Phnom Penh.
22	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

23	DELOITTE (CAMBODIA) CO., LTD.	023 963 777	Floor 8, Unit 8, #66, Monivong Blvd, Sangkat Voat Phnom, Khan Doun Penh, Phnom Penh, Cambodia.
24	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.
25	DONASCO & COMPANY LTD.	023 997 830	Building No. 78, Real Hope Condo, Rooms 7D and 7F, 7th Floor, Street 95, Beung Trabek, Khan Chamkarmon, Phnom Penh, Kingdom of 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	3 Street 240, Sangkat Chaktomuk, Khan Daun Penh, Phnom Penh, Cambodia
29	FII & ASSOCIATES CO., LTD.	096 5551455	C7 Building, Street Vimean Ahha, Kien Klaing Village, Sangkat Chroy Changvar, Khan Chroy Changvar, Phnom Penh.
30	FOURMI & PARTNERS CO., LTD.	023 926 999	#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	20th Floor, Canadia Tower, 315 Preah Ang Doung Street (corner Monivong Blvd.) Sangkat Wat Phnom, Khan Daun Penh, Phnom Penh, Cambodia.
33	G-TAX INTERNATIONAL BUSINESS CONSULTANCY CO., LTD.	086 936 888	Attwood Business Center Building, Unit 05, Ground Floor, Confederation De La Russie Boulevard, Tuk Thlar Village, Sangkat Tuk Thlar, Khan Sen Sok, Phnom Penh
34	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.
35	K PROFESSIONAL ACCOUNTANTS CO., LTD.	099 554 445	5th Floors, CPL Building, Sangkat Toul Svay Prey II, Khan Chamkarmon, Phnom Penh, Cambodia
36	KPMG CAMBODIA LTD.	017 666 537	35th Floor, GIA Tower, Sopheap Mongkul Street, Phum 14 Sangkat Tonle Bassac, Khan Chamkar Mon Phnom Penh, Cambodia
37	KS AUDIT AND ASSURANCE CO., LTD.	017 586 581	#8, Street 552, Village 10, Sangkat Boeung Kak I, Khan Toul Kork, Phnom Penh
38	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
39	LOCHAN & CO (CAMBODIA) COMPANY LIMITED	023 211 541	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
40	LRS HENDERSON (CAMBODIA) CO., LTD.	092 382 555	Unit 121, 1th Floor, Phnom Penh Center, Sothearos Blvd, Tonle Basac, Khan Chamkamom, Phnom Penh, Cambodia.
41	MOORE (CAMBODIA) CO., LTD.	023 218 426	Unit G33A02A, Garden In The Air Tower, Street Sopheap Mongkol, Tonle Bassac, Phnom Penh
42	MORISONKAK MKA AUDIT-ACCOUNTING CO., LTD.	077 38 82 82	No.10, Street 500, Sangkat Phar Doeum Thkov, Phnom Penh.
43	NAS CO., LTD.	012 786 971	#431 (7 Floor), St 230, Teuk Laok 3, Khan Toul Kork, Phnom Penh, Cambodia.
44	NEOU AUDIT AND ADVISORY CO., LTD.	017 858 581	House/Building No.15 Street/Road No.542, 7, Boeng Kak Ti Muoy, Toul Kouk, Phnom Penh
45	NEW SHINE CONSULTING CO., LTD.	099 864 105	445 Phnom Penh Tower, Monivong Blvd, Boeung Prolit, 7 Makara, Phnom Penh, Cambodia
46	P A T PROFESSIONAL LIMITED	023 967 156	Olympia City, Building C7, 8th Floor, Room 813A, and 816-817-818, St. Oknha Tepphon (182) Corner (161), Sangkat Veal Vong, Khan 7 Makara, Phnom Penh, CambodiaPhnom Penh, Cambodia

47	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.
48	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
49	PKF COVENANT CO., LTD.	023 884 138	No. 689A, Kampuchea Krom Boulevard (128), Sangkat Toek Laak I, Khan Toul Kork, Phnom Penh, Cambodia
50	PRICEWATERHOUSECOOPERS (CAMBODIA) LTD.	023 860 606	#58 Preah Sihanouk Blvd. Khan Chamkarmon, Phnom Penh, Cambodia
51	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.
52	REACHS & PARTNERS CO., LTD.	023 230 333	#2283, St. 1970, Phum Pongpeay, Sangkat Phnom Penh Thmey, Khan Sensok, Phnom Penh, Cambodia.
53	REANDA L L K G (CAMBODIA) CO., LTD.	061 909 196	Room 2255 of #54, Street 352, Sangkat Boeung Keng Kong 1, Khan Beoung Keng Kang, Phnom Penh, Cambodia
54	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
55	ROSOCO LIMITED	012 78 97 65	No.8, St.492, Sangkat Phar Deoum Thkov, Chamkarmon, Phnom Penh, Cambodia
56	S M GLOBAL ACCOUNTING & CONSULTING CO., LTD.	023 990 853	VTRUST Tower, Unit 4A, 4th Floor, Plot A, Czechoslovakia Boulevard (St 169), Phum 12, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh
57	SAMRITH ACCOUNTING AND MANAGEMENT CO., LTD.	012 312 811	Building Mekong View Tower 2, Room C-1603, Phum 3, Sangkat Chrouy Changva, Khan Chrouy Changva, Phnom Penh.
58	SCS GLOBAL CONSULTING (CAMBODIA) CO., LTD.	023 901 125	#515 1st floor (room 103), Monivong Blvd, Sangkat Beong Keng Kang II, Khan Chamkarmon Phnom Penh, Cambodia.
59	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
60	SOLOMON ACCOUNTING & CONSULTING CO., LTD.	023 99 88 44	#148 K1 Building, 10th Floor, Mao Tse Toung Blvd., Sangkat Toul Tumpoung 2, Khan Chamkamorn, Phnom Penh.
61	THAI AND LOR MANAGEMENT CONSULTANT CO., LTD.	023 882 152	#949, Phum Trung Moan, Sangkat O Bek Kaorm, Khan Sen Sok, Phnom Penh, Cambodia
62	TOPWE CPA COMPANY LIMITED	096 241 6473	#LH2 No 163, 1 Floor, Street 13A Prey Kei Kha, Pong Tuek, Dangkao, Phnom Penh
63	UHY KH ASSURANCE CO., LTD.	010 366 675	#6 TK Roundabout, Unit A3-1C, 3rd floor, St. 289, Phum 12, Sangkat Boeng Kok 2, Khan Toul Kork, Phnom Penh, Cambodia.
64	VBT AND PARTNERS CO., LTD.	012 268 816	76E0, Street 20, Trapeang Thloeueng, Sangkat Chom Chao, Khan Por Sen Chey, Phnom Penh, Cambodia
65	V-CHARTERED ACCOUNTANTS CO., LTD.	023 985 468	Phnom Penh Centre, Room 482, Floor 4, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh.
66	VSD AUDIT AND ASSURANCE CO., LTD.	012 941 223	Suit 613A, 6th floor, Building C7, The Fortune Tower, Olympia City, Conor of street 182 and street 161, Village 7, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh
67	WOORI ACCOUNTING CO., LTD.	023 223 878	IOC Center GF, No 254, Monivong Blvd, Doun Penh, Phnom Penh, Cambodia.
68	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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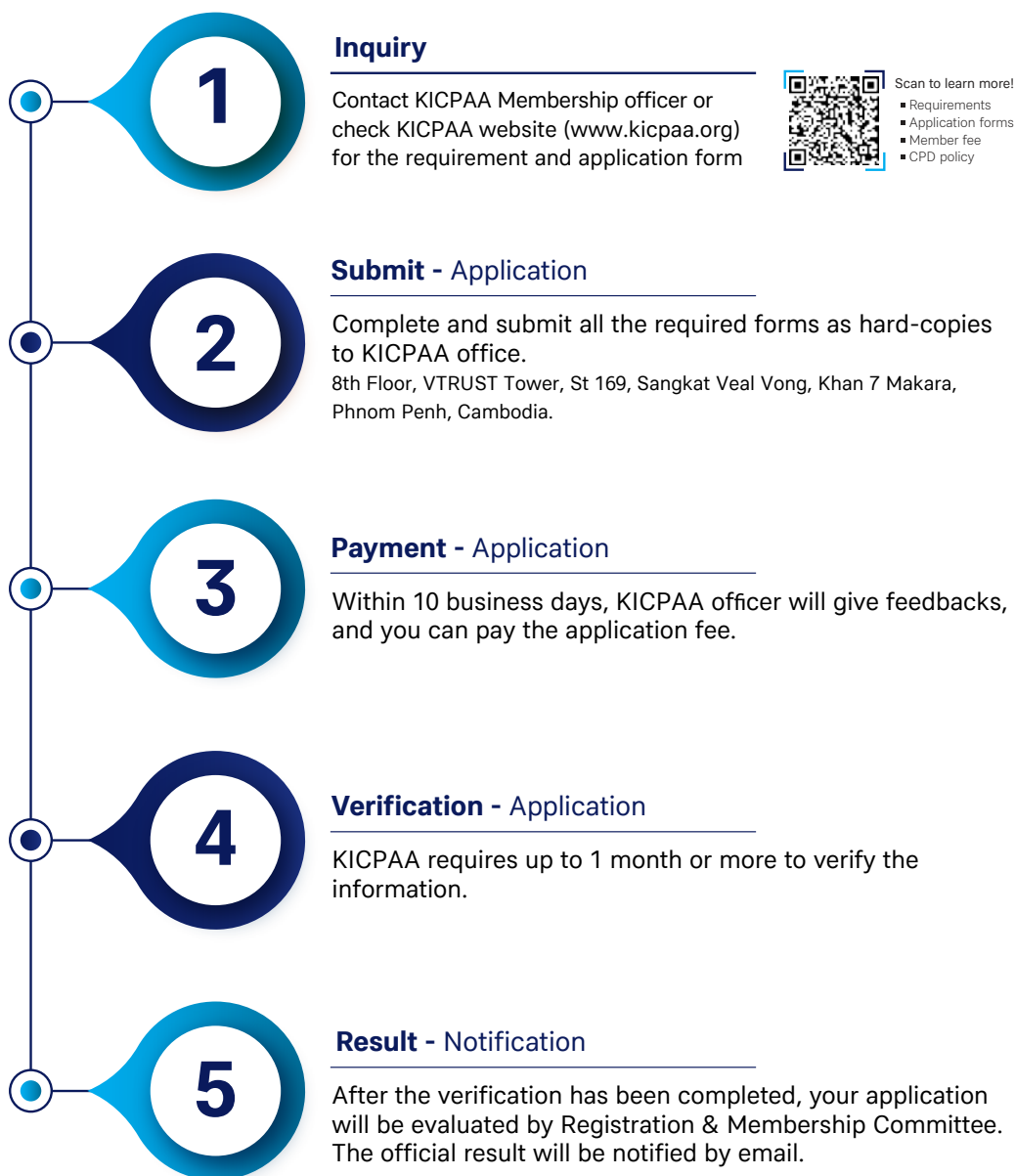


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PROCESS OF APPLYING FOR MEMBERSHIP



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

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